

Salt Lake City School District

Annual Budget Fiscal Year 2021-22



Salt Lake City School District

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

Prepared by the Office of the Business Administrator

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SCHOOL DISTRICT
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SALT LAKE CITY
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**SALT LAKE CITY SCHOOL DISTRICT
2021-22 ANNUAL BUDGET**

Board of Education

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

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

Joél-Léhi Organista
Precinct 1
Term ends: 12/31/2024

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

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

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

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

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

Administration

Larry Madden
Interim Superintendent

Alan Kearsley
Business Administrator



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This Meritorious Budget Award is presented to

SALT LAKE CITY SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2020–2021.

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



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

W. Edward Chabal
President

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

David J. Lewis
Executive Director



SALT LAKE CITY
SCHOOL DISTRICT
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SUPERINTENDENT'S OFFICE

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Salt Lake City, Utah 84111

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June 1, 2021

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

Dear Board Members:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the fiscal year 2021-22 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2020-21 as well as the proposed tax rate for calendar year 2021. This document includes budget detail for all District programs.

INTRODUCTION

The 2021-22 budget prioritizes resources to support the District mission to "... cultivate a love of learning in a diverse and inclusive school community, committed to educational excellence ... in which every student can learn the academic, problem-solving, and social skills required for success in college, career, and life". The Board of Education voted to extend the 2016-2021 Student Achievement Plan for one additional year. The 2016-2022 Student Achievement Plan focuses on the Essentials of a Learning Community. These essentials serve as a road map to ensure that resources align with student needs, community priorities, and with board goals.

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

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 55.40% of our students qualify for free or reduced lunch. At least 83 primary languages are spoken by District students. Nearly 2.86% of our students are considered homeless. Still, based on results from standardized tests, our students continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our vision of "Excellence and Equity: every student, every classroom, every day".

Our District anticipates an enrollment decrease of 1,495 students for the coming year. This larger than normal decrease is a result of the COVID-19 pandemic. We do anticipate that as the pandemic ends, some of the enrollment decrease will rebound. Student membership for the 2021-22 school year is expected to be 18,865 Average Daily Membership (ADM) with decreases anticipated in future years. Any growth projections are limited to urban renewal and the District's choice options, many of which are designed to retain and attract new students to our schools.

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

The School Board's Student Achievement Plan and goals for increased literacy and improved social and emotional learning drive the budget process. Working together, our schools, families, and community will meet the priorities established to provide "Excellence and Equity: every student, every classroom, every day." We are pleased to recommend this 2021-22 budget. This budget is a responsible yet responsive approach that unifies us in the purpose of learning.

ORGANIZATION

The Salt Lake City School District is a fiscally independent entity governed by the Board of Education. The District currently serves approximately 20,360 students (ADM) in its regular day school programs. The District also provides services for students and the community in other ways. These services include Community Learning Centers, community schools, early childhood programs, adult training programs, and vibrant extended day programs for students.

The Board of Education consists of seven members and a non-voting student representative. The current Board members are: Melissa Ford – President, Nate Salazar – Vice President, Joél-Léhi Organista, Jenny Sika, Katherine Kennedy, Mohamed Baayd, Kristi Swett, and Arundhati Oommen – student representative. The District Superintendent is Larry Madden and the Business Administrator is Alan Kearsley. Please refer to page 3 for further information on the Board of Education and senior administration.

Budget Presentation

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

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

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

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

Budget Development

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

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

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

FINANCIAL

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

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

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

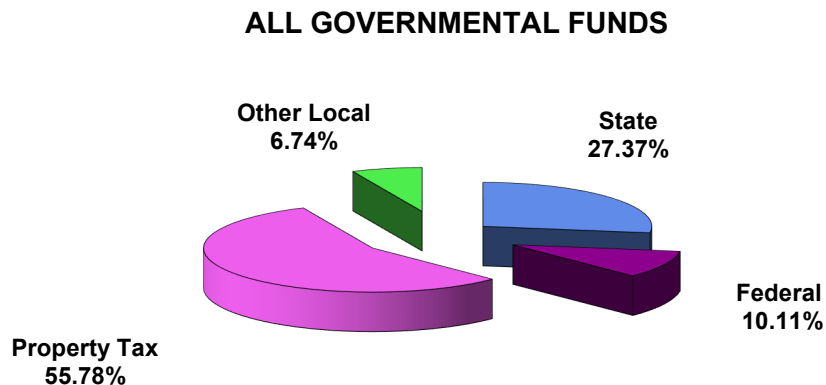
- **Capital and Debt Service Funds** – *These funds account for the costs associated with the acquisition, construction, renovation, and remodeling of District property and for payments made for principal and interest on general obligation bonds payable. Financing is provided by property taxes as well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

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

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

Revenue

Salt Lake City School District receives 55.78% of its resources from property taxes, 27.37% from the State, 10.11% from the Federal government, and 6.74% from other local sources. 13.34% (\$23,624,355) 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.



During the 2021 Utah General Legislative Session, State funding for Public Education increased 8.2%, which included growth for new students and a 5.9% increase in the Weighted Pupil Unit (WPU). The WPU increased from \$3,596 in 2021-21 to \$3,809 for 2021-22. The Board will approve a balanced budget in June as required by Utah State Law.

REVENUE

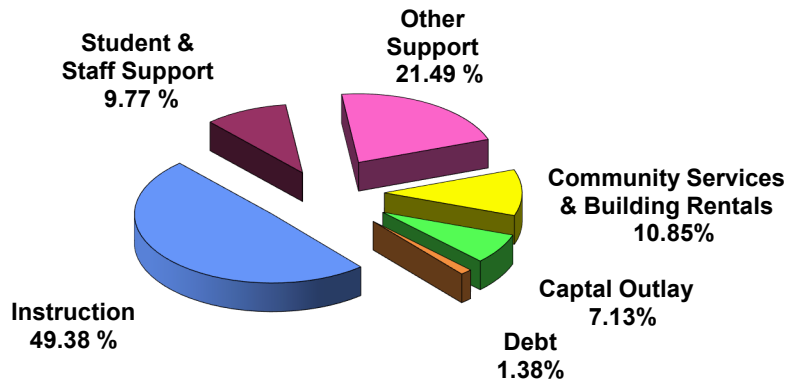
	2019-20 Actual	2020-21 Revised Budget	2021-22 Proposed Budget	% Change Prior Year	2022-23 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 233,556,587	\$ 259,833,910	\$ 246,906,150	-4.98%	\$ 251,143,877	1.72%
Special Revenue Funds	38,210,030	38,937,231	43,849,218	12.62%	44,086,380	0.54%
Capital and Debt Service Funds	39,809,941	31,409,157	26,807,607	-14.65%	26,807,607	0.00%
Total	\$ 311,576,558	\$ 330,180,298	\$ 317,562,975	-3.82%	\$ 322,037,864	1.41%
Internal Service Funds: *						
Distribution Services Fund	\$ 614,776	\$ 615,500	\$ 618,000	0.41%		
Printing and Graphics Fund	291,977	295,000	295,000	0.00%		
Technical Services Fund	1,111,340	1,094,495	1,135,712	3.77%		
Employee Benefits Fund	21,059,100	23,310,000	23,310,000	0.00%		
Total	\$ 23,077,193	\$ 25,314,995	\$ 25,358,712	0.17%		

* Internal Service Funds are not projected

Expenditures

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

ALL GOVERNMENTAL FUNDS



Requirements for the General Fund are expected to be \$258.5 million. The Capital and Debt Service Funds are budgeted at \$28.1 million, which includes rebuilding the District Office and ongoing repairs and maintenance. Following is a multi-year summary of District expenditures:

EXPENDITURES

	2019-20 Actual	2020-21 Revised Budget	2021-22 Proposed Budget	% Change Prior Year	2022-23 Projected	% Growth Projected
Governmental Funds:						
General Fund	\$ 229,956,402	\$ 270,048,417	\$ 258,513,051	-4.27%	\$ 261,231,432	1.05%
Special Revenue Funds	38,720,325	40,220,048	43,522,403	8.21%	43,786,587	0.61%
Capital and Debt Service Funds	27,162,739	28,126,066	28,069,476	-0.20%	34,931,554	24.45%
Total	\$ 295,839,466	\$ 338,394,531	\$ 330,104,930	-2.45%	\$ 339,949,573	2.98%
Internal Service Funds: *						
Distribution Services Fund	\$ 659,594	\$ 676,083	\$ 684,039	1.18%		
Printing and Graphics Fund	280,652	235,497	238,645	1.34%		
Technical Services Fund	1,140,588	1,046,369	1,054,516	0.78%		
Employee Benefits Fund	18,923,868	23,390,000	23,390,000	0.00%		
Total	\$ 21,004,702	\$ 25,347,949	\$ 25,367,200	0.08%		

* Internal Service Funds are not projected

Fund Balance

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

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

OTHER INFORMATION

Students

Salt Lake City School District is projecting to serve 18,865 regular education students (ADM) in 39 schools in the 2021-22 school year. Construction and remodels are scheduled to accommodate all resident students and allow for choice throughout the District.

As has been the trend, the District is projected to have declining enrollment for the next five years. The COVID-19 pandemic has accelerated this decline as many students were either not enrolled or sought other education delivery methods. It is anticipated that many of these students will return, but it will be difficult to project the long-term effect the pandemic will have on enrollment. 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>			
Fiscal		Fiscal		Fiscal	
2020-21	20,360	2022-23	18,420	2024-25	15,604
2021-22	18,865	2023-24	17,112		

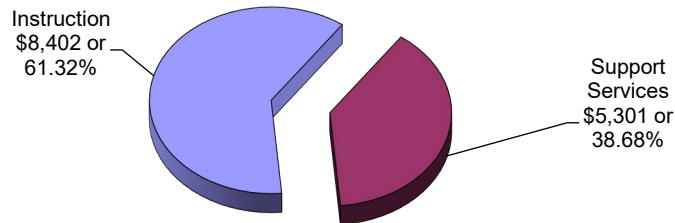
The 2021-22 General Fund budget appropriates \$13,703 per student. We are pleased to report the District allocates 61.32% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2019-20 Actual		2020-21 Revised Budget		2021-22 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 6,241	61.27%	\$ 8,291	62.51%	\$ 8,402	61.32%
Support Services	3,944	38.73%	4,973	37.49%	5,301	38.68%
Total	\$ 10,185	100.00%	\$ 13,264	100.00%	\$ 13,703	100.00%
Pupils in ADM	22,577		20,360		18,865	
Increase in expenditure per Pupil	5.14%		30.23%		3.31%	

2021-22 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

	2019-20 Actual		2020-21 Revised Budget		2021-22 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 9,070	89.05%	\$ 11,309	85.27%	\$ 11,934	87.09%
Contract services	157	1.54%	223	1.68%	201	1.46%
Maintenance & repairs	140	1.37%	155	1.16%	168	1.23%
Field trips, ins., phone & travel	29	0.28%	103	0.78%	110	0.80%
Supplies, textbooks & utilities	711	6.98%	1,330	10.03%	1,154	8.42%
Equipment	79	0.77%	143	1.08%	136	1.00%
Total	\$ 10,185	100.00%	\$ 13,264	100.00%	\$ 13,703	100.00%
Pupils in ADM	22,577		20,360		18,865	
Increase in expenditure per Pupil	5.14%		30.23%		3.31%	

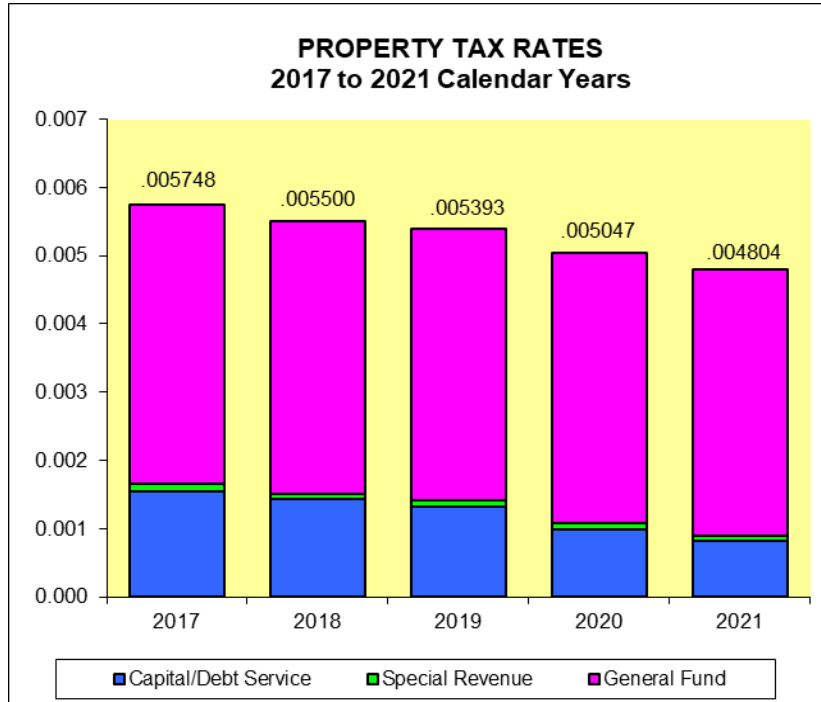
District Staffing and Resource Allocation

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

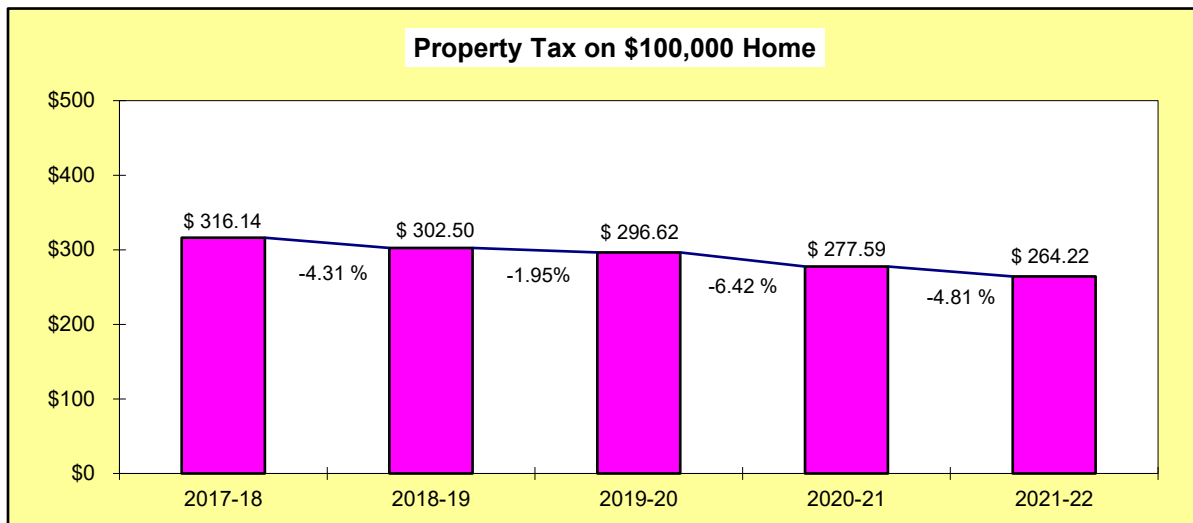
Property Taxes

In calendar year 2019, the Salt Lake City School District's net taxable value increased by \$2,483.0 million or 9.50%. The Salt Lake County Auditor's Office estimates an increase in the net taxable value for calendar year 2020 of \$1,442.5 million or 5.04% and for 2021 an increase of \$1,523.2 million or 5.07%. We are projecting continued growth in the net taxable value of 2.00% each year through 2024.

Each year the District must determine a “certified tax rate” based on an assessed (taxable) valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax revenue as was budgeted during the current year, plus taxes on new growth in the city. The proposed tax rate for 2021 is .004804 or \$4.80 per \$1,000 of assessed (taxable) valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 home will pay an estimated \$264.22 in 2021, which is \$13.37 less than the previous year.



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



Capital Improvement and Debt Service Plan

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

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

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 12,360,000	\$ 1,160,500	\$ 13,520,500

**EDUCATION PROGRAM GOALS
2016-2022 Student Achievement Plan**

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

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

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

The 2016-2022 Student Achievement Plan (SAP) was developed by District personnel and community members to work toward a districtwide strategic and comprehensive improvement process focused on student learning. The plan is supported with goals and action plans for the seven essential areas that form the pillars upon which District excellence is based. It focuses the entire District on student learning through continuous school improvement. The following sections describe goals and activities within each of the SAP Essentials of a Learning Community.

ESSENTIAL 1: Assessment and Evaluation. Assessment is the basis for evaluating student achievement and growth. This includes gathering evidence to measure student performance, learning, and academic growth over time, as well as the efficacy of various programs. Assessment includes a variety of formal and informal methods.

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

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

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



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

Assessment and Evaluation activities in the plan include:

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



- Analyzing stakeholder survey data to gauge school climate, with the results used to target programs that increase community engagement and provide a supportive environment for students.

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

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

Instruction includes the practices and classroom strategies teachers use to support students in meeting identified learning standards. This includes the varied methods teachers use to group and motivate students. It also includes the use of tools, such as technology, to teach and open students' minds to learning. Salt Lake City School District believes instruction should be differentiated, individualized, and scaffolded, to meet student needs. Professional development for teachers on varied instructional strategies is critical to enhancing and improving educational practice.



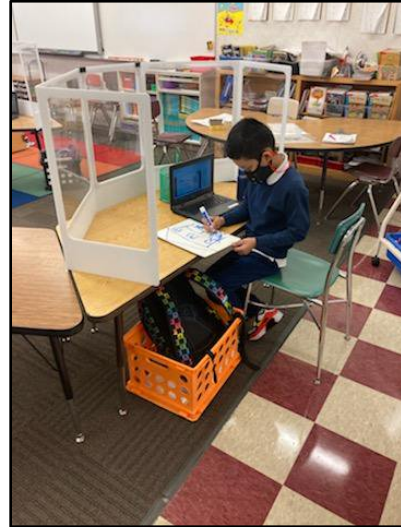
Salt Lake City School District's goals in this Essential are to:

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

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

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

- Providing job-embedded professional learning opportunities through the deployment of highly-skilled content experts to support teachers in math, literacy, science, and digital integration at all grade levels. Academic Coaches provide content-specific support to build teaching content knowledge and instructional understanding. This support includes modeling, professional development, and classroom or grade coaching models that follow an evidence-based plan to support teachers' professional development.
- Continuing support of *Wonders*, the English Language Arts curriculum for elementary teachers, and *Collections* for ELA secondary teachers.
- Adding the English Language Development components of *Wonders* and the *Ellevote* program for elementary teachers to provide a seamless learning system between ELA and ELD.
- Designing and implementing a phonics program and professional learning for teachers to develop instructional prowess in this critical reading area.
- Providing support through the adoption of the Eureka elementary mathematics curriculum and supporting the implementation of this core program with extensive professional development and job-embedded support.
- Providing science coaches, along with instructional resources to schools, to increase the number of students that are proficient in science.
- Providing core-aligned instructional materials and professional development for secondary mathematics educators districtwide supported by academic coaches for high schools.
- Supporting and expanding options for students in the Dual Language Immersion (DLI) program, including a new Bridge program with university credit for students in grade 10-12. The Bridge program is currently at West High and at East High.
- Recognizing students who are fluent in two or more languages with the Seal of Biliteracy on their diplomas.
- Expanding opportunities for students to participate in performances and authentic projects.
- Supporting the ECAP teacher evaluation system with a broad range of professional development opportunities for teachers.
- Preparing all educators to move forward in blended learning environments to support flexible learning environments.



A major aspect of the Curriculum and Instruction Essential involves assisting teachers in their efforts to meet student needs by increasing their knowledge of effective practices, research, tools and materials, assessments, etc. This is accomplished through professional development. Salt Lake City School District now has three contract days that are dedicated to professional learning at the beginning of the school year.

The District's cadre of highly qualified academic coaches design, implement, and revise professional learning activities to support mathematics, literacy, science, and English language development (ELD). As content experts, they are able to provide a deeper understanding of the Core Standards and academic content knowledge to all teachers. This enables teachers to provide instruction in meaningful and flexible ways to address students' learning goals and needs.



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

Teachers are supported to refine and enhance their practices through:

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

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

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



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

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

In 2020-2021, SLCSD identified Canvas as the primary Learning Management System for students and teachers. Canvas provides a consistent platform for course management, communication, and student connections. Parents were provided with opportunities to learn about the system and how to view their students' accounts. This increased parent's understanding and involvement in their students' school work.

The 2016-2022 goals in the Communication and Community Engagement Essential are to:

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

Action steps to support the goals include:

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

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

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

The Early Childhood Department provides a Pre-Kindergarten (Pre-K) Program for three- and four-year-old children at each Title I elementary school. The emphasis is to assist young children to be successful in school. The District also supports



a *Parents as Teachers (PAT)* Program, an early childhood parent education and family support/home visitor program, which serves families from pregnancy through kindergarten. The overarching goals of PAT are to strengthen families, engage parents in their children's school, develop parenting skills, and help establish long-term home-school relationships. Hundreds of students and families are served in these programs.

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

The goals of the Early Childhood Essential are to:

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

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

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



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

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

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

The Educational Equity and Advocacy Essential goals are to:

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



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

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

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

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

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

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

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



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

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



During the 2020-2021 school year, the Foundation worked with a variety of community entities to coordinate and distribute resources for families during the pandemic. This included food and basic necessities for families; technology resources, such as internet access, for students at their homes; and school supplies for hands-on projects that students worked on at home under their direction of their teacher. The contributions of the Foundation to the school community, students, and the community at large were exceptional and supported their social, emotional, and physical health and safety.

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

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

The Family and School Collaboration Essential goals are to:

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

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

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

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

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



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

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

The goals of the Student Success Essential are to:

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

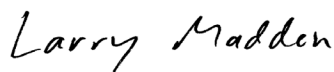
Activities to be conducted to accomplish the goals are:

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

Conclusion

The Mission of the District states, “Salt Lake City School District cultivates a love of learning in a diverse and inclusive school community, committed to education excellence and integrity.” We believe this Mission is enacted through a coordinated focus on the Essentials embedded in the Student Achievement Plan. The Salt Lake City Board of Education allocates resources in alignment with these Essentials and analyzes outcome data to measure progress in each of the areas to meet the District’s one goal, one purpose: Student Learning.

Respectfully submitted,



Larry Madden
Interim Superintendent



Alan Kearsley
Business Administrator

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THE DISTRICT ENTITY

The District is Legally Autonomous

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

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

Board of Education

President Melissa Ford, Precinct 6	Vice President Nate Salazar, Precinct 4
Joél-Léhi Organista, Precinct 1	Jenny Sika, Precinct 2
Katherine Kennedy, Precinct 3	Mohamed Baayd, Precinct 5
Kristi Swett, Precinct 7	Arundhati Oommen, Student Representative

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

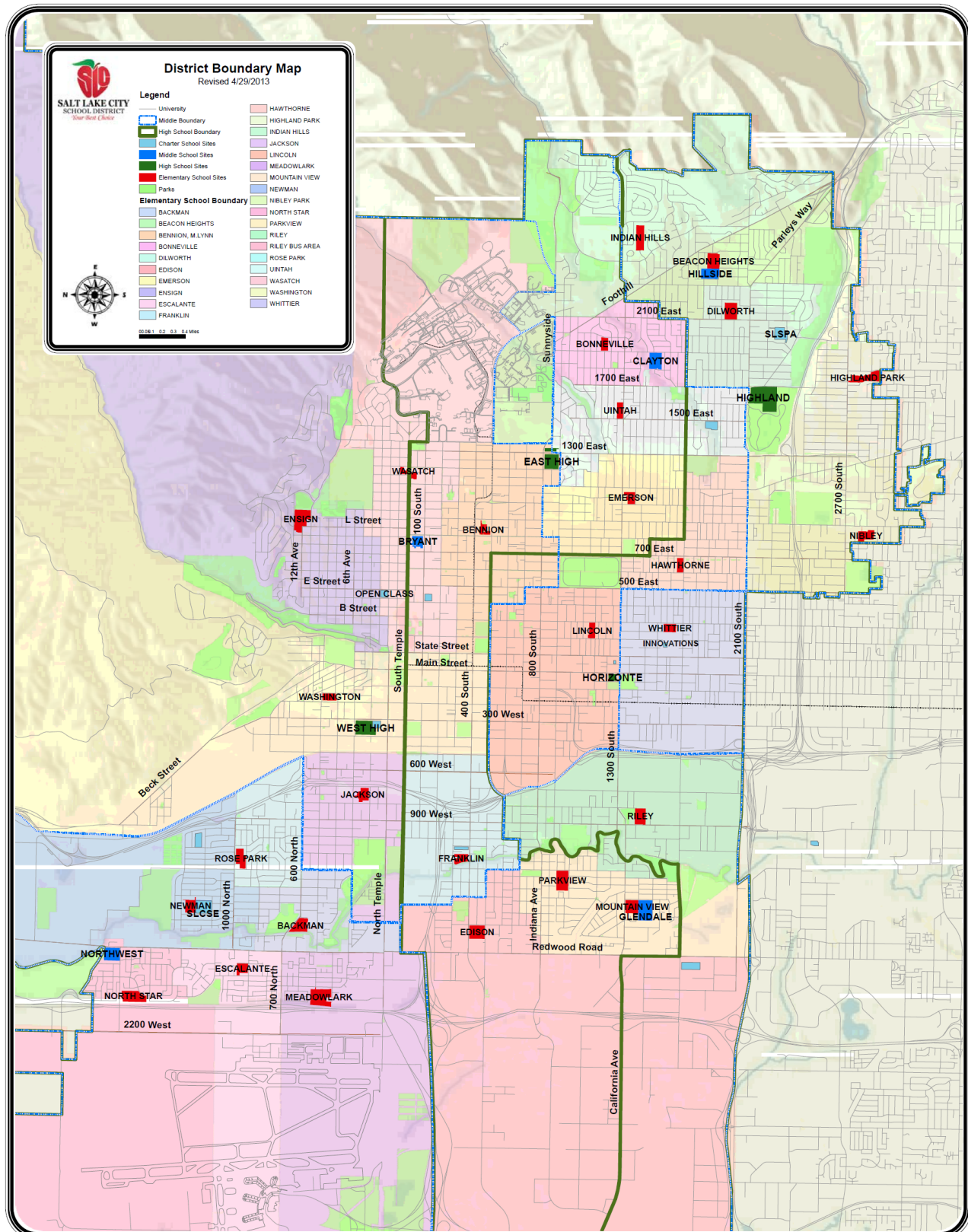
The District is Fiscally Independent

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

District Size and Scope

The District serves a general population projected to be approximately 200,544 citizens spread over an area of 111.1 square miles. The District currently consists of 39 schools: three high schools, one blended learning high school, and one alternative high school (grades 9-12); four middle schools (grades 7-8) and one middle school (grades 6-8); one K-8 school; 26 elementary schools (grades K-5 and K-6); and two District sponsored charter schools. In addition, the District operates several alternative programs: a community education department; adult education; an alternative middle school; parent cooperative programs; programs for gifted students and for the disabled; and other special services. The District currently has 21,220 (Fall Enrollment 2020) students enrolled in its regular day school programs, of which 11,912 or 56.14% are minority (other than Caucasian).

District Boundary Map



District Community

The five largest property taxpayers in Salt Lake City School District in 2019 were the LDS Church (City Creek Reserve, Deseret Title, Property Reserve); PacifiCorp; Delta Air Lines, Wasatch Plaza Holdings, LLC; and MPLD Husky, LLC. The five largest employers are the University of Utah (including hospital), State of Utah, Salt Lake County, Intermountain Health Care, and Salt Lake City School District. The District enjoys a stable tax base with little change in significant taxpayers over the years.

The District Fund Structure

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

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

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

System of Classifying Revenue and Expenditures

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

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

The Budget Basis of Measuring Available Revenue and Expenditures

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

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

Internal Service Funds

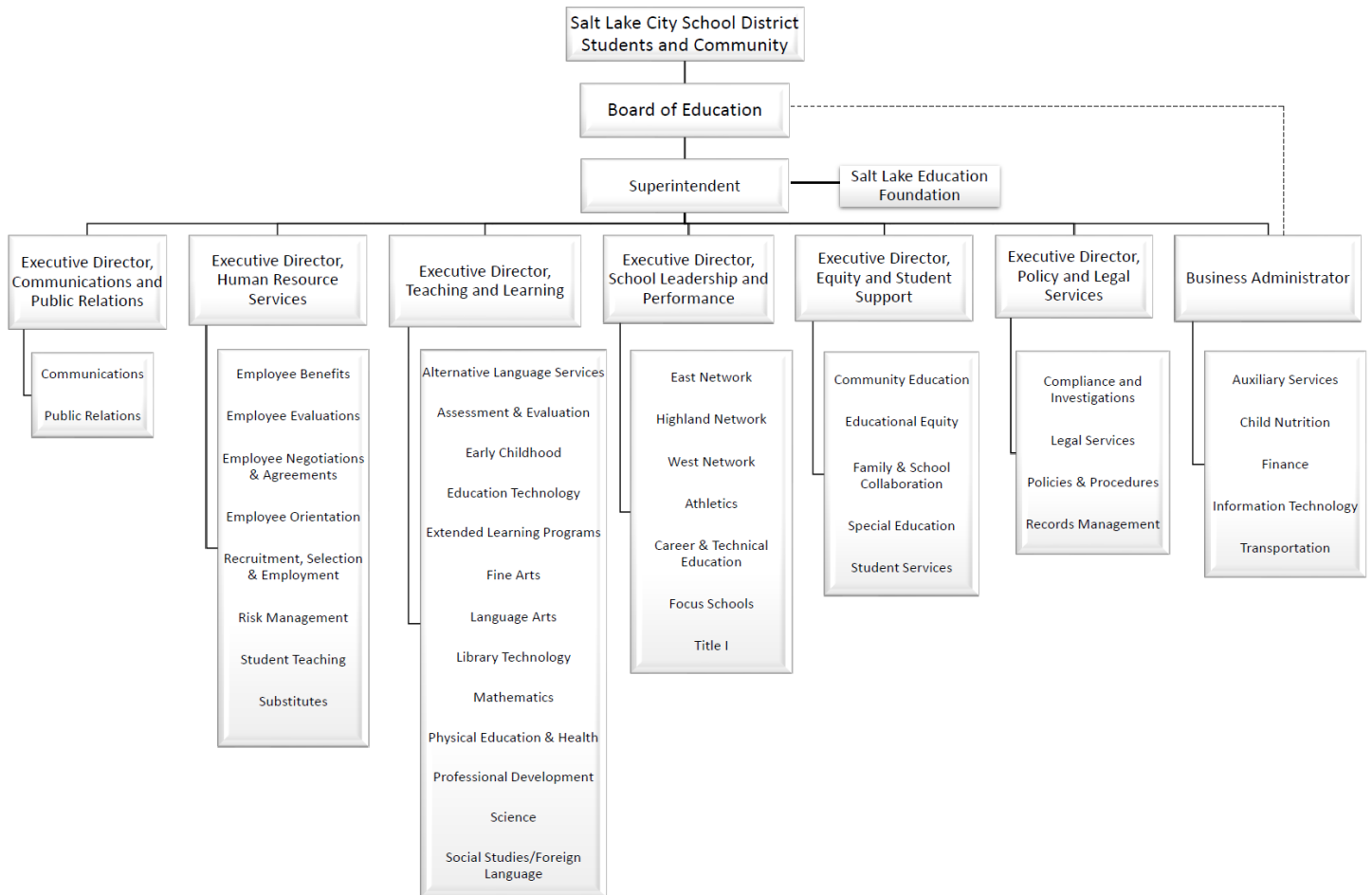
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

ADMINISTRATIVE ORGANIZATIONAL CHART

Salt Lake City School District

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

July 1, 2021



DISTRICT VISION, MISSION, & 2016-2022 STUDENT ACHIEVEMENT PLAN

Vision: Our long-term picture for students

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

Mission: Our Core purpose for students

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

2016-2022 Student Achievement Plan: Essentials of a Learning Community

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

Utah Code Budget Provisions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

53G-7-308. Emergency expenditures.

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

53G-7-309. Monthly budget reports.

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

BUDGET DEVELOPMENT AND ADMINISTRATION PROCEDURES

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

1. Operating Budget Procedures

- A. The District will cover current expenditures with current revenues. The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.

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

2. *Capital Improvement Budget Procedures*

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

3. *Debt Management Procedures*

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

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

4. *Revenue Estimation Procedures*

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

5. *Fund Balance and Reserve Procedures*

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

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

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

BUDGET DEVELOPMENT PROCESS

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

CAPITAL PROJECTS PROCESS

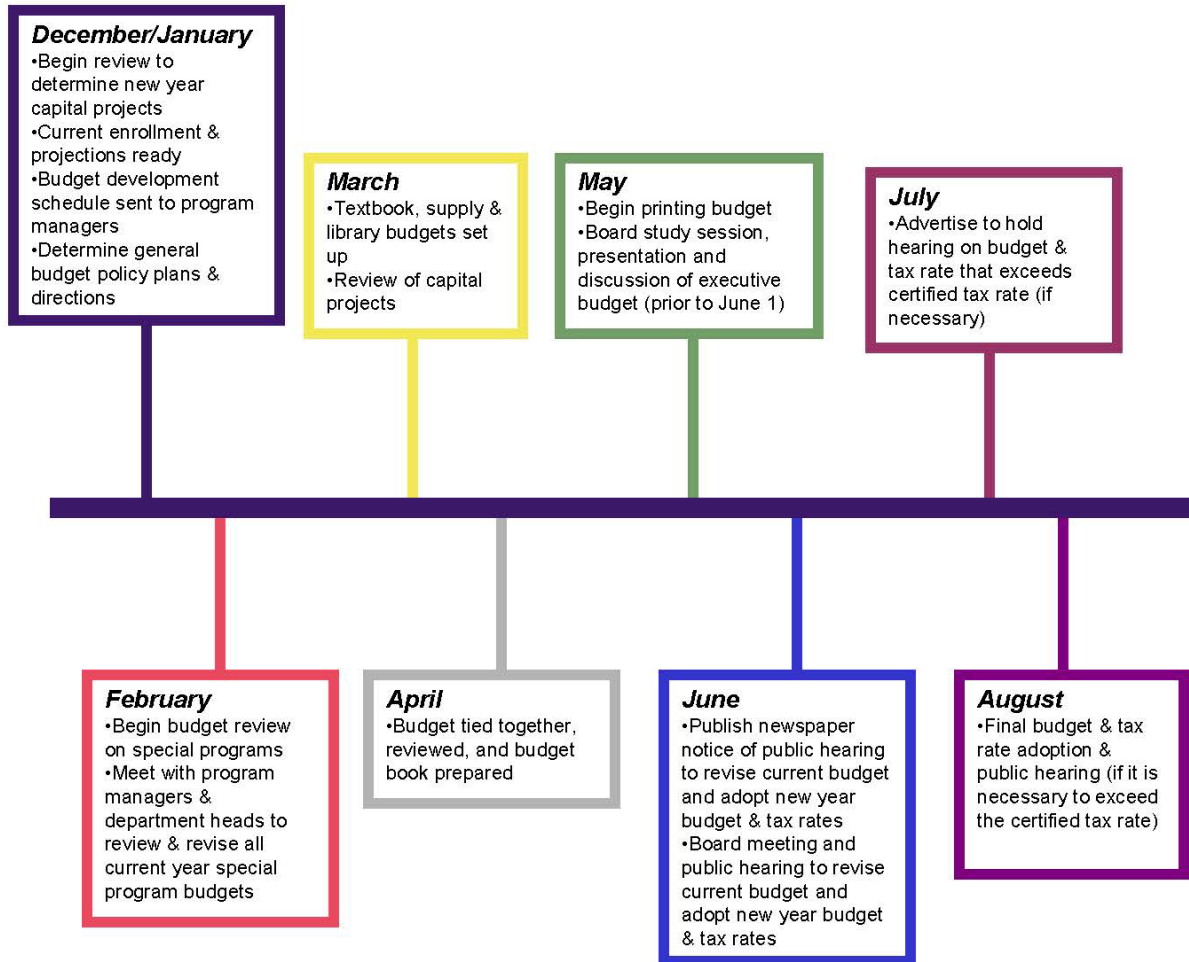
The District has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and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

BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

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

BUDGET DEVELOPMENT TIMELINE



EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

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

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

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

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

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



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

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Summary of Budgets

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- Summary of Budgets – All Operational Funds 51

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

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

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MAJOR REVENUE SOURCES, UNDERLYING ASSUMPTIONS, AND SIGNIFICANT REVENUE TRENDS

Major Revenue Sources

Property Tax and State Funds

Public education K-12 in the State of Utah is financed through what is commonly referred to as an equalized state funding formula. Under this Utah system of funding, each district is required to levy a basic tax rate of an estimated .001663 per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in average daily membership (ADM). State funds which are acquired primarily through a State income tax are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student. For 2021-22, the amount per student is \$3,809, which is a 5.92% increase from the \$3,596 guaranteed for 2020-21.

