

Salt Lake City School District

Comprehensive Annual Budget Report July 1, 2025 - June 30, 2026



Salt Lake City School District

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

Prepared by the Office of the Business Administrator

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SALT LAKE CITY
SCHOOL DISTRICT

Your Best Choice

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SALT LAKE CITY SCHOOL DISTRICT 2025-26 ANNUAL BUDGET

Board of Education

Nate Salazar

President

Precinct 4

Term ends: 12/31/2026

Bryan Jensen

Vice President

Precinct 6

Term ends: 12/31/2026

Bryce Williams

Precinct 1

Term ends: 12/31/2028

Charlotte Fife-Jepperson

Precinct 2

Term ends: 12/31/2028

Ashley Anderson

Precinct 3

Term ends: 12/31/2026

Mohamed Baayd

Precinct 5

Term ends: 12/31/2028

Amanda Longwell

Precinct 7

Term ends: 12/31/2028

Hilina Teklemedhin

Student Representative

Term ends: 6/30/2025

Administration

Dr. Elizabeth Grant

Superintendent of Schools

Alan Kearsley

Business Administrator





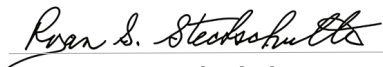
This Meritorious Budget Award is presented to:

SALT LAKE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2024-2025.

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




Ryan S. Stechschulte
President


James M. Rowan, CAE, SFO
CEO/Executive Director





SUPERINTENDENT'S OFFICE

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Salt Lake City, Utah 84111

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June 4, 2025

The Honorable Board of Education
Salt Lake City School District
406 East 100 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 2025-26 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2024-25 as well as the proposed tax rate for calendar year 2025. This document includes budget detail for all District programs.

INTRODUCTORY

The 2025-26 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". In 2024, the Board of Education approved a 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 56.13% of our students qualify for free or reduced lunch. At least 85 primary languages are spoken by District students. Nearly 3.35% of our students are considered homeless. 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 535 students for the coming year. Student membership for the 2025-26 school year is expected to be 18,427 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 2.54 compared to Utah's 2.99, 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 2025-26 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 18,962 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, 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, Bryan Jensen – Vice President, Bryce Williams, Charlotte Fife-Jepperson, Ashley Anderson, Mohamed Baayd, Amanda Longwell, and Hilina Teklemehdin – 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 is added to the 5-year capital plan budget based on the 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 following 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 expired as of September 30, 2024 and most of the federal awards given to the District from the pandemic were fully utilized before they expired. It is expected that remaining federal aid will return to pre-pandemic levels for future years. The budgeted federal aid decreases \$10.4 million dollars between 2024-25 and 2025-26.

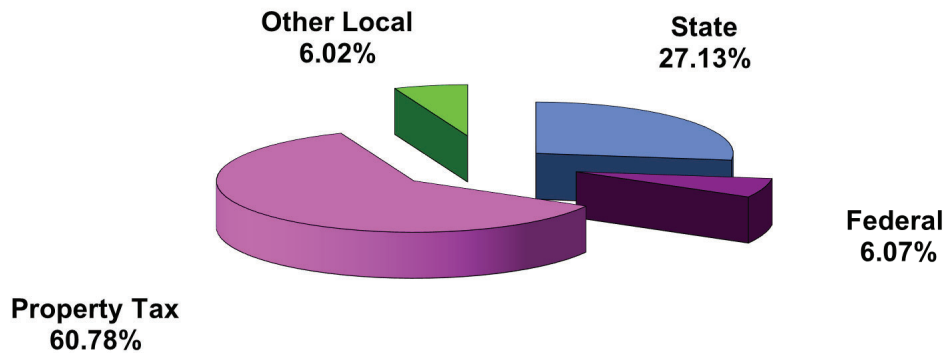
The rebuild of the District Office building was completed in the fall of 2024. The cost to complete this project has been financed using the fund balance reserves of the Capital Fund.

In November 2024, Salt Lake City voters approved \$730 million general obligation building bonds to fund the following capital projects: rebuild West High School and Highland High School, build an athletic field house at East High School, and to fund sustainability projects throughout the district. The first round of five expected bond issues will be sold in May 2025. Projected bond proceeds and capital spending are presented in the capital and debt section of the budget. The budgeted capital spending increases \$33.9 million dollars between 2024-25 and 2025-26 and will continue to increase over the next several years as these projects get underway.

Revenue

Salt Lake City School District receives 60.78% of its resources from property taxes, 27.13% from the State, 6.07% from the Federal government, and 6.02% from other local sources. 17.23% (\$40,186,412) 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 2025 Utah General Legislative Session, State funding for Public Education increased 8.6%, which included growth for new students and a 4.0% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$4,494 in 2024-25 to \$4,674 for 2025-26. The Board will approve a balanced budget in June as required by Utah State Law.

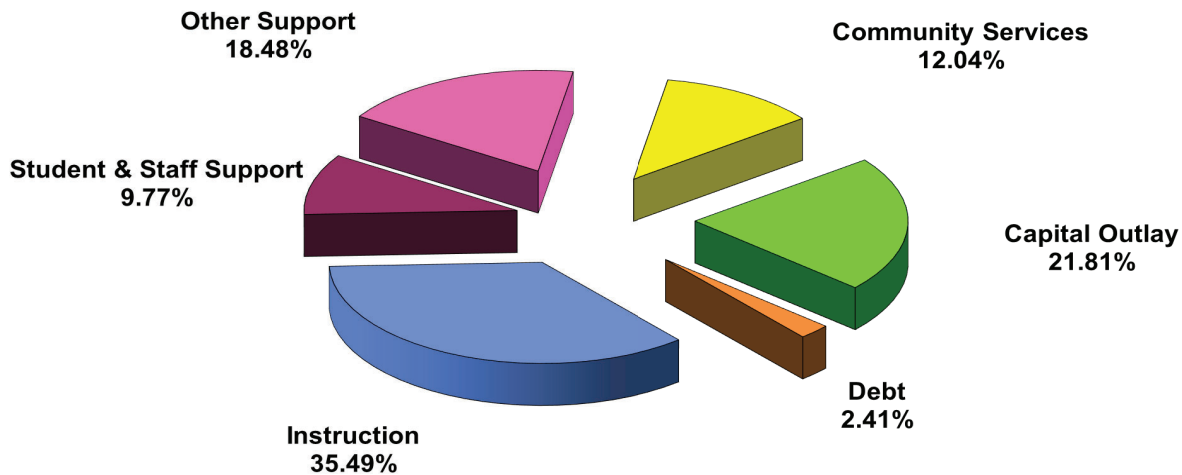
	2023-24 Actual	2024-25 Revised Budget	2025-26 Proposed Budget	% Change Prior Year	2026-27 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 303,753,524	\$ 299,134,016	\$ 285,170,640	-4.67%	\$ 293,922,230	3.07%
Special Revenue Funds	57,076,870	60,387,339	60,385,139	0.00%	60,935,657	0.91%
Capital and Debt Service Funds	34,695,920	27,792,594	38,224,866	37.54%	48,351,268	26.49%
Total	\$ 395,526,314	\$ 387,313,949	\$ 383,780,645	-0.91%	\$ 403,209,155	5.06%
Internal Service Funds: *						
Distribution Services Fund	\$ 609,390	\$ 745,000	\$ 760,000	2.01%		
Printing and Graphics Fund	152,261	127,221	127,221	0.00%		
Technical Services Fund	1,133,366	1,210,049	1,229,941	1.64%		
Employee Benefits Fund	24,794,683	28,550,000	28,550,000	0.00%		
Total	\$ 26,689,700	\$ 30,632,270	\$ 30,667,162	0.11%		

* 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 \$290.8 million. The Special Revenue Funds are budgeted at \$60.6 million. The Capital and Debt Service Funds are budgeted at \$111.4 million, which includes the approved bond funded projects and ongoing repairs and maintenance. Following is a multi-year summary of District expenditures:

	2023-24 Actual	2024-25 Revised Budget	2025-26 Proposed Budget	% Change Prior Year	2026-27 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 295,262,260	\$ 309,366,803	\$ 290,764,672	-6.01%	\$ 296,306,788	1.91%
Special Revenue Funds	57,548,326	61,829,414	60,634,959	-1.93%	60,834,768	0.33%
Capital and Debt Service Funds	67,371,820	69,246,308	111,422,628	60.91%	226,619,363	103.39%
Total	\$ 420,182,406	\$ 440,442,525	\$ 462,822,259	5.08%	\$ 583,760,919	26.13%
Internal Service Funds: *						
Distribution Services Fund	\$ 641,520	\$ 804,376	\$ 824,147	2.46%		
Printing and Graphics Fund	38,835	127,221	127,221	0.00%		
Technical Services Fund	1,133,366	1,210,049	1,229,941	1.64%		
Employee Benefits Fund	26,162,899	29,636,555	29,636,555	0.00%		
Total	\$ 27,976,620	\$ 31,778,201	\$ 31,817,864	0.12%		

* Internal Service Funds are not projected

Fund Balance

Utah law allows a maximum undistributed reserve for economic stabilization of five percent of budgeted expenses 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 18,427 students (ADM) in 36 schools in the 2025-26 school year. Construction and remodels are scheduled to accommodate all resident students and allow for educational choice throughout the District.

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

<u>Projected ADM</u>					
<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
2024-25	18,962	2026-27	17,838	2028-29	16,921
2025-26	18,427	2027-28	17,338		

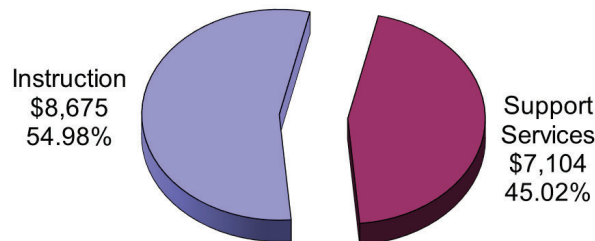
The 2025-26 General Fund budget appropriates \$15,779 per student. We are pleased to report the District allocates 54.98% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	<u>2023-24 Actual</u>		<u>2024-25 Revised Budget</u>		<u>2025-26 Proposed Budget</u>	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 8,474	55.89%	\$ 8,707	53.37%	\$ 8,675	54.98%
Support Services	6,689	44.11%	7,608	46.63%	7,104	45.02%
Total	\$ 15,163	100.00%	\$ 16,315	100.00%	\$ 15,779	100.00%
Pupils in ADM	19,473		18,962		18,427	
Increase in expenditure per Pupil	9.22%		7.60%		-3.28%	

2025-26 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

	2023-24 Actual		2024-25 Revised Budget		2025-26 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & Benefits	\$ 13,156	86.76%	\$ 13,991	85.76%	\$ 14,297	90.60%
Professional & Technical Services	238	1.57%	251	1.54%	201	1.27%
Property Services	194	1.28%	164	1.01%	164	1.04%
Other Purchased Services	123	0.81%	196	1.20%	154	0.98%
Supplies & Materials	1,133	7.47%	1,259	7.72%	866	5.49%
Equipment	276	1.82%	406	2.48%	55	0.34%
Debt Service & Miscellaneous	43	0.28%	48	0.29%	43	0.27%
Total	\$ 15,163	100.00%	\$ 16,315	100.00%	\$ 15,780	100.00%
Pupils in ADM	19,473		18,962		18,427	
Increase (decrease) in expenditure per Pupil	9.22%		7.60%		-3.28%	

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.

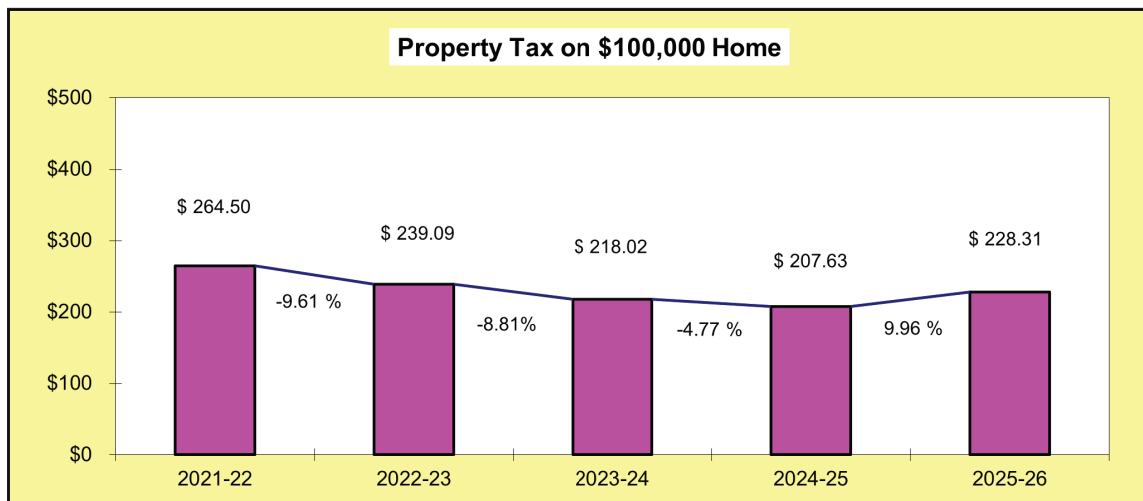
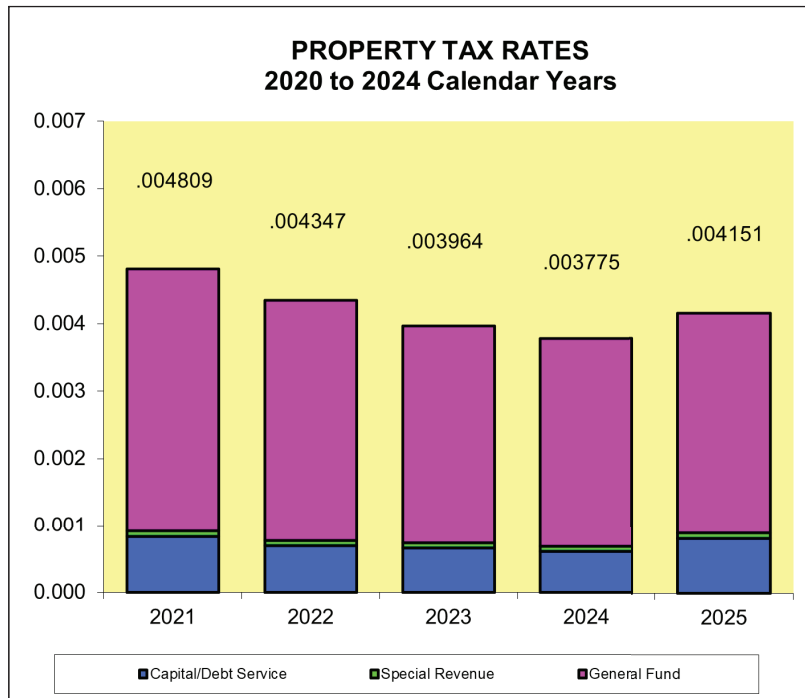
District Employee and Staffing Levels			
	2024-25 Actual	2025-26 Proposed	Prior Year Change
Instruction	1,502.17	1,502.17	-
Supporting Services:	849.92	851.92	2.00
Other & Community Services	197.84	197.84	-
Child Nutrition Services	113.63	113.63	-
Capital Projects	34.98	36.98	2.00
Total	2,698.54	2,702.54	4.00

Property Taxes

In calendar year 2023, the Salt Lake City School District's net taxable value increased by \$5,558.3 million or 13.55%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2024 of \$2,440.9 million or 5.24% and for 2025 an increase of \$2,579.2 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 adopting the certified tax rate for the 2025 tax year which will include the voter approved debt levy.

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 maintains a capital improvement plan that ensures every building in the District will meet current life safety building code requirements, including earthquake and access (ADA) codes. It also provides for other building improvements.

Capital improvements are funded from two sources, the regular capital outlay tax levy and general obligation bonds. The District voters approved a \$730 million general obligation bond authorization in November 2024. Pursuant to this authorization, the District will issue the first of five general obligation bond authorizations in May 2025. The District received an underlying rating of “Aaa” from Moody’s Investors Service and “AAA” from Fitch Ratings related to the first round of issuance which is the highest possible rating from each company respectively. 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 following is an estimated amortization schedule by year for the first of five general obligation bonds issues planned, including interest payments.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2026	5,515,000	4,994,656	10,509,656
2027	4,360,000	6,145,950	10,505,950
2028	4,580,000	5,927,950	10,507,950
2029	4,810,000	5,698,950	10,508,950
2030	5,050,000	5,458,450	10,508,450
2031	5,305,000	5,205,950	10,510,950
2032	5,570,000	4,940,700	10,510,700
2033	5,845,000	4,662,200	10,507,200
2034	6,140,000	4,369,950	10,509,950
2035	6,445,000	4,062,950	10,507,950
2036	6,765,000	3,740,700	10,505,700
2037	7,105,000	3,402,450	10,507,450
2038	7,460,000	3,047,200	10,507,200
2039	7,835,000	2,674,200	10,509,200
2040	8,225,000	2,282,450	10,507,450
2041	8,635,000	1,871,200	10,506,200
2042	8,985,000	1,525,800	10,510,800
2043	9,340,000	1,166,400	10,506,400
2044	9,715,000	792,800	10,507,800
2045	10,105,000	404,200	10,509,200
Total	\$ 137,790,000	\$ 72,375,106	\$ 210,165,106

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 nearly 19,000 students, more than 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.

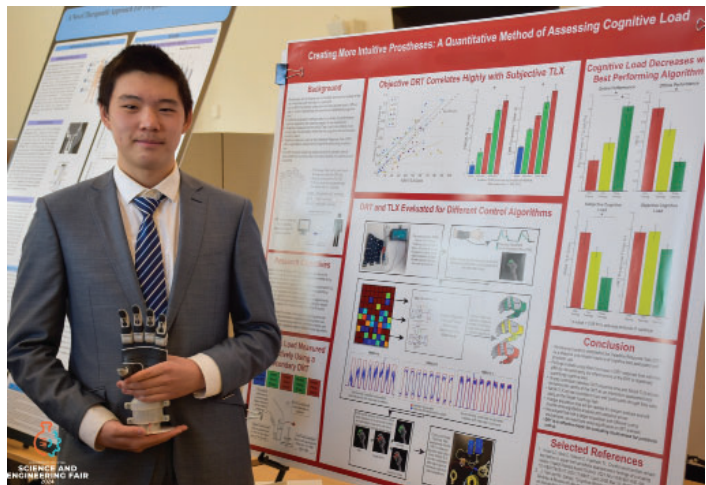
Objective 6: Students and teachers will increase their knowledge, skills, and understanding of technology integration in instruction and learning.

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.

	2023-24	2024-25	2025-26	Percent of Strategic Plan Budget
Pillars	Actual	Revised Budget	Budget	
Educational Equity, Access, & Student Support	\$ 15,020,178	16,715,961	16,030,359	5.72%
Student Achievement PreK-12 /Transition	11,852,834	11,574,067	8,205,555	2.93%
Student Achievement - PreK	3,858,819	4,561,297	4,761,118	1.70%
Student Achievement - K-12	192,916,367	191,906,263	186,188,613	66.47%
Student Achievement - Post High/Transition	5,511,716	5,153,977	4,798,928	1.71%
Family-School & Community Partnerships & Communication	6,884,292	8,592,076	6,667,541	2.38%
Learning Environments, Stewardship, & Sustainability	31,399,231	33,416,694	27,517,261	9.82%
Safe Facilities	1,781,858	1,750,984	1,797,387	0.64%
High Qualified Staff	9,052,117	13,129,094	12,030,270	4.29%
Student Conduct	842,184	1,792,359	1,258,895	0.45%
Pillars Total	279,119,595	288,592,772	269,255,927	96.12%
Support Systems				
Policy & Legal Services	628,836	806,567	881,659	0.31%
Research & Evaluation	1,173,166	1,438,570	1,474,777	0.53%
Technology & Instructional Technology	4,435,912	5,865,221	5,518,912	1.97%
Budget & Finance	2,633,694	2,827,466	2,998,335	1.07%
Support Systems Total	8,871,608	10,937,824	10,873,683	3.88%
Grand Total \$	287,991,203	299,530,596	280,129,610	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 nearly 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
Bryce Williams, Precinct 1
Ashley Anderson, Precinct 3
Amanda Longwell, Precinct 7

Vice President Bryan Jensen, Precinct 6
Charlotte Fife-Jepperson, Precinct 2
Mohamed Baayd, Precinct 5
Hilina Teklemedhin, 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 212,570 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)

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 19,180 (October 1, 2024 Count) students enrolled in its regular day school programs, of which 11,521 or 60.07% are minority (non-Caucasian) students.

District Community

The five largest property taxpayers in Salt Lake City School District in 2023 were the LDS Church (City Creek Reserve, Deseret Title, Property Reserve); Landmark LLC; PacifiCorp; Delta Air Lines; and Questar Gas. The five largest employers are the University of Utah (including hospital), Primary Children's and LDS Hospital (IHC), State of Utah, Salt Lake County, and Amazon. 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***: 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.

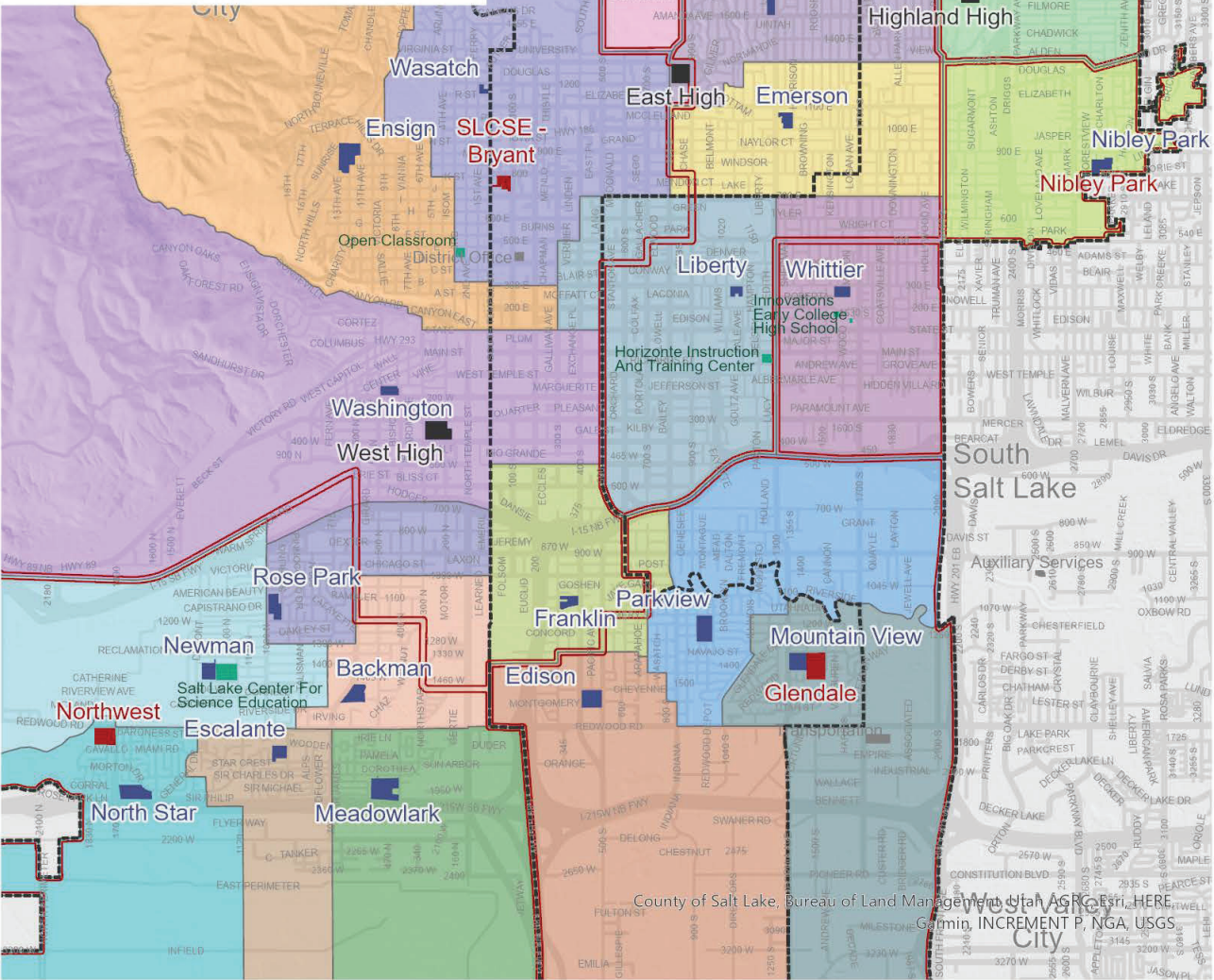
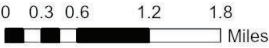
- **Nonspendable** – This category includes fund balance amounts that cannot be spent because they are either a) not in spendable form or b) legally or contractually required to be maintained intact. Fund balance amounts related to inventories and prepaid expenditures are classified as nonspendable.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

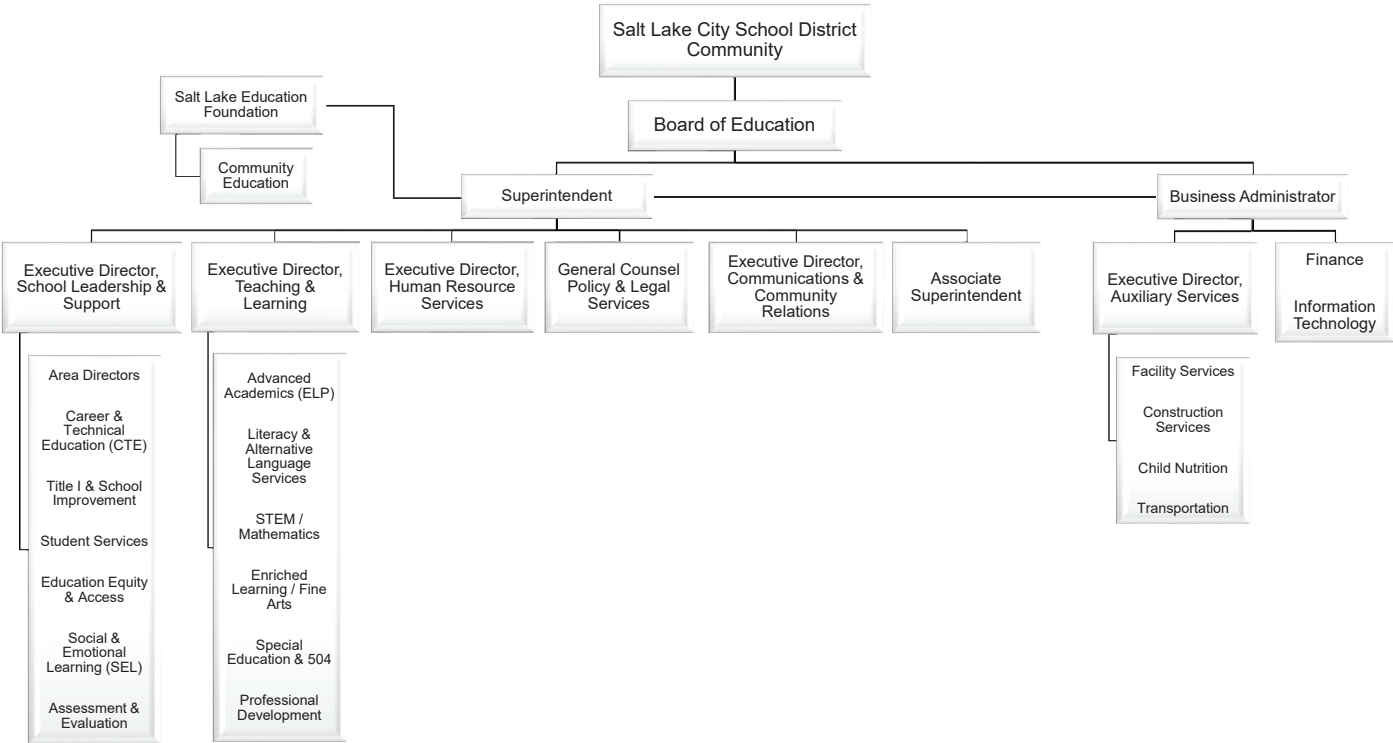


ADMINISTRATIVE ORGANIZATIONAL CHART

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, 2025



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	2025-26	Percent of Strategic
Pillars	Actual	Revised Budget	Budget	Plan Budget
Educational Equity, Access, & Student Support	\$ 15,020,178	16,715,961	16,030,359	5.72%
Student Achievement PreK-12 /Transition	11,852,834	11,574,067	8,205,555	2.93%
Student Achievement - PreK	3,858,819	4,561,297	4,761,118	1.70%
Student Achievement - K-12	192,916,367	191,906,263	186,188,613	66.47%
Student Achievement - Post High/Transition	5,511,716	5,153,977	4,798,928	1.71%
Family-School & Community Partnerships & Communication	6,884,292	8,592,076	6,667,541	2.38%
Learning Environments, Stewardship, & Sustainability	31,399,231	33,416,694	27,517,261	9.82%
Safe Facilities	1,781,858	1,750,984	1,797,387	0.64%
High Qualified Staff	9,052,117	13,129,094	12,030,270	4.29%
Student Conduct	842,184	1,792,359	1,258,895	0.45%
Pillars Total	279,119,595	288,592,772	269,255,927	96.12%
Support Systems				
Policy & Legal Services	628,836	806,567	881,659	0.31%
Research & Evaluation	1,173,166	1,438,570	1,474,777	0.53%
Technology & Instructional Technology	4,435,912	5,865,221	5,518,912	1.97%
Budget & Finance	2,633,694	2,827,466	2,998,335	1.07%
Support Systems Total	8,871,608	10,937,824	10,873,683	3.88%
Grand Total \$	287,991,203	299,530,596	280,129,610	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

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

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

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

2. Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the budget officer's 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 LEA 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, an LEA 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-7-306. School district interfund transfers.

1. A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.
2. Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.
3. The state board may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.
4. The state board may also authorize school district interfund transfers of residual equity for a financially distressed district if the state board determines the following:
 - a. the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;
 - b. the deficit cannot be reasonably reduced under Section 53G-7-305; and
 - c. without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the state board.
5. The state board shall develop by rule made in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, standards for defining and aiding financially distressed school districts under this section.
6.
 - a. All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.
 - b. Debt service levies under Subsection 59-2-924(5)(d) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt requirement.
 - c. Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt

- retirement.
- d. Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section 53G-7-303.

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. Total general obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the District.
- D. The District will not use long term debt for current operations.
- E. The District will meet all debt service obligations when due.
- F. The District will retire tax and revenue anticipation debt annually.

- G. 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.
- H. 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

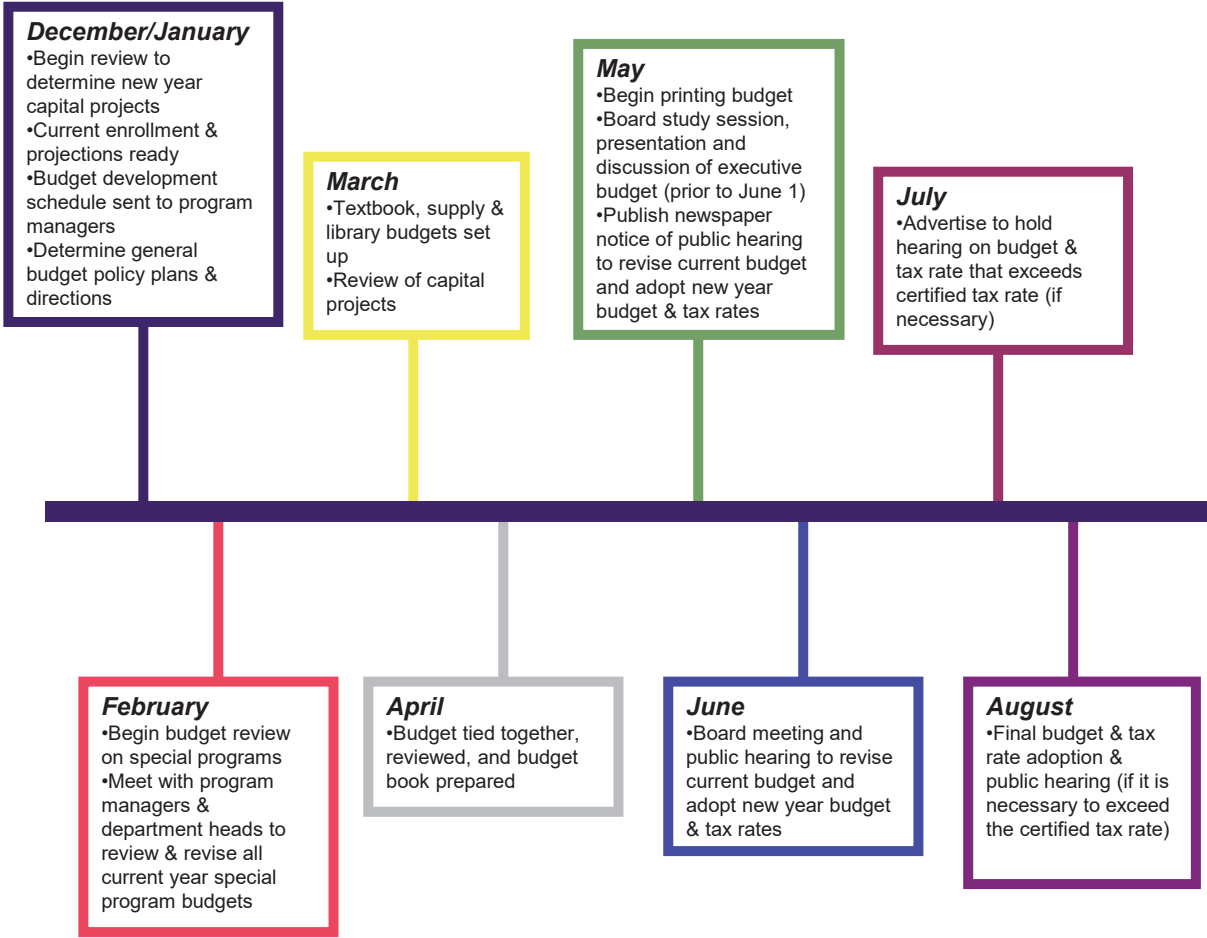
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and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

10xx - 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.

21xx - Support Services - Students. This function encompasses those activities related to assessing and improving the well-being of students and to supplement the teaching process. Examples of these positions include attendance and social workers, guidance counselors, health services, psychological services, speech pathology and audiology services, occupational therapy related services, physical therapy related services, and visually impaired/vision services, etc. Salaries of personnel, staff, and costs of office supplies and equipment are examples of includable cost items.

22xx - 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.

23xx - 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.

24xx - 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.

25xx - Support Services – Central Services. This function encompasses activities concerned with the operation of business services, such as fiscal services, purchasing services, accounting, payroll, and human resource 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.

26xx - 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.

27xx - 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.

31xx - 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.

32xx - 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.

33xx - 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.

4xxx - Facilities, Acquisition, and Construction Services. This function includes activities concerned with the acquisition of land and buildings, remodeling buildings, constructing buildings and additions to buildings, initially installing or extending service systems and other built-in equipment, and improvements to sites. Costs of these items are charged to this function.

5xxx - 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.

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 .001463 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 2025-26, the WPU per student is \$4,674, which is a 4.0% increase from the \$4,494 guaranteed for 2024-25.

