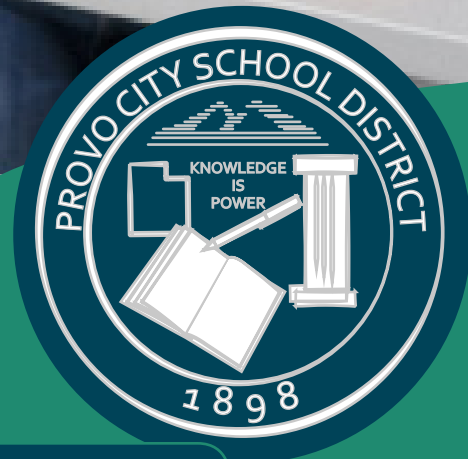


# ProvoCitySchoolDistrict



280 West 940 North Provo, UT 84604  
(801) 374-4800 | [www.provo.edu](http://www.provo.edu) |



## Annual Budget 2016-17

This book is optimized for onscreen viewing.  
For best results, choose “two page display” in your pdf  
reader.



# Provo City School District

280 West 940 North

Provo, UT 84604



# 2016-17

# *Annual Budget*

For Fiscal Year Ending June 30, 2017

Keith Rittel  
Superintendent of Schools

Stefanie Bryant, CPA  
Business Administrator

## Budget *Recognition*

### Association of School Business Officials International (ASBO)

The Association of School Business Officials International (ASBO) awarded the *Meritorious Budget Award* for excellence in the preparation and issuance of a 2015-16 school system annual budget to Provo City School District.



The Meritorious Budget Awards Program was designed by ASBO International and school business management professionals to enable school business administration to achieve excellence in budget presentation. The Meritorious Budget Award, sponsored by ING, is only conferred on school systems that have met or exceeded the Meritorious Budget Award Program Criteria. We believe our current FY 2016-17 budget also complies with ASBO's Meritorious Budget Award standards, and we will be submitting the budget in an effort to win the award again.

### Government Finance Officers Association (GFOA)

The Government Finance Officers Association of the United States and Canada (GFOA) presented a *Distinguished Budget Presentation Award* to Provo City School District, Utah for its annual budget for the fiscal year beginning July 1, 2015, and ending June 30, 2016. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.



This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

### Note Regarding this Book

This book has been designed to act as a resource for the public, students, parents, and employees. It is divided into four sections: Introductory, Organizational, Financial, and Informational. The budget year represented is Fiscal Year 2016-17, although the year might be represented as FY 2017, FY17, or 2016-17, depending on the context of the information being presented and space constraints. These variations of the fiscal year or school year are used interchangeably.

The District name may be listed throughout the book as Provo City School District, Provo School District, or in some cases Provo (when compared to other districts), depending on context and space requirements. These names are also used interchangeably.

*For best results, choose “two-page display” in your pdf viewer.*





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL

This Meritorious Budget Award is presented to

# PROVO CITY SCHOOL DISTRICT

For excellence in the preparation and issuance of its budget  
for the Fiscal Year 2015-2016.

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



A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO  
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA  
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Provo City School District  
Utah**

For the Fiscal Year Beginning

**July 1, 2015**

Executive Director




*“Tell me and I’ll forget. Show me and I may remember. Involve me and I learn.”*

*-Benjamin Franklin*





The image shows the exterior of Rock Canyon Elementary School. The building features a prominent entrance with a gabled roof supported by stone pillars. A sign above the entrance reads "ROCK CANYON ELEMENTARY SCHOOL" and "435 EAST 2320 NORTH". The building is constructed with red brick and stone. In the background, there are large, rugged mountains under a clear blue sky with some light clouds.

ROCK CANYON  
ELEMENTARY SCHOOL  
435 EAST 2320 NORTH

*“Intelligence plus character – that is the goal of true education.”*

*–Martin Luther King Jr.*

<b>INTRODUCTORY SECTION</b>	<b>1</b>
Executive Summary	2
Organizational Component	
Elected and Appointed Officials	5
Budget Message	6
Goals and Objectives	9
Budget Process	14
Allocation of Resources	16
Financial Component	
Fund Summaries	17
Revenue & Expense Trends	18
Informational Component	
Budget Forecast	21
Property Taxes	22
Long-term Debt	23
Enrollment	24
Personnel Resources	25
Benchmark Data	26
<b>ORGANIZATIONAL SECTION</b>	<b>29</b>
The District Entity	30
Voter Precincts	31
Provo School District Elementary School Boundaries	32
District Departments	33
Organizational Chart	36
Goals, Planning, and Achievement	38
Long-range 20/20 Plan: Seven Guiding Principles	39
Long-range 20/20 Plan: Imperatives	40
District Improvement Plan: The Provo Way	41
District Improvement Plan: The Planning Process	43
District Improvement Plan: Plan Organization	44
District Improvement Plan: Goals and Actions	45
Departmental Goals	52
District Goals: Financial Impacts	55
District Mission Statement	59
The Budgeting Process	60
Significant Laws Affecting this Budget	61
Financial and Budget Administration Policies	63
Budget Development and Review Process	65
Budget Administration and Management Process	66
Balanced Budget: Definition	66
Budget Approval and Adjustment Process	67
Budget Timeline	68
Budget Process: Stakeholder Involvement	69
Key Revenue & Expenditures	70
Budget Development: Key Factors	73
Method of Classifying Revenue & Expenditures	74
Impact of Planning Processes on the Budget	75

District Funds: Description	76
Relationship Between Funds and District Departments	77
Expenditure Functions: An Explanation	78
<b>FINANCIAL SECTION</b>	<b>81</b>
Major Revenue Sources	82
Revenue Projection Assumptions	83
Major Revenue Sources: State of Utah	84
Major Revenue Sources: Local	88
Major Revenue Sources: Federal	90
Financial Schedules and Charts	92
Expenditure Comparison by Function: All Funds	93
Budget Summary: Revenue by Source and Expenditures	94
Expenditures: Fund and Object	95
Budget Summaries	
Summary of Budgets: All Funds	96
Summary of Budgets: Operating Funds	97
Summary of Budgets: General Fund	98
Summary of Budgets: Capital Projects Fund	99
Summary of Budgets: Debt Service Fund	100
Summary of Budgets: Student Activity Fund	101
Summary of Budgets: Non K-12 Fund	102
Summary of Budgets: Building Reserve Fund	103
Summary of Budgets: Food Service Fund	104
Summary of Budgets: Tax Increment Fund	105
Fund Balance Information	
GASB 54 Fund Balance Classifications	106
Fund Balance Adjustment Schedule	107
Statement of Changes to Fund Balance (Equity)	108
Major Revenue and Expenditures by Fund: Major Funds	109
Major Revenue and Expenditures: General Fund	110
Major Revenue and Expenditures: Capital Projects Fund	118
Major Revenue and Expenditures: Debt Service Fund	121
Major Revenue and Expenditures by Fund: Non-major Funds	122
Major Revenue and Expenditures: Student Activity Fund	123
Major Revenue and Expenditures: Non K-12 Fund	124
Other Financing Sources (Uses): Building Reserve Fund	126
Major Revenue and Expenditures: Food Service Fund	127
Major Revenue and Expenditures: Tax Increment Fund	129
Capital Projects and Debt Service	131
Capital Expenditures: Definition	132
Significant Capital Expenditures: Bond Construction	132
Significant Capital Expenditures: Bond Considerations	133



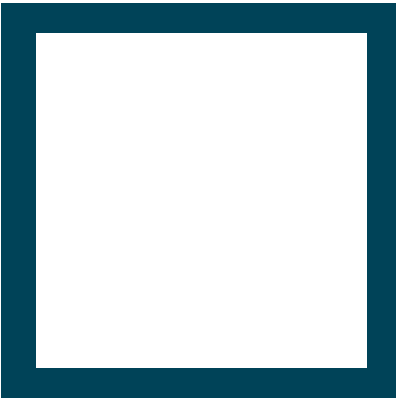
Effect on Operations: Bond Financial Considerations	139
Effect on Operations: Bond Non-Financial Considerations	142
Other Significant Capital Expenditures: Non-routine	143
Capital Improvement Plan: Long-term Outlook	143
Short-Term Capital Improvement List	144
Debt Obligations	146
General Obligation Debt: Actual to Limit	149
<b>INFORMATIONAL SECTION</b>	<b>151</b>
Demographic and Economic Profile	152
Provo: Past and Present	153
Utah Economic Environment	155
Historical Populations: Utah County and Provo City	157
Birth Rates: Utah County - Utah - U.S.	158
Provo: Information and Attractions	159
Largest Employers: Provo, Largest Taxpayers in Utah County	160
Employment Statistics: Utah County	161
Provo City Assessed Valuation & Property Tax Information	
Assessed Market Value	162
Property Tax Information: Provo City	163
Basis of Budget Forecast: Revenues	169
Basis of Budget Forecast: Expenditures	170
Budget Forecasts	171
Debt: General Obligation Bonds	179
Debt: Amortization Schedule	180
Statistics and Performance Measures	183
Personnel Resource Allocation: Full-time Equivalents	184
Student Enrollment	186
District Facilities	190
Per Pupil Expenditures	195
Median Class Sizes: State of Utah	196
Student Demographics	197
Demographics: District School Lunch Participation	198
Food Services Program Costs and Data	199
Transportation: Costs and Statistics	200
Innovation: eSchool	201
Compensation: Median Pay Comparison	202
Health Insurance: Cost and Statistics	203
Student Assessment and Performance	204
Student Performance: SAGE	206
Student Performance: Advanced Placement & ACT	212
High School Graduation Rates:	214
Glossary	215



This page left intentionally blank.

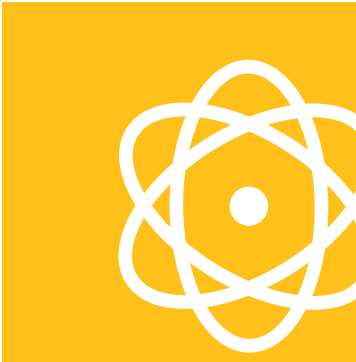


# IntroductorySection



# Provo City School District

## Executive Summary



## FY 2016-17



This page left intentionally blank.

## Board of Education



**Top (left to right):** Keith Rittel, Julie Rash, McKay Jensen, Michelle Kaufusi, Jim Petterson, Stefanie Bryant  
**Bottom (left to right):** Taz Murray, Marsha Judkins, Shannon Poulsen

# Provo City School District: *Elected and Appointed Officials*

2016-17

*Board of Education*

**Julie Rash – President**  
District 5  
Email: julier@provo.edu

**McKay Jensen - Vice President**  
District 3  
Email: mckayj@provo.edu

**Taz Murray**  
District 1  
Email: tazm@provo.edu

**Michelle Kaufusi**  
District 2  
Email: michellek@provo.edu

**Shannon Poulsen**  
District 4  
Email: shannonp@provo.edu

**Marsha Judkins**  
District 6  
Email: marshaj@provo.edu

**Jim Pettersson**  
District 7  
Email: jamespe@provo.edu

*District Administration*

**Keith Rittel**  
Superintendent  
Initial Appointment: 2012

**Stefanie Bryant, C.P.A.**  
Business Administrator  
Initial Appointment: 2014

**Gary Wilson**  
Asst. Superintendent  
Executive Direct of Student Services

**Jason Cox**  
Executive Director of  
Human Resources

**Morgan Anderson**  
Director of Special Programs

**Alex Judd**  
Executive Director of Elementary  
Education

**Dr. Todd McKee**  
Executive Director of Secondary  
Education

**Anne-marie Harrison**  
Executive Director of Teaching &  
Learning

**Jared Ferguson**  
Director of Career Technology  
Education

**Devyn Dayley**  
Director of Accounting

**Chad Duncan**  
Director of Technology Support

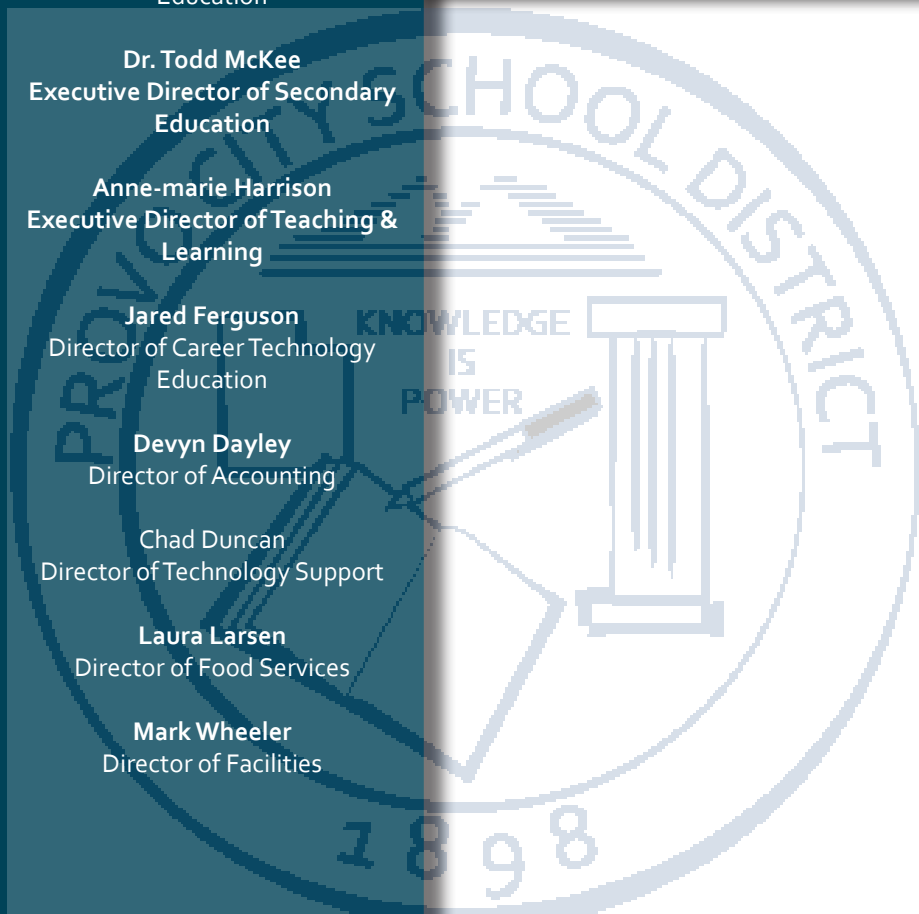
**Laura Larsen**  
Director of Food Services

**Mark Wheeler**  
Director of Facilities

*School Administration*

Amelia Earhart	Ryan McCarty
Canyon Crest	Darren Johnson
Edgemont	Doug Finch
Franklin	Kim Hawkins
Lakeview	Drew Daniels
Provo Peaks	Geo Guzman
Provost	Dr. Steve Oliverson
Rock Canyon	Dean Nielsen
Spring Creek	Jill Franklin
Sunset View	Chris Chilcoat
Timpanogos	Carrie Rawlins
Wasatch	Rene Cunningham
Westridge	Becky Thomas
Centennial	Gaye Gibbs
Dixon	Jarod Sites
Independence	Chris Sorensen
Provo	Karen Brown
Timpview	Dr. Fidel Montero

The term of office for Board members is four years, beginning on the first Monday in January following the November election. The term of office of the Superintendent and Business Administrator is two years.



## Budget *Message*



Dear Patrons:

As we once again look forward to a successful new school year, the District continues to make efforts to align our energies with both board-developed goals, the vision and strategy provided by the 20/20 Initiative, as well as our District Improvement Plan. We continue to strive to involve a wide range of stakeholders in all major planning endeavors which ensures that the District will continue to be a progressive, innovative, and responsive school district. As always, we appreciate the continued community input and leadership that assists in molding Provo City School District into an effective and exciting learning institution.

*For FY 2017, total District revenue is projected to be \$152,059,872 which is a decrease of roughly \$46.8 million compared to FY 2016, primarily due to Bond proceeds recorded last fiscal year.*

By showing a willingness to enact austerity measures in the past, the District is once again well placed to take full advantage of the opportunities presented by today's economic landscape. The District budget includes conservative estimates in regards to expected cash flows, while maintaining an aggressive pursuit of strategic initiatives. By maintaining a focus on providing resources for the classroom, the District is assuring that the most competent teachers and administrators are employed and retained within the District. Our primary goal is to provide the highest quality learning experience for the students of Provo City, and we continue to take the steps necessary to reach that target.

To this end, teacher compensation is paramount in the budgeting process. As part of the annual negotiations with our employee organizations, the District

once again will be providing generous compensation increases to all employees, both through traditional pay increases as well as adjusting contract day totals for various employee groups. We are proud to offer the largest compensation package increase out of the Utah County school districts for the coming year, as this shows our commitment to attracting and retaining highly qualified employees. The District continues to commit to maintaining a balanced budget, however, and funding for this compensation package will primarily come from the recently approved Board Levy tax increase.