Interest on Investments

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

Other Local Revenues

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

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

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

Federal Revenues

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

Underlying Assumptions and Significant Revenue Trends

The District projects \$246.9 million in revenue for the General Fund of the District. The effect of the state funding system is that 56.22% of the General Fund revenue of the District is controlled by the State appropriation process, and 29.61% is controlled by the tax rates and assessed value of the tax base. The amount received per student in ADM in the basic program is always the amount guaranteed by the legislature. What changes each year is the portion that is provided by local tax as compared to the portion provided by State funds, but the total will always be the guaranteed amount per student. (Please see Chart 4, on page 133, for additional information.)

Since the State legislature has already passed and the Governor has signed into law the 2021-22 School Finance Act, the District can estimate very accurately the 56.22% 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 1,495 students. (See Chart 1, District Enrollment Trends, on page 127.)

For the years 2017-18, 2018-19, and 2019-20 General Fund revenues increased by 7.89%, 3.73% and 2.46% respectively. During the 2020-21 year, General Fund revenue is estimated to increase by 11.25%, while 2021-22 is estimated to decrease by 4.98%. (Please refer to Chart 5, on page 134, for historical trend information.)

The total tax rate for all Governmental Funds has decreased from years 2017 to 2021 from .005748 to .004804, a 16.42% decrease. The tax rate for the General Fund and Special Revenue Funds combined has decreased 4.95% during this period due to legislatively determined decreases in the state wide basic tax rate. The tax rate for Capital Projects and Debt Service decreased 47.55% due to debt reduction. (Please refer to Chart 7, page 136, for additional information.)

The estimated market value, taxable value, and net taxable value of property within the District is presented on Chart 8, on page 137. Estimated market value of property in the District has increased an average of 8.51% per year during the 2017 to 2021 period. In this same period, total taxable value has increased an average of 8.46% per year, and net taxable value has increased an average of 8.17% 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 5.78% over the last nine years while total collections have increased an average of 5.96% over the same period of time. (Please refer to Chart 9, on page 138, for additional information.)

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

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2021-22 Budget
Fund Expenditures by Function

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 177,148,059	\$ 127,301,730	\$ 23,624,355	\$ 26,221,974
Interest on investments	1,616,375	952,000	225,600	438,775
Sale of food	1,409,555	0	1,409,555	0
Other local revenue	18,373,970	11,495,512	6,731,600	146,858
State of Utah	86,904,099	84,584,575	2,319,524	0
Federal government	32,110,917	22,572,333	9,538,584	0
Total Revenues	317,562,975	246,906,150	43,849,218	26,807,607
Expenditures:				
Instruction	163,009,130	158,509,130	4,500,000	0
Counseling and child accounting	11,261,824	11,261,824	0	0
Media services and educational supervision	20,977,826	20,977,826	0	0
General district administration	1,159,963	1,159,963	0	0
General school administration	17,970,004	17,970,004	0	0
Central services	7,357,906	7,357,906	0	0
Operation and maintenance of school buildings	24,313,919	24,313,919	0	0
Student transportation	6,423,507	6,423,507	0	0
Child nutrition services	13,728,177	313,129	13,415,048	0
Community services and building rentals	35,833,198	10,225,843	25,607,355	0
Capital outlay	23,524,676	0	0	23,524,676
Debt service	4,544,800	0	0	4,544,800
Total Expenditures	330,104,930	258,513,051	43,522,403	28,069,476
Deficiency of revenues under expenditures	(12,541,955)	(11,606,901)	326,815	(1,261,869)
Other Financing Sources:				
Sale of capital assets	5,000	0	5,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	(12,463,955)	(11,606,901)	331,815	(1,188,869)
Fund Balances - July 1	130,858,130	60,016,373	6,700,741	64,141,016
Fund Balances - June 30	\$ 118,394,175	\$ 48,409,472	\$ 7,032,556	\$ 62,952,147
Fund Balance				
Nonspendable:				
Inventories	\$ 750,000	\$ 0	\$ 750,000	\$ 0
Prepaid expenditures	115,352	104,653	10,699	0
Restricted:				
Debt service	12,450,942	0	0	12,450,942
Capital projects	50,501,205	0	0	50,501,205
Child nutrition services	331,815	0	331,815	0
Salt Lake Education Foundation	2,951,810	0	2,951,810	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	682,276	682,276	0	0
Programs	27,814,769	27,814,769	0	0
Programs reported in the schools	1,331,813	1,331,813	0	0
Students	2,988,232	0	2,988,232	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	0	0	0	0
Total Fund Balances	\$ 118,394,175	\$ 48,409,472	\$ 7,032,556	\$ 62,952,147

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***Fund Expenditures by Function**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property taxes	\$ 153,356,280	\$ 164,703,432	\$ 174,199,596	\$ 174,311,501	\$ 177,148,059
Interest on investments	2,578,422	4,736,442	3,495,040	1,607,275	1,616,375
Sale of Food	1,309,015	1,416,188	1,375,051	35,000	1,409,555
Other local revenue	19,744,418	16,480,942	17,541,978	15,962,232	18,373,970
State of Utah	91,159,753	91,084,299	90,218,049	97,385,924	86,904,099
Federal government	27,811,262	26,162,469	24,746,844	40,878,366	32,110,917
Total Revenues	295,959,150	304,583,772	311,576,558	330,180,298	317,562,975
Expenditures:					
Instruction	140,824,396	140,985,410	144,230,464	173,054,025	163,009,130
Counseling and child accounting	7,636,383	8,439,695	9,648,854	11,290,879	11,261,824
Media services and educational supervision	16,115,269	17,113,186	18,434,275	22,894,932	20,977,826
General district administration	1,006,563	1,041,495	1,123,975	1,492,135	1,159,963
General school administration	15,044,125	15,489,309	16,419,448	17,652,157	17,970,004
Central services	5,904,196	6,248,147	6,648,033	7,317,414	7,357,906
Operation and maintenance of school buildings	22,524,300	20,712,455	21,786,355	23,547,737	24,313,919
Student transportation	5,950,804	6,294,865	5,777,335	6,469,733	6,423,507
Child nutrition services	13,325,366	13,457,083	13,055,383	10,800,822	13,728,177
Community services and building rentals	28,132,583	27,244,744	31,552,605	35,748,631	35,833,198
Capital Outlay	22,243,193	40,323,061	18,225,289	19,192,716	23,524,676
Debt Service	8,936,925	8,933,000	8,937,450	8,933,350	4,544,800
Total Expenditures	287,644,103	306,282,450	295,839,466	338,394,531	330,104,930
Net change in fund balances	8,315,047	(1,698,678)	15,737,092	(8,214,233)	(12,541,955)
Other financing uses					
Sale of real property & other financing sources	90,345	87,611	110,962	78,000	78,000
Fund Balance - July 1 Special Programs Fund	10,152,426	0	0	0	0
Fund Balance - July 1	106,199,558	124,757,376	123,146,309	138,994,363	130,858,130
Fund Balance - June 30	\$ 124,757,376	\$ 123,146,309	\$ 138,994,363	\$ 130,858,130	\$ 118,394,175
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 869,043	\$ 1,120,996	\$ 750,000	\$ 750,000
Prepaid expenditures	268,158	170,214	115,352	115,352	115,352
Restricted:					
Debt Service	8,549,978	10,087,144	11,427,304	12,045,623	12,450,942
Capital projects	47,566,223	37,801,013	49,357,621	52,095,393	50,501,205
Child nutrition services	1,643,963	1,634,757	906,821	0	331,815
Salt Lake Education Foundation	2,353,573	2,812,417	2,951,810	2,951,810	2,951,810
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation					
Assigned:					
Charter schools	759,086	736,254	863,310	631,940	682,276
Programs	27,042,786	30,222,750	31,030,507	28,767,800	27,814,769
Programs reported in the schools	2,967,562	3,342,187	4,108,531	1,628,306	1,331,813
Students	3,047,112	3,130,175	2,988,232	2,988,232	2,988,232
Employee benefit obligations	10,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	12,289,110	13,864,394	15,647,918	10,407,713	0
Total Fund Balance	\$ 124,757,376	\$ 123,146,309	\$ 138,994,363	\$ 130,858,130	\$ 118,394,175

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Function

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:				
Property taxes	\$ 177,148,059	\$ 179,694,094	\$ 182,133,949	\$ 184,782,843
Interest on investments	1,616,375	1,616,375	1,613,875	1,553,875
Sale of food	1,409,555	1,409,555	1,409,555	1,409,555
Other local revenue	18,373,970	18,373,970	18,373,970	18,456,327
State of Utah	86,904,099	88,642,181	90,415,024	92,223,325
Federal government	32,110,917	32,301,689	32,496,276	32,694,755
Total Revenues	<u>317,562,975</u>	<u>322,037,864</u>	<u>326,442,649</u>	<u>331,120,680</u>
Expenditures:				
Instruction	163,009,130	164,700,916	166,412,055	168,140,100
Counseling and child accounting	11,261,824	11,380,247	11,500,034	11,621,202
Media services and educational supervision	20,977,826	21,198,416	21,421,548	21,647,252
General district administration	1,159,963	1,172,160	1,184,498	1,196,978
General school administration	17,970,004	18,158,966	18,350,105	18,543,447
Central services	7,357,906	7,435,277	7,513,540	7,592,705
Operation and maintenance of school buildings	24,313,919	24,569,590	24,828,207	25,089,804
Student transportation	6,423,507	6,491,053	6,559,377	6,628,489
Child nutrition services	13,728,177	13,960,716	14,198,852	14,442,738
Community services and building rentals	35,833,198	35,950,676	36,069,473	36,189,605
Capital outlay	23,524,676	30,386,254	21,945,136	16,990,910
Debt service	4,544,800	4,545,300	2,217,700	2,135,450
Total Expenditures	<u>330,104,930</u>	<u>339,949,571</u>	<u>332,200,525</u>	<u>330,218,680</u>
Deficiency of revenues under expenditures	<u>(12,541,955)</u>	<u>(17,911,707)</u>	<u>(5,757,876)</u>	<u>902,000</u>
Sale of real property & other financing sources	78,000	78,000	78,000	78,000
Fund Balance - July 1	<u>130,858,130</u>	<u>118,394,175</u>	<u>100,404,468</u>	<u>94,568,592</u>
Fund Balance - June 30	<u>\$ 118,394,175</u>	<u>\$ 100,404,468</u>	<u>\$ 94,568,592</u>	<u>\$ 95,392,592</u>
Fund Balance				
Non-spendable:				
Inventories	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Prepaid expenditures	115,352	115,352	115,352	115,352
Restricted:				
Debt service	12,450,942	12,855,761	8,128,580	8,517,225
Capital projects	50,501,205	42,045,439	49,330,791	56,559,150
Child nutrition services	331,815	671,546	1,018,377	1,371,435
Salt Lake Education Foundation	2,951,810	2,941,861	2,921,883	2,891,795
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned				
Charter schools	682,276	682,276	682,276	682,276
Programs	27,814,769	27,814,769	27,814,769	27,814,769
Programs reported in the schools	1,331,813	1,331,813	1,331,813	1,331,813
Students	2,988,232	2,963,243	2,913,110	2,840,368
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	<u>0</u>	<u>(10,243,553)</u>	<u>(18,914,320)</u>	<u>(25,957,552)</u>
Total Fund Balance	<u>\$ 118,394,175</u>	<u>\$ 100,404,468</u>	<u>\$ 94,568,592</u>	<u>\$ 95,392,592</u>



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2021-22 Budget
Fund Expenditures by Object

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
Revenues:				
Property taxes	\$ 177,148,059	\$ 127,301,730	\$ 23,624,355	\$ 26,221,974
Interest on investments	1,616,375	952,000	225,600	438,775
Sale of food	1,409,555	0	1,409,555	0
Other local revenue	18,373,970	11,495,512	6,731,600	146,858
State of Utah	86,904,099	84,584,575	2,319,524	0
Federal government	32,110,917	22,572,333	9,538,584	0
Total Revenues	<u>317,562,975</u>	<u>246,906,150</u>	<u>43,849,218</u>	<u>26,807,607</u>
Expenditures:				
Salaries	167,650,641	160,438,253	4,331,421	2,880,967
Employee benefits	68,248,748	64,688,668	2,116,004	1,444,076
Contract services - professional & educational	21,227,094	3,786,741	1,140,000	16,300,353
Maintenance & repairs	3,176,558	3,176,558	0	0
Field trips, insurance, phone, & travel	2,560,619	2,078,315	451,709	30,595
Supplies, textbooks, & utilities	34,073,229	21,769,841	10,314,348	1,989,040
Equipment	3,748,620	2,574,675	372,000	801,945
Indirect costs, interest, & other expenses	8,366,522	0	3,744,022	4,622,500
Tax increment paid to other entity	21,052,899	0	21,052,899	0
Total Expenditures	<u>330,104,930</u>	<u>258,513,051</u>	<u>43,522,403</u>	<u>28,069,476</u>
Deficiency of revenues under expenditures	<u>(12,541,955)</u>	<u>(11,606,901)</u>	<u>326,815</u>	<u>(1,261,869)</u>
Other Financing Sources:				
Sale of capital assets	5,000	0	5,000	0
Sale of real property	73,000	0	0	73,000
Net change in fund balances	<u>(12,463,955)</u>	<u>(11,606,901)</u>	<u>331,815</u>	<u>(1,188,869)</u>
Fund Balances - July 1	<u>130,858,130</u>	<u>60,016,373</u>	<u>6,700,741</u>	<u>64,141,016</u>
Fund Balances - June 30	<u>\$ 118,394,175</u>	<u>\$ 48,409,472</u>	<u>\$ 7,032,556</u>	<u>\$ 62,952,147</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 750,000	\$ 0	\$ 750,000	\$ 0
Prepaid expenditures	115,352	104,653	10,699	0
Restricted:				
Debt service	12,450,942	0	0	12,450,942
Capital projects	50,501,205	0	0	50,501,205
Child nutrition services	331,815	0	331,815	0
Salt Lake Education Foundation	2,951,810	0	2,951,810	0
Committed:				
Economic stabilization	7,000,000	7,000,000	0	0
Assigned:				
Charter schools	682,276	682,276	0	0
Programs	27,814,769	27,814,769	0	0
Programs reported in the schools	1,331,813	1,331,813	0	0
Students	2,988,232	0	2,988,232	0
Employee benefit obligations	11,475,961	11,475,961	0	0
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$ 118,394,175</u>	<u>\$ 48,409,472</u>	<u>\$ 7,032,556</u>	<u>\$ 62,952,147</u>

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Governmental Fund Types*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***Fund Expenditures by Object**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property taxes	\$ 153,356,280	\$ 164,703,432	\$ 174,199,596	\$ 174,311,501	\$ 177,148,059
Interest on investments	2,578,422	4,736,442	3,495,040	1,607,275	1,616,375
Sale of Food	1,309,015	1,416,188	1,375,051	35,000	1,409,555
Other local revenue	19,744,418	16,480,942	17,541,978	15,962,232	18,373,970
State of Utah	91,159,753	91,084,299	90,218,049	97,385,924	86,904,099
Federal government	27,811,262	26,162,469	24,746,844	40,878,366	32,110,917
Total Revenues	295,959,150	304,583,772	311,576,558	330,180,298	317,562,975
Expenditures:					
Salaries	143,909,510	146,134,296	153,794,106	172,000,043	167,650,641
Employee benefits	57,619,304	59,000,926	60,796,680	67,764,813	68,248,748
Contract services - professional & educational	24,535,291	40,671,758	17,133,109	17,784,759	21,227,094
Maintenance & repairs	5,790,306	3,279,824	3,295,442	3,229,558	3,322,558
Field trips, insurance, phone, & travel	1,334,857	1,608,314	781,083	2,267,720	2,286,619
Scholarships	144,395	31,878	39,048	200,000	275,000
Cost of food sold	5,404,067	5,431,385	5,232,214	3,786,761	5,254,701
Supplies, textbooks, & utilities	20,850,371	21,079,343	20,489,168	33,864,891	28,832,701
Equipment	2,178,076	2,786,407	3,168,702	3,937,133	3,602,620
Indirect costs, interest, & other expenses	10,195,682	9,547,090	9,908,569	9,934,498	5,779,893
Charter school local replacement	2,506,817	2,002,163	3,081,125	2,571,456	2,571,456
Tax increment paid to other entity	13,175,427	14,709,066	18,120,220	21,052,899	21,052,899
Total Expenditures	287,644,103	306,282,450	295,839,466	338,394,531	330,104,930
Net change in fund balances	8,315,047	(1,698,678)	15,737,092	(8,214,233)	(12,541,955)
Other financing uses					
Sale of real property & other financing sources	90,345	87,611	110,962	78,000	78,000
Fund Balance - July 1 Special Programs Fund	10,152,426	0	0	0	0
Fund Balance - July 1	106,199,558	124,757,376	123,146,309	138,994,363	130,858,130
Fund Balance - June 30	\$ 124,757,376	\$ 123,146,309	\$ 138,994,363	\$ 130,858,130	\$ 118,394,175
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 869,043	\$ 1,120,996	\$ 750,000	\$ 750,000
Prepaid expenditures	268,158	170,214	115,352	115,352	115,352
Restricted:					
Debt Service	8,549,978	10,087,144	11,427,304	12,045,623	12,450,942
Capital projects	47,566,223	37,801,013	49,357,621	52,095,393	50,501,205
Child nutrition services	1,643,963	1,634,757	906,821	0	331,815
Salt Lake Education Foundation	2,353,573	2,812,417	2,951,810	2,951,810	2,951,810
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation					
Assigned:					
Charter schools	759,086	736,254	863,310	631,940	682,276
Programs	27,042,786	30,222,750	31,030,507	28,767,800	27,814,769
Programs reported in the schools	2,967,562	3,342,187	4,108,531	1,628,306	1,331,813
Students	3,047,112	3,130,175	2,988,232	2,988,232	2,988,232
Employee benefit obligations	10,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	12,289,110	13,864,394	15,647,918	10,407,713	0
Total Fund Balance	\$ 124,757,376	\$ 123,146,309	\$ 138,994,363	\$ 130,858,130	\$ 118,394,175

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:				
Property taxes	\$ 177,148,059	\$ 179,694,094	\$ 182,133,949	\$ 184,782,843
Interest on investments	1,616,375	1,616,375	1,613,875	1,553,875
Sale of food	1,409,555	1,409,555	1,409,555	1,409,555
Other local revenue	18,373,970	18,373,970	18,373,970	18,456,327
State of Utah	86,904,099	88,642,181	90,415,024	92,223,325
Federal government	32,110,917	32,301,689	32,496,276	32,694,755
Total Revenues	317,562,975	322,037,864	326,442,649	331,120,680
Expenditures:				
Salaries	167,650,641	169,322,869	171,028,662	172,750,860
Employee benefits	68,248,748	69,282,196	70,335,508	71,406,600
Contract services - professional & educational	21,227,094	28,028,248	14,534,056	14,533,122
Maintenance & repairs	3,322,558	3,192,441	3,208,403	3,224,445
Field trips, insurance, phone, & travel	2,286,619	2,287,108	2,287,599	2,288,092
Scholarships	275,000	275,000	275,000	275,000
Cost of food sold	5,254,701	5,412,342	5,574,712	5,741,953
Supplies, textbooks, & utilities	28,832,701	28,995,999	29,130,817	29,266,309
Equipment	3,602,620	3,748,620	3,748,620	3,748,620
Indirect costs, interest, & other expenses	5,779,893	5,780,393	8,452,793	3,359,324
Charter school local replacement	2,571,456	2,571,456	2,571,456	2,571,456
Tax increment paid to other entity	21,052,899	21,052,899	21,052,899	21,052,899
Total Expenditures	330,104,930	339,949,571	332,200,525	330,218,680
Deficiency of revenues under expenditures	(12,541,955)	(17,911,707)	(5,757,876)	902,000
 Sale of real property & other financing sources	 78,000	 78,000	 78,000	 78,000
 Fund Balance - July 1	 130,858,130	 118,394,175	 100,404,468	 94,568,592
 Fund Balance - June 30	 \$ 118,394,175	 \$ 100,404,468	 \$ 94,568,592	 \$ 95,392,592
 Fund Balance				
Non-spendable:				
Inventories	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Prepaid expenditures	115,352	115,352	115,352	115,352
Restricted:				
Debt Service	12,450,942	12,855,761	8,128,580	8,517,225
Capital projects	50,501,205	42,045,439	49,330,791	56,559,150
Child nutrition services	331,815	671,546	1,018,377	1,371,435
Salt Lake Education Foundation	2,951,810	2,941,861	2,921,883	2,891,795
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned				
Charter schools	682,276	682,276	682,276	682,276
Programs	27,814,769	27,814,769	27,814,769	27,814,769
Programs reported in the schools	1,331,813	1,331,813	1,331,813	1,331,813
Students	2,988,232	2,963,243	2,913,110	2,840,368
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(10,243,553)	(18,914,320)	(25,957,552)
Total Fund Balance	\$ 118,394,175	\$ 100,404,468	\$ 94,568,592	\$ 95,392,592



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2021-22 Budget
Fund Expenditures by Function

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 150,926,085	\$ 127,301,730	\$ 23,624,355
Interest on investments	1,177,600	952,000	225,600
Sale of food	1,409,555	0	1,409,555
Other local revenue	18,227,112	11,495,512	6,731,600
State of Utah	86,904,099	84,584,575	2,319,524
Federal government	32,110,917	22,572,333	9,538,584
Total Revenues	290,755,368	246,906,150	43,849,218
Expenditures:			
Instruction	163,009,130	158,509,130	4,500,000
Counseling and child accounting	11,261,824	11,261,824	0
Media services and educational supervision	20,977,826	20,977,826	0
General district administration	1,159,963	1,159,963	0
General school administration	17,970,004	17,970,004	0
Central services	7,357,906	7,357,906	0
Operation and maintenance of school buildings	24,313,919	24,313,919	0
Student transportation	6,423,507	6,423,507	0
Child nutrition services	13,728,177	313,129	13,415,048
Community services and building rentals	35,833,198	10,225,843	25,607,355
Total Expenditures	302,035,454	258,513,051	43,522,403
Deficiency of revenues under expenditures	(11,280,086)	(11,606,901)	326,815
Other Financing Sources:			
Sale of capital assets	5,000	0	5,000
Net change in fund balances	(11,275,086)	(11,606,901)	331,815
Fund Balances - July 1	66,717,114	60,016,373	6,700,741
Fund Balances - June 30	\$ 55,442,028	\$ 48,409,472	\$ 7,032,556
Fund Balance			
Nonspendable:			
Inventories	\$ 750,000	\$ 0	\$ 750,000
Prepaid expenditures	115,352	104,653	10,699
Restricted:			
Child nutrition services	331,815	0	331,815
Salt Lake Education Foundation	2,951,810	0	2,951,810
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	682,276	682,276	0
Programs	27,814,769	27,814,769	0
Programs reported in the schools	1,331,813	1,331,813	0
Students	2,988,232	0	2,988,232
Employee benefit obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 55,442,028	\$ 48,409,472	\$ 7,032,556

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Function

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property taxes	\$ 115,586,495	\$ 125,603,421	\$ 136,059,695	\$ 143,491,477	\$ 150,926,085
Interest on investments	1,774,951	3,305,585	2,446,585	1,165,000	1,177,600
Sale of Food	1,309,015	1,416,188	1,375,051	35,000	1,409,555
Other local revenue	16,968,438	16,304,264	17,285,328	15,815,374	18,227,112
State of Utah	91,159,753	91,084,299	90,218,049	97,385,924	86,904,099
Federal government	27,414,516	25,782,724	24,381,909	40,878,366	32,110,917
Total Revenues	254,213,168	263,496,481	271,766,617	298,771,141	290,755,368
Expenditures:					
Instruction	140,824,396	140,985,410	144,230,464	173,054,025	163,009,130
Counseling and child accounting	7,636,383	8,439,695	9,648,854	11,290,879	11,261,824
Media services and educational supervision	16,115,269	17,113,186	18,434,275	22,894,932	20,977,826
General district administration	1,006,563	1,041,495	1,123,975	1,492,135	1,159,963
General school administration	15,044,125	15,489,309	16,419,448	17,652,157	17,970,004
Central services	5,904,196	6,248,147	6,648,033	7,317,414	7,357,906
Operation and maintenance of school buildings	22,524,300	20,712,455	21,786,355	23,547,737	24,313,919
Student transportation	5,950,804	6,294,865	5,777,335	6,469,733	6,423,507
Child nutrition services	13,325,366	13,457,083	13,055,383	10,800,822	13,728,177
Community services and building rentals	28,132,583	27,244,744	31,552,605	35,748,631	35,833,198
Total Expenditures	256,463,985	257,026,389	268,676,727	310,268,465	302,035,454
Net change in fund balances	(2,250,817)	6,470,092	3,089,890	(11,497,324)	(11,280,086)
Other financing uses					
Sale of real property & other financing sources	13,425	16,614	41,483	5,000	5,000
Fund Balance - July 1 Special Programs Fund	10,152,426	0	0	0	0
Fund Balance - July 1	60,676,325	68,591,359	75,078,065	78,209,438	66,717,114
Fund Balance - June 30	\$ 68,591,359	\$ 75,078,065	\$ 78,209,438	\$ 66,717,114	\$ 55,442,028
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 869,043	\$ 1,120,996	\$ 750,000	\$ 750,000
Prepaid expenditures	268,158	170,214	115,352	115,352	115,352
Restricted:					
Child nutrition services	1,643,963	1,634,757	906,821	0	331,815
Salt Lake Education Foundation	2,353,573	2,812,417	2,951,810	2,951,810	2,951,810
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Community Recreation					
Assigned:					
Charter schools	759,086	736,254	863,310	631,940	682,276
Programs	27,042,786	30,222,750	31,030,507	28,767,800	27,814,769
Programs reported in the schools	2,967,562	3,342,187	4,108,531	1,628,306	1,331,813
Students	3,047,112	3,130,175	2,988,232	2,988,232	2,988,232
Employee benefit obligations	10,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	12,239,294	13,684,307	15,647,918	10,407,713	0
Total Fund Balance	\$ 68,591,359	\$ 75,078,065	\$ 78,209,438	\$ 66,717,114	\$ 55,442,028

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Function

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:				
Property taxes	\$ 150,926,085	\$ 153,472,120	\$ 156,069,075	\$ 158,717,969
Interest on investments	1,177,600	1,177,600	1,177,600	1,177,600
Sale of food	1,409,555	1,409,555	1,409,555	1,409,555
Other local revenue	18,227,112	18,227,112	18,227,112	18,227,112
State of Utah	86,904,099	88,642,181	90,415,024	92,223,325
Federal government	32,110,917	32,301,689	32,496,276	32,694,755
Total Revenues	290,755,368	295,230,257	299,794,642	304,450,316
Expenditures:				
Instruction	163,009,130	164,700,916	166,412,055	168,140,100
Counseling and child accounting	11,261,824	11,380,247	11,500,034	11,621,202
Media services and educational supervision	20,977,826	21,198,416	21,421,548	21,647,252
General district administration	1,159,963	1,172,160	1,184,498	1,196,978
General school administration	17,970,004	18,158,966	18,350,105	18,543,447
Central services	7,357,906	7,435,277	7,513,540	7,592,705
Operation and maintenance of school buildings	24,313,919	24,569,590	24,828,207	25,089,804
Student transportation	6,423,507	6,491,053	6,559,377	6,628,489
Child nutrition services	13,728,177	13,960,716	14,198,852	14,442,738
Community services and building rentals	35,833,198	35,950,676	36,069,473	36,189,605
Total Expenditures	302,035,454	305,018,017	308,037,689	311,092,320
Deficiency of revenues under expenditures	(11,280,086)	(9,787,760)	(8,243,047)	(6,642,004)
Sale of real property & other financing sources	5,000	5,000	5,000	5,000
Fund Balance - July 1	66,717,114	55,442,028	45,649,268	37,401,221
Fund Balance - June 30	\$ 55,442,028	\$ 45,649,268	\$ 37,401,221	\$ 30,754,217
Fund Balance				
Non-spendable:				
Inventories	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Prepaid expenditures	115,352	115,352	115,352	115,352
Restricted:				
Child nutrition services	331,815	671,546	1,018,377	1,371,435
Salt Lake Education Foundation	2,951,810	2,941,861	2,921,883	2,891,795
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned				
Charter schools	682,276	682,276	682,276	682,276
Programs	27,814,769	27,814,769	27,814,769	27,814,769
Programs reported in the schools	1,331,813	1,331,813	1,331,813	1,331,813
Students	2,988,232	2,963,243	2,913,110	2,840,368
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(10,097,553)	(18,622,320)	(25,519,552)
Total Fund Balance	\$ 55,442,028	\$ 45,649,268	\$ 37,401,221	\$ 30,754,217



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds
Fiscal Year 2021-22 Budget
Fund Expenditures by Object

	Total All Operational Funds	General Fund	Special Revenue Funds
Revenues:			
Property taxes	\$ 150,926,085	\$ 127,301,730	\$ 23,624,355
Interest on investments	1,177,600	952,000	225,600
Sale of food	1,409,555	0	1,409,555
Other local revenue	18,227,112	11,495,512	6,731,600
State of Utah	86,904,099	84,584,575	2,319,524
Federal government	32,110,917	22,572,333	9,538,584
Total Revenues	290,755,368	246,906,150	43,849,218
Expenditures:			
Salaries	164,769,674	160,438,253	4,331,421
Employee benefits	66,804,672	64,688,668	2,116,004
Contract services - professional & educational	4,926,741	3,786,741	1,140,000
Maintenance & repairs	3,176,558	3,176,558	0
Field trips, insurance, phone, & travel	2,530,024	2,078,315	451,709
Supplies, textbooks, & utilities	32,084,189	21,769,841	10,314,348
Equipment	2,946,675	2,574,675	372,000
Indirect costs, interest, & other expenses	3,744,022	0	3,744,022
Tax increment paid to other entity	21,052,899	0	21,052,899
Total Expenditures	302,035,454	258,513,051	43,522,403
Deficiency of revenues under expenditures	(11,280,086)	(11,606,901)	326,815
Other Financing Sources:			
Sale of capital assets	5,000	0	5,000
Net change in fund balances	(11,275,086)	(11,606,901)	331,815
Fund Balances - July 1	66,717,114	60,016,373	6,700,741
Fund Balances - June 30	\$ 55,442,028	\$ 48,409,472	\$ 7,032,556
Fund Balance			
Nonspendable:			
Inventories	\$ 750,000	\$ 0	\$ 750,000
Prepaid expenditures	115,352	104,653	10,699
Restricted:			
Child nutrition services	331,815	0	331,815
Salat Lake Education Foundation	2,951,810	0	2,951,810
Committed:			
Economic stabilization	7,000,000	7,000,000	0
Assigned:			
Charter schools	682,276	682,276	0
Programs	27,814,769	27,814,769	0
Programs reported in the schools	1,331,813	1,331,813	0
Students	2,988,232	0	2,988,232
Employee benefit obligations	11,475,961	11,475,961	0
Unassigned:	0	0	0
Total Fund Balances	\$ 55,442,028	\$ 48,409,472	\$ 7,032,556

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Operational Funds

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property taxes	\$ 115,586,495	\$ 125,603,421	\$ 136,059,695	\$ 143,491,477	\$ 150,926,085
Interest on investments	1,774,951	3,305,585	2,446,585	1,165,000	1,177,600
Sale of Food	1,309,015	1,416,188	1,375,051	35,000	1,409,555
Other local revenue	16,968,438	16,304,264	17,285,328	15,815,374	18,227,112
State of Utah	91,159,753	91,084,299	90,218,049	97,385,924	86,904,099
Federal government	27,414,516	25,782,724	24,381,909	40,878,366	32,110,917
Total Revenues	254,213,168	263,496,481	271,766,617	298,771,141	290,755,368
Expenditures:					
Salaries	141,491,646	143,699,780	151,195,375	169,225,166	164,769,674
Employee benefits	56,407,218	57,806,279	59,532,828	66,376,436	66,804,672
Contract services - professional & educational	6,851,642	4,527,746	4,444,786	5,609,071	4,926,741
Maintenance & repairs	5,790,306	3,279,824	3,295,442	3,229,558	3,322,558
Field trips, insurance, phone, & travel	1,313,231	1,594,836	752,562	2,237,125	2,256,024
Scholarships	144,395	31,878	39,048	200,000	275,000
Cost of food sold	5,404,067	5,431,385	5,232,214	3,786,761	5,254,701
Supplies, textbooks, & utilities	20,662,089	20,763,400	20,111,657	31,923,522	26,843,661
Equipment	1,536,091	2,642,548	1,975,863	3,133,023	2,800,675
Indirect costs, interest, & other expenses	1,181,056	537,484	895,607	923,448	1,157,393
Charter school local replacement	2,506,817	2,002,163	3,081,125	2,571,456	2,571,456
Tax increment paid to other entity	13,175,427	14,709,066	18,120,220	21,052,899	21,052,899
Total Expenditures	256,463,985	257,026,389	268,676,727	310,268,465	302,035,454
Net change in fund balances	(2,250,817)	6,470,092	3,089,890	(11,497,324)	(11,280,086)
Other financing uses					
Sale of real property & other financing sources	13,425	16,614	41,483	5,000	5,000
Fund Balance - July 1 Special Programs Fund	10,152,426	0	0	0	0
Fund Balance - July 1	60,676,325	68,591,359	75,078,065	78,209,438	66,717,114
Fund Balance - June 30	\$ 68,591,359	\$ 75,078,065	\$ 78,209,438	\$ 66,717,114	\$ 55,442,028
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 869,043	\$ 1,120,996	\$ 750,000	\$ 750,000
Prepaid expenditures	268,158	170,214	115,352	115,352	115,352
Restricted:					
Child nutrition services	1,643,963	1,634,757	906,821	0	331,815
Salt Lake Education Foundation	2,353,573	2,812,417	2,951,810	2,951,810	2,951,810
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	759,086	736,254	863,310	631,940	682,276
Programs	27,042,786	30,222,750	31,030,507	28,767,800	27,814,769
Programs reported in the schools	2,967,562	3,342,187	4,108,531	1,628,306	1,331,813
Students	3,047,112	3,130,175	2,988,232	2,988,232	2,988,232
Employee benefit obligations	10,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned:	12,239,294	13,684,307	15,647,918	10,407,713	0
Total Fund Balance	\$ 68,591,359	\$ 75,078,065	\$ 78,209,438	\$ 66,717,114	\$ 55,442,028