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 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 expired as of September 30th, 2024. 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 \$285.2 million in revenue for the General Fund of the District. The effect of the state funding system is that 59.33% of the General Fund revenue of the District is controlled by the State appropriation process, and 31.10% 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 143, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2025-26 education funding allocations, the District can estimate very accurately the 59.33% 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 535 students. (See Chart 1, District Enrollment Trends, on page 137.)

For the years 2021-22, 2022-23, and 2023-24 General Fund revenues increased by 0.00%, 10.13%, and 6.20% respectively. During the 2024-25 year, General Fund revenue is estimated to decrease by 1.52%, while 2025-26 is estimated to decrease by 4.67%. (Please refer to Chart 5, on page 144, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2021 to 2025 from .004809 to .004151, a 13.68% decrease. The tax rate for the General Fund and Special Revenue Funds combined has decreased 16.32% during this period due to legislatively determined changes 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 0.85% due to debt reduction. (Please refer to Chart 7, page 146, 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 147. Estimated market value of property in the District has increased an average of 12.06% per year during the 2021 to 2025 period. In this same period,

total taxable value has increased an average of 12.25% per year, and net taxable value has increased an average of 14.00% 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 5.16% over the last nine years while total collections have increased an average of 5.13% over the same period of time. (Please refer to Chart 9, on page 148, for additional information.)

Underlying Assumptions and Significant Expenditure Trends

The overall total expenditure for all Governmental Funds is expected to increase \$22.4 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 \$18.6 million between 2024-25 and 2025-26 largely due to the federal pandemic grants expiring, state programs expected to be reduced due to recent legislative changes, the closure of four elementary schools, and decreasing enrollment throughout the district.

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

In November 2024, Salt Lake City voters approved a \$730 million bond to fund rebuilding two high schools, build a new athletic field house, and continue with sustainability projects throughout the District. Capital Fund expenditures are expected to increase \$33.9 million between 2024-25 and 2025-26. This increase is largely related to the construction projects expected to get underway for the Highland & West High School rebuilds being funded through authorized bond proceeds. Construction costs have seen significant inflationary increases over the last few years ; however, the capital project costs will be managed closely to stay within budget and also to complete each project as efficiently and timely as possible.

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 except for the Capital Outlay fund which will be discussed below. All funds show the fund balance in one or more of the following categories: Non-spendable, 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 stable fund balance trend. The District will continue to make future course corrections to maintain 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 \$2.8 million on utility costs. There is an annual budgeted fund transfer of \$2.8 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.

The Capital Outlay fund is expected to receive a large increase in the fund balance in order to pay for the several voter approved projects related to the recently passed bond election in November 2024. The District expects to issue the first of five bond general obligation bond funding rounds beginning in May 2025. The issued debt maintenance payments will be paid for in the Debt Service fund and the bond proceeds will be placed in the Capital Service fund to be spent down over the next several years as each project progresses towards completion.



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2025-26 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property Taxes	\$ 233,254,486	\$ 155,229,483	\$ 40,186,412	\$ 37,838,591
Interest on Investments	3,066,275	2,209,000	471,000	386,275
Sale of Food	2,622,372	0	2,622,372	0
Other Local revenue	17,432,722	11,337,722	6,095,000	0
State of Utah	104,124,070	102,670,919	1,453,151	0
Federal Government	23,280,720	13,723,516	9,557,204	0
Total Revenues	383,780,645	285,170,640	60,385,139	38,224,866
Expenditures:				
Instruction	164,259,594	159,858,232	4,401,362	0
Supporting Services:				
Students	18,428,346	18,428,346	0	0
Instructional Staff	26,809,024	26,736,524	72,500	0
General District Administration	1,828,016	1,828,016	0	0
General School Administration	20,898,480	20,898,480	0	0
Central Business	10,878,735	10,878,735	0	0
Operation & Maintenance of Buildings	29,482,474	29,456,336	26,138	0
Student Transportation	8,564,279	8,564,279	0	0
Child Nutrition Services	13,885,114	236,387	13,648,727	0
Community Services	55,707,773	13,266,361	42,441,412	0
Capital Outlay	100,941,828	0	0	100,941,828
Debt Service	11,138,596	612,976	44,820	10,480,800
Total Expenditures	462,822,259	290,764,672	60,634,959	111,422,628
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,041,614)	(5,594,032)	(249,820)	(73,197,762)
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
Issuance of SBITA Liabilities	657,796	612,976	44,820	0
Sale of Bonds	146,000,000	0	0	146,000,000
Operating Transfer In (Out)	0	(2,788,788)	200,000	2,588,788
Total Other Financing Sources (Uses):	146,725,796	(2,185,812)	249,820	148,661,788
Net Change in Fund Balances	67,684,182	(7,779,844)	0	75,464,026
Fund Balances - July 1	258,439,569	83,816,594	8,602,297	166,020,678
Fund Balances - June 30	\$ 326,123,751	\$ 76,036,750	\$ 8,602,297	\$ 241,484,704
Fund Balance				
Nonspendable:				
Inventories	\$ 755,881	\$ 0	\$ 755,881	\$ 0
Prepaid Expenditures	986,806	942,322	3,500	40,984
Restricted:				
Debt Service	12,227,824	0	0	12,227,824
Capital Projects	229,215,896	0	0	229,215,896
Child Nutrition Services	0	0	0	0
Salt Lake Education Foundation	4,888,406	0	4,888,406	0
Committed:				
Economic Stabilization	14,538,234	14,538,234	0	0
Assigned:				
Charter Schools	2,412,063	2,412,063	0	0
Programs	42,305,472	42,305,472	0	0
Programs Reported in the Schools	4,362,698	4,362,698	0	0
Students	2,954,510	0	2,954,510	0
Employee Benefit Obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 326,123,751	\$ 76,036,750	\$ 8,602,297	\$ 241,484,704

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***Fund Expenditures by Function**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 187,589,369	\$ 203,945,289	\$ 212,515,998	\$ 218,459,128	\$ 233,254,486
Interest on Investments	515,935	8,815,905	11,256,643	5,066,275	3,066,275
Sale of Food	820,114	1,803,486	1,869,160	2,622,372	2,622,372
Other Local Revenue	15,676,950	16,419,072	17,736,151	16,524,511	17,432,722
State of Utah	86,027,436	87,563,486	107,473,396	110,894,502	104,124,070
Federal Government	44,968,014	48,442,888	44,674,966	33,747,161	23,280,720
Total Revenues	335,597,818	366,990,126	395,526,314	387,313,949	383,780,645
Expenditures:					
Instruction	158,460,199	164,161,829	169,236,334	169,504,065	164,259,594
Supporting Services:					
Students	11,747,054	12,993,202	14,200,631	18,869,596	18,428,346
Instructional Staff	22,344,201	26,773,834	29,714,379	31,244,396	26,809,024
General District Administration	1,351,478	1,434,425	1,521,863	2,053,453	1,828,016
General School Administration	17,630,844	19,631,733	20,204,699	20,202,703	20,898,480
Central Business	7,595,542	8,246,501	9,124,690	10,556,524	10,878,735
Operation & Maintenance of Buildings	24,150,652	25,123,571	28,505,144	29,821,698	29,482,474
Student Transportation	7,148,348	7,870,513	7,372,833	8,275,983	8,564,279
Child Nutrition Services	13,588,619	13,729,180	14,810,252	15,079,923	13,885,114
Community Services	35,761,848	43,734,950	52,515,898	58,582,835	55,707,773
Capital Outlay	23,471,204	47,362,160	70,291,584	73,377,853	100,941,828
Debt Service	4,544,800	4,899,174	2,684,099	2,873,496	11,138,596
Total Expenditures	327,794,789	375,961,072	420,182,406	440,442,525	462,822,259
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	7,803,029	(8,970,946)	(24,656,092)	(53,128,576)	(79,041,614)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	136	40,429	(67,408)	(5,000)
Sale of Real Property	80,428	77,788	74,465	73,000	73,000
Issuance of SBITA Liabilities	0	0	339,516	657,796	657,796
Sale of Bonds	0	0	0	146,000,000	146,000,000
Loan Proceeds	23,500,000	0	0	6,332,812	0
Proceeds from Leases	1,060,171	0	130,060	0	0
Total Other Financing Sources (Uses):	24,640,599	77,924	584,470	152,996,200	146,725,796
Net Change in Fund Balances	32,443,628	(8,893,022)	(24,071,622)	99,867,624	67,684,182
Fund Balance - July 1	159,092,961	191,536,589	182,643,567	158,571,945	258,439,569
Fund Balance - June 30	\$ 191,536,589	\$ 182,643,567	\$ 158,571,945	\$ 258,439,569	\$ 326,123,751
Fund Balance					
Nonspendable:					
Inventories	\$ 1,210,583	\$ 949,463	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	730,463	662,846	986,806	986,806	986,806
Restricted:					
Debt Service	14,022,574	15,477,227	11,734,340	11,572,735	12,227,824
Capital Projects	84,247,887	67,444,419	40,704,468	154,406,959	229,215,896
Reading Achievement	0	3,482,302	0	0	0
Child Nutrition Services	2,803,423	1,795,450	1,192,255	0	0
Salt Lake Education Foundation	3,926,634	4,186,911	4,888,406	4,888,406	4,888,406
Committed:					
Economic Stabilization	7,000,000	15,096,178	15,464,896	15,468,340	14,538,234
Assigned:					
Charter Schools	986,660	1,941,526	2,171,310	2,197,269	2,412,063
Programs	32,483,369	31,909,676	40,360,591	40,259,060	42,305,472
Programs Reported in the Schools	6,873,688	6,225,681	4,362,698	4,362,698	4,362,698
Students	3,069,596	3,053,956	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	22,705,751	18,941,971	21,519,823	9,110,944	0
Total Fund Balance	\$ 191,536,589	\$ 182,643,567	\$ 158,571,945	\$ 258,439,569	\$ 326,123,751

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Function

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenues:				
Property Taxes	\$ 233,254,486	\$ 248,037,772	\$ 294,755,813	\$ 310,173,852
Interest on Investments	3,066,275	3,066,275	2,966,275	2,916,275
Sale of Food	2,622,372	2,622,372	2,622,372	2,622,372
Other Local Revenue	17,432,722	17,659,476	17,890,766	18,126,681
State of Utah	104,124,070	107,790,210	111,585,754	115,515,287
Federal Government	23,280,720	24,033,050	24,814,763	25,627,163
Total Revenues	383,780,645	403,209,155	454,635,743	474,981,630
Expenditures:				
Instruction	164,259,594	167,306,569	170,412,990	173,580,017
Supporting Services:				
Students	18,428,346	18,779,599	19,137,703	19,502,795
Instructional Staff	26,809,024	27,318,636	27,838,187	28,367,876
General District Administration	1,828,016	1,862,859	1,898,381	1,934,597
General School Administration	20,898,480	21,296,815	21,702,920	22,116,949
Central Business	10,878,735	11,086,089	11,297,487	11,513,010
Operation & Maintenance of Buildings	29,482,474	30,043,926	30,616,329	31,199,901
Student Transportation	8,564,279	8,727,518	8,893,941	9,063,612
Child Nutrition Services	13,885,114	14,076,411	14,270,670	14,467,940
Community Services	55,707,773	55,973,654	56,244,689	56,520,980
Capital Outlay	100,941,828	205,660,013	217,234,522	136,924,385
Debt Service	11,138,596	21,628,830	32,121,792	42,611,486
Total Expenditures	462,822,259	583,760,919	611,669,611	547,803,548
Excess (Deficiency) of Revenues Over (Under) Expenditures	(79,041,614)	(180,551,764)	(157,033,868)	(72,821,918)
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
Issuance of SBITA Liabilities	657,796	657,796	657,796	657,796
Sale of Bonds	146,000,000	146,000,000	146,000,000	146,000,000
Total Other Financing Sources (Uses):	146,725,796	146,725,796	146,725,796	146,652,796
Net Change in Fund Balances	67,684,182	(33,825,968)	(10,308,072)	73,830,878
Fund Balance - July 1	258,439,569	326,123,751	292,297,783	281,989,711
Fund Balance - June 30	\$ 326,123,751	\$ 292,297,783	\$ 281,989,711	\$ 355,820,589
Fund Balance				
Non-spendable:				
Inventories	\$ 755,881	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	986,806	986,806	986,806	986,806
Restricted:				
Debt Service	12,227,824	12,531,396	6,579,817	6,579,817
Capital Projects	229,215,896	199,306,017	195,417,180	265,763,901
Child Nutrition Services	0	363,727	1,115,832	2,282,296
Salt Lake Education Foundation	4,888,406	4,830,568	4,759,490	4,674,947
Committed:				
Economic Stabilization	14,538,234	14,815,339	15,097,851	15,385,874
Assigned				
Charter Schools	2,412,063	2,412,063	2,412,063	2,412,063
Programs	42,305,472	37,502,817	36,071,622	38,185,835
Programs Reported in the Schools	4,362,698	4,362,698	4,362,698	4,362,698
Students	2,954,510	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	0	0	0
Total Fund Balance	\$ 326,123,751	\$ 292,297,783	\$ 281,989,711	\$ 355,820,589



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2025-26 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property Taxes	\$ 233,254,486	\$ 155,229,483	\$ 40,186,412	\$ 37,838,591
Interest on Investments	3,066,275	2,209,000	471,000	386,275
Sale of Food	2,622,372	0	2,622,372	0
Other Local Revenue	17,432,722	11,337,722	6,095,000	0
State of Utah	104,124,070	102,670,919	1,453,151	0
Federal Government	23,280,720	13,723,516	9,557,204	0
Total Revenues	383,780,645	285,170,640	60,385,139	38,224,866
Expenditures:				
Salaries	195,350,275	188,246,545	3,623,848	3,479,882
Employee Benefits	79,041,802	75,200,470	2,213,889	1,627,443
Professional & Technical Services	4,883,109	3,697,424	1,113,185	72,500
Property Services	89,909,783	3,028,331	276,100	86,605,352
Other Purchased Services	3,434,774	2,830,995	545,684	58,095
Supplies & Materials	26,142,489	15,955,766	5,307,811	4,878,912
Cost of Food	6,074,261	0	6,074,261	0
Equipment	2,026,200	1,016,641	242,614	766,945
Debt Service & Miscellaneous	15,773,154	788,500	1,051,155	13,933,499
Tax Increment Paid to Other Entity	40,186,412	0	40,186,412	0
Total Expenditures	462,822,259	290,764,672	60,634,959	111,422,628
Excess (deficiency) of revenues over (under) expenditures	(79,041,614)	(5,594,032)	(249,820)	(73,197,762)
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
Issuance of SBITA Liabilities	657,796	612,976	44,820	0
Sale of Bonds	146,000,000	0	0	146,000,000
Operating Transfer In (Out)	0	(2,788,788)	200,000	2,588,788
Total Other Financing Sources (Uses):	146,725,796	(2,185,812)	249,820	148,661,788
Net Change in Fund Balances	67,684,182	(7,779,844)	0	75,464,026
Fund Balances - July 1	258,439,569	83,816,594	8,602,297	166,020,678
Fund Balances - June 30	\$ 326,123,751	\$ 76,036,750	\$ 8,602,297	\$ 241,484,704
Fund Balance				
Nonspendable:				
Inventories	\$ 755,881	\$ 0	\$ 755,881	\$ 0
Prepaid Expenditures	986,806	942,322	3,500	40,984
Restricted:				
Debt Service	12,227,824	0	0	12,227,824
Capital Projects	229,215,896	0	0	229,215,896
Child Nutrition Services	0	0	0	0
Salt Lake Education Foundation	4,888,406	0	4,888,406	0
Committed:				
Economic Stabilization	14,538,234	14,538,234	0	0
Assigned:				
Charter Schools	2,412,063	2,412,063	0	0
Programs	42,305,472	42,305,472	0	0
Programs Reported in the Schools	4,362,698	4,362,698	0	0
Students	2,954,510	0	2,954,510	0
Employee Benefit Obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 326,123,751	\$ 76,036,750	\$ 8,602,297	\$ 241,484,704

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fund Expenditures by Object

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 187,589,369	\$ 203,945,289	\$ 212,515,998	\$ 218,459,128	\$ 233,254,486
Interest on Investments	515,935	8,815,905	11,256,643	5,066,275	3,066,275
Sale of Food	820,114	1,803,486	1,869,160	2,622,372	2,622,372
Other Local Revenue	15,676,950	16,419,072	17,736,151	16,524,511	17,432,722
State of Utah	86,027,436	87,563,486	107,473,396	110,894,502	104,124,070
Federal Government	44,968,014	48,442,888	44,674,966	33,747,161	23,280,720
Total Revenues	335,597,818	366,990,126	395,526,314	387,313,949	383,780,645
Expenditures:					
Salaries	169,210,734	178,792,197	192,101,433	197,675,451	195,350,275
Employee Benefits	66,281,607	69,059,211	75,541,398	79,464,638	79,041,802
Professional & Technical Services	4,080,687	4,282,919	5,572,361	6,039,201	4,883,109
Property Services	21,350,180	40,232,875	53,457,322	55,386,288	89,909,783
Other Purchased Services	2,182,070	2,741,504	2,883,808	4,311,153	3,434,774
Supplies & Materials	24,165,746	30,451,821	28,490,217	34,133,967	26,142,489
Cost of Food	5,722,775	5,553,268	6,019,909	6,103,540	6,074,261
Equipment	3,086,901	5,698,102	8,177,667	9,391,798	2,026,200
Debt Service, Indirect Cost & Dues	5,932,714	8,620,689	11,619,553	7,750,077	15,773,154
Charter School Local Replacment	3,033,101	2,989,748	3,390,666	3,462,757	3,462,757
Tax Increment Paid to Other Entity	22,748,274	27,538,738	32,928,072	36,723,655	36,723,655
Total Expenditures	327,794,789	375,961,072	420,182,406	440,442,525	462,822,259
Excess (Deficiency) of Revenues Over (Under) Expenditures	7,803,029	(8,970,946)	(24,656,092)	(53,128,576)	(79,041,614)
Other Financing Sources:					
Sale of Capital Assets	0	136	40,429	(67,408)	(5,000)
Sale of Real Property	80,428	77,788	74,465	73,000	73,000
Issuance of SBITA Liabilities	0	0	339,516	657,796	657,796
Sale of Bonds	0	0	0	146,000,000	146,000,000
Loan Proceeds	23,500,000	0	0	6,332,812	0
Proceeds from Leases	1,060,171	0	130,060	0	0
Total Other Financing Sources & (Uses)	24,640,599	77,924	584,470	152,996,200	146,725,796
Net Change in Fund Balances	32,443,628	(8,893,022)	(24,071,622)	99,867,624	67,684,182
Fund Balance - July 1	159,092,961	191,536,589	182,643,567	158,571,945	258,439,569
Fund Balance - June 30	\$ 191,536,589	\$ 182,643,567	\$ 158,571,945	\$ 258,439,569	\$ 326,123,751
Fund Balance					
Nonspendable:					
Inventories	\$ 1,210,583	\$ 949,463	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	730,463	662,846	986,806	986,806	986,806
Restricted:					
Debt Service	14,022,574	15,477,227	11,734,340	11,572,735	12,227,824
Capital Projects	84,247,887	67,444,419	40,704,468	154,406,959	229,215,896
Reading Achievement	0	3,482,302	0	0	0
Child Nutrition Services	2,803,423	1,795,450	1,192,255	0	0
Salt Lake Education Foundation	3,926,634	4,186,911	4,888,406	4,888,406	4,888,406
Committed:					
Economic Stabilization	7,000,000	15,096,178	15,464,896	15,468,340	14,538,234
Assigned:					
Charter Schools	986,660	1,941,526	2,171,310	2,197,269	2,412,063
Programs	32,483,369	31,909,676	40,360,591	40,259,060	42,305,472
Programs Reported in the Schools	6,873,688	6,225,681	4,362,698	4,362,698	4,362,698
Students	3,069,596	3,053,956	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	22,705,751	18,941,971	21,519,823	9,110,944	0
Total Fund Balance	\$ 191,536,589	\$ 182,643,567	\$ 158,571,945	\$ 258,439,569	\$ 326,123,751

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types Projected*Fiscal Years 2025-26 Through 2028-29***Fund Expenditures by Object**

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenues:				
Property Taxes	\$ 233,254,486	\$ 248,037,772	\$ 294,755,813	\$ 310,173,852
Interest on Investments	3,066,275	3,066,275	2,966,275	2,916,275
Sale of Food	2,622,372	2,622,372	2,622,372	2,622,372
Other Local Revenue	17,432,722	17,659,476	17,890,766	18,126,681
State of Utah	104,124,070	107,790,210	111,585,754	115,515,287
Federal Government	23,280,720	24,033,050	24,814,763	25,627,163
Total Revenues	383,780,645	403,209,155	454,635,743	474,981,630
Expenditures:				
Salaries	195,350,275	199,300,239	203,331,002	207,444,241
Employee Benefits	79,041,802	80,517,769	82,154,958	83,826,177
Professional & Technical Services	4,883,109	4,933,980	4,985,451	5,037,529
Property Services	89,909,783	196,099,219	201,520,048	127,085,765
Other Purchased Services	3,434,774	3,463,309	3,492,129	3,521,237
Supplies & Materials	26,142,489	25,976,744	26,145,166	26,315,273
Cost of Food	6,074,261	6,135,004	6,196,354	6,258,318
Equipment	2,026,200	2,036,916	2,047,740	2,058,672
Debt Service, Indirect Cost & Dues	15,773,154	25,111,327	41,610,351	46,069,924
Charter School Local Replacment	3,462,757	3,462,757	3,462,757	3,462,757
Tax Increment Paid to Other Entity	36,723,655	36,723,655	36,723,655	36,723,655
Total Expenditures	462,822,259	583,760,919	611,669,611	547,803,548
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(79,041,614)	(180,551,764)	(157,033,868)	(72,821,918)
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
Issuance of SBITA Liabilities	657,796	657,796	657,796	657,796
Sale of Bonds	146,000,000	146,000,000	146,000,000	146,000,000
Total Other Financing Sources & (Uses)	146,725,796	146,725,796	146,725,796	146,652,796
Net Change in Fund Balances	67,684,182	(33,825,968)	(10,308,072)	73,830,878
Fund Balance - July 1	258,439,569	326,123,751	292,297,783	281,989,711
Fund Balance - June 30	\$ 326,123,751	\$ 292,297,783	\$ 281,989,711	\$ 355,820,589
Fund Balance				
Nonspendable:				
Inventories	\$ 755,881	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	986,806	986,806	986,806	986,806
Restricted:				
Debt Service	12,227,824	12,531,396	6,579,817	6,579,817
Capital Projects	229,215,896	199,306,017	195,417,180	265,763,901
Child Nutrition Services	0	363,727	1,115,832	2,282,296
Salt Lake Eduation Foundation	4,888,406	4,830,568	4,759,490	4,674,947
Committed:				
Economic Stabilization	14,538,234	14,815,339	15,097,851	15,385,874
Assigned				
Charter Schools	2,412,063	2,412,063	2,412,063	2,412,063
Programs	42,305,472	37,502,817	36,071,622	38,185,835
Programs Reported in the Schools	4,362,698	4,362,698	4,362,698	4,362,698
Students	2,954,510	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	0	0	0
Total Fund Balance	\$ 326,123,751	\$ 292,297,783	\$ 281,989,711	\$ 355,820,589



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2025-26 Budget
Fund Expenditures by Function

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property Taxes	\$ 195,415,895	\$ 155,229,483	\$ 40,186,412
Interest on Investments	2,680,000	2,209,000	471,000
Sale of Food	2,622,372	0	2,622,372
Other Local Revenue	17,432,722	11,337,722	6,095,000
State of Utah	104,124,070	102,670,919	1,453,151
Federal Government	23,280,720	13,723,516	9,557,204
Total Revenues	345,555,779	285,170,640	60,385,139
Expenditures:			
Instruction	164,259,594	159,858,232	4,401,362
Supporting Services:			
Students	18,428,346	18,428,346	0
Instructional Staff	26,809,024	26,736,524	72,500
General District Administration	1,828,016	1,828,016	0
General School Administration	20,898,480	20,898,480	0
Central Business	10,878,735	10,878,735	0
Operation & Maintenance of Buildings	29,482,474	29,456,336	26,138
Student Transportation	8,564,279	8,564,279	0
Child Nutrition Services	13,885,114	236,387	13,648,727
Enterprise Services	0	0	0
Community Services	55,707,773	13,266,361	42,441,412
Capital Outlay	0	0	0
Debt Service	657,796	612,976	44,820
Total Expenditures	351,399,631	290,764,672	60,634,959
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,843,852)	(5,594,032)	(249,820)
Other Financing Sources (Uses):			
Sale of Capital Assets	(5,000)	(10,000)	5,000
Issuance of SBITA Liabilities	657,796	612,976	44,820
Operating Transfer In (Out)	(2,588,788)	(2,788,788)	200,000
Total Other Financing Sources (Uses)	(1,935,992)	(2,185,812)	249,820
Net Change in Fund Balances	(7,779,844)	(7,779,844)	0
Fund Balances - July 1	92,418,891	83,816,594	8,602,297
Fund Balances - June 30	\$ 84,639,047	\$ 76,036,750	\$ 8,602,297
Fund Balance			
Nonspendable:			
Inventories	\$ 755,881	\$ 0	\$ 755,881
Prepaid Expenditures	945,822	942,322	3,500
Restricted:			
Child Nutrition Services	0	0	0
Salt Lake Education Foundation	4,888,406	0	4,888,406
Committed:			
Economic Stabilization	14,538,234	14,538,234	0
Assigned:			
Charter Schools	2,412,063	2,412,063	0
Programs	42,305,472	42,305,472	0
Programs Reported in the Schools	4,362,698	4,362,698	0
Students	2,954,510	0	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 84,639,047	\$ 76,036,750	\$ 8,602,297

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fund Expenditures by Function

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 159,444,158	\$ 175,948,660	\$ 182,923,197	\$ 191,052,809	\$ 195,415,895
Interest on Investments	127,389	4,704,559	6,745,819	4,680,000	2,680,000
Sale of Food	820,114	1,803,486	1,869,160	2,622,372	2,622,372
Other Local Revenue	15,428,443	16,400,196	17,599,266	16,524,511	17,432,722
State of Utah	86,027,436	87,563,486	107,473,396	110,894,502	104,124,070
Federal Government	43,729,210	48,226,758	44,219,556	33,747,161	23,280,720
Total Revenues	305,576,750	334,647,145	360,830,394	359,521,355	345,555,779
Expenditures:					
Instruction	158,460,199	164,161,829	169,236,334	169,504,065	164,259,594
Supporting Services:					
Students	11,747,054	12,993,202	14,200,631	18,869,596	18,428,346
Instructional Staff	22,344,201	26,773,834	29,714,379	31,244,396	26,809,024
General District Administration	1,351,478	1,434,425	1,521,863	2,053,453	1,828,016
General School Administration	17,630,844	19,631,733	20,204,699	20,202,703	20,898,480
Central Business	7,595,542	8,246,501	9,124,690	10,556,524	10,878,735
Operation & Maintenance of Buildings	24,150,652	25,123,571	28,505,144	29,821,698	29,482,474
Student Transportation	7,148,348	7,870,513	7,372,833	8,275,983	8,564,279
Child Nutrition Services	13,588,619	13,729,180	14,810,252	15,079,923	13,885,114
Community Services	35,761,848	43,734,950	52,515,898	58,582,835	55,707,773
Capital Outlay	0	2,396,032	5,137,464	6,347,245	0
Debt Service	0	354,213	466,399	657,796	657,796
Total Expenditures	299,778,785	326,449,983	352,810,586	371,196,217	351,399,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,797,965	8,197,162	8,019,808	(11,674,862)	(5,843,852)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	136	40,429	(67,408)	(5,000)
Issuance of SBITA Liabilities	0	0	339,516	657,796	657,796
Operating Transfer In (Out)	0	(1,843,983)	(1,843,983)	(2,588,788)	(2,588,788)
Total Other Financing Sources (Uses):	0	(1,843,847)	(1,464,038)	(1,998,400)	(1,935,992)
Net Change in Fund Balances	5,797,965	6,353,315	6,555,770	(13,673,262)	(7,779,844)
Fund Balance - July 1	87,385,103	93,183,068	99,536,383	106,092,153	92,418,891
Fund Balance - June 30	\$ 93,183,068	\$ 99,536,383	\$ 106,092,153	\$ 92,418,891	\$ 84,639,047
Fund Balance					
Nonspendable:					
Inventories	\$ 1,210,583	\$ 949,463	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	647,403	477,308	945,822	945,822	945,822
Restricted:					
Reading Achievement	0	3,482,302	0	0	0
Child Nutrition Services	2,803,423	1,795,450	1,192,255	0	0
Salt Lake Education Foundation	3,926,634	4,186,911	4,888,406	4,888,406	4,888,406
Committed:					
Economic Stabilization	7,000,000	15,096,178	15,464,896	15,468,340	14,538,234
Assigned:					
Charter Schools	986,660	1,941,526	2,171,310	2,197,269	2,412,063
Programs	32,483,369	31,909,676	40,360,591	40,259,060	42,305,472
Programs Reported in the Schools	6,873,688	6,225,681	4,362,698	4,362,698	4,362,698
Students	3,069,596	3,053,956	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	22,705,751	18,941,971	21,519,823	9,110,944	0
Total Fund Balance	\$ 93,183,068	\$ 99,536,383	\$ 106,092,153	\$ 92,418,891	\$ 84,639,047

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Function

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenues:				
Property Taxes	\$ 195,415,895	\$ 200,072,779	\$ 204,869,370	\$ 209,809,859
Interest on Investments	2,680,000	2,680,000	2,680,000	2,680,000
Sale of Food	2,622,372	2,622,372	2,622,372	2,622,372
Other Local Revenue	17,432,722	17,659,476	17,890,766	18,126,681
State of Utah	104,124,070	107,790,210	111,585,754	115,515,287
Federal Government	23,280,720	24,033,050	24,814,763	25,627,163
Total Revenues	345,555,779	354,857,887	364,463,025	374,381,362
Expenditures:				
Instruction	164,259,594	167,306,569	170,412,990	173,580,017
Supporting Services:				
Students	18,428,346	18,779,599	19,137,703	19,502,795
Instructional Staff	26,809,024	27,318,636	27,838,187	28,367,876
General District Administration	1,828,016	1,862,859	1,898,381	1,934,597
General School Administration	20,898,480	21,296,815	21,702,920	22,116,949
Central Business	10,878,735	11,086,089	11,297,487	11,513,010
Operation & Maintenance of Buildings	29,482,474	30,043,926	30,616,329	31,199,901
Student Transportation	8,564,279	8,727,518	8,893,941	9,063,612
Child Nutrition Services	13,885,114	14,076,411	14,270,670	14,467,940
Community Services	55,707,773	55,973,654	56,244,689	56,520,980
Capital Outlay	0	0	0	0
Debt Service	657,796	669,480	681,392	693,536
Total Expenditures	351,399,631	357,141,556	362,994,689	368,961,213
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,843,852)	(2,283,669)	1,468,336	5,420,149
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(5,000)	(5,000)	(5,000)
Issuance of SBITA Liabilities	657,796	657,796	612,976	612,976
Operating Transfer In (Out)	(2,588,788)	(2,588,788)	(2,588,788)	(2,588,788)
Total Other Financing Sources (Uses):	(1,935,992)	(1,935,992)	(1,980,812)	(1,980,812)
Net Change in Fund Balances	(7,779,844)	(4,219,661)	(512,476)	3,439,337
Fund Balance - July 1	92,418,891	84,639,047	80,419,386	79,906,910
Fund Balance - June 30	\$ 84,639,047	\$ 80,419,386	\$ 79,906,910	\$ 83,346,247
Fund Balance				
Nonspendable:				
Inventories	\$ 755,881	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	945,822	945,822	945,822	945,822
Restricted:				
Child Nutrition Services	0	363,727	1,115,832	2,282,296
Salt Lake Education Foundation	4,888,406	4,830,568	4,759,490	4,674,947
Committed:				
Economic Stabilization	14,538,234	14,815,339	15,097,851	15,385,874
Assigned				
Charter Schools	2,412,063	2,412,063	2,412,063	2,412,063
Programs	42,305,472	37,502,817	36,026,802	38,096,195
Programs Reported in the Schools	4,362,698	4,362,698	4,362,698	4,362,698
Students	2,954,510	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	0	0	0
Total Fund Balance	\$ 84,639,047	\$ 80,419,386	\$ 79,906,910	\$ 83,346,247



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2025-26 Budget
Fund Expenditures by Object

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property Taxes	\$ 195,415,895	\$ 155,229,483	\$ 40,186,412
Interest on Investments	2,680,000	2,209,000	471,000
Sale of Food	2,622,372	0	2,622,372
Other Local Revenue	17,432,722	11,337,722	6,095,000
State of Utah	104,124,070	102,670,919	1,453,151
Federal Government	23,280,720	13,723,516	9,557,204
Total Revenues	345,555,779	285,170,640	60,385,139
Expenditures:			
Salaries	191,870,393	188,246,545	3,623,848
Employee Benefits	77,414,359	75,200,470	2,213,889
Professional & Technical Services	4,810,609	3,697,424	1,113,185
Property Services	3,304,431	3,028,331	276,100
Other Purchased Services	3,376,679	2,830,995	545,684
Supplies & Materials	21,263,577	15,955,766	5,307,811
Cost of Food	6,074,261	0	6,074,261
Equipment	1,259,255	1,016,641	242,614
Debt Service & Miscellaneous	1,839,655	788,500	1,051,155
Charter School Local Replacment	3,462,757	0	3,462,757
Tax Increment Paid to Other Entity	36,723,655	0	36,723,655
Total Expenditures	351,399,631	290,764,672	60,634,959
Excess (Deficiency) of Revenues			
Over (Under) Expenditures	(5,843,852)	(5,594,032)	(249,820)
Other Financing Sources (Uses):			
Sale of Capital Assets	(5,000)	(10,000)	5,000
Issuance of SBITA Liabilities	657,796	612,976	44,820
Operating Transfer In (Out)	(2,588,788)	(2,788,788)	200,000
Total Other Financing Sources (Uses)	(1,935,992)	(2,185,812)	249,820
Net Change in Fund Balances	(7,779,844)	(7,779,844)	0
Fund Balances - July 1	92,418,891	83,816,594	8,602,297
Fund Balances - June 30	\$ 84,639,047	\$ 76,036,750	\$ 8,602,297
Fund Balance			
Nonspendable:			
Inventories	\$ 755,881	\$ 0	\$ 755,881
Prepaid Expenditures	945,822	942,322	3,500
Restricted:			
Child Nutrition Services	0	0	0
Salt Lake Education Foundation	4,888,406	0	4,888,406
Committed:			
Economic Stabilization	14,538,234	14,538,234	0
Assigned:			
Charter Schools	2,412,063	2,412,063	0
Programs	42,305,472	42,305,472	0
Programs Reported in the Schools	4,362,698	4,362,698	0
Students	2,954,510	0	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 84,639,047	\$ 76,036,750	\$ 8,602,297