*Total expenditures for FY 2017 are budgeted at \$229,808,044 an increase of \$57.8 million when compared to FY 2016.*

The District has an established record of being financially transparent and well run, consistently earning national awards in both budgeting as well as financial reporting. We are proud to continue this tradition as we move into the new fiscal year.

The District maintains its emphasis on teacher development and providing excellent classroom learning environments for the children of Provo City. District leadership has implemented key district strategies to ensure student achievement goals are reached in the coming year. Provo City School District continues to evaluate both the method and effectiveness of our teacher evaluations with the goal of providing functional evaluations which continue to improve our teacher effectiveness and push the District forward. The District recently implemented an exciting District Improvement Plan which functions to more closely align the Board and long-term District goals with the visible learning teaching philosophy. Administration at both the schools and District, along with experts in the field, have worked hard to create a plan that will build on the continuing efforts to use Learning Targets to make learning visible in our classrooms, as well as to guide continuous improvement of the contribution of instructional leaders, teachers, students, and parents to aide in the successful learning of every District student.



The FY 2016-17 Board goals are listed on page 9 of this document. The 20/20 initiative, developed with substantial public feedback and direction, continues to provide the District with long-term improvement guidelines. In short, it is our vision that the Board goals and 20/20 initiative will continue us on the path of exceeding customer expectations and developing into the most public-facing, achievement-oriented district in the State. With that as a foundation, the District Improvement Plan provides more direct guidance to our employees, students, and parents so that we can continue to create an exciting and effective educational environment for students of all backgrounds.

We as a District would once again like to offer our thanks to the community in helping to pass the Bond and provide us with the funding needed to replace 5 aging schools. We cannot underestimate the value that this bond will have regarding the quality of our District facilities, as well as the ability to provide state of the art learning environments for the children we serve.

As school started at the end of this summer, the doors of the new Rock Canyon Elementary and Sunset View Elementary buildings were opened which would not have been possible without these bond funds. Construction is already underway at both Edgemont Elementary and the new Provo High School sites, with Provost Elementary expected to follow in the Winter/Spring of the current fiscal year. Much more information regarding the selection of school rebuild candidates and the impacts of these bond-funded projects on both the District and community are found within this budget document. While such large projects are not without their challenges, and have consumed innumerable additional hours of staff time and effort, we are excited to see the impact these buildings have on our student population's education!

*“Construction is already underway at both Edgemont Elementary and the new Provo High School sites...”*

Provo eSchool continues to be a driving force for District growth. By harnessing the power of changing technology and education expectations, the District has been able to capitalize on educational trends and offer a competitive and attractive alternative to traditional education. Provo City School District's eSchool continues to be the most comprehensive online school in the state, with over four hundred courses including premier offerings in the languages and information technology. In addition to eSchool, Provo School District continues its commitment to providing educational options that fit each student's needs by offering elementary and now secondary immersion programs as well as additional rigorous education opportunities. Starting this year, we've expanded our Elementary School Gifted & Talented Program (CAS) to two locations, Provo Peaks and Sunset View Elementary. The expansion of this

program allows us to meet the unique needs of even more of our academically advanced students. Additionally, our high school students continue to compete and excel in various state and national extra-curricular activities proving that Provo City School District provides a well-rounded educational environment for all students, regardless of where their passion lies.

*“By harnessing the power of changing technology and education expectations, the District has been able to capitalize on educational trends and offer a competitive and attractive alternative to traditional education.”*

All of these options cost money, however, and for FY 2017 total expenditures are budgeted at \$229,808,044 with revenues of \$152,059,872. The excess of expenses to revenues is due largely to the continued bond reconstruction projects at the Edgemont Elementary, Provost Elementary (projected start date of early spring 2017) and Provo High School. The Bond proceeds which are used to fund these projects were received in prior years, resulting in the large negative for FY 2017. Additional large projects in

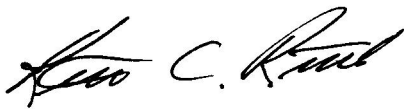
the coming year include the relocation of the District's transportation fleet, the Timpview High School softball field project, various HVAC upgrades, as well as various school technology upgrades. Also, the District continues to meet our obligations regarding the payout of District retirement benefits (OPEB). These expenses are coming out of reserves designated or restricted for those purposes. None of these large expenditures are considered to be ongoing.

It is important to note that the District plans to use one-time revenues on one-time or non-recurring projects, and ongoing revenues on ongoing expenses, such as compensation, supplies, and routine facility and grounds maintenance. This element of fiscal discipline is one reason the District continues to be in a position to thrive in 2017 and beyond.

We are both excited and optimistic about the challenges and opportunities ahead. We believe we have a strong leadership team with vision, taking a long term approach towards positioning the District to offer the best educational opportunities in the state. We are also fortunate to have a Board of Education that expects high quality work throughout the district, and is supportive of improvement efforts toward this end.

Thank you for your ongoing interest in and support of Provo City School District.

Respectfully Submitted,



Keith C. Rittel  
Superintendent



Stefanie Bryant  
Business Administrator



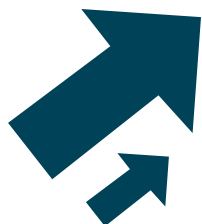
# Districtwide Goals: *Long-term*



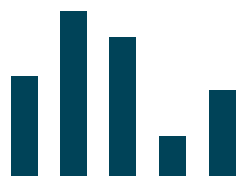
**Goal 1:** Continuous Academic Improvement and Transparency



**Goal 2:** Support for Teachers and Teaching Aligned with Research, Best Practices, and Teacher-Identified Needs



**Goal 3:** Improved Certainty and Stability in the Direction of the District



**Goal 4:** Financial Prioritization, Long-Term Planning and Transparency



**Goal 5:** Teamwork, Professional Conduct, and Civility

# Districtwide Goals: *Detailed Expectations*

The Provo City School District Board of Education and senior district leadership have jointly developed this set of goals as a means of establishing priorities, values, and non-negotiables to guide the work of the district. The priorities, values, and non-negotiables are representative of known research on quality schools and districts, input from constituents via board members, input from staff throughout the district (through surveys and committees), and defensible observations by school and district leaders.

## Goal I: Continuous Academic Improvement and Transparency

All students are expected to make at least one year's growth in one year's time. In so doing, all students are expected to end each school year fully prepared to move to the next grade level.

For students who are below grade level, more aggressive approaches must be taken to get them to catch up and keep up with grade level performance standards. It is the responsibility of all educators in the district to ensure that students in their classes/programs who are performing below grade level receive additional interventions and support to accomplish even more than one year's growth in one year's time.

All schools will have a School Improvement Plans (SIP) developed on a 2-year cycle that addresses Math and Literacy growth. The district SIP template will be used. Additional goals may be added based on a given school's needs, but those additional goals must not detract from the accomplishment of Math and Literacy goals.

Each school is expected to perform according to the following criteria:

Minimum standard is to reach state averages for test scores in every tested subject and grade level.

Once the state averages are met, each tested grade level and subject area is expected to improve its scores by a minimum of 5% each year.

All schools will administer district and state formative assessments to guide student learning and progress, and to accomplish relevant adjustments in instruction.

All schools will actively track and report their progress, developing longitudinal reports that show the direction of student achievement in each school.

The district, schools, and teachers are required to utilize student achievement data that is both based on local standards and normed against external standards (when available) to ensure continuous and calibrated improvement in student learning.

Transparency: School Improvement Plans will be posted on school websites. Student achievement results, as school-wide data, will also be posted on the school website. District-wide student achievement data will be posted on the district website. School data elements that specifically align with the "District Progress Report" will also be posted on the school website.

We will continue to support immersion, specialty, and college-level programs in schools to the extent that they are contributing to significant student achievement. These programs are expected not to operate in isolation. Their continuation may be subject to possible reduction (or elimination) if funding sources decline or evaporate.

Co-curricular and extracurricular programs will continue to be supported as part of the overall district educational program so long as they contribute to (and do not detract from) the academic standards noted above.

High School schedules, graduation requirements, and grading practices will be reviewed – and adjusted, if needed – to ensure maximum student readiness for post-high school life.

## Goal 2: Support for Teachers and Teaching Aligned with Research, Best Practices, and Teacher-Identified Needs

To best support teaching efforts in the school district, an overall system to provide support and direction is needed.

Annual surveys of all certificated staff will be conducted to make plans for the professional development program in the district. To some extent, district administration must also set the direction for professional development, regardless of teacher interest, for important new external initiatives that will impact all districts. Two current examples are 1) the upcoming impact of Utah Core Standards on students, teachers, curriculum, and instructional methodologies, and 2) the new state assessment system.

The new state evaluation system is a difficult path to navigate and will require attention and work to fully and meaningfully implement. Teacher and Principal professional development will be aligned with the state teaching and leadership standards in an effort to assist in improved performance and career longevity.

Professional development efforts will be additive over the years instead of random. A compelling topic (or two) that was important enough to address in the district will still remain in future years, with subsequent topics adding to (not distracting from) each year's professional development focus. This, collectively, will become a foundation of the proposed "Provo Way."

District support for Level 1 teachers in attaining Level 2 licenses through Entry Years Enhancement (EYE) and support of programs for professional endorsements will continue

Teacher instructional coaching will continue for the time being, until the need subsides. Teacher instructional coaching may be the result of a teacher or principal-based request, or may come at the direction of the Human Resources department and/or supervisor to address observed deficiencies in teaching practice. The intent is to support teacher efforts to improve.

A variety of teacher-dominated, subject-specific district committees will be formed. The committees are each led by a small number of administrators, whose role it is to facilitate. The teachers will identify the areas to be addressed and will generate solutions.

An active and functioning Human Resources Department will assist with teacher needs and ensure total compliance with local, state, and federal employment regulations.

## Goal 3: Improved Certainty and Stability in the Direction of the District

Certainty and stability in the direction of the district will be established through the creation of non-negotiables.

Appropriate long-term planning, accompanied by a strong commitment to such plans, provides direction and confidence throughout the system.

The following points serve as subsets of this goal of Improved Certainty and Stability in the Direction of the District:

Continuation of the Policy Project to define and clarify appropriate regulations and practices in all aspects of district operations.

A commitment to focus on the most important priorities and accomplish excellence.

The commitment to run a district office that is only as large as is required to provide support to schools, leadership to the district, and compliance in all areas of local, state, and federal reporting.

The willingness/commitment to report regularly to the community via a "District Progress Report" posted on the Provo School District Website and updated regularly when new data is available.

Establish a comprehensive set of communication practices with students, parents, and community.

Developing “The Provo Way” as a means of operationalizing components of the 20/20 Initiative, high quality professional development, important instructional strategies, highest-quality hiring practices, and other direction-setting components represented in the goals within this document.

Instructional support planning will be calendared and well established at the beginning of each school year. Mid-year course corrections may be needed, but significant shifts in focus and/or direction will not occur unless the initial plan is simply failing beyond recovery.

Safety for students and staff will be an ongoing high priority. The anti-bullying campaign is part of this overall safety effort. All staff will engage in safety drills and training to ensure that our students, staff, and public can have confidence in our efforts to retain a safe environment in all buildings and at all school activities.

## **Goal 4: Financial Prioritization, Long-Term Planning and Transparency**

This goal is intended to ensure stability in the financial and operations management in the district, and to garner even greater support and understanding for district financial decisions. To facilitate increased confidence in the finances and operations of the district, a balanced budget plan will be developed each year, regardless of external changes in funding.

The central mission of the district is to educate students effectively. Therefore all planning that takes place must support the teaching-learning process. As many resources as possible will be allocated to schools for the direct implementation of the delivery of education to students.

The district will implement the practice of establishing long-term planning in the following areas:

- Multi-year Budget Planning
- Multi-year Facilities Planning
- Curriculum purchases and replacement cycles
- Technology purchases and replacement cycles
- Multi-year Salary/Compensation Planning

The Board also has set as a goal for the 2013-14 school year for the permanent reduction of 1% of current expenditures within the district operating budget. District administration is responsible to find these reductions, which will likely come from a combination of budget cuts and non-replacement of personnel who are retiring or resigning.

The finance department will continue to strive to accomplish additional methods of demonstrated transparency, including outreach to the general public in Provo City. This may be done through the establishment of a budget committee, community budget forums, and the Facilities Advisory Committee (FAC). Other such efforts may also be made under the direction of the Board.

The Human Resources department will work to review and refine staff Full Time Equivalent (FTE) allocations based on affordable and defensible rationale to reflect state funding compliance and district priorities.

A request/approval process for new initiatives has been implemented. This method will manage (and sift) new ideas that, although potentially worthy, must only be approved if they align with the established goals of the district.

Long-term planning regarding existing immersion programs must be addressed, with clear plans developed regarding how secondary schools will educate advanced foreign language students

Significant aspects of the operations within this goal will be reported and updated periodically on the (new – June 2013) District Progress Report.

## Goal 5: Teamwork, Professional Conduct, and Civility

The most productive and successful school districts function with a sense of unity and common purpose among all constituents. This goal is to ensure a culture of productivity and effectiveness that is not driven by coercion, but instead by professional language and intent, and behaviors connected with clearly-stated, district-wide goals.

Parents are valued partners with the district, schools, and teachers in the education of children. We commit to establishing a climate in each school where parents feel welcome and can make meaningful contributions to the school in coordination with school and district leaders. We further commit to communicating effectively with parents, recognizing that some items and topics have elements of confidentiality.

In December 2012, the Board passed a policy entitled “Civility.” Procedures have also been developed. The Board believes that all parties in the district (staff, parents, community, students) must treat one another civilly, and that doing so will only foster the potential for better communication and problem solving. We also expect parents to conduct themselves respectfully toward all employees, refraining from errant threats and aggressive behavior and language.

District administrators in the summer of 2012 developed a set of Professional Behavior Norms. This important document will be used to set the tone for and guide interactions throughout the district, both in formal and informal settings. People attending meetings are expected to conduct themselves professionally. They may disagree with something but are expected to do so respectfully. Meeting attendees are expected to make positive, meaningful contributions to the meeting. Employees are expected to demonstrate loyalty to the district. They should take their concerns and complaints to their immediate supervisor for resolution. If still unresolved at that point, the issue should be taken to the next supervisory level.

Employees are also expected to demonstrate loyalty by not publicly deriding the district or any school, program, or employee. The public wants to have confidence in the district. Employees, however, will have the right to exercise a “whistleblower” approach if they see violations of laws or regulations, or professional conduct. Again, such concerns must follow a formal reporting sequence and process.

As a general standard, the Board discourages anonymous communication. We intend to foster and maintain a culture where people can and will have respectful conversations with one another about all issues related to the district. The Board expects that those in authority will exercise that authority, and yet they will not be coercive nor will they employ retaliatory tactics against subordinates who voice concerns. All parties are expected to behave in a civil, problem-solving manner. Face-to-face conversations are much more valuable and useful than anonymous communications.