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Operational Funds Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected
Revenues:				
Property taxes	\$ 150,926,085	\$ 153,472,120	\$ 156,069,075	\$ 158,717,969
Interest on investments	1,177,600	1,177,600	1,177,600	1,177,600
Sale of food	1,409,555	1,409,555	1,409,555	1,409,555
Other local revenue	18,227,112	18,227,112	18,227,112	18,227,112
State of Utah	86,904,099	88,642,181	90,415,024	92,223,325
Federal government	32,110,917	32,301,689	32,496,276	32,694,755
Total Revenues	290,755,368	295,230,257	299,794,642	304,450,316
Expenditures:				
Salaries	164,769,674	166,417,371	168,081,545	169,762,361
Employee benefits	66,804,672	67,806,743	68,823,844	69,856,201
Contract services - professional & educational	4,926,741	4,951,376	4,976,132	4,998,322
Maintenance & repairs	3,322,558	3,192,441	3,208,403	3,224,445
Field trips, insurance, phone, & travel	2,256,024	2,256,513	2,257,004	2,257,497
Scholarships	275,000	275,000	275,000	275,000
Cost of food sold	5,254,701	5,412,342	5,574,712	5,741,953
Supplies, textbooks, & utilities	26,843,661	26,977,808	27,112,626	27,248,118
Equipment	2,800,675	2,946,675	2,946,675	2,946,675
Indirect costs, interest, & other expenses	1,157,393	1,157,393	1,157,393	1,157,393
Charter school local replacement	2,571,456	2,571,456	2,571,456	2,571,456
Tax increment paid to other entity	21,052,899	21,052,899	21,052,899	21,052,899
Total Expenditures	302,035,454	305,018,017	308,037,689	311,092,320
Deficiency of revenues under expenditures	(11,280,086)	(9,787,760)	(8,243,047)	(6,642,004)
 Sale of real property & other financing sources	 5,000	 5,000	 5,000	 5,000
 Fund Balance - July 1	 66,717,114	 55,442,028	 45,649,268	 37,401,221
 Fund Balance - June 30	 \$ 55,442,028	 \$ 45,649,268	 \$ 37,401,221	 \$ 30,754,217
Fund Balance				
Non-spendable:				
Inventories	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Prepaid expenditures	115,352	115,352	115,352	115,352
Restricted:				
Child nutrition services	331,815	671,546	1,018,377	1,371,435
Salt Lake Education Foundation	2,951,810	2,941,861	2,921,883	2,891,795
Committed:				
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000
Assigned				
Charter schools	682,276	682,276	682,276	682,276
Programs	27,814,769	27,814,769	27,814,769	27,814,769
Programs reported in the schools	1,331,813	1,331,813	1,331,813	1,331,813
Students	2,988,232	2,963,243	2,913,110	2,840,368
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned	0	(10,097,553)	(18,622,320)	(25,519,552)
Total Fund Balance	\$ 55,442,028	\$ 45,649,268	\$ 37,401,221	\$ 30,754,217

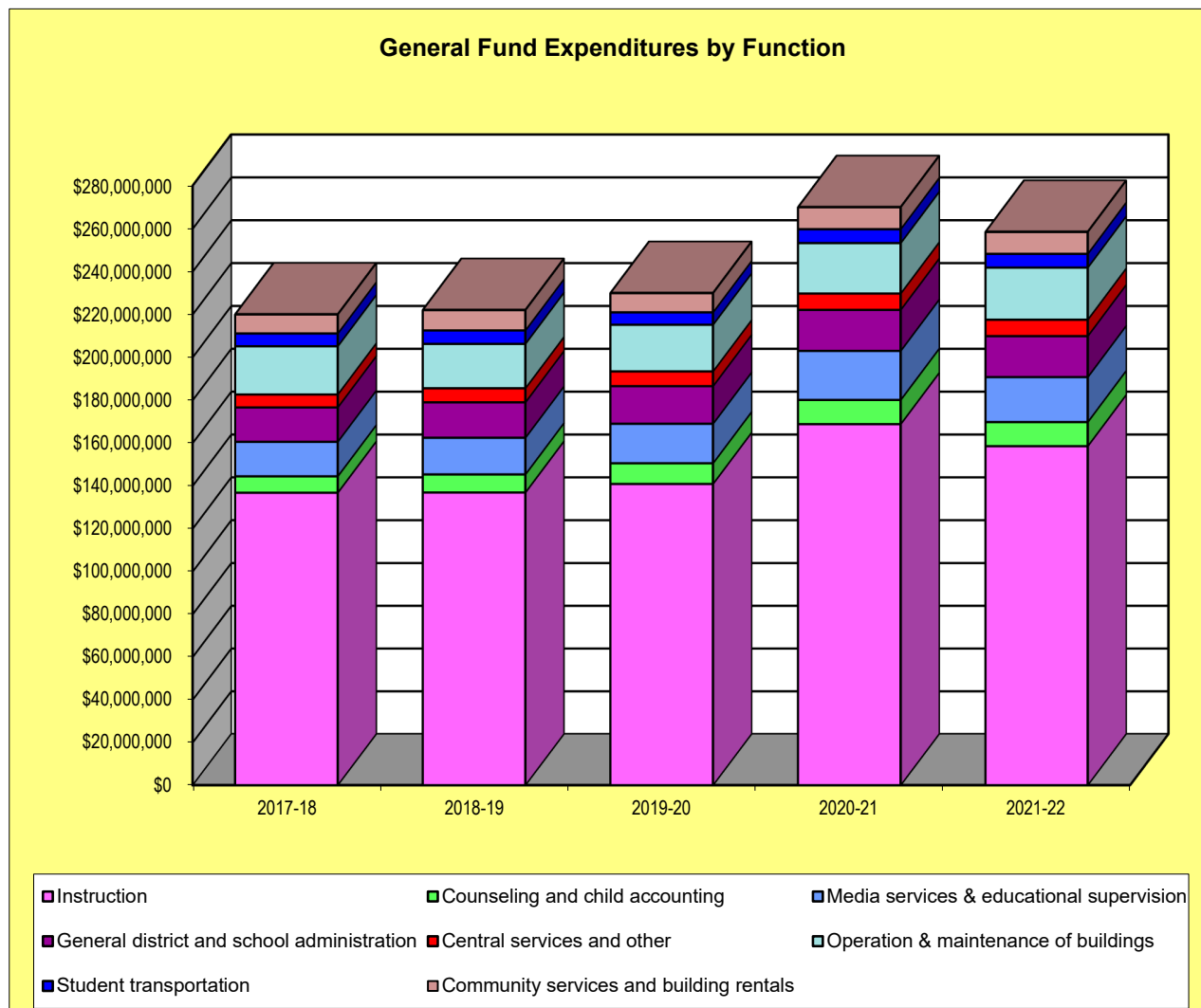


SALT LAKE CITY SCHOOL DISTRICT

General Fund - Expenditures by Function

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Instruction	\$136,805,278	\$136,898,616	\$140,897,349	\$168,804,025	\$158,509,130
Counseling and child accounting	7,636,383	8,439,695	9,648,854	11,290,879	11,261,824
Media services & educational supervision	16,115,269	17,113,186	18,434,275	22,894,932	20,977,826
General district and school administration	16,050,688	16,530,804	17,543,423	19,144,292	19,129,967
Central services and other	6,031,165	6,563,120	6,891,603	7,630,543	7,671,035
Operation & maintenance of buildings	22,524,300	20,712,455	21,786,355	23,547,737	24,313,919
Student transportation	5,950,804	6,294,865	5,777,335	6,469,733	6,423,507
Community services and building rentals	8,885,188	9,476,619	8,977,208	10,266,276	10,225,843
	\$219,999,075	\$222,029,360	\$229,956,402	\$270,048,417	\$258,513,051



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Function

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property taxes	\$ 99,904,251	\$ 108,892,192	\$ 114,858,350	\$ 119,867,122	\$ 127,301,730
Interest on investments	1,523,798	3,064,115	2,243,076	952,000	952,000
Other local revenue	10,848,622	10,462,200	12,395,710	9,824,774	11,495,512
State of Utah	89,314,800	89,073,224	88,328,737	95,496,113	84,584,575
Federal government	18,151,415	16,448,602	15,730,714	33,693,901	22,572,333
Total Revenues	<u>219,742,886</u>	<u>227,940,333</u>	<u>233,556,587</u>	<u>259,833,910</u>	<u>246,906,150</u>
Expenditures:					
Instruction	136,805,278	136,898,616	140,897,349	168,804,025	158,509,130
Counseling and child accounting	7,636,383	8,439,695	9,648,854	11,290,879	11,261,824
Media services and educational supervision	16,115,269	17,113,186	18,434,275	22,894,932	20,977,826
General district administration	1,006,563	1,041,495	1,123,975	1,492,135	1,159,963
General school administration	15,044,125	15,489,309	16,419,448	17,652,157	17,970,004
Central services	5,904,196	6,248,147	6,648,033	7,317,414	7,357,906
Operation and maintenance of school buildings	22,524,300	20,712,455	21,786,355	23,547,737	24,313,919
Student transportation	5,950,804	6,294,865	5,777,335	6,469,733	6,423,507
Child nutrition services	126,969	314,973	243,570	313,129	313,129
Community services and building rentals	8,885,188	9,476,619	8,977,208	10,266,276	10,225,843
Total Expenditures	<u>219,999,075</u>	<u>222,029,360</u>	<u>229,956,402</u>	<u>270,048,417</u>	<u>258,513,051</u>
Net change in fund balances	(256,189)	5,910,973	3,600,185	(10,214,507)	(11,606,901)
Fund Balance - July 1 Special Programs Fund *	10,152,426	0	0	0	0
Fund Balance - July 1	<u>50,823,485</u>	<u>60,719,722</u>	<u>66,630,695</u>	<u>70,230,880</u>	<u>60,016,373</u>
Fund Balance - June 30	<u>\$ 60,719,722</u>	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 60,016,373</u>	<u>\$ 48,409,472</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 235,033	\$ 169,236	\$ 104,653	\$ 104,653	\$ 104,653
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	759,086	736,254	863,310	631,940	682,276
Programs	27,042,786	30,222,750	31,030,507	28,767,800	27,814,769
Programs reported in the schools	2,967,562	3,342,187	4,108,531	1,628,306	1,331,813
Employee benefit obligations	10,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: ***	<u>12,239,294</u>	<u>13,684,307</u>	<u>15,647,918</u>	<u>10,407,713</u>	<u>0</u>
Total Fund Balance	<u>\$ 60,719,722</u>	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 60,016,373</u>	<u>\$ 48,409,472</u>

* In 2017-18 the District discontinued the use of the Special Programs Fund (a Special Revenue Fund). The 2016-17 ending Fund Balance has been added to the 2017-18 beginning Fund Balance in the General Fund.

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

*** The 2021-22 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Function

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 127,301,730	\$ 129,847,765	\$ 132,444,720	\$ 135,093,614	2.00%
Interest on investments	952,000	952,000	952,000	952,000	0.00%
Other local revenue	11,495,512	11,495,512	11,495,512	11,495,512	0.00%
State of Utah	84,584,575	86,276,267	88,001,792	89,761,828	2.00%
Federal government	22,572,333	22,572,333	22,572,333	22,572,333	0.00%
Total Revenues	<u>246,906,150</u>	<u>251,143,877</u>	<u>255,466,357</u>	<u>259,875,287</u>	<u>1.75%</u>
Expenditures:					
Instruction	158,509,130	160,175,929	161,861,927	163,567,366	1.06%
Counseling and child accounting	11,261,824	11,380,247	11,500,034	11,621,202	1.06%
Media services and educational supervision	20,977,826	21,198,416	21,421,548	21,647,252	1.06%
General district administration	1,159,963	1,172,160	1,184,498	1,196,978	1.06%
General school administration	17,970,004	18,158,966	18,350,105	18,543,447	1.06%
Central services	7,357,906	7,435,277	7,513,540	7,592,705	1.06%
Operation and maintenance of school buildings	24,313,919	24,569,590	24,828,207	25,089,804	1.06%
Student transportation	6,423,507	6,491,053	6,559,377	6,628,489	1.06%
Child nutrition services	313,129	316,422	319,753	323,122	1.06%
Community services and building rentals	10,225,843	10,333,372	10,442,140	10,552,162	1.06%
Total Expenditures	<u>258,513,051</u>	<u>261,231,432</u>	<u>263,981,129</u>	<u>266,762,527</u>	<u>1.06%</u>
Deficiency of revenues under expenditures	<u>(11,606,901)</u>	<u>(10,087,555)</u>	<u>(8,514,772)</u>	<u>(6,887,240)</u>	
Fund Balance - July 1	<u>60,016,373</u>	<u>48,409,472</u>	<u>38,321,917</u>	<u>29,807,145</u>	
Fund Balance - June 30	<u>\$ 48,409,472</u>	<u>\$ 38,321,917</u>	<u>\$ 29,807,145</u>	<u>\$ 22,919,905</u>	
Fund Balance					
Non-spendable:					
Prepaid expenditures	\$ 104,653	\$ 104,653	\$ 104,653	\$ 104,653	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	682,276	682,276	682,276	682,276	
Programs	27,814,769	27,814,769	27,814,769	27,814,769	
Programs reported in the schools	1,331,813	1,331,813	1,331,813	1,331,813	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	<u>0</u>	<u>(10,087,555)</u>	<u>(18,602,327)</u>	<u>(25,489,567)</u>	
Total Fund Balance	<u>\$ 48,409,472</u>	<u>\$ 38,321,917</u>	<u>\$ 29,807,145</u>	<u>\$ 22,919,905</u>	

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

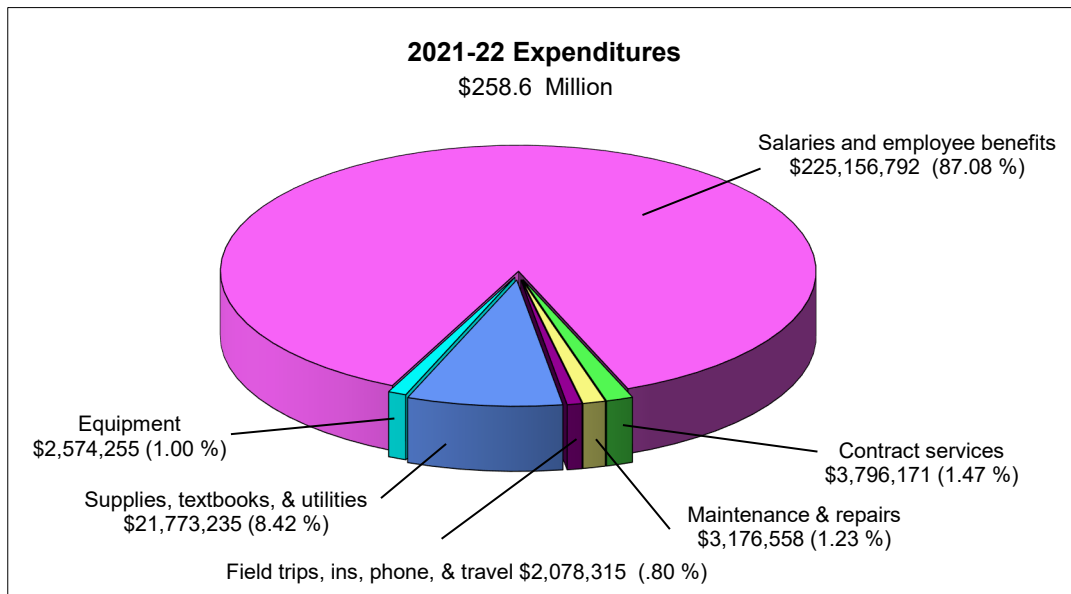
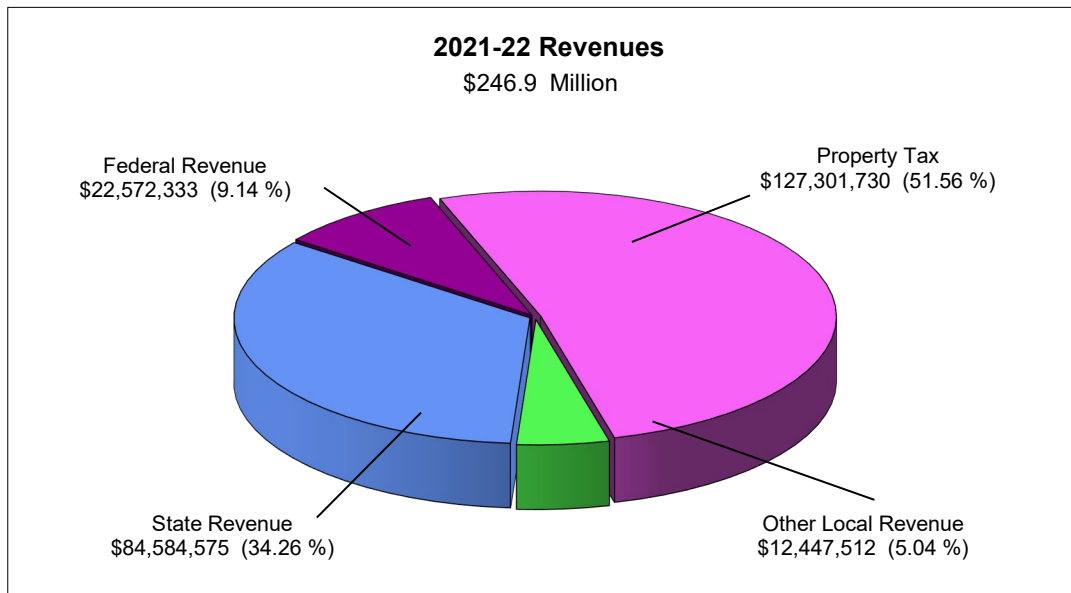
The property tax growth rate is based on past experience. Interest on investments and other local revenue is projected according to current information. State revenue is projected based on past experience. Federal revenue is based on past experience adjusted by current information. Employee benefits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



SALT LAKE CITY SCHOOL DISTRICT

THE GENERAL FUND

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



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Fund Expenditures by Object

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property taxes	\$ 99,904,251	\$ 108,892,192	\$ 114,858,350	\$ 119,867,122	\$ 127,301,730
Interest on investments	1,523,798	3,064,115	2,243,076	952,000	952,000
Other local revenue	10,848,622	10,462,200	12,395,710	9,824,774	11,495,512
State of Utah	89,314,800	89,073,224	88,328,737	95,496,113	84,584,575
Federal government	18,151,415	16,448,602	15,730,714	33,693,901	22,572,333
Total Revenues	<u>219,742,886</u>	<u>227,940,333</u>	<u>233,556,587</u>	<u>259,833,910</u>	<u>246,906,150</u>
Expenditures:					
Salaries	137,702,603	139,737,721	147,124,861	165,789,338	160,438,253
Employee benefits	54,791,887	56,043,031	57,646,657	64,469,992	64,688,668
Contract services - professional & educational	3,182,256	3,657,202	3,540,655	4,542,571	3,786,741
Maintenance & repairs	5,606,935	3,101,400	3,154,046	3,156,958	3,176,558
Field trips, insurance, phone, & travel	1,178,537	1,456,500	653,400	2,105,491	2,078,315
Supplies, textbooks, & utilities	16,045,602	16,068,551	16,050,822	27,077,044	21,769,841
Equipment	1,491,255	1,964,955	1,785,961	2,907,023	2,574,675
Total Expenditures	<u>219,999,075</u>	<u>222,029,360</u>	<u>229,956,402</u>	<u>270,048,417</u>	<u>258,513,051</u>
Net change in fund balances	(256,189)	5,910,973	3,600,185	(10,214,507)	(11,606,901)
Fund Balance - July 1 Special Programs Fund *	10,152,426	0	0	0	0
Fund Balance - July 1	<u>50,823,485</u>	<u>60,719,722</u>	<u>66,630,695</u>	<u>70,230,880</u>	<u>60,016,373</u>
Fund Balance - June 30	<u>\$ 60,719,722</u>	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 60,016,373</u>	<u>\$ 48,409,472</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 235,033	\$ 169,236	\$ 104,653	\$ 104,653	\$ 104,653
Committed:					
Economic stabilization **	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Charter schools	759,086	736,254	863,310	631,940	682,276
Programs	27,042,786	30,222,750	31,030,507	28,767,800	27,814,769
Programs reported in the schools	2,967,562	3,342,187	4,108,531	1,628,306	1,331,813
Employee benefit obligations	10,475,961	11,475,961	11,475,961	11,475,961	11,475,961
Unassigned: ***	<u>12,239,294</u>	<u>13,684,307</u>	<u>15,647,918</u>	<u>10,407,713</u>	<u>0</u>
Total Fund Balance	<u>\$ 60,719,722</u>	<u>\$ 66,630,695</u>	<u>\$ 70,230,880</u>	<u>\$ 60,016,373</u>	<u>\$ 48,409,472</u>

* In 2017-18 the District discontinued the use of the Special Programs Fund (a Special Revenue Fund). The 2016-17 ending Fund Balance has been added to the 2017-18 beginning Fund Balance in the General Fund.

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

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

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 127,301,730	\$ 129,847,765	\$ 132,444,720	\$ 135,093,614	2.00%
Interest on investments	952,000	952,000	952,000	952,000	0.00%
Other local revenue	11,495,512	11,495,512	11,495,512	11,495,512	0.00%
State of Utah	84,584,575	86,276,267	88,001,792	89,761,828	2.00%
Federal government	22,572,333	22,572,333	22,572,333	22,572,333	0.00%
Total Revenues	<u>246,906,150</u>	<u>251,143,877</u>	<u>255,466,357</u>	<u>259,875,287</u>	<u>1.75%</u>
Expenditures:					
Salaries	160,438,253	162,042,636	163,663,062	165,299,693	1.00%
Employee benefits	64,688,668	65,658,998	66,643,883	67,643,541	1.50%
Contract services - professional & educational	3,786,741	3,805,675	3,824,703	3,843,827	0.50%
Maintenance & repairs	3,176,558	3,192,441	3,208,403	3,224,445	0.50%
Field trips, insurance, phone, & travel	2,078,315	2,078,315	2,078,315	2,078,315	0.00%
Supplies, textbooks, & utilities	21,769,841	21,878,690	21,988,083	22,098,023	0.50%
Equipment	2,574,675	2,574,675	2,574,675	2,574,675	0.00%
Total Expenditures	<u>258,513,051</u>	<u>261,231,430</u>	<u>263,981,124</u>	<u>266,762,519</u>	<u>1.06%</u>
Deficiency of revenues under expenditures	<u>(11,606,901)</u>	<u>(10,087,553)</u>	<u>(8,514,767)</u>	<u>(6,887,232)</u>	
Fund Balance - July 1	<u>60,016,373</u>	<u>48,409,472</u>	<u>38,321,919</u>	<u>29,807,152</u>	
Fund Balance - June 30	<u>\$ 48,409,472</u>	<u>\$ 38,321,919</u>	<u>\$ 29,807,152</u>	<u>\$ 22,919,920</u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 104,653	\$ 104,653	\$ 104,653	\$ 104,653	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	682,276	682,276	682,276	682,276	
Programs	27,814,769	27,814,769	27,814,769	27,814,769	
Programs reported in the schools	1,331,813	1,331,813	1,331,813	1,331,813	
Employee benefit obligations	11,475,961	11,475,961	11,475,961	11,475,961	
Unassigned	<u>0</u>	<u>(10,087,553)</u>	<u>(18,602,320)</u>	<u>(25,489,552)</u>	
Total Fund Balance	<u>\$ 48,409,472</u>	<u>\$ 38,321,919</u>	<u>\$ 29,807,152</u>	<u>\$ 22,919,920</u>	

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

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

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Revenue Sources

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
REVENUES					
Local Sources					
Property tax	\$ 99,904,251	\$ 108,892,192	\$ 114,858,350	\$ 119,867,122	\$ 127,301,730
Interest on investments	1,523,798	3,064,115	2,243,076	952,000	952,000
Other local revenue	10,848,622	10,462,200	12,395,710	9,824,774	11,495,512
Total Local Sources	112,276,671	122,418,507	129,497,136	130,643,896	139,749,242
State Sources					
Regular Basic School Programs:					
Regular School Program K	1,454,804	1,201,318	1,166,272	1,156,113	1,169,882
Regular School Program 1-12	33,225,964	27,766,181	25,140,392	29,254,559	17,713,964
Foreign Exchange Students	52,976	47,530	28,256	0	0
Professional Staff Costs	7,810,507	7,983,095	8,264,775	8,308,011	8,526,789
Restricted Basic School Program					
Special Education - Regular Program	10,424,188	10,374,713	10,777,637	10,972,016	11,452,996
Special Education - Self Contained	2,821,377	2,985,922	2,934,974	2,898,814	2,774,822
Special Education - Preschool	846,888	873,364	913,799	986,863	809,592
Ext. Year Program - Sev. Handicapped	50,854	47,923	53,839	173,630	173,496
Special Education - State Programs	225,254	225,969	235,125	242,701	239,204
Career and Technical Education (CTE)	3,415,310	3,135,082	3,095,879	4,213,301	4,509,210
Class Size Reduction	4,900,349	5,065,701	4,932,969	4,593,508	4,851,800
School Lunch - Charter Schools	21,126	56,491	41,828	62,126	62,126
Other State sources of revenue					
Flexible Allocation	283,557	2,587,579	268,759	8,584	8,584
Pupil Transportation to and from	2,883,446	3,444,598	3,103,425	3,239,690	3,574,859
Adv. Placement & IB (Accel. Learner)	118,626	130,572	138,806	215,064	126,665
Gifted and Talented (Accel. Learner)	110,427	112,198	117,998	111,164	113,623
At Risk programs	2,393,984	3,221,688	4,263,535	3,921,999	4,415,789
Youth In Custody	636,339	600,486	609,706	629,356	682,477
Adult Education	1,656,090	1,888,996	1,843,203	2,220,124	2,200,476
Concurrent Enrollment (Accel. Learner)	70,411	38,221	26,822	286,463	154,046
School LAND Trust	2,335,535	2,586,558	2,691,039	3,089,772	2,865,641
Teacher & Student Success	0	0	2,930,845	4,080,273	4,337,069
Reading Achievement	454,314	437,669	421,871	415,665	418,958
School Nurses	33,533	32,594	33,068	30,941	30,941
Beverley Taylor Sorenson Arts Grant	887,602	941,033	1,029,133	970,074	970,074
Critical Languages	74,504	131,107	158,272	151,567	78,615
Educator Salary Adjustment	7,575,734	7,427,366	7,543,384	7,486,182	7,655,075
Library Media	29,887	25,291	44,354	30,892	27,760
USTAR	378,700	363,550	341,860	51,990	0
Digital Teaching and Learning	403,446	592,009	796,053	673,668	673,668
Teachers' Supplies	213,902	226,026	223,854	216,653	215,719
Extended Day Kindergarten	404,594	387,780	382,304	871,946	644,175
Staff Development	2,200	6,875	15,661	0	0
UPASS (Utah Performance Assessment System for Students)	109	0	0	0	0
Charter School Local Replacement	1,648,080	1,581,559	1,720,669	1,747,828	1,855,587
Charter School Administration	75,600	70,700	80,000	70,000	79,554
Driver Education	227,380	310,346	202,750	124,069	248,138
Other State revenue	864,193	1,440,036	1,755,621	1,709,795	923,201
Total State Revenues	89,314,800	89,073,224	88,328,737	95,496,113	84,584,575
Federal Sources					
Restricted - direct	116,222	167,700	114,895	235,972	126,511
Every Student Succeeds Act (ESSA)	8,405,218	7,295,089	7,191,567	8,006,244	7,646,188
Programs for the Disabled	5,154,865	5,041,753	5,030,226	5,061,100	5,041,100
Career and Technical Education (CTE)	382,752	441,775	435,464	449,814	449,814
Dept. of Health - Medicaid	1,886,461	1,472,994	785,972	1,276,250	1,276,250
Other restricted - through State	2,205,897	2,029,291	2,172,590	18,664,521	8,032,470
Total Federal Revenues	18,151,415	16,448,602	15,730,714	33,693,901	22,572,333
Total Revenue	\$ 219,742,886	\$ 227,940,333	\$ 233,556,587	\$ 259,833,910	\$ 246,906,150

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 84,581,897	\$ 85,138,035	\$ 88,307,238	\$ 98,286,169	\$ 97,996,531
Salaries - substitute teachers	1,093,210	1,025,419	812,241	1,112,018	1,108,287
Salaries - teacher aides	6,182,390	5,941,354	7,219,489	10,113,234	5,888,393
Salaries - other	447,297	84,566	89,807	139,582	139,966
Total salaries	92,304,794	92,189,374	96,428,775	109,651,003	105,133,177
Employee benefits	35,128,885	35,370,074	35,790,393	40,404,476	40,459,708
Purchased services	1,789,972	1,845,175	1,130,806	1,984,603	1,783,641
Supplies and materials	5,791,874	6,150,733	6,177,836	14,780,643	9,248,349
Textbooks	1,093,824	537,504	502,351	115,000	115,000
Total supplies and materials	6,885,698	6,688,237	6,680,187	14,895,643	9,363,349
Property (instructional equipment)	695,929	805,756	867,188	1,868,300	1,769,255
Total Expenditures - Instruction	136,805,278	136,898,616	140,897,349	168,804,025	158,509,130
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - social work services	0	21,378	367,328	396,747	397,075
Salaries - guidance	4,382,756	4,878,981	5,476,991	6,074,328	6,067,263
Salaries - health services	416,056	453,343	409,818	587,525	535,383
Salaries - secretarial & clerical	197,051	187,343	196,294	224,533	238,896
Salaries - other	341,918	348,864	317,102	499,338	521,947
Total salaries	5,337,781	5,889,909	6,767,533	7,782,471	7,760,564
Employee benefits	2,192,777	2,419,775	2,749,244	3,153,624	3,205,319
Purchased services	81,779	60,458	73,807	182,305	118,305
Supplies and materials	24,046	69,553	58,270	172,479	177,636
Total Expenditures - Support Services/ Counseling & Child Accounting	7,636,383	8,439,695	9,648,854	11,290,879	11,261,824
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,508,110	2,762,276	2,944,431	3,330,985	3,364,625
Salaries - media personnel	2,494,052	2,561,300	2,704,400	2,888,189	2,871,287
Salaries - secretarial & clerical	980,064	1,012,565	1,031,853	1,164,378	1,179,914
Salaries - media aides	45,737	39,703	52,174	52,714	57,594
Salaries - other	4,477,911	4,658,416	5,258,065	6,703,893	5,906,288
Total salaries	10,505,874	11,034,260	11,990,923	14,140,159	13,379,708
Employee benefits	4,356,755	4,604,816	4,972,309	5,735,330	5,543,922
Purchased services	686,860	991,336	705,196	1,424,877	1,145,250
Supplies and materials (except as below)	407,321	331,327	548,389	1,327,693	696,177
Library books	126,742	123,114	133,957	167,411	114,231
Periodicals	18,069	15,471	14,443	20,501	19,859
Audio visual materials	13,648	12,862	6,031	21,094	20,812
Equipment	0	0	44,376	0	0
Other Objects	0	0	18,651	57,867	57,867
Total Expenditures - Support Services/ Media Services & Educational Supervision	\$ 16,115,269	\$ 17,113,186	\$ 18,434,275	\$ 22,894,932	\$ 20,977,826

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administration	\$ 446,041	\$ 462,741	\$ 482,602	\$ 446,799	\$ 447,132
Salaries - secretarial & clerical	106,509	113,542	123,418	153,314	153,314
Salaries - other	24,000	0	0	30,374	30,374
Total salaries	576,550	576,283	606,020	630,487	630,820
Employee benefits	261,450	257,438	315,060	308,235	286,532
Purchased services	108,959	130,307	184,715	238,454	157,954
Supplies and materials	59,604	89,541	29,976	89,800	89,800
Other objects	0	(12,074)	(11,796)	225,159	(5,143)
Total Expenditures - Support Services/ General District Administration	1,006,563	1,041,495	1,123,975	1,492,135	1,159,963
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	7,372,191	7,368,097	8,077,918	8,606,397	8,786,995
Salaries - secretarial & clerical	2,422,707	2,605,465	2,638,840	2,945,191	2,921,612
Total salaries	9,794,898	9,973,562	10,716,758	11,551,588	11,708,607
Employee benefits	4,370,639	4,506,564	4,785,279	5,093,676	5,244,504
Purchased services	460,627	624,767	600,815	570,088	569,911
Supplies and materials	417,961	384,416	316,596	436,805	446,982
Total Expenditures - Support Services/ General School Administration	15,044,125	15,489,309	16,419,448	17,652,157	17,970,004
Support Services/Central Services - Function 2500					
Salaries	3,644,448	3,814,568	4,094,913	4,382,446	4,484,953
Employee benefits	1,718,954	1,846,100	1,898,912	2,027,853	2,101,410
Purchased services	171,601	115,412	130,223	286,369	252,918
Supplies and materials	369,193	472,067	523,985	620,746	518,625
Total Expenditures - Support Services/ Central Services	5,904,196	6,248,147	6,648,033	7,317,414	7,357,906
Operation & Maintenance of School Buildings - Function 2600					
Salaries	6,484,550	6,864,235	7,271,310	7,749,265	7,539,070
Employee benefits	3,465,334	3,607,976	3,723,122	3,891,495	3,862,505
Purchased services	5,625,214	3,251,724	3,559,491	3,650,030	3,651,236
Supplies and materials	6,798,226	6,890,341	7,035,735	8,151,947	9,156,108
Equipment	150,976	98,179	196,697	105,000	105,000
Total Expenditures - Operation & Maintenance of School Buildings	\$ 22,524,300	\$ 20,712,455	\$ 21,786,355	\$ 23,547,737	\$ 24,313,919

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 71,757	\$ 75,470	\$ 76,439	\$ 77,226	\$ 80,665
Salaries - supervisors	110,859	113,975	118,336	118,336	118,336
Salaries - bus drivers	2,385,184	2,250,374	2,230,028	2,366,729	2,464,851
Salaries - mechanics	258,454	313,539	331,650	328,651	384,801
Total salaries	<u>2,826,254</u>	<u>2,753,358</u>	<u>2,756,453</u>	<u>2,890,942</u>	<u>3,048,653</u>
Employee benefits	1,325,257	1,342,716	1,380,542	1,467,568	1,497,354
Purchased services	616,993	626,121	578,802	696,200	696,200
Supplies and materials	537,950	512,960	383,838	481,300	481,300
Equipment	644,350	1,059,710	677,700	933,723	700,000
Total Expenditures - Support Services/ Student Transportation Services	<u>5,950,804</u>	<u>6,294,865</u>	<u>5,777,335</u>	<u>6,469,733</u>	<u>6,423,507</u>
Child Nutrition Services - Function 3100					
Salaries	60,270	61,229	47,506	46,803	47,271
Employee benefits	29,125	28,932	26,907	28,439	29,186
Purchased services	0	181,742	130,088	186,806	186,806
Supplies and materials	37,339	31,415	27,273	44,045	44,723
Equipment	235	0	0	0	0
Other objects	0	11,655	11,796	7,036	5,143
Total Expenditures - Child Nutrition Services	<u>126,969</u>	<u>314,973</u>	<u>243,570</u>	<u>313,129</u>	<u>313,129</u>
Community Services and Building Rentals - Function 3300 *					
Salaries	6,167,186	6,580,943	6,444,671	6,964,174	6,705,430
Employee benefits	1,942,713	2,058,642	2,004,891	2,359,296	2,458,228
Purchased services	414,046	385,538	235,506	294,956	421,256
Supplies and materials	361,243	450,187	292,140	647,850	640,929
Total Expenditures - Community Services and Building Rentals	<u>\$ 8,885,188</u>	<u>\$ 9,476,619</u>	<u>\$ 8,977,208</u>	<u>\$ 10,266,276</u>	<u>\$ 10,225,843</u>
TOTAL EXPENDITURES	<u><u>\$ 219,999,075</u></u>	<u><u>\$ 222,029,360</u></u>	<u><u>\$ 229,956,402</u></u>	<u><u>\$ 270,048,417</u></u>	<u><u>\$ 258,513,051</u></u>



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2021-22 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	\$ 23,624,355	\$ 0	\$ 0	\$ 23,624,355	\$ 0
Interest on investments	225,600	37,600	60,000	0	128,000
Sale of food	1,409,555	1,409,555	0	0	0
Other local revenue	6,731,600	436,600	4,440,000	0	1,855,000
State of Utah	2,319,524	2,319,524	0	0	0
Federal government	9,538,584	9,538,584	0	0	0
Total Revenues	<u>43,849,218</u>	<u>13,741,863</u>	<u>4,500,000</u>	<u>23,624,355</u>	<u>1,983,000</u>
Expenditures:					
Instruction	4,500,000	0	4,500,000	0	0
Child nutrition services	13,415,048	13,415,048	0	0	0
Community services and building rentals	25,607,355	0	0	23,624,355	1,983,000
Total Expenditures:	<u>43,522,403</u>	<u>13,415,048</u>	<u>4,500,000</u>	<u>23,624,355</u>	<u>1,983,000</u>
Deficiency of revenues under expenditures	326,815	326,815	0	0	0
Other financing sources:					
Sale of capital assets	<u>5,000</u>	<u>5,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	331,815	331,815	0	0	0
Fund Balance - July 1	<u>6,700,741</u>	<u>750,000</u>	<u>2,988,232</u>	<u>0</u>	<u>2,962,509</u>
Fund Balance - June 30	<u>\$ 7,032,556</u>	<u>\$ 1,081,815</u>	<u>\$ 2,988,232</u>	<u>\$ 0</u>	<u>\$ 2,962,509</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 750,000	\$ 750,000	\$ 0	0	0
Prepaid expenditures	10,699	0	0	0	10,699
Restricted:					
Child nutrition services	331,815	331,815	0	0	0
Salt Lake Education Foundation	2,951,810	0	0	0	2,951,810
Assigned:					
Students	2,988,232	0	2,988,232	0	0
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 7,032,556</u>	<u>\$ 1,081,815</u>	<u>\$ 2,988,232</u>	<u>\$ 0</u>	<u>\$ 2,962,509</u>