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fund Expenditures by Object

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 159,444,158	\$ 175,948,660	\$ 182,923,197	\$ 191,052,809	\$ 195,415,895
Interest on Investments	127,389	4,704,559	6,745,819	4,680,000	2,680,000
Sale of Food	820,114	1,803,486	1,869,160	2,622,372	2,622,372
Other Local Revenue	15,428,443	16,400,196	17,599,266	16,524,511	17,432,722
State of Utah	86,027,436	87,563,486	107,473,396	110,894,502	104,124,070
Federal Government	43,729,210	48,226,758	44,219,556	33,747,161	23,280,720
Total Revenues	305,576,750	334,647,145	360,830,394	359,521,355	345,555,779
Expenditures:					
Salaries	166,429,449	175,900,818	188,949,184	194,317,137	191,870,393
Employee Benefits	64,960,766	67,697,636	74,077,048	77,912,077	77,414,359
Professional & Technical Services	4,080,128	4,282,634	5,467,181	5,876,701	4,810,609
Property Services	3,313,677	3,595,410	4,671,877	3,390,350	3,304,431
Other Purchased Services	2,160,674	2,717,540	2,864,361	4,253,058	3,376,679
Supplies & Materials	23,128,081	28,815,326	26,993,987	29,233,584	21,263,577
Cost of Food	5,722,775	5,553,268	6,019,909	6,103,540	6,074,261
Equipment	2,997,470	5,698,102	5,459,326	7,948,692	1,259,255
Debt Services & Miscellaneous	1,204,390	1,660,763	1,988,975	1,974,666	1,839,655
Charter School Local Replacment	3,033,101	2,989,748	3,390,666	3,462,757	3,462,757
Tax Increment Paid to Other Entity	22,748,274	27,538,738	32,928,072	36,723,655	36,723,655
Total Expenditures	299,778,785	326,449,983	352,810,586	371,196,217	351,399,631
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,797,965	8,197,162	8,019,808	(11,674,862)	(5,843,852)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	136	40,429	(67,408)	(5,000)
Issuance of SBITA Liabilities	0	0	339,516	657,796	657,796
Operating Transfer In (Out)	0	(1,843,983)	(1,843,983)	(2,588,788)	(2,588,788)
Total Other Financing Sources (Uses)	0	(1,843,847)	(1,464,038)	(1,998,400)	(1,935,992)
Net Change in Fund Balances	5,797,965	6,353,315	6,555,770	(13,673,262)	(7,779,844)
Fund Balance - July 1	87,385,103	93,183,068	99,536,383	106,092,153	92,418,891
Fund Balance - June 30	\$ 93,183,068	\$ 99,536,383	\$ 106,092,153	\$ 92,418,891	\$ 84,639,047
Fund Balance					
Nonspendable:					
Inventories	\$ 1,210,583	\$ 949,463	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	647,403	477,308	945,822	945,822	945,822
Restricted:					
Reading Achievement	0	3,482,302	0	0	0
Child Nutrition Services	2,803,423	1,795,450	1,192,255	0	0
Salt Lake Education Foundation	3,926,634	4,186,911	4,888,406	4,888,406	4,888,406
Committed:					
Economic Stabilization	7,000,000	15,096,178	15,464,896	15,468,340	14,538,234
Assigned:					
Charter Schools	986,660	1,941,526	2,171,310	2,197,269	2,412,063
Programs	32,483,369	31,909,676	40,360,591	40,259,060	42,305,472
Programs Reported in the Schools	6,873,688	6,225,681	4,362,698	4,362,698	4,362,698
Students	3,069,596	3,053,956	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	22,705,751	18,941,971	21,519,823	9,110,944	0
Total Fund Balance	\$ 93,183,068	\$ 99,536,383	\$ 106,092,153	\$ 92,418,891	\$ 84,639,047

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected
Revenues:				
Property Taxes	\$ 195,415,895	\$ 200,072,779	\$ 204,869,370	\$ 209,809,859
Interest on Investments	2,680,000	2,680,000	2,680,000	2,680,000
Sale of Food	2,622,372	2,622,372	2,622,372	2,622,372
Other Local Revenue	17,432,722	17,659,476	17,890,766	18,126,681
State of Utah	104,124,070	107,790,210	111,585,754	115,515,287
Federal Government	23,280,720	24,033,050	24,814,763	25,627,163
Total Revenues	345,555,779	354,857,887	364,463,025	374,381,362
Expenditures:				
Salaries	191,870,393	195,698,561	199,603,264	203,586,031
Employee Benefits	77,414,359	78,959,655	80,535,848	82,143,553
Professional & Technical Services	4,810,609	4,861,480	4,912,951	4,965,029
Property Services	3,304,431	3,337,475	3,370,850	3,404,559
Other Purchased Services	3,376,679	3,405,214	3,434,034	3,463,142
Supplies & Materials	21,263,577	21,430,332	21,598,754	21,768,861
Cost of Food	6,074,261	6,135,004	6,196,354	6,258,318
Equipment	1,259,255	1,269,971	1,280,795	1,291,727
Debt Services & Miscellaneous	1,839,655	1,857,452	1,875,427	1,893,581
Charter School Local Replacment	3,462,757	3,462,757	3,462,757	3,462,757
Tax Increment Paid to Other Entity	36,723,655	36,723,655	36,723,655	36,723,655
Total Expenditures	351,399,631	357,141,556	362,994,689	368,961,213
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(5,843,852)	(2,283,669)	1,468,336	5,420,149
Other Financing Sources (Uses):				
Sale of Capital Assets	(5,000)	(5,000)	(5,000)	(5,000)
Issuance of SBITA Liabilities	657,796	657,796	612,976	612,976
Operating Transfer In (Out)	(2,588,788)	(2,588,788)	(2,588,788)	(2,588,788)
Total Other Financing Sources (Uses)	(1,935,992)	(1,935,992)	(1,980,812)	(1,980,812)
Net Change in Fund Balances	(7,779,844)	(4,219,661)	(512,476)	3,439,337
Fund Balance - July 1	92,418,891	84,639,047	80,419,386	79,906,910
Fund Balance - June 30	\$ 84,639,047	\$ 80,419,386	\$ 79,906,910	\$ 83,346,247
Fund Balance				
Non-spendable:				
Inventories	\$ 755,881	\$ 755,881	\$ 755,881	\$ 755,881
Prepaid Expenditures	945,822	945,822	945,822	945,822
Restricted:				
Child Nutrition Services	0	363,727	1,115,832	2,282,296
Salt Lake Eduation Foundation	4,888,406	4,830,568	4,759,490	4,674,947
Committed:				
Economic Stabilization	14,538,234	14,815,339	15,097,851	15,385,874
Assigned				
Charter Schools	2,412,063	2,412,063	2,412,063	2,412,063
Programs	42,305,472	37,502,817	36,026,802	38,096,195
Programs Reported in the Schools	4,362,698	4,362,698	4,362,698	4,362,698
Students	2,954,510	2,954,510	2,954,510	2,954,510
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	0	0	0
Total Fund Balance	\$ 84,639,047	\$ 80,419,386	\$ 79,906,910	\$ 83,346,247



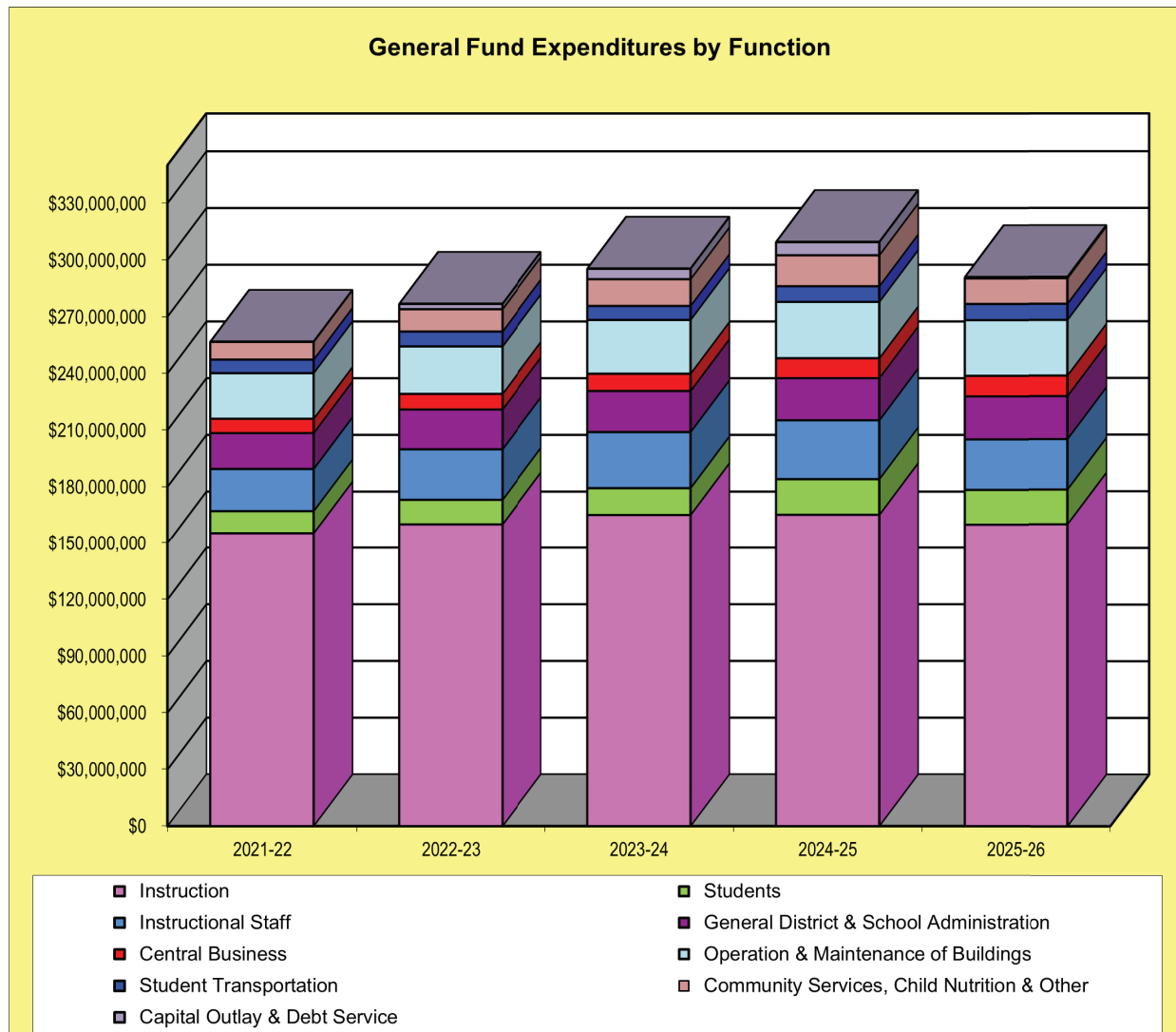
SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Instruction	\$155,294,447	\$160,040,747	\$165,015,339	\$165,102,903	\$159,858,232
Supporting services:					
Students	11,747,054	12,993,202	14,200,631	18,869,596	18,428,346
Instructional Staff	22,318,927	26,737,733	29,672,668	31,171,896	26,736,524
General District & School Administration	18,982,322	21,065,033	21,726,562	22,256,156	22,726,496
Central Business	7,595,542	8,246,501	9,124,690	10,556,524	10,878,735
Operation & Maintenance of Buildings	24,123,672	25,103,405	28,477,505	29,795,360	29,456,336
Student Transportation	7,148,348	7,870,513	7,372,833	8,275,983	8,564,279
Community Services, Child Nutrition & Other	9,358,123	11,834,821	14,164,121	16,378,164	13,502,748
Capital Outlay & Debt Service	0	2,750,245	5,507,911	6,960,221	612,976
	\$256,568,435	\$276,642,200	\$295,262,260	\$309,366,803	\$290,764,672



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fund Expenditures by Function

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 133,662,783	\$ 145,420,174	\$ 146,604,459	\$ 150,866,397	\$ 155,229,483
Interest on Investments	623,978	4,122,827	5,927,975	4,209,000	2,209,000
Other Local revenue	10,855,861	11,069,592	11,357,821	10,429,511	11,337,722
State of Utah	84,171,753	86,110,835	104,908,860	109,441,351	102,670,919
Federal Government	30,408,630	39,305,305	34,954,409	24,187,757	13,723,516
Total Revenues	259,723,005	286,028,733	303,753,524	299,134,016	285,170,640
Expenditures:					
Instruction	155,294,447	160,040,747	165,015,339	165,102,903	159,858,232
Supporting Services:					
Students	11,747,054	12,993,202	14,200,631	18,869,596	18,428,346
Instructional Staff	22,318,927	26,737,733	29,672,668	31,171,896	26,736,524
General District Administration	1,351,478	1,434,425	1,521,863	2,053,453	1,828,016
General School Administration	17,630,844	19,630,608	20,204,699	20,202,703	20,898,480
Central Business	7,595,542	8,246,501	9,124,690	10,556,524	10,878,735
Operation & Maintenance of Buildings	24,123,672	25,103,405	28,477,505	29,795,360	29,456,336
Student Transportation	7,148,348	7,870,513	7,372,833	8,275,983	8,564,279
Child Nutrition Services	413,197	211,856	244,910	236,741	236,387
Community Services	8,944,926	11,622,965	13,919,211	16,141,423	13,266,361
Capital Outlay	0	2,396,032	5,137,464	6,347,245	0
Debt Service	0	354,213	370,447	612,976	612,976
Total Expenditures	256,568,435	276,642,200	295,262,260	309,366,803	290,764,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,154,570	9,386,533	8,491,264	(10,232,787)	(5,594,032)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	40,429	(72,408)	(10,000)
Issuance of SBITA Liabilities	0	0	243,564	612,976	612,976
Operating Transfer In (Out)	0	(2,017,155)	(2,017,261)	(2,788,788)	(2,788,788)
Total Other Financing Sources (Uses)	0	(2,017,155)	(1,733,268)	(2,248,220)	(2,185,812)
Net Change in Fund Balances	3,154,570	7,369,378	6,757,996	(12,481,007)	(7,779,844)
Fund Balance - July 1	79,015,657	82,170,227	89,539,605	96,297,601	83,816,594
Fund Balance - June 30	\$ 82,170,227	\$ 89,539,605	\$ 96,297,601	\$ 83,816,594	\$ 76,036,750
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 644,798	\$ 466,310	\$ 942,322	\$ 942,322	\$ 942,322
Restricted:					
Reading Achievement	0	3,482,302	0	0	0
Committed:					
Economic Stabilization *	7,000,000	15,096,178	15,464,896	15,468,340	14,538,234
Assigned:					
Charter Schools	986,660	1,941,526	2,171,310	2,197,269	2,412,063
Programs	32,483,369	31,909,676	40,360,591	40,259,060	42,305,472
Programs Reported in the Schools	6,873,688	6,225,681	4,362,698	4,362,698	4,362,698
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: **	22,705,751	18,941,971	21,519,823	9,110,944	0
Total Fund Balance	\$ 82,170,227	\$ 89,539,605	\$ 96,297,601	\$ 83,816,594	\$ 76,036,750

* 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 2025-26 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 34-37, and Budget Development and Administration Procedures, pages 37-39)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Function

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected	Projected Growth Rate
Revenues:					
Property Taxes	\$ 155,229,483	\$ 159,886,367	\$ 164,682,958	\$ 169,623,447	3.00%
Interest on Investments	2,209,000	2,209,000	2,209,000	2,209,000	0.00%
Other Local Revenue	11,337,722	11,564,476	11,795,766	12,031,681	2.00%
State of Utah	102,670,919	106,264,401	109,983,655	113,833,083	3.50%
Federal Government	13,723,516	13,997,986	14,277,946	14,563,505	2.00%
Total Revenues	285,170,640	293,922,230	302,949,325	312,260,716	3.17%
Expenditures:					
Instruction	159,858,232	162,905,207	166,011,628	169,178,655	1.94%
Supporting Services:					
Students	18,428,346	18,779,599	19,137,703	19,502,795	1.94%
Instructional Staff	26,736,524	27,246,136	27,765,687	28,295,376	1.94%
General District Administration	1,828,016	1,862,859	1,898,381	1,934,597	1.94%
General School Administration	20,898,480	21,296,815	21,702,920	22,116,949	1.94%
Central Business	10,878,735	11,086,089	11,297,487	11,513,010	1.94%
Operation & Maintenance of Buildings	29,456,336	30,017,788	30,590,191	31,173,763	1.94%
Student Transportation	8,564,279	8,727,518	8,893,941	9,063,612	1.94%
Child Nutrition Services	236,387	240,893	245,487	250,170	1.94%
Community Services	13,266,361	13,519,224	13,777,019	14,039,845	1.94%
Capital Outlay	0	0	0	0	0.00%
Debt Service	612,976	624,660	636,572	648,716	1.94%
Total Expenditures	290,764,672	296,306,788	301,957,016	307,717,488	1.94%
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(5,594,032)	(2,384,558)	992,309	4,543,228	
Other Financing Sources (Uses):					
Sale of Capital Assets	(10,000)	(10,000)	(10,000)	(10,000)	
Issuance of SBITA Liabilities	612,976	612,976	612,976	612,976	
Operating Transfer In (Out)	(2,788,788)	(2,788,788)	(2,788,788)	(2,788,788)	
Total Other Financing Sources (Uses)	(2,185,812)	(2,185,812)	(2,185,812)	(2,185,812)	
Net Change in Fund Balances	(7,779,844)	(4,570,370)	(1,193,503)	2,357,416	
Fund Balance - July 1	83,816,594	76,036,750	71,466,380	70,272,877	
Fund Balance - June 30	\$ 76,036,750	\$ 71,466,380	\$ 70,272,877	\$ 72,630,293	
Fund Balance					
Non-spendable:					
Prepaid Expenditures	\$ 942,322	\$ 942,322	\$ 942,322	\$ 942,322	
Restricted:					
Reading Achievement	0	0	0	0	
Committed:					
Economic Stabilization	14,538,234	14,815,339	15,097,851	15,385,874	
Assigned:					
Charter Schools	2,412,063	2,412,063	2,412,063	2,412,063	
Programs	42,305,472	37,457,997	35,981,982	38,051,375	
Programs Reported in the Schools	4,362,698	4,362,698	4,362,698	4,362,698	
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	0	0	0	0	
Total Fund Balance	\$ 76,036,750	\$ 71,466,380	\$ 70,272,877	\$ 72,630,293	

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.

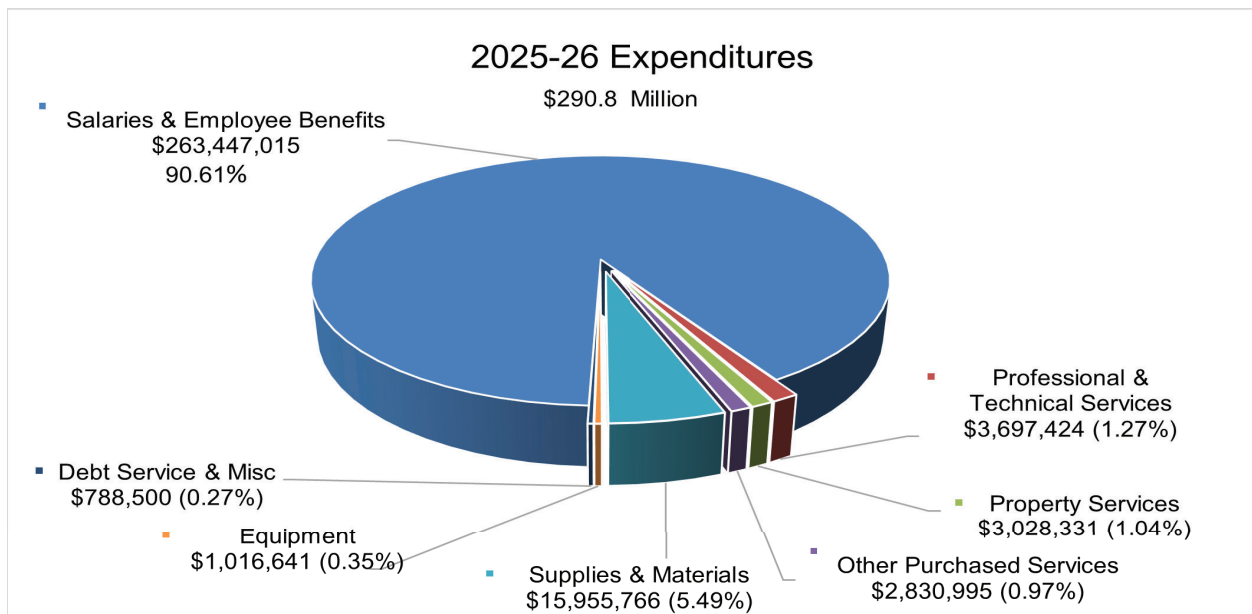
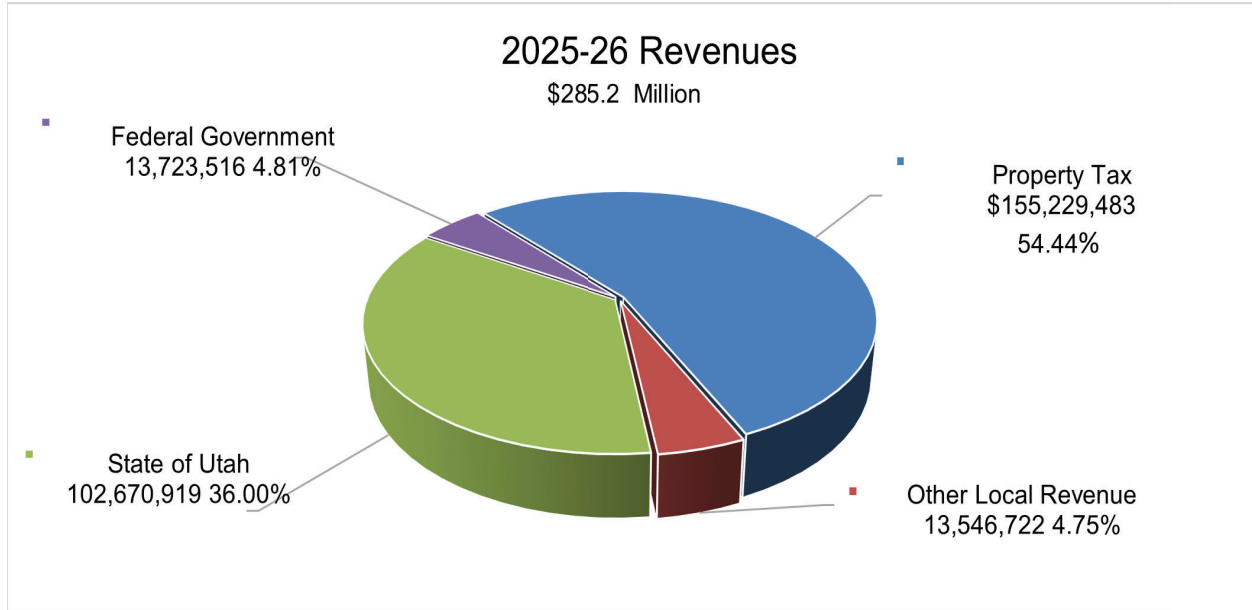


SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fund Expenditures by Object

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 133,662,783	\$ 145,420,174	\$ 146,604,459	\$ 150,866,397	\$ 155,229,483
Interest on Investments	623,978	4,122,827	5,927,975	4,209,000	2,209,000
Other Local Revenue	10,855,861	11,069,592	11,357,821	10,429,511	11,337,722
State of Utah	84,171,753	86,110,835	104,908,860	109,441,351	102,670,919
Federal Government	30,408,630	39,305,305	34,954,409	24,187,757	13,723,516
Total Revenues	259,723,005	286,028,733	303,753,524	299,134,016	285,170,640
Expenditures:					
Salaries	162,615,875	171,739,515	184,187,461	189,670,461	188,246,545
Employee Benefits	63,202,548	65,975,276	71,998,932	75,621,395	75,200,470
Professional & Technical Services	3,387,765	3,491,656	4,633,976	4,763,516	3,697,424
Property Services	3,165,618	3,047,436	3,784,562	3,114,250	3,028,331
Other Purchased Services	1,924,532	2,199,123	2,387,367	3,707,374	2,830,995
Supplies & Materials	19,239,331	24,041,671	22,053,310	23,872,769	15,955,766
Equipment	2,887,934	5,622,480	5,375,143	7,706,078	1,016,641
Debt Service & Miscellaneous	144,832	525,043	841,509	910,960	788,500
Total Expenditures	256,568,435	276,642,200	295,262,260	309,366,803	290,764,672
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,154,570	9,386,533	8,491,264	(10,232,787)	(5,594,032)
Other Financing Sources (Uses):					
Sale of Capital Assets	0	0	40,429	(72,408)	(10,000)
Issuance of SBITA Liabilities	0	0	243,564	612,976	612,976
Operating Transfer In (Out)	0	(2,017,155)	(2,017,261)	(2,788,788)	(2,788,788)
Total Other Financing Sources (Uses)	0	(2,017,155)	(1,733,268)	(2,248,220)	(2,185,812)
Net Change in Fund Balances	3,154,570	7,369,378	6,757,996	(12,481,007)	(7,779,844)
Fund Balance - July 1	79,015,657	82,170,227	89,539,605	96,297,601	83,816,594
Fund Balance - June 30	\$ 82,170,227	\$ 89,539,605	\$ 96,297,601	\$ 83,816,594	\$ 76,036,750
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 644,798	\$ 466,310	\$ 942,322	\$ 942,322	\$ 942,322
Restricted:					
Reading Achievement	0	3,482,302	0	0	0
Committed:					
Economic Stabilization *	7,000,000	15,096,178	15,464,896	15,468,340	14,538,234
Assigned					
Charter Schools	986,660	1,941,526	2,171,310	2,197,269	2,412,063
Programs	32,483,369	31,909,676	40,360,591	40,259,060	42,305,472
Programs Reported in the Schools	6,873,688	6,225,681	4,362,698	4,362,698	4,362,698
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: **	22,705,751	18,941,971	21,519,823	9,110,944	0
Total Fund Balance	\$ 82,170,227	\$ 89,539,605	\$ 96,297,601	\$ 83,816,594	\$ 76,036,750

* 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 2025-26 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 34-37, and Budget Development and Administration Procedures, pages 37-39)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected	Projected Growth Rate
Revenues:					
Property Taxes	\$ 155,229,483	\$ 159,886,367	\$ 164,682,958	\$ 169,623,447	3.00%
Interest on Investments	2,209,000	2,209,000	2,209,000	2,209,000	0.00%
Other Local Revenue	11,337,722	11,564,476	11,795,766	12,031,681	2.00%
State of Utah	102,670,919	106,264,401	109,983,655	113,833,083	3.50%
Federal Government	13,723,516	13,997,986	14,277,946	14,563,505	2.00%
Total Revenues	285,170,640	293,922,230	302,949,325	312,260,716	3.17%
Expenditures:					
Salaries	188,246,545	192,011,476	195,851,706	199,768,740	2.00%
Employee Benefits	75,200,470	76,704,479	78,238,569	79,803,340	2.00%
Professional & Technical Services	3,697,424	3,734,398	3,771,742	3,809,459	1.00%
Property Services	3,028,331	3,058,614	3,089,200	3,120,092	1.00%
Other Purchased Services	2,830,995	2,859,305	2,887,898	2,916,777	1.00%
Supplies & Materials	15,955,766	16,115,324	16,276,477	16,439,242	1.00%
Equipment	1,016,641	1,026,807	1,037,075	1,047,446	1.00%
Debt Service & Miscellaneous	788,500	796,385	804,349	812,392	1.00%
Total Expenditures	290,764,672	296,306,788	301,957,016	307,717,488	1.94%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,594,032)	(2,384,558)	992,309	4,543,228	
Other Financing Sources (Uses):					
Sale of Capital Assets	(10,000)	(10,000)	(10,000)	(10,000)	
Issuance of SBITA Liabilities	612,976	612,976	612,976	612,976	
Operating Transfer In (Out)	(2,788,788)	(2,788,788)	(2,788,788)	(2,788,788)	
Total Other Financing Sources (Uses)	(2,185,812)	(2,185,812)	(2,185,812)	(2,185,812)	
Net Change in Fund Balances	(7,779,844)	(4,570,370)	(1,193,503)	2,357,416	
Fund Balance - July 1	83,816,594	76,036,750	71,466,380	70,272,877	
Fund Balance - June 30	\$ 76,036,750	\$ 71,466,380	\$ 70,272,877	\$ 72,630,293	
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 942,322	\$ 942,322	\$ 942,322	\$ 942,322	
Restricted:					
Reading Achievement	0	0	0	0	
Committed:					
Economic Stabilization	14,538,234	14,815,339	15,097,851	15,385,874	
Assigned					
Charter Schools	2,412,063	2,412,063	2,412,063	2,412,063	
Programs	42,305,472	37,457,997	35,981,982	38,051,375	
Programs Reported in the Schools	4,362,698	4,362,698	4,362,698	4,362,698	
Employee Benefit Obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	0	0	0	0	
Total Fund Balance	\$ 76,036,750	\$ 71,466,380	\$ 70,272,877	\$ 72,630,293	

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 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Difference
REVENUES						
Local Sources						
Property Tax	\$ 133,662,783	\$ 145,420,174	\$ 146,604,459	\$ 150,866,397	\$ 155,229,483	\$ 4,363,086
Interest on Investments	623,978	4,122,827	5,927,975	4,209,000	2,209,000	(2,000,000)
Mitigation Payments	7,504,028	6,996,677	6,924,117	6,421,018	6,421,018	0
Other Local Revenue	3,351,833	4,072,915	4,433,704	4,008,493	4,916,704	908,211
Total Local Sources	145,142,622	160,612,593	163,890,255	165,504,908	168,776,205	3,271,297
State Sources						
Regular Basic School Programs:						
Regular School Program K	624,217	373,399	1,345,202	5,645,836	1,615,758	(4,030,078)
Regular School Program 1-12	17,209,490	9,155,210	18,540,195	11,276,565	16,182,394	4,905,829
Foreign Exchange Students	19,045	20,190	55,640	80,892	81,252	360
Professional Staff Costs	8,166,019	8,811,946	9,285,766	9,470,051	0	(9,470,051)
Restricted Basic School Program						
Special Education - Regular Program	11,391,603	12,034,263	12,970,335	13,960,108	14,258,794	298,686
Special Education - Self Contained	2,768,889	2,628,469	2,601,028	2,664,393	2,787,444	123,051
Special Education - Preschool	809,592	856,956	766,593	842,682	1,052,858	
Ext. Year Program - Sev. Handicapped	177,644	192,580	195,167	215,913	215,913	0
Special Education - State Programs	240,651	243,351	472,289	482,337	357,747	(124,590)
Career and Technical Education (CTE)	3,906,425	3,492,471	2,975,074	3,532,252	3,715,417	183,165
Class Size Reduction	4,849,221	4,928,501	5,036,339	5,041,210	5,046,206	4,996
School Lunch - Charter Schools	57,011	44,755	81,966	84,771	84,771	
Other State Sources of Revenue						
Educator Professional Time	0	1,851,352	2,204,919	3,308,495	90,265	(3,218,230)
Public Ed Capital & Technology	0	1,800,363	776,888	0	0	0
Flexible Allocation	0	0	54,214	53,435	7,853,886	7,800,451
Pupil Transportation To and From	3,507,658	3,879,001	3,444,141	3,448,650	3,444,141	(4,509)
Adv. Placement & IB (Accel. Learner)	132,368	150,836	187,329	191,730	191,730	0
Gifted and Talented (Accel. Learner)	116,568	120,990	125,969	113,761	113,761	0
At Risk Programs	4,563,084	5,686,923	6,405,726	7,985,299	8,025,135	39,836
Youth In Custody	671,864	800,395	807,540	1,081,060	872,244	(208,816)
Adult Education	2,087,563	3,643,043	3,420,611	3,753,532	3,439,985	
Concurrent Enrollment (Accel. Learner)	70,243	38,524	45,211	122,930	126,835	3,905
School LAND Trust	3,056,608	2,842,595	2,867,219	3,149,821	3,121,908	(27,913)
Teacher & Student Success	3,598,436	4,422,244	6,194,886	7,456,491	6,082,691	
Reading Achievement	349,329	390,779	370,586	0	0	0
School Nurses	30,958	30,958	0	0	0	0
Beverly Taylor Sorenson Arts Grant	1,107,000	1,148,906	1,484,992	875,005	864,000	(11,005)
Critical Languages	176,743	188,674	97,885	81,458	0	(81,458)
Educator Salary Adjustment	7,564,952	7,183,182	14,756,484	15,573,816	17,899,599	2,325,783
Library Media	19,687	19,876	11,799	0	0	0
Digital Teaching and Learning	723,361	606,645	591,725	575,892	575,892	
Teachers' Supplies	212,701	165,813	160,117	486,169	13,060	(473,109)
Extended Day Kindergarten	972,072	1,794,042	0	0	0	0
Charter School Local Replacement	1,769,155	1,852,466	1,955,693	2,139,465	2,329,176	189,711
Charter School Administration	79,899	80,000	81,515	166,414	196,718	30,304
Driver Education	257,647	164,352	187,636	216,000	214,160	(1,840)
Other State Revenue	1,947,809	3,514,514	3,274,430	4,327,284	1,092,614	(3,234,670)
Total State Revenues	84,171,753	86,110,835	104,908,860	109,441,351	102,670,919	(5,293,261)
Federal Sources						
Restricted - Direct	129,963	121,482	128,661	125,789	125,789	0
ESSER Cares/ARP	11,497,054	22,050,015	18,019,298	7,722,138	0	(7,722,138)
Every Student Succeeds Act (ESSA)	7,785,569	7,348,529	6,508,554	5,433,711	5,020,747	(412,964)
Programs for the Disabled	5,118,888	4,942,948	5,326,950	5,236,505	5,240,705	4,200
Career and Technical Education (CTE)	482,445	371,267	465,743	350,111	350,111	0
Dept. of Health - Medicaid	2,244,352	947,707	1,672,156	468,728	484,870	16,142
Other Restricted - Through State	3,150,359	3,523,357	2,830,030	4,850,775	2,501,294	(2,349,481)
Total Federal Revenues	30,408,630	39,305,305	34,954,409	24,187,757	13,723,516	(10,464,241)
Total Revenue	\$ 259,723,005	\$ 286,028,733	\$ 303,753,524	\$ 299,134,016	\$ 285,170,640	\$ (12,486,205)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - Teachers	\$ 95,665,442	\$ 95,624,986	\$ 100,270,867	\$ 97,437,319	\$ 100,817,363
Salaries - Substitute Teachers	1,667,280	2,087,539	2,759,375	1,697,313	1,264,228
Salaries - Teacher Aides	8,599,564	8,738,736	8,593,230	11,148,855	10,050,420
Salaries - Other	101,582	135,526	150,903	78,830	77,726
Total Salaries	106,033,868	106,586,787	111,774,375	110,362,317	112,209,737
Employee Benefits	39,103,225	39,144,217	41,381,299	41,900,308	42,216,525
Purchased Services	1,097,754	1,119,146	1,121,892	1,947,690	1,330,732
Supplies and Materials	7,767,095	10,823,184	7,545,824	9,860,975	3,381,125
Textbooks	325,990	1,490,415	2,970,782	670,872	670,872
Total Supplies and Materials	8,093,085	12,313,599	10,516,606	10,531,847	4,051,997
Property (Instructional Equipment)	886,533	828,587	163,546	313,641	6,641
Other Objects	79,982	48,412	57,623	47,100	42,600
Total Expenditures - Instruction	155,294,447	160,040,748	165,015,341	165,102,903	159,858,232
Support Services - Function 2000					
Students - Function 2100					
Salaries - Social Work Services	593,253	867,801	1,123,625	1,803,309	1,428,605
Salaries - Guidance	5,931,882	6,437,804	7,073,792	9,428,821	9,532,167
Salaries - Health Services	658,880	685,534	720,839	690,238	716,318
Salaries - Secretarial & Clerical	223,184	214,740	299,712	324,918	334,354
Salaries - Other	605,343	695,856	421,612	626,085	651,223
Total Salaries	8,012,542	8,901,735	9,639,580	12,873,371	12,662,667
Employee Benefits	3,231,244	3,607,972	3,983,078	5,433,508	5,376,514
Purchased Services	377,020	379,683	462,101	220,540	220,540
Supplies and Materials	124,101	103,684	113,697	331,377	157,825
Other Objects	2,147	129	2,175	10,800	10,800
Total Expenditures - Students	11,747,054	12,993,203	14,200,631	18,869,596	18,428,346
Instructional Staff - Function 2200					
Salaries - Supervisors & Directors	3,223,544	3,320,716	3,603,239	3,744,829	3,828,248
Salaries - Media Personnel	2,952,415	3,109,507	3,369,166	3,148,814	3,221,971
Salaries - Secretarial & Clerical	1,067,971	1,039,092	1,010,535	1,116,109	1,109,833
Salaries - Media Aides	32,679	33,895	59,657	53,532	56,319
Salaries - Other	7,482,610	10,556,347	12,168,532	12,743,562	9,767,019
Total Salaries	14,759,219	18,059,557	20,211,129	20,806,846	17,983,390
Employee Benefits	5,872,356	7,012,306	7,982,281	8,289,820	7,322,047
Purchased Services	603,566	687,020	493,529	986,357	461,126
Supplies and Materials (Except as Below)	917,679	826,481	824,483	866,703	791,722
Library Books	133,378	123,235	129,825	145,618	102,190
Periodicals	8,357	6,371	8,927	17,760	17,399
Audio Visual Materials	9,042	3,311	7,941	7,745	7,603
Other Objects	15,328	19,451	14,552	51,047	51,047
Total Expenditures - Instructional Staff	\$ 22,318,925	\$ 26,737,732	\$ 29,672,667	\$ 31,171,896	\$ 26,736,524