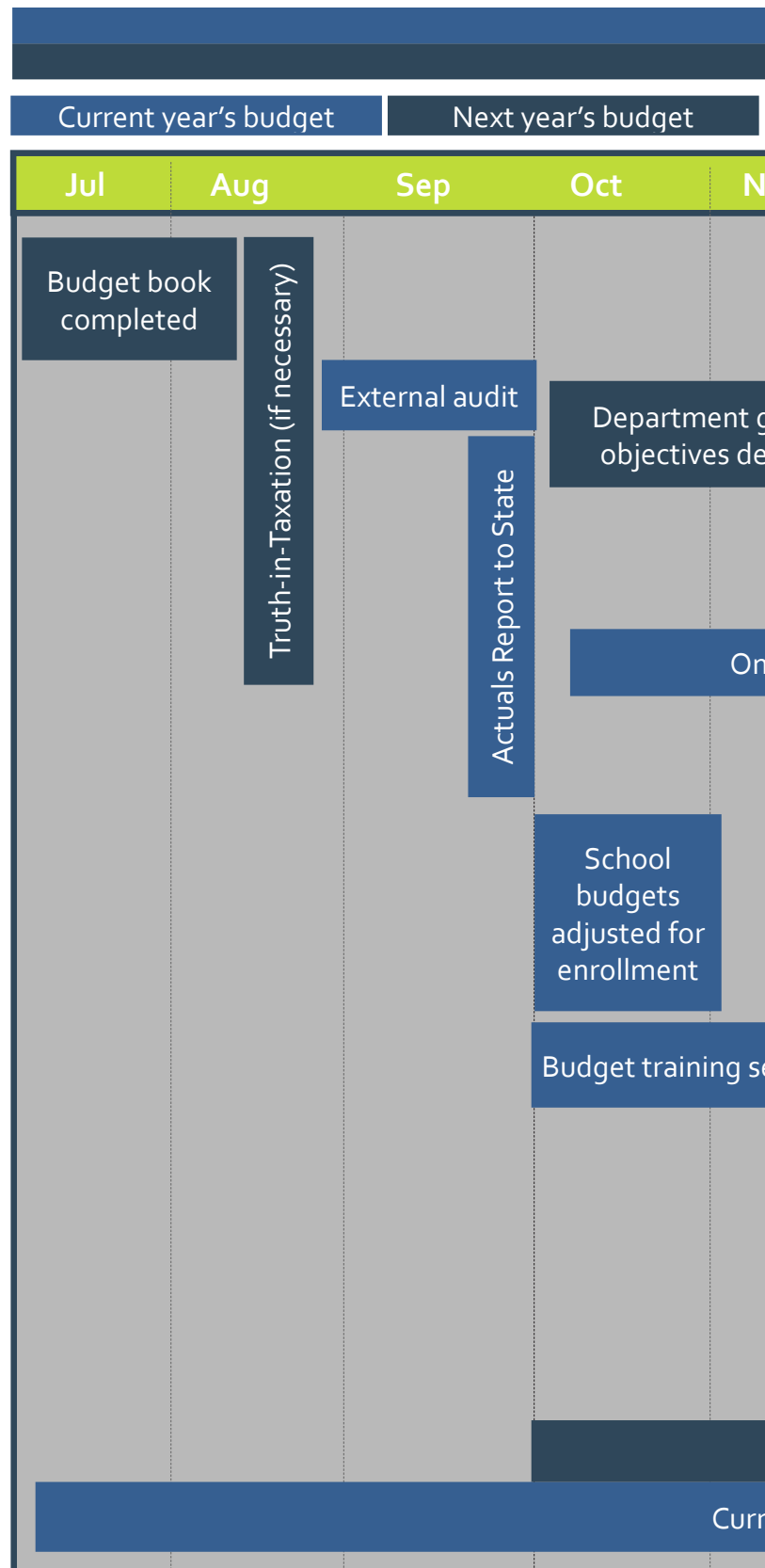
## Budget Input: *The Process*

The District uses an annual budget, with fiscal years beginning July 1st and ending June 30th each year. Budget development is a year-round process, affecting the public, legislature, employees and the Board of Education.

There were no significant changes to the budget process and/or budget policies relative to those used in the past. The following pages highlight that process, with more details shared later in this document.

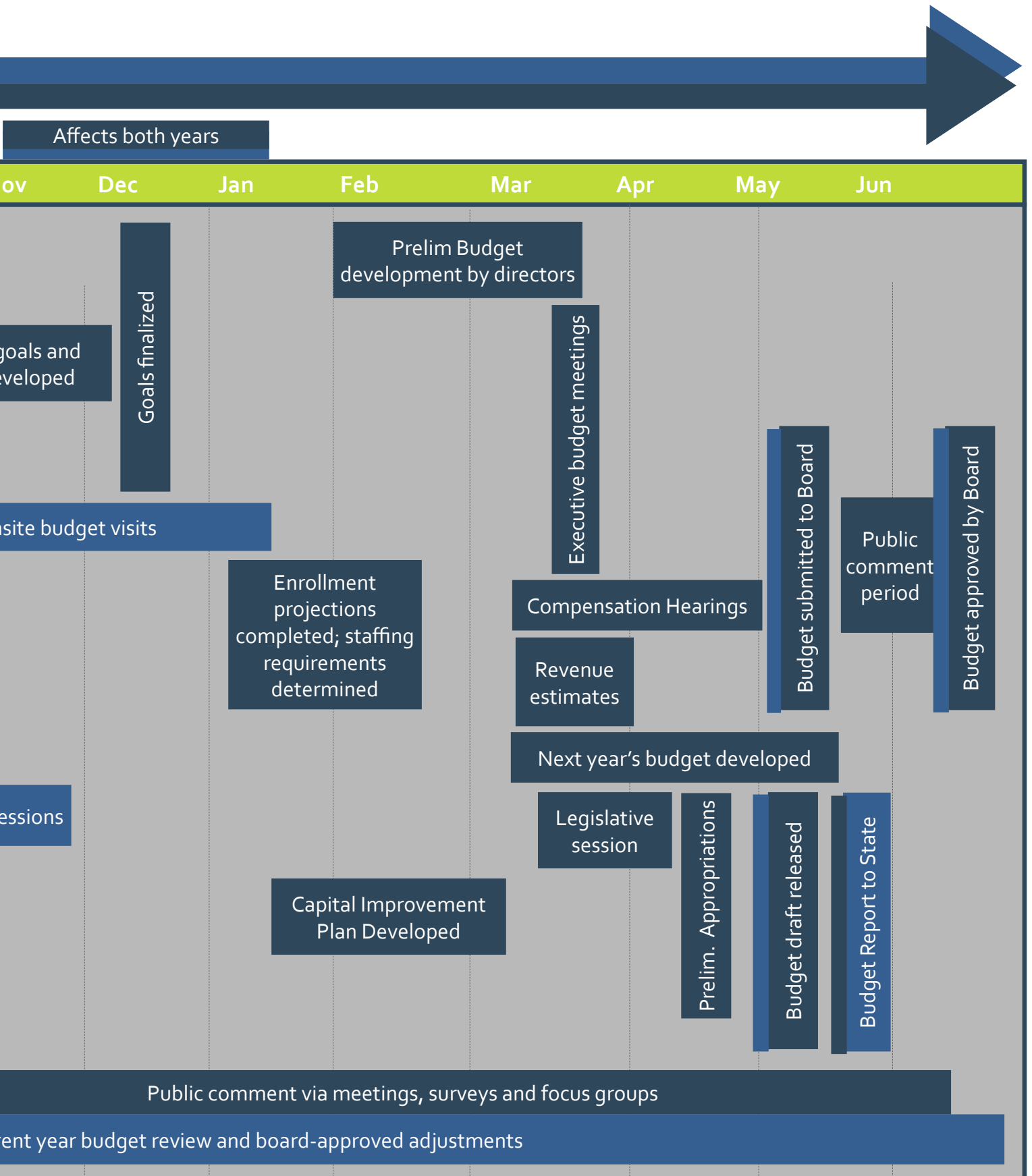


Referencing the graphic above, in many cases the District is blazing a new trail and introducing a third option by making revenues go farther. **With programs like eSchool, dual immersion, and through aggressive grant writing, chasing new revenues and eliminating unnecessary costs is becoming the new normal.** Districts that are focused on clear goals and objectives - and unafraid of creativity and innovation - will ultimately be more successful.





# Budget Development and Review Process: *Budget Timeline*



## Allocation of Resources: *Human & Financial*

### *District Staffing and Resource Allocation*

The District strives to ensure it has only the number of employees necessary to meet its goals and objectives. As a service organization, employee compensation is the biggest single expense incurred by the District. Human Resources works closely to ensure that all school FTE staffing is aligned by grade level with the Average Daily Membership (ADM) of each school. In the state of Utah the ADM determines much of the District's state funding, so it is critical that school staffing also uses this measure when assigning teachers to classrooms.

For 2016-17, the Board of Education and management have made the decision to maintain staffing levels for full-time equivalent employees. Some growth is budgeted in instruction functions to account for projected enrollment increases, particularly in our secondary schools. However, some departments at the District have found it difficult to maintain full staffing levels due to various factors, including changes in employee benefits resulting from federal ACA regulations. District administration has made a determined effort to provide the most competitive compensation possible in order to attract and retain our highly qualified employees. As a result of these factors and management decisions there is a projected slight increase in budgeted staffing levels in the FY 2016-17 budget when compared to the previous year and class sizes will remain at roughly 28 students per class.

In addition to staffing and compensation, the District also disperses additional discretionary funding to each school. These funds are dispersed based on school enrollment figures and certain other factors which include student special needs, at risk populations, language acquisition challenges, etc. These funds allow school administration the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective. Generally, the discretionary funds provided to schools come from local tax dollars.

In addition to state FTE funding allocations and discretionary funds, the District also receives additional funding from the state for Special Education staffing and support, as well as various federal grants. Special Education funding is allocated to the schools based upon the individual needs of each school's student population. Specific federal grant dollars, such as those provided by No Child Left Behind (NCLB), and other state grant monies are allocated by enrollment and at-risk factors and are used by schools to provide supplementary services to their educational programs.

## The Big Picture: Revenue and Expenditures

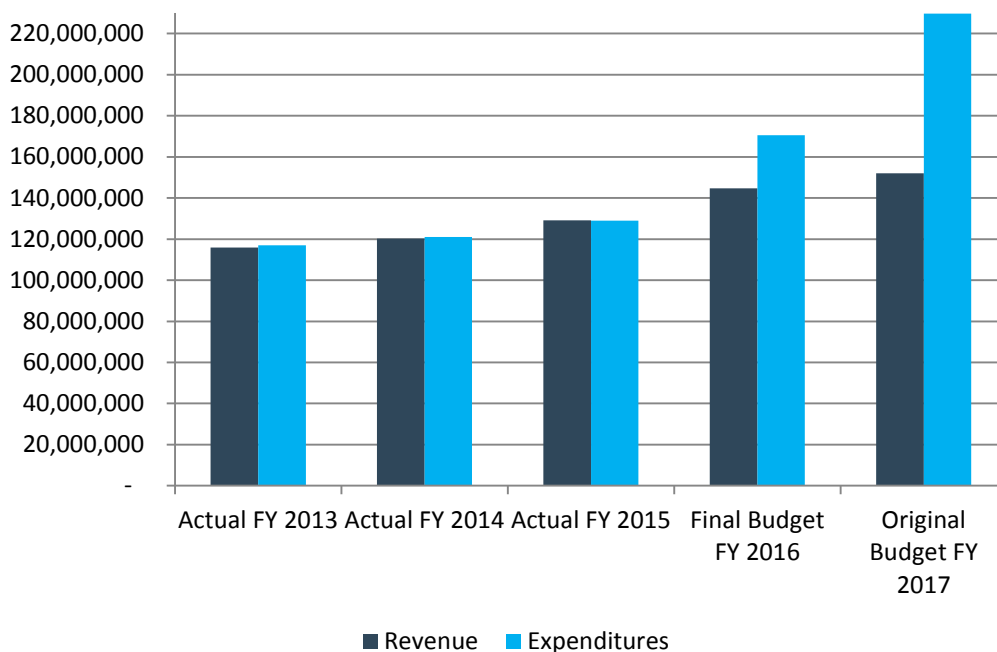
### Revenue Summary by Fund FY 2013-FY 2017

Fund	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
General	\$91,238,519	\$96,771,179	\$105,072,363	\$115,209,219	\$121,787,903
Student Activities	3,556,586	3,631,034	3,920,332	4,044,560	4,005,247
Non K-12	5,267,029	2,639,979	-	-	-
Tax Increment Fund	-	-	1,110,000	1,250,000	1,250,000
Debt Service	6,345,627	6,200,120	6,728,677	10,972,591	9,875,000
Capital Projects	4,033,562	5,695,244	6,632,400	7,658,290	9,390,364
Food Services	5,466,383	5,350,662	5,718,850	5,652,971	5,751,358
<b>TOTAL</b>	<b>115,907,707</b>	<b>120,288,218</b>	<b>129,182,622</b>	<b>144,787,631</b>	<b>152,059,872</b>

### Expense Summary by Fund FY 2013-FY 2017

Fund	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
General	\$92,009,785	\$94,893,483	\$103,134,712	\$114,406,630	\$121,064,314
Student Activities	3,866,810	3,755,536	3,763,176	4,150,000	3,966,691
Non K-12	3,145,729	3,174,396	273,856	-	-
Tax Increment Fund	-	-	1,110,000	1,250,000	1,250,000
Debt Service	6,444,480	6,354,035	6,455,797	10,047,591	9,880,000
Capital Projects	6,119,482	7,114,100	8,916,210	34,818,985	87,315,126
Food Services	5,464,817	5,686,209	5,336,939	5,873,860	6,331,913
<b>TOTAL</b>	<b>117,051,103</b>	<b>120,977,759</b>	<b>128,990,690</b>	<b>170,547,066</b>	<b>229,808,044</b>

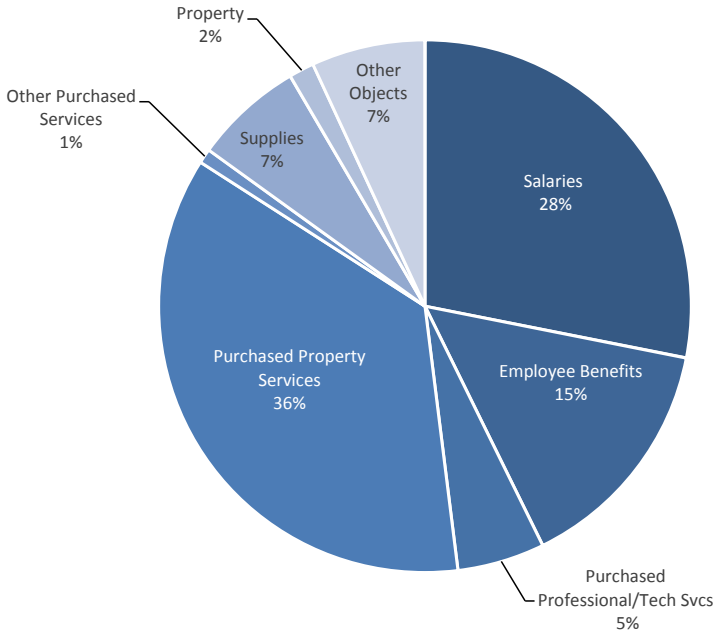
## Total Revenues & Expenditures: FY 2013 to FY 2017



# Summary: Revenue & Expenditures

# The Big Picture: Budget Summary

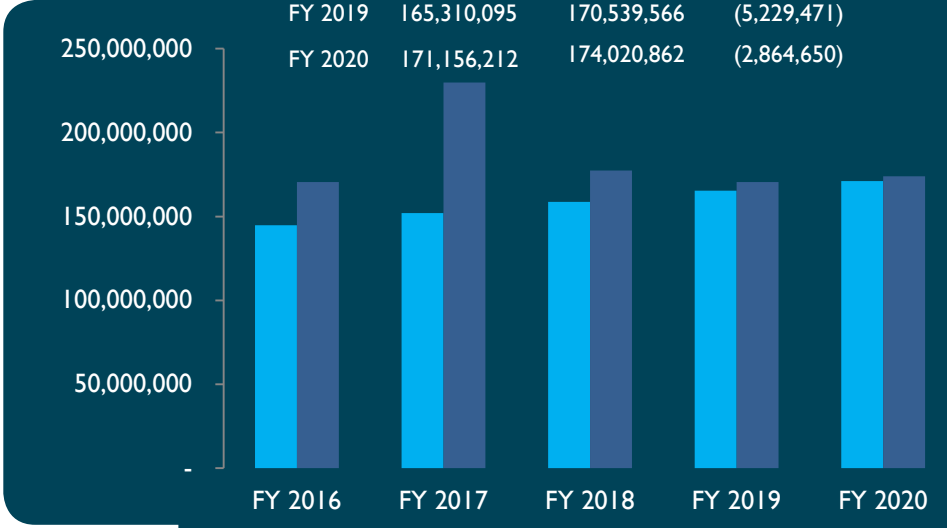
## Expenditures by Source: FY17



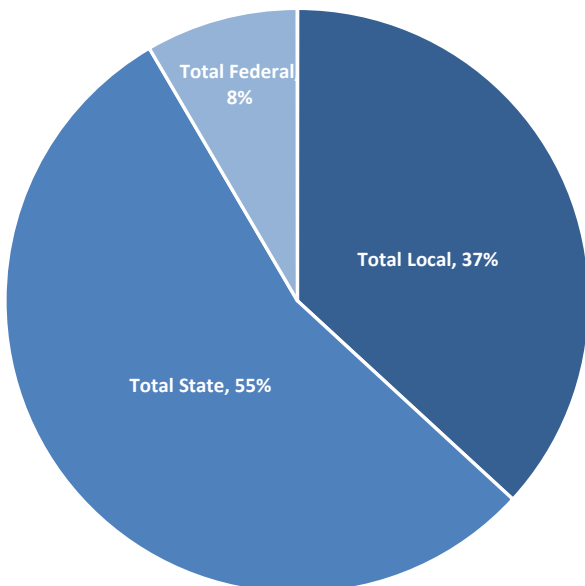
- WPU increase of 3.0%
- Enrollment increase due to projected eSchool additions
- Property tax revenues increase to cover bond debt payments and Board Levy increase
- Minimal change in indirect rates
- Overall decrease in federal revenue
- Other revenue up – Expected increases in various other state funding sources
- FTE's see slight increase
- 5.0% salary compensation increase
- FY17 capital expenditures includes \$72.7m in bond construction expenses
- Medical premium increases of 8.1%
- Retirement rate remains flat
- Professional services, travel and supplies decrease due to district austerity measures