* The 2021-22 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2021-22 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	\$ 23,624,355	\$ 0	\$ 0	\$ 23,624,355	\$ 0
Interest on investments	225,600	37,600	60,000	0	128,000
Sale of food	1,409,555	1,409,555	0	0	0
Other local revenue	6,731,600	436,600	4,440,000	0	1,855,000
State of Utah	2,319,524	2,319,524	0	0	0
Federal government	9,538,584	9,538,584	0	0	0
Total Revenues	43,849,218	13,741,863	4,500,000	23,624,355	1,983,000
Expenditures:					
Salaries	4,331,421	3,725,421	318,000	0	288,000
Employee benefits	2,116,004	1,908,524	100,774	0	106,706
Contract services - professional and educational	1,140,000	506,500	178,500	0	455,000
Field trips, insurance, phone, & travel	451,709	23,509	97,700	0	330,500
Cost of food sold	5,254,701	5,254,701	0	0	0
Supplies, textbooks, & utilities	5,059,647	638,000	3,783,026	0	638,621
Equipment	372,000	201,000	21,000	0	150,000
Indirect costs, interest, & other costs	3,744,022	1,157,393	1,000	2,571,456	14,173
Tax increment paid to other entity	21,052,899	0	0	21,052,899	0
Total Expenditures:	43,522,403	13,415,048	4,500,000	23,624,355	1,983,000
Deficiency of revenues under expenditures	326,815	326,815	0	0	0
Other financing sources:					
Sale of capital assets	5,000	5,000	0	0	0
Net change in fund balances	331,815	331,815	0	0	0
Fund Balance - July 1	6,700,741	750,000	2,988,232	0	2,962,509
Fund Balance - June 30	\$ 7,032,556	\$ 1,081,815	\$ 2,988,232	\$ 0	\$ 2,962,509
Fund Balance					
Nonspendable:					
Inventories	\$ 750,000	\$ 750,000	\$ 0	0	0
Prepaid expenditures	10,699	0	0	0	10,699
Restricted:					
Child nutrition services	331,815	331,815	0	0	0
Salt Lake Education Foundation	2,951,810	0	0	0	2,951,810
Assigned:					
Students	2,988,232	0	2,988,232	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 7,032,556	\$ 1,081,815	\$ 2,988,232	\$ 0	\$ 2,962,509

* The 2021-22 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Interest on investments	\$ 29,681	\$ 37,649	\$ 23,882	\$ 25,000	\$ 37,600
Sale of food	1,309,015	1,416,188	1,375,051	35,000	1,409,555
Other local revenue	141,251	383,533	353,929	70,600	436,600
State of Utah	1,842,866	2,011,075	1,889,312	1,889,811	2,319,524
Federal government	9,263,101	9,334,122	8,651,195	7,184,465	9,538,584
Total Revenues	12,585,914	13,182,567	12,293,369	9,204,876	13,741,863
Expenditures:					
Salaries	3,364,708	3,477,268	3,598,866	2,834,828	3,725,421
Employee benefits	1,536,835	1,658,060	1,749,769	1,701,253	1,908,524
Cost of food sold	5,404,067	5,431,385	5,232,214	3,786,761	5,254,701
Supplies and materials	690,063	699,206	602,968	597,369	638,000
Contracted services	812,865	506,751	467,756	508,500	506,500
Indirect costs, interest, & other costs	1,181,056	537,484	895,607	923,448	1,157,393
Equipment & equipment maintenance	189,881	813,978	244,596	122,600	201,000
Other expenses	18,922	17,978	20,037	12,934	23,509
Total Expenditures	13,198,397	13,142,110	12,811,813	10,487,693	13,415,048
Excess (deficiency) of revenues over (under) expenditures	(612,483)	40,457	(518,444)	(1,282,817)	326,815
Other financing sources:					
Sale of capital assets	13,425	16,614	41,483	5,000	5,000
Net change in fund balances	(599,058)	57,071	(476,961)	(1,277,817)	331,815
Fund Balance - July 1	3,046,765	2,447,707	2,504,778	2,027,817	750,000
Fund Balance - June 30	\$ 2,447,707	\$ 2,504,778	\$ 2,027,817	\$ 750,000	\$ 1,081,815
Fund Balance					
Nonspendable:					
Inventories	\$ 793,864	\$ 869,043	\$ 1,120,996	\$ 750,000	\$ 750,000
Prepaid expenditures	9,880	978	0	0	0
Restricted:					
Child nutrition services	1,643,963	1,634,757	906,821	0	331,815
Total Fund Balance	\$ 2,447,707	\$ 2,504,778	\$ 2,027,817	\$ 750,000	\$ 1,081,815

SALT LAKE CITY SCHOOL DISTRICT
Child Nutrition Fund Budget Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 37,600	\$ 37,600	\$ 37,600	\$ 37,600	0.00%
Sale of food	1,409,555	1,409,555	1,409,555	1,409,555	0.00%
Other local revenue	436,600	436,600	436,600	436,600	0.00%
State of Utah	2,319,524	2,365,914	2,413,232	2,461,497	2.00%
Federal government	9,538,584	9,729,356	9,923,943	10,122,422	2.00%
Total Revenues	13,741,863	13,979,025	14,220,930	14,467,674	1.73%
Expenditures:					
Salaries	3,725,421	3,762,675	3,800,302	3,838,305	1.00%
Employee benefits	1,908,524	1,937,152	1,966,209	1,995,702	1.50%
Cost of food sold	5,254,701	5,412,342	5,574,712	5,741,953	3.00%
Supplies and materials	638,000	641,190	644,396	647,618	0.50%
Contracted services	506,500	509,033	511,578	514,136	0.50%
Indirect costs, interest, & other costs	1,157,393	1,157,393	1,157,393	1,157,393	0.00%
Equipment & equipment maintenance	201,000	201,000	201,000	201,000	0.00%
Other expenses	23,509	23,509	23,509	23,509	0.00%
Total Expenditures	13,415,048	13,644,294	13,879,099	14,119,616	1.72%
Excess (deficiency) of revenues over (under) expenditures	326,815	334,731	341,831	348,058	
Other financing sources:					
Sale of capital assets	5,000	5,000	5,000	5,000	
Net change in fund balance	331,815	339,731	346,831	353,058	
Fund Balance - July 1	750,000	1,081,815	1,421,546	1,768,377	
Fund Balance - June 30	\$ 1,081,815	\$ 1,421,546	\$ 1,768,377	\$ 2,121,435	
Fund Balance					
Non-spendable:					
Inventories	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	
Prepaid expenditures	0	0	0	0	
Restricted:					
Child nutrition services	331,815	671,546	1,018,377	1,371,435	
Total Fund Balance	\$ 1,081,815	\$ 1,421,546	\$ 1,768,377	\$ 2,121,435	

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

SALT LAKE CITY SCHOOL DISTRICT

Student Activity Fund Budget*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***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.**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Interest on investments	\$ 53,258	\$ 78,747	\$ 58,635	\$ 60,000	\$ 60,000
Other local revenue	3,997,216	4,089,320	3,132,537	4,190,000	4,440,000
State of Utah	1,500	0	0	0	0
Total Revenues	<u>4,051,974</u>	<u>4,168,067</u>	<u>3,191,172</u>	<u>4,250,000</u>	<u>4,500,000</u>
Expenditures:					
Salaries	373,618	320,821	232,092	313,000	318,000
Employee benefits	71,106	55,085	46,941	99,191	100,774
Field trips, insurance, phone, & travel	85,671	95,484	69,017	72,200	97,700
Supplies and materials	3,358,565	3,463,217	2,837,177	3,565,609	3,783,026
Contracted services	128,466	137,408	120,622	178,000	178,500
Memberships & dues	235	675	64	1,000	1,000
Equipment	1,457	14,104	27,202	21,000	21,000
Total Expenditures	<u>4,019,118</u>	<u>4,086,794</u>	<u>3,333,115</u>	<u>4,250,000</u>	<u>4,500,000</u>
Net change in fund balances	32,856	81,273	(141,943)	0	0
Fund Balance - July 1	<u>3,016,046</u>	<u>3,048,902</u>	<u>3,130,175</u>	<u>2,988,232</u>	<u>2,988,232</u>
Fund Balance - June 30	<u>\$ 3,048,902</u>	<u>\$ 3,130,175</u>	<u>\$ 2,988,232</u>	<u>\$ 2,988,232</u>	<u>\$ 2,988,232</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	1,790	0	0	0	0
Assigned:					
Students	<u>3,047,112</u>	<u>3,130,175</u>	<u>2,988,232</u>	<u>2,988,232</u>	<u>2,988,232</u>
Total Fund Balances	<u>\$ 3,048,902</u>	<u>\$ 3,130,175</u>	<u>\$ 2,988,232</u>	<u>\$ 2,988,232</u>	<u>\$ 2,988,232</u>

SALT LAKE CITY SCHOOL DISTRICT
Student Activity Fund Budget Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	0.00%
Other local revenue	4,440,000	4,440,000	4,440,000	4,440,000	0.00%
Total Revenues	4,500,000	4,500,000	4,500,000	4,500,000	0.00%
Expenditures:					
Salaries	318,000	321,180	324,392	327,636	1.00%
Employee benefits	100,774	102,286	103,820	105,377	1.50%
Field trips, insurance, phone, & travel	97,700	98,189	98,680	99,173	0.50%
Supplies and materials	3,783,026	3,801,941	3,820,951	3,840,056	0.50%
Contracted services	178,500	179,393	180,290	178,500	0.50%
Memberships & dues	1,000	1,000	1,000	1,000	0.00%
Equipment & equipment maintenance	21,000	21,000	21,000	21,000	0.00%
Total Expenditures	4,500,000	4,524,989	4,550,133	4,572,742	0.54%
Net Change in fund balance	0	(24,989)	(50,133)	(72,742)	
Fund Balance - July 1	2,988,232	2,988,232	2,963,243	2,913,110	
Fund Balance - June 30	\$ 2,988,232	\$ 2,963,243	\$ 2,913,110	\$ 2,840,368	
Fund Balance					
Non-spendable:					
Prepaid expenditures	0	0	0	0	
Assigned:					
Students	2,988,232	2,963,243	2,913,110	2,840,368	
Total Fund Balance	\$ 2,988,232	\$ 2,963,243	\$ 2,913,110	\$ 2,840,368	

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 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property tax	\$ 15,682,244	\$ 16,711,229	\$ 21,201,345	\$ 23,624,355	\$ 23,624,355
Total Revenues	<u>15,682,244</u>	<u>16,711,229</u>	<u>21,201,345</u>	<u>23,624,355</u>	<u>23,624,355</u>
Expenditures:					
Charter School Local Replacement *	2,506,817	2,002,163	3,081,125	2,571,456	2,571,456
Tax increment paid to other entity	<u>13,175,427</u>	<u>14,709,066</u>	<u>18,120,220</u>	<u>21,052,899</u>	<u>21,052,899</u>
Total Expenditures	<u>15,682,244</u>	<u>16,711,229</u>	<u>21,201,345</u>	<u>23,624,355</u>	<u>23,624,355</u>
Net change in fund balances	0	0	0	0	0
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	0	0	0	0	0
Restricted:					
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

SALT LAKE CITY SCHOOL DISTRICT
Pass-Through Taxes Fund Budget Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	Projected Growth Rate
Revenues:					
Property tax	\$ 23,624,355	\$ 23,624,355	\$ 23,624,355	\$ 23,624,355	0.00%
Total Revenues	<u>23,624,355</u>	<u>23,624,355</u>	<u>23,624,355</u>	<u>23,624,355</u>	<u>0.00%</u>
Expenditures:					
Charter School Local Replacement	2,571,456	2,571,456	2,571,456	2,571,456	0.00%
Tax increment paid to other entity	<u>21,052,899</u>	<u>21,052,899</u>	<u>21,052,899</u>	<u>21,052,899</u>	<u>0.00%</u>
Total Expenditures	<u>23,624,355</u>	<u>23,624,355</u>	<u>23,624,355</u>	<u>23,624,355</u>	<u>0.00%</u>
Net Change in fund balance	0	0	0	0	
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	
Prepaid expenditures	0	0	0	0	
Restricted:					
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

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

SALT LAKE CITY SCHOOL DISTRICT

Salt Lake Education Foundation

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Interest on investments	\$ 168,214	\$ 125,074	\$ 120,992	\$ 128,000	\$ 128,000
Local contributions	1,981,349	1,369,211	1,403,152	1,730,000	1,855,000
State of Utah	587	0	0	0	
Total Revenues	2,150,150	1,494,285	1,524,144	1,858,000	1,983,000
Expenditures:					
Salaries	50,717	163,970	239,556	288,000	288,000
Employee benefits	7,390	50,103	89,461	106,000	106,706
Contracted services	2,752,920	226,385	315,753	380,000	455,000
Field trips, insurance, phone, & travel	29,866	24,199	10,044	45,500	55,500
Scholarships	144,395	31,878	39,048	200,000	275,000
Supplies and materials	565,749	530,776	620,690	669,327	638,621
Equipment	12,004	27,935	59,500	155,000	150,000
Other expenses	2,110	1,650	0	14,173	14,173
Total Expenditures	3,565,151	1,056,896	1,374,052	1,858,000	1,983,000
Net change in fund balances	(1,415,001)	437,389	150,092	0	0
Fund Balance - July 1	3,790,029	2,375,028	2,812,417	2,962,509	2,962,509
Fund Balance - June 30	\$ 2,375,028	\$ 2,812,417	\$ 2,962,509	\$ 2,962,509	\$ 2,962,509
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 21,455	\$ 0	\$ 10,699	\$ 10,699	\$ 10,699
Restricted:					
Salt Lake Education Foundation	2,353,573	2,812,417	2,951,810	2,951,810	2,951,810
Total Fund Balances	\$ 2,375,028	\$ 2,812,417	\$ 2,962,509	\$ 2,962,509	\$ 2,962,509

SALT LAKE CITY SCHOOL DISTRICT
Salt Lake Education Foundation Budget Projected
Fiscal Years 2021-22 Through 2024-25
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	Projected Growth Rate
Revenues:					
Interest on investments	\$ 128,000	\$ 128,000	\$ 128,000	\$ 128,000	0.00%
Local contributions	<u>1,855,000</u>	<u>1,855,000</u>	<u>1,855,000</u>	<u>1,855,000</u>	0.00%
Total Revenues	<u><u>1,983,000</u></u>	<u><u>1,983,000</u></u>	<u><u>1,983,000</u></u>	<u><u>1,983,000</u></u>	0.00%
Expenditures:					
Salaries	288,000	290,880	293,789	296,727	1.00%
Employee benefits	106,706	108,307	109,932	111,581	1.50%
Contracted services	455,000	457,275	459,561	461,859	0.50%
Field trips, insurance, phone, & travel	55,500	55,500	55,500	55,500	0.00%
Scholarships	275,000	275,000	275,000	275,000	0.00%
Supplies and materials	638,621	641,814	645,023	648,248	0.50%
Equipment	150,000	150,000	150,000	150,000	0.00%
Other expenses	<u>14,173</u>	<u>14,173</u>	<u>14,173</u>	<u>14,173</u>	0.00%
Total Expenditures	<u><u>1,983,000</u></u>	<u><u>1,992,949</u></u>	<u><u>2,002,978</u></u>	<u><u>2,013,088</u></u>	3.50%
Net change in fund balances	0	(9,949)	(19,978)	(30,088)	
Fund Balance - July 1	<u>2,962,509</u>	<u>2,962,509</u>	<u>2,952,560</u>	<u>2,932,582</u>	
Fund Balance - June 30	<u><u>\$ 2,962,509</u></u>	<u><u>\$ 2,952,560</u></u>	<u><u>\$ 2,932,582</u></u>	<u><u>\$ 2,902,494</u></u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 10,699	\$ 10,699	\$ 10,699	\$ 10,699	
Restricted:					
Salt Lake Education Foundation	<u>2,951,810</u>	<u>2,941,861</u>	<u>2,921,883</u>	<u>2,891,795</u>	
Total Fund Balances	<u><u>\$ 2,962,509</u></u>	<u><u>\$ 2,952,560</u></u>	<u><u>\$ 2,932,582</u></u>	<u><u>\$ 2,902,494</u></u>	

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



SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - Capital Projects & Debt Service Funds

Fiscal Year 2021-22 Budget

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 26,221,974	\$ 22,015,720	\$ 4,206,254
Interest on investments	438,775	434,275	4,500
Other local revenue	146,858	146,858	0
Total Revenues	<u>26,807,607</u>	<u>22,596,853</u>	<u>4,210,754</u>
Expenditures:			
Salaries	2,880,967	2,880,967	0
Employee benefits	1,444,076	1,444,076	0
Contracted services	16,300,353	16,300,353	0
Supplies and materials	1,989,040	1,989,040	0
Travel and conferences	30,595	30,595	0
Equipment & property acquisition	801,945	801,945	0
Redemption of bond principal	3,990,000	0	3,990,000
Interest on bonds	626,300	72,500	553,800
Paying agent fees	6,200	5,200	1,000
Total Expenditures	<u>28,069,476</u>	<u>23,524,676</u>	<u>4,544,800</u>
Deficiency of revenues under expenditures	<u>(1,261,869)</u>	<u>(927,823)</u>	<u>(334,046)</u>
Other Financing Sources (Uses):			
Sale of real property	73,000	73,000	0
Net change in fund balances	(1,188,869)	(854,823)	(334,046)
Fund Balance - July 1	<u>64,141,016</u>	<u>60,131,457</u>	<u>4,009,559</u>
Fund Balance - June 30	<u>\$ 62,952,147</u>	<u>\$ 59,276,634</u>	<u>\$ 3,675,513</u>
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 0	\$ 0	\$ 0
Restricted:			
Bond payments	8,775,429	8,775,429	0
Capital projects	50,501,205	50,501,205	0
Debt service	3,675,513	0	3,675,513
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 62,952,147</u>	<u>\$ 59,276,634</u>	<u>\$ 3,675,513</u>

* The 2021-22 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)



Major Capital Projects and Effect on Operations

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

Capital Projects Fund

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

Following the Capital Projects Fund budget is a Project Budget Report that lists, by school/facility, the smaller projects scheduled for the 2021-22 fiscal year. All projects and amounts reflected in the 2021-22 budget year are scheduled for completion during the 2021-22 fiscal year. Also included is a schedule showing the annual amounts necessary to fund the five-year capital plan at each school or facility.

Effect on Operations

During the last 20 years, the District undertook a district-wide capital program to complete major remodels or replace most schools. Because of this massive undertaking, the District's schools as a whole are some of the most up-to-date in the state. Most capital expenditures are to keep facilities well maintained to protect the taxpayer investment, provide a safe educational and working environment, and to improve the quality of education programs. A review of the five-year capital plan shows roof, carpeting, and painting projects; fire alarm remote access, 5 year fire riser inspections, and replacing security system main controls; HVAC upgrades and maintenance; asphalt repairs and restriping, and preventive maintenance for protecting surfacing under playground structures. For 2021-22, site improvements of just over \$4.0 million dollars are planned, building improvements of over \$5.4 million dollars are planned, including installing a canopy over the buses and fuel tanks at the Transportation facility and replacing the chillers in the main buildings at East and West High Schools.

The district will spend nearly \$4.3 million dollars in facilities staff salary and benefits for building repairs and upgrades. These upgrades, with a few exceptions, such as HVAC control upgrades, generally keep the site and building in good operating condition and improve the instructional environment, but do not provide significant operating and energy saving efficiencies. The increases in facility maintenance costs for the larger buildings will be offset by lower utility costs from more efficient HVAC equipment. Classroom expenditures on a per pupil basis will remain unaffected as these costs will change based on student enrollment, not building size.

SALT LAKE CITY SCHOOL DISTRICT

Capital Projects Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property tax	\$ 28,623,277	\$ 29,500,699	\$ 28,679,276	\$ 22,015,720	\$ 22,015,720
Interest on investments	753,529	1,322,916	948,390	434,275	434,275
Other local revenue	2,775,980	176,678	256,650	146,858	146,858
Federal government	396,746	379,745	364,935	0	0
Total Revenues	32,549,532	31,380,038	30,249,251	22,596,853	22,596,853
Expenditures:					
Salaries	2,417,864	2,434,516	2,598,731	2,774,877	2,880,967
Employee benefits	1,212,086	1,194,647	1,263,852	1,388,377	1,444,076
Contracted service	17,683,649	36,144,012	12,688,323	12,175,688	16,300,353
Supplies and materials	192,013	315,943	377,511	1,941,369	1,989,040
Travel and conference	17,895	13,478	28,521	30,595	30,595
Equipment	641,985	143,859	1,192,839	804,110	801,945
Interest on bonds	72,501	71,406	70,312	72,500	72,500
Bond paying agent fees	5,200	5,200	5,200	5,200	5,200
Total Expenditures	22,243,193	40,323,061	18,225,289	19,192,716	23,524,676
Excess (deficiency) of revenues over (under) expenditures	10,306,339	(8,943,023)	12,023,962	3,404,137	(927,823)
Other Financing Source:					
Sale of real property & other	76,920	70,997	69,479	73,000	73,000
Net change in fund balances	10,383,259	(8,872,026)	12,093,441	3,477,137	(854,823)
Fund balance - July 1	43,049,646	53,432,905	44,560,879	56,654,320	60,131,457
Fund balance - June 30	\$ 53,432,905	\$ 44,560,879	\$ 56,654,320	\$ 60,131,457	\$ 59,276,634
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 49,816	\$ 180,087	\$ 0	\$ 0	\$ 0
Restricted:					
Bond payments	5,816,866	6,579,779	7,296,699	8,036,064	8,775,429
Capital projects	47,566,223	37,801,013	49,357,621	52,095,393	50,501,205
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 53,432,905	\$ 44,560,879	\$ 56,654,320	\$ 60,131,457	\$ 59,276,634

* The 2021-22 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53G-7, pages 29-31, and Budget Development and Administration Policies, page 31)

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund Projected
Fiscal Years 2021-22 Through 2025-26
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues:					
Property tax	\$ 22,015,720	\$ 22,015,720	\$ 24,315,720	\$ 24,315,720	\$ 25,915,720
Interest on investments	434,275	434,275	434,275	374,275	309,275
Other local revenue	146,858	146,858	146,858	229,215	0
Total Revenues	22,596,853	22,596,853	24,896,853	24,919,210	26,224,995
Expenditures:					
Salaries	2,880,967	2,905,498	2,947,117	2,988,499	3,030,707
Employee benefits	1,444,076	1,475,453	1,511,664	1,550,399	1,577,567
Contracted service - ongoing	9,658,353	9,608,872	9,557,924	9,534,800	7,690,100
Contracted service - construction	6,642,000	13,468,000	0	0	0
Construction materials	1,989,040	2,018,191	2,018,191	2,018,191	2,018,191
Travel and conferences	30,595	30,595	30,595	30,595	30,595
Equipment	801,945	801,945	801,945	801,945	801,945
Interest on bonds	72,500	72,500	72,500	61,531	33,781
Redemption of bond principal	0	0	5,000,000	0	0
Paying agent fees	5,200	5,200	5,200	4,950	2,350
Total Expenditures	23,524,676	30,386,254	21,945,136	16,990,910	15,185,236
Excess (deficiency) of revenues over (under) expenditures	\$ (927,823)	\$ (7,789,401)	\$ 2,951,717	\$ 7,928,300	\$ 11,039,759
Other financing sources (uses)					
Sale of real property	73,000	73,000	73,000	73,000	73,000
Net change in fund balances	(854,823)	(7,716,401)	3,024,717	8,001,300	11,112,759
Fund Balance - July 1	60,131,457	59,276,634	51,560,233	54,584,950	62,586,250
Fund Balance - June 30	\$ 59,276,634	\$ 51,560,233	\$ 54,584,950	\$ 62,586,250	\$ 73,699,009
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Bond payments	8,775,429	9,514,794	5,254,159	6,027,100	6,205,042
Capital projects	50,501,205	42,045,439	49,330,791	56,559,150	67,493,967
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 59,276,634	\$ 51,560,233	\$ 54,584,950	\$ 62,586,250	\$ 73,699,009

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

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects Fund - Project Budget Report
Fiscal Year 2021-22

Year Built	Location	Total Budget
2002	Backman Elementary	
	Change fire alarm duct detectors.	\$ 3,000
	5 year fire riser inspection	2,500
	Restripe all asphalt	6,000
	Total Backman Elementary	11,500
2004	Beacon Heights Elementary	
	Change fire alarm duct detectors.	3,000
	HA5 sealcoat and stripe all parking asphalt	40,000
	Total Beacon Heights Elementary	43,000
1980	Bennion Elementary	
	Change fire alarm duct detectors.	3,000
	Roll coat of PIP surfacing	2,000
	Total Bennion Elementary	5,000
2005	Bonneville Elementary	
	Change fire alarm duct detectors.	3,000
	Total Bonneville Elementary	3,000
2004	Dilworth Elementary	
	Change fire alarm duct detectors.	3,000
	Overlay asphalt on playground and restripe	75,000
	Replace carpet phase three	50,000
	5 year fire riser inspection	2,500
	Total Dilworth Elementary	130,500
2019	Edison Elementary	
	Roll coat of PIP surfacing	3,500
	Restripe all asphalt	7,500
	Total Edison Elementary	11,000
1978	Emerson Elementary	
	HA5 sealcoat all asphalt and restripe	30,000
	Roll coat of PIP K-area and ADA ramp	2,500
	Replace boilers	225,000
	Total Emerson Elementary	257,500
1978	Ensign Elementary	
	Floor covering replacement phase three	30,000
	Change fire alarm duct detectors	3,000
	Roll coat of PIP surfacing	12,000
	HA5 sealcoat all asphalt and restripe	30,000
	Total Ensign Elementary	75,000
2002	Escalante Elementary	
	Change fire alarm duct detectors	3,000
	Replace carpet portables and entries	10,000
	Total Escalante Elementary	13,000
2000	Franklin Elementary	
	Roll coat of PIP surfacing	2,000
	Replace carpet phase four	15,000
	Total Franklin Elementary	17,000

Year Built	Location	Total Budget
1986	Hawthorne Elementary	
	Restripe all asphalt	\$ 6,000
	Upgrade and add cameras	10,000
	Portable-replace wooden ramp and rails with aluminum	10,000
	Total Hawthorne Elementary	26,000
2006	Highland Park Elementary	
	Restripe all asphalt	6,000
	Replace AC units in all three communications closets	45,000
	Total Highland Park Elementary	51,000
2005	Indian Hills Elementary	
	Restripe all parking	7,500
	Roll coat of PIP surfacing	3,500
	Underground storm drainage detention	60,000
	Total Indian Hills Elementary	71,000
1981	Jackson Elementary	
	Change fire alarm duct detectors	3,000
	Replace fitness center w/play structure	85,000
	Roll coat of PIP surfacing	3,000
	Remodel urinals and lavs in boys restroom (purple pod)	30,000
	Total Jackson Elementary	121,000
2017	Liberty Elementary	
	Roll coat of PIP surfacing	3,000
	Total Liberty Elementary	3,000
2019	Meadowlark Elementary	
	Roll coat of PIP surfacing	3,500
	Restripe all asphalt	7,500
	Total Meadowlark Elementary	11,000
2002	Mountain View Elementary	
	Overlay asphalt on main drive and parking lot	75,000
	Change fire alarm duct detectors	3,000
	Total Mountain View Elementary	78,000
2001	Newman Elementary	
	Change fire alarm duct detectors	3,000
	Roll coat of PIP surfacing	2,500
	Total Newman Elementary	5,500
2003	Nibley Park Elementary	
	Roll coat of PIP surfacing	2,500
	Caulk and seal exterior windows and frames	25,000
	Total Nibley Park Elementary	27,500
1999	North Star Elementary	
	Roll coat of PIP surfacing	2,200
	Engineer drainage issues on field	10,000
	Replace carpet phase two	35,000
	Total North Star Elementary	47,200
2001	Parkview Elementary	
	Change fire alarm duct detectors	3,000
	Seal exterior block	40,000
	Total Parkview Elementary	43,000
2000	Riley Elementary	
	Change fire alarm duct detectors	3,000
	Roll coat of PIP surfacing	2,200
	Total Riley Elementary	5,200

Year Built	Location	Total Budget
2001	Rose Park Elementary	
	Replace carpet phase one	\$ 40,000
	CO sounder bases for fire alarm	12,549
	Roll coat PIP surfacing	2,000
	Total Rose Park Elementary	54,549
1993	Uintah Elementary	
	Restripe lower playground	5,000
	Replace composite play structure & climbing dome	85,000
	Total Uintah Elementary	90,000
1976	Wasatch Elementary	
	Roll coat PIP surfacing	2,500
	Restripe all asphalt	7,500
	Replace chiller air cooler condenser	75,000
	Total Wasatch Elementary	85,000
2006	Washington Elementary	
	Roll coat PIP surfacing	2,000
	Caulk and seal exterior windows and frames	20,000
	HA5 sealcoat all asphalt and restripe	35,000
	Total Washington Elementary	57,000
2001	Whittier Elementary	
	Top coat of PIP surfacing	9,000
	Replace carpet phase four	15,000
	Total Whittier Elementary	24,000
1979	Bryant Middle School	
	Replace stage lights with LED	20,000
	Replace audio console in auditorium	5,000
	Replace carpet phase three	45,000
	Retaining wall	60,000
	Repair asphalt sink hole by generator	10,000
	Asphalt crack seal	10,000
	Total Bryant Middle School	150,000
2008	Clayton Middle School	
	HA5 sealcoat all asphalt and restripe	28,000
	Replace stage lights with LED	20,000
	Replace audio console in auditorium	5,000
	Replace carpet phase three	45,000
	Total Clayton Middle School	98,000
2007	Glendale Middle School	
	Replace stage lights with LED phase one	20,000
	Replace audio console in auditorium	5,000
	Replace carpet phase four	45,000
	CO sounder bases for fire alarm	8,527
	Redesign locker room MAU systems	70,000
	Total Glendale Middle School	148,527
2008	Hillside Middle School	
	Replace stage lights with LED phase one	20,000
	Landscape south side building	50,000
	Replace carpet phase three	45,000
	Roll coat of PIP surfacing	2,500
	HA5 sealcoat all asphalt and restripe	30,000
	Total Hillside Middle School	147,500

Year Built	Location	Total Budget
2005	Northwest Middle School	
	Replace stage lights with LED	\$ 20,000
	Replace audio console in auditorium	5,000
	Replace carpet in auditorium and entry	35,000
	Total Northwest Middle School	60,000
1997	East High School	
	Replace stage lights with LED phase one	20,000
	Upgrade auditorium speaker system	70,000
	Add fixed HD cameras in auditorium for overflow	7,000
	Restripe stadium and faculty parking lots	8,000
	Retube boilers	100,000
	CO sounders bases for fire alarm	14,899
	Replace chiller main building	400,000
	Replace carpet final stage	25,000
	Total East High School	644,899
1955	Highland High School	
	Replace mechanical and culinary piping	300,000
	Replace stage lights with LED phase one	20,000
	Design and replace glass hallway 2nd floor with tempered glass phase one	100,000
	CO sounder bases for fire alarm	19,878
	Restripe main parking and west drive	12,000
	Replace carpet phase three	45,000
	Total Highland High School	496,878
1921	West High School	
	Replace carpet phase three	50,000
	Restripe asphalt south of 300 N.	7,500
	Replace chillers in main building	1,000,000
	Remodel both restrooms by kitchen	60,000
	Replace stage lighting instruments w/energy efficient & color mixing LED phase 1	20,000
	Total West High School	1,137,500
1997	Horizonte Instruction and Training Center	
	Change fire alarm duct detectors	20,000
	Upgrade fire damper actuators from pneumatic to electric (70 actuators)	68,000
	Total Horizonte Instruction and Training Center	88,000
1937/1958	Administration Building	
	Total Administration Building	0
2004	Auxiliary Services Building	
	Restripe west half of south lot	3,500
	Install foot valves on both fire risers, replace fire hydrants, install foot valves on hydrant	45,000
	Replace carpet	20,000
	Total Auxiliary Services Building	68,500
1957	Goodwin Site	
	Replace carpet phase five	20,000
	Total Goodwin Site	20,000
1963	Lowell	
	Remodel classroom with power and data	6,000
	Total Lowell Site	6,000
1950	Rosslyn Heights Building	
	Total Rosslyn Heights Building	0
2002	Transportation Building	
	Install canopy over buses and fuel tanks	2,750,000
	Total Transportation Building	2,750,000

Year Built	Location	Total Budget
Warehouse		
	Replace light fixtures with LED	\$ 55,000
	Install additional cameras	25,000
Total Warehouse		80,000
All Schools		
	All schools miscellaneous	500,000
	Security and access	200,000
	Asbestos/hazardous materials	50,000
	All schools portables	25,000
	Architect/engineer	110,000
	All schools playground, fibar pits	100,000
	All schools voice enhancement	50,000
	IT networking	550,000
	All schools paint	40,000
	All schools cameras	25,000
	All schools carpet	25,000
	All schools concrete	25,000
	All schools asphalt	100,000
	MDF and IDF comcloset 208 V 20 AMP or 30 AMP	12,100
	Energy Sustainability	250,000
	Install fire department key boxes at front and rear entrances	50,000
Total All Schools		2,112,100
Total Capital Projects		
	Salaries	\$ 2,880,967
	Employee benefits	1,444,076
	Contracted service	6,926,000
	Supplies and materials	1,989,040
	Travel and conference	30,595
	Equipment	801,945
	Property acquisition	0
	Bond interest	72,500
	Bond paying agent fees	5,200
Total Capital Projects Fund		\$ 23,524,676

SALT LAKE CITY SCHOOL DISTRICT
Capital Projects - 5 Year Plan Summary
Fiscal Year 2021-22

SCHOOL	2021-22	2022-23	2023-24	2024-25	2025-26	TOTAL
Elementary Schools						
Backman	\$ 11,500	\$ 89,238	\$ 245,000	\$ 48,000	\$ 0	\$ 393,738
Beacon Hgts.	43,000	13,500	5,475	223,000	0	284,975
Bennion	5,000	85,000	14,145	196,000	27,500	327,645
Bonneville	3,000	44,700	2,500	70,300	0	120,500
Dilworth	130,500	49,500	13,435	228,000	0	421,435
Edison	11,000	0	10,500	1,500	3,200	26,200
Emerson	257,500	2,500	39,000	20,000	175,000	494,000
Ensign	75,000	153,000	30,000	245,000	42,000	545,000
Escalante	13,000	18,377	120,000	227,000	0	378,377
Franklin	17,000	8,500	508,217	46,500	227,500	807,717
Hawthorne	26,000	42,500	300,757	115,000	0	484,257
Highland Park	51,000	8,000	86,432	565,500	410,000	1,120,932
Indian Hills	71,000	9,000	112,207	95,000	283,500	570,707
Jackson	121,000	8,500	28,000	95,000	327,000	579,500
Liberty	3,000	76,500	203,000	0	3,500	286,000
Meadowlark	11,000	0	11,000	1,500	4,000	27,500
Mountain View	78,000	36,500	333,672	53,500	0	501,672
Newman	5,500	345,000	243,165	20,000	29,500	643,165
Nibley Park	27,500	174,500	151,500	149,500	3,000	506,000
Northstar	47,200	132,500	222,500	21,500	2,500	426,200
Parkview	43,000	499,924	176,500	28,000	130,000	877,424
Riley	5,200	191,000	7,867	46,200	407,800	658,067
Rose Park	54,549	333,000	22,500	55,000	29,000	494,049
Uintah	90,000	270,000	304,954	440,000	715,000	1,819,954
Wasatch	85,000	0	75,000	26,500	2,500	189,000
Washington	57,000	305,000	109,498	1,500	37,500	510,498
Whittier	24,000	330,533	2,000	55,000	334,700	746,233
Middle Schools						
Bryant	150,000	140,000	515,000	32,000	0	837,000
Clayton	98,000	25,000	79,500	2,200	0	204,700
Glendale	148,527	54,000	130,000	0	0	332,527
Hillside	147,500	6,000	32,500	62,500	2,800	251,300
Northwest	60,000	42,000	30,000	277,000	35,000	444,000
High Schools						
East	644,899	1,348,000	338,000	655,000	420,000	3,405,899
Highland	496,878	1,457,000	1,280,000	145,000	340,000	3,718,878
West	1,137,500	534,500	1,158,000	2,429,000	586,000	5,845,000
Horizonte	88,000	52,000	241,500	436,000	75,000	892,500
Other Buildings/All Schools						
Administration Building	0	0	0	0	0	0
Auxilliary Services	68,500	5,000	0	0	279,000	352,500
Goodwin Site	20,000	22,500	0	52,500	415,000	510,000
Lowell	6,000	281,000	32,000	27,000	0	346,000
Rossllyn Heights	0	0	0	0	0	0
Transportation Department	2,750,000	72,500	0	0	0	2,822,500
Warehouse	80,000	0	0	0	0	80,000
All schools paint, carpet, etc.	190,000	190,000	190,000	190,000	190,000	950,000
All schools miscellaneous	812,100	812,100	812,100	812,100	812,100	4,060,500
Architect & engineer	110,000	110,000	110,000	110,000	110,000	550,000
All schools asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All schools cameras	25,000	25,000	25,000	25,000	25,000	125,000
All schools network/infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All schools playground, fibar pits	100,000	100,000	100,000	100,000	100,000	500,000
All schools portable classroom	25,000	25,000	25,000	25,000	25,000	125,000
All schools security	200,000	200,000	200,000	200,000	200,000	1,000,000
All schools voice enhancement	50,000					50,000
TOTAL	\$ 9,374,353	\$ 9,328,372	\$ 9,277,424	\$ 9,254,300	\$ 7,409,600	\$ 44,644,049

Salt Lake City School District

Tentative Replacement
As of May 2021



Retrofit



Schedule

Future Projects



District
Office

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

The District's Current Debt Obligations

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

The District's current unused legal debt capacity is \$1,651,768,693. The general obligation bonded debt of the District is limited by Utah law to 4% of the fair market value of the total taxable property in the District. Board policy limits debt to 1% of the fair market value of the total taxable property in the District. The District's current unused debt capacity by policy is \$418,565,092. For tax purposes primary residential property is assessed (taxed) at 55% of its fair market value. All other taxable property is assessed (taxed) at 100% of its fair market value.