(continued on next page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
EXPENDITURES					
General District Administration - Function 2300					
Salaries - District Administration	\$ 696,540	\$ 607,819	\$ 587,238	\$ 826,696	\$ 840,136
Salaries - Secretarial & Clerical	64,894	60,929	71,212	149,640	153,231
Total Salaries	761,434	668,748	658,450	976,336	993,367
Employee Benefits	356,675	308,599	345,408	483,793	447,749
Purchased Services	162,755	358,180	479,708	449,450	295,600
Supplies and Materials	63,329	27,420	10,310	75,343	50,300
Other Objects	7,286	71,478	27,987	68,531	41,000
Total Expenditures - General District Administration	1,351,479	1,434,425	1,521,863	2,053,453	1,828,016
General School Administration - Function 2400					
Salaries - Principals and Assistants	8,873,511	9,984,117	10,305,537	10,118,661	10,644,938
Salaries - Secretarial & Clerical	2,783,286	3,013,250	3,328,095	3,493,104	3,489,746
Salaries - All Other	0	94,962	0	0	0
Total Salaries	11,656,797	13,092,329	13,633,632	13,611,765	14,134,684
Employee Benefits	5,090,666	5,552,574	6,207,948	6,106,214	6,282,528
Purchased Services	486,418	520,030	67,639	43,656	43,656
Supplies and Materials	396,962	465,676	295,480	441,068	437,612
Total Expenditures - General School Administration	17,630,843	19,630,609	20,204,699	20,202,703	20,898,480
Central Business Services - Function 2500					
Salaries	4,677,802	5,055,096	5,967,323	6,446,517	6,600,871
Employee Benefits	2,096,668	2,250,183	2,698,636	2,941,569	3,051,120
Purchased Services	302,744	256,997	184,519	327,627	385,933
Supplies and Materials	449,838	317,963	274,213	585,811	585,811
Property	68,493	366,258	0	255,000	255,000
Total Expenditures - Central Business Services	7,595,545	8,246,497	9,124,691	10,556,524	10,878,735
Operation & Maintenance of School Buildings - Function 2600					
Salaries	8,011,100	8,523,640	9,590,744	10,221,486	10,555,452
Employee Benefits	3,817,315	3,778,548	4,219,817	4,918,850	5,064,769
Purchased Services	4,081,095	4,163,990	6,480,461	5,397,401	5,391,701
Supplies and Materials	7,763,581	8,245,853	8,139,003	9,202,623	8,389,414
Equipment	450,581	391,375	47,479	55,000	55,000
Total Expenditures - Operation & Maintenance of School Buildings	\$ 24,123,672	\$ 25,103,406	\$ 28,477,504	\$ 29,795,360	\$ 29,456,336

(continued on next page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25*

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
EXPENDITURES					
Student Transportation Services - Function 2700					
Salaries - Secretarial & Clerical	\$ 80,539	\$ 82,016	\$ 101,961	\$ 134,984	\$ 144,807
Salaries - Supervisors	114,958	125,462	136,898	145,794	153,160
Salaries - Bus Drivers	2,438,272	2,581,197	2,959,678	3,352,997	3,536,729
Salaries - Mechanics	352,904	405,467	452,761	503,178	527,503
Total Salaries	<u>2,986,673</u>	<u>3,194,142</u>	<u>3,651,298</u>	<u>4,136,953</u>	<u>4,362,199</u>
Employee Benefits	1,579,211	1,688,144	1,974,050	2,112,032	2,175,082
Purchased Services	545,398	499,053	460,397	577,166	577,166
Equipment	1,447,252	1,800,752	641,264	700,000	700,000
Total Expenditures - Student Transportation Services	<u>7,148,349</u>	<u>7,870,513</u>	<u>7,372,833</u>	<u>8,275,983</u>	<u>8,564,279</u>
Food Services - Function 3100					
Salaries	2,961	0	0	0	0
Employee Benefits	936	0	0	0	0
Purchased Services	390,391	211,856	244,910	236,741	236,387
Supplies and Materials	0	0	0	0	0
Other Objects	18,908	0	0	0	0
Total Expenditures - Food Services	<u>413,196</u>	<u>211,856</u>	<u>244,910</u>	<u>236,741</u>	<u>236,387</u>
Community Services - Function 3300					
Salaries	5,713,477	7,657,484	9,060,932	10,234,870	8,744,178
Employee Benefits	2,054,250	2,632,735	3,206,414	3,435,301	3,264,136
Equipment	35,076	19,724	5,471	35,192	0
Other Objects	8,134	5,156	6,602	6,050	6,050
Total Expenditures - Community Services	<u>\$ 8,944,925</u>	<u>\$ 11,622,966</u>	<u>\$ 13,919,210</u>	<u>\$ 16,141,423</u>	<u>\$ 13,266,361</u>
Facility Services - Function 4000					
Purchased Services	0	0	2,000	0	0
Supplies and Materials	0	180,248	276,938	0	0
New Equipment	0	2,215,784	4,517,383	6,347,245	0
Other Objects	0	0	341,143	0	0
Total Expenditures - Facility Services	<u>0</u>	<u>2,396,032</u>	<u>5,137,464</u>	<u>6,347,245</u>	<u>0</u>
Other Debt Services/Subscription Contracts - Function 5900					
Other Objects	0	354,213	370,447	612,976	612,976
Total Expenditures - Debt Services/Subscription Contracts	<u>0</u>	<u>354,213</u>	<u>370,447</u>	<u>612,976</u>	<u>612,976</u>
TOTAL EXPENDITURES	<u><u>\$ 256,568,435</u></u>	<u><u>\$ 276,642,200</u></u>	<u><u>\$ 295,262,260</u></u>	<u><u>\$ 309,366,803</u></u>	<u><u>\$ 290,764,672</u></u>



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2025-26 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	\$ 40,186,412	\$ 0	\$ 0	\$ 40,186,412	\$ 0
Interest on Investments	471,000	11,000	60,000	0	400,000
Sale of Food	2,622,372	2,622,372	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	9,557,204	9,557,204	0	0	0
Total Revenues	60,385,139	13,643,727	4,300,000	40,186,412	2,255,000
Expenditures:					
Instruction	4,401,362	0	4,401,362	0	0
Supporting Services:					
Instructional Staff	72,500	0	72,500	0	0
Operation & Maintenance of Buildings	26,138	0	26,138	0	0
Child Nutrition Services	13,648,727	13,648,727	0	0	0
Community Services	42,441,412	0	0	40,186,412	2,255,000
Debt Service	44,820	0	0	0	44,820
Total Expenditures:	60,634,959	13,648,727	4,500,000	40,186,412	2,299,820
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(249,820)	(5,000)	(200,000)	0	(44,820)
Other Financing Sources:					
Sale of Capital Assets	5,000	5,000	0	0	0
Issuance of SBITA Liabilities	44,820	0	0	0	44,820
Operating Transfer In/(Out)	200,000	0	200,000	0	0
Total Other Financing Sources & (Uses)	249,820	5,000	200,000	0	44,820
Net Change in Fund Balances	0	0	0	0	0
Fund Balance - July 1	8,602,297	755,881	2,954,510	0	4,891,906
Fund Balance - June 30	\$ 8,602,297	\$ 755,881	\$ 2,954,510	\$ 0	\$ 4,891,906
Fund Balance					
Nonspendable:					
Inventories	\$ 755,881	\$ 755,881	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	3,500	0	0	0	3,500
Restricted:					
Child Nutrition Services	0	0	0	0	0
Salt Lake Education Foundation	4,888,406	0	0	0	4,888,406
Assigned:					
Students	2,954,510	0	2,954,510	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 8,602,297	\$ 755,881	\$ 2,954,510	\$ 0	\$ 4,891,906

* The 2025-26 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 34-37, and Budget Development and Administration Procedures, pages 37-39)



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2025-26 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	\$ 40,186,412	\$ 0	\$ 0	\$ 40,186,412	\$ 0
Interest on Investments	471,000	11,000	60,000	0	400,000
Sale of Food	2,622,372	2,622,372	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	9,557,204	9,557,204	0	0	0
Total Revenues	60,385,139	13,643,727	4,300,000	40,186,412	2,255,000
Expenditures:					
Salaries	3,623,848	3,017,848	318,000	0	288,000
Employee Benefits	2,213,889	2,012,469	97,594	0	103,826
Professional & Technical Services	1,113,185	479,685	178,500	0	455,000
Property Services	276,100	276,100	0	0	0
Other Purchased Services	545,684	22,484	97,700	0	425,500
Supplies & Materials	5,307,811	719,718	3,786,206	0	801,887
Cost of Food	6,074,261	6,074,261	0	0	0
Equipment	242,614	55,000	21,000	0	166,614
Debt Services, Indirect Cost & Dues	1,051,155	991,162	1,000	0	58,993
Charter School Local Replacment	3,462,757	0	0	3,462,757	0
Tax Increment Paid to Other Entity	36,723,655	0	0	36,723,655	0
Total Expenditures:	60,634,959	13,648,727	4,500,000	40,186,412	2,299,820
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(249,820)	(5,000)	(200,000)	0	(44,820)
Other Financing Sources:					
Sale of Capital Assets	5,000	5,000	0	0	0
Issuance of SBITA Liabilities	44,820	0	0	0	44,820
Operating Transfer In/(Out)	200,000	0	200,000	0	0
Total Other Financing Sources & (Uses)	249,820	5,000	200,000	0	44,820
Net Change in Fund Balances	0	0	0	0	0
Fund Balance - July 1	8,602,297	755,881	2,954,510	0	4,891,906
Fund Balance - June 30	\$ 8,602,297	\$ 755,881	\$ 2,954,510	\$ 0	\$ 4,891,906
Fund Balance					
Nonspendable:					
Inventories	\$ 755,881	\$ 755,881	\$ 0	\$ 0	\$ 0
Prepaid Expenditures	3,500	0	0	0	3,500
Restricted:					
Child Nutrition Services	0	0	0	0	0
Salt Lake Education Foundation	4,888,406	0	0	0	4,888,406
Assigned:					
Students	2,954,510	0	2,954,510	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 8,602,297	\$ 755,881	\$ 2,954,510	\$ 0	\$ 4,891,906

* The 2025-26 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 34-37, and Budget Development and Administration Procedures, pages 37-39)

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Sale of Food	\$ 820,114	\$ 1,803,486	\$ 1,869,160	\$ 2,622,372	\$ 2,622,372
Interest on Investments	7,390	70,605	69,722	11,000	11,000
State of Utah	1,855,683	1,452,651	2,564,536	1,453,151	1,453,151
Federal Government	13,320,580	8,921,453	9,265,147	9,559,404	9,557,204
Total Revenues	<u>16,003,767</u>	<u>12,248,195</u>	<u>13,768,565</u>	<u>13,645,927</u>	<u>13,643,727</u>
Expenditures:					
Salaries	3,424,057	3,689,540	4,043,572	4,040,676	3,017,848
Employee Benefits	1,669,317	1,625,537	1,907,438	2,083,202	2,012,469
Professional & Technical Services	351,861	495,873	508,638	479,685	479,685
Property Services	143,168	146,901	182,775	276,100	276,100
Other Purchased Services	58,090	86,144	73,382	22,484	22,484
Supplies & Materials	666,813	731,081	696,638	778,782	719,718
Cost of Food	5,722,775	5,553,268	6,019,909	6,103,540	6,074,261
Equipment	80,572	53,860	81,807	55,000	55,000
Indirect Costs & Membership Dues	1,058,769	1,135,120	1,051,183	1,003,713	991,162
Total Expenditures	<u>13,175,422</u>	<u>13,517,324</u>	<u>14,565,342</u>	<u>14,843,182</u>	<u>13,648,727</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>2,828,345</u>	<u>(1,269,129)</u>	<u>(796,777)</u>	<u>(1,197,255)</u>	<u>(5,000)</u>
Other Financing Sources:					
Sale of Capital Assets	<u>0</u>	<u>36</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Fund Balances	<u>2,828,345</u>	<u>(1,269,093)</u>	<u>(796,777)</u>	<u>(1,192,255)</u>	<u>0</u>
Fund Balance - July 1	<u>1,185,661</u>	<u>4,014,006</u>	<u>2,744,913</u>	<u>1,948,136</u>	<u>755,881</u>
Fund Balance - June 30	<u>\$ 4,014,006</u>	<u>\$ 2,744,913</u>	<u>\$ 1,948,136</u>	<u>\$ 755,881</u>	<u>\$ 755,881</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 1,210,583	\$ 949,463	\$ 755,881	\$ 755,881	\$ 755,881
Restricted:					
Child Nutrition Services	<u>2,803,423</u>	<u>1,795,450</u>	<u>1,192,255</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 4,014,006</u>	<u>\$ 2,744,913</u>	<u>\$ 1,948,136</u>	<u>\$ 755,881</u>	<u>\$ 755,881</u>

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected	Projected Growth Rate
Revenues:					
Sale of Food	\$ 2,622,372	\$ 2,622,372	\$ 2,622,372	\$ 2,622,372	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	9,557,204	10,035,064	10,536,817	11,063,658	5.00%
Total Revenues	13,643,727	14,194,245	14,772,288	15,379,234	4.07%
Expenditures:					
Salaries	3,017,848	3,078,205	3,139,769	3,202,564	2.00%
Employee Benefits	2,012,469	2,052,718	2,093,772	2,135,647	2.00%
Professional & Technical Services	479,685	484,482	489,327	494,220	1.00%
Property Services	276,100	278,861	281,650	284,467	1.00%
Other Purchased Services	22,484	22,709	22,936	23,165	1.00%
Supplies & Materials	719,718	726,915	734,184	741,526	1.00%
Cost of Food	6,074,261	6,135,004	6,196,354	6,258,318	1.00%
Equipment	55,000	55,550	56,106	56,667	1.00%
Indirect Costs & Membership Dues	991,162	1,001,074	1,011,085	1,021,196	1.00%
Total Expenditures	13,648,727	13,835,518	14,025,183	14,217,770	1.39%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	358,727	747,105	1,161,464	
Other Financing Sources:					
Sale of Capital Assets	5,000	5,000	5,000	5,000	
Net Change in Fund Balance	0	363,727	752,105	1,166,464	
Fund Balance - July 1	755,881	755,881	1,119,608	1,871,713	
Fund Balance - June 30	\$ 755,881	\$ 1,119,608	\$ 1,871,713	\$ 3,038,177	
Fund Balance					
Non-spendable:					
Inventories	\$ 755,881	\$ 755,881	\$ 755,881	\$ 755,881	
Restricted:					
Child nutrition services	0	363,727	1,115,832	2,282,296	
Total Fund Balance	\$ 755,881	\$ 1,119,608	\$ 1,871,713	\$ 3,038,177	

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 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.**

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Other Local Revenue	\$ 3,346,516	\$ 3,879,128	\$ 3,862,604	\$ 4,240,000	\$ 4,240,000
Interest on Investments	12,119	110,433	155,016	60,000	60,000
Total Revenues	<u>3,358,635</u>	<u>3,989,561</u>	<u>4,017,620</u>	<u>4,300,000</u>	<u>4,300,000</u>
Expenditures:					
Salaries	230,125	327,860	507,021	318,000	318,000
Employee Benefits	36,864	41,352	89,198	100,774	97,594
Professional & Technical Services	170,028	219,355	170,751	178,500	178,500
Other Purchased Services	122,714	322,754	193,094	97,700	97,700
Supplies & Materials	2,657,092	3,263,558	3,327,573	3,783,026	3,786,206
Equipment	594	3,394	2,376	21,000	21,000
Membership Dues	589	200	331	1,000	1,000
Total Expenditures	<u>3,218,006</u>	<u>4,178,473</u>	<u>4,290,344</u>	<u>4,500,000</u>	<u>4,500,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>140,629</u>	<u>(188,912)</u>	<u>(272,724)</u>	<u>(200,000)</u>	<u>(200,000)</u>
Other Financing Sources:					
Sale of Capital Assets	0	100	0	0	0
Operating Transfer In/(Out)	<u>0</u>	<u>173,172</u>	<u>173,278</u>	<u>200,000</u>	<u>200,000</u>
Total Other Financing Sources & (Uses)	<u>0</u>	<u>173,272</u>	<u>173,278</u>	<u>200,000</u>	<u>200,000</u>
Net Change in Fund Balance	140,629	(15,640)	(99,446)	0	0
Fund Balance - July 1	<u>2,928,967</u>	<u>3,069,596</u>	<u>3,053,956</u>	<u>2,954,510</u>	<u>2,954,510</u>
Fund Balance - June 30	<u>\$ 3,069,596</u>	<u>\$ 3,053,956</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>
Fund Balance Assigned:					
Students	<u>3,069,596</u>	<u>3,053,956</u>	<u>2,954,510</u>	<u>2,954,510</u>	<u>2,954,510</u>
Total Fund Balances	<u>\$ 3,069,596</u>	<u>\$ 3,053,956</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 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	<u>4,300,000</u>	<u>4,300,000</u>	<u>4,300,000</u>	<u>4,300,000</u>	<u>0.00%</u>
Expenditures:					
Salaries	318,000	318,000	318,000	318,000	0.00%
Employee Benefits	97,594	97,594	97,594	97,594	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	3,786,206	3,786,206	3,786,206	3,786,206	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	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>4,500,000</u>	<u>0.00%</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>	
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)	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	
Net Change in Fund Balance	0	0	0	0	
Fund Balance - July 1	<u>2,954,510</u>	<u>2,954,510</u>	<u>2,954,510</u>	<u>2,954,510</u>	
Fund Balance - June 30	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	
Fund Balance					
Assigned:					
Students	<u>2,954,510</u>	<u>2,954,510</u>	<u>2,954,510</u>	<u>2,954,510</u>	
Total Fund Balance	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	<u>\$ 2,954,510</u>	

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

SALT LAKE CITY SCHOOL DISTRICT

Pass-Through Taxes Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Taxes	\$ 25,781,375	\$ 30,528,486	\$ 36,318,738	\$ 40,186,412	\$ 40,186,412
Total Revenues	<u>25,781,375</u>	<u>30,528,486</u>	<u>36,318,738</u>	<u>40,186,412</u>	<u>40,186,412</u>
Expenditures:					
Charter School Local Levy	3,033,101	2,989,748	3,390,666	3,462,757	3,462,757
Tax Increment Paid to Other Entity	<u>22,748,274</u>	<u>27,538,738</u>	<u>32,928,072</u>	<u>36,723,655</u>	<u>36,723,655</u>
Total Expenditures	<u>25,781,375</u>	<u>30,528,486</u>	<u>36,318,738</u>	<u>40,186,412</u>	<u>40,186,412</u>
Net Change in Fund Balances	0	0	0	0	0
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

SALT LAKE CITY SCHOOL DISTRICT
Pass-Through Taxes Fund Budget Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected	Projected Growth Rate
Revenues:					
Property Taxes	\$ 40,186,412	\$ 40,186,412	\$ 40,186,412	\$ 40,186,412	0.00%
Total Revenues	<u>40,186,412</u>	<u>40,186,412</u>	<u>40,186,412</u>	<u>40,186,412</u>	<u>0.00%</u>
Expenditures:					
Charter School Local Replacment	3,462,757	3,462,757	3,462,757	3,462,757	0.00%
Tax Increment Paid to Other Entity	<u>36,723,655</u>	<u>36,723,655</u>	<u>36,723,655</u>	<u>36,723,655</u>	<u>0.00%</u>
Total Expenditures	<u>40,186,412</u>	<u>40,186,412</u>	<u>40,186,412</u>	<u>40,186,412</u>	<u>0.00%</u>
Net Change in Fund Balance	0	0	0	0	
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Fund Balance					
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 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Local Contributions	\$ 1,226,066	\$ 1,451,476	\$ 2,378,841	\$ 1,855,000	\$ 1,855,000
Interest on Investments	(516,098)	400,694	593,106	400,000	400,000
Total Revenues	<u>709,968</u>	<u>1,852,170</u>	<u>2,971,947</u>	<u>2,255,000</u>	<u>2,255,000</u>
Expenditures:					
Salaries	159,392	143,903	211,130	288,000	288,000
Employee Benefits	52,037	55,471	81,478	106,706	103,826
Professional & Technical Services	170,474	75,750	153,817	455,000	455,000
Property Services	4,891	401,073	704,540	0	0
Other Purchased Services	55,338	109,519	210,519	425,500	425,500
Supplies & Materials	564,845	779,016	916,466	799,007	801,887
Equipment	28,370	18,368	0	166,614	166,614
Debt Services & Membership Dues	200	400	95,952	58,993	58,993
Total Expenditures	<u>1,035,547</u>	<u>1,583,500</u>	<u>2,373,902</u>	<u>2,299,820</u>	<u>2,299,820</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(325,579)</u>	<u>268,670</u>	<u>598,045</u>	<u>(44,820)</u>	<u>(44,820)</u>
Other Financing Sources:					
Issuance of SBITA Liabilities	<u>0</u>	<u>0</u>	<u>95,952</u>	<u>44,820</u>	<u>44,820</u>
Net Change in Fund Balances	<u>(325,579)</u>	<u>268,670</u>	<u>693,997</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>4,254,818</u>	<u>3,929,239</u>	<u>4,197,909</u>	<u>4,891,906</u>	<u>4,891,906</u>
Fund Balance - June 30	<u>\$ 3,929,239</u>	<u>\$ 4,197,909</u>	<u>\$ 4,891,906</u>	<u>\$ 4,891,906</u>	<u>\$ 4,891,906</u>
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 2,605	\$ 10,998	\$ 3,500	\$ 3,500	\$ 3,500
Restricted:					
Salt Lake Education Foundation	<u>3,926,634</u>	<u>4,186,911</u>	<u>4,888,406</u>	<u>4,888,406</u>	<u>4,888,406</u>
Total Fund Balances	<u>\$ 3,929,239</u>	<u>\$ 4,197,909</u>	<u>\$ 4,891,906</u>	<u>\$ 4,891,906</u>	<u>\$ 4,891,906</u>

SALT LAKE CITY SCHOOL DISTRICT
Salt Lake Education Foundation Budget Projected
Fiscal Years 2025-26 Through 2028-29
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 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	2,255,000	2,255,000	2,255,000	2,255,000	0.00%
Expenditures:					
Salaries	288,000	290,880	293,789	296,727	1.00%
Employee Benefits	103,826	104,864	105,913	106,972	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	801,887	801,887	801,887	801,887	0.00%
Equipment	166,614	166,614	166,614	166,614	0.00%
Debt Services & Membership Dues	58,993	58,993	58,993	58,993	0.00%
Total Expenditures	2,299,820	2,312,838	2,326,078	2,339,543	0.58%
Excess (Deficiency) of Revenues Over (Under) Expenditures	(44,820)	(57,838)	(71,078)	(84,543)	
Other Financing Sources:					
Issuance of SBITA Liabilities	44,820	0	0	0	
Net Change in Fund Balances	0	(57,838)	(71,078)	(84,543)	
Fund Balance - July 1	4,891,906	4,891,906	4,834,068	4,762,990	
Fund Balance - June 30	\$ 4,891,906	\$ 4,834,068	\$ 4,762,990	\$ 4,678,447	
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,500	
Restricted:					
Salt Lake Education Foundation	4,888,406	4,830,568	4,759,490	4,674,947	
Total Fund Balances	\$ 4,891,906	\$ 4,834,068	\$ 4,762,990	\$ 4,678,447	

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



SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - Capital Projects & Debt Service Funds

Fiscal Year 2025-26 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property Taxes	\$ 37,838,591	\$ 27,007,643	\$ 10,830,948
Interest on Investments	386,275	384,275	2,000
Total Revenues	38,224,866	27,391,918	10,832,948
Expenditures:			
Salaries	3,479,882	3,479,882	0
Employee Benefits	1,627,443	1,627,443	0
Professional & Technical Services	72,500	72,500	0
Purchased Property Services	86,605,352	86,605,352	0
Other Purchased Services	58,095	58,095	0
Supplies & Materials	4,878,912	4,878,912	0
Property & Equipment	766,945	766,945	0
Debt Service & Other Misc	414,410	414,410	0
Principal Retirement	6,132,746	1,987,746	4,145,000
Interest on Bonds	6,970,123	634,823	6,335,300
Bond Issuance Costs	413,370	413,370	0
Bond Agent Fees	2,850	2,350	500
Total Expenditures	111,422,628	100,941,828	10,480,800
Excess (Deficiency) of Revenues Over (Under) Expenditures	(73,197,762)	(73,549,910)	352,148
Other Financing Sources (Uses):			
Sale of Real Property	73,000	73,000	0
Sale of Bonds	146,000,000	146,000,000	0
Transfer from General Fund	2,588,788	2,588,788	0
Total Other Financing Sources	148,661,788	148,661,788	0
Net Change in Fund Balances	75,464,026	75,111,878	352,148
Fund Balance - July 1	166,020,678	160,139,555	5,881,123
Fund Balance - June 30	\$ 241,484,704	\$ 235,251,433	\$ 6,233,271
Fund Balance			
Nonspendable:			
Prepaid Expenditures	\$ 40,984	\$ 40,984	\$ 0
Restricted:			
Bond Payments	5,994,553	5,994,553	0
Capital Projects	229,215,896	229,215,896	0
Debt Service	6,233,271	0	6,233,271
Unassigned: *	0	0	0
Total Fund Balance	\$ 241,484,704	\$ 235,251,433	\$ 6,233,271

* The 2025-26 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 34-37, and Budget Development and Administration Procedures, pages 37-39)



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 strategy is to use a balanced approach in funding capital improvements with both bond proceeds and funds generated by the capital outlay tax levy. The District is in the design phase of two of the largest capital projects in its history, the complete rebuild of Highland and West High Schools. Both high schools will be replaced on their current sites. This will require staging the phases of construction to minimize the disruption to student learning during construction. Both projects will be bid out during the 2025-26 fiscal year. It is anticipated that the budget for the projects will be near \$300 million per school and a completion target date of 2032. The rebuild projects will also necessitate the relocation of certain outdoor athletic facilities during the construction timeline. The costs for these temporary facilities will come from the capital budget with an estimated cost of several million dollars. Other future major capital projects funded by the bond proceeds are a field house at East High School and ongoing sustainability projects including solar and electrification of certain buildings.

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 2025-26 fiscal year. All projects and amounts reflected in the 2025-26 budget year are scheduled for completion during the 2025-26 fiscal year. Also included is a schedule showing the annual amounts necessary to fund the five-year capital plan at each school or facility.

Effect on Operations

The District's capital plan aims to have facilities that are in a well-maintained and provide a safe educational and working environment. 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 2025-26, site improvements of just over \$4.0 million dollars are planned, building improvements of over \$25.2 million dollars are planned, including continuing to implement a district-wide energy sustainability plan and replace Highland and West high schools.

The district will spend nearly \$5.1 million dollars in facilities staff salary and benefits for building repairs and upgrades. These upgrades, with a few exceptions, such as HVAC control upgrades, generally keep the site and building in good operating condition and improve the instructional environment, but do not provide significant operating and energy saving efficiencies. The 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 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fund Expenditures by Object

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Tax	\$ 23,140,141	\$ 23,127,650	\$ 27,145,617	\$ 25,657,165	\$ 27,007,643
Interest on Investments	363,244	3,910,380	4,202,535	384,275	384,275
Other Local Revenue	248,507	18,876	136,885	0	0
Federal Government	1,238,804	216,130	455,410	0	0
Total Revenues	24,990,696	27,273,036	31,940,447	26,041,440	27,391,918
Expenditures:					
Salaries	2,781,285	2,891,379	3,152,249	3,358,314	3,479,882
Employee Benefits	1,320,841	1,361,575	1,464,350	1,552,561	1,627,443
Professional & Technical Services	559	285	105,180	162,500	72,500
Purchased Property Services	18,036,503	36,637,465	48,785,445	51,995,938	86,605,352
Other Purchased Services	21,396	23,964	19,447	58,095	58,095
Supplies & Materials	1,037,665	1,636,495	1,496,230	4,900,383	4,878,912
Property & Equipment	89,431	0	2,718,341	1,443,106	766,945
Debt Service & Other Misc	27,137	2,233	6,431	434,410	414,410
Principal Retirement	78,309	1,826,331	6,880,244	2,126,038	1,987,746
Interest on Bonds	72,878	581,201	521,353	583,543	634,823
Bond Issuance Costs	0	0	0	413,370	413,370
Bond Agent Fees	5,200	5,200	4,850	2,350	2,350
Total Expenditures	23,471,204	44,966,128	65,154,120	67,030,608	100,941,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,519,492	(17,693,092)	(33,213,673)	(40,989,168)	(73,549,910)
Other Financing Sources:					
Sale of Real Property & Other	80,428	77,788	74,465	73,000	73,000
Sale of Bonds	0	0	0	146,000,000	146,000,000
Transfer from General Fund	0	1,843,983	1,843,983	2,588,788	2,588,788
Proceeds from Note Payable	23,500,000	0	0	6,332,812	0
Proceeds from Leases	1,060,171	0	130,060	0	0
Total Other Financing Sources	24,640,599	1,921,771	2,048,508	154,994,600	148,661,788
Net Change in Fund Balances	26,160,091	(15,771,321)	(31,165,165)	114,005,432	75,111,878
Fund Balance - July 1	66,910,518	93,070,609	77,299,288	46,134,123	160,139,555
Fund Balance - June 30	\$ 93,070,609	\$ 77,299,288	\$ 46,134,123	\$ 160,139,555	\$ 235,251,433
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 83,060	\$ 185,538	\$ 40,984	\$ 40,984	\$ 40,984
Restricted:					
Bond Payments	8,739,662	9,669,331	5,388,671	5,691,612	5,994,553
Capital Projects	84,247,887	67,444,419	40,704,468	154,406,959	229,215,896
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 93,070,609	\$ 77,299,288	\$ 46,134,123	\$ 160,139,555	\$ 235,251,433

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund Projected
Fiscal Years 2025-26 Through 2029-30
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Revenues:					
Property Tax	\$ 27,007,643	\$ 27,007,643	\$ 58,448,043	\$ 58,448,043	\$ 58,448,043
Interest on Investments	384,275	384,275	284,275	234,275	234,275
Total Revenues	27,391,918	27,391,918	58,732,318	58,682,318	58,682,318
Expenditures:					
Salaries	3,479,882	3,601,678	3,727,738	3,858,210	3,993,247
Employee Benefits	1,627,443	1,558,114	1,619,110	1,682,624	1,748,755
Professional & Technical Services	72,500	72,500	72,500	72,500	72,500
Purchased Property Services	86,605,352	192,761,744	198,149,198	123,681,206	113,266,231
Other Purchased Services	58,095	58,095	58,095	58,095	58,095
Supplies & Materials	4,878,912	4,546,412	4,546,412	4,546,412	4,546,412
Property & Equipment	766,945	766,945	766,945	766,945	766,945
Debt Service & Other Misc	414,410	1,040	1,040	1,040	1,040
Principal Retirement	1,987,746	1,405,625	7,435,283	1,465,568	1,465,568
Interest on Bonds	634,823	472,140	442,481	378,415	378,415
Bond Issuance Costs	413,370	413,370	413,370	413,370	0
Bond Agent Fees	2,350	2,350	2,350	0	0
Total Expenditures	100,941,828	205,660,013	217,234,522	136,924,385	126,297,208
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	(73,549,910)	(178,268,095)	(158,502,204)	(78,242,067)	(67,614,890)
Other Financing Sources:					
Sale of Real Property & Other	73,000	73,000	73,000	0	0
Sale of Bonds	146,000,000	146,000,000	146,000,000	146,000,000	0
Transfer from General Fund	2,588,788	2,588,788	2,588,788	2,588,788	2,588,788
Proceeds from Note Payable	0	0	0	0	0
Proceeds from Leases	0	0	0	0	0
Total Other Financing Sources	148,661,788	148,661,788	148,661,788	148,588,788	2,588,788
Net Change in Fund Balances	75,111,878	(29,606,307)	(9,840,416)	70,346,721	(65,026,102)
Fund Balance - July 1	160,139,555	235,251,433	205,645,126	195,804,710	266,151,431
Fund Balance - June 30	\$ 235,251,433	\$ 205,645,126	\$ 195,804,710	\$ 266,151,431	\$ 201,125,329
Fund Balance					
Nonspendable:					
Prepaid Expenditures	\$ 40,984	\$ 40,984	\$ 40,984	\$ 40,984	\$ 40,984
Restricted:					
Bond Payments	5,994,553	6,298,125	346,546	346,546	346,546
Capital Projects	229,215,896	199,306,017	195,417,180	265,763,901	200,737,799
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 235,251,433	\$ 205,645,126	\$ 195,804,710	\$ 266,151,431	\$ 201,125,329

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 2025-26 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 34-37, and Budget Development and Administration Procedures, pages 37-39)