## Future Outlook

Fiscal Year	Revenues	Expenditures	Net
FY 2016	144,787,631	170,547,067	(25,759,436)
FY 2017	152,059,872	229,808,044	(77,748,172)
FY 2018	158,719,802	177,311,050	(18,591,248)
FY 2019	165,310,095	170,539,566	(5,229,471)
FY 2020	171,156,212	174,020,862	(2,864,650)



## Revenue by Source: FY17

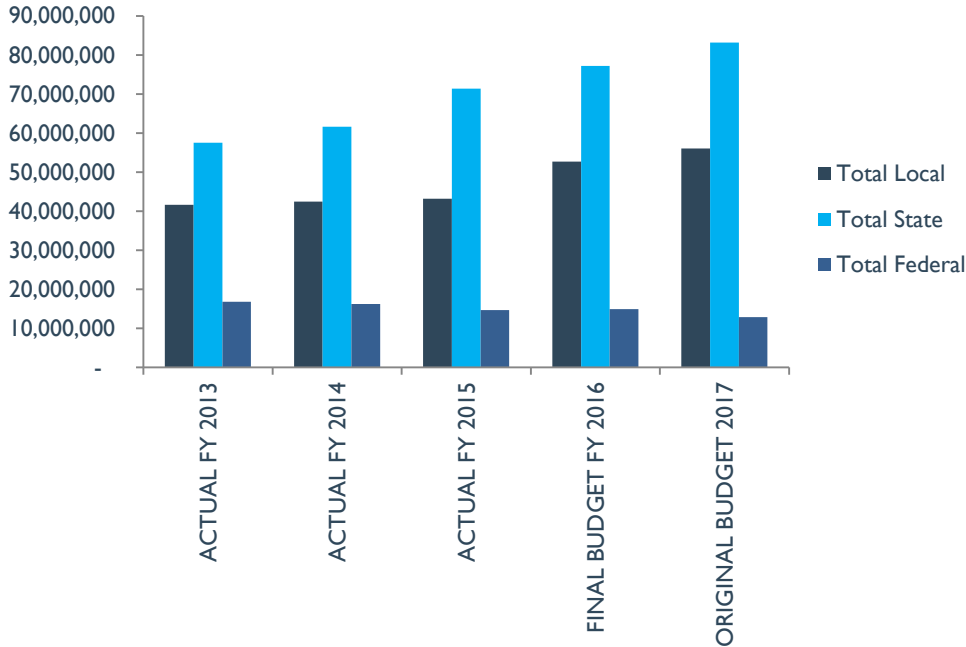


■ Revenues ■ Expenditures

Over the next five years, the District's net budget (remaining funds after all expenditures) will remain negative. This is primarily a result of bond-related construction projects for the replacement of 5 aging school buildings. The difference will be made up by using bond proceeds specifically designated for this cause, supplemented when necessary with building reserve funds. These bond funds are recorded below the line in "Other Funding Sources" and are not included in the revenue totals above.

# Summary: Revenue & Expenditures

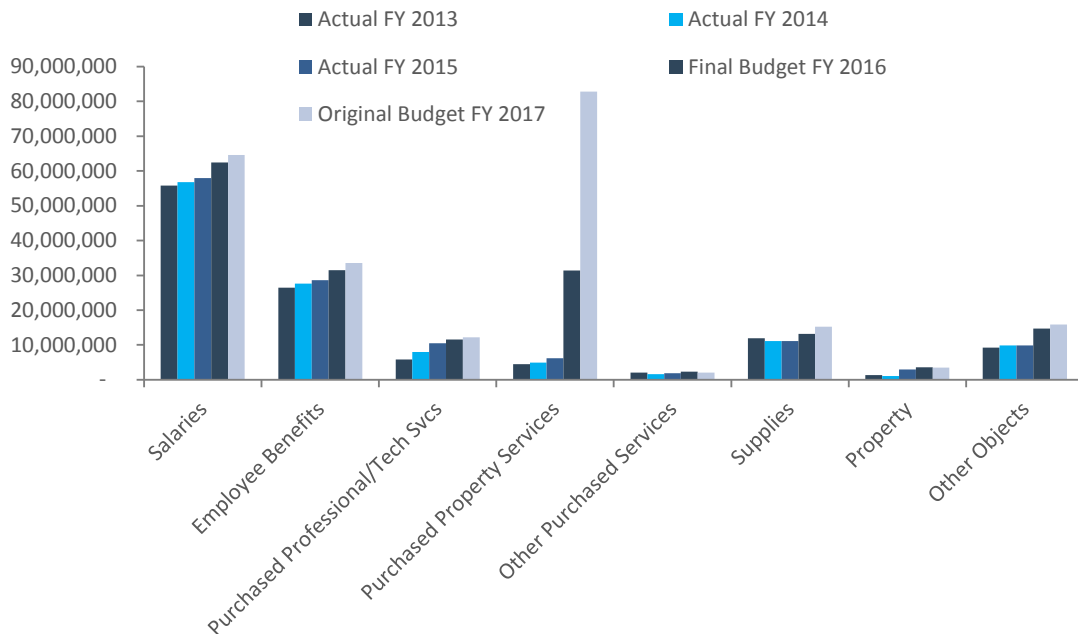
## Revenues by Source: FY13 to FY17



## Revenue

State revenue as a percentage of total revenues continues to increase as the district continues to experience eSchool growth and additional state funding measures are passed by the government. Federal revenue continues to trend downward, and these funds are not replaced by the district. Local revenue, which comes primarily in the form of property taxes, is projected to gradually increase in the near future as property values in Provo City continue to rise. FY17 will also see an additional increase in tax revenue as a result of the Board voting to increase the District's tax rates.

## Expenditures by Object Grouping: FY13 to FY17



## Expenditures

As a service organization, most District expenditures come in the form of salaries and benefits. As a result, when budget cuts are required, employee compensation isn't spared. Health insurance costs continue to increase dramatically, and in FY17 the District will continue to offer alternative plans to help alleviate the expense exposure. As health expenses continue to outgain revenue increases, it is expected that eventually the District will need to adjust coverage plans to maintain fiscal responsibility. However, it is not expected that we will see any significant changes in FY17. The District will continue to see large expenses related to property services in FY17 due to ongoing construction of 3 school buildings.

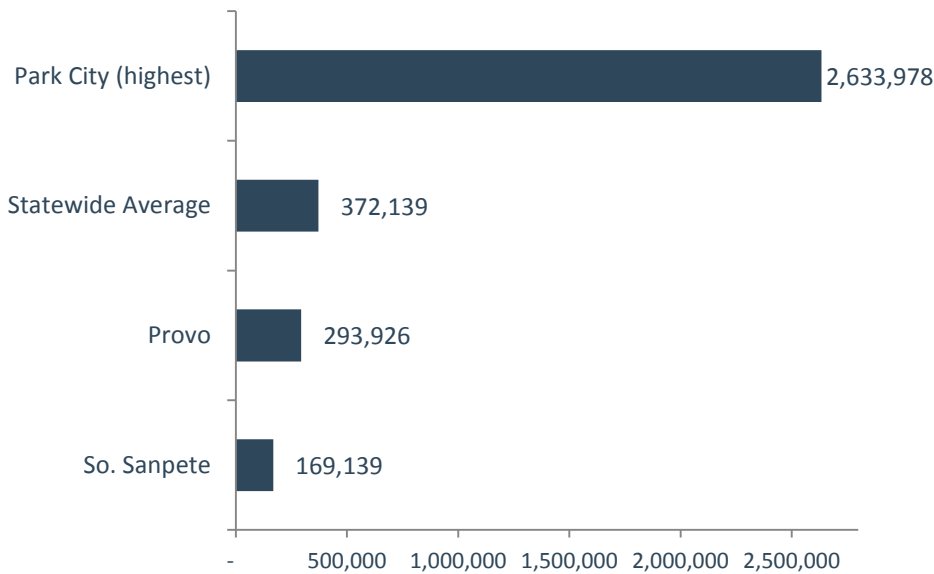


*Quality choices for every child's future.*

# Budget Forecast, All Funds: *FY 2013 - FY 2020*

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 41,641,477	\$ 42,423,021	\$ 43,153,390	\$ 52,698,594	\$ 56,027,114	\$ 58,289,000	\$ 60,257,500	\$ 62,155,500
Total State	57,509,778	61,612,173	71,360,702	77,194,499	83,193,706	87,369,750	91,756,543	95,455,660
Total Federal	16,756,452	16,253,024	14,668,529	14,894,537	12,839,052	13,061,052	13,296,052	13,545,052
<b>TOTAL REVENUES</b>	<b>115,907,707</b>	<b>120,288,218</b>	<b>129,182,621</b>	<b>144,787,631</b>	<b>152,059,872</b>	<b>158,719,802</b>	<b>165,310,095</b>	<b>171,156,212</b>
Salaries	55,800,280	56,806,234	57,989,807	62,400,554	64,618,194	66,875,000	69,211,000	71,628,000
Employee Benefits	26,411,832	27,667,066	28,601,716	31,474,205	33,541,717	35,559,000	37,697,000	39,964,000
Purchased Professional/Tech Svcs	5,845,333	7,926,589	10,444,964	11,522,929	12,214,725	12,685,529	13,174,804	13,683,103
Purchased Property Services	4,466,164	4,938,170	6,158,328	31,359,158	82,835,844	25,227,000	12,900,000	10,454,000
Other Purchased Services	2,028,174	1,616,384	1,871,878	2,279,082	2,025,608	2,050,097	2,075,064	2,101,088
Supplies	11,911,846	11,125,713	11,143,455	13,166,029	15,205,858	15,272,605	15,531,752	15,797,987
Property	1,359,804	1,084,273	2,962,404	3,601,093	3,486,916	3,658,000	3,844,000	4,047,000
Other Objects	9,227,669	9,813,331	9,818,137	14,744,017	15,879,183	15,983,819	16,105,946	16,345,685
<b>TOTAL EXPENDITURES</b>	<b>117,051,103</b>	<b>120,977,759</b>	<b>128,990,690</b>	<b>170,547,067</b>	<b>229,808,044</b>	<b>177,311,050</b>	<b>170,539,566</b>	<b>174,020,862</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,143,396)	(689,541)	191,931	(25,759,436)	(77,748,172)	(18,591,248)	(5,229,471)	(2,864,650)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	801,156	23,970	53,482,888	52,625,000	25,290,500	25,000	25,000	25,000
NET CHANGE IN NET ASSETS / FUND BALANCE	(342,240)	(665,571)	53,674,819	26,865,564	(52,457,672)	(18,566,248)	(5,204,471)	(2,839,650)
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	38,372,070	38,029,830	37,364,259	91,039,078	117,904,642	65,446,969	46,880,722	41,676,251
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 38,029,830</b>	<b>\$ 37,364,259</b>	<b>\$ 91,039,078</b>	<b>\$ 117,904,642</b>	<b>\$ 65,446,969</b>	<b>\$ 46,880,722</b>	<b>\$ 41,676,251</b>	<b>\$ 38,836,601</b>

## Property Taxes: Tax Base and Rate Trends



Property value per student is estimated to be approximately **\$293,926** in FY 2016-17 (total assessed value in Provo divided by estimated enrollment).

Property value per student (often referred to as “yield per student”) is a useful metric for taxpayers to track. **If a district has an average per student yield, it stands to reason that district should have an average tax rate.**

Property values continue to recover from the recent recession. As property values continue to rebound the District will continue to manage local revenues tightly, since substantially raising property tax rates would be difficult for Provo residents to endure.

### Residential

Year	2015-16	2016-17
Home Value	\$250,000	\$250,000
Residential Exemption	45%	45%
Assessed Value	\$137,500	\$137,500
District Total Tax Rate	0.007568	0.007883
District Property Taxes	\$1,040.60	\$1,083.91
Taxes per \$1,000 of value:	\$4.16	\$4.34



**Residential**  
Taxes per \$1,000  
of Assessed  
Value: **\$4.34**

### Business

Year	2014-15	2015-16
Business Value	250,000	250,000
Assessed Value	250,000	250,000
District Total Tax Rate	0.007568	0.007883
District Property Taxes	\$1,892.00	\$1,970.75
Taxes per \$1,000 of value:	\$7.57	\$7.88



**Business**  
Taxes per \$1,000  
of Assessed  
Value: **\$7.88**



# Long-term Debt: *as of June 30, 2016*

## GENERAL OBLIGATION BONDS

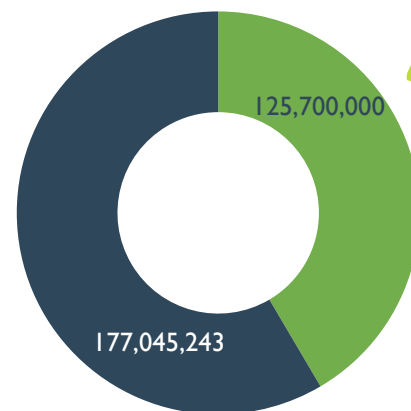
Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Current Outstanding Balance
2007B Series G.O. Bonds	School Building	25,600,000	4.00% to 4.50%	June 15, 2017	1,225,000
2012 Series G.O. Refunding Bonds	Bond Refunding	9,045,000	.56% to 1.29%	June 15, 2017	1,950,000
2015A Series G.O. Bonds	Bond Refunding	22,790,000	2.13%	June 15, 2027	22,520,000
2015 Series G.O. Bonds	School Building	50,615,000	2.25% to 5%	June 15, 2035	49,355,000
2016 Series G.O. Bonds	School Building	50,650,000	2.00% to 5%	June 15, 2036	50,650,000
Total General Obligation Bonds Payable as of June 30, 2016					<u>\$ 125,700,000</u> (Principal only)

## District Actual Debt & Debt Level

The approximate fair market value of taxable properties in Provo is \$7.57 billion, meaning the District's general obligation debt limit is approximately \$302.7 million ( $\$7.57 \text{ billion} \times 4\%$ ). The District's general obligation debt is at 1.66% of the assessed fair market value of Provo - far less than what is allowed by law.

This figure is the combined general obligation bonds owed by the District (principal only).

**G.O. Debt vs. Debt Limit**  
*As of June 30, 2016*

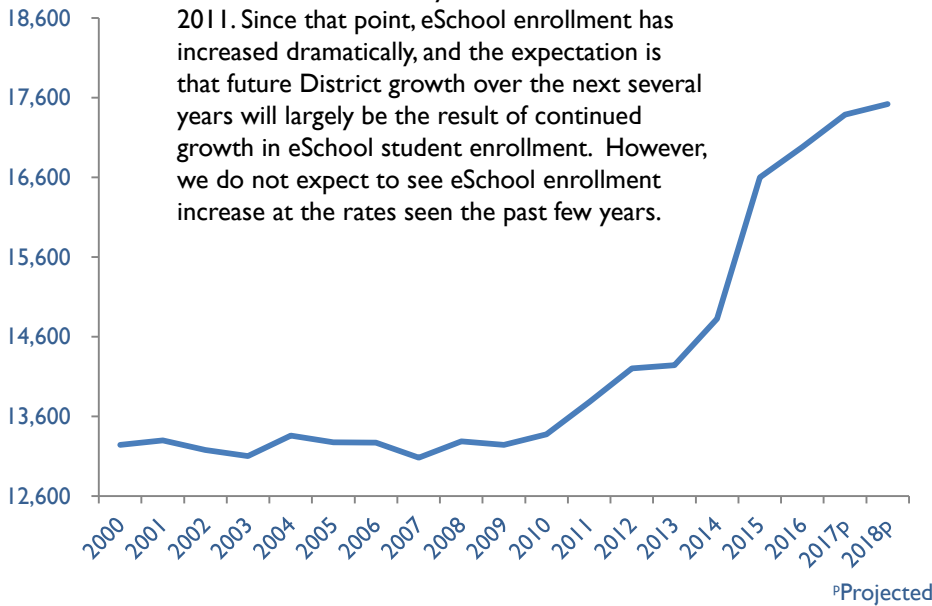


This figure represents the District's remaining possible debt burden.

## District Enrollment

2000 - 2019

Although there have been fluctuations, District enrollment was relatively flat from 2000 - 2011. Since that point, eSchool enrollment has increased dramatically, and the expectation is that future District growth over the next several years will largely be the result of continued growth in eSchool student enrollment. However, we do not expect to see eSchool enrollment increase at the rates seen the past few years.