The following is a summary for all bond issues showing the debt service to be paid in the 2021-22 budget and future years on bonds outstanding.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 12,360,000	\$ 1,160,500	\$ 13,520,500

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21*

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Revenues:					
Property tax	\$ 9,146,508	\$ 9,599,312	\$ 9,460,625	\$ 8,804,304	\$ 4,206,254
Interest on investment	49,942	107,941	100,065	8,000	4,500
Total Revenue	<u>9,196,450</u>	<u>9,707,253</u>	<u>9,560,690</u>	<u>8,812,304</u>	<u>4,210,754</u>
Expenditures:					
Redemption of bond principal	7,110,000	7,350,000	7,675,000	8,015,000	3,990,000
Interest on bonds	1,824,925	1,581,000	1,260,950	916,850	553,800
Paying agent fees	2,000	2,000	1,500	1,500	1,000
Total Expenditures	<u>8,936,925</u>	<u>8,933,000</u>	<u>8,937,450</u>	<u>8,933,350</u>	<u>4,544,800</u>
Net change in fund balances	259,525	774,253	623,240	(121,046)	(334,046)
Fund Balance - July 1	<u>2,473,587</u>	<u>2,733,112</u>	<u>3,507,365</u>	<u>4,130,605</u>	<u>4,009,559</u>
Fund Balance - June 30	<u>\$ 2,733,112</u>	<u>\$ 3,507,365</u>	<u>\$ 4,130,605</u>	<u>\$ 4,009,559</u>	<u>\$ 3,675,513</u>
Fund Balance					
Restricted:					
Debt service	<u>2,733,112</u>	<u>3,507,365</u>	<u>4,130,605</u>	<u>4,009,559</u>	<u>3,675,513</u>
Total Fund Balance	<u>\$ 2,733,112</u>	<u>\$ 3,507,365</u>	<u>\$ 4,130,605</u>	<u>\$ 4,009,559</u>	<u>\$ 3,675,513</u>

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
Fiscal Years 2021-22 Through 2025-26
Fund Expenditures by Object

	2021-22 Budget	2022-23 Projected	2023-24 Projected	2024-25 Projected	2025-26 Projected
Revenues:					
Property Tax	\$ 4,206,254	\$ 4,206,254	\$ 1,749,154	\$ 1,749,154	\$ 0
Interest on investments	<u>4,500</u>	<u>4,500</u>	<u>2,000</u>	<u>2,000</u>	<u>0</u>
Total Revenue	<u>4,210,754</u>	<u>4,210,754</u>	<u>1,751,154</u>	<u>1,751,154</u>	<u>0</u>
Expenditures:					
Redemption of bond principal	3,990,000	4,190,000	2,050,000	2,050,000	0
Interest on bonds	553,800	354,300	167,200	85,200	0
Paying agent fees	<u>1,000</u>	<u>1,000</u>	<u>500</u>	<u>250</u>	<u>0</u>
Total Expenditures	<u>4,544,800</u>	<u>4,545,300</u>	<u>2,217,700</u>	<u>2,135,450</u>	<u>0</u>
Net change in fund balances	<u>(334,046)</u>	<u>(334,546)</u>	<u>(466,546)</u>	<u>(384,296)</u>	<u>0</u>
Fund Balance - July 1	<u>4,009,559</u>	<u>3,675,513</u>	<u>3,340,967</u>	<u>2,874,421</u>	<u>2,490,125</u>
Fund Balance - June 30	<u>\$ 3,675,513</u>	<u>\$ 3,340,967</u>	<u>\$ 2,874,421</u>	<u>\$ 2,490,125</u>	<u>\$ 2,490,125</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 2021-22 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating revenues:					
Services	\$ 25,239,516	\$ 635,000	\$ 240,000	\$ 1,054,516	\$ 23,310,000
Operating expenses:					
Salaries	1,532,562	339,386	49,407	557,924	585,845
Employee benefits	23,264,431	132,231	21,074	306,971	22,804,155
Supplies and materials	246,900	35,900	90,000	121,000	0
Contracted services	98,850	10,850	45,000	43,000	0
Cost of space occupied	106,295	95,065	5,432	5,798	0
Equipment maintenance	39,300	28,800	5,000	5,500	0
Depreciation	49,032	24,757	22,682	1,593	0
Other expenses	29,830	17,050	50	12,730	0
Total Operating Expenses	25,367,200	684,039	238,645	1,054,516	23,390,000
Operating Income (Loss)	(127,684)	(49,039)	1,355	0	(80,000)
Nonoperating income:					
Gain on disposal of capital assets	1,000	1,000	0	0	0
Interest on investments	80,500	500	0	0	80,000
Total Non Operating revenues	81,500	1,500	0	0	80,000
Change in Net Posiion	(46,184)	(47,539)	1,355	0	0
Net Position - beginning	8,856,424	164,875	10,450	0	8,681,099
Net Position - ending	\$ 8,810,240	\$ 117,336	\$ 11,805	\$ 0	\$ 8,681,099

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21*

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Operating revenues:					
Services	\$ 603,134	\$ 614,776	\$ 627,959	\$ 635,000	\$ 635,000
Operating expenses:					
Salaries	280,016	279,621	307,090	329,968	339,386
Employee benefits	113,389	140,204	148,090	128,876	132,231
Supplies and materials	35,505	39,702	62,180	33,400	35,900
Contracted services	2,300	7,956	6,089	10,850	10,850
Cost of space occupied	91,789	50,094	72,096	91,432	95,065
Equipment maintenance	18,833	28,234	33,072	40,050	28,800
Depreciation	12,676	13,227	22,535	24,757	24,757
Other expenses	4,781	5,038	8,442	16,750	17,050
Total Operating Expenses	559,289	564,076	659,594	676,083	684,039
Operating Income (Loss)	43,845	50,700	(31,635)	(41,083)	(49,039)
Nonoperating income:					
Gain on sale of capital assets	0	13,906	458	1,000	1,000
Interest on investments	1,442	0	0	500	500
Total Non-operating revenues	1,442	13,906	458	1,500	1,500
Change in Net Position	45,287	64,606	(31,177)	(39,583)	(47,539)
Net Position - beginning	125,742	171,029	235,635	204,458	164,875
Net Position - ending	\$ 171,029	\$ 235,635	\$ 204,458	\$ 164,875	\$ 117,336

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Operating revenues:					
Services	\$ 275,907	\$ 291,977	\$ 259,220	\$ 240,000	\$ 240,000
Operating expenses:					
Salaries	102,367	107,993	87,160	47,229	49,407
Employee benefits	47,919	57,929	43,957	20,158	21,074
Supplies and materials	81,751	90,308	76,362	90,000	90,000
Contracted services	29,979	29,845	42,681	45,000	45,000
Cost of space occupied	5,272	5,325	5,378	5,378	5,432
Equipment maintenance	4,735	0	435	5,000	5,000
Depreciation	17,131	22,682	24,679	22,682	22,682
Other expenses	0	0	0	50	50
Total Operating Expenses	289,154	314,082	280,652	235,497	238,645
Operating Income (Loss)	(13,247)	(22,105)	(21,432)	4,503	1,355
Nonoperating income:					
Interest on investments	229	0	0	0	0
Change in Net Position	(13,018)	(22,105)	(21,432)	4,503	1,355
Net Position - beginning	62,502	49,484	27,379	5,947	10,450
Net Position - ending	\$ 49,484	\$ 27,379	\$ 5,947	\$ 10,450	\$ 11,805

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Operating revenues:					
Services	\$ 1,063,927	\$ 1,111,340	\$ 1,136,731	\$ 1,039,180	\$ 1,054,516
Operating expenses:					
Salaries	588,578	598,713	587,918	555,993	557,924
Employee benefits	301,635	360,787	358,525	300,812	306,971
Supplies and materials	163,121	125,967	122,936	121,000	121,000
Contracted services	18,011	14,917	54,518	43,000	43,000
Cost of space occupied	5,628	5,683	5,741	5,741	5,798
Equipment maintenance	2,789	3,215	4,587	5,500	5,500
Depreciation	2,389	2,389	1,593	1,593	1,593
Other expenses	2,790	3,851	4,770	12,730	12,730
Total Operating Expenses	1,084,941	1,115,522	1,140,588	1,046,369	1,054,516
Operating Income (Loss)	(21,014)	(4,182)	(3,857)	(7,189)	0
Nonoperating income:					
Gain on sale of capital assets	0	545		0	0
Interest on investments	2,809	4,103	3,101	0	0
Total Non Operating revenues	2,809	4,648	3,101	0	0
Change in Net Position	(18,205)	466	(756)	(7,189)	0
Net Position - beginning	25,684	7,479	7,945	7,189	0
Net Position - ending	\$ 7,479	\$ 7,945	\$ 7,189	\$ 0	\$ 0

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Operating revenues:					
Services	\$ 19,921,205	\$ 21,059,100	\$ 20,875,370	\$ 23,310,000	\$ 23,310,000
Operating expenses:					
Sick and vacation payments	495,113	336,996	335,522	585,845	585,845
Dental insurance	1,183,788	1,190,997	1,091,886	1,250,000	1,250,000
Health and accident insurance	14,931,861	15,348,882	15,275,643	19,000,000	19,000,000
Industrial insurance	582,653	411,843	746,870	750,000	750,000
Other benefits	115,546	1,269,512	1,473,947	1,804,155	1,804,155
Total Operating Expenses	17,308,961	18,558,230	18,923,868	23,390,000	23,390,000
Operating Income (Loss)	2,612,244	2,500,870	1,951,502	(80,000)	(80,000)
Nonoperating income:					
Interest on investments	207,839	391,125	334,515	80,000	80,000
Change in Net Position	2,820,083	2,891,995	2,286,017	0	0
Net Position - beginning	683,004	3,503,087	6,395,082	8,681,099	8,681,099
Net Position - ending	\$ 3,503,087	\$ 6,395,082	\$ 8,681,099	\$ 8,681,099	\$ 8,681,099

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

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



SALT LAKE CITY SCHOOL DISTRICT

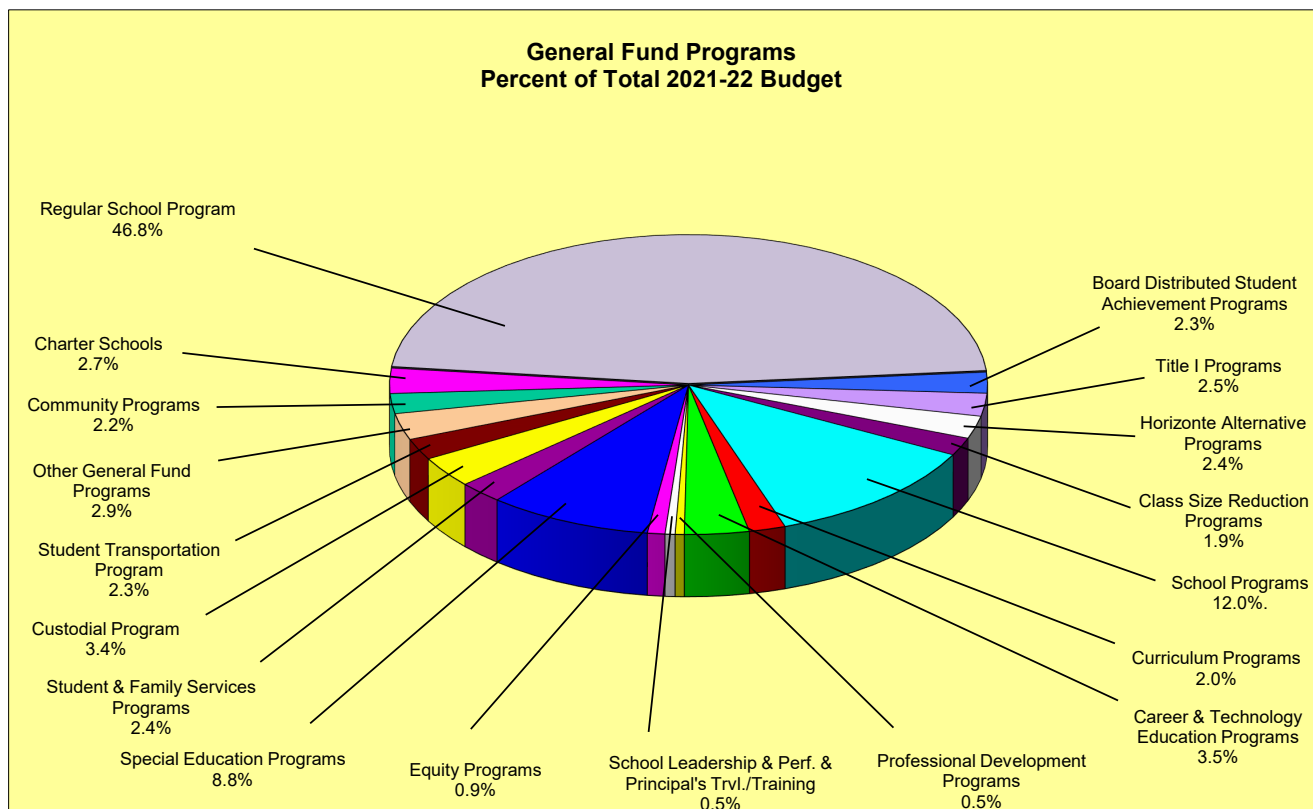
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

This summary shows expenditures by major objective rather than by goal as many expenditures support several goals. Beginning with 2017-18, activities that were previously reported in the Special Programs Fund are now being reported in the General Fund.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	% of 2021-22 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 5,564,762	\$ 5,781,381	\$ 5,656,172	\$ 7,918,269	\$ 5,864,918	2.3%
Title I Programs	7,369,306	6,387,659	6,169,390	6,765,697	6,414,158	2.5%
Horizonte Alternative Programs	5,567,138	5,616,577	5,838,227	6,396,178	6,317,397	2.4%
Class Size Reduction Programs	5,040,961	5,212,166	5,061,818	4,742,728	5,008,435	1.9%
School Programs	21,527,223	22,373,230	27,149,445	30,681,905	31,090,104	12.0%
Curriculum Programs	4,215,878	4,609,431	4,627,770	5,273,370	5,087,786	2.0%
Career and Technology Education Programs	7,353,631	7,256,504	7,390,261	8,662,379	9,016,868	3.5%
Professional Development Programs	1,045,355	924,633	1,034,787	1,230,074	1,264,266	0.5%
School Leadership & Perf. & Principal's Trvl/Training	1,145,976	1,117,754	1,162,665	1,360,441	1,393,823	0.5%
Equity Programs	1,949,211	1,999,312	1,917,265	2,785,011	2,447,832	0.9%
Special Education Programs	22,825,006	22,263,122	22,029,637	22,766,688	22,867,879	8.8%
Student and Family Services Programs	3,072,626	3,687,587	4,818,365	6,370,839	6,139,659	2.4%
Custodial Program	7,644,644	7,901,592	8,421,082	8,623,030	8,655,366	3.4%
Student Transportation Program	5,416,917	5,738,148	5,411,924	5,896,343	5,916,637	2.3%
Other General Fund Programs	1,171,089	1,165,518	1,568,695	21,847,721	7,380,511	2.9%
Community Programs	5,581,629	5,612,600	5,020,334	5,244,990	5,612,763	2.2%
Charter Schools Program	6,247,146	6,428,115	6,478,149	7,271,925	7,078,837	2.7%
Regular School Program	107,260,577	107,954,031	110,200,416	116,210,829	120,955,812	46.8%
Total Expenditures	\$ 219,999,075	\$ 222,029,360	\$ 229,956,402	\$ 270,048,417	\$ 258,513,051	100.0%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,849,390	\$ 3,998,962	\$ 4,086,926	\$ 4,493,407	\$ 4,432,922	3.79%
Other local revenue	95,976	93,515	91,769	0	0	-
State of Utah	1,469,033	1,493,000	1,472,618	1,441,649	1,431,996	-0.63%
Federal government	1,992	0	4,859	0	0	-
Total Revenues	5,416,391	5,585,477	5,656,172	5,935,056	5,864,918	2.07%
Expenditures:						
Salaries	3,415,839	3,658,901	3,457,218	4,143,818	3,772,917	2.61%
Employee benefits	833,590	879,993	909,083	993,365	906,780	2.20%
Contract services	371,598	439,898	298,752	283,453	273,116	-6.63%
Field trips, insurance, phone, & travel	167,448	187,604	136,792	124,586	124,586	-6.40%
Supplies and textbooks	736,254	601,125	816,444	2,177,832	717,304	-0.64%
Equipment	30,374	201	24,617	179,300	54,300	19.69%
Indirect costs / other	9,659	13,659	13,266	15,915	15,915	16.19%
Total Expenditures	\$ 5,564,762	\$ 5,781,381	\$ 5,656,172	\$ 7,918,269	\$ 5,864,918	1.35%
Net change in fund balances	\$ (148,371)	\$ (195,904)	\$ 0	\$ (1,983,213)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.**

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 13,450	\$ 0	\$ 0	\$ 0	\$ 0	-25.00%
State of Utah	356,964	316,055	303,713	283,130	278,484	-5.50%
Federal government	6,998,892	6,071,604	5,865,677	6,482,567	6,135,674	-3.08%
Total Revenues	7,369,306	6,387,659	6,169,390	6,765,697	6,414,158	-3.24%
Expenditures:						
Salaries	5,003,422	4,417,153	4,253,508	4,639,222	4,293,165	-3.55%
Employee benefits	1,784,779	1,596,997	1,547,449	1,610,478	1,615,548	-2.37%
Contract services	201,311	161,383	351	99,511	124,814	-9.50%
Field trips, insurance, phone, & travel	8,278	1,651	2,701	8,268	8,268	-0.03%
Supplies and textbooks	155,167	65,477	202,862	182,956	143,759	-1.84%
Indirect costs / other	216,349	144,998	162,519	225,262	228,604	1.42%
Total Expenditures	\$ 7,369,306	\$ 6,387,659	\$ 6,169,390	\$ 6,765,697	\$ 6,414,158	-3.24%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Horizonte Alternative Programs

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 347,305	\$ 230,979	\$ 307,111	\$ 382,297	\$ 386,425	2.82%
Other local revenue	124,634	32,392	9,478	19,809	19,809	-21.03%
State of Utah	4,477,656	4,590,565	4,386,335	4,862,744	4,780,729	1.69%
Federal government	617,543	762,641	847,293	1,131,328	1,130,434	20.76%
Total Revenues	5,567,138	5,616,577	5,550,217	6,396,178	6,317,397	3.37%
Expenditures:						
Salaries	3,572,973	3,575,361	3,893,912	4,029,407	3,827,863	1.78%
Employee benefits	1,292,386	1,307,849	1,339,985	1,501,337	1,556,281	5.10%
Contract services	254,648	238,386	150,007	148,884	154,979	-9.78%
Maintenance & repairs	37,011	39,752	35,628	43,790	43,790	4.58%
Field trips, insurance, phone, & travel	21,375	34,971	20,632	32,300	42,200	24.36%
Supplies, textbooks, & utilities	347,766	371,380	354,483	526,059	618,967	19.50%
Equipment	0	9,819	0	0	0	-
Indirect costs / other	40,979	39,059	43,580	114,401	73,317	19.73%
Total Expenditures	\$ 5,567,138	\$ 5,616,577	\$ 5,838,227	\$ 6,396,178	\$ 6,317,397	3.37%
Net change in fund balances	\$ 0	\$ 0	\$ (288,010)	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 5,040,961	\$ 5,212,166	\$ 5,061,818	\$ 4,742,728	\$ 5,008,435	-0.16%
Total Revenues	<u>5,040,961</u>	<u>5,212,166</u>	<u>5,061,818</u>	<u>4,742,728</u>	<u>5,008,435</u>	<u>-0.16%</u>
Expenditures:						
Salaries	3,570,741	3,708,594	3,598,974	3,373,165	3,592,233	-0.05%
Employee benefits	1,470,220	1,503,572	1,462,844	1,369,563	1,416,202	-0.80%
Total Expenditures	<u>\$ 5,040,961</u>	<u>\$ 5,212,166</u>	<u>\$ 5,061,818</u>	<u>\$ 4,742,728</u>	<u>\$ 5,008,435</u>	<u>-0.16%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 14,068,581	\$ 14,662,977	\$ 16,710,696	\$ 18,168,611	\$ 19,089,850	8.92%
Other local revenue	181,565	232,878	317,383	186,000	271,000	12.31%
State of Utah	6,680,980	7,018,612	10,048,013	11,967,597	11,609,681	18.44%
Federal government	65,027	72,960	169,478	77,000	77,000	4.60%
Total Revenues	20,996,153	21,987,427	27,245,570	30,399,208	31,047,531	11.97%
Expenditures:						
Salaries	14,222,949	14,842,312	18,288,898	20,265,030	21,120,625	12.12%
Employee benefits	5,375,257	5,655,660	6,651,077	7,325,170	7,734,012	10.97%
Contract services	230,250	166,494	415,214	550,262	294,451	6.97%
Maintenance & repairs	55,551	41,128	75,020	67,697	83,697	12.67%
Field trips, insurance, phone, & travel	396,031	338,052	247,863	379,105	402,786	0.43%
Supplies and textbooks	1,128,921	1,159,178	1,351,190	1,994,008	1,362,912	5.18%
Equipment	39,852	123,623	72,297	6,000	6,000	-21.24%
Indirect costs / other	78,412	46,783	47,886	94,633	85,621	2.30%
Total Expenditures	\$ 21,527,223	\$ 22,373,230	\$ 27,149,445	\$ 30,681,905	\$ 31,090,104	11.11%
Net change in fund balances	\$ (531,070)	\$ (385,803)	\$ 96,125	\$ (282,697)	\$ (42,573)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Curriculum Programs

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,115,104	\$ 3,413,145	\$ 4,083,282	\$ 4,421,875	\$ 4,616,360	12.05%
Other local revenue	0	1,165	4,033	0	0	-
State of Utah	672,970	744,415	589,637	731,573	400,365	-10.13%
Federal government	227,804	89,156	61,487	94,922	71,061	-17.20%
Total Revenues	4,015,878	4,247,881	4,738,439	5,248,370	5,087,786	6.67%
Expenditures:						
Salaries	2,650,214	2,916,627	3,085,750	3,455,207	3,408,173	7.15%
Employee benefits	1,097,837	1,204,880	1,242,119	1,356,867	1,348,102	5.70%
Contract services	102,442	139,379	100,422	90,291	88,519	-3.40%
Maintenance & repairs	40	129	0	1,225	1,225	740.63%
Field trips, insurance, phone, & travel	93,644	71,386	52,961	78,468	66,207	-7.32%
Supplies and textbooks	249,189	258,782	131,845	256,441	151,391	-9.81%
Indirect costs / other	22,512	18,248	14,673	34,871	24,169	1.84%
Total Expenditures	\$ 4,215,878	\$ 4,609,431	\$ 4,627,770	\$ 5,273,370	\$ 5,087,786	5.17%
Net change in fund balances	\$ (200,000)	\$ (361,550)	\$ 110,669	\$ (25,000)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,309,993	\$ 3,430,560	\$ 3,579,174	\$ 3,766,675	\$ 3,825,255	3.89%
Other local revenue	8,906	4,130	32,440	0	0	-
State of Utah	3,651,980	3,380,039	3,343,183	4,445,890	4,741,799	7.46%
Federal government	382,752	441,775	435,464	449,814	449,814	4.38%
Total Revenues	7,353,631	7,256,504	7,390,261	8,662,379	9,016,868	5.65%
Expenditures:						
Salaries	4,307,129	4,382,224	4,585,721	4,964,286	4,972,252	3.86%
Employee benefits	1,728,395	1,751,244	1,843,355	1,974,856	2,047,383	4.61%
Contract services	51,417	127,196	35,957	114,400	114,400	30.62%
Maintenance & repairs	192,176	187,632	192,535	198,640	202,240	1.31%
Field trips, insurance, phone, & travel	73,308	65,948	41,679	70,355	71,610	-0.58%
Supplies, textbooks, & utilities	468,435	429,919	327,777	706,227	915,864	23.88%
Equipment	14,933	33,811	0	40,000	40,000	41.97%
Indirect costs / other	517,838	278,530	363,237	593,615	653,119	6.53%
Total Expenditures	\$ 7,353,631	\$ 7,256,504	\$ 7,390,261	\$ 8,662,379	\$ 9,016,868	5.65%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 265,418	\$ 266,776	\$ 318,598	\$ 331,022	\$ 331,703	6.24%
Other local revenue	10,000	10,000	10,000	10,000	10,000	0.00%
State of Utah	39,135	38,509	52,669	60,495	51,113	7.65%
Federal government	730,802	609,348	711,065	828,557	871,450	4.81%
Total Revenues	1,045,355	924,633	1,092,332	1,230,074	1,264,266	5.24%
Expenditures:						
Salaries	672,994	618,313	682,988	775,747	794,273	4.51%
Employee benefits	274,955	258,810	269,988	302,296	314,463	3.59%
Contract services	4,426	6,081	13,174	6,870	6,870	13.80%
Field trips, insurance, phone, & travel	17,723	6,714	15,473	11,347	11,347	-8.99%
Supplies and textbooks	39,123	16,219	14,009	43,703	43,703	2.93%
Indirect costs / other	36,134	18,496	39,155	90,111	93,610	39.77%
Total Expenditures	\$ 1,045,355	\$ 924,633	\$ 1,034,787	\$ 1,230,074	\$ 1,264,266	5.24%
Net change in fund balances	\$ 0	\$ 0	\$ 57,545	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 654,933	\$ 1,117,570	\$ 1,162,584	\$ 1,339,090	\$ 1,372,472	27.39%
Other local revenue	491,043	0	0	0	0	-
Federal government	0	184	81	21,351	21,351	-
Total Revenues	<u>1,145,976</u>	<u>1,117,754</u>	<u>1,162,665</u>	<u>1,360,441</u>	<u>1,393,823</u>	<u>5.41%</u>
Expenditures:						
Salaries	792,812	772,835	814,136	937,803	963,102	5.37%
Employee benefits	311,638	299,605	320,209	381,627	389,710	6.26%
Contract services	0	3,386	0	10,200	10,200	-
Maintenance & repairs	0	220	0	220	220	-
Field trips, insurance, phone, & travel	30,194	32,366	20,870	23,331	23,331	-5.68%
Supplies and textbooks	11,243	9,273	7,391	7,190	7,190	-9.01%
Indirect costs / other	89	69	59	70	70	-5.34%
Total Expenditures	<u>\$ 1,145,976</u>	<u>\$ 1,117,754</u>	<u>\$ 1,162,665</u>	<u>\$ 1,360,441</u>	<u>\$ 1,393,823</u>	<u>5.41%</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 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 630,013	\$ 740,306	\$ 1,194,627	\$ 1,459,688	\$ 1,495,923	34.36%
Other local revenue	415,199	390,921	19,438	141,362	163,430	-15.16%
State of Utah	248,873	238,276	229,926	514,922	231,217	-1.77%
Federal government	655,126	629,809	473,274	625,039	557,262	-3.73%
Total Revenues	1,949,211	1,999,312	1,917,265	2,741,011	2,447,832	6.40%
Expenditures:						
Salaries	1,037,197	1,087,686	974,395	1,252,554	1,197,215	3.86%
Employee benefits	389,610	442,607	445,705	492,936	518,619	8.28%
Contract services	330,972	311,997	393,097	467,906	459,267	9.69%
Field trips, insurance, phone, & travel	5,546	9,852	5,510	11,560	7,960	10.88%
Supplies and textbooks	119,444	67,392	50,622	470,595	163,256	9.17%
Indirect costs / other	66,442	79,778	47,936	89,460	101,515	13.20%
Total Expenditures	\$ 1,949,211	\$ 1,999,312	\$ 1,917,265	\$ 2,785,011	\$ 2,447,832	6.40%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (44,000)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 536,316	\$ 507,901	\$ 524,831	\$ 567,344	\$ 568,602	1.50%
Other local revenue	2,000	250	969	0	0	-
State of Utah	15,215,476	15,189,431	15,628,065	15,827,388	15,927,321	1.17%
Federal government	7,071,214	6,565,540	5,875,772	6,371,956	6,371,956	-2.47%
Total Revenues	<u>22,825,006</u>	<u>22,263,122</u>	<u>22,029,637</u>	<u>22,766,688</u>	<u>22,867,879</u>	<u>0.05%</u>
Expenditures:						
Salaries	16,208,319	15,691,046	15,515,997	15,420,075	15,524,751	-1.05%
Employee benefits	5,803,648	5,568,723	5,493,876	6,230,023	6,213,799	1.77%
Contract services	430,977	721,388	722,318	726,400	726,400	17.14%
Maintenance & repairs	2,216	730	3,654	4,435	4,435	25.03%
Field trips, insurance, phone, & travel	37,018	31,143	22,494	21,690	21,690	-10.35%
Supplies and textbooks	182,378	185,466	135,812	176,435	175,635	-0.92%
Equipment	120	0	0	0	0	-
Indirect costs / other	160,330	64,626	135,486	187,630	201,169	6.37%
Total Expenditures	<u>\$ 22,825,006</u>	<u>\$ 22,263,122</u>	<u>\$ 22,029,637</u>	<u>\$ 22,766,688</u>	<u>\$ 22,867,879</u>	<u>0.05%</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 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,542,604	\$ 2,501,762	\$ 2,143,593	\$ 2,687,185	\$ 2,857,378	3.09%
Other local revenue	13,588	6,300	5,420	11,000	11,000	-4.76%
State of Utah	516,434	1,179,531	2,540,201	2,515,501	2,647,361	103.16%
Total Revenues	<u>3,072,626</u>	<u>3,687,593</u>	<u>4,689,214</u>	<u>5,213,686</u>	<u>5,515,739</u>	<u>19.88%</u>
Expenditures:						
Salaries	2,112,049	2,341,384	3,102,601	4,022,159	4,026,153	22.66%
Employee benefits	809,675	930,406	1,232,320	1,541,630	1,568,737	23.44%
Contract services	109,197	146,184	251,401	427,311	243,336	30.71%
Field trips, insurance, phone, & travel	7,928	7,546	12,728	70,408	48,408	127.65%
Supplies and textbooks	22,773	245,637	131,854	228,366	159,827	150.46%
Indirect costs / other	11,004	16,430	87,461	80,965	93,198	186.74%
Total Expenditures	<u>\$ 3,072,626</u>	<u>\$ 3,687,587</u>	<u>\$ 4,818,365</u>	<u>\$ 6,370,839</u>	<u>\$ 6,139,659</u>	<u>24.95%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 6</u>	<u>\$ (129,151)</u>	<u>\$ (1,157,153)</u>	<u>\$ (623,920)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Custodial Programs

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 7,644,644	\$ 7,901,592	\$ 8,421,082	\$ 8,623,030	\$ 8,655,366	3.31%
Total Revenues	<u>7,644,644</u>	<u>7,901,592</u>	<u>8,421,082</u>	<u>8,623,030</u>	<u>8,655,366</u>	<u>3.31%</u>
Expenditures:						
Salaries	4,693,041	4,889,686	5,279,354	5,446,545	5,468,734	4.13%
Employee benefits	2,459,242	2,532,793	2,656,502	2,654,359	2,664,506	2.09%
Maintenance & repairs	28,240	24,632	28,506	38,201	38,201	8.82%
Field trips, insurance, phone, & travel	4,185	8,569	12,791	4,770	4,770	3.49%
Supplies and materials	459,936	445,912	443,929	478,555	478,555	1.01%
Indirect costs / other	0	0	0	600	600	-
Total Expenditures	<u>\$ 7,644,644</u>	<u>\$ 7,901,592</u>	<u>\$ 8,421,082</u>	<u>\$ 8,623,030</u>	<u>\$ 8,655,366</u>	<u>3.31%</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 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,533,471	\$ 1,766,989	\$ 2,139,074	\$ 2,078,403	\$ 2,341,778	-1.89%
State of Utah	2,883,446	3,971,159	3,272,850	3,817,940	3,574,859	5.99%
Total Revenues	<u>5,416,917</u>	<u>5,738,148</u>	<u>5,411,924</u>	<u>5,896,343</u>	<u>5,916,637</u>	<u>2.31%</u>
Expenditures:						
Salaries	2,810,671	2,719,245	2,737,071	2,820,350	3,030,899	1.96%
Employee benefits	1,318,205	1,329,994	1,372,599	1,447,070	1,490,538	3.27%
Contract services	8,950	19,690	12,253	33,500	33,500	68.58%
Maintenance & repairs	319,732	317,725	295,220	293,700	293,700	-2.04%
Insurance, phone, & travel	(222,941)	(221,176)	(66,758)	(113,300)	(113,300)	-12.29%
Supplies and materials	537,950	512,960	383,839	481,300	481,300	-2.63%
Equipment	644,350	1,059,710	677,700	933,723	700,000	2.16%
Total Expenditures	<u>\$ 5,416,917</u>	<u>\$ 5,738,148</u>	<u>\$ 5,411,924</u>	<u>\$ 5,896,343</u>	<u>\$ 5,916,637</u>	<u>2.31%</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 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,042,319	\$ 1,139,428	\$ 1,039,844	\$ 1,554,939	\$ 1,590,385	13.15%
State of Utah	26,090	26,090	76,090	3,903,958	26,090	0.00%
Federal government	0	0	452,761	16,388,824	5,764,036	-
Total Revenues	1,068,409	1,165,518	1,568,695	21,847,721	7,380,511	147.70%
Expenditures:						
Salaries	690,694	710,699	877,854	11,576,976	2,073,251	50.04%
Employee benefits	312,136	289,086	275,559	2,696,417	799,958	39.07%
Contract services	137,789	128,884	52,986	73,977	46,050	-16.64%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone, & travel	6,738	6,806	6,445	57,350	14,350	28.24%
Supplies and materials	23,232	30,043	343,819	6,903,101	4,231,145	4528.14%
Indirect costs / other	500	0	12,032	539,400	215,257	10737.85%
Total Expenditures	\$ 1,171,089	\$ 1,165,518	\$ 1,568,695	\$ 21,847,721	\$ 7,380,511	132.56%
Net change in fund balances	\$ (102,680)	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21***Community Programs**