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2025-26

Year Built	Location	Total Budget
2002	Backman Elementary	
	Restripe all asphalt	\$ 5,000
	Replace paging/bell system with new IP based system	45,000
	Roll coat K-Area PIP surfacing	3,000
	Replace stage light with LED	22,000
	Repair Window/Wall Leaks	200,000
	SUSTAINABILITY: SOLAR	1,300,000
	Total Backman Elementary	1,575,000
2004	Beacon Heights Elementary	
	Replace paging/bell system with IP based system	45,000
	Roll coat K-Area PIP surfacing	3,000
	Replace fitness center w/ composite playground structure	130,000
	Separate the building and kitchen water systems	80,000
	Replace concrete stairs at east side main entry	150,000
	Replace all parking, all driveways asphalt (51,749 Sq. Ft.)	160,000
	Replace Trees up front	5,000
	Total Beacon Heights Elementary	573,000
1980	Bennion Elementary	0
	Total Bennion Elementary	0
2005	Bonneville Elementary	
	Concrete water way replacement, drainage repair, asphalt replacement on both playgrounds.	310,000
	Replace paging/bell system with IP based system	45,000
	Replace PIP in K-Area approx 1,300 sq. ft.	25,000
	Restripe parking asphalt	3,000
	Total Bonneville Elementary	383,000
2004	Dilworth Elementary	
	North parking lot replace asphalt paving and sinkhole	175,000
	Replace paging/bell system with IP based system	45,000
	Replace PIP in K-Area approx 1,950 sq. ft.	40,000
	LVT Auditorium and cafeteria	64,000
	SUSTAINABILITY: SOLAR (ROOFTOP)	650,000
	Total Dilworth Elementary	974,000
2019	Edison Elementary	
	5 year fire riser inspection	1,500
	Total Edison Elementary	1,500
1978	Emerson Elementary	
	Design work for a StormTek storm water retention plan, for NW parking lot	30,000
	Total Emerson Elementary	30,000
1978	Ensign Elementary	
	Roll coat of PIP surfacing under all 3 play structures	10,000
	Replace paging/bell systems with IP based system	45,000
	Replace boiler	350,000
	SUSTAINABILITY: ELECTRIFICATION CONSTRUCTION	3,680,000
	SUSTAINABILITY: SOLAR (GROUND MOUNT)	800,000
	Total Ensign Elementary	4,885,000

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2025-26

Year Built	Location	Total Budget
2002	Escalante Elementary	
	Restripe all asphalt	\$ 6,000
	Roll coat 5-12 year old play structure PIP surfacing	3,500
	5 year fire riser inspection	1,500
	Engineer and install boiler	350,000
	SUSTAINABILITY: SOLAR (CARPORT/GROUNDMOUNT)	1,300,000
	Total Escalante Elementary	1,661,000
2000	Franklin Elementary	
	Replace paging/bell systems with IP based system	45,000
	Paint trailers	5,000
	5 year fire riser inspection	1,500
	Total Franklin Elementary	51,500
1986	Hawthorne Elementary	
	Boiler with engineering	325,000
	Total Hawthorne Elementary	325,000
2006	Highland Park Elementary	
	HA5 sealcoat and restripe north parking, north drive S. playground	45,000
	Replace west parking lot	150,000
	Engineer and upgrade irrigation system on south field	290,000
	Roll coat both k-area PIP surfaces	5,500
	Replace paging/bell systems with IP based system	45,000
	Replace kitchen water heater	150,000
	Paint outside courtyard metal	24,000
	SUSTAINABILITY: HVAC Controls Upgrade	350,000
	Total Highland Park Elementary	1,059,500
2005	Indian Hills Elementary	
	Engineer and design irrigation in upper east field	100,000
	Design work for asphalt replacement as a whole	30,000
	SUSTAINABILITY: SOLAR (ROOFTOP)	800,000
	Total Indian Hills Elementary	930,000
1981	Mary W. Jackson Elementary	
	Roll coat of PIP in K-area & ADA ramp in N.E. play pit	4,000
	Crack seal, HA5, restripe all asphalt	40,000
	Total Mary W. Jackson Elementary	44,000
2017	Liberty Elementary	
	Epoxy paint equipment rooms	39,000
	Carpet main office	22,000
	Total Liberty Elementary	61,000
2019	Meadowlark Elementary	
	5 year fire riser inspection	1,500
	Total Meadowlark Elementary	1,500
2002	Mountain View Elementary	
	Replace paging/bell systems with IP based system	45,000
	Roll coat all PIP surfacing, K-area, NE ADA ramp, CLC pre-K, & daycare	8,500
	Crack seal, HA5, restripe all asphalt	40,000
	SUSTAINABILITY: SOLAR (CANOPY)	900,000
	Total Mountain View Elementary	993,500

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2025-26

Year Built	Location	Total Budget
2001	Newman Elementary	
	Engineering, replacement, and upgrade for cooling tower	\$ 800,000
	Crack seal, HA5, restripe all parking/driveway	30,000
	Design for all asphalt replacement	30,000
	Total Newman Elementary	860,000
2003	Nibley Park Elementary	
	Replace PIP in K-area approx 1,750 sq. ft.	35,000
	Replace paging/bell systems with IP based system	45,000
	5 year fire riser inspection	1,500
	Replace East parking lot; design and construction	150,000
	Replace house water heater	125,000
	Paint outside metal on building	65,000
	Sidewalk drop off area concrete	22,000
	Roll coat SE playpit ADA ramp PIP surfacing	1,500
	Total Nibley Park Elementary	445,000
1999	North Star Elementary	
	Generator and transfer switches	60,000
	SUSTAINABILITY: HVAC Controls Upgrade	350,000
	Total North Star Elementary	410,000
2001	Parkview Elementary	
	Roll coat all PIP surfacing K-area, SE play structure, & SW playpit ADA ramp	6,000
	Replace asphalt in visitors parking lot (East side)	95,000
	Design and install irrigation meter	150,000
	Total Parkview Elementary	251,000
2000	Riley Elementary	
	5 year fire riser inspections	1,200
	Total Riley Elementary	1,200
2001	Rose Park Elementary	
	Replace room number signage	70,000
	Carpet 6 classrooms	17,000
	Total Rose Park Elementary	87,000
1993	Uintah Elementary	
	Study ADA options from building to lower playground and additional parking	90,000
	Remove rubber tiles in kindergarten play area, cut in key way, & install PIP rubber surfacing	43,000
	Generator and transfer switches	60,000
	Replace carpet (phase 3)	40,000
	Total Uintah Elementary	233,000
1976	Wasatch Elementary	
	5 year fire riser inspection	1,500
	Replace paging/bell systems with IP based system	43,000
	Crack seal, HA5, restripe all asphalt	35,000
	Total Wasatch Elementary	79,500
2006	Washington Elementary	
	5 year fire riser inspection	1,500
	Total Washington Elementary	1,500

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
Fiscal Year 2025-26

Year Built	Location	Total Budget
2001	Whittier Elementary	
	Design fee for 300 E Parking lot exit	\$ 40,000
	Replace stage lights with LED	22,000
	Design and engineer boilers with condensing boilers	35,000
	Replace and repair countertops throughout school	10,000
	SUSTAINABILITY: ELECTRIFICATION CONSTRUCTION	3,772,000
	SUSTAINABILITY: SOLAR (ROOFTOP EXPANSION)	500,000
	Total Whittier Elementary	4,379,000
1979	Bryant Middle School	
	5 year fire riser inspection	2,000
	Restripe all asphalt	5,000
	Re-roof complete building (Flat only, no standing seam)	590,000
	Paint gym walls	8,000
	SUSTAINABILITY: SOLAR (ROOFTOP)	1,100,000
	Total Bryant Middle School	1,705,000
2008	Clayton Middle School	
	5 year fire riser inspection	2,200
	Total Clayton Middle School	2,200
2007	Glendale Middle School	
	Crack seal, HA5, restripe SW, N, W lots, drive and playground	45,000
	Replace wireless microphones in the auditorium	13,000
	Replace LVT in upper library hall	22,000
	SUSTAINABILITY: HVAC Controls Upgrade	350,000
	Total Glendale Middle School	430,000
2008	Hillside Middle School	
	Crack seal, HA5, restripe all asphalt	40,000
	Replace wireless microphones in the auditorium	14,000
	5 year fire riser inspection	2,500
	Replace LVT in gym hall	25,000
	Replace main floor VCT tiles	150,000
	Total Hillside Middle School	231,500
2005	Northwest Middle School	
	Install a cell phone signal booster system	45,000
	Re-roof complete building	633,000
	SUSTAINABILITY: SOLAR (ROOFTOP)	1,200,000
	Total Northwest Middle School	1,878,000
1997	East High School	
	Landscape slope East of West tennis courts, Rockscape, low/no water	100,000
	Replace artificial turf on football field	775,000
	Laser baseball and softball diamond (Summer 2025)	20,000
	Crack seal, HA5, restripe West lot and drive, range, ramp SE drop off	40,000
	Total East High School	935,000
1955	Highland High School	
	Crack seal, HA5, restripe all asphalt	100,000
	Install 3M film on 1st floor hallway glass	49,000
	Laser baseball and softball diamond	20,000
	SUSTAINABILITY: NEW CONSTRUCTION COMMISSIONING	150,000
	Total Highland High School	319,000

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
 Fiscal Year 2025-26

Year Built	Location	Total Budget
1921	West High School	
	5 year fire riser inspection	\$ 7,000
	Roll coat daycare PIP surfacing	2,500
	Laser baseball and softball diamond	20,000
	Paint exterior wood around windows	135,000
	SUSTAINABILITY: NEW CONSTRUCTION COMMISSIONING	150,000
	Total West High School	314,500
1997	Horizonte Instruction and Training Center	
	Replace paging/bell systems with IP based system	42,000
	Roll coat daycare PIP surfacing	2,000
	Restripe all asphalt	3,000
	Replace carpet in auditorium	18,000
	Total Horizonte Instruction and Training Center	65,000
2024	Administration Building	0
	Total Administration Building	0
2004	Auxiliary Services Building	
	Replace unit heaters in warehouse	150,000
	Provide and install room signage for East and West buildings	60,000
	5 year fire riser inspection both Auxiliary & Facility Services	2,000
	Total Auxiliary Services Building	212,000
1957	Goodwin Site	
	5 year fire riser inspection	2,500
	Replace audio mixer in auditorium	7,000
	Air handler units, cooling coils	75,000
	Total Goodwin Site	84,500
1963	Lowell	
	Restripe all asphalt	3,000
	Total Lowell Site	3,000
1950	Rosslyn Heights Building	0
	Total Rosslyn Heights Building	0
2002	Transportation Building	
	Men's Restroom remodel design and construction	130,000
	Restripe all asphalt	4,000
	Solar on West canopy design and install	550,000
	Total Transportation Building	684,000
	Warehouse	
		0
	Total Warehouse	0

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
Fiscal Year 2025-26

Year Built	Location	Total Budget
All Schools		
	All Schools - Audio Visual Lab	\$ 200,000
	All Schools - Security	200,000
	All Schools - Hazardous Waste Control	50,000
	All Schools - Portable Classrooms	25,000
	All Schools - Architect & Engineering	110,000
	All Schools - Playground Maintenance	100,000
	All Schools - Voice Enhancement	50,000
	All Schools - IT Networking	550,000
	All Schools - Paint	40,000
	All Schools - Cameras	25,000
	All Schools - Flooring	25,000
	All Schools - Concrete	25,000
	All Schools - Parking Lot Maintenance	100,000
	All Schools Misc - Facilities	550,000
Total All Schools		2,050,000
Total Capital Projects		
	Salaries	\$ 3,479,882
	Employee Benefits	1,627,443
	Professional & Technical Services	72,500
	Purchased Property Services	57,395,952
	Other Purchased Services	58,095
	Supplies & Materials	4,878,912
	Property & Equipment	766,945
	Debt Service & Other Misc	414,410
	Principal Retirement	1,987,746
	Interest on Bonds	634,823
	Bond Issuance Costs	413,370
	Bond Agent Fees	2,350
Total Capital Projects Fund		\$ 100,941,828

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2025-26

SCHOOL	2025-26	2026-27	2027-28	2028-29	2029-30	TOTAL
Elementary Schools						
Backman	\$ 1,575,000	\$ 471,650	\$ 344,054	\$ 282,403	\$ 92,076	\$ 2,765,183
Beacon Hghts.	573,000	215,810	475,738	312,779	863,756	2,441,083
Bennion	0	599,360	896,767	551,243	296,138	2,343,508
Bonneville	383,000	185,680	939,518	3,982,683	234,864	5,725,745
Dilworth	974,000	131,610	182,378	143,690	626,786	2,058,464
Edison	1,500	10,800	10,000	110,000	0	132,300
Emerson	30,000	990,600	282,771	143,596	120,014	1,566,981
Ensign	4,885,000	1,518,310	681,504	547,803	1,228,883	8,861,500
Escalante	1,661,000	434,700	4,130,819	774,478	90,883	7,091,880
Franklin	51,500	929,160	811,003	372,896	1,356,653	3,521,212
Hawthorne	325,000	737,150	693,633	135,472	350,000	2,241,255
Highland Park	1,059,500	529,410	2,207,922	313,708	1,297,066	5,407,606
Indian Hills	930,000	713,850	1,135,277	451,614	560,171	3,790,912
Mary W. Jackson	44,000	350,000	134,500	0	5,000	533,500
Liberty	61,000	24,500	73,000	45,000	219,208	422,708
Meadowlark	1,500	46,500	10,000	92,500	31,796	182,296
Mountain View	993,500	453,730	318,741	399,086	3,785,640	5,950,697
Newman	860,000	312,650	1,808,633	3,401,586	872,047	7,254,916
Nibley Park	445,000	279,500	2,187,468	7,354,857	575,720	10,842,545
Northstar	410,000	372,850	476,359	2,295,314	1,270,627	4,825,150
Parkview	251,000	417,810	2,473,600	3,892,685	863,544	7,898,639
Riley	1,200	83,830	643,781	200,785	1,246,889	2,176,485
Rose Park	87,000	595,450	1,911,165	3,884,201	62,369	6,540,185
Uintah	233,000	2,319,230	455,273	246,990	60,071	3,314,564
Wasatch	79,500	1,485,580	308,514	529,862	878,540	3,281,996
Washington	1,500	501,244	919,954	1,107,471	4,345,673	6,875,842
Whittier	4,379,000	1,567,000	1,458,403	441,725	177,304	8,023,432
Middle Schools						
Bryant	1,705,000	2,006,790	6,580,562	239,785	129,416	10,661,553
Clayton	2,200	249,980	333,249	1,856,669	56,112	2,498,210
Glendale	430,000	187,640	225,881	4,668,037	0	5,511,558
Hillside	231,500	273,990	185,680	192,997	938,897	1,823,064
Northwest	1,878,000	804,400	1,038,661	134,653	790,294	4,646,008
High Schools						
East	935,000	3,063,420	2,568,475	2,338,018	1,753,871	10,658,784
Highland	319,000	373,000	181,000	163,000	150,000	1,186,000
West	314,500	1,163,000	235,500	196,000	150,000	2,059,000
Horizonte	65,000	4,617,810	5,824,901	1,979,417	144,364	12,631,492
Innovations	0	0	50,000	0	0	50,000
Other Buildings/All Schools						
Administration Building	0	0	0	0	0	0
Auxiliary Services	212,000	1,461,280	852,925	5,915,886	111,912	8,554,003
Goodwin Site	84,500	2,253,380	364,745	574,813	140,463	3,417,901
Lowell Site	3,000	205,200	139,586	336,021	65,053	748,860
Rosslyn Heights Site	0	0	0	0	0	0
Transportation Department	684,000	313,040	126,151	243,954	57,265	1,424,410
Warehouse	0	0	200,000	0	0	200,000
All Schools Misc - AV Lab	200,000	206,000	212,180	218,545	225,102	1,061,827
All Schools - Security	200,000	206,000	212,180	218,545	225,102	1,061,827
All Schools - Asbestos Control	50,000	51,500	53,045	54,636	56,275	265,457
All Schools - Portables	25,000	25,750	26,523	27,318	28,138	132,728
All Schools - Architect & Engi	110,000	113,300	116,699	120,200	123,806	584,005
All Schools - Playground	100,000	103,000	106,090	109,273	112,551	530,914
All Schools - Voice Enhancemen	50,000	51,500	53,045	54,636	56,275	265,457
All Schools - IT Networking	550,000	566,500	583,495	601,000	619,030	2,920,025
All Schools - Paint	40,000	41,200	42,436	43,709	45,020	212,365
All Schools - Cameras	25,000	25,750	26,523	27,318	28,138	132,728
All Schools - Flooring	25,000	25,750	26,523	27,318	28,138	132,728
All Schools - Concrete	25,000	25,750	26,523	27,318	28,138	132,728
All Schools - Parking Lot Maintenance	100,000	103,000	106,090	109,273	112,551	530,914
All Schools Aux Misc	550,000	566,500	583,495	601,000	619,030	2,920,025
TOTAL	\$ 29,209,400	\$ 35,362,394	\$ 47,052,936	\$ 53,093,767	\$ 28,306,658	\$ 193,025,155

Salt Lake City School District

Ongoing Projects Schedule as of May 2025

New Construction



Rebuild



2025



Rosslyn Heights
Sports Complex

2025-2032



West High
School



Highland High
School



The District's Current Debt Obligations

All prior year outstanding general obligation debt was retired as of June 30, 2025. The citizens of Salt Lake City approved a \$730 million bond authorization as of November 2024. The proposition was approved by 61% of those voting in the election. Pursuant to this authorization, the District plans to issue the first of five rounds of the general obligation bond authorization in May 2025. The first round of debt issuance has received an underlying rating of "Aaa" from Moody's Investors Service and a "AAA" rating from Fitch Ratings which is the highest possible rating from each respective agency.

The District's current unused legal debt capacity is \$2.6 billion. 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. 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 an estimated repayment schedule for the first proposed bond issue as of June 30, 2026.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2026	5,515,000	4,994,656	10,509,656
2027	4,360,000	6,145,950	10,505,950
2028	4,580,000	5,927,950	10,507,950
2029	4,810,000	5,698,950	10,508,950
2030	5,050,000	5,458,450	10,508,450
2031	5,305,000	5,205,950	10,510,950
2032	5,570,000	4,940,700	10,510,700
2033	5,845,000	4,662,200	10,507,200
2034	6,140,000	4,369,950	10,509,950
2035	6,445,000	4,062,950	10,507,950
2036	6,765,000	3,740,700	10,505,700
2037	7,105,000	3,402,450	10,507,450
2038	7,460,000	3,047,200	10,507,200
2039	7,835,000	2,674,200	10,509,200
2040	8,225,000	2,282,450	10,507,450
2041	8,635,000	1,871,200	10,506,200
2042	8,985,000	1,525,800	10,510,800
2043	9,340,000	1,166,400	10,506,400
2044	9,715,000	792,800	10,507,800
2045	10,105,000	404,200	10,509,200
Total	\$ 137,790,000	\$ 72,375,106	\$ 210,165,106

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25*

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Revenues:					
Property Tax	\$ 5,005,070	\$ 4,868,979	\$ 2,447,184	\$ 1,749,154	\$ 10,830,948
Interest on Investment	25,302	200,966	308,289	2,000	2,000
Total Revenue	<u>5,030,372</u>	<u>5,069,945</u>	<u>2,755,473</u>	<u>1,751,154</u>	<u>10,832,948</u>
Expenditures:					
Redemption of Bond Principal	3,990,000	4,190,000	2,050,000	2,130,000	4,145,000
Interest on Bonds	553,800	354,300	167,200	85,200	6,335,300
Bond Agent Fees	1,000	661	500	500	500
Total Expenditures	<u>4,544,800</u>	<u>4,544,961</u>	<u>2,217,700</u>	<u>2,215,700</u>	<u>10,480,800</u>
Net Change in Fund Balances	485,572	524,984	537,773	(464,546)	352,148
Fund Balance - July 1	<u>4,797,340</u>	<u>5,282,912</u>	<u>5,807,896</u>	<u>6,345,669</u>	<u>5,881,123</u>
Fund Balance - June 30	<u>\$ 5,282,912</u>	<u>\$ 5,807,896</u>	<u>\$ 6,345,669</u>	<u>\$ 5,881,123</u>	<u>\$ 6,233,271</u>
Fund Balance					
Restricted:					
Debt Service	<u>5,282,912</u>	<u>5,807,896</u>	<u>6,345,669</u>	<u>5,881,123</u>	<u>6,233,271</u>
Total Fund Balance	<u>\$ 5,282,912</u>	<u>\$ 5,807,896</u>	<u>\$ 6,345,669</u>	<u>\$ 5,881,123</u>	<u>\$ 6,233,271</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2025-26 Through 2029-30
Fund Expenditures by Object

	2025-26 Budget	2026-27 Projected	2027-28 Projected	2028-29 Projected	2029-30 Projected
Revenues:					
Property Tax	\$ 10,830,948	\$ 20,957,350	\$ 31,438,400	\$ 41,915,950	\$ 52,393,750
Interest on Investments	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total Revenue	<u>10,832,948</u>	<u>20,959,350</u>	<u>31,440,400</u>	<u>41,917,950</u>	<u>52,395,750</u>
Expenditures:					
Redemption of Bond Principal	4,145,000	8,495,000	13,065,000	17,860,000	22,895,000
Interest on Bonds	6,335,300	12,463,350	18,373,900	24,055,950	29,498,250
Paying Agent Fees	<u>500</u>	<u>1,000</u>	<u>1,500</u>	<u>2,000</u>	<u>2,500</u>
Total Expenditures	<u>10,480,800</u>	<u>20,959,350</u>	<u>31,440,400</u>	<u>41,917,950</u>	<u>52,395,750</u>
Net Change in Fund Balances	<u>352,148</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>5,881,123</u>	<u>6,233,271</u>	<u>6,233,271</u>	<u>6,233,271</u>	<u>6,233,271</u>
Fund Balance - June 30	\$ <u><u>6,233,271</u></u>	\$ <u><u>6,233,271</u></u>	\$ <u><u>6,233,271</u></u>	\$ <u><u>6,233,271</u></u>	\$ <u><u>6,233,271</u></u>

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



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Internal Service Funds
Fiscal Year 2025-26 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 30,667,162	\$ 760,000	\$ 127,221	\$ 1,229,941	\$ 28,550,000
Operating Expenses:					
Salaries	1,650,984	370,478	0	656,136	624,370
Employee Benefits	29,556,737	189,103	0	355,449	29,012,185
Professional & Technical Services	108,848	44,743	10,500	53,605	0
Purchased Property Services	85,600	75,100	5,000	5,500	0
Other Purchased Services	37,200	18,850	50	18,300	0
Supplies & Materials	224,291	37,900	90,041	96,350	0
Depreciation	42,084	24,757	15,734	1,593	0
Other Expenses	112,120	63,216	5,896	43,008	0
Total Operating Expenses	31,817,864	824,147	127,221	1,229,941	29,636,555
Operating Income (Loss)	(1,150,702)	(64,147)	0	0	(1,086,555)
Non-operating Revenue:					
Gain (Loss) on Sale of Capital Assets	0	0	0	0	0
Interest on Investments	150,500	500	0	0	150,000
Total Non-operating Revenue	150,500	500	0	0	150,000
Change in Net Position	(1,000,202)	(63,647)	0	0	(936,555)
Net Position - Beginning	2,249,904	311,396	114,000	0	1,824,508
Net Position - Ending	\$ 1,249,702	\$ 247,749	\$ 114,000	\$ 0	\$ 887,953

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25*

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Operating Revenues:					
Services	\$ 668,977	\$ 624,934	\$ 609,390	\$ 745,000	\$ 760,000
Operating Expenses:					
Salaries	303,921	300,627	315,683	352,114	370,478
Employee Benefits	58,498	137,881	138,111	188,265	189,103
Professional & Technical Services	24,251	33,788	0	44,743	44,743
Purchased Property Services	44,215	88,170	48,855	75,100	75,100
Other Purchased Services	6,101	6,414	6,564	18,850	18,850
Supplies & Materials	126,958	(10,641)	40,896	37,900	37,900
Depreciation	25,382	27,956	29,851	24,757	24,757
Other Expenses	94,005	64,150	61,560	62,647	63,216
Total Operating Expenses	683,331	648,345	641,520	804,376	824,147
Operating Income (Loss)	(14,354)	(23,411)	(32,130)	(59,376)	(64,147)
Non-operating Revenue:					
Gain (Loss) on Sale of Capital Assets	(14,401)	0	0	1,000	0
Interest on Investments	313	0	0	500	500
Total Non-operating Revenue	(14,088)	0	0	1,500	500
Change in Net Position	(28,442)	(23,411)	(32,130)	(57,876)	(63,647)
Net Position - Beginning	453,255	424,813	401,402	369,272	311,396
Net Position - Ending	\$ 424,813	\$ 401,402	\$ 369,272	\$ 311,396	\$ 247,749

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25*

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Operating Revenues:					
Services	\$ 139,062	\$ 166,236	\$ 152,261	\$ 127,221	\$ 127,221
Operating Expenses:					
Salaries	50,901	55,523	0	0	0
Employee Benefits	8,129	20,818	(59,520)	0	0
Professional & Technical Services	0	0	0	10,500	10,500
Purchased Property Services	243	0	3,918	5,000	5,000
Other Purchased Services	0	207	0	50	50
Supplies & Materials	64,661	66,440	77,330	90,041	90,041
Depreciation	15,734	14,071	11,170	15,734	15,734
Other Expenses	5,378	9,177	5,937	5,896	5,896
Total Operating Expenses	145,046	166,236	38,835	127,221	127,221
Operating Income (Loss)	(5,984)	0	113,426	0	0
Non-operating Revenue:					
Interest on Investments	37	0	574	0	0
Change in Net Position	(5,947)	0	114,000	0	0
Net Position - Beginning	5,947	0	0	114,000	114,000
Net Position - Ending	\$ 0	\$ 0	\$ 114,000	\$ 114,000	\$ 114,000

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Operating Revenues:					
Services	\$ 1,001,339	\$ 734,904	\$ 1,133,366	\$ 1,210,049	\$ 1,229,941
Operating Expenses:					
Salaries	537,557	533,939	603,221	636,583	656,136
Employee Benefits	141,554	269,167	303,736	355,681	355,449
Professional & Technical Services	24,951	21,350	26,292	53,605	53,605
Purchased Property Services	1,414	2,768	7,033	5,500	5,500
Other Purchased Services	4,578	6,554	7,501	18,300	18,300
Supplies & Materials	129,407	24,306	143,790	96,350	96,350
Depreciation	0	0	0	1,593	1,593
Other Expenses	5,878	44,487	41,793	42,437	43,008
Total Operating Expenses	845,339	902,571	1,133,366	1,210,049	1,229,941
Operating Income (Loss)	156,000	(167,667)	0	0	0
Non-operating Revenue:					
Interest on Investments	323	916	0	0	0
Total Non-operating Revenue	323	916	0	0	0
Change in Net Position	156,323	(166,751)	0	0	0
Net Position - Beginning	10,428	166,751	0	0	0
Net Position - Ending	\$ 166,751	\$ 0	\$ 0	\$ 0	\$ 0

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Operating Revenues:					
Services	\$ 22,160,037	\$ 21,596,381	\$ 24,794,683	\$ 28,550,000	\$ 28,550,000
Operating Expenses:					
Sick & Vacation Payments	349,286	426,291	443,221	624,370	624,370
Dental Insurance	1,192,322	1,230,047	1,235,201	1,350,000	1,350,000
Health & Accident Insurance	22,870,858	22,079,908	22,996,503	25,000,000	25,000,000
Industrial Insurance	602,136	527,296	498,956	750,000	750,000
Other Benefits	948,142	1,057,710	989,018	1,912,185	1,912,185
Total Operating Expenses	25,962,744	25,321,252	26,162,899	29,636,555	29,636,555
Operating Income (Loss)	(3,802,707)	(3,724,871)	(1,368,216)	(1,086,555)	(1,086,555)
Non-operating Revenue:					
Interest on Investments	98,029	681,350	812,057	150,000	150,000
Change in Net Position	(3,704,678)	(3,043,521)	(556,159)	(936,555)	(936,555)
Net Position - Beginning	10,065,421	6,360,743	3,317,222	2,761,063	1,824,508
Net Position - Ending	\$ 6,360,743	\$ 3,317,222	\$ 2,761,063	\$ 1,824,508	\$ 887,953

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).



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

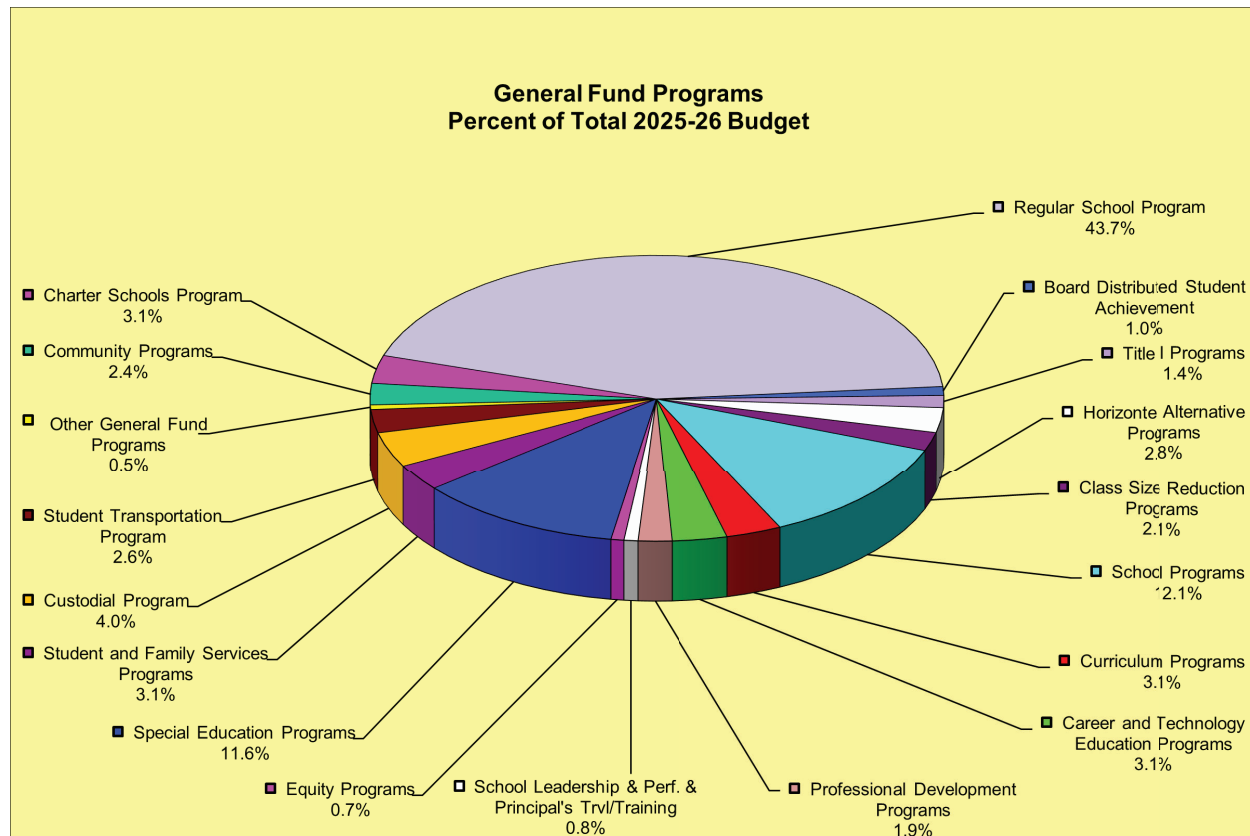
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	% of 2025-26 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 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 3,777,242	\$ 4,546,285	\$ 6,006,158	\$ 4,845,907	\$ 2,808,891	-6.41%
Other Local Revenue	68,815	69,215	121,474	0	0	-
State of Utah	1,445,247	1,471,282	1,639,567	1,546,688	46,962	-24.19%
Federal Government	0	9,783	6,000	0	0	-
Total Revenues	5,291,304	6,096,565	7,773,199	6,392,595	2,855,853	-11.51%
Expenditures:						
Salaries	2,941,960	3,342,634	4,557,072	5,120,782	992,617	-16.57%
Employee Benefits	768,338	810,200	1,120,962	1,286,545	421,430	-11.29%
Contract Services	331,482	221,458	374,330	308,763	214,573	-8.82%
Field Trips, Insurance, Phone, & Travel	156,776	240,225	182,731	149,233	142,683	-2.25%
Supplies and Textbooks	1,052,924	1,188,716	1,499,498	1,947,890	1,058,846	0.14%
Equipment	26,793	75,080	22,580	6,641	6,641	-18.80%
Indirect Costs / Other	12,132	218,252	16,026	23,063	19,063	14.28%
Total Expenditures	\$ 5,290,405	\$ 6,096,565	\$ 7,773,199	\$ 8,842,917	\$ 2,855,853	-11.50%
Net Change in Fund Balances	\$ 899	\$ 0	\$ 0	\$ (2,450,322)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 266,797	\$ 250,359	\$ 473,899	\$ 390,620	\$ 195,677	-6.66%
Federal Government	6,404,379	5,793,379	5,271,987	4,208,872	3,777,769	-10.25%
Total Revenues	6,671,176	6,043,738	5,745,886	4,599,492	3,973,446	-10.11%
Expenditures:						
Salaries	4,612,287	4,280,408	3,985,935	3,755,545	2,740,091	-10.15%
Employee Benefits	1,579,051	1,434,852	1,464,719	1,475,929	1,121,248	-7.25%
Contract Services	111,575	17,937	0	0	0	-25.00%
Field Trips, Insurance, Phone, & Travel	14,441	1,500	2,210	0	0	-25.00%
Supplies and Textbooks	115,207	113,671	139,470	47,518	3,500	-24.24%
Indirect Costs / Other	238,615	195,370	153,552	137,826	108,607	-13.62%
Total Expenditures	\$ 6,671,176	\$ 6,043,738	\$ 5,745,886	\$ 5,416,818	\$ 3,973,446	-10.11%
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ (817,326)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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 and the prison school site, Sky View Academy.