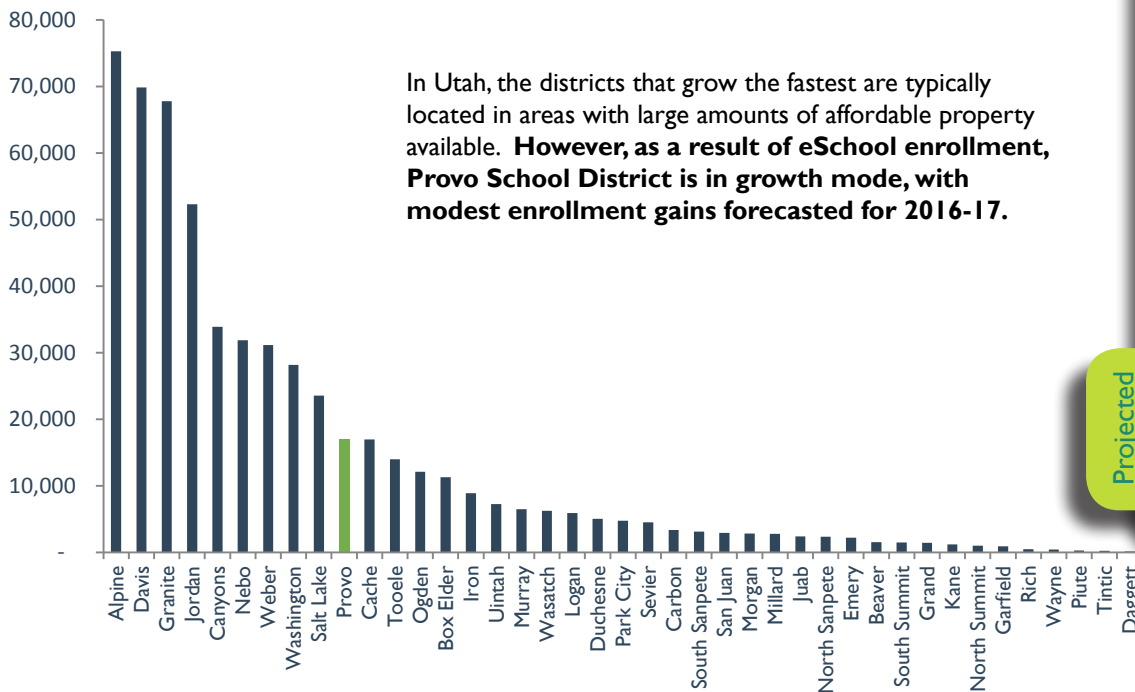
Over the next several years, the school-age population in Utah is expected to grow dramatically, while in Provo it's projected to remain relatively flat.

One reason for this is the fact that there is little available land in Provo, while neighboring school districts have much more available land to develop. This problem is compounded by the fact that Provo is a one-city, urban school district, and new growth in the state in recent years has typically been centered in suburban areas on the periphery of major cities. However, due to significant projected increases in eSchool growth we expect modest enrollment gains over the next several years.

Year	Enrollment
2001	13,298
2002	13,177
2003	13,103
2004	13,359
2005	13,273
2006	13,272
2007	13,083
2008	13,288
2009	13,241
2010	13,376
2011	13,779
2012	14,202
2013	14,241
2014	14,824
2015	16,600
2016	16,983
2017p	17,388
2018p	17,521
2019p	17,569

## Statewide Enrollment: Fall 2015

In Utah, the districts that grow the fastest are typically located in areas with large amounts of affordable property available. **However, as a result of eSchool enrollment, Provo School District is in growth mode, with modest enrollment gains forecasted for 2016-17.**



Projected

## Staffing Levels by Function: *FY 2009 to FY 2017 (proposed)*

Function	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 <sup>P</sup>
Instruction	1,000	984	977	984	998	1,005	1,002	1,022	1,028
Students	52	51	49	50	50	50	50	68	75
Instructional Staff	40	41	31	32	32	32	27	29	30
General Administration	16	15	16	17	17	17	17	24	25
School Administration	74	70	70	70	70	72	65	71	72
Business and Central	20	26	27	26	26	26	41	47	47
Operation and Maintenance	148	148	95	95	95	95	133	109	110
Transportation	44	46	44	46	46	46	66	51	55
Other Support	1	1	25	26	26	26	0	0	-
Food Services	92	82	92	92	80	84	77	82	84
Community Services	146	100	93	93	93	93	103	62	60
<b>Total FTEs</b>	<b>1,633</b>	<b>1,564</b>	<b>1,519</b>	<b>1,531</b>	<b>1,533</b>	<b>1,546</b>	<b>1,583</b>	<b>1,566</b>	<b>1,586</b>

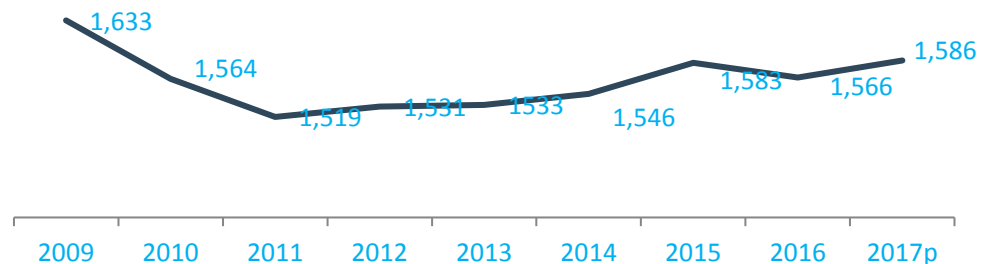
<sup>P</sup>Proposed

As a service organization, employee compensation is the biggest single expense incurred by the District. As a result, when cuts need to be made, it's difficult to spare all positions.

For 2016-17 the Board of Education and management have made the decision to try to keep average class-sizes at 27.5, slightly lower than in FY 2015-16. Some growth in instructional FTE is budgeted to account for projected enrollment increases, as seen in the table above. As our enrollment has grown the past few years we are seeing increases in instructional staff, as well as positions related to student transportation and nutrition. The District has set a goal to reduce elementary class sizes over the next few years to just under 27 students per teacher, which will result in higher FTE levels in future years.

## Staffing Levels by FTE: *FY 2009 to FY 2017*

Budgeted staffing levels are projected to see a slight increase in the FY 2016-17 budget when compared to the previous year.



## Student Achievement & Per Pupil Spending

### True ROI

Student achievement plays a critical role in the development of the District's budget each year. The very first official step toward goals and objectives for the coming year is the development of short-term budget initiatives. These initiatives are designed to meet short-term, pressing needs, and are always heavily influenced by student achievement goals.

Some of the District's noteworthy accomplishments include:

- Higher ACT scores than Utah and national averages
- Year over year improvements in graduation rates
- Moderately or substantially higher scores in all subject areas of national ITBS standardized tests
- "Substantial" or "Sufficient" scoring in all subject areas of the Utah Basic Skills Test
- Highly competitive teacher pay
- The lowest tax rate of all districts in Utah County
- The most online classes in Utah

FY 2017 Spending Per Student: **\$8,570**

(excluding debt and long-term capital expenditures)

**Support:**  
**34%**

**Instruction:**  
**66%**

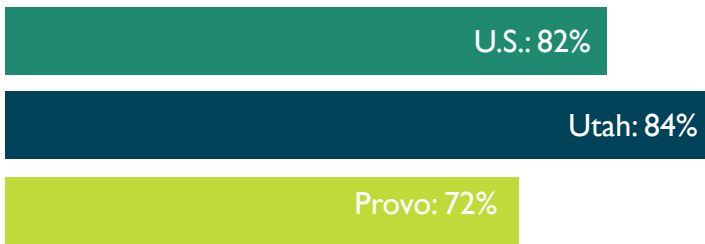


**Note regarding per pupil spending:** It can be misleading to compare Provo City School District's per pupil spending to other districts in Utah and in the U.S.. A lack of recent comparable data and varying methods of computing expenditures can distort figures and make comparisons confusing and inaccurate. In general, Provo City School District spends more per student than the average district in Utah, but less per pupil than the average district nationwide.

**In this book, expenditures per student are calculated by taking General fund budgeted expenditures divided by enrollment.**

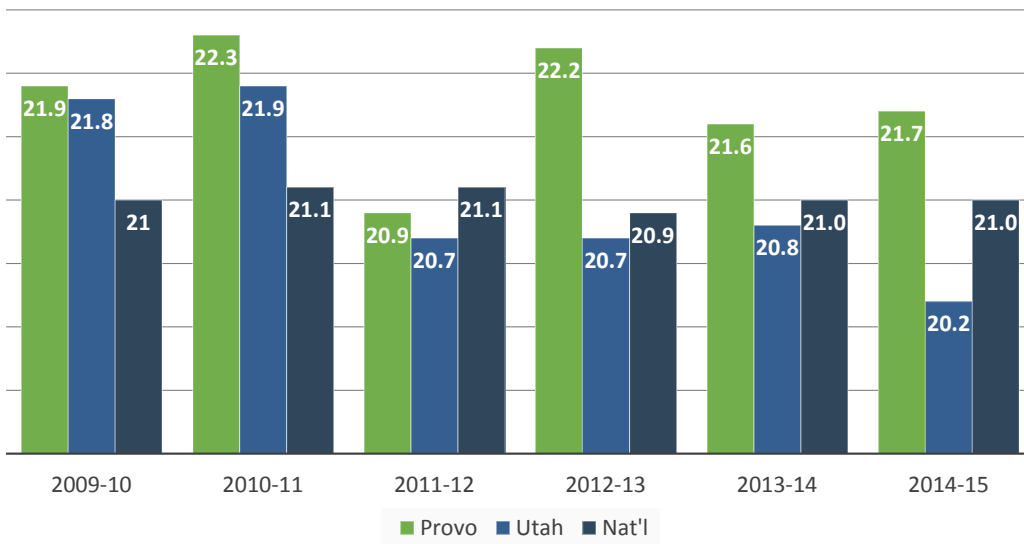
# Student Achievement: Graduation Rates and ACT® Scores

## Graduation Rates, 2013-14



Source: U.S. Department of Education and Utah State Office of Education

## ACT Scores (2014-15 most recent year available)



Source: Utah State Office of Education

In 2014 the District's graduation rate increased slightly over the prior year. However, this rate continues to be a bit deceiving. The District operates both an alternative High School as well as an eSchool to serve students where a traditional High School education does not fit their educational needs. As a result, even though our 2 traditional high schools have graduation rates that exceed the state average, lower rates at our alternative schools bring the overall District average down. Rather than eliminate these choices the District prefers to offer alternatives to our students at the expense of lower overall graduation rates.

ACT test scores are a key indicator of college readiness and play an important role in the acceptance process.

Average ACT scores in Provo School District have been higher than state and national averages in recent years.



# Organizational Section



# The District *Entity*

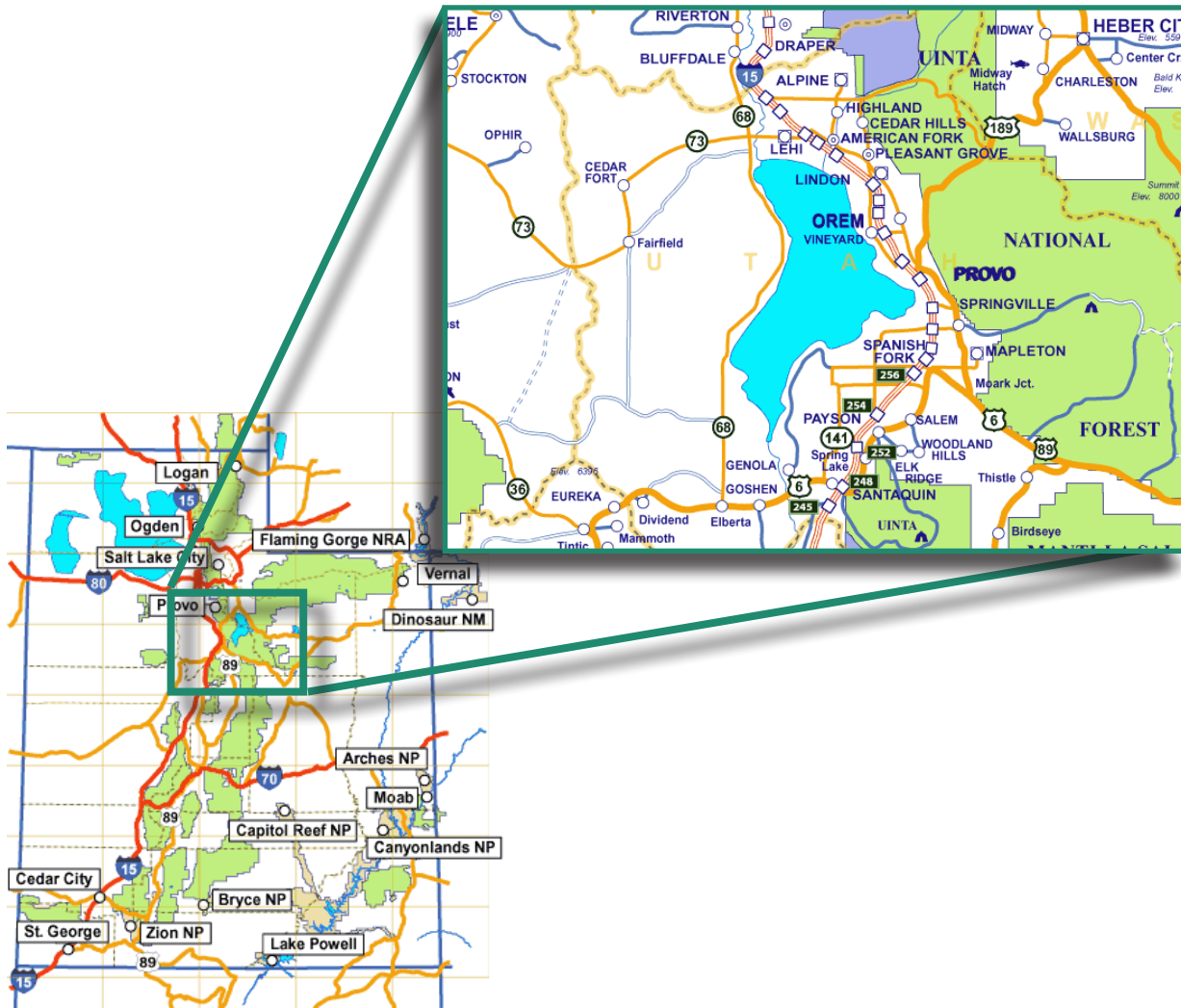
## Legal and Fiscal Considerations

Provo City School District is a K-12 district residing within the boundaries of Provo City in Utah County, Utah. However, the District is an independent entity, with board members elected by Provo citizens in a general election. The District has the authority to levy taxes, issue debt, determine fees and approve and modify its budget. While the District places its greatest emphasis on answering to the citizens of Provo, it also is subject to oversight by the Utah State Office of Education (USOE). The USOE generally oversees the budget process, and the majority of the District's funding flows through this entity.