Community Programs in this summary include community education programs.
 These programs were transferred from the Special Programs Fund to the General Fund beginning with the 2017-18 Fiscal Year.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 649,843	\$ 691,720	\$ 745,784	\$ 826,129	\$ 884,640	9.03%
Other local revenue	4,120,504	3,937,055	3,777,160	2,983,324	3,960,424	0.15%
Federal government	1,078,931	787,699	271,198	300,000	300,000	-18.05%
Total Revenues	<u>5,849,278</u>	<u>5,416,474</u>	<u>4,794,142</u>	<u>4,109,453</u>	<u>5,145,064</u>	<u>-3.01%</u>
Expenditures:						
Salaries	3,732,498	3,787,183	3,529,660	3,514,078	3,687,348	-0.30%
Employee benefits	1,111,217	1,122,547	1,065,091	1,187,427	1,211,486	2.26%
Contract services	175,858	196,064	111,968	96,600	205,850	4.26%
Maintenance & repairs	0	0	0	100	100	-
Field trips, insurance, phone, & travel	82,569	65,868	28,444	57,400	74,550	-2.43%
Supplies and materials	246,906	286,831	167,159	234,864	253,973	0.72%
Indirect costs / other	232,581	154,107	118,012	154,521	179,456	-5.71%
Total Expenditures	<u>\$ 5,581,629</u>	<u>\$ 5,612,600</u>	<u>\$ 5,020,334</u>	<u>\$ 5,244,990</u>	<u>\$ 5,612,763</u>	<u>0.14%</u>
Net change in fund balances	<u>\$ 267,649</u>	<u>\$ (196,126)</u>	<u>\$ (226,192)</u>	<u>\$ (1,135,537)</u>	<u>\$ (467,699)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 349,043	\$ 470,283	\$ 375,246	\$ 508,196	\$ 508,196	11.40%
State of Utah	5,542,399	5,573,912	5,910,605	5,929,532	6,246,282	3.17%
Federal government	270,038	360,818	319,356	602,827	374,695	9.69%
Total Revenues	<u>6,161,480</u>	<u>6,405,013</u>	<u>6,605,207</u>	<u>7,040,555</u>	<u>7,129,173</u>	<u>3.93%</u>
Expenditures:						
Salaries	3,786,697	3,876,180	4,026,709	4,163,323	4,163,346	2.49%
Employee benefits	1,522,263	1,553,348	1,586,411	1,653,515	1,656,521	2.20%
Contract services	221,549	194,028	219,847	277,560	266,852	5.11%
Maintenance & repairs	69,917	70,369	71,728	79,300	79,300	3.36%
Field trips, insurance, phone, & travel	99,625	288,833	193,116	300,361	300,361	50.37%
Supplies and textbooks	537,206	443,732	378,529	797,446	612,037	3.48%
Equipment	8,754	1,099	0	0	0	-
Indirect costs / other	1,135	526	1,809	420	420	-15.75%
Total Expenditures	<u>\$ 6,247,146</u>	<u>\$ 6,428,115</u>	<u>\$ 6,478,149</u>	<u>\$ 7,271,925</u>	<u>\$ 7,078,837</u>	<u>3.33%</u>
Net change in fund balances	<u>\$ (85,666)</u>	<u>\$ (23,102)</u>	<u>\$ 127,058</u>	<u>\$ (231,370)</u>	<u>\$ 50,336</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 58,714,317	\$ 66,521,525	\$ 68,401,145	\$ 69,167,427	\$ 74,852,671	6.87%
Other local revenue	6,546,511	8,347,426	9,995,449	6,917,083	7,503,653	3.66%
State of Utah	42,492,403	40,101,464	35,413,015	34,451,067	27,628,843	-8.74%
Federal government	51,295	57,068	242,950	319,716	447,600	193.15%
Total Revenues	107,804,526	115,027,483	114,052,559	110,855,293	110,432,767	0.61%
Expenditures:						
Instruction						
Salaries	48,037,049	48,661,733	50,289,571	52,002,604	55,082,960	3.67%
Employee benefits	19,367,467	19,861,210	19,593,314	21,021,950	22,247,543	3.72%
Contract services	56,185	24,882	80,848	93,751	18,100	-16.95%
Maintenance & repairs	160,464	124,208	14,722	141,000	141,000	-3.03%
Field trips, insurance, phone, & travel	(244,743)	(155,896)	(871,601)	(192,673)	(192,180)	-5.37%
Supplies and textbooks	3,870,046	3,800,348	3,469,280	4,375,080	4,229,101	2.32%
Equipment	601,896	638,512	770,274	1,643,000	1,668,955	44.32%
Indirect costs / other	1,638	65	105	750	750	-13.55%
Total Instruction	71,850,002	72,955,062	73,346,513	79,085,462	83,196,229	3.95%
Counseling and Child Accounting						
Salaries	2,147,709	2,218,559	2,285,442	2,456,963	2,503,894	4.15%
Employee benefits	934,183	960,959	963,264	1,030,123	1,063,928	3.47%
Supplies and materials	1,913	790	8,695	9,000	9,000	92.62%
Total Counseling and Child Accounting	3,083,805	3,180,308	3,257,401	3,496,086	3,576,822	4.00%
Media Services and Educational Supervision						
Salaries	0	52,104	57,838	13,356	153,356	-
Employee benefits	0	17,352	18,851	5,784	50,156	-
Contract services - prof. & educational	0	449	7,025	79,649	93,436	-
Student trans., insurance, phone & travel	0	450	115	1,930	1,930	-
Supplies, textbooks & utilities	0	0	73,370	87,037	86,851	-
Equipment	0	0	44,376	0	0	-
Total Media Services and Educational Supervi	0	70,355	201,575	187,756	385,729	-
General District Administration						
Salaries	552,549	576,284	606,022	600,113	600,446	2.17%
Employee benefits	254,331	257,437	315,060	298,609	276,906	2.22%
Contract services	78,141	97,240	166,318	195,500	115,000	11.79%
Field trips, insurance, phone, & travel	30,818	33,067	18,396	42,954	42,954	9.84%
Supplies and materials	27,716	27,413	24,868	48,800	48,800	19.02%
Indirect costs / other	(1,259,030)	(709,000)	(983,645)	(1,748,352)	(1,724,922)	9.25%
Total General District Administration	(315,475)	282,441	147,019	(562,376)	(640,816)	25.78%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget	Avg. 4 Yr. Chg.
General School Administration						
Salaries	9,105,324	9,328,971	10,143,738	10,590,474	10,824,839	4.72%
Employee benefits	4,110,641	4,302,776	4,602,267	4,760,422	4,908,541	4.85%
Contract services	383,835	518,373	548,982	523,980	523,980	9.13%
Field trips, insurance, phone, & travel	1,816	1,505	2,254	3,775	3,775	26.97%
Supplies, textbooks & utilities	407,030	367,018	298,986	410,000	410,000	0.18%
Indirect costs / other	0	150	0	150	150	-
Total General School Administration	14,008,646	14,518,793	15,596,227	16,288,801	16,671,285	4.75%
Business Services						
Salaries	\$ 2,977,588	\$ 3,109,783	\$ 3,243,981	\$ 3,414,860	\$ 3,496,054	4.35%
Employee benefits	1,329,178	1,439,487	1,476,965	1,559,601	1,611,152	5.30%
Contract services	17,036	13,299	(60,058)	(57,766)	(80,516)	-143.16%
Maintenance & repairs	2,282	566	0	141,500	141,500	1525.18%
Field trips, insurance, phone, & travel	19,273	19,697	16,064	15,492	15,492	-4.90%
Supplies and materials	355,969	458,407	503,768	511,319	499,170	10.06%
Indirect costs / other	3,808	3,808	5,394	5,410	5,410	10.52%
Total Business Services	4,705,134	5,045,047	5,186,114	5,590,416	5,688,262	5.22%
Operation and Maint. of School Bldgs.						
Salaries	1,602,145	1,734,751	1,793,521	1,911,223	1,860,404	4.03%
Employee benefits	901,035	957,444	962,764	1,074,567	1,077,797	4.90%
Contract services	4,000	0	1,141	10,000	10,000	37.50%
Maintenance & repairs	4,719,000	2,271,891	2,423,131	2,116,050	2,116,050	-13.79%
Field trips, insurance, phone, & travel	563,011	643,965	748,332	1,126,614	1,127,820	25.08%
Supplies and utilities	5,988,300	6,117,435	6,339,980	5,781,230	5,781,230	-0.86%
Equipment	150,975	98,179	196,698	105,000	105,000	-7.61%
Total Operation and Maint. of School Bldgs.	13,928,466	11,823,665	12,465,567	12,124,684	12,078,301	-3.32%
Student transportation						
Salaries	0	17,013	0	0	0	-
Employee benefits	0	5,157	0	0	0	-
Total student transportation	0	22,170	0	0	0	-
Community services & other						
Salaries	0	43,095	0	0	0	-
Employee benefits	0	13,095	0	0	0	-
Total Community services and others	0	56,190	0	0	0	-
Total Expenditures	\$ 107,260,578	\$ 107,954,031	\$ 110,200,416	\$ 116,210,829	\$ 120,955,812	3.19%
Net change in fund balances	\$ 543,948	\$ 7,073,452	\$ 3,852,143	\$ (5,355,536)	\$ (10,523,045)	

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

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

Information about District Revenue and Expenditures, Including Enrollment Trends

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

Chart 1

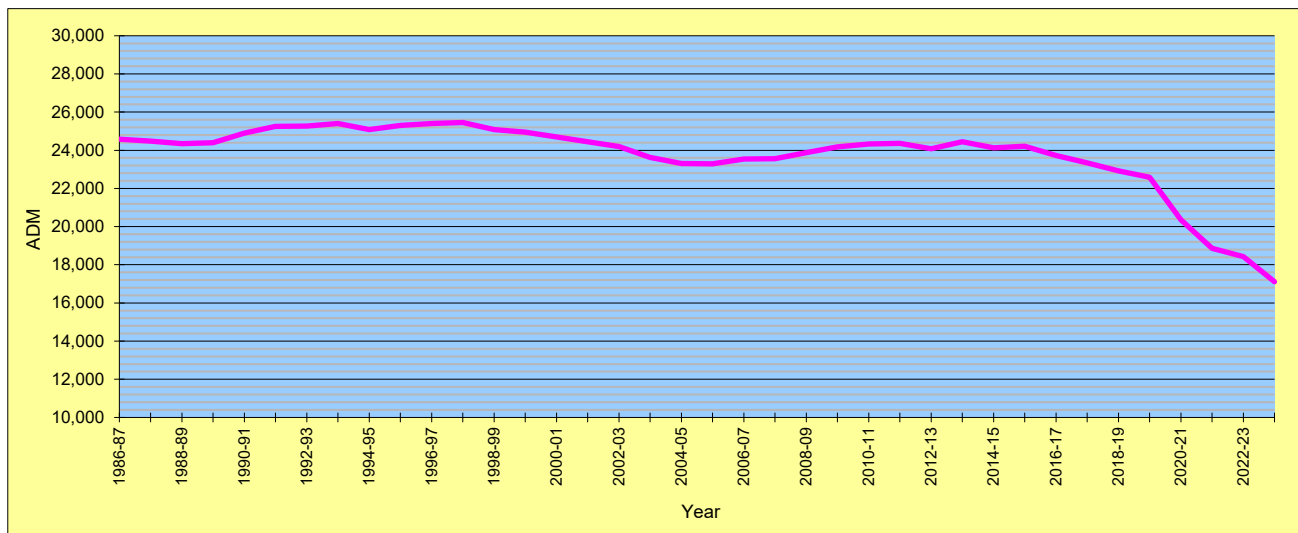
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1987 to 2020 Actual with Projections from 2021 to 2025

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

These projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Each year, for many years, historical information has been kept relative to the number of students who leave our schools each year for various reasons and the number of students who enter the schools in each age group. From this data base, giving greatest weight to the most recent experience and making adjustments for observed changes in some neighborhoods, implied estimates of immigration and outmigration are made. Birth data is also projected forward adjusted by the implied estimates of in and outmigration as described above. These projections of average daily membership (ADM) have been very accurate in the past; 2019-20 actual ADM of 22,577 was within 24 students of the projected 22,553 ADM for that year. Since the 2020-21 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 20,360 students, which is approximately a 8.93 percent variance from the 22,357 projection included in the 2020-21 budget document. This change in projection is largely due to the effects of the COVID-19 pandemic.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,921
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	2019-20	22,577
1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077	2020-21	20,360
1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447	2021-22	18,865
1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,127	2022-23	18,420
1991-92	25,249	1999-00	24,944	2007-08	23,552	2015-16	24,210	2023-24	17,112
1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,726	2024-25	15,604
1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,336	Projected	



SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School

For Fiscal Years 2017-18 to 2020-21 with Projections for 2021-22 to 2024-25

	2017-18	2018-19	2019-20	2020-21	2021-22	Projected Enrollment *		
						2022-23	2023-24	2024-25
Elementary								
Backman	472	451	452	404	357	349	327	301
Beacon Heights	484	475	477	367	324	317	297	273
Bennion	220	213	188	155	137	134	125	115
Bonneville	529	517	485	421	372	364	341	313
Dilworth	595	586	556	473	418	409	383	352
Edison	450	438	408	395	349	342	320	294
Emerson	583	548	596	536	474	464	434	399
Ensign	344	330	349	324	286	280	262	241
Escalante	446	434	404	396	350	343	321	295
Franklin	390	390	394	322	285	279	261	240
Hawthorne	438	442	413	390	345	337	316	290
Highland Park	654	643	628	533	471	461	431	397
Indian Hills	431	425	418	312	276	270	253	232
Jackson	440	446	434	383	338	331	310	285
Liberty	398	397	404	337	298	291	273	251
Meadowlark	452	424	410	370	327	320	300	276
Mountain View	568	560	570	529	467	458	428	394
Newman	433	387	337	299	264	259	242	223
Nibley Park	418	457	428	355	314	307	287	264
North Star	564	546	487	436	385	377	353	325
Parkview	322	310	285	219	194	189	177	163
Riley	319	312	279	247	218	214	200	184
Rose Park	387	353	326	302	267	261	244	225
Uintah	534	505	470	400	353	346	324	298
Wasatch	455	447	444	399	353	345	323	297
Washington	293	291	262	227	201	196	184	169
Whittier	627	595	560	507	448	439	410	378
	12,246	11,922	11,464	10,038	8,870	8,683	8,126	7,475
Middle Schools								
Bryant	378	393	426	452	399	391	366	337
Clayton	770	759	755	665	588	575	538	495
Glendale	800	784	820	814	719	704	659	606
Hillside	583	595	591	577	510	499	467	430
Northwest	746	726	723	679	600	587	550	506
	3,277	3,257	3,315	3,187	2,816	2,757	2,580	2,373
High Schools								
East	1,986	1,986	1,956	2,007	1,773	1,736	1,625	1,494
Highland	1,686	1,685	1,832	1,861	1,644	1,610	1,506	1,386
West	2,771	2,713	2,851	2,809	2,482	2,430	2,274	2,092
Innovations	429	381	318	289	255	250	234	215
Horizonte	441	428	258	324	286	280	262	241
	7,313	7,193	7,215	7,290	6,442	6,306	5,901	5,428
Charters and Other								
Open Classroom	349	314	323	312	312	312	312	312
School for Science Ed.	407	393	392	372	372	372	372	372
Hospital	25	29	24	21	21	21	21	21
	781	736	739	705	705	705	705	705
Total Enrollment	23,617	23,108	22,733	21,220	18,832	18,450	17,312	15,981

* Projections are calculated using a 5 year cohort history.

Chart 2

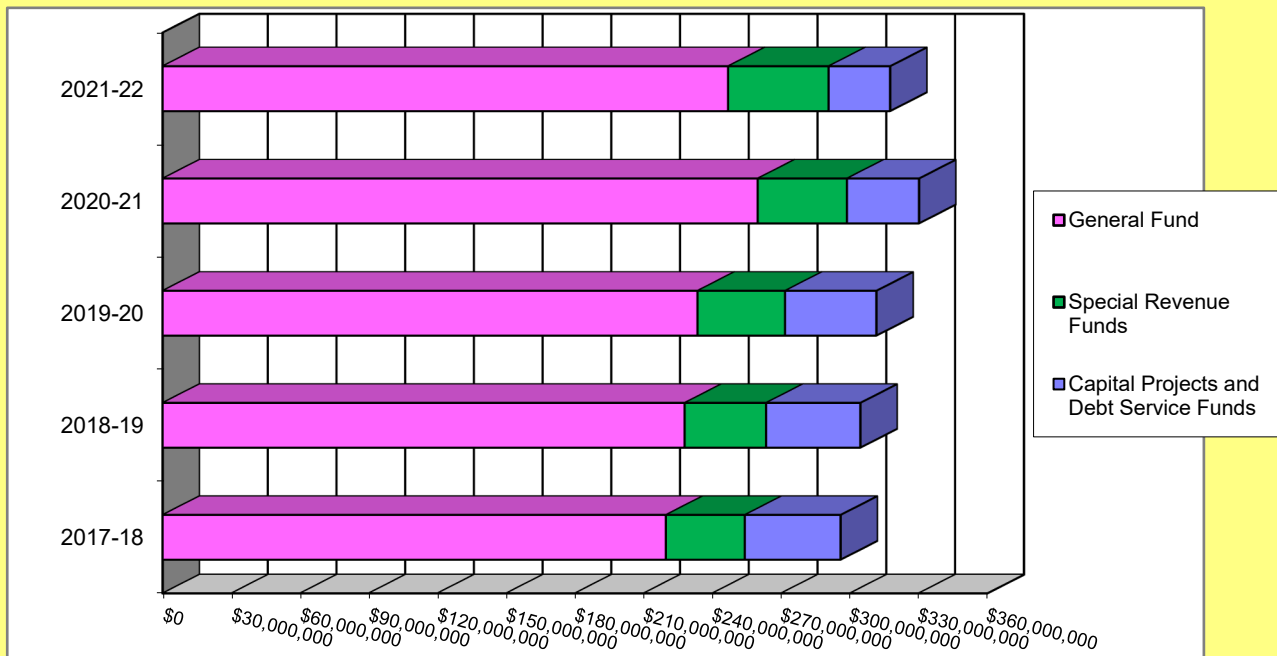
SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2017-18	\$ 219,742,886	\$ 34,470,282	\$ 41,745,982	\$ 295,959,150
2018-19	227,940,333	35,556,148	41,087,291	304,583,772
2019-20	233,556,587	38,210,030	39,809,941	311,576,558
2020-21	259,833,910	38,937,231	31,409,157	330,180,298
2021-22	246,906,150	43,849,218	26,807,607	317,562,975

Governmental Funds - Revenue Summary Comparison



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
General Fund					
Revenues:					
Property taxes	\$ 99,904,251	\$ 108,892,192	\$ 114,858,350	\$ 119,867,122	\$ 127,301,730
Interest on Investments	1,523,798	3,064,115	2,243,076	952,000	952,000
Other local revenue	10,848,622	10,462,200	12,395,710	9,824,774	11,495,512
State of Utah	89,314,800	89,073,224	88,328,737	95,496,113	84,584,575
Federal government	18,151,415	16,448,602	15,730,714	33,693,901	22,572,333
Total Revenues	<u>219,742,886</u>	<u>227,940,333</u>	<u>233,556,587</u>	<u>259,833,910</u>	<u>246,906,150</u>
Expenditures:					
Instruction	136,805,278	136,898,616	140,897,349	168,804,025	158,509,130
Child accounting and counseling	7,636,383	8,439,695	9,648,854	11,290,879	11,261,824
Media services and educational supervision	16,115,269	17,113,186	18,434,275	22,894,932	20,977,826
General district administration	1,006,563	1,041,495	1,123,975	1,492,135	1,159,963
General school administration	15,044,125	15,489,309	16,419,448	17,652,157	17,970,004
Central services	5,904,196	6,248,147	6,648,033	7,317,414	7,357,906
Operation and maintenance of school buildings	22,524,300	20,712,455	21,786,355	23,547,737	24,313,919
Student transportation	5,950,804	6,294,865	5,777,335	6,469,733	6,423,507
Child nutrition services	126,969	314,973	243,570	313,129	313,129
Community services	8,885,188	9,476,619	8,977,208	10,266,276	10,225,843
Total Expenditures	<u>\$ 219,999,075</u>	<u>\$ 222,029,360</u>	<u>\$ 229,956,402</u>	<u>\$ 270,048,417</u>	<u>\$ 258,513,051</u>
Special Revenue Funds					
Revenues:					
Property taxes	\$ 15,682,244	\$ 16,711,229	\$ 21,201,345	\$ 23,624,355	\$ 23,624,355
Interest on investments	251,153	241,470	203,509	213,000	225,600
Sale of food	1,309,015	1,416,188	1,375,051	35,000	1,409,555
Other local revenue	6,119,816	5,842,064	4,889,618	5,990,600	6,731,600
State of Utah	1,844,953	2,011,075	1,889,312	1,889,811	2,319,524
Federal government	9,263,101	9,334,122	8,651,195	7,184,465	9,538,584
Total Revenues	<u>34,470,282</u>	<u>35,556,148</u>	<u>38,210,030</u>	<u>38,937,231</u>	<u>43,849,218</u>
Expenditures:					
Instruction	4,019,118	4,086,794	3,333,115	4,250,000	4,500,000
Child nutrition services	13,198,397	13,142,110	12,811,813	10,487,693	13,415,048
Community services and building rentals	19,247,395	17,768,125	22,575,397	25,482,355	25,607,355
Total Expenditures	<u>\$ 36,464,910</u>	<u>\$ 34,997,029</u>	<u>\$ 38,720,325</u>	<u>\$ 40,220,048</u>	<u>\$ 43,522,403</u>

(continued on the following page)

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Revised Budget	2021-22 Budget
Capital Projects & Debt Service Funds					
Revenues:					
Property tax	\$ 37,769,785	\$ 39,100,011	\$ 38,139,901	\$ 30,820,024	\$ 26,221,974
Interest on investments	803,471	1,430,857	1,048,455	442,275	438,775
Other local, State of Utah & Federal	2,775,980	176,678	256,650	146,858	146,858
Federal government	396,746	379,745	364,935	0	0
Total Revenues	<u>41,745,982</u>	<u>41,087,291</u>	<u>39,809,941</u>	<u>31,409,157</u>	<u>26,807,607</u>
Expenditures:					
Salaries	2,417,864	2,434,516	2,598,731	2,774,877	2,880,967
Employee benefits	1,212,086	1,194,647	1,263,852	1,388,377	1,444,076
Contracted services	17,683,649	36,144,012	12,688,323	12,175,688	16,300,353
Supplies and materials	188,282	315,943	377,511	1,941,369	1,989,040
Travel and conferences	21,626	13,478	28,521	30,595	30,595
Equipment & property acquisition	641,985	143,859	1,192,839	804,110	801,945
Bond redemption, interest & paying agent fees	9,014,626	9,009,606	9,012,962	9,011,050	4,622,500
Total Expenditures	<u>\$ 31,180,118</u>	<u>\$ 49,256,061</u>	<u>\$ 27,162,739</u>	<u>\$ 28,126,066</u>	<u>\$ 28,069,476</u>
Total All Governmental Funds					
Revenues	<u>\$ 295,959,150</u>	<u>\$ 304,583,772</u>	<u>\$ 311,576,558</u>	<u>\$ 330,180,298</u>	<u>\$ 317,562,975</u>
Expenditures	<u>\$ 287,644,103</u>	<u>\$ 306,282,450</u>	<u>\$ 295,839,466</u>	<u>\$ 338,394,531</u>	<u>\$ 330,104,930</u>

Chart 3

SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue

2021-22 Total \$246.9 Million

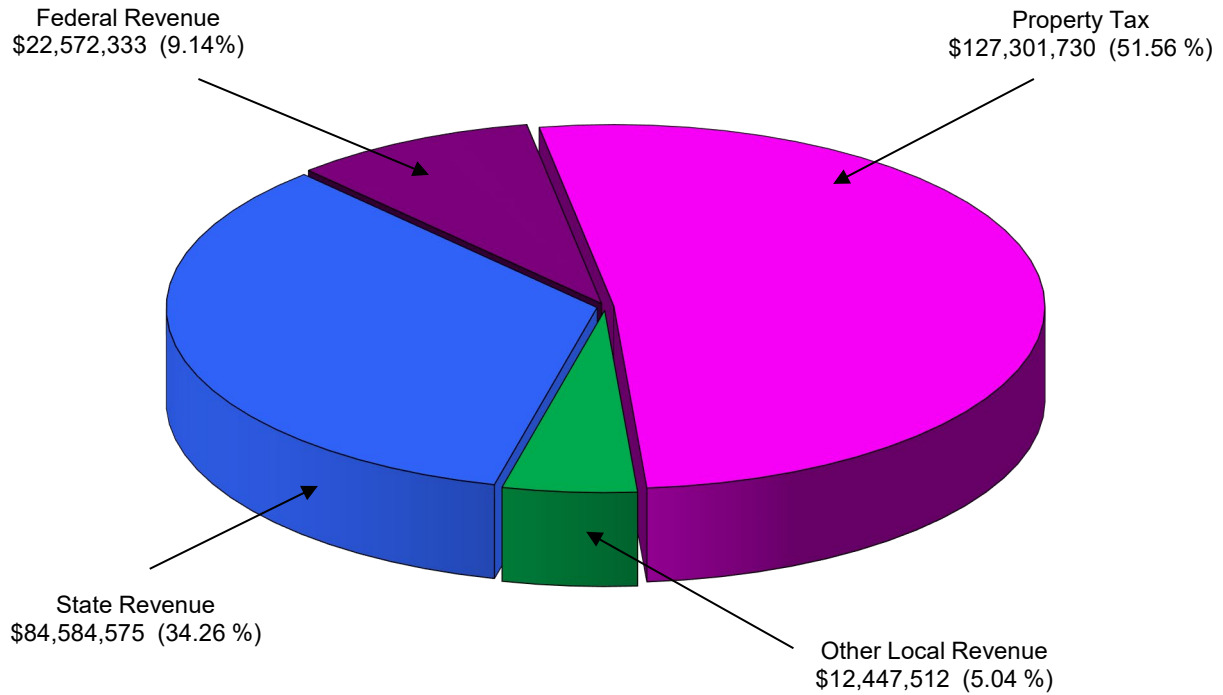


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2021-22 Total \$246.9 Million

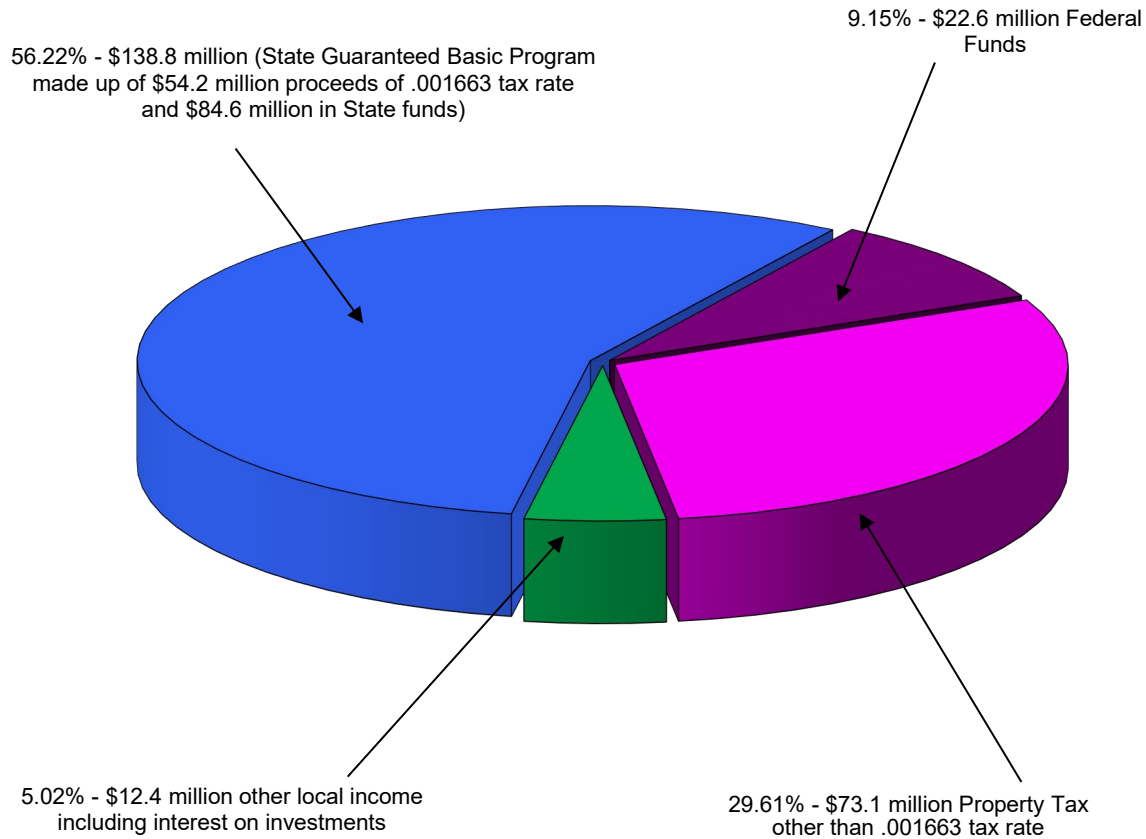


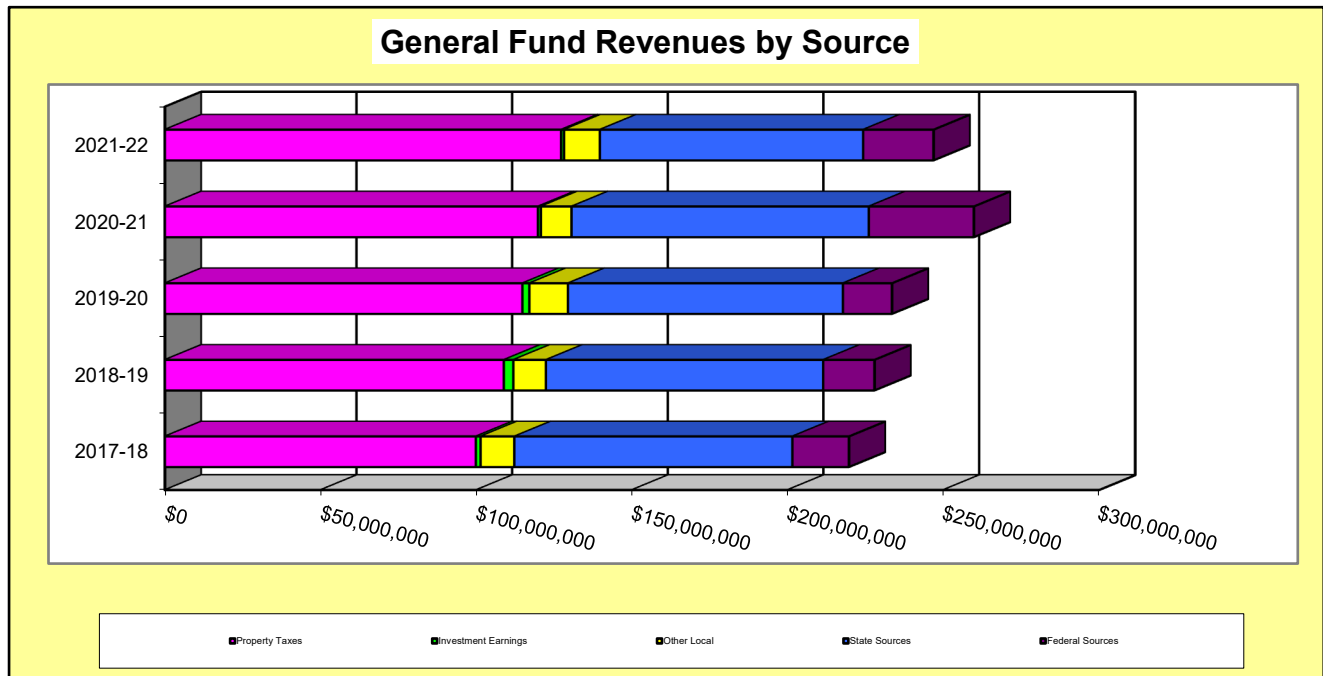
Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

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

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2017-18	\$ 99,904,251	\$ 1,523,798	\$ 10,848,622	\$ 89,314,800	\$ 18,151,415	\$ 219,742,886	7.89%
2018-19	108,892,192	3,064,115	10,462,200	89,073,224	16,448,602	227,940,333	3.73%
2019-20	114,858,350	2,243,076	12,395,710	88,328,737	15,730,714	233,556,587	2.46%
* 2020-21	119,867,122	952,000	9,824,774	95,496,113	33,693,901	259,833,910	11.25%
* 2021-22	127,301,730	952,000	11,495,512	84,584,575	22,572,333	246,906,150	-4.98%



* Estimated

Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

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
2017-18	\$ 99,904,251	\$ 15,682,244	\$ 37,769,785	\$ 153,356,280
2018-19	108,892,192	16,711,229	39,100,011	164,703,432
2019-20	114,858,350	21,201,345	38,139,901	174,199,596
2020-21	119,867,122	23,624,355	30,820,024	174,311,501
2021-22	127,301,730	23,624,355	26,221,974	177,148,059

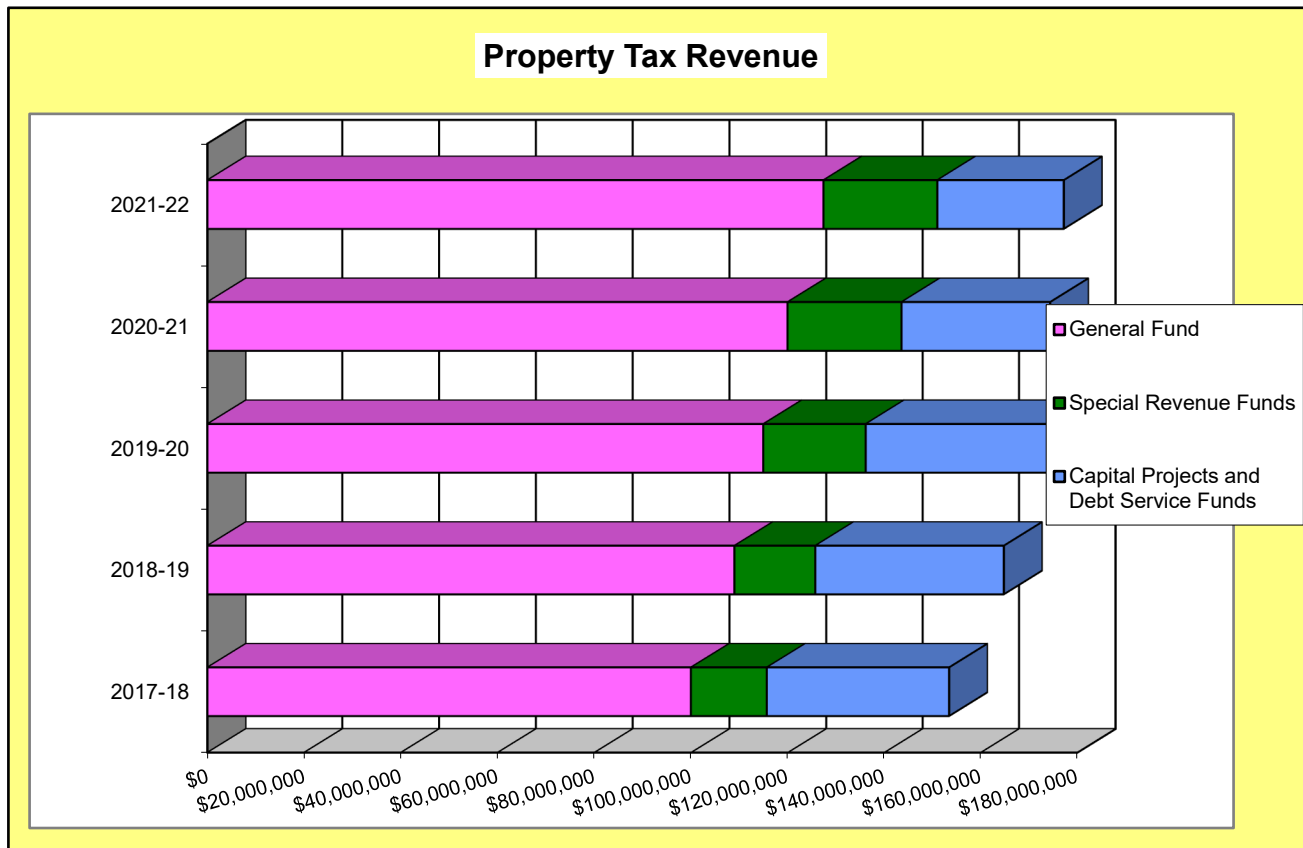


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2017 through 2021

Calendar Year	Capital Projects and Debt Service	Special Revenue Funds	General Fund	Total Funds
<u>Tax Rates Per \$1 of Taxable Value</u>				
2017	.001548	.000104	.004096	.005748
2018	.001433	.000074	.003993	.005500
2019	.001318	.000105	.003970	.005393
2020	.000997	.000081	.003969	.005047
2021	.000812	.000088	.003904	.004804