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 273,223	\$ 266,604	\$ 308,006	\$ 289,068	\$ 2,675,404	219.80%
Other Local Revenue	0	0	20,495	22,051	25,000	-
State of Utah	4,672,022	6,501,036	6,588,167	7,293,535	4,746,263	0.40%
Federal Government	1,202,330	1,370,019	817,727	686,980	686,980	-10.72%
Total Revenues	<u>6,147,575</u>	<u>8,137,659</u>	<u>7,734,395</u>	<u>8,291,634</u>	<u>8,133,647</u>	<u>8.08%</u>
Expenditures:						
Salaries	4,054,297	5,082,912	5,436,710	5,160,955	5,136,896	6.68%
Employee Benefits	1,559,227	2,055,702	2,283,117	2,242,551	2,285,244	11.64%
Contract Services	110,555	118,819	96,935	176,000	67,000	-9.85%
Maintenance & Repairs	21,730	37,008	47,254	43,160	41,770	23.06%
Field Trips, Insurance, Phone, & Travel	30,930	40,141	47,887	54,556	48,456	14.17%
Supplies, Textbooks, & Utilities	650,644	506,704	366,773	302,277	274,099	-14.47%
Equipment	42,192	19,724	9,109	8,528	0	-25.00%
Indirect Costs / Other	77,767	300,430	264,336	303,607	280,182	65.07%
Total Expenditures	<u>\$ 6,547,342</u>	<u>\$ 8,161,440</u>	<u>\$ 8,552,121</u>	<u>\$ 8,291,634</u>	<u>\$ 8,133,647</u>	<u>6.06%</u>
Net Change in Fund Balances	<u>\$ (399,767)</u>	<u>\$ (23,781)</u>	<u>\$ (817,726)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 0	\$ 359,306	\$ 105,631	\$ 534,461	\$ 668,960	-
Other Local Revenue	0	0	0	0	0	-
State of Utah	5,010,265	5,098,800	5,427,376	5,437,812	5,422,158	2.06%
Federal Government	0	0	0	0	0	-
Total Revenues	<u>5,010,265</u>	<u>5,458,106</u>	<u>5,533,007</u>	<u>5,972,273</u>	<u>6,091,118</u>	<u>5.39%</u>
Expenditures:						
Salaries	3,558,043	3,867,160	3,966,422	4,271,646	4,351,471	2.43%
Employee Benefits	1,452,222	1,590,946	1,566,585	1,700,627	1,739,647	2.76%
Total Expenditures	<u>\$ 5,010,265</u>	<u>\$ 5,458,106</u>	<u>\$ 5,533,007</u>	<u>\$ 5,972,273</u>	<u>\$ 6,091,118</u>	<u>5.39%</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***School Programs**

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

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 17,406,331	\$ 18,760,318	\$ 20,342,101	\$ 16,892,196	\$ 18,936,963	2.20%
Other Local Revenue	217,243	315,078	128,375	156,314	97,000	-13.84%
State of Utah	11,782,768	13,155,801	14,882,610	15,747,298	15,970,436	8.89%
Federal Government	85,454	79,715	81,708	79,693	79,693	-1.69%
Total Revenues	<u>29,491,796</u>	<u>32,310,912</u>	<u>35,434,794</u>	<u>32,875,501</u>	<u>35,084,092</u>	<u>4.74%</u>
Expenditures:						
Salaries	20,077,405	22,301,280	24,018,118	23,334,635	25,238,655	6.43%
Employee Benefits	7,182,916	7,987,391	8,706,662	8,063,173	8,142,338	3.34%
Contract Services	136,785	79,119	43,895	277,747	152,656	2.90%
Maintenance & Repairs	62,326	81,365	121,877	67,697	67,697	2.15%
Field Trips, Insurance, Phone, & Travel	493,016	464,266	453,462	875,707	381,194	-5.67%
Supplies and Textbooks	1,154,245	962,127	1,946,252	2,238,407	1,035,780	-2.57%
Equipment	162,840	46,653	31,745	307,000	0	-
Indirect Costs / Other	222,263	379,906	138,849	90,485	95,110	-14.30%
Total Expenditures	<u>\$ 29,491,796</u>	<u>\$ 32,302,107</u>	<u>\$ 35,460,860</u>	<u>\$ 35,254,851</u>	<u>\$ 35,113,430</u>	<u>4.77%</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 8,805</u>	<u>\$ (26,066)</u>	<u>\$ (2,379,350)</u>	<u>\$ (29,338)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***Curriculum Programs**

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

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 3,814,033	\$ 3,644,828	\$ 3,395,541	\$ 7,839,948	\$ 8,333,363	29.62%
Other Local Revenue	10,300	2,814	0	0	0	-
State of Utah	673,792	632,981	567,924	996,600	677,773	0.15%
Federal Government	52,107	57,075	34,485	41,110	42,751	-4.49%
Total Revenues	<u>4,550,232</u>	<u>4,337,698</u>	<u>3,997,950</u>	<u>8,877,658</u>	<u>9,053,887</u>	<u>24.74%</u>
Expenditures:						
Salaries	2,964,558	2,895,929	2,621,783	6,123,061	6,374,814	28.76%
Employee Benefits	1,192,407	1,136,291	1,032,972	2,378,731	2,491,186	27.23%
Contract Services	91,895	81,167	77,786	57,668	18,025	-20.10%
Maintenance & Repairs	0	25	0	500	500	-
Field Trips, Insurance, Phone, & Travel	30,695	33,133	51,258	74,650	64,050	27.17%
Supplies and Textbooks	246,972	168,135	174,646	201,026	100,753	-14.80%
Indirect Costs / Other	23,705	23,018	39,505	42,022	4,559	-20.19%
Total Expenditures	<u>\$ 4,550,232</u>	<u>\$ 4,337,698</u>	<u>\$ 3,997,950</u>	<u>\$ 8,877,658</u>	<u>\$ 9,053,887</u>	<u>24.74%</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 3,712,656	\$ 3,749,778	\$ 4,297,712	\$ 4,356,340	\$ 4,518,177	5.42%
Other Local Revenue	3,702	4,355	5,805	0	0	-
State of Utah	4,130,406	3,716,293	3,577,976	4,079,693	4,196,074	0.40%
Federal Government	482,445	371,267	465,743	350,111	350,111	-6.86%
Total Revenues	8,329,209	7,841,693	8,347,236	8,786,144	9,064,362	2.21%
Expenditures:						
Salaries	4,843,693	4,837,970	5,020,739	5,369,020	5,573,467	3.77%
Employee Benefits	1,907,868	1,901,463	2,017,498	2,215,349	2,269,608	4.74%
Contract Services	61,554	61,793	62,651	45,750	45,750	-6.42%
Maintenance & Repairs	195,958	35,963	48,972	51,398	51,398	-18.44%
Field Trips, Insurance, Phone, & Travel	62,158	72,675	89,801	141,580	141,580	31.94%
Supplies, Textbooks, & Utilities	638,575	446,873	712,608	572,232	571,643	-2.62%
Equipment	72,987	122,125	43,267	0	0	-
Indirect Costs / Other	546,416	362,831	351,700	390,815	410,916	-6.20%
Total Expenditures	\$ 8,329,209	\$ 7,841,693	\$ 8,347,236	\$ 8,786,144	\$ 9,064,362	2.21%
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 590,155	\$ 609,390	\$ 1,309,130	\$ 3,873,947	\$ 4,001,206	144.50%
Other Local Revenue	10,000	10,000	0	0	0	-
State of Utah	83,332	2,365,959	2,939,336	4,196,651	924,160	252.25%
Federal Government	868,801	1,069,063	758,468	618,550	595,873	-7.85%
Total Revenues	1,552,288	4,054,412	5,006,934	8,689,148	5,521,239	63.92%
Expenditures:						
Salaries	1,018,716	2,774,866	3,544,670	6,152,727	3,742,005	66.83%
Employee Benefits	415,660	973,833	1,291,979	2,351,487	1,611,647	71.93%
Contract Services	50,769	147,760	66,703	45,900	42,500	-4.07%
Field Trips, Insurance, Phone, & Travel	4,976	46,522	30,267	39,109	34,109	146.37%
Supplies and Textbooks	15,203	48,558	35,250	51,775	46,089	50.79%
Indirect Costs / Other	46,964	62,873	38,065	48,150	44,889	-1.10%
Total Expenditures	\$ 1,552,288	\$ 4,054,412	\$ 5,006,934	\$ 8,689,148	\$ 5,521,239	63.92%
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 1,654,991	\$ 1,496,213	\$ 1,385,502	\$ 2,231,596	\$ 2,293,472	9.64%
Total Revenues	<u>1,654,991</u>	<u>1,496,213</u>	<u>1,385,502</u>	<u>2,231,596</u>	<u>2,293,472</u>	<u>9.64%</u>
Expenditures:						
Salaries	1,170,540	1,051,551	949,194	1,494,984	1,542,024	7.93%
Employee Benefits	454,494	430,118	405,383	656,281	671,117	11.92%
Contract Services	398	60	9,278	35,000	35,000	2173.49%
Field Trips, Insurance, Phone, & Travel	11,629	8,129	6,938	33,381	33,381	46.76%
Supplies and Textbooks	17,930	5,046	14,501	10,600	10,600	-10.22%
Indirect Costs / Other	0	1,309	208	1,350	1,350	-
Total Expenditures	<u>\$ 1,654,991</u>	<u>\$ 1,496,213</u>	<u>\$ 1,385,502</u>	<u>\$ 2,231,596</u>	<u>\$ 2,293,472</u>	<u>9.64%</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 1,241,023	\$ 1,266,930	\$ 1,160,435	\$ 1,185,277	\$ 1,140,396	-2.03%
Other local revenue	69,940	85,473	0	0	0	-
State of Utah	467,018	635,996	636,489	254,112	254,112	-11.40%
Federal government	519,829	412,177	428,318	545,181	585,739	3.17%
Total Revenues	2,297,810	2,400,576	2,225,242	1,984,570	1,980,247	-3.46%
Expenditures:						
Salaries	1,195,580	1,163,754	1,076,174	1,060,903	1,057,144	-2.89%
Employee Benefits	506,726	483,506	427,891	422,044	416,849	-4.43%
Contract Services	221,178	283,555	280,386	366,100	366,100	16.38%
Field Trips, Insurance, Phone, & Travel	4,455	10,739	9,215	62,988	13,307	49.67%
Supplies and Textbooks	312,595	434,723	416,936	174,543	235,033	-6.20%
Indirect Costs / Other	57,276	24,299	14,640	16,649	17,815	-17.22%
Total Expenditures	\$ 2,297,810	\$ 2,400,576	\$ 2,225,242	\$ 2,103,227	\$ 2,106,248	-2.08%
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ (118,657)	\$ (126,001)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 398,428	\$ 416,828	\$ 433,050	\$ 438,918	\$ 442,919	2.79%
Other Local Revenue	500	0	0	0	0	-
State of Utah	15,903,860	16,664,089	18,648,142	20,600,573	22,061,134	9.68%
Federal Government	7,395,359	5,984,964	7,055,154	5,762,689	5,778,831	-5.46%
Total Revenues	23,698,147	23,065,881	26,136,346	26,802,180	28,282,884	4.84%
Expenditures:						
Salaries	16,661,619	16,197,386	18,397,383	23,301,518	24,019,707	11.04%
Employee Benefits	6,049,625	5,785,686	6,487,364	8,316,002	8,538,392	10.28%
Contract Services	638,832	744,448	887,928	621,687	621,687	-0.67%
Maintenance & Repairs	1,900	2,643	0	435	435	-19.28%
Field Trips, Insurance, Phone, & Travel	18,201	29,285	28,340	57,590	57,590	54.10%
Supplies and Textbooks	135,913	136,561	178,545	169,371	169,371	6.15%
Indirect Costs / Other	192,057	169,872	156,786	157,196	185,506	-0.85%
Total Expenditures	\$ 23,698,147	\$ 23,065,881	\$ 26,136,346	\$ 32,623,799	\$ 33,592,688	10.44%
Net Change in Fund Balances	\$ 0	\$ 0	\$ 0	\$ (5,821,619)	\$ (5,309,804)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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.

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 3,050,635	\$ 3,333,401	\$ 3,608,256	\$ 4,057,938	\$ 4,279,304	10.07%
Other Local Revenue	614	189	539	1,000	1,000	15.72%
State of Utah	3,206,257	3,949,713	4,390,877	4,737,867	4,209,536	7.82%
Federal Government	0	0	0	835,440	600,000	-
Total Revenues	<u>6,257,506</u>	<u>7,283,303</u>	<u>7,999,672</u>	<u>9,632,245</u>	<u>9,089,840</u>	<u>11.32%</u>
Expenditures:						
Salaries	4,381,600	4,820,598	5,514,360	6,351,312	5,936,956	8.87%
Employee Benefits	1,738,498	1,958,560	2,285,318	2,770,584	2,643,271	13.01%
Contract Services	346,348	174,331	134,549	275,246	170,481	-12.69%
Field Trips, Insurance, Phone, & Travel	18,942	17,139	14,656	18,784	18,984	0.06%
Supplies and Textbooks	309,319	75,898	65,746	345,180	171,678	-11.12%
Indirect Costs / Other	125,487	492,577	138,658	188,004	148,470	4.58%
Total Expenditures	<u>\$ 6,920,194</u>	<u>\$ 7,539,103</u>	<u>\$ 8,153,287</u>	<u>\$ 9,949,110</u>	<u>\$ 9,089,840</u>	<u>7.84%</u>
Net Change in Fund Balances	<u>\$ (662,688)</u>	<u>\$ (255,800)</u>	<u>\$ (153,615)</u>	<u>\$ (316,865)</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Custodial Programs

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

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 8,720,207	\$ 9,708,177	\$ 10,532,498	\$ 11,221,853	\$ 11,516,420	8.02%
Other Local Revenue	0	157	0	0	0	
Total Revenues	<u>8,720,207</u>	<u>9,708,334</u>	<u>10,532,498</u>	<u>11,221,853</u>	<u>11,516,420</u>	<u>8.02%</u>
Expenditures:						
Salaries	5,559,912	6,398,032	6,963,885	7,157,064	7,376,766	8.17%
Employee Benefits	2,623,272	2,726,054	2,961,276	3,368,269	3,443,134	7.81%
Contract Services	0	1,290	947	0	0	-
Maintenance & Repairs	77,910	112,956	111,741	116,271	116,271	12.31%
Field Trips, Insurance, Phone, & Travel	8,992	5,236	4,688	31,770	31,770	63.33%
Supplies and Materials	449,192	462,057	489,376	547,319	547,319	5.46%
Indirect Costs / Other	929	2,709	585	1,160	1,160	6.22%
Total Expenditures	<u>\$ 8,720,207</u>	<u>\$ 9,708,334</u>	<u>\$ 10,532,498</u>	<u>\$ 11,221,853</u>	<u>\$ 11,516,420</u>	<u>8.02%</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 2,513,887	\$ 2,485,594	\$ 3,276,656	\$ 3,884,986	\$ 4,164,559	16.42%
Other Local Revenue	0	0	1,000	0	0	-
State of Utah	4,158,362	4,769,545	3,444,141	3,448,650	3,444,141	-4.29%
Total Revenues	<u>6,672,249</u>	<u>7,255,139</u>	<u>6,721,797</u>	<u>7,333,636</u>	<u>7,608,700</u>	<u>3.51%</u>
Expenditures:						
Salaries	2,971,456	3,166,557	3,587,685	3,793,339	4,008,102	8.72%
Employee Benefits	1,565,140	1,661,326	1,941,038	2,047,779	2,108,080	8.67%
Contract Services	0	0	1,650	33,500	33,500	-
Maintenance & Repairs	333,923	369,299	316,493	301,200	301,200	-2.45%
Insurance, Phone, & Travel	(235,337)	(431,218)	(411,157)	(282,014)	(282,014)	4.96%
Supplies and Materials	589,815	688,423	645,824	739,832	739,832	6.36%
Equipment	1,447,252	1,800,752	641,264	700,000	700,000	-12.91%
Total Expenditures	<u>\$ 6,672,249</u>	<u>\$ 7,255,139</u>	<u>\$ 6,722,797</u>	<u>\$ 7,333,636</u>	<u>\$ 7,608,700</u>	<u>3.51%</u>
Net Change in Fund Balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1,000)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 1,162,061	\$ 1,095,634	\$ 1,350,561	\$ 1,853,907	\$ 1,458,977	6.39%
Other Local Revenue	0	0	0	2,000	2,000	-
State of Utah	26,090	2,042,225	1,385,988	2,176,820	52,180	-24.36%
Federal Government	11,117,870	21,605,755	18,177,667	7,722,138	0	-
Total Revenues	12,306,021	24,743,614	20,914,216	11,754,865	1,513,157	-21.93%
Expenditures:						
Salaries	7,091,756	10,323,082	8,212,637	1,662,427	1,040,663	-21.33%
Employee Benefits	1,858,578	3,280,521	2,901,664	604,058	378,019	-19.92%
Contract Services	331,966	442,394	1,442,577	462,299	46,050	-21.53%
Maintenance & Repairs	0	0	12,330	64,329	500	-
Field Trips, Insurance, Phone, & Travel	103,768	80,016	57,460	16,880	12,350	-22.02%
Supplies and Materials	2,252,291	6,263,509	2,477,551	4,287,251	35,075	-24.61%
Equipment	0	2,215,784	4,517,383	6,373,909	0	-
Indirect Costs / Other	667,662	2,138,308	1,732,153	628,711	500	-24.98%
Total Expenditures	\$ 12,306,021	\$ 24,743,614	\$ 21,353,755	\$ 14,099,864	\$ 1,513,157	-21.93%
Net Change in Fund Balances	\$ 0	\$ 0	\$ (439,539)	\$ (2,344,999)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***Community Programs****Community Programs in this summary include community education programs.**

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property Taxes	\$ 683,828	\$ 826,610	\$ 917,705	\$ 1,177,012	\$ 1,235,706	20.18%
Other Local Revenue	2,693,126	2,998,968	3,554,796	2,563,684	3,428,239	3.58%
State of Utah	46,875	29,723	17,654	46,875	0	-
Federal Government	456,232	1,060,526	827,867	2,345,517	400,000	-3.08%
Total Revenues	<u>3,880,061</u>	<u>4,915,827</u>	<u>5,318,022</u>	<u>6,133,088</u>	<u>5,063,945</u>	<u>7.63%</u>
Expenditures:						
Salaries	2,659,294	3,421,043	3,974,523	5,816,641	4,543,147	17.71%
Employee Benefits	923,601	970,980	1,188,869	1,674,599	1,497,538	15.54%
Contract Services	93,757	135,554	334,243	526,173	450,063	95.01%
Maintenance & Repairs	0	444	4,036	6,100	6,100	-
Field Trips, Insurance, Phone, & Travel	35,211	74,090	79,807	132,396	78,020	30.39%
Supplies and Materials	195,377	276,038	291,255	408,529	251,789	7.22%
Equipment	7,015	0	0	0	0	-
Indirect Costs / Other	180,855	155,840	170,001	225,488	165,793	-2.08%
Total Expenditures	<u>\$ 4,095,110</u>	<u>\$ 5,033,989</u>	<u>\$ 6,042,734</u>	<u>\$ 8,789,926</u>	<u>\$ 6,992,450</u>	<u>17.69%</u>
Net Change in Fund Balances	<u>\$ (215,049)</u>	<u>\$ (118,162)</u>	<u>\$ (724,712)</u>	<u>\$ (2,656,838)</u>	<u>\$ (1,928,505)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other Local Revenue	\$ 304,829	\$ 401,991	\$ 598,956	\$ 436,176	\$ 443,420	11.37%
State of Utah	6,117,486	6,715,753	7,150,162	8,085,947	8,478,592	9.65%
Federal Government	1,036,633	971,829	443,296	440,896	445,354	-14.26%
Total Revenues	7,458,948	8,089,573	8,192,414	8,963,019	9,367,366	6.40%
Expenditures:						
Salaries	4,311,733	4,334,393	4,747,459	5,257,731	5,447,636	6.59%
Employee Benefits	1,645,851	1,629,832	1,880,749	2,154,602	2,243,685	9.08%
Contract Services	333,665	301,756	257,074	334,608	392,914	4.44%
Maintenance & Repairs	58,603	70,690	77,151	115,460	115,460	24.26%
Field Trips, Insurance, Phone, & Travel	503,689	319,451	405,680	430,321	429,967	-3.66%
Supplies and Textbooks	459,737	467,994	530,574	643,904	522,476	3.41%
Equipment	4,269	8,368	62,317	0	0	-
Indirect Costs / Other	1,450	5,200	1,625	434	434	-17.52%
Total Expenditures	\$ 7,318,997	\$ 7,137,684	\$ 7,962,629	\$ 8,937,060	\$ 9,152,572	6.26%
Net Change in Fund Balances	\$ 139,951	\$ 951,889	\$ 229,785	\$ 25,959	\$ 214,794	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property Taxes	\$ 84,664,083	\$ 92,854,279	\$ 88,175,515	\$ 86,183,043	\$ 86,754,766	0.62%
Other Local Revenue	8,086,577	11,304,178	12,854,355	11,457,286	9,550,063	4.52%
State of Utah	26,181,177	18,111,281	33,138,553	30,401,610	31,991,721	5.55%
Federal Government	787,190	519,754	585,986	550,580	380,415	-12.92%
Total Revenues	119,719,027	122,789,492	134,754,409	128,592,519	128,676,965	1.87%
Expenditures:						
Instruction						
Salaries	52,595,664	50,073,553	54,527,891	49,634,882	54,463,844	0.89%
Employee Benefits	20,820,010	19,820,672	21,447,661	20,615,686	21,981,418	1.39%
Contract Services	11,270	17,265	25,707	18,100	14,000	6.06%
Maintenance & Repairs	19,145	11,352	8,766	51,000	51,000	41.60%
Field Trips, Insurance, Phone, & Travel	(635,835)	(350,877)	(335,110)	7,500	(197,500)	-17.23%
Supplies and Textbooks	2,935,761	3,450,822	3,904,818	2,385,008	1,416,537	-12.94%
Equipment	605,511	576,361	0	0	0	-
Indirect Costs / Other	0	250	0	750	250	-
Total Instruction	76,351,526	73,599,398	79,579,733	72,712,926	77,729,549	0.45%
Students						
Salaries	2,620,141	2,684,458	2,881,994	3,158,738	3,172,408	5.27%
Employee Benefits	1,099,901	1,093,717	1,185,274	1,302,702	1,295,172	4.44%
Supplies and Textbooks	808	358	1,104	9,000	9,000	253.47%
Total Students	3,720,850	3,778,533	4,068,372	4,470,440	4,476,580	5.08%
Instructional Staff						
Salaries	469,635	299,862	408,687	1,132,461	275,658	-10.33%
Employee Benefits	185,926	105,548	153,262	455,924	115,944	-9.41%
Contract Services	23,345	10,487	20,235	13,400	400	-24.57%
Field Trips, Insurance, Phone, & Travel	0	488	0	40,275	400	-
Supplies and Textbooks	30,644	27,488	57,657	9,718	0	-
Total Instructional Staff	709,550	443,873	639,841	1,651,778	392,402	-11.17%
General District Administration						
Salaries	571,131	628,182	658,450	726,946	743,977	7.57%
Employee Benefits	301,209	295,061	345,408	370,462	334,418	2.76%
Contract Services	128,513	326,144	187,414	414,850	261,000	25.77%
Field Trips, Insurance, Phone, & Travel	34,146	32,036	32,364	34,500	34,500	0.26%
Supplies and Textbooks	57,469	26,906	10,310	74,343	49,300	-3.55%
Indirect Costs / Other	(2,253,369)	(4,365,133)	(3,092,320)	(1,963,331)	(1,314,685)	-10.41%
Total General District Administration	(1,160,901)	(3,056,804)	(1,858,374)	(342,230)	108,510	-27.34%
General School Administration						
Salaries	10,800,357	12,104,357	12,614,672	12,377,940	12,730,414	4.47%
Employee Benefits	4,767,003	5,199,654	5,853,417	5,613,283	5,725,355	5.03%
Contract Services	387,156	377,578	32,188	0	0	-
Field Trips, Insurance, Phone, & Travel	415	1,234	541	3,500	3,500	185.84%
Supplies and Textbooks	323,417	418,088	275,886	410,000	410,000	6.69%
Indirect Costs / Other	400	425	0	150	150	-15.63%
Total General School Administration	16,278,748	18,101,336	18,776,704	18,404,873	18,869,419	3.98%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25***Regular School Program - Summarizes all activities not shown in other program summaries**

	2021-22	2022-23	2023-24	2024-25	2025-26	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Central Services and other						
Salaries	\$ 3,592,635	\$ 3,762,588	\$ 4,268,137	\$ 4,803,397	\$ 4,984,207	9.68%
Employee Benefits	1,607,089	1,662,396	1,925,613	2,158,969	2,287,054	10.58%
Contract Services	(27,517)	(51,261)	(79,098)	(4,275)	(4,275)	-21.12%
Maintenance & Repairs	0	1,308	0	2,000	2,000	-
Field Trips, Insurance, Phone, & Travel	9,062	17,942	36,567	47,470	47,470	105.96%
Supplies and Textbooks	374,243	307,833	257,634	573,681	573,681	13.32%
Equipment	68,493	366,258	0	255,000	255,000	68.08%
Indirect Costs / Other	4,228	2,494	5,549	5,455	5,455	7.26%
Total Central Services and Other	5,628,233	6,069,558	6,414,402	7,841,697	8,150,592	11.20%
Operation and Maint. of School Bldgs.						
Salaries	1,891,863	1,926,959	2,252,882	2,651,807	2,753,876	11.39%
Employee Benefits	997,937	980,969	1,124,252	1,375,759	1,438,676	11.04%
Contract Services	4,238	0	376,600	755,000	770,000	4517.24%
Maintenance & Repairs	2,394,124	2,324,384	3,035,943	2,294,700	2,274,000	-1.25%
Field Trips, Insurance, Phone, & Travel	1,254,200	1,486,971	1,599,761	1,737,198	1,737,198	9.63%
Supplies and Textbooks	6,921,048	7,365,143	7,361,092	7,523,365	7,523,365	2.18%
Equipment	450,580	391,375	47,479	55,000	55,000	-21.95%
Total Operation and Maint. of School Bldgs.	13,913,990	14,475,801	15,798,009	16,392,829	16,552,115	4.74%
Student Transportation						
Total Student Transportation	0	0	0	0	0	-
Community Services						
Supplies and Textbooks	0	200,000	200,000	200,000	200,000	-
Total Community Services	0	200,000	200,000	200,000	200,000	-
Capital Outlay						
Indirect Costs / Other		0	341,143	0	0	-
Total Capital Outlay	0	0	341,143	0	0	-
Debt Service & Other Misc						
Indirect Costs / Other		354,213	370,447	612,976	612,976	-
Total Debt Service & Other Misc	0	354,213	370,447	612,976	612,976	-
Total Expenditures	\$ 115,441,996	\$ 113,965,908	\$ 124,330,277	\$ 121,945,289	\$ 127,092,143	2.52%
Net Change in Fund Balances	\$ 4,277,031	\$ 8,823,584	\$ 10,424,132	\$ 6,647,230	\$ 1,584,822	

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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Chart 1

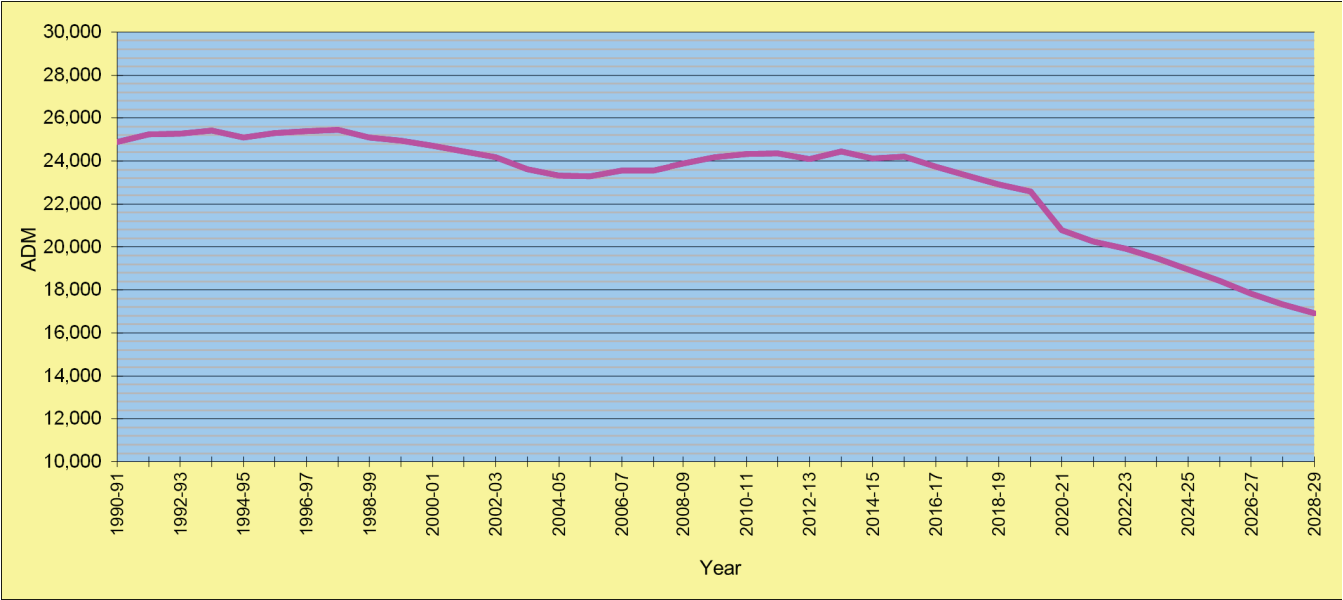
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1991 to 2024 Actual with Projections from 2025 to 2029

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; 2023-24 actual ADM of 19,473 was within 71 students of the projected 19,544 ADM for that year. Since the 2024-25 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 18,962 students, which is approximately a .63 percent variance from the 19,083 projection included in the 2024-25 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
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	19,473
1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726	2024-25	18,962
1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,336	2025-26	18,427
1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,921	2026-27	17,838
1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,577	2027-28	17,338
1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	20,782	2028-29	16,921
1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	20,245	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

	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Projected Enrollment *							
Elementary								
Backman	361	349	337	381	373	364	355	346
Beacon Heights	377	395	355	329	322	314	306	299
Bennion **	151	157	156	-	-	-	-	-
Bonneville	399	449	429	414	405	395	386	376
Dilworth	467	455	413	432	423	412	402	392
Edison	350	352	350	417	408	398	388	379
Emerson	482	468	462	396	387	378	369	360
Ensign	316	313	311	361	353	345	336	328
Escalante	386	347	360	327	320	312	305	297
Franklin	296	294	281	312	305	298	291	283
Hawthorne **	360	363	318	-	-	-	-	-
Highland Park	520	493	502	478	468	456	445	434
Indian Hills	291	302	311	453	443	432	422	411
Mary W. Jackson **	366	377	337	-	-	-	-	-
Liberty	329	331	319	417	408	398	388	379
Meadowlark	352	339	375	420	411	401	391	381
Mountain View	487	518	553	592	579	565	551	538
Newman	274	251	224	370	362	353	345	336
Nibley Park	313	344	350	484	473	462	451	440
North Star	384	368	369	318	311	303	296	289
Parkview	200	201	229	314	307	300	292	285
Riley **	233	212	193	-	-	-	-	-
Rose Park	258	269	274	334	327	319	311	303
SL Virtual **	259	59	-	-	-	-	-	-
Uintah	393	414	422	464	454	443	432	421
Wasatch	352	338	333	388	379	370	361	352
Washington	228	215	280	356	348	340	332	323
Whittier	466	479	461	478	468	456	445	434
	9,650	9,452	9,304	9,235	9,032	8,813	8,601	8,386
Middle Schools								
Bryant	417	407	395	360	352	344	335	327
Clayton	653	633	556	567	555	541	528	515
Glendale	746	680	663	680	665	649	633	617
Hillside	568	555	516	485	474	463	452	440
Northwest	648	633	580	542	530	517	505	492
	3,032	2,908	2,710	2,634	2,576	2,514	2,453	2,392
High Schools								
East	1,902	1,896	1,865	1,771	1,732	1,690	1,649	1,608
Highland	1,915	1,983	2,009	1,972	1,929	1,882	1,837	1,791
West	2,697	2,614	2,511	2,512	2,457	2,397	2,340	2,281
Innovations	284	294	286	158	155	151	147	143
Horizonte	348	300	280	253	247	241	236	230
	7,146	7,087	6,951	6,666	6,520	6,362	6,209	6,053
Charters and Other								
Open Classroom	297	286	265	279	279	279	279	279
School for Science Ed.	358	342	361	366	366	366	366	366
Hospital	17	-	-	-	-	-	-	-
	672	628	626	645	645	645	645	645
Total Enrollment	20,500	20,075	19,591	19,180	18,773	18,334	17,908	17,476

* Projections are calculated using a 5 year cohort history.