*“The District places its greatest emphasis on answering to the citizens of Provo.”*

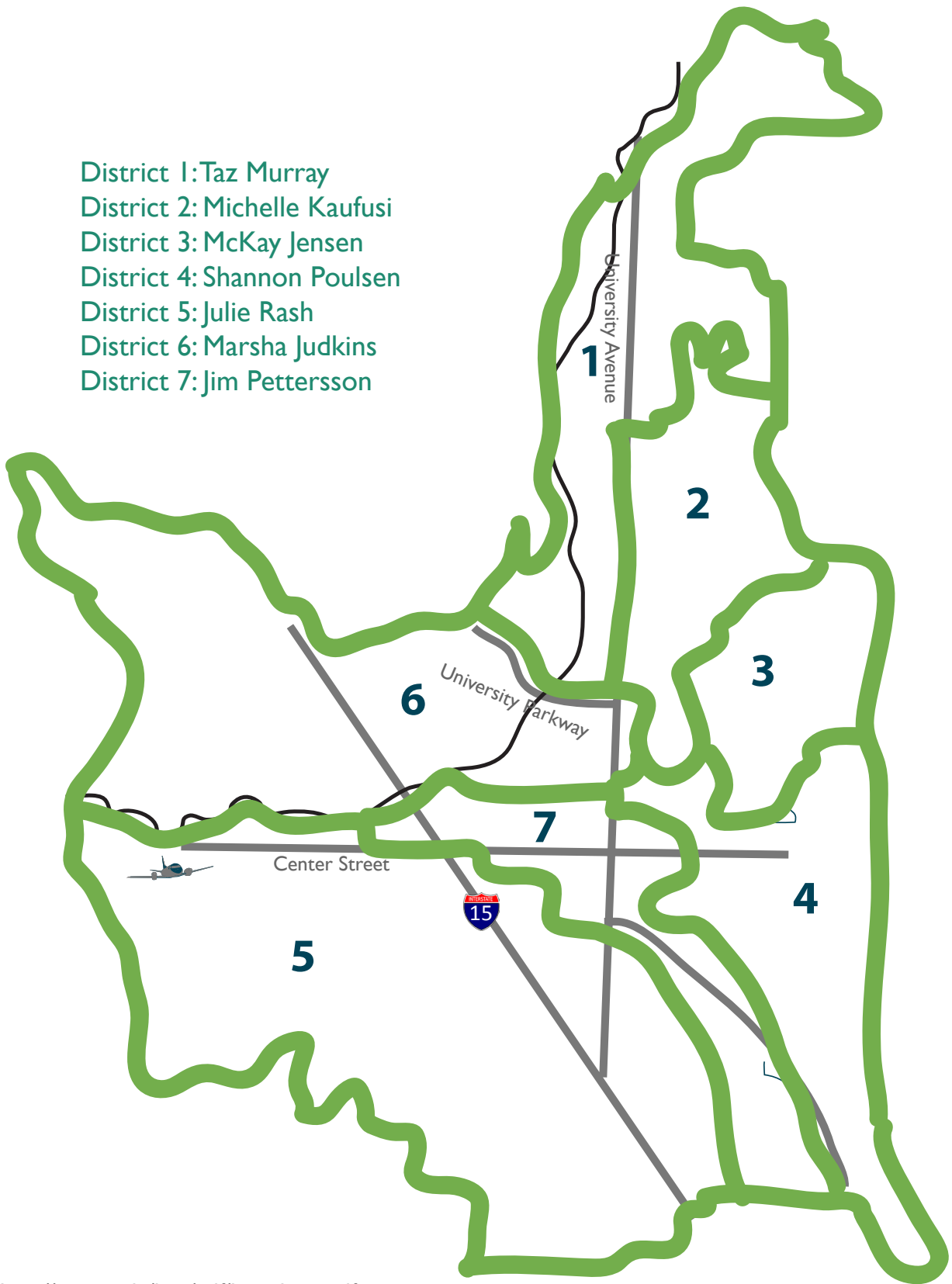
## Service Area

It was mentioned previously that the District resides wholly within Provo City boundaries. Provo, with a population of approximately 115,000 residents, is the county seat and business center for Utah County. The District consists of 19 schools: two high schools, one alternative high school, one adult high school, two middle schools, and 13 elementary schools. **As of October 1, 2015, the District had 16,983 students enrolled, making it the 10th largest of Utah's 41 school districts.**



# Voter Precincts: 2016-17

- District 1: Taz Murray
- District 2: Michelle Kaufusi
- District 3: McKay Jensen
- District 4: Shannon Poulsen
- District 5: Julie Rash
- District 6: Marsha Judkins
- District 7: Jim Petterson



<http://provo.edu/boe/pdf/boardmap.pdf>

# District Elementary School Boundaries: 2016-17



## District Departments

The District is divided into several departments. While each department might have its own mission, goals and objectives, each supports the overall mission of the District. Each department is responsible for specific components of the District's overall goals and objectives. The following is a brief description of the departments that operate in the District:

### *Teaching & Learning*

Previously designated as the Curriculum and Learning Office, the Department of Teaching & Learning of Provo City School District provides support to teachers, administrators, and parents in enabling students to gain academic skills and knowledge necessary for their successful futures. Local, state, and federal resources provide teaching materials for students and teachers, professional development targeted to instructional improvement for new and experienced teachers, analysis of student performance data, tutoring services for at-risk learners, and enriched learning opportunities for students of all abilities. Their key focus is literacy enhancement for all students with additional energy directed to mathematics, science, and other critical areas of learning.

### *Student Services*

The mission of Student Services is to provide support to students and families. Student Services is responsible for support services throughout the district including police, nurses, social workers, attendance officers, safe schools, and other programs.

Student Services provides equal access to education and promotes educational excellence by providing support to schools, helping to meet the needs of families, assisting students with unresolved needs, and providing opportunities for students to stay in school.

Student safety, gang prevention, drug prevention, discipline, school choice, and the Foundation are also handled by Student Services.

### *Food Services*

Food Services (Child Nutrition) falls under business administration. The Child Nutrition Department is committed to providing a safe, nutritious meal to every student, continually improving our programs, the children's meal time experience and our communication and involvement with parents.

### *Transportation*

The Transportation Department also falls under business administration, and works to transport children to and from school in a safe, efficient and positive environment. Each driver and assistant is expected to become familiar with, and closely follow, District procedures and the rules of the road. Questions regarding bus routes or specific transportation events are handled by this department.

### *Maintenance*

Maintenance helps facilitate learning by providing a safe and pleasant learning environment in the buildings and on the school grounds in the District. Safe, clean, well-lit and comfortable buildings is the department's main goal. It is believed that students learn better in a pleasant and environmentally-friendly building.

### *Personnel*

The Personnel Department is given the responsibility to find, recruit and retain qualified teachers and support staff that are committed to District goals. This department also ensures that employees working in the District meet the academic and licensing standards set by the state and federal government. Personnel also works to maintain personnel records and pertinent information on all past and present employees, distribute the agreed upon wages and benefits to employees according to negotiated agreements and the law, and develop and enforce policy related to the successful personnel operation of the District.

## District Departments: *Continued*

The Personnel Department is also in charge of allocating full-time equivalents (FTEs) to schools and handling payroll duties for the District.

### *Career and Technology Education*

The mission of Career and Technology Education (CTE) is to provide all students a seamless education system, driven by a Student Education Occupation Plan (SEOP), through competency-based instructions culminating in essential life skills, certified occupational skills and meaningful employment and/or entrance into a higher education institution for advanced preparation.

CTE classes provide every student with the opportunity to explore a variety of career areas in their middle and high school years that will equip him/her with the academic knowledge, technical and employment skills vital for entry into the evolving workforce of the 21st century.

### *Special Programs*

Special Programs consists of three programs: Title I-A, Special Education and Technology. The focus of these programs includes:

- Closing the achievement gap between high and low-performing children, especially the achievement gaps between minority and non-minority students, and between disadvantaged children and their more advantaged peers.
- Providing special education service providers and students with greater access to classroom-based materials and resources including adaptive devices, networks, hardware, software, and other classroom materials that support the achievement of individual student goals of students with disabilities.

- Developing long-term strategies for improving student academic achievement, including technology literacy, through the effective use of technology in the classroom, and building the capacity of teachers to integrate technology effectively into curricula, instruction, and assessment.

### *Business Administration*

The Business Department is responsible for facilitating financial information and reporting it accurately. It coordinates the annual financial audit with the District's internal and external auditors, and completes financial reports for the state legislature, office of education, and other entities. Key components of the Business Department include accounting, finance/budgeting, accounts payable, accounts receivable, food services, transportation and warehouse management.



## Staffing Levels by Function: *FY 2009 to FY 2017 (proposed)*

Function	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 <sup>P</sup>
Instruction	1,000	984	977	984	998	1,005	1,002	1,022	1,028
Students	52	51	49	50	50	50	50	68	75
Instructional Staff	40	41	31	32	32	32	27	29	30
General Administration	16	15	16	17	17	17	17	24	25
School Administration	74	70	70	70	70	72	65	71	72
Business and Central	20	26	27	26	26	26	41	47	47
Operation and Maintenance	148	148	95	95	95	95	133	109	110
Transportation	44	46	44	46	46	46	66	51	55
Other Support	1	1	25	26	26	26	0	0	-
Food Services	92	82	92	92	80	84	77	82	84
Community Services	146	100	93	93	93	93	103	62	60
<b>Total FTEs</b>	<b>1,633</b>	<b>1,564</b>	<b>1,519</b>	<b>1,531</b>	<b>1,533</b>	<b>1,546</b>	<b>1,583</b>	<b>1,566</b>	<b>1,586</b>

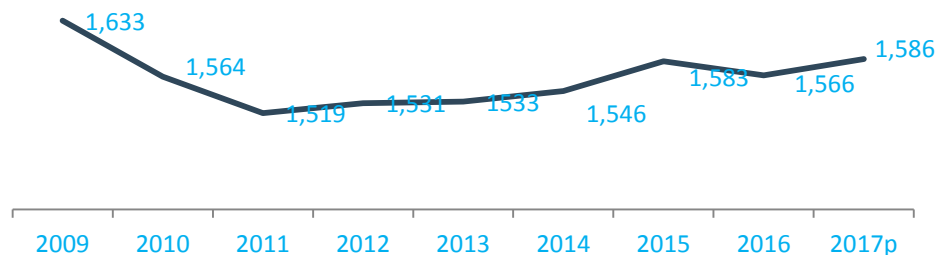
<sup>P</sup>Proposed

As a service organization, employee compensation is the biggest single expense incurred by the District. As a result, when cuts need to be made, it's difficult to spare all positions.

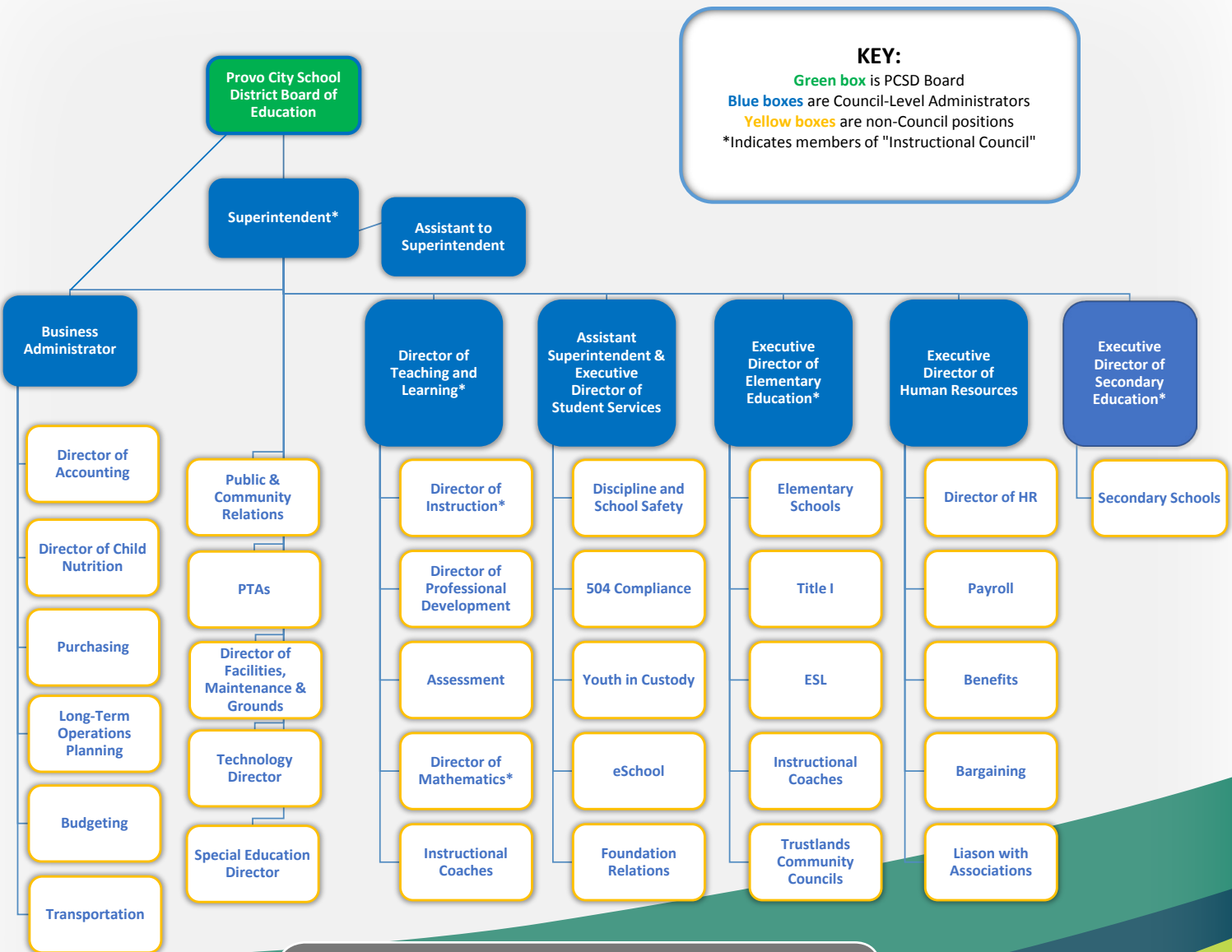
For 2016-17 the Board of Education and management have made the decision to try to keep average class-sizes at 28.0, with the ongoing goal of bringing class sizes down further in future years to 27.0 students per teacher. In addition, some growth in instructional FTE is budgeted to account for projected enrollment increases, as seen in the table above. As a result of these factors, we expect FTEs to rise slightly over the next few years. The District has also added positions at schools for additional health aides as well as increased the number of social workers and counselors as part of our ongoing effort to serve our students' needs.

## Staffing Levels by FTE: *FY 2009 to FY 2017*

Budgeted staffing levels are projected to increase slightly when compared to the previous year.



# Organizational Chart



This organizational chart is a visual depiction of the way work is distributed within Provo City School District. It is also meant to be a tool to help enhance our working relationship with the citizens of Provo and students of the District.

Additionally, the chart is used to create clear channels of communication in order to better accomplish our goals and objectives.

It is important to note that many District projects are accomplished using cross-functional teams.



# School Board of Education



Julie Rash  
District 5  
President



McKay Jensen  
District 3  
Vice President



Taz Murray  
District 1  
Member



Michelle Kaufusi  
District 2  
Member



Shannon Poulsen  
District 4  
Member



Marsha Judkins  
District 6  
Member



Jim Petterson  
District 7  
Member

The School Board of Education must elect a president and vice president whose terms of office are two years, and until successors are elected. These officers manage the board's process by convening meetings, developing the Board agenda with input from other members and the Superintendent, and executing documents as appropriate. Additional responsibilities include keeping members apprised of information exchanged with the Superintendent, facilitating the orientation of new Board members, and fostering unity, harmony, and open communications within the Board.

**Goals, Planning, and Achievement**  
*Provo City School District*

# Long-range 20/20 Plan: *Seven Guiding Principles*

In 2011 the District began implementation of a long range “20/20 Plan” which included revised and comprehensive performance measures to show progress within the District as well as identify areas in need of improvement. This plan replaced the District’s previous long-term goals, which were to:

- Provide a high-quality education to the children of Provo
- Build confidence in seeking input from stakeholders
- Increase the fidelity of long-term District management

The long range 20/20 Plan continues to have an impact on the culture, performance and budget of the District. The 20/20 Plan is guided by seven principles:

## *1. Pursuit of Excellence*

We are absolutely and unequivocally dedicated to highly effective teaching with superior learning outcomes. We have high expectations for the adults who lead, support and teach our students, as well as for student learning. We strive for excellence at all levels of our organization.

## *2. Lifelong Learning*

We believe our increasingly complex future requires us to expect and encourage the development of individuals as learners and thinkers. This is critical to being part of the human conversation. Because our primary mission is educating children and instilling in them a love for learning, we recognize that continued learning is essential for all members of our educational community.

## *3. Individual Potential*

We believe potential is magnified when individuals are treated with dignity and respect and are given broad opportunities to develop their talents and gifts.

## *4. Inclusion of All*

We value all individuals and believe that by removing barriers each can be included in the full spectrum of educational and developmental opportunities.

## *5. Family Partnerships*

We recognize families as vital partners in the education of children. The educational needs of children can best be met through a strong partnership with families. We welcome families into their children’s schools, and encourage and expect their full participation in the education of their children.

## *6. Civic Engagement*

We believe the primary purpose of public education is to prepare students to govern themselves and sustain our democratic way of life. We hold this public trust sacred. We will model and cultivate reasoned discourse and will expect trust, respect, civility, and humility in our interactions.

## *7. Literacy*

We believe literacy is the gateway to all other learning and therefore deserves our special attention.

# 20/20

## Long-range 20/20 Plan: *Imperatives*

1. *We commit* that every classroom has a highly effective teacher and that every school has a highly effective principal. We commit to employ individuals whose highest priority is being of service to children.

2. *We will* cultivate and reward excellence in all areas of our organization.

3. *We will* focus on high quality academics at each level and will graduate students with the skills, attitudes and dispositions necessary to be successful in college or a career.

4. *We commit* to personal responsibility, mutual respect, cooperation and civility.