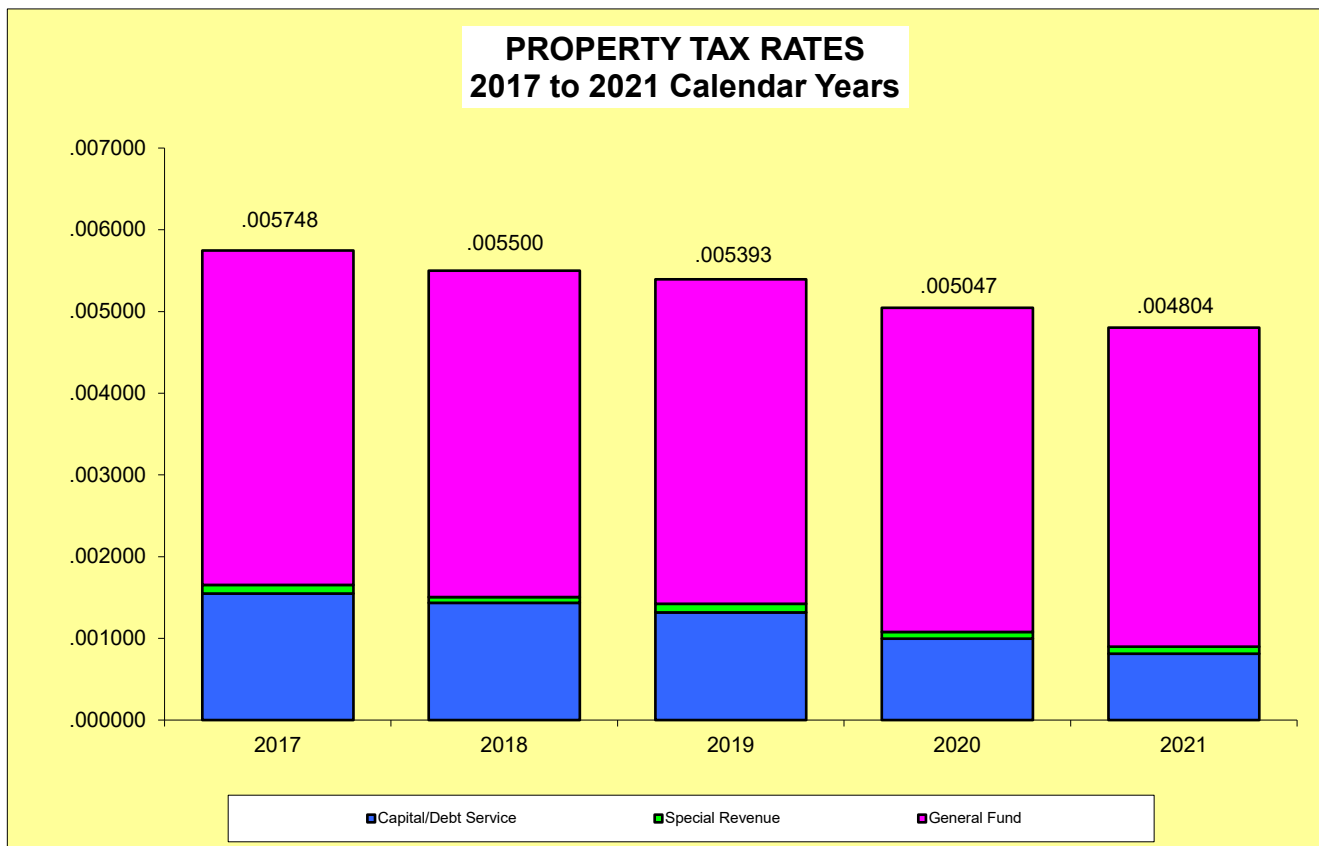


Chart 8

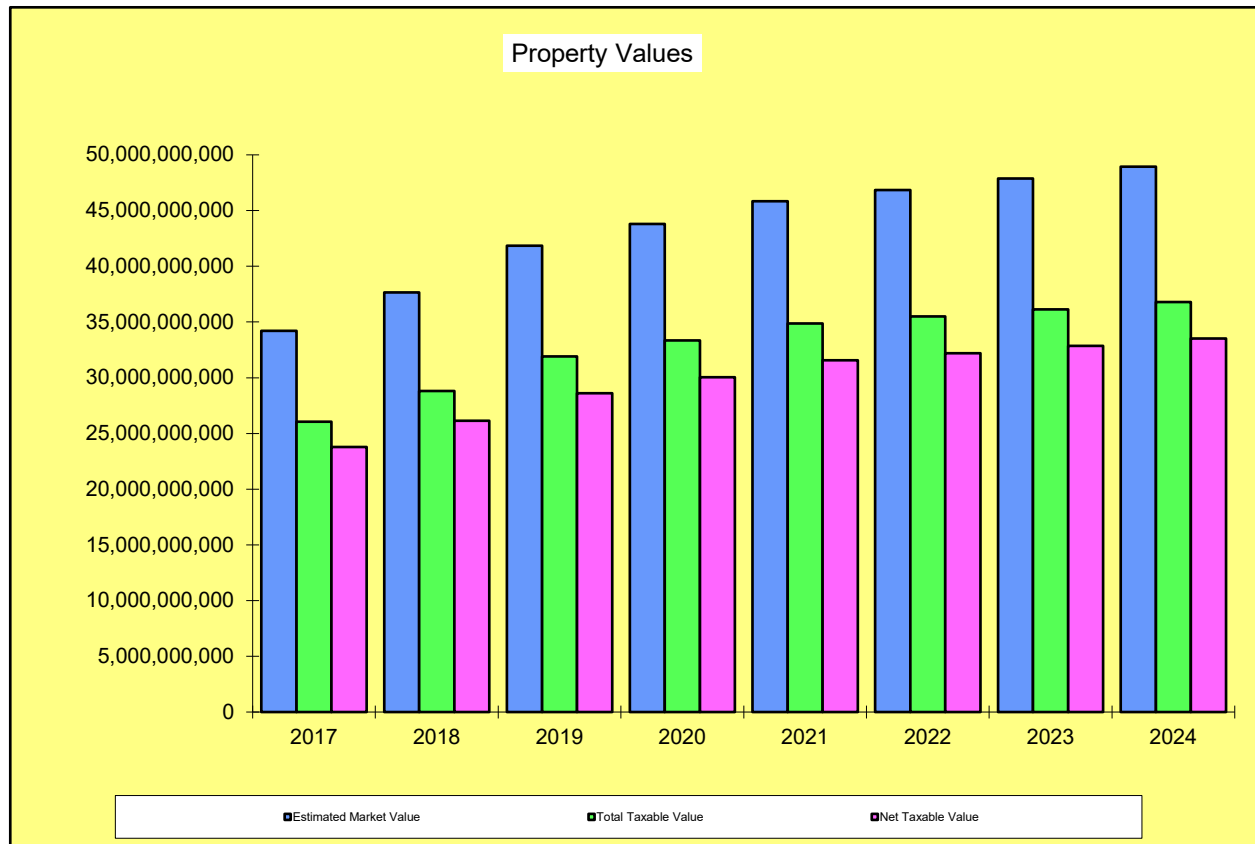
SALT LAKE CITY SCHOOL DISTRICT

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

Years Ended 2017 through 2024

**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
2017	34,202,174,968	7.66%	26,048,338,936	7.12%	23,794,527,523	9.54%
2018	37,655,084,179	10.10%	28,799,214,201	10.56%	26,124,838,565	9.79%
2019	41,856,509,238	11.16%	31,902,420,751	10.78%	28,607,835,296	9.50%
* 2020	43,796,560,263	4.64%	33,344,885,599	4.52%	30,050,300,145	5.04%
* 2021	45,842,208,842	4.67%	34,868,068,693	4.57%	31,573,483,238	5.07%
** 2022	46,850,737,437	2.20%	35,495,693,929	1.80%	32,204,952,903	2.00%
** 2023	47,881,453,660	2.20%	36,134,616,420	1.80%	32,849,051,961	2.00%
** 2024	48,934,845,641	2.20%	36,785,039,516	1.80%	33,506,033,000	2.00%



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

** Projected

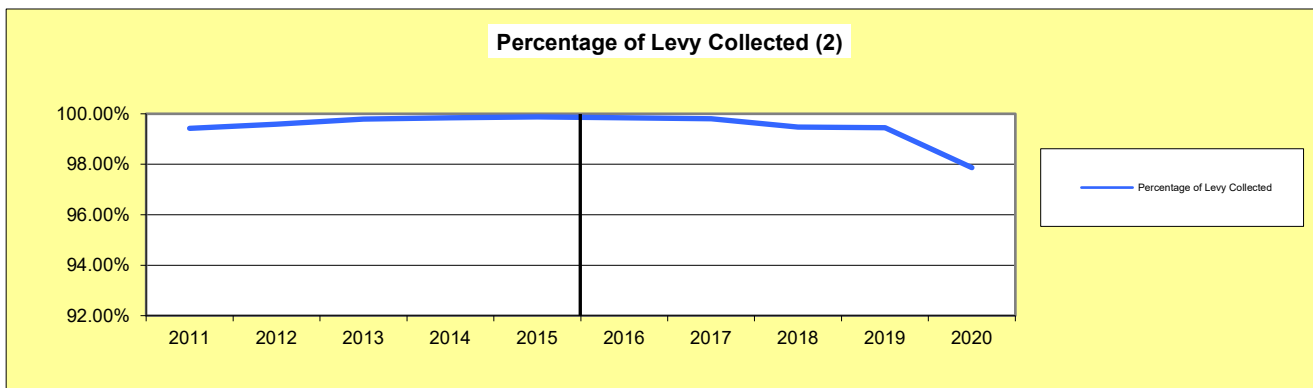
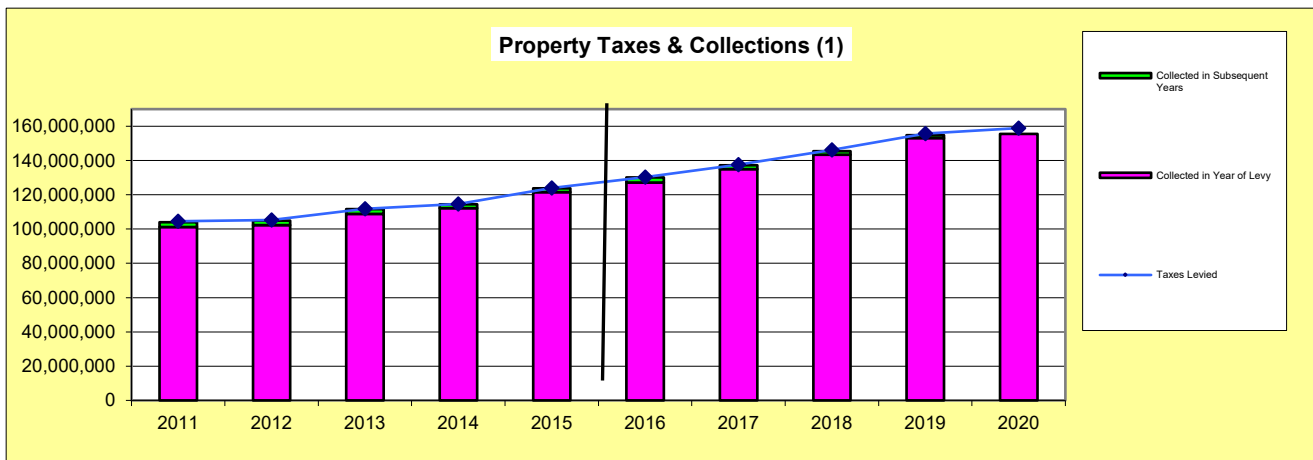
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2011 through 2020

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)
2011	\$104,561,807	\$101,267,001	96.85%	\$2,685,807	\$103,952,808	99.42%
2012	105,362,837	102,220,670	97.02%	2,708,477	104,929,147	99.59%
2013	111,823,157	108,914,237	97.40%	2,669,885	111,584,122	99.79%
2014	114,709,677	112,196,238	97.81%	2,330,814	114,527,052	99.84%
2015	124,014,302	121,622,690	98.07%	2,239,028	123,861,718	99.88%
2016	130,306,483	127,231,689	97.64%	2,872,539	130,104,228	99.84%
2017	137,552,872	135,004,720	98.15%	2,269,964	137,274,684	99.80%
2018	146,253,990	143,353,239	98.02%	2,127,116	145,480,355	99.47%
2019	155,641,359	153,079,340	98.35%	1,707,576	154,786,916	99.45%
2020	158,941,513	155,549,801	97.87%	0	155,549,801	97.87%



* 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.

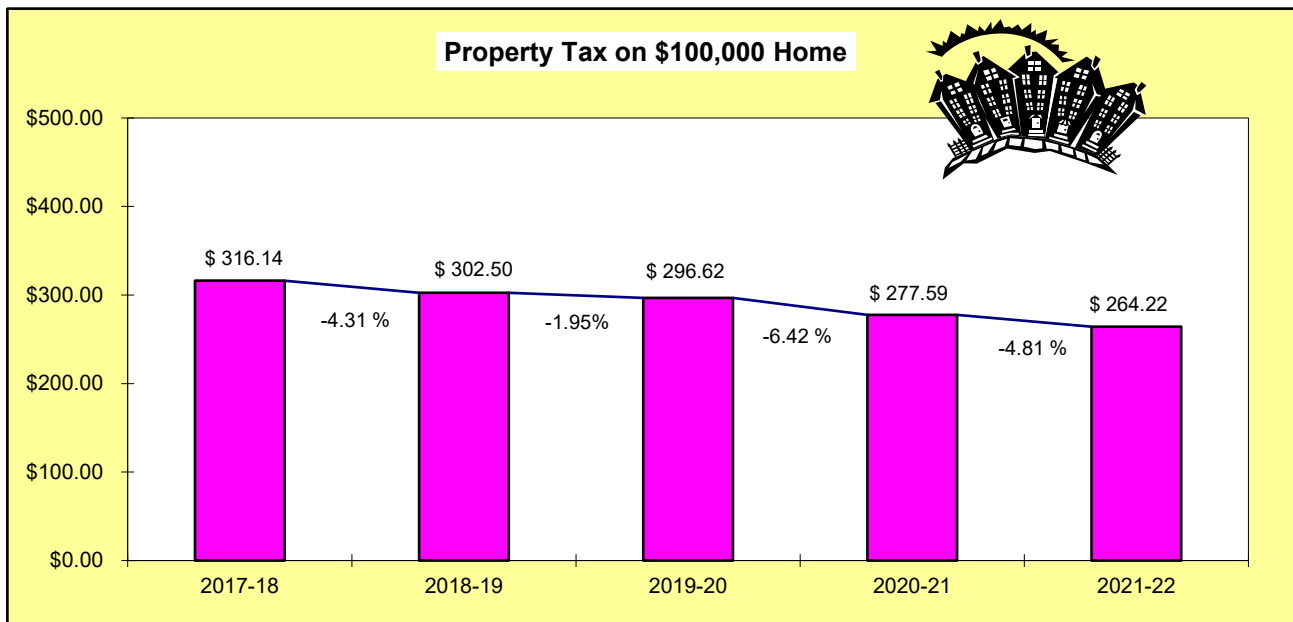
Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2021-22 With Comparative Information for Years 2017-18 Through 2020-21

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 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	.005748	.005500	.005393	.005047	.004804
Property tax due	\$316.14	\$302.50	\$296.62	\$277.59	\$264.22
Property Tax increase (decrease) from prior year	(\$23.76)	(\$13.64)	(\$5.88)	(\$19.03)	(\$13.37)
Percent Change from Prior Year	-6.99%	-4.31%	-1.95%	-6.42%	-4.81%



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

Year	Series 2010		Series 2013		Grand Totals		
Ending June 30	\$18,255,000		\$21,840,000		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service
2022	2,135,000	196,350	1,855,000	357,450	3,990,000	553,800	4,543,800
2023	2,240,000	89,600	1,950,000	264,700	4,190,000	354,300	4,544,300
2024			2,050,000	167,200	2,050,000	167,200	2,217,200
2025			2,130,000	85,200	2,130,000	85,200	2,215,200
Totals	\$4,375,000	\$285,950	\$7,985,000	\$874,550	\$12,360,000	\$1,160,500	\$13,520,500

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

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

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

Year Ending June 30	Principal	Net Interest	Total
2022	0	74,219	74,219
2023	0	74,219	74,219
2024	5,000,000	64,978	5,064,978
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
Totals	\$11,000,000	\$362,292	\$11,362,292

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2017-18 Through 2021-22

Instruction staffing is based upon district-wide student/teacher ratios by grade. In 2014-15 the Board of Education approved a tax increase, A part of that increase was used to reduce student/teacher ratios district wide. Other staffing is based upon staffing levels necessary to support the District's five year Student Achievement Plan.

	2017-18 Actual	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Proposed
Instruction					
Certified	1,275.11	1,232.00	1,235.40	1,222.18	1,197.62
Other	461.92	447.44	481.27	420.56	420.56
Supporting Services:					
Students	85.98	91.87	103.80	109.09	109.09
Instructional Staff	157.30	153.35	156.74	151.09	151.09
General District Administration	4.00	4.00	4.00	4.00	4.00
General School Administration	167.72	157.97	158.94	151.57	151.57
Central Services	55.73	55.99	54.49	59.49	59.49
Operation & Maintenance of Buildings	197.50	201.11	204.84	190.49	190.49
Student Transportation	57.82	57.30	55.29	53.22	53.22
Internal Service Funds & Other	44.40	35.84	38.24	31.58	31.58
Other Community Services	223.57	219.89	223.16	144.11	144.11
Child Nutrition Services	142.66	136.42	117.88	106.10	106.10
Capital Projects	35.46	33.98	34.98	34.98	34.98
Total	<u>2,909.18</u>	<u>2,827.15</u>	<u>2,869.03</u>	<u>2,678.46</u>	<u>2,653.90</u>
Licensed Teachers	1,352.18	1,356.27	1,316.98	1,301.75	1,279.35
Non Teaching Staff	1,557.00	1,470.88	1,552.05	1,376.71	1,374.55
Total	<u>2,909.18</u>	<u>2,827.15</u>	<u>2,869.03</u>	<u>2,678.46</u>	<u>2,653.90</u>

PERFORMANCE MEASURES

This section of the budget contains measures directly related to resource allocation. It is intended to present a picture to highlight initiatives the District has undertaken linked to the 2016-2022 Student Achievement Plan and Pathway Indicators.

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

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

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

Salt Lake City School District Pathway Indicators

1. Pre-K and Kindergarten

- 1A. **Access to Quality Pre-K.** 3 and 4 year-old students attend the SLC Pre-K or Head Start program for more than 10 days.
- 1B. **Enter Kindergarten Academically Prepared.** Students are proficient in English Language Arts and Mathematics on the SLCSK Kindergarten Fall Screener.
- 1C. **Exit Kindergarten Academically Prepared For First Grade.** Students are proficient in English Language Arts and Mathematics on the SLCSK End-of-Level tests.

2. Third Grade

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

3. Exiting Elementary

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

Exiting Middle School

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

Good Transition into High School

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

Exiting 11th Grade and High School Success

- 6A. **Successfully Complete 11th Grade.** Students have attendance rates of 90% or higher in core classes, have an overall Grade Point Average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and passed a SAGE/Utah Aspire Plus English Language Arts test.
- 6B. **Exit 11th Grade STEM (Science, Technology, Engineering, and Mathematics).** Students have passed the ACT Mathematics test with a score of 22 or higher, received a proficient score on 2 different SAGE/Utah ASPIRE Plus Science tests.
- 6C. **Prepared for Post-secondary Training.** Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or earned at least 2 full credits in Career and Technology Education courses, or student has a composite score of 18 or higher on the ACT.
- 6D. **Exit High School Graduating On-Time.** Student graduates by the end of summer of their senior year or sooner.

College, Training and Life-Long Learning

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

STUDENT ACHIEVEMENT PLAN ESSENTIALS – CURRICULUM, INSTRUCTION, AND ASSESSMENT

Curriculum

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

Instruction

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

Assessment & Evaluation

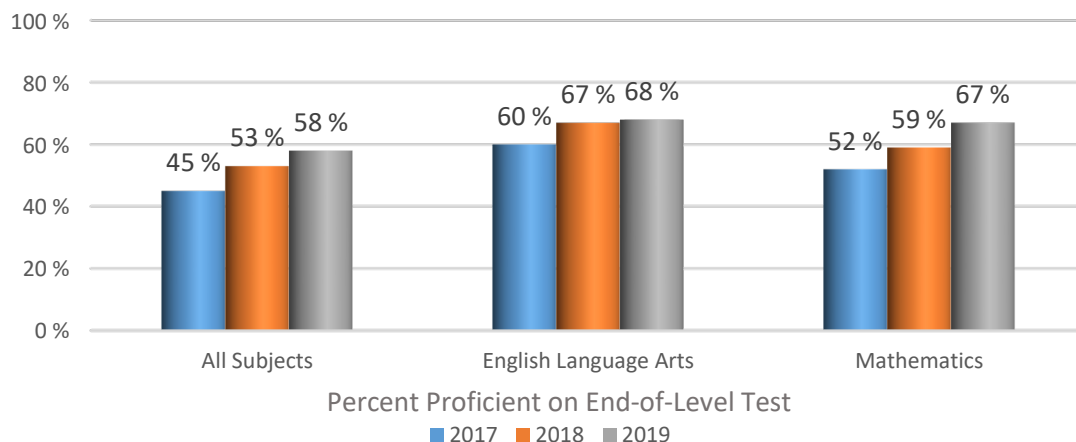
Delivering traditional and computer-based assessments and leveraging state-of-the-art technology to provide immediate feedback. Results are provided to students, parents, teachers, and schools to support decision making for educational goal attainment.

PATHWAY INDICATORS— CURRICULUM, INSTRUCTION, AND ASSESSMENT

Measuring Success in Content Areas

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

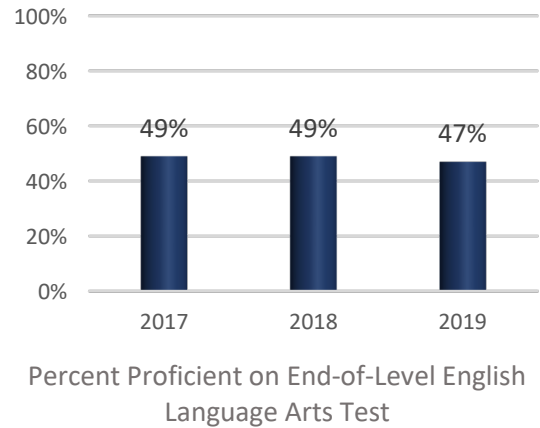
1C. Exit Kindergarten Academically Prepared for First Grade



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

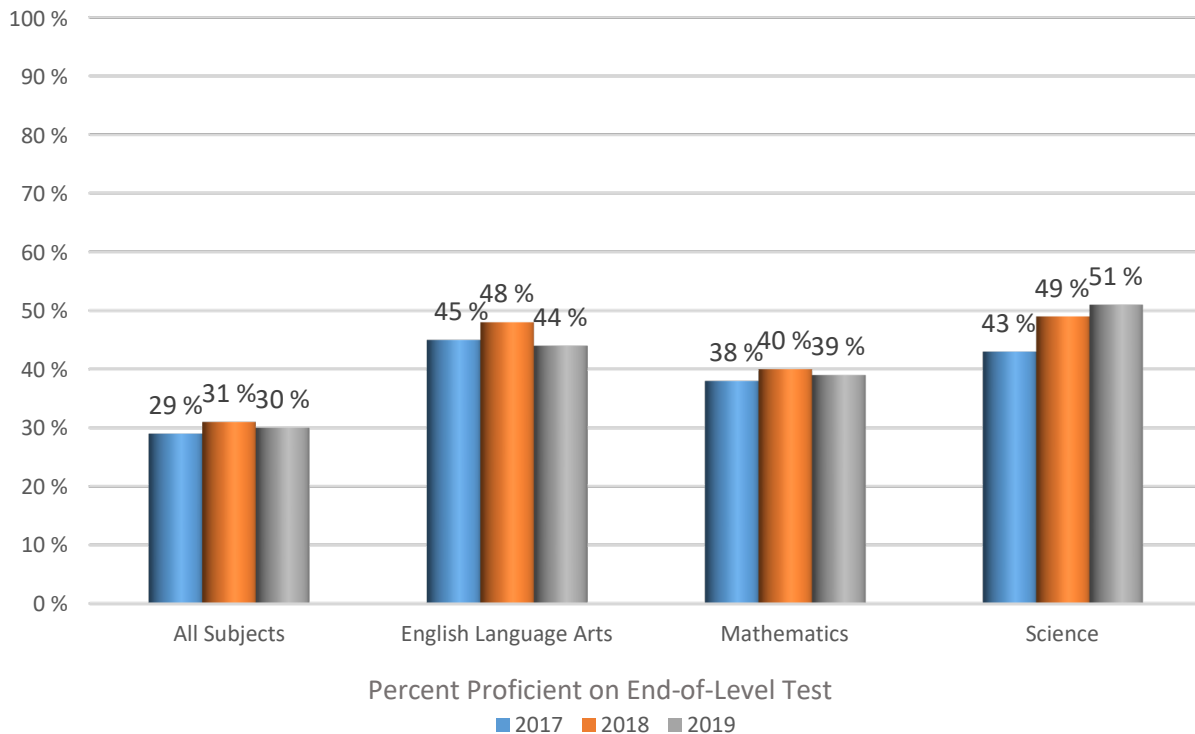


2A. Exit Kindergarten Academically Prepared for First Grade



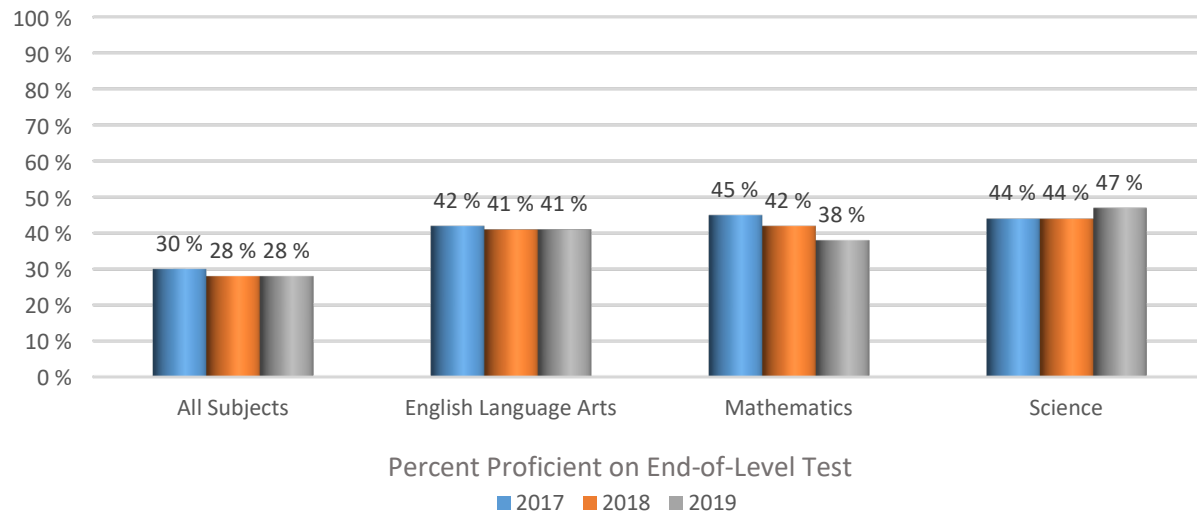
Indicator 3A, Exit Elementary Academically Prepared for Middle School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.

3A. Exit Elementary Academically Prepared for Middle School



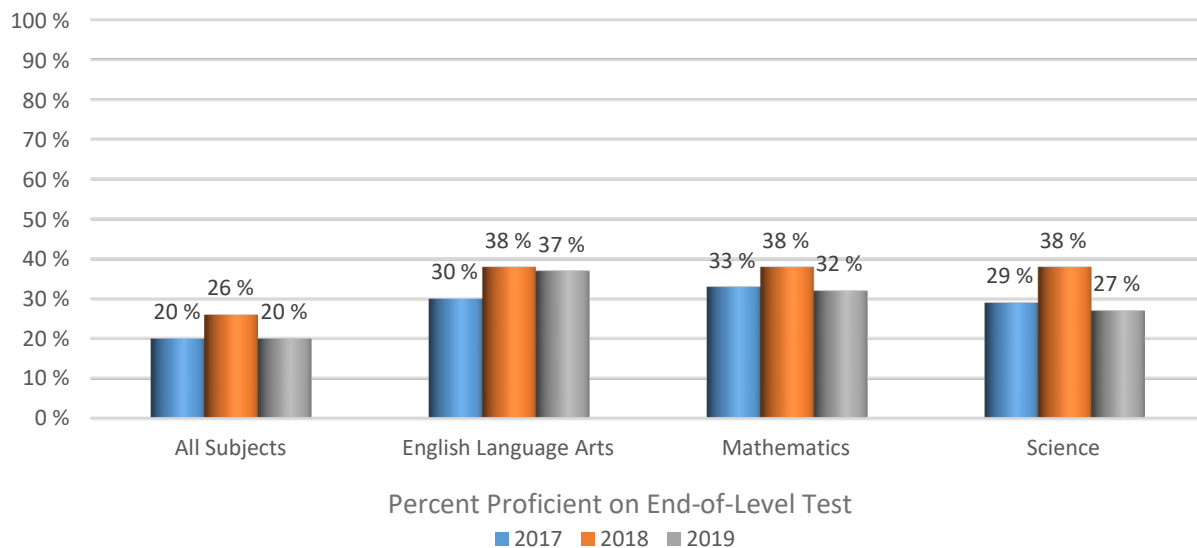
Indicator 4A, Exit Elementary Academically Prepared for High School: Students are on grade level in English Language Arts, Mathematics, and Science. Students demonstrate proficiency on the Utah Core Standards in English Language Arts, Mathematics, and Science by scoring a 3 or 4 on SAGE/RISE.