** Closed schools

Chart 2

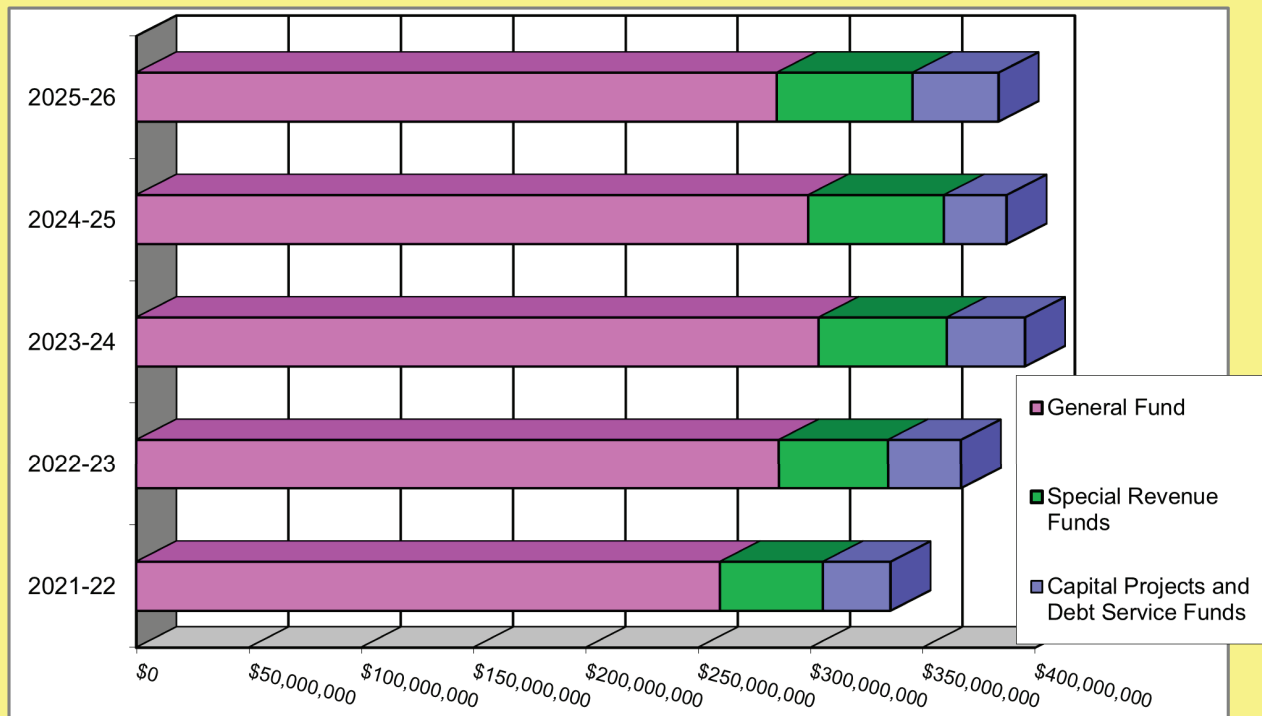
SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
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	303,753,524	57,076,870	34,695,920	395,526,314
2024-25	299,134,016	60,387,339	27,792,594	387,313,949
2025-26	285,170,640	60,385,139	38,224,866	383,780,645

Governmental Funds - Revenue Summary Comparison



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
General Fund					
Revenues:					
Property Taxes	\$ 133,662,783	\$ 145,420,174	\$ 146,604,459	\$ 150,866,397	\$ 155,229,483
Interest on Investments	623,978	4,122,827	5,927,975	4,209,000	2,209,000
Other Local Revenue	10,855,861	11,069,592	11,357,821	10,429,511	11,337,722
State of Utah	84,171,753	86,110,835	104,908,860	109,441,351	102,670,919
Federal Government	30,408,630	39,305,305	34,954,409	24,187,757	13,723,516
Total Revenues	<u>259,723,005</u>	<u>286,028,733</u>	<u>303,753,524</u>	<u>299,134,016</u>	<u>285,170,640</u>
Expenditures:					
Instruction	155,294,447	160,040,747	165,015,339	165,102,903	159,858,232
Supporting Services:					
Students	11,747,054	12,993,202	14,200,631	18,869,596	18,428,346
Instructional Staff	22,318,927	26,737,733	29,672,668	31,171,896	26,736,524
General District Administration	1,351,478	1,434,425	1,521,863	2,053,453	1,828,016
General School Administration	17,630,844	19,630,608	20,204,699	20,202,703	20,898,480
Central Business	7,595,542	8,246,501	9,124,690	10,556,524	10,878,735
Operation & Maintenance of Buildings	24,123,672	25,103,405	28,477,505	29,795,360	29,456,336
Student Transportation	7,148,348	7,870,513	7,372,833	8,275,983	8,564,279
Child Nutrition Services	413,197	211,856	244,910	236,741	236,387
Enterprise Services	0	0	0	0	0
Community Services	8,944,926	11,622,965	13,919,211	16,141,423	13,266,361
Capital Outlay	0	2,396,032	5,137,464	6,347,245	0
Debt Service	0	354,213	370,447	612,976	612,976
Total Expenditures	<u>\$ 256,568,435</u>	<u>\$ 276,642,200</u>	<u>\$ 295,262,260</u>	<u>\$ 309,366,803</u>	<u>\$ 290,764,672</u>
Special Revenue Funds					
Revenues:					
Property Taxes	\$ 25,781,375	\$ 30,528,486	\$ 36,318,738	\$ 40,186,412	\$ 40,186,412
Interest on Investments	(496,589)	581,732	817,844	471,000	471,000
Sale of Food	820,114	1,803,486	1,869,160	2,622,372	2,622,372
Other Local Revenue	4,572,582	5,330,604	6,241,445	6,095,000	6,095,000
State of Utah	1,855,683	1,452,651	2,564,536	1,453,151	1,453,151
Federal Government	13,320,580	8,921,453	9,265,147	9,559,404	9,557,204
Total Revenues	<u>45,853,745</u>	<u>48,618,412</u>	<u>57,076,870</u>	<u>60,387,339</u>	<u>60,385,139</u>
Expenditures:					
Instruction	3,165,752	4,121,082	4,220,995	4,401,162	4,401,362
Supporting Services:					
Students	0	0	0	0	0
Instructional Staff	25,274	36,101	41,711	72,500	72,500
General District Administration	0	0	0	0	0
General School Administration	0	1,125	0	0	0
Central Business	0	0	0	0	0
Operation & Maintenance of Buildings	26,980	20,166	27,639	26,338	26,138
Student Transportation	0	0	0	0	0
Child Nutrition Services	13,175,422	13,517,324	14,565,342	14,843,182	13,648,727
Enterprise Services	0	0	0	0	0
Community Services	26,816,922	32,111,985	38,596,687	42,441,412	42,441,412
Capital Outlay	0	0	0	0	0
Debt Service	0	0	95,952	44,820	44,820
Total Expenditures	<u>\$ 43,210,350</u>	<u>\$ 49,807,783</u>	<u>\$ 57,548,326</u>	<u>\$ 61,829,414</u>	<u>\$ 60,634,959</u>

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Revised Budget	2025-26 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property Tax	\$ 28,145,211	\$ 27,996,629	\$ 29,592,801	\$ 27,406,319	\$ 37,838,591
Interest on Investments	388,546	4,111,346	4,510,824	386,275	386,275
Other Local Revenue	248,507	18,876	136,885	0	0
Federal Government	1,238,804	216,130	455,410	0	0
Total Revenues	<u>30,021,068</u>	<u>32,342,981</u>	<u>34,695,920</u>	<u>27,792,594</u>	<u>38,224,866</u>
Expenditures:					
Salaries	2,781,285	2,891,379	3,152,249	3,358,314	3,479,882
Employee Benefits	1,320,841	1,361,575	1,464,350	1,552,561	1,627,443
Professional & Technical Services	559	285	105,180	162,500	72,500
Purchased Property Services	18,036,503	36,637,465	48,785,445	51,995,938	86,605,352
Other Purchased Services	21,396	23,964	19,447	58,095	58,095
Supplies & Materials	1,037,665	1,636,495	1,496,230	4,900,383	4,878,912
Property & Equipment	89,431	0	2,718,341	1,443,106	766,945
Debt Service & Other Misc	27,137	2,233	6,431	434,410	414,410
Bond Redemption, Interest & Bond Agent Fees	4,701,187	6,957,693	9,624,147	5,341,001	13,519,089
Total Expenditures	<u>\$ 28,016,004</u>	<u>\$ 49,511,089</u>	<u>\$ 67,371,820</u>	<u>\$ 69,246,308</u>	<u>\$ 111,422,628</u>
Total All Governmental Funds					
Revenues	<u>\$ 335,597,818</u>	<u>\$ 366,990,126</u>	<u>\$ 395,526,314</u>	<u>\$ 387,313,949</u>	<u>\$ 383,780,645</u>
Expenditures	<u>\$ 327,794,789</u>	<u>\$ 375,961,072</u>	<u>\$ 420,182,406</u>	<u>\$ 440,442,525</u>	<u>\$ 462,822,259</u>

Chart 3

SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue
2025-26 Total \$285.2 Million

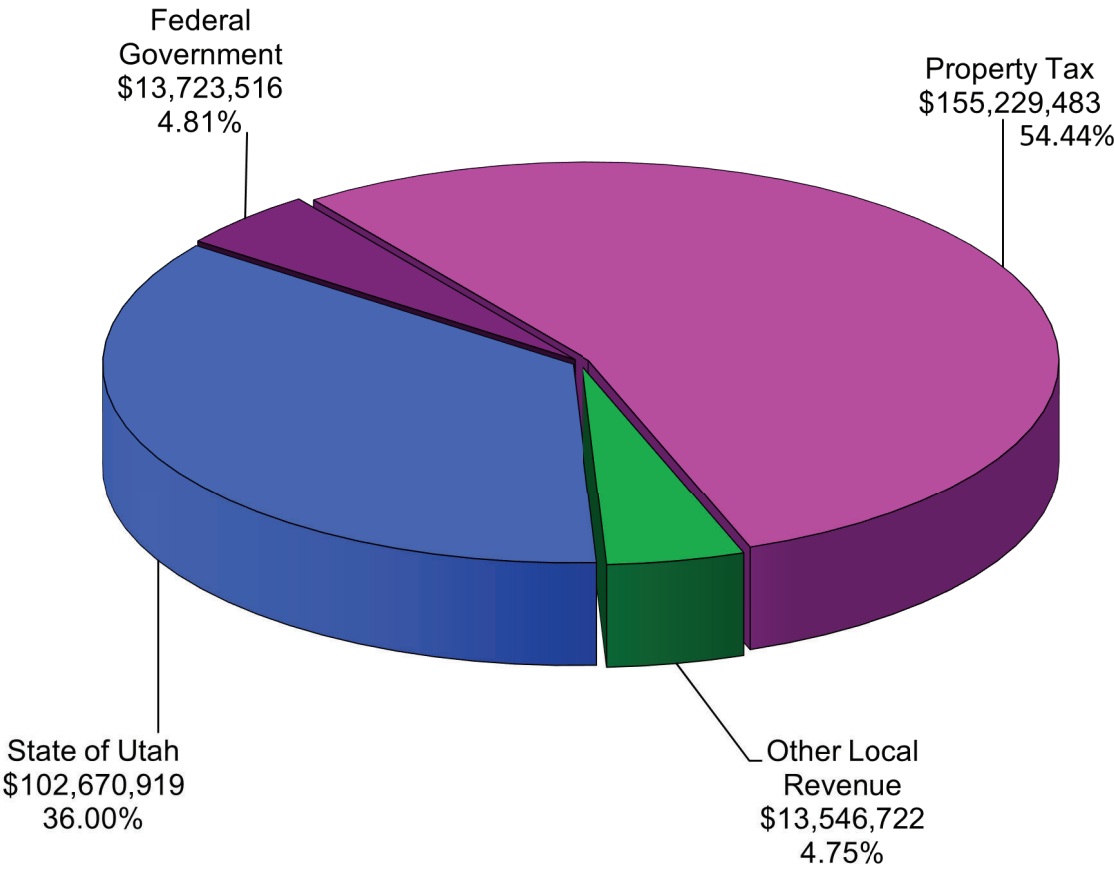


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2025-26 Total \$285.2 Million

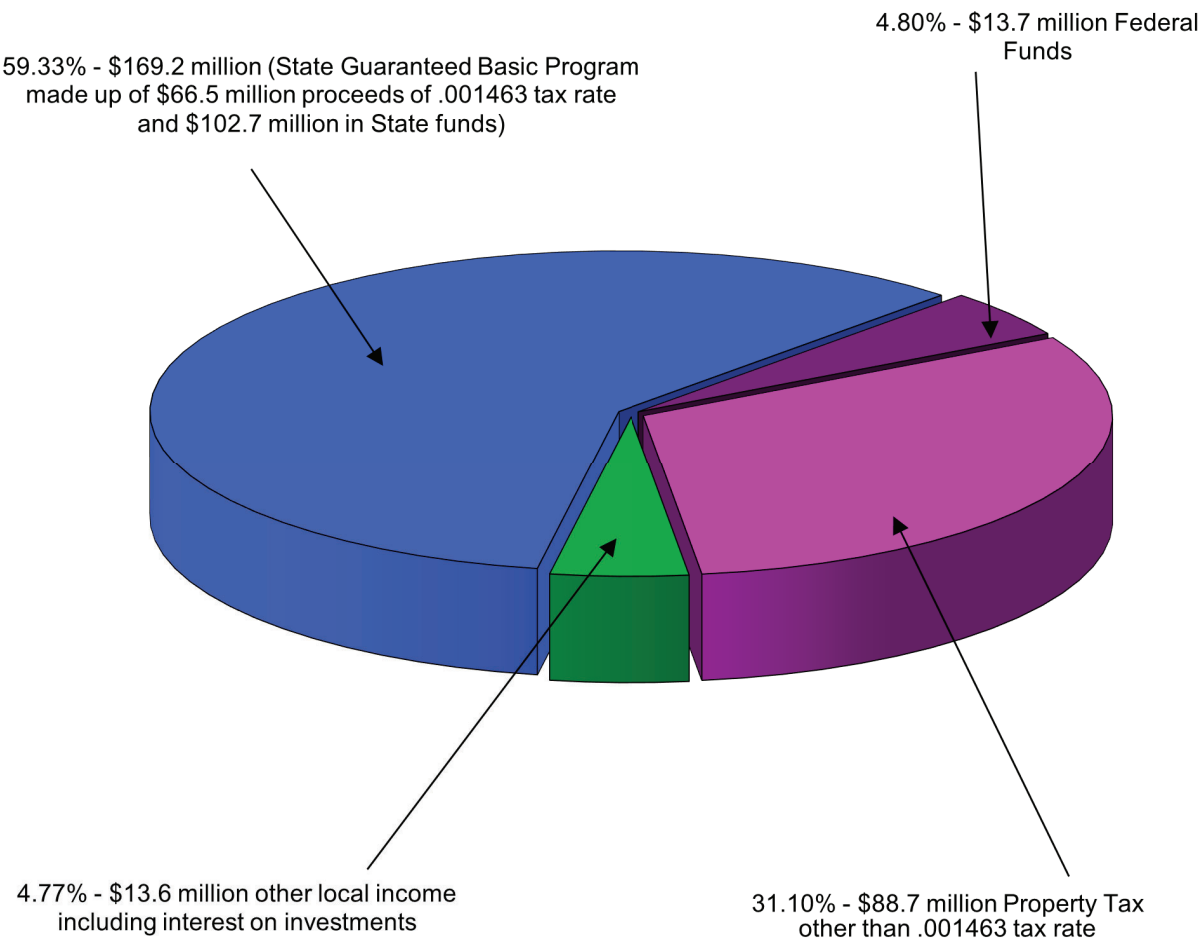


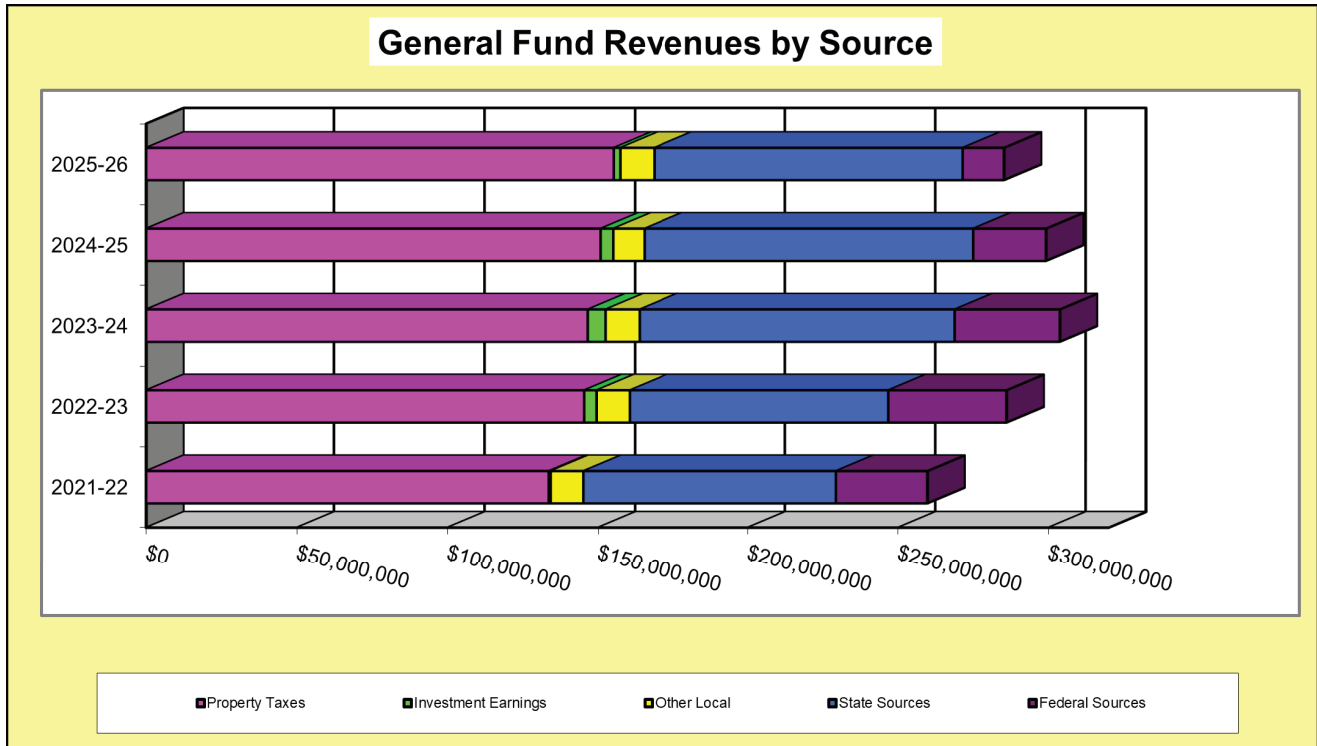
Chart 5

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
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	146,604,459	5,927,975	11,357,821	104,908,860	34,954,409	303,753,524	6.20%
* 2024-25	150,866,397	4,209,000	10,429,511	109,441,351	24,187,757	299,134,016	-1.52%
* 2025-26	155,229,483	2,209,000	11,337,722	102,670,919	13,723,516	285,170,640	-4.67%



* Estimated

Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

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
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	146,604,459	36,318,738	29,592,801	212,515,998
2024-25	150,866,397	40,186,412	27,406,319	218,459,128
2025-26	155,229,483	40,186,412	37,838,591	233,254,486

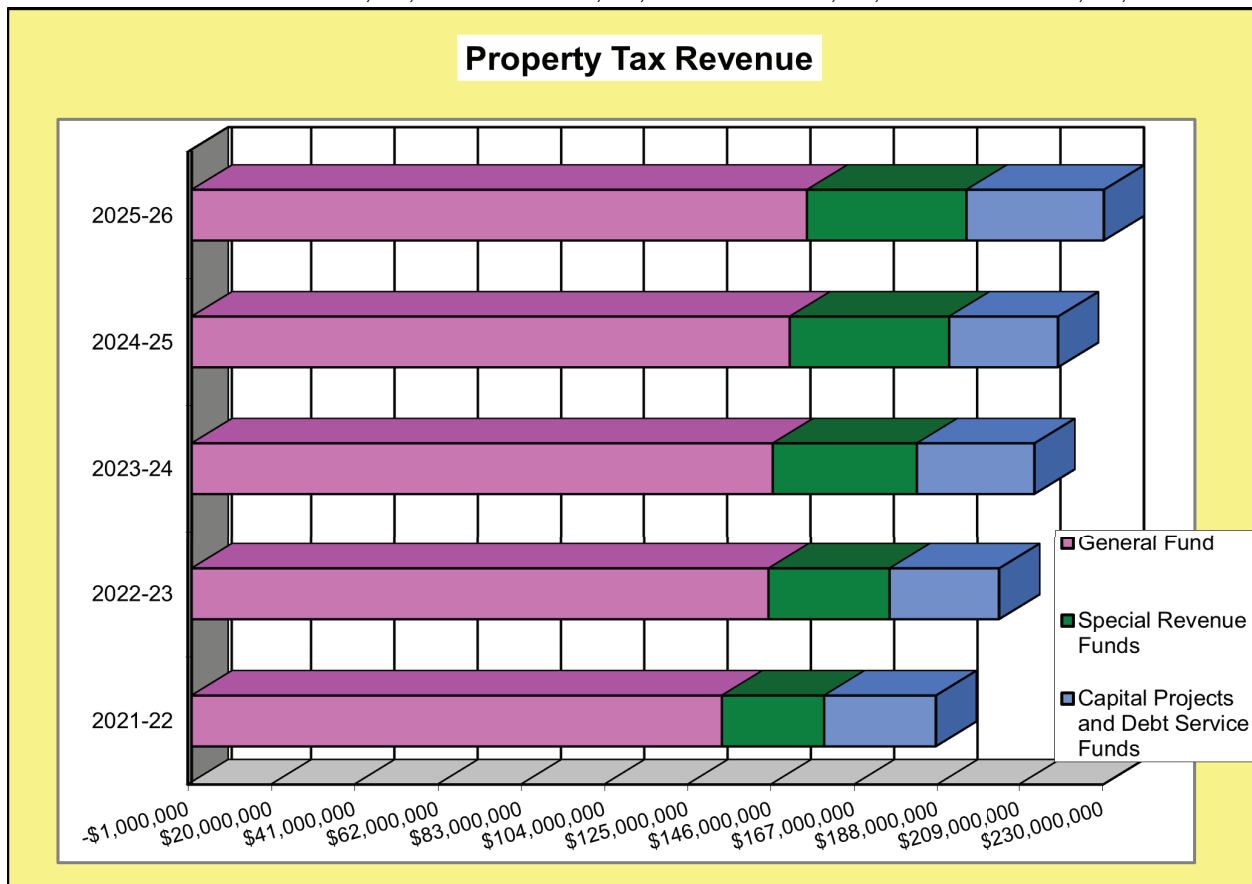


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2021 through 2025

Calendar Year	Capital Projects and Debt Service	Special Revenue Funds	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2021	.000821	.000089	.003899	.004809
2022	.000690	.000073	.003584	.004347
2023	.000653	.000076	.003235	.003964
2024	.000603	.000071	.003101	.003775
2025	.000814	.000086	.003251	.004151

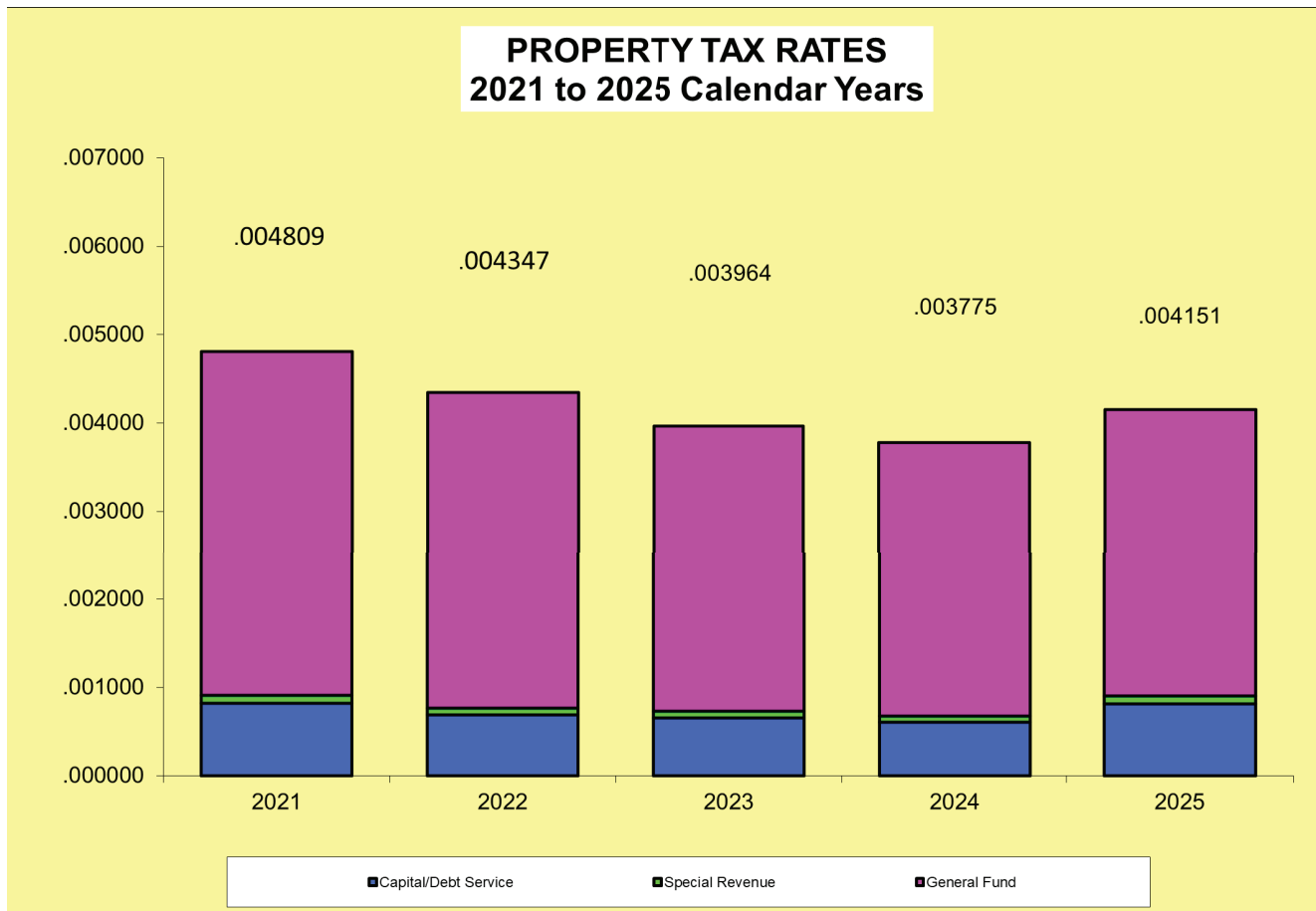


Chart 8

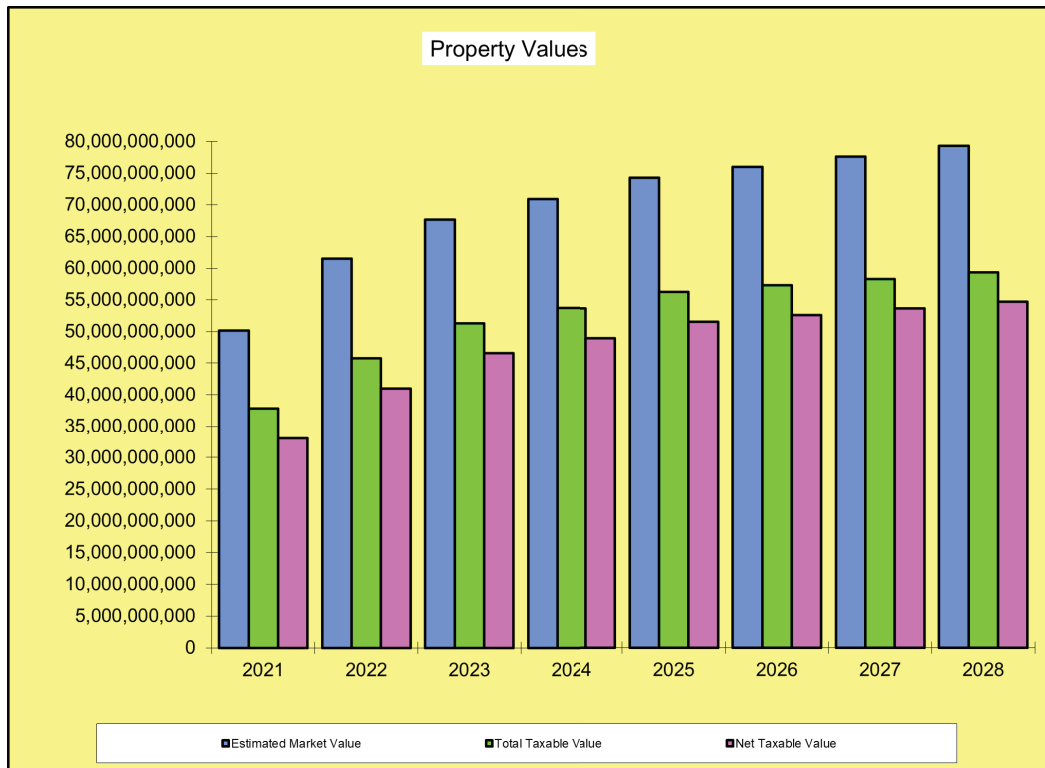
SALT LAKE CITY SCHOOL DISTRICT

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

Years Ended 2021 through 2028

**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
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	67,654,168,989	9.95%	51,302,572,276	12.15%	46,572,217,940	13.55%
* 2024	70,912,445,519	4.82%	53,743,436,424	4.76%	49,013,082,088	5.24%
* 2025	74,351,512,881	4.85%	56,322,604,387	4.80%	51,592,250,051	5.26%
** 2026	75,987,246,164	2.20%	57,336,411,266	1.80%	52,624,095,052	2.00%
** 2027	77,658,965,580	2.20%	58,368,466,669	1.80%	53,676,576,953	2.00%
** 2028	79,367,462,823	2.20%	59,419,099,069	1.80%	54,750,108,492	2.00%



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

** Projected

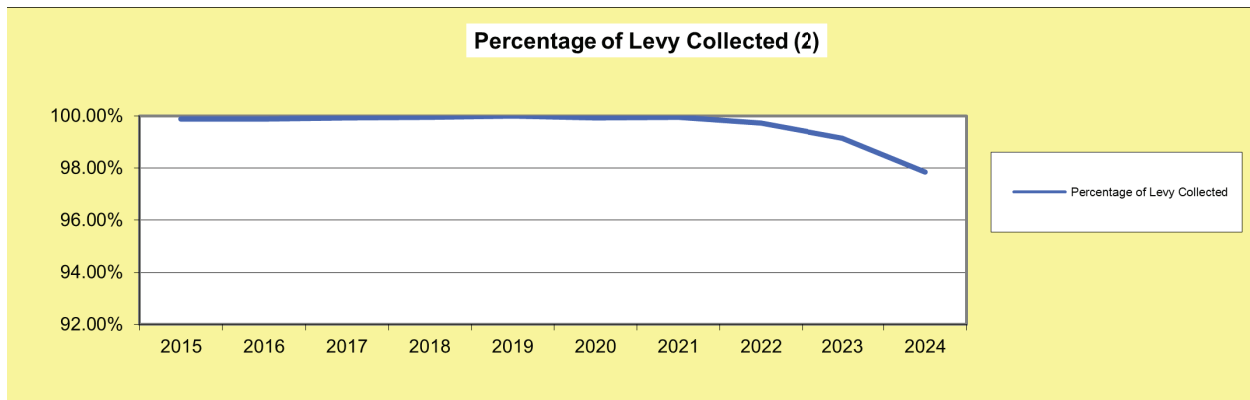
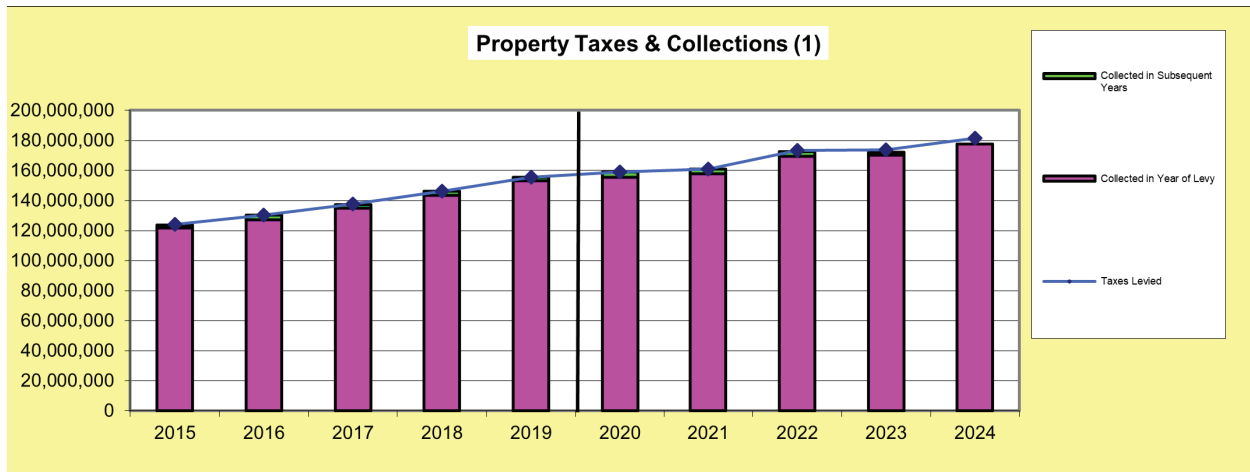
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2015 through 2024

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)
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%	2,562,019	155,641,359	100.00%
2020	158,941,513	155,549,801	97.87%	3,264,009	158,813,810	99.92%
2021	160,985,492	157,708,139	97.96%	3,204,564	160,912,703	99.95%
2022	173,204,892	169,363,561	97.78%	3,343,388	172,706,949	99.71%
2023	173,609,173	170,286,935	98.09%	1,841,502	172,128,437	99.15%
2024	181,641,605	177,730,756	97.85%	0	177,730,756	97.85%



* 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.

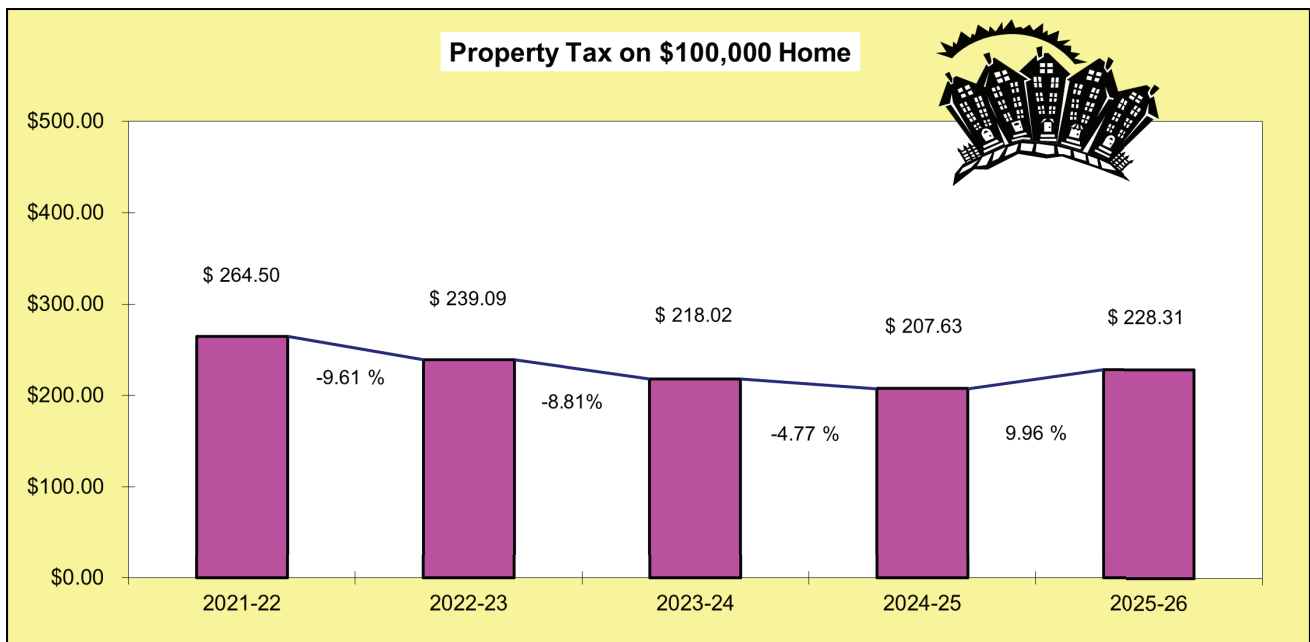
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2025-26 With Comparative Information for Years 2021-22 Through 2024-25

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 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	.004809	.004347	.003964	.003775	.004151
Property tax due	\$264.50	\$239.09	\$218.02	\$207.63	\$228.31
Property Tax increase (decrease) from prior year	(\$13.09)	(\$25.41)	(\$21.07)	(\$10.39)	\$20.68
Percent Change from Prior Year	-4.72%	-9.61%	-8.81%	-4.77%	9.96%



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

Year	Est Series 2025		Grand Totals
Ending June 30	\$137,790,000		Total Debt Service
	Principal	Interest	
2026	5,515,000	4,994,656	10,509,656
2027	4,360,000	6,145,950	10,505,950
2028	4,580,000	5,927,950	10,507,950
2029	4,810,000	5,698,950	10,508,950
2030	5,050,000	5,458,450	10,508,450
2031	5,305,000	5,205,950	10,510,950
2032	5,570,000	4,940,700	10,510,700
2033	5,845,000	4,662,200	10,507,200
2034	6,140,000	4,369,950	10,509,950
2035	6,445,000	4,062,950	10,507,950
2036	6,765,000	3,740,700	10,505,700
2037	7,105,000	3,402,450	10,507,450
2038	7,460,000	3,047,200	10,507,200
2039	7,835,000	2,674,200	10,509,200
2040	8,225,000	2,282,450	10,507,450
2041	8,635,000	1,871,200	10,506,200
2042	8,985,000	1,525,800	10,510,800
2043	9,340,000	1,166,400	10,506,400
2044	9,715,000	792,800	10,507,800
2045	10,105,000	404,200	10,509,200
Totals	\$137,790,000	\$72,375,106	\$210,165,106

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

Lease Revenue Bonds - 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
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 2021-22 Through 2025-26

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.

	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Proposed
Instruction					
Certified	1,167.49	1,164.27	1,130.98	1,105.82	1,105.82
Other	250.13	460.38	436.50	396.35	396.35
Supporting Services:					
Students	111.07	116.55	114.69	144.60	144.60
Instructional Staff	148.15	173.53	184.02	170.76	170.76
General District Administration	4.00	3.00	3.00	3.75	4.75
General School Administration	139.45	165.06	159.55	155.47	155.47
Central Services	58.25	61.75	66.75	73.75	74.75
Operation & Maintenance of Buildings	190.49	212.94	229.30	224.39	224.39
Student Transportation	50.25	58.55	66.90	77.20	77.20
Internal Service Funds & Other	31.58	14.00	15.00	14.00	14.00
Other Community Services	144.11	175.95	179.77	183.84	183.84
Child Nutrition Services	106.10	106.01	111.05	113.63	113.63
Capital Projects	33.00	33.98	34.49	34.98	36.98
Total	<u>2,434.07</u>	<u>2,745.97</u>	<u>2,732.00</u>	<u>2,698.54</u>	<u>2,702.54</u>
Licensed Teachers	1,417.26	1,412.33	1,388.95	1,374.12	1,374.12
Non Teaching Staff	<u>1,016.81</u>	<u>1,333.64</u>	<u>1,343.05</u>	<u>1,324.42</u>	<u>1,328.42</u>
Total	<u>2,434.07</u>	<u>2,745.97</u>	<u>2,732.00</u>	<u>2,698.54</u>	<u>2,702.54</u>

PERFORMANCE MEASURES

Resource Allocation Aligned to Strategic Plan for Student Achievement & Pathway Indicators

This section of the budget highlights measures directly related to resource allocation and is intended to present a clear picture of initiatives the District has undertaken in alignment with the Strategic Plan for Student Achievement 2024-2029 (SP) and the district's Pathway Indicators.