5. *We will* ensure opportunities that inspire the full range of human potential, including critical reasoning, creativity, innovation and life-long learning.

6. *We will* ensure that each student can read, write and think critically.

7. *We will* be deliberate in the education of minorities, disadvantaged students, and students with special needs.

8. *We will* actively engage parents in the education of their children.

9. *We commit* to efficiency, transparency, accountability and sustainability in our finances and general District operations.



## District Improvement Plan: *The Provo Way*

The District continues to operate under the guiding umbrella of the 20/20 Plan. However, District Administration and the School Board, with input from the community, have determined that a new District Improvement Plan is needed to continue improving the quality of education within our schools.

This plan builds on the continuing effort of the District to use Learning Targets to make learning visible in our classrooms, and will not replace the previous 20/20 Plan or the stated goals of the School Board. Implementation of this plan continues the District on the path towards creating a unique culture within the District: **The Provo Way.**

### DISTRICT AIM

**“Every student will end each school year having met or exceeded the essential learning standards, fully prepared for the next grade/course.”**

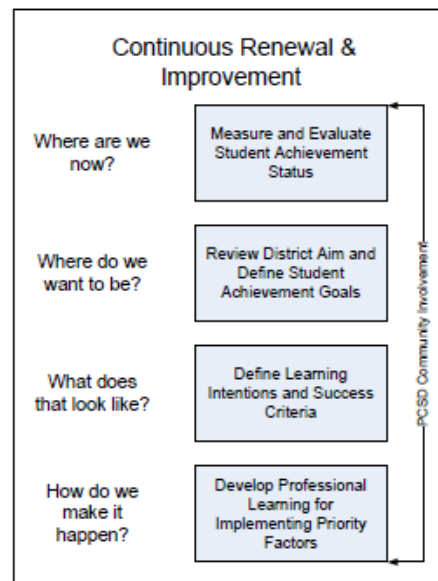


# District Improvement Plan: *The Provo Way*

The new District Improvement Plan is a 5 year plan built to guide the actions of instructional leaders, teachers, students, and parents to improve their contributions to successful learning for every PCSD student. The plan relies heavily on the implementation and usage of Learning Targets, and input has been received from all internal departments as well as guiding knowledge from experts in the field.

As a District, we believe that the beliefs we currently hold are the likely predictors of our actions. We believe that every student will end each school year having met or exceeded the essential learning standards, fully prepared for the next grade/course. To achieve this belief:

- We have established and committed to our belief – the District Aim.
- We have examined research-based factors that affect teaching and learning through the lens of our belief.
- We have carefully selected our highest priority factors.
- We have planned implementation of our chosen actions in stages covering the next five years.
- We have committed to continuous improvement perpetuated through persistent review, evaluation, and implementation of the factors.



## Where are we?

1. Our diverse city school district has provided achievement success for many but not all.
2. District achievement data points to an opportunity to do something very special.
3. Our teachers are having success, but there is more to do.
4. We are convinced that all of our students can achieve.

## Where would we like to be?

We want to make the Board Goals, and the 20/20 Initiative Principles the foundation of our planning:

### Board Goals

1. Continuous academic improvement and transparency.
2. Support for teachers and teaching aligned with research, best practices, and teacher-identified needs.
3. Improved certainty and stability in the direction of the district.
4. Financial prioritization, long-term planning, and transparency.

### 20-20 Initiative – Guiding Principles

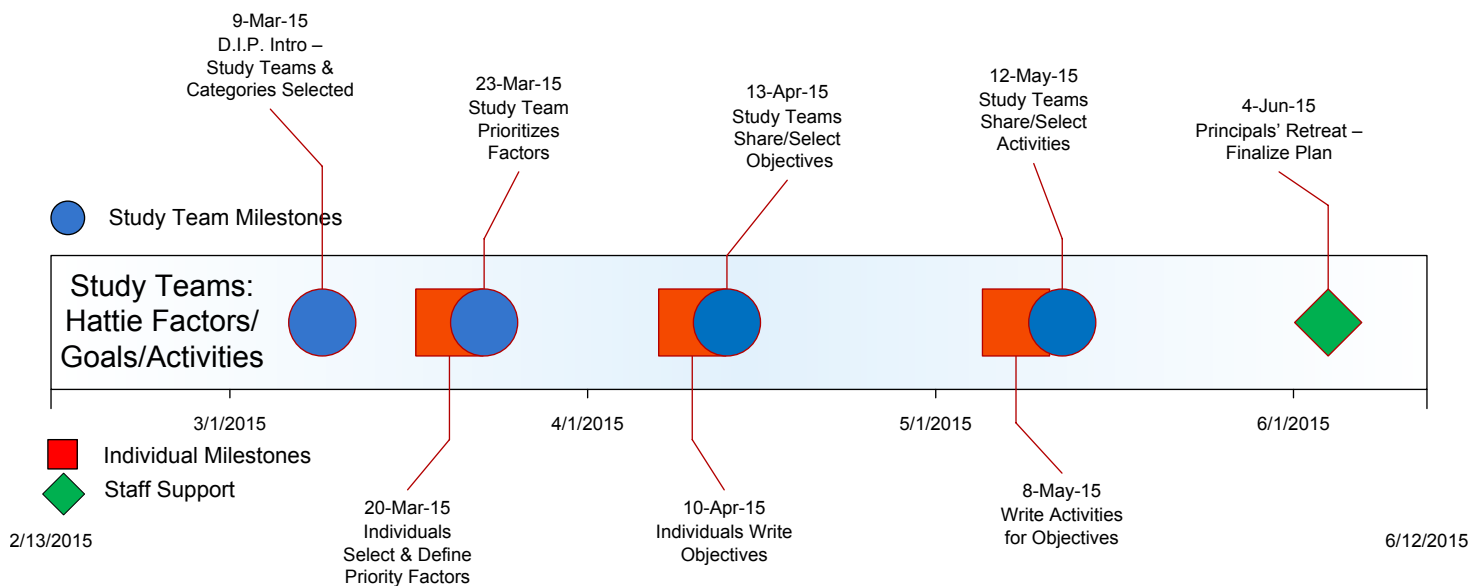
Excellence                      Partnerships                      Individual Potential                      Advocacy  
Thinkers and Learners      Literacy                      Civic Engagement                      Climate and Safety

These goals and principles are the foundation of our District Improvement Plan. The following pages detail the plan's incorporation of our on-going Learning Targets initiative and adds goals, strategies, and activities that employ our chosen high-impact factors for helping achieve learning success for all students.

# District Improvement Plan: *The Planning Process*

Beginning in March, 2015, a District Improvement Planning Committee was formed and members volunteered to work on the Visible Learning Category most important to them.

## Planning Events Overview:



Organized into Study Teams, committee members became advocates and planning experts in their category.

Study Teams developed their category into goals, strategies, and activities according to these phases:

Phase 1: Readiness-to-Plan survey, create study teams, study assigned chapter/category, complete do/do not list of factors

Phase 2: Continue study of Visible Learning category/chapter, prioritize do/do not list of factors

Phase 3: Using a synthesis of Hattie's categories and factors created by the Department of Instruction re-prioritize do/do not list of factors

Phase 4: Develop objectives for prioritized factors

Phase 5: Each study team provides feedback on all factors and objectives of other study teams

Phase 6: Study teams draft learning activities for objectives

Phase 7: Final committee meetings

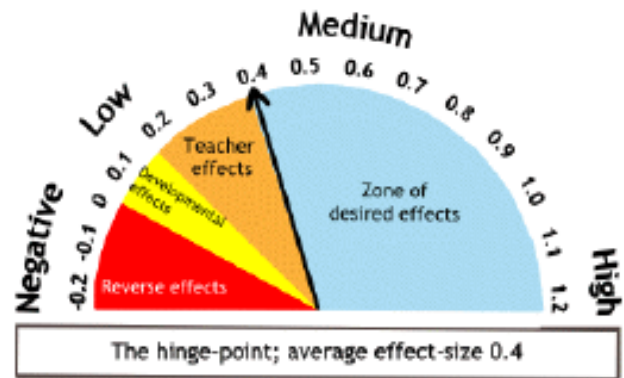


# District Improvement Plan: *Plan Organization*

## *Focusing on what Works*

We have adopted Hattie's "Zone of Desired Effects" as the definition of what works.

An effect size of 0.4 or higher is deemed a sufficient amount of growth in achievement to consider adopting specific factors and investing in professional learning for teachers, parents, administrators, etc.



The following pages contain information regarding highest priority goals, factors, objectives, and activities from the draft plan document. The information is presented in table form and is organized by the following categories:

- Category 1: Contributions from the Student
- Category 2: Contributions from the Home
- Category 3: Contributions from the School
- Category 4: Contributions from the Teacher
- Category 5: Contributions from the Curricula
- Category 6: Contributions from Teaching Approaches

### *Category 1: Contributions from the Student*

Self-Reported Grades (Effect Size 1.44)	Primary, Secondary Responsibility	Start/End (Timeline)	Resources	Funding Source	Evaluating Results	Sources of Guiding Research
1. Develop common understanding of "self-reported grades" as a district (K-12).	Teaching and Learning	2015-16	Time: Department Meetings	TBD	Task Completion P.o.U./ Example of Rigor	Moss C. (2012) Du Four
2. Develop and implement professional learning in "self-reported grades" (K-12) to create understanding and competence	Teaching and Learning				Task Completion Schedule of Training Sessions and Participants	
3. Apply "self-reported grades" (K-12) consistently, in alignment with the research definition creating high effect-size outcomes. a. The focus of student self-reporting will be the knowledge and skills required by essentials and standards.	Principals Teachers	2016-17	Time to Monitor and Report	TBD	Principal Observations Student Grades Student assessment data	

**Category**  
**Factor**  
**Objectives and Activities**  
**Planning Details**

# District Improvement Plan: *Contributions from the Student*

**Objective:** The district will define, coordinate implementation of, and evaluate the application of high effect-size student-participation factors for achieving the district aim.

★ Self-Reported Grades (Effect Size 1.44)	Primary, Secondary Responsibility	Start/End (Timeline)	Resources	Funding Source	Evaluating Results	Sources of Guiding Research
1. Develop common understanding of “self-reported grades” as a district (K-12).	Teaching and Learning	2015-16	Time: Department Meetings, Instructional Council	TBD	Task Completion  P.o.U./ Example of Rigor	Moss C. (2012)  Du Four
2. Develop and implement professional learning in “self-reported grades” (K-12) to create understanding and competence	Teaching and Learning  <i>District Instructional Strategies Committee (DISC)</i>	2015-16	PD days  Principal Meetings	TBD	Task Completion  Schedule of Training sessions and participants	
3. Apply “self-reported grades” (K-12) consistently, in alignment with the research definition creating high effect-size outcomes. a. The focus of student self-reporting will be the knowledge and skills required by essentials and standards.	Principals  Teachers	2016-17	Time to Monitor and Report	TBD	Principal Observations  Student Grades  Student assessment data	
4. After two years of introductory use and training, Self-reported learning (K-12) as part of Learning targets (Hattie: “learning intentions”) and success criteria must become ubiquitous and part of the instructional culture in the district.  a. Integrate existing professional learning resources on success criteria and self-reported performances of understanding. Include in Provo Way PD and Teacher Resource Guide.  b. Evaluate teacher proficiency and student employment of LTs, success criteria, and self-reported performances of understanding.  c. Include in the evaluation tool the concepts of self-reporting	Teaching and Learning  All curriculum committees  Principals  PEA Instructional Coaches HR	2017-18	PD  Pre/Post Observation Conferences  Faculty Meetings  Note: this may be becoming less about training and more about follow-up and follow-through.	TBD	Principal observations  Teacher evaluations on the specific Utah Effective Teacher Standards supporting Learning Targets (Instructional Planning).  Task Completions  Student Classroom Grades	VL – Contributions from the Student p. 43, Self-Reported Grades and Predicting Level of Learning Achievement.  Marzano and Waters, 2009, p. 68-69.  O’Connor, 2011, p. 126-128,  Hattie, VL for Teachers, pp. 53, 83.
5. Students (K-12) will be taught to develop a portfolio of evidence of their learning. a. An e-folio system will be in place to store work. b. A rubric/model of effective portfolio content and organization will be taught to teachers and then to students. (Learning Management System?) c. Teachers will receive training to assist students in portfolio.	Teaching and Learning to Principals and Teachers Tech Dept.	2017-18	Time for PD  Network profile/access	TBD	Evaluate portfolio quality and survey student opinions on effect of portfolios on their own achievement. Help students share their portfolio in teacher-student-parent conferences.	

# District Improvement Plan: *Contributions from the Home*

<p><b>Objective:</b> <i>The District, in coordination with parents and the community, will develop and implement support structures that will produce the most meaningful impact on student achievement and initiate the advantages of active parental involvement and positive communication in their child’s learning and achievement.</i></p>						
<p>★ Increase Active Parental Involvement in Learning (Effect Size 0.51 to 1.15)</p>	<p>Primary, Secondary Responsibility</p>	<p>Start/End (Timeline)</p>	<p>Resources (money, time people, space)</p>	<p>Funding Source</p>	<p>Evaluating Results</p>	<p>Sources of Guiding Research</p>
<p>1. Develop a common understanding (unique to elementary, middle and high school levels) including the description, definition, and goals of “Active Parental Involvement.”</p>	<p>Student Services PTA/PTO and committees Principals</p>	<p>First draft August 2015  Later vetting may be necessary</p>	<p>Committee work to establish and publish (print and Electronic) Publications of documents including the description, definition, and goals of “Active Parental Involvement”</p>	<p>TBD</p>	<p>Task Completion</p>	
<p>2. Develop a multi-tier plan to promote parent engagement. (examples may include: interpreters at meetings, parent outreach, parent centers, knowing how to include parents with jobs that prohibit day contact in school, parent nights, principal parent forums, social media contacts, parent expectations of child’s success at school)</p>	<p>Student Services PTA and committees Principals</p>	<p>Committee to meet in August to complete first draft</p>	<p>Print and Electronic Publications for parents and for teachers.</p>	<p>TBD</p>	<p>Task Completion</p>	<p>research parent centers  research poverty</p>
<p>3. Apply the concepts and methods of active parental involvement consistently, in alignment with the definition used in the studies creating high effect-size outcomes.</p>	<p>Student Services PTA and SCCs Principals</p>	<p>Ongoing assessment</p>	<p>Training sessions (Time, locations, snacks) Presenters</p>	<p>TBD</p>	<p>Participation numbers  Dates of relevant events Satisfaction surveys from participants</p>	
<p>4. Each school conducts parent forums for effective communication on mutually chosen topics of importance to the home and school. a. Suggested topics: 1 data presentation (Fall), other topics decided locally of importance to the school community. (Cyber safety, pornography, drugs, understanding school online access, etc.)</p>	<p>Principals  School PTA/PTO and SCC</p>	<p>September 2015 and annually</p>	<p>Schedule dates, times, locations</p>	<p>Minimal if any, handled by the local school</p>	<p>Task Completion  Reports from PTAs and Principals</p>	
<p>5. Work with elementary teachers to encourage parents to volunteer in the classroom to learn how to work with their children at home. Work with secondary teachers to expect parents to volunteer/observe in the classroom where their child is struggling.</p>	<p>Principals School Staffs PTAs</p>	<p>Ongoing</p>	<p>Snacks?</p>	<p>TBD</p>	<p>Track Parent sign-ins</p>	<p>Hattie, VL, p. 68-69  Hattie, VL for T, role of parental aspirations and expectations, pp. 22, 140.</p>
<p>6. Teach parents to be involved in their child’s learning including how to prepare them for an active role in Parent/Teacher conferences</p>	<p>Teaching and Learning PTAs Principals Student Services</p>	<p>December 2015 for first draft for initial use during 2nd semester 2016 conferences</p>	<p>Meetings with parents to outline program objectives and support</p>	<p>TBD</p>	<p>Track Parent Participation through PTAs</p>	
<p>7. Teach parents how to tutor their children in specific literacy/content-related skills, ask school oriented questions, listen to their child read, give positive support, and provide resources including materials and skills to do this... (Resource example: Use <i>Help Your Kids with Math</i> and <i>Help Your Kids with Science</i>)</p>	<p>Principals and school staff Student services Teaching and learning</p>	<p>Ongoing</p>	<p>Meetings with parents to outline program objectives and support  Publish a summary of strategies</p>	<p>TBD</p>	<p>Track Parent Participation through PTAs</p>	<p>Stephanie Harvey, “Strategies That Work”</p>
<p>8. Provide multiple training opportunities for parents to develop greater awareness of how to interact with school.</p>	<p>Teaching and Learning</p>	<p>Ongoing</p>	<p>Meetings with parents to outline program objectives and support</p>	<p>TBD</p>	<p>Track Parent Participation through PTAs</p>	

# District Improvement Plan: *Contributions from the School*

<p align="center"><b>Objective:</b> The district will develop and employ a comprehensive approach to promote and support the continuous improvement of instructional leadership and positive classroom behavior.</p>						
<p>★ Principals and leaders focus on instructional leadership (Effect Size 0.51 to 1.15)</p>	Primary, Secondary Responsibility	Start/End (Timeline)	Resources (money, time people, space)	Funding Source	Evaluating Results	Sources of Guiding Research
<p>1. Develop a common understanding of the definition and benefits of effective “instructional leadership” including use of data, monitoring teacher effectiveness, teacher supervision, and other concepts valued in the studies summarized by Hattie, Fullan, Marzano, and others.</p>	Under Direction of Superintendent	August 2015	Admin Meeting Time	None	<p>Task Accomplishment</p> <p>Ongoing discussions to determine needed adjustments</p>	<p>Hattie, VL, p. 83-84 Hattie. VL for T. p. 153-154. (more) Marzano and Waters, District Leadership.</p> <ul style="list-style-type: none"> <li>● Goal setting, p. 6-7</li> <li>● Monitoring goals. p. 23-24.</li> <li>● Second order change. p. 107-108.</li> <li>● Pedagogical skills improvement. p. 56-70.</li> </ul>
<p>2. Provide professional learning to develop competency in the benefits and practices of instructional leadership.</p>	Under Direction of Superintendent	August 2015	Admin Meeting Time	None	Qualitative Feedback on Instructional Leadership	Marzano, Waters, McNulty, School Leadership that Works, “Principal Leader’s Involvement,” p. 52-55.
<p>3. Promote school leader participation in professional learning and invite self-reflection on the growth in competence with applying evidence-based concepts and practices to increase teacher effectiveness and student achievement.</p>	District Council  Principals’ Advisory	August 2015	Admin Meeting Time  Level Meeting Time	None	Track and review “self-reflections” based on attendance at trainings and conferences.	
<p>4. Create and maintain safe environments for teachers to question, critique, create, try out means of achieving goals together.</p>	All admins in the district  Receive input from PEA?	?	Likely none?	?		On Excellence in Teaching (ed. Marzano), Chapter 2 – “Forty Years of Research,” Thomas L. Good, p. 35-41.
<p>5. Evaluate teaching and measure learning.</p> <p>a. Continue training on state standards for principals and teachers.</p> <p>b. Continue calibrations training.</p> <p>c. Must give honest, accurate, but (as possible) kind feedback.</p>	JEEC  Teaching and Learning  All Admins	?	Likely None?	?	<p>Participation Lists</p> <p>Teacher Evaluations</p> <p>Observer Tab data</p> <p>Student Achievement Measures: SLOs, class grades, state assessments, formative assessments.</p>	<p>Moss and Brookhart, Formative Classroom Walkthroughs. Feedback for teachers, p. 38-41.</p> <p>Reeves, Accountability in Action. Frequent Assessment of Student Progress. P. 188.</p>

# District Improvement Plan: *Contributions from the Teacher*

**Objective:** *Teachers will employ strategies, aligned with quality research, that have the greatest impact on student learning.*

★ <b>Teacher Clarity</b> <b>(Effect Size 0.75)</b>	<b>Primary, Secondary Responsibility</b>	<b>Start/End</b> (Timeline)	<b>Resources</b> (money, time people, space)	<b>Funding Source</b>	<b>Evaluating Results</b>	<b>Sources of Guiding Research</b>
1. Develop a common understanding of the definition of “teacher clarity” and how it links to learning targets.	Teaching and Learning  DISC	?	Time for Meetings  Print/Online Resources	TBD	Measure definitions against Hattie’s definitions and research; and Moss and Brookhart’s learning target definitions.	Hattie, VL, Teacher Clarity. p. 125-126 Hattie. VL for T. p. 153-154. (more) Moss & Brookhart, LT
2. Develop plans for teacher to understand and use “teacher clarity” and learning targets.	Director of PD	Sept. 2015	Early release times, faculty meeting time	TBD	Task completion	Moss and Brookhart, Learning Targets (2012). communicating learning targets, p. 41-60
3. Teachers apply learning targets and use clarity in each lesson instruction.	Principals	Jan. 2015	Coach-provided PD Edivate  <i>Learning Targets</i> by Moss & Brookhart	TBD	Summarize any evidence that exists to indicate that this will improve student achievement specific to your population.	Moss and Brookhart, (2012). Data-driven decisions, p. 152. Hattie, VL for T. Data teams, p. 60-62.
4. Develop a rubric/success criteria for students to use to evaluate teacher clarity and learning target usage for the purpose of providing teachers feedback.	DISC	Fall 2015	DISC meeting time	TBD	1. Rubric/success criteria, compiled and addressed. 2. Comparison of student achievement against implementation of teacher clarity.	Hattie, VL for T. Feedback – asking students, p. 130-131.

# District Improvement Plan: *Contributions from the Teacher cont...*

<b>★ Professional Development</b> <b>(Effect Size 0.625)</b>	<b>Primary, Secondary Responsibility</b>	<b>Start/End (Timeline)</b>	<b>Resources (money, time people, space)</b>	<b>Funding Source</b>	<b>Evaluating Results</b>	<b>Sources of Guiding Research</b>
1. Provide professional development focused on achievement data, formative assessment data, and student learning.			<ul style="list-style-type: none"> <li>● Draw on Teacher Resource Guide.</li> <li>● Integrate existing professional learning resources.</li> <li>● PD should in part be built off of this District Improvement Plan</li> </ul>	TBD	Assess teacher knowledge of the seven elements of effective professional development <ol style="list-style-type: none"> <li>1. Extended time.</li> <li>2. External experts</li> <li>3. Engagement</li> <li>4. Changing perceptions.</li> <li>5. Data on student learning.</li> <li>6. Opportunities to learn.</li> <li>7. (Embedded)</li> </ol>	Hattie, VL – Professional development, p. 119-121.  Marzano, Art and Science of Teaching.  Reeves, Accountability in Action. Frequent Assessment of Student Progress. P. 61-64.
2. Help teachers become students of their own teaching by reflecting on and measuring effectiveness.						
3. Change teacher perception where needed through collaboration and mentoring.						
4. Increase deliberate collaboration opportunities with feeder schools.						
5. Offer PD according to teacher needs and align with district mission, vision, and values.						
6. Differentiate PD for teachers new to the district vs. teachers that have been participating over time.						
<b>Need to delineate practices precisely consistent with Hattie’s multiple steps of most effective PD. Possibly at the top of this section with a specific action that will be accomplished.</b>						
<b>Include activities that</b> <ul style="list-style-type: none"> <li>● Use the SIN “Edivation” resources?</li> <li>● Require either a self-report or a principal observation that shows the teachers are using the PD in their professional duties?</li> </ul>						
7. Ensure administrators use data when discussing teacher effectiveness and individual needs.						

# District Improvement Plan: *Contributions from the Curricula*

<p><b>Objective:</b> <i>The district will select, develop, and implement curricula and programs aligned to district essentials to ensure that students at all levels will meet or exceed learning standards.</i></p>						
<p>★ <b>Repeated Reading Programs</b> <b>(Effect Size 0.67)</b> Repeated reading consists of re-reading a short and meaningful passage until a satisfactory level of fluency is reached.</p>	<p><b>Primary, Secondary Responsibility</b></p>	<p><b>Start/End</b> (Timeline)</p>	<p><b>Resources</b> (money, time people, space)</p>	<p><b>Funding Source</b></p>	<p><b>Evaluating Results</b></p>	<p><b>Sources of Guiding Research</b></p>
<p>1. Define the strategy of repeated reading, as described by Hattie's work, and describe its usefulness at grade levels and with what content.</p>	<p>Ex. Director of Teaching and Learning District Literacy Committee</p>		<p>Instructional Coaches  DLC</p>	<p>TBD</p>	<p>Task completed--definition matches Hattie's research</p>	<p>Hattie, VL, Repeated Reading Programs. p. 135.</p>
<p>2. Develop a professional development plan to support teachers in strategically using repeated reading, including finding appropriate texts.</p>	<p>Dir. of PD Instructional Coaches, ELA</p>		<p>Instructional Coaches, ELA  DLC  Curricular programs/materials (for texts)</p>		<p>Task completed; plan includes Hattie's factors of effective PD</p>	
<p>3. Implement the PD plan.</p>	<p>Principals  Teachers  Instructional Coaches</p>		<p>Instructional Coaches  Principals</p>		<p>1. Measure usage of strategy as appropriate to PD and implementation timeline 2. Compare usage against student achievement data over an extended period of time.</p>	

# District Improvement Plan: *Contributions from Teaching Approaches*

<p><b>Objective:</b> The district will help teachers employ multiple, effective teaching strategies with an emphasis on feedback that will help students acquire essential knowledge, skills, and dispositions.</p>						
<p> <b>Feedback – Information about student performance and teaching.</b>  <b>(Effect Size 0.73)</b>                      Information provided to another about aspects of one's performance or understanding. Teacher to Student and <b>Student to Teacher</b>. On task level, process level, and self-regulation level, is far more effective than on the Self-level (e.g. praise which contains no learning information). Descriptive feedback is closely related to providing formative assessment. Feedback is information with which a learner can confirm add to, overwrite, tune, or restructure information related to learning goals. (VL p. 173-4)                 </p>	<p><b>Primary, Secondary Responsibility</b></p>	<p><b>Start/End</b> (Timeline)</p>	<p><b>Resources</b> (money, time people, space)</p>	<p><b>Funding Source</b></p>	<p><b>Evaluating Results</b></p>	<p><b>Sources of Guiding Research</b></p>
<p>1. Provide a district definition of feedback to include both evaluation from the teacher to the student on learning and evaluation from the student to the teacher on instruction.</p>	<p>Teaching &amp; Learning Principals</p>	<p>Fall 2015</p>	<p>Principal meetings  Faculty meetings  District-controlled time.  District wide and district led PD  Sub Costs  Print/online materials</p>	<p>TBD</p>	<p>Survey of understanding  Summarize any evidence that exists to indicate that this will improve student achievement specific to your population. How will the implementation be measured? How will the effect on student achievement be measured during the school year? How does this factor achieve the district aim?</p>	<p>Hattie, VL, Feedback, p. 173-178.  Hattie VL for T, Feedback, p. 115 – 137.</p>
<p>2. Develop and administer Professional Development that focuses on gathering and using various forms of feedback to, and from, students. The PD will help:</p> <p>a. Teachers learn to gather, interpret, and apply feedback to improve teaching and learning. b. Teachers learn to employ types of feedback according to its potential for affecting student learning. c. Teachers will provide training for students in how to communicate their learning needs.</p> <p>d. Teachers teach students how to give feedback to each other (peer feedback) and to self (self-monitoring).</p>	<p>Teaching and Learning  Teachers</p>	<p>Fall 2015 - Spring 2017</p>	<p>Principal meetings  Faculty meetings  District-controlled time.  District wide and district led PD  Sub Costs  Print/online materials</p>	<p>TBD</p>	<p>Training occurs: Task Completion  Schedule of PD and participants  DISC time spent  Survey?  We have a concern about sustainability. Once initial implementation has happened and turnover occurs, how will we make sure new teachers, administrators have the same quality of implementation as the rest of us?</p>	
<p>3. Determine the effectiveness of instruction and plan adaptations by analyzing student feedback.</p>	<p>Principal will supervise this PLC function</p>	<p>Fall 2015 - ?</p>	<p>PLC time  Dept./grade level meetings</p>	<p>TBD</p>	<p>Teacher survey on use of feedback. Pass-Fail and student class grades.</p>	



## District Goals: *Department Objectives*

### *Business Administration*

Produce award winning financial documents (Budget Book, CAFR, Public Summary, all State Reports)

Continue to evaluate and update department policies and procedures

Accurately track/report on Bond construction and purchasing needs

Research and evaluate need for replacement of TES software

### *Career & Technical Education*

Define and develop Elementary STEM Endorsement

Implement Science Essentials to improve science proficiency levels of district students in grades 6-8

Assist with keeping programs running and planned for in PHS rebuild

### *Teaching & Learning*

Connect teacher resources to Google & Agilix to support Utah Core Standards

Continue to promote STEM courses and align to district science & math initiatives

Refine annual teacher professional development program plan

Support quality teachers through mentors, coaches, education effectiveness projects

Continue to implement school curriculum replacement program on schedule

### *Technology*

Implement House Bill 213 internet filtering requirement

Continue implementation of District technology replacement plan

Improve website to make it more friendly to mobile devices

Ensure new school construction projects are adequately prepared for future technology needs

Develop check in/out system at schools

## District Goals: *Department Objectives*

### *Food Services*

Improve teamwork, professional conduct, and civility through better District Office/School communications, celebrating successes, and conducting business in a highly professional manner  
Provide support for nutrition employees, best practices, and staff-identified needs through administrative support, regular professional development opportunities, effective evaluations, and by attracting and retaining highly qualified employees  
Provide continuous training and practice improvement through implementing SafeSchools training, monthly manager trainings, additional USOE and SNAU area trainings, as well as creating better marketing and merchandizing for the child nutrition program  
Implement school “flavor stations” and hydroponics stations to educate students on food growing process  
Continue the 3 year technology rotation plan and improve school kitchen and lunchroom safety programs.  
Refine use of ALIO software to track and maintain food-related expenses

### *Maintenance*

Complete non-routine capital projects on-time and on or under budget  
Work with Business Department to develop a more robust long-term capital replacement program  
Improve properties and save costs by improving grounds maintenance processes  
Improve response time of maintenance request tickets by 15%  
Successfully complete Bond-related construction on-time and on budget

### *Personnel*

Finalize implementation of ALIO position control functionality including updating job descriptions  
Create a formal District-wide grievance policy  
Standardize extra-curricular and additional duties stipends  
Continue implementation of Safe Schools employee training  
Streamline the hiring process & reference checks  
Review and update department policies and training procedures

## District Goals: *Department Objectives*

### *Special Programs*

- Improve Special Education student graduation rates
- Improve and increase teacher to parent communication
- Increase academic progress of students with disabilities
- Legal and fully implemented IEPs
- Appropriately identify students with disabilities
- Complete Medicaid billing monthly

### *Student Services*

- PBIS implementation
- Coordinate policy/key documentation translation
- Implement the Communities that Care model
- Institute and language line program for patrons who aren't native English speakers
- Increase eSchool enrollment to 3,200 students
- Oversee implementation of elementary school counselor/health clerk model

### *Student Transportation*

- Decrease repair costs by replacing 2 aging buses
- Full training for all bus drivers and aides monthly
- Retain highly qualified drivers through competitive pay/hours

## District Goals: *Financial Impacts*

A note on the relationship between District goals and the annual budget. As discussed previously in this document, the process of creating department goals and objectives for the new year is generally begun during the winter time period. By January, the District has a relatively firm idea of what the goals for the new year look like, and this process is then finalized once enrollment projections and staffing requirements are completed during the early Spring. At this time, the financial ramifications of implementing the District goals are then analyzed, prior to presenting a preliminary budget to department directors, the Superintendent, and the School Board in mid-May. Below is a summary of the major financial impacts the department goals listed on the previous pages will have on the current year's budget.

### *Teaching & Learning – Curriculum Replacement Plan*

Continuing with the District's Math and Language Arts implementation plan, the District has set aside \$816k to implement a new language arts curriculum in FY 2017. Mountain State Schoolbook Depository is providing this curriculum to the District. Half of this funding is to be used for 5th and 6th grade language arts programs, with the second half still under review.

### *Teaching & Learning – Assessment Software*

Student testing continues to be a volatile topic, particularly as the state of Utah continues to implement the new SAGE adaptive testing programs. As such, the District expects to spend \$125k of this year's budget on implementing new testing software at both the elementary and secondary levels.

### *Technology – Internet Filtering*

State legislature has passed a new rule regarding internet filtering in school systems. As a result, the District has set aside \$43k in order to purchase and implement internet filtering software that meets the new state requirements.

### *Technology – District Learning Initiative*

This initiative focuses on putting technology into the hands of elementary students to aid in classroom instruction and assessment. Now in its third year, the District has set aside \$600k for equipment and training, as well as an additional \$133k for payroll expenses related to managing the program. This will bring total participation in this program to over 100 classrooms.

### *Food Services – Flavor Stations & Hydroponics*

During this school year the Child Nutrition department is working with elementary classrooms to teach students to take ownership of their food choices. To help with this, students will be growing their own vegetables in hydroponics stations at each school, as well as creating their own school "flavor" of spices and herbs