4A. Exit Middle School Prepared for High School



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

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

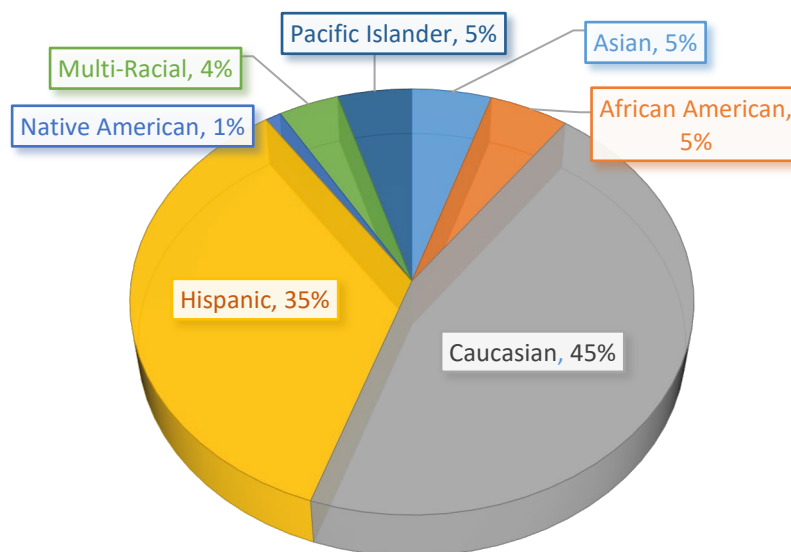


STUDENT ACHIEVEMENT PLAN – EDUCATIONAL EQUITY AND ADVOCACY

Educational Equity And Advocacy

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

**Race/Ethnicity of Salt Lake City School District
Students in Grades K-12
as of October 1st, 2020**



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

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

PATHWAY INDICATORS – EDUCATIONAL EQUITY AND ADVOCACY

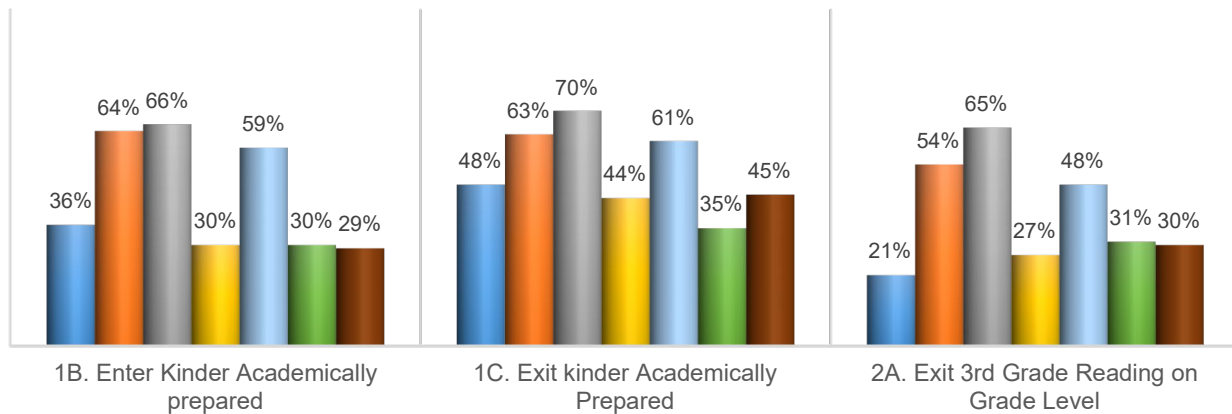
ALL MEASUREMENTS DISAGGREGATED BY STUDENT ETHNICITY

Percent of Students Meeting Pathway Indicator Goals by Ethnicity

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

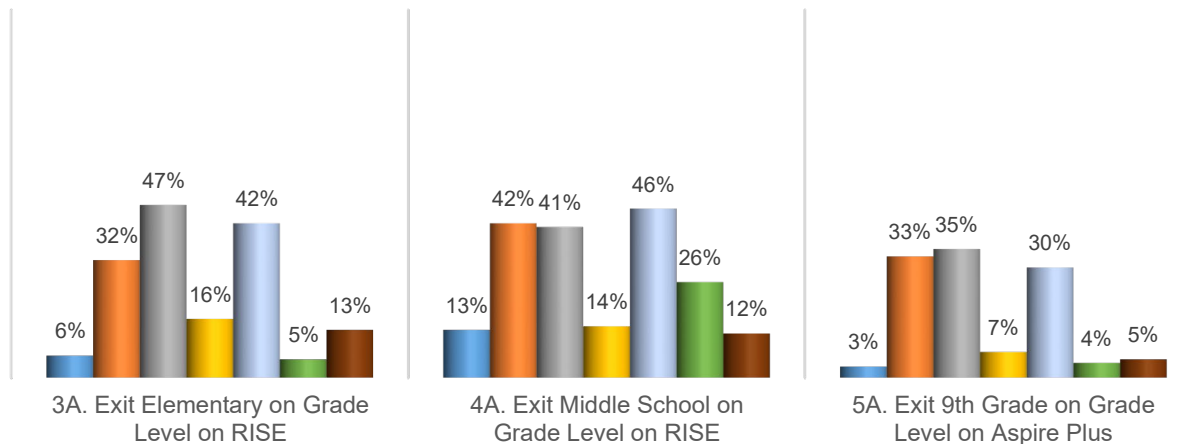
Elementary Pathway Indicators 2018-2019 School Year

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



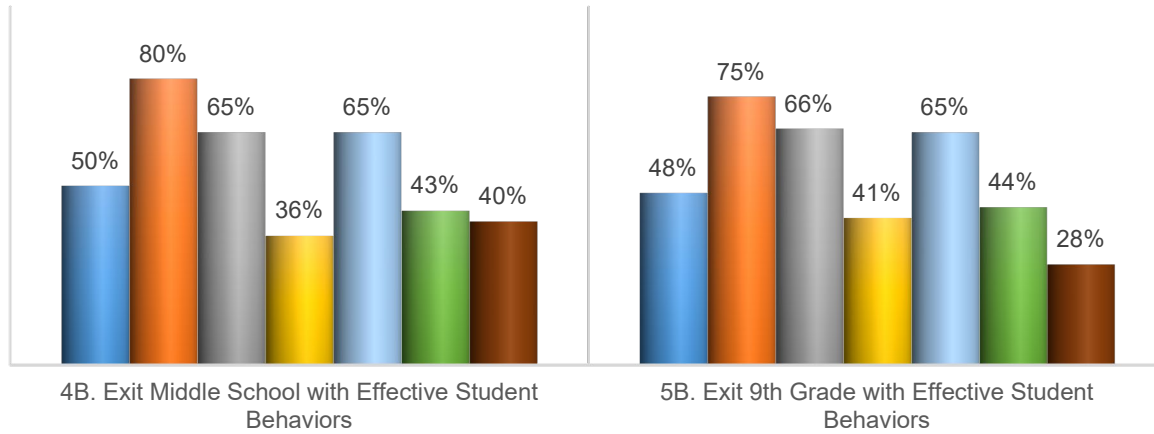
RISE/Aspire Plus Pathway Indicators-Percent of Students Proficient in all RISE/Aspire Plus Subject Areas 2018-2019 School Year

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



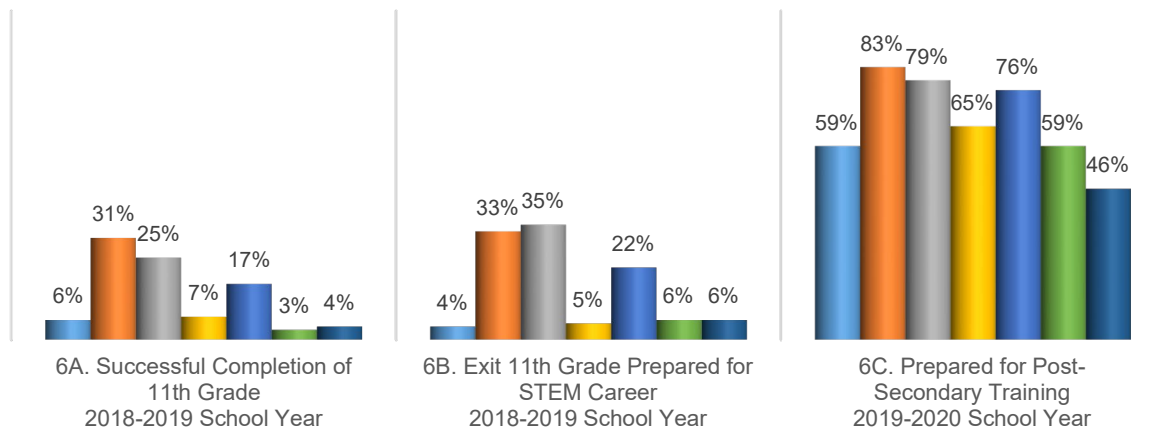
Effective Student Behavior Pathway Indicators 2019-2020 School Year

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



High School Pathway Indicators

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



Performance on End-of-Level Testing by Ethnicity

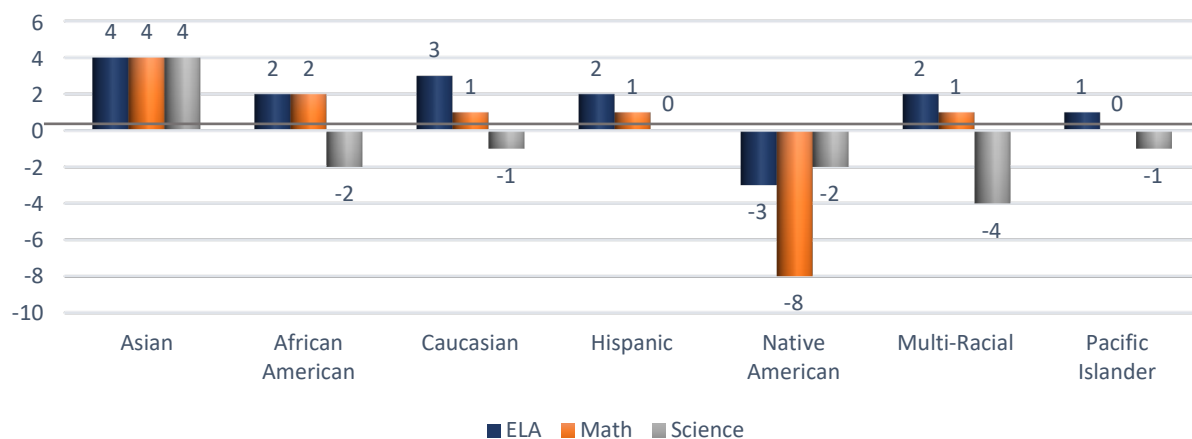
The table below shows the percent of students proficient on end-of-level testing for the 2017-2018 and 2018-2019 school years, broken down by ethnicity. All grade levels are included in these percentages. The highest performing groups are Caucasian and Multi-Racial, in all subjects. The lowest performing subject is Science ranging from 61% to 19% average proficient. It is evident that achievement gaps exist between ethnic groups in SLCS.

% Proficient on End-of-Level Testing 2018 to 2019	English/Language Arts		Math		Science	
	2018	2019	2018	2019	2018	2019
Asian	51%	55%	56%	60%	47%	51%
African American	27%	29%	25%	27%	21%	19%
Caucasian	65%	68%	64%	65%	62%	61%
Hispanic	29%	31%	31%	32%	25%	25%
Native American	32%	29%	32%	24%	28%	26%
Multi-Racial	61%	63%	60%	61%	61%	57%
Pacific Islander	31%	32%	33%	33%	22%	21%

Includes grades K-10 for both years

Most ethnic groups saw an increase in percent proficient for all subject areas, with the exception of African American, Caucasian, Multi-racial, and Pacific Islander students in Science and Native American students in all three areas.

Change In End-of-level Test Scores From 2018 To 2019 School Years



Includes grades K-10 for both years

Community Education/Community Learning Centers

Rose Park
CLC



Mountain View/
Glendale CLC



Liberty
CLC



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

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

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

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

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

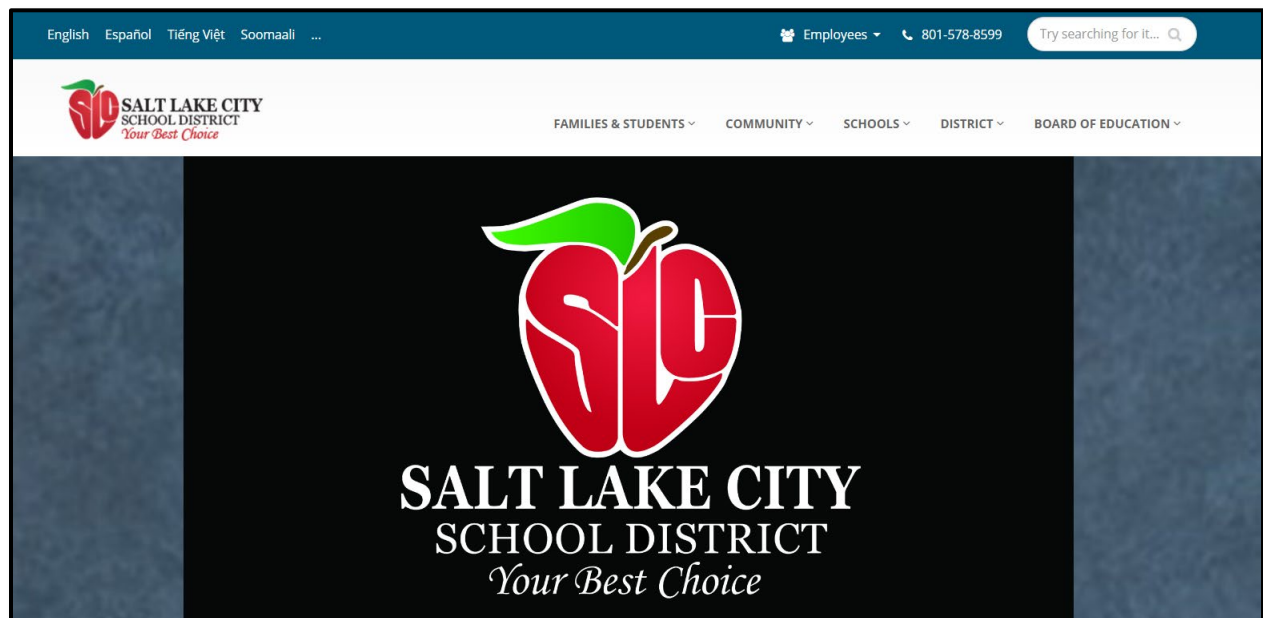
STUDENT ACHIEVEMENT PLAN – COMMUNICATION AND COMMUNITY ENGAGEMENT

Communication and Community Engagement

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

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

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



STUDENT ACHIEVEMENT PLAN – FAMILY AND SCHOOL COLLABORATION

Family and School Collaboration

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

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

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



STUDENT ACHIEVEMENT PLAN – EARLY CHILDHOOD

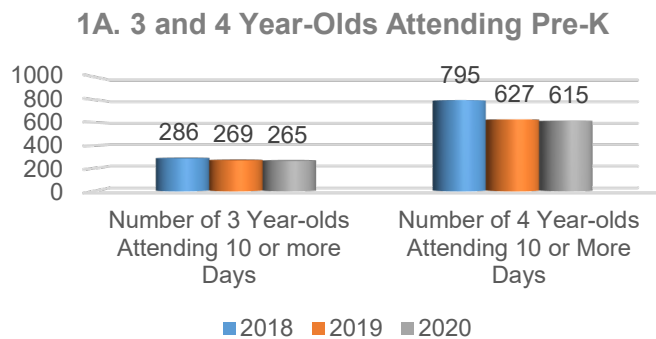
Early Childhood

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

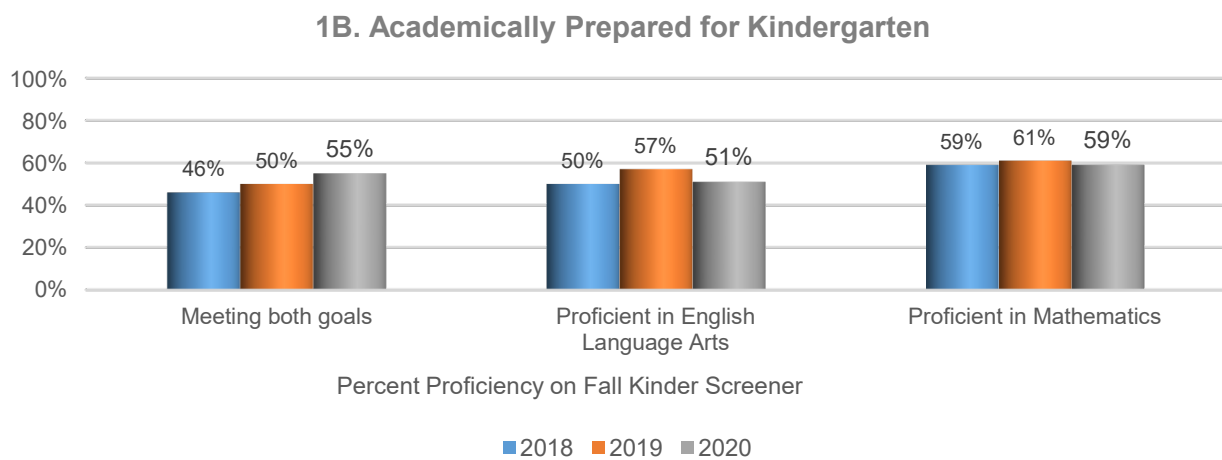
PATHWAY INDICATORS – EARLY CHILDHOOD

Measuring Pre-K Preparedness

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



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



STUDENT ACHIEVEMENT PLAN – STUDENT SUCCESS

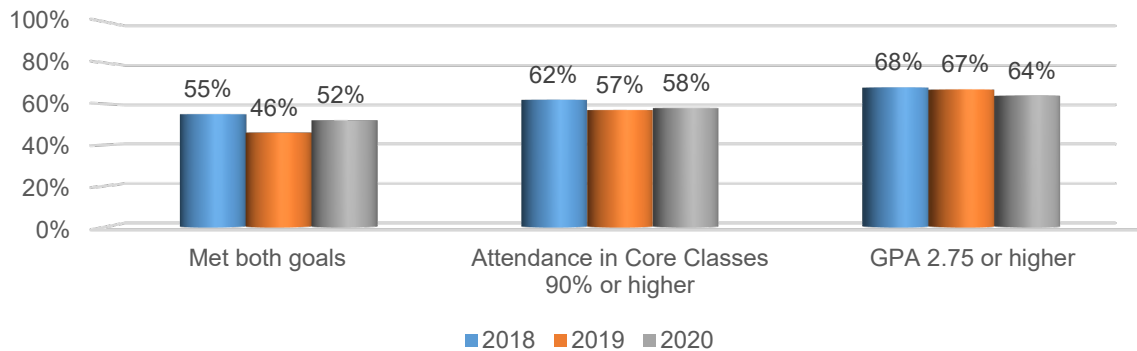
Student Success

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

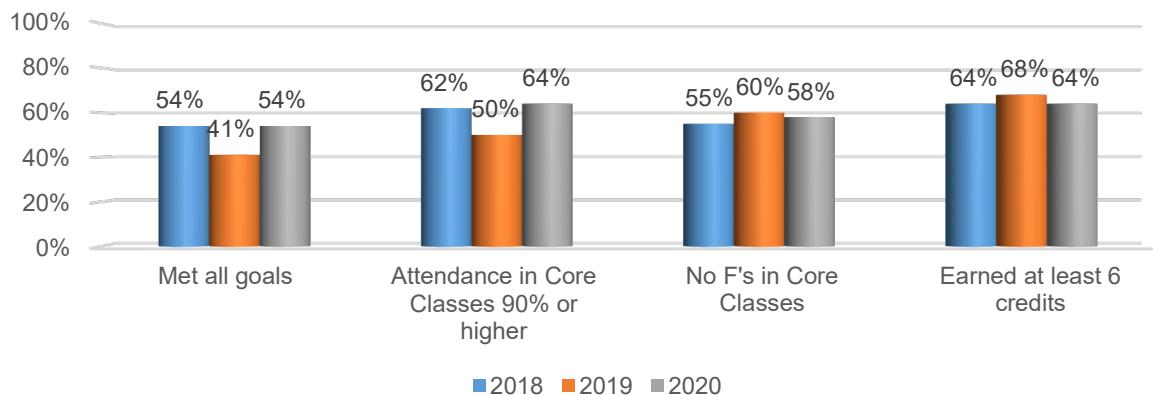
PATHWAY INDICATORS – STUDENT SUCCESS

Measuring Student Behaviors

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

4B. Exiting Middle School Effective Behaviors

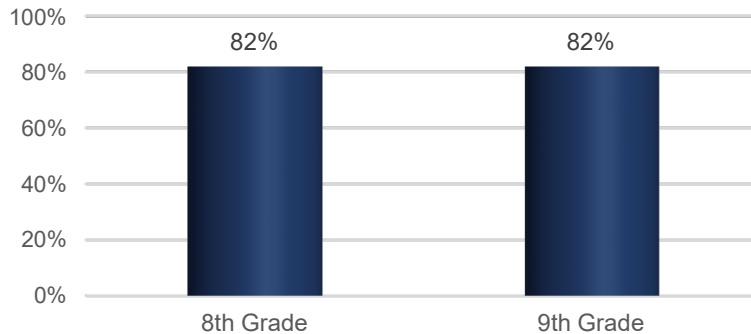
Indicator 5B, Exit 9th Grade effective behaviors: Students have attendance rates of 90% or higher in core classes, no F's in core classes, and have earned at least 6 credits.

5B. Exiting 9th Grade Effective Behaviors

Measuring Mentoring

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

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

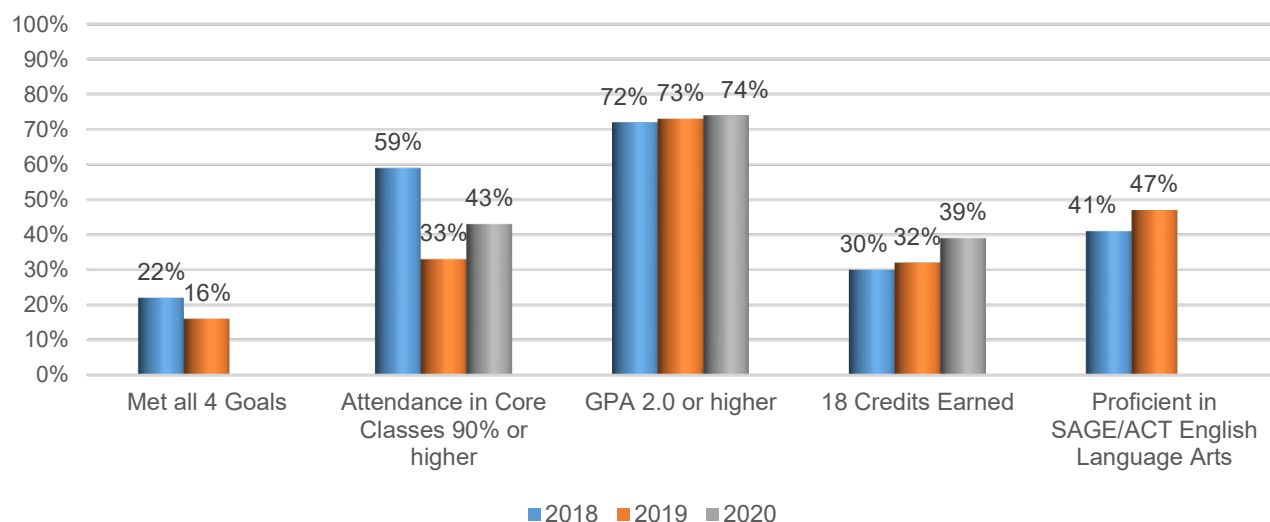


*This indicator is in development. The sample above is a preliminary count and calculates with 377 9th graders and 376 8th graders.

Measuring High School Success and Completion

Indicator 6A, Successfully complete 11th Grade: Students have attendance rates of 90% or higher in core classes, have an overall Grade Point Average of 2.0 or higher, have earned at least 18 credits (3 in English Language Arts, Mathematics, and Science; 2 in Social Studies), and passed a SAGE/Utah ASPIRE Plus English Language Arts test.

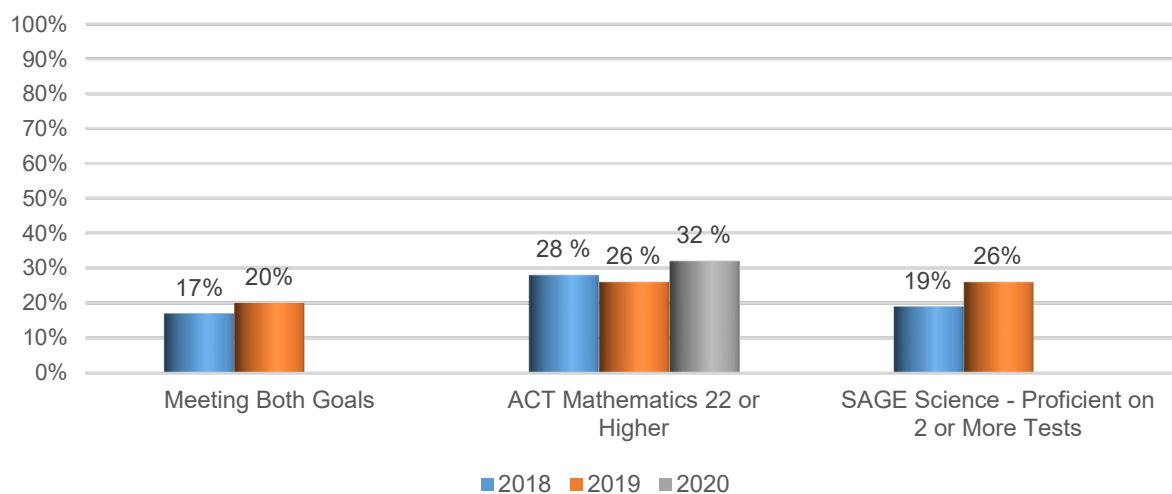
6A. Successfully Complete 11th Grade



Indicator 6B, Exit 11th Grade STEM (Science, Technology, Engineering, and Mathematics): Students have a foundation in STEM. Students demonstrate achievement in Mathematics with an ACT Mathematics with a score of 22 or higher, and students demonstrate proficiency on the Utah Core Standards Science, any year in high school, by scoring a 3 or 4 on at least 2 Science SAGE/Utah ASPIRE Plus tests.

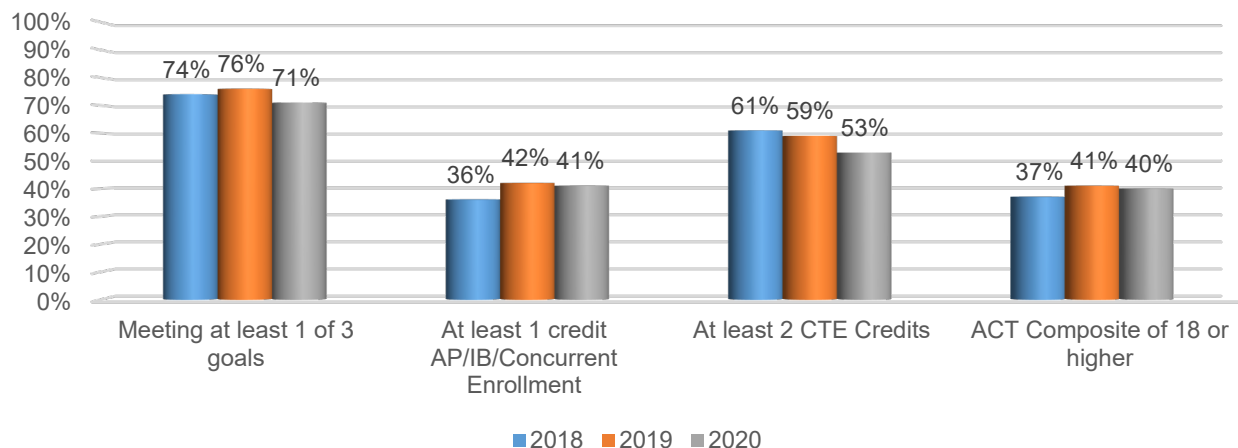


6B. Exit 11th Grade STEM



Indicator 6C, Prepared for post-secondary training: Students have earned at least one full credit in an Advanced Placement, International Baccalaureate, or Concurrent Enrollment course, or student have earned at least 2 full credits in Career and Technology Education courses, or student had a composite score of 18 or higher on the ACT.

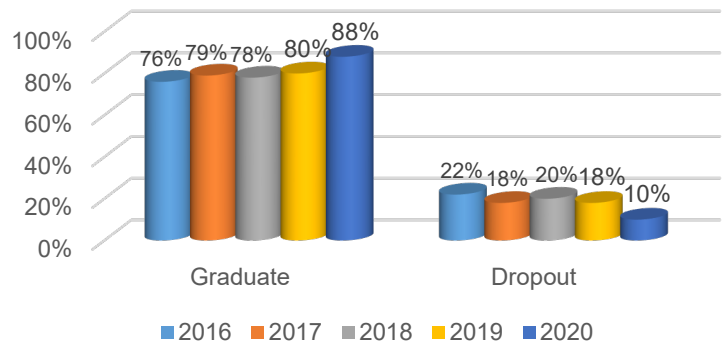
6C. Prepared for Post-Secondary Training



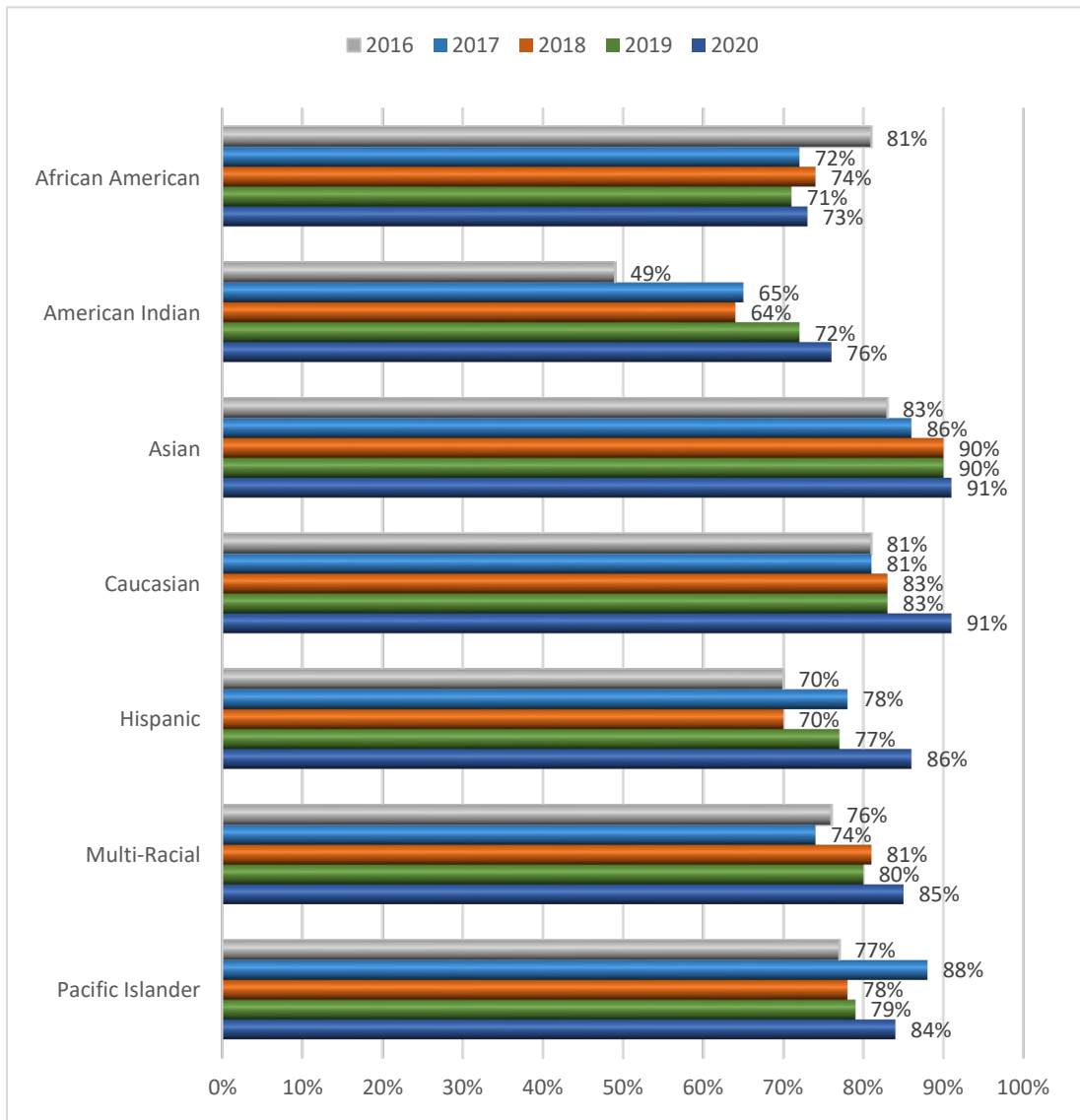
Indicator 6D, Exit high school graduating on-time: Student graduates by the end of summer of their senior year or sooner.

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

**6D. Graduation and Dropout Rates
5-Year Trend**



Graduation Rates by Year and Ethnicity

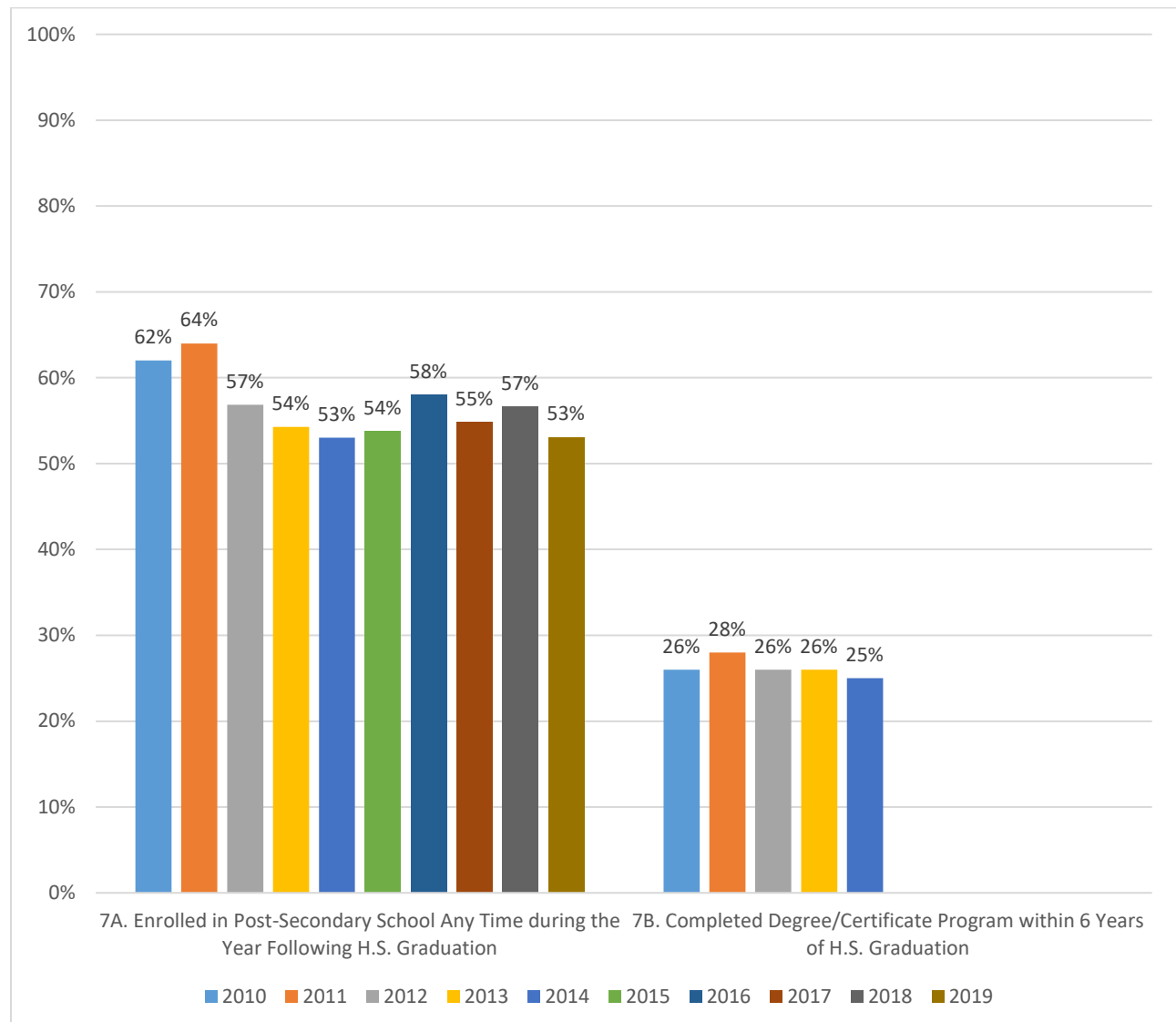


Post-Secondary Enrollment

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

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

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

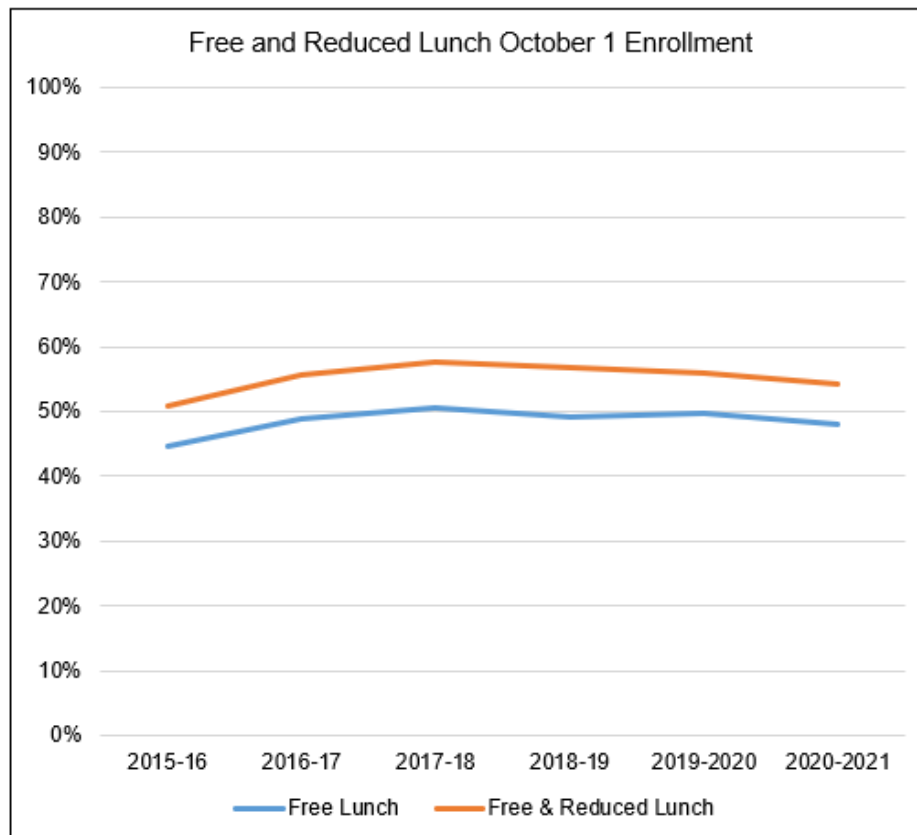


Free and Reduced Lunch Trends

Free and Reduced Lunch Trends

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

Fiscal Year	October 1 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2015-16	11456	1597	25718	44.54%	6.21%	50.75%
2016-17	12256	1672	25056	48.91%	6.67%	55.59%
2017-18	12597	1705	24874	50.64%	6.85%	57.50%
2018-19	11954	1865	24289	49.22%	7.68%	56.89%
2019-20	11807	1485	23709	49.80%	6.26%	56.06%
2020-21	10586	1362	22020	48.07%	6.19%	54.26%



GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Family Community Learning Center. 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.

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

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

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

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

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

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

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

Proprietary Funds. These are sometimes referred to as "income determination", "non-expendable", or "commercial type" funds, and are used to account for activities similar to private business activities.

PowerSchool. Web-based student information system.

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

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

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

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

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

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

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

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

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

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

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

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