- The Strategic Plan for Student Achievement outlines the District's work as a professional learning community to ensure ongoing student success.

District resources are purposefully allocated to support the District 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.

Because of the statewide school dismissal in March 2020, summative achievement data for grades K-10 was not collected for the 2019-2020 school year. This report includes achievement data for the school years: 2018-2019, 2020-2021, 2021-2022, 2022-2023, and 2023-2024.



CURRICULUM, INSTRUCTION, AND ASSESSMENT

Curriculum

Curriculum refers to the structured plan of lessons, educational content, and learning experiences designed to be taught within an educational program. It encompasses the topics, skills, learning objectives, and assessments that form the foundation of instruction in a specific area of study. Curriculum development involves designing, organizing, and sequencing these elements to support educational goals and meet the diverse needs of learners.

The overarching purpose of the curriculum is to ensure that each student becomes a successful learner, a confident individual, a responsible citizen, and an effective contributor.

Instruction

Instruction refers to the methods, strategies, and techniques educators use to facilitate learning and deliver content. It involves guiding students through the learning process to help them understand concepts, acquire skills, and meet learning objectives.

Instructional approaches can include lectures, discussions, demonstrations, hands-on activities, group work, and technology-based learning. Effective instruction is responsive to students' needs, abilities, backgrounds, and learning styles, and aims to create engaging, inclusive, and meaningful educational experiences.

Assessment

Assessment is the process of gathering and evaluating information about students' knowledge, skills, and progress toward learning goals. This is accomplished through a variety of tools, such as tests, quizzes, projects, observations, and performance tasks.

Assessments service several key purposes:

- Identifying student learning needs
- Monitoring academic progress
- Providing actionable feedback
- Guiding instructional decisions

Effective assessment practices are aligned with instructional goals, and are valid, reliable, fair, and used to inform teaching and learning.



Strategic Plan for Student Success

The Strategic Plan for Student Achievement (2024–2029) is a comprehensive roadmap aimed at fostering educational excellence and equity for all students. Grounded in the district's mission to cultivate a love of learning within a diverse and inclusive community, the plan outlines four key pillars:



1. **Educational Equity, Access, and Student Support:** This pillar focuses on ensuring that all students have unobstructed access to school programs and activities, promoting inclusive environments where every learner can thrive.
2. **Student Achievement PreK–12/Transition:** SLCSD aims to enhance academic success by providing rigorous instruction aligned with Utah Core Standards, addressing achievement gaps, and preparing students for post-secondary opportunities.
3. **Family-School and Community Partnerships and Communication:** The district emphasizes the importance of engaging families and community partners as equal stakeholders in the educational process, fostering transparent communication and collaborative relationships.
4. **Learning Environments, Stewardship, and Sustainability:** SLCSD is committed to maintaining safe, efficient, and welcoming school facilities, investing in highly qualified staff, and implementing sustainable practices to support long-term student success.

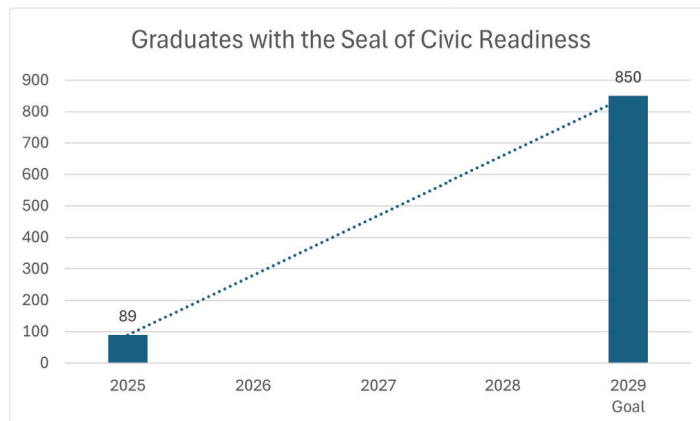
Through these strategic initiatives, SLCSD strives to provide every student with the skills and knowledge necessary to succeed in college, career, and life.

PILLAR: Student Achievement (PreK-12/Transitions)

Goal 1: Civic Competency and Communication

Objective: Empower students to become thoughtful, civic-ready members of society.

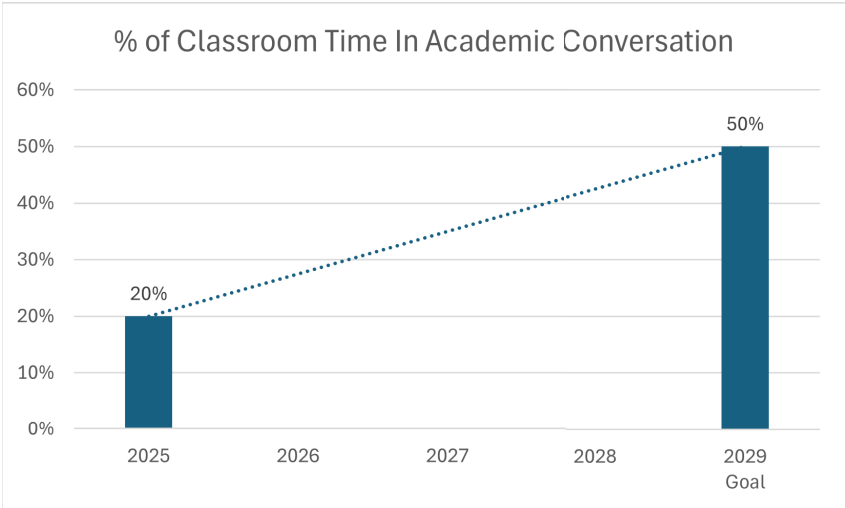
- Integrate civic learning and experiences across all grade levels.
- Encourage respectful, empathetic discourse and decision-making.
- Outcome by 2029:
 - 50% of graduates will earn the Seal of Civic Readiness (SCR).



Goal 2: Academic Success

Objective: Strengthen literacy and academic dialogue

- Outcome by 2029: Students are engaged in structured academic conversation 50% of class time.

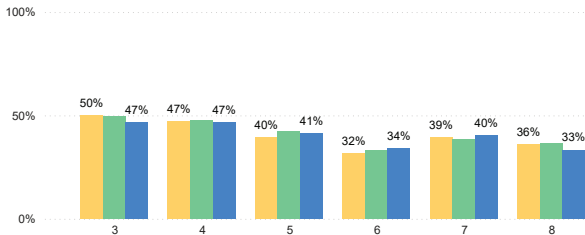


Objective: Improve academic proficiency districtwide.

- Deliver high-quality instruction aligned to the science of reading and content-area evidenced-based practices.
- Outcomes by 2029 for English/Language Arts, Math, and Science:
 - 65% of students meet proficiency targets.
 - 65% of students meet or exceed grade-level expectations in tested content areas.
 - 65% of students with disabilities show IEP-aligned growth.

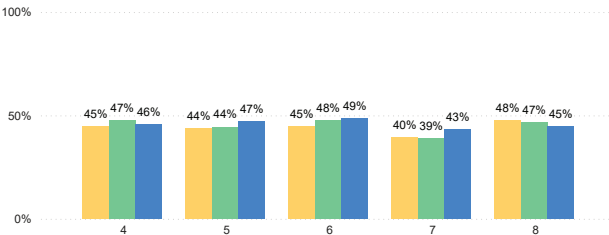
RISE MA Proficiency by School Year and Grade

School Year 2022 2023 2024



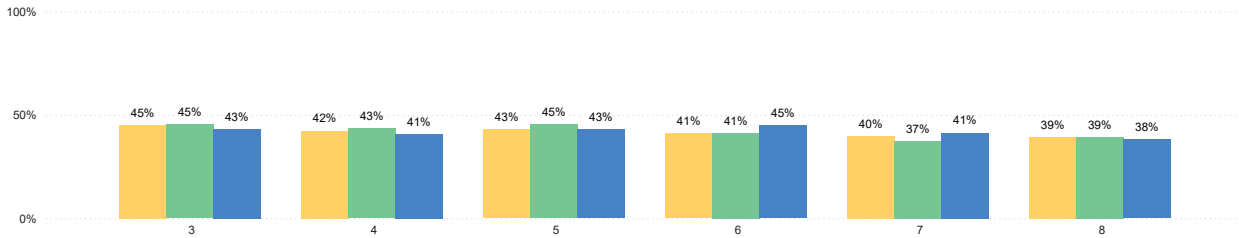
RISE SC Proficiency by School Year and Grade

School Year 2022 2023 2024



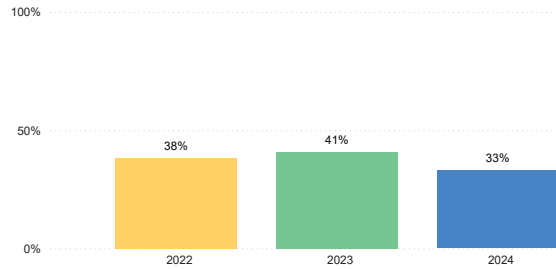
RISE ELA Proficiency by School Year and Grade

School Year 2022 2023 2024

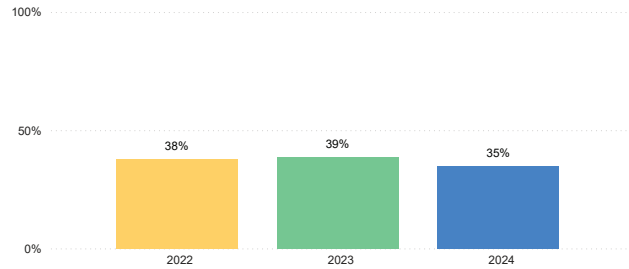


RISE data for Math (MA), Science (SC), and English/Language Arts (ELA) grades 3-8

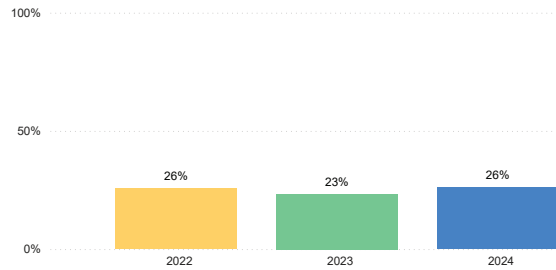
Utah Aspire Plus Reading Proficiency by School Year



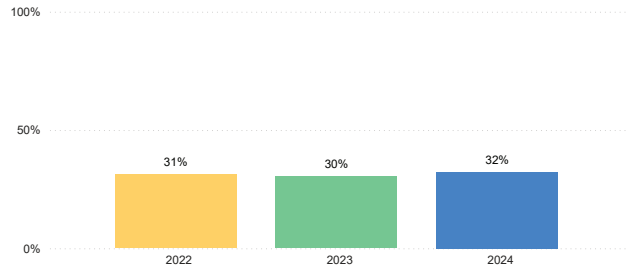
Utah Aspire Plus English Proficiency by School Year



Utah Aspire Plus Math Proficiency by School Year



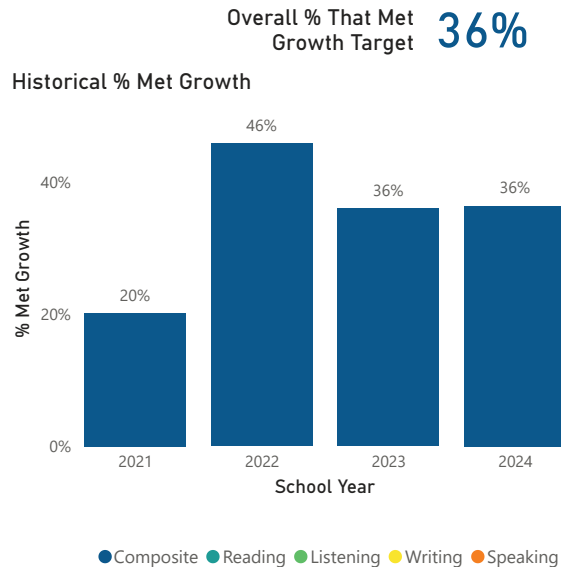
Utah Aspire Plus Science Proficiency by School Year



Utah Aspire+ data for Math (MA), Science (SC), and English/Language Arts (ELA) grades 9-10

Objective: Support Multilingual Learner (MLL) success.

- Provide quality ELD instruction and ILPs.
- Ensure MLL access to core content.
- Outcomes by 2029:
 - 65% reach English proficiency and exit ELD program within 5 years.
 - 65% demonstrate growth annually on WIDA Access.



Goal 3: Expand Learning Opportunities

Objective: Support early learning and transitions.

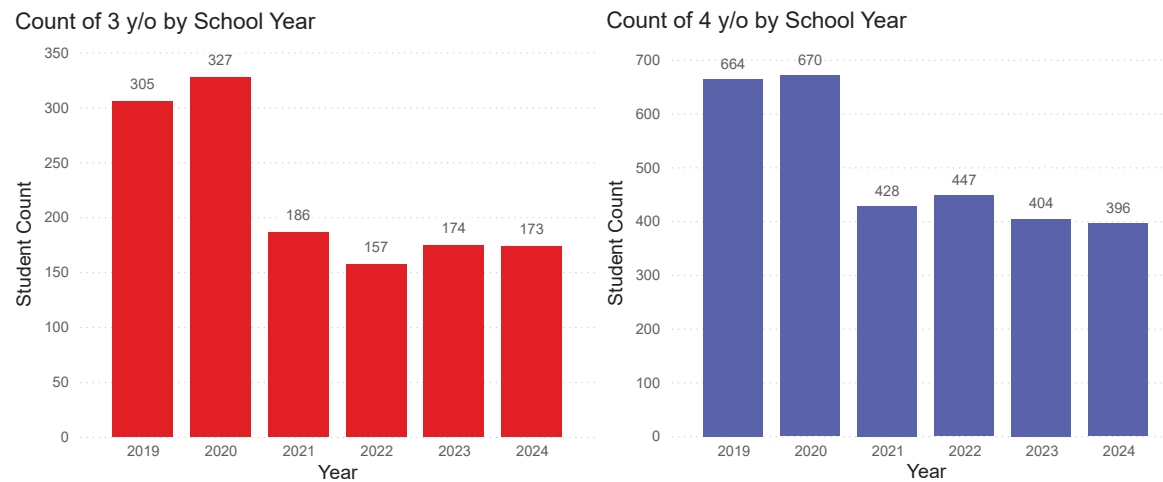
- Offer early childhood education in all elementary schools.
- Strengthen PreK-K curriculum alignment and readiness.
- Outcomes by 2029:

- 50% of Title I K-1 students attended high-quality district preschool.
- 65% demonstrate readiness for kindergarten.

Early childhood education lays a strong foundation for children from birth to age five by promoting optimal development during these critical early years. It offers enriched learning experiences for all young children and their families, while fostering strong, ongoing partnerships with parents to support lifelong learning and success.

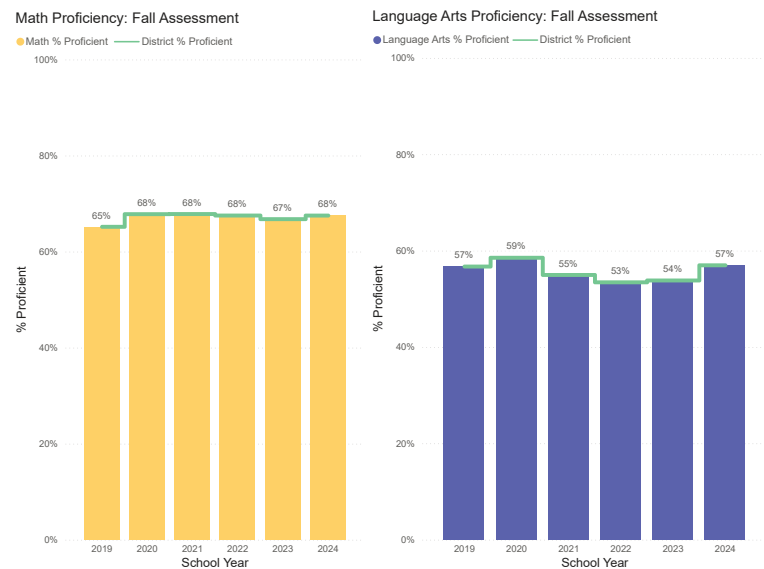
Attending Pre-K

The following table displays the number of three- and four-year old students who attend the SLC Pre-K or Head Start program for more than 10 days.

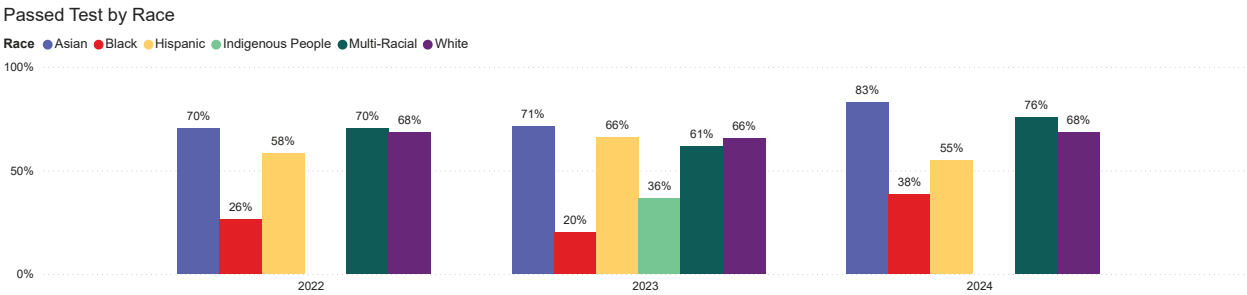


Entering Kindergarten Academically Prepared

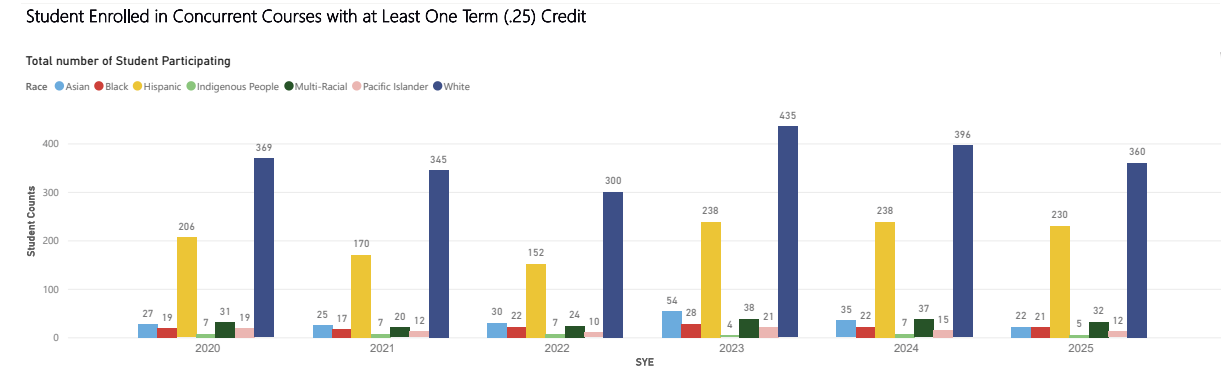
The following table displays the number of students who are proficient in English Language Arts and Mathematics on the Kindergarten Entry and Exit Profile (KEEP) when it is administered at the beginning of the school year.



- Objective: Prepare students for early college and career pathways.
- Expand access to AP, IB, CE, and CTE programs without barriers.
 - Ensure advanced course demographics reflect school populations.



Percentage of students who passed an AP test by race.



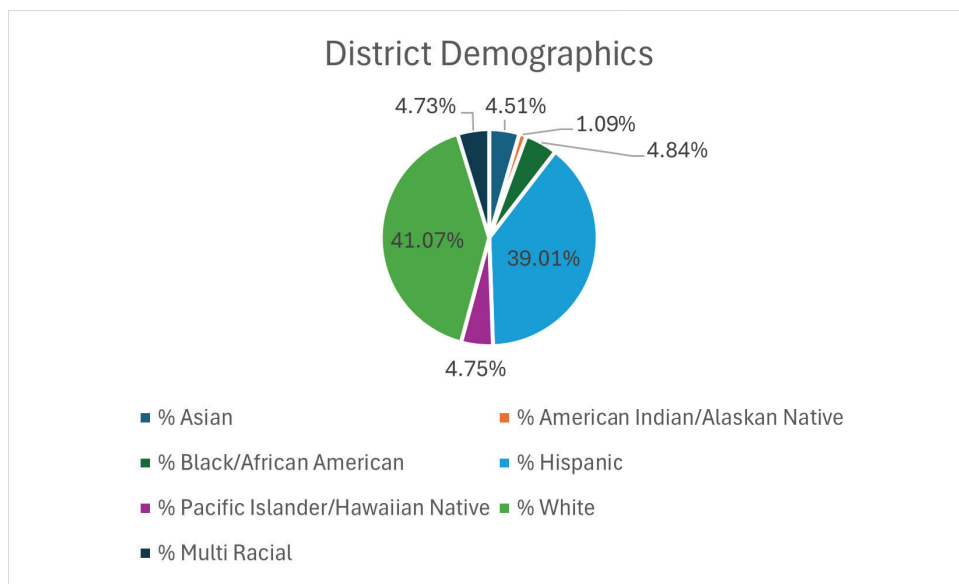
Number of students who enrolled in a college-credit concurrent enrollment course by race.



PILLAR: Educational Equity, Access, and Student Support

Salt Lake City School District (SLCSD) is one of the most diverse districts in Utah, serving students from a wide range of cultural, linguistic, and socioeconomic backgrounds. With over 80 languages spoken and students representing more than 100 countries, SLCSD embraces diversity as a strength and is committed to providing equitable opportunities and inclusive learning environments for all students.

Salt Lake City School District will ensure unobstructed entrance into, involvement, and full engagement of all learners in school programs and activities. This will raise the achievement of all students while also narrowing the gaps between the highest and lowest performing students. Our goal is to eliminate the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories.

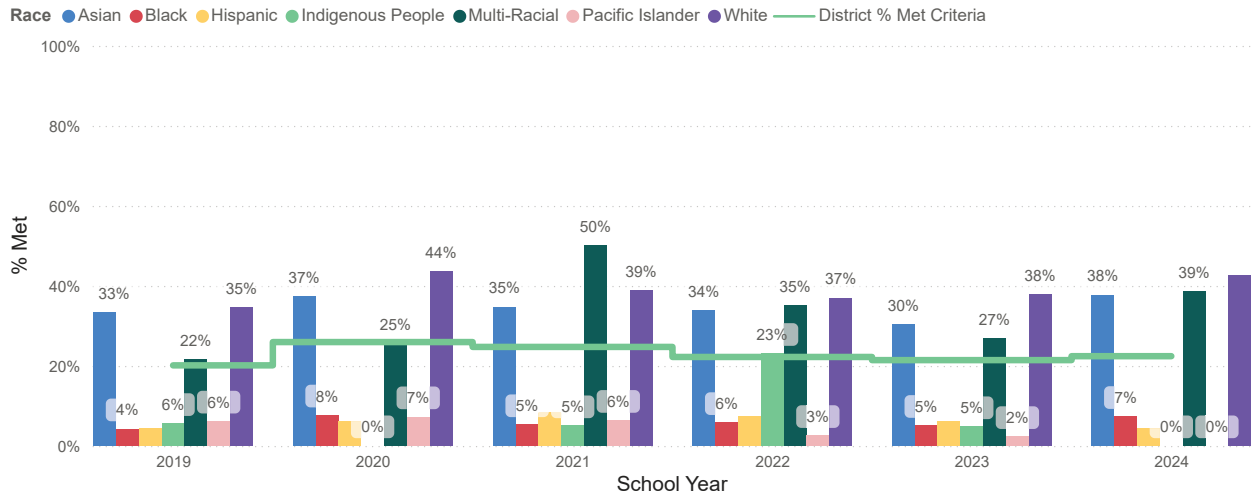


The priorities outlined in the Strategic Plan for Student Achievement Plan are:

1. Students will access appropriate and effective programs and activities by eliminating barriers that obstruct their access.
2. Schools will provide opportunities for students to fully engage in appropriate and effective programs and activities through the elimination of barriers.
3. Students will experience excellent and equitable learning environments by having the following student needs: basic, physical health, mental health, safety, and belonging.

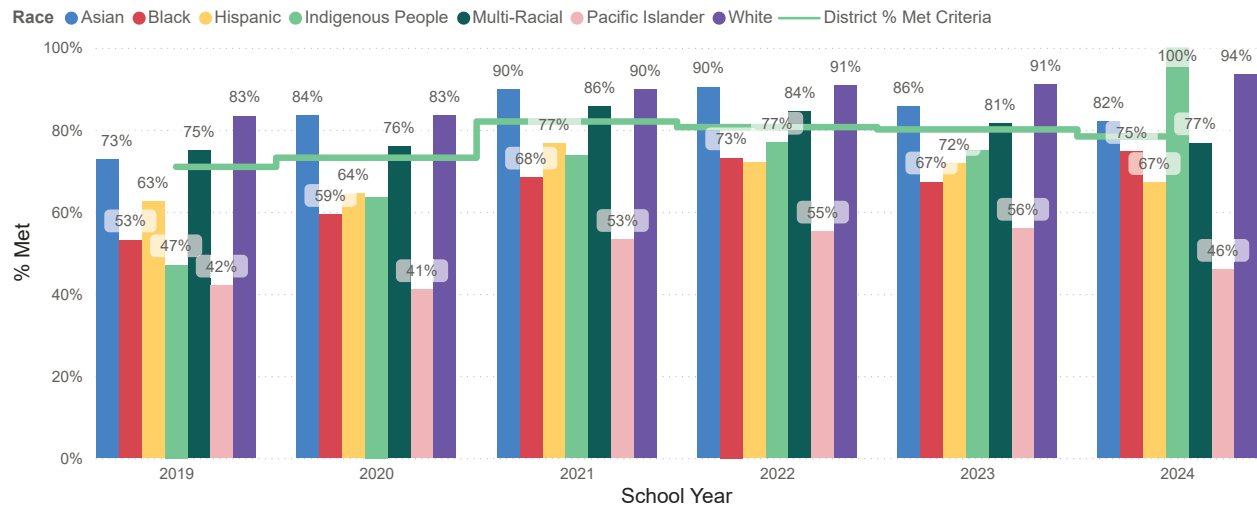
Indicators that address these issues of access include the following:

Met Criteria by Race



Students demonstrating STEM preparation by the end of grade 11. Demonstration is based on the percent who earned a score of 22+ on the ACT Mathematics test AND a score of 23+ on the ACT Science test.

Met One or More of the Criteria by School Year



Students prepared for postsecondary school, training, or work at the end of grade 11 having met at least one of the following criteria: Earned at least one full credit in an AP, IB, or concurrent enrollment course; earned at least two CTE credits; earned a composite scores of 21 or higher on the ACT.

PILLAR: Family-School and Community Partnerships and Communication

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 Strategic Plan for Student Achievement identifies a goal that “Students, families, and community members will feel more connected and informed about district programs, achievements, and operations.” To do this, they will:

1. Develop a strategic approach to highlight employee and student achievements.
2. Establish quarterly Communications Council meetings to increase communication between the district and stakeholders.
3. Provide students and families with a designated point of contact at their school.

The Communications Department has also moved to ParentSquare as the communication portal for families in the district.



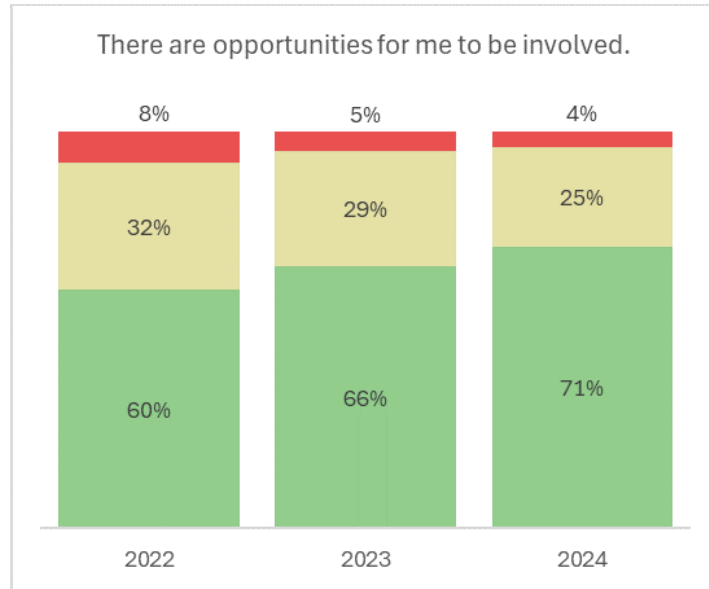
Families and schools engage as partners in supporting and advocating for students. Maximizing on skills, strengths and interests, families are active participants in the school community and work collaboratively to promote social, emotional, and academic growth.

Family and School Collaboration

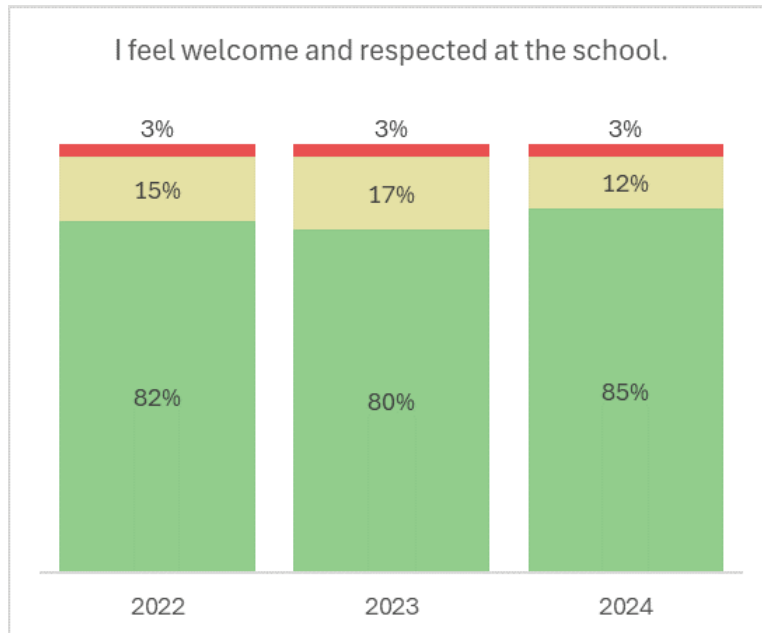
The goal for family partnerships and engagement in education in the Strategic Plan for Student Achievement states that “Salt Lake City School District will ensure all families are valued, respected, and are treated as equal partners in designing the educational experiences of their children” and that they will have meaningful school interactions and increased involvement as a result of strong family and school partnerships.



The following table from the Parent Stakeholder Survey, administered annually, shows parents' responses to the statement, "There are opportunities for me to be involved [at the school]."



The following table from the Parent Stakeholder Survey, administered annually, shows parents' responses to the statement, "I feel welcome and respected at the school."



Community Education/Community Learning Centers

The district, in collaboration with the Salt Lake Education Foundation, is prioritizing the expansion of school-based Community Learning Centers (CLCs) to enhance student achievement and family engagement. Early data indicates that students experience greater academic gains in schools offering comprehensive wraparound services to both students and their families.

A Community Learning Center is more than just a physical space; it embodies a philosophy and a network of partnerships between schools and community resources. This model supplements the school's core instructional program by providing educational and life skill enrichment for the entire family and addressing barriers to learning through essential social services.

Research supports the effectiveness of CLCs in improving student outcomes. According to a study by the National Center for Family and Community Connections with Schools, 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
- Exhibit better social skills and improved behavior
- Graduate and pursue post-secondary education

Each CLC tailors its programming and support to meet the specific needs of its community, fostering a level of involvement that contributes to these positive outcomes. By integrating services such as health care, after-school programs, and family support initiatives, CLCs create an environment conducive to student success and community well-being.



Rose Park CLC



**Mountain View/
Glendale CLC**



Liberty CLC



**West High School
Health Clinic**

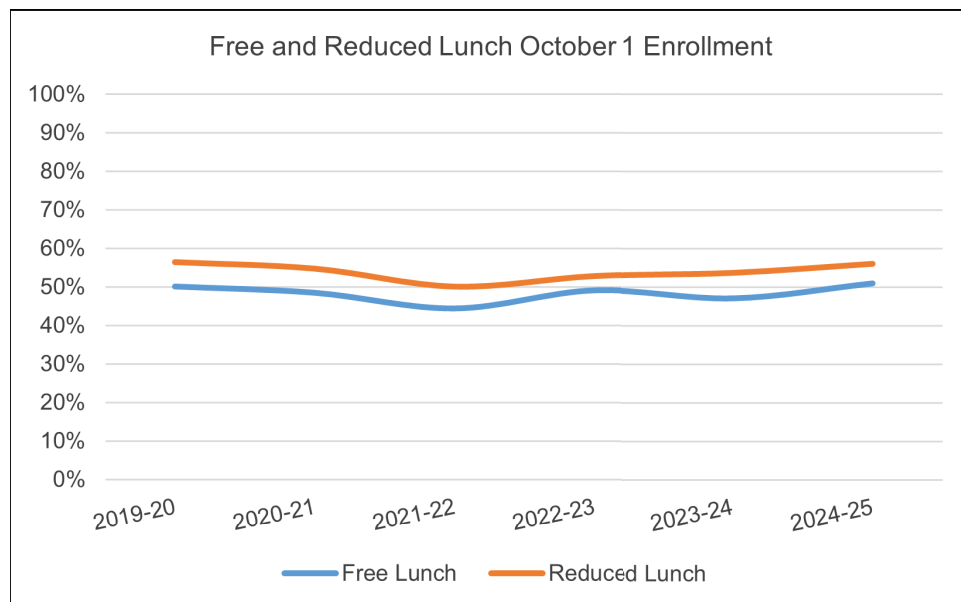
Free and Reduced Lunch Trends

During the 2020–21 and 2021–22 school years, the U.S. Department of Agriculture (USDA) implemented pandemic-era waivers that allowed all public school students to receive free meals, regardless of household income. These waivers eliminated the need for families to complete the usual income eligibility applications required for free or reduced-price meal programs. As a result, many families did not submit these forms, leading to a significant decline in the collection of data on students qualifying for free and reduced-price meals. ([Food Research & Action Center](#))

With the expiration of these waivers in June 2022, schools were required to resume collecting income eligibility applications to determine students' qualification for meal assistance. However, the prior suspension of this process disrupted the continuity of data collection, making it challenging to accurately assess and compare the number of students eligible for free or reduced-price meals before and after the waiver period.

This disruption has broader implications, as the percentage of students qualifying for free and reduced-price meals is often used as an indicator of student poverty levels. The gap in data collection during the waiver period may affect funding allocations, resource distribution, and the ability to identify and support students in need.

Fiscal Year	October 1 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
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%
2024-25	9,782	984	19,180	51.00%	5.13%	56.13%



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 student's 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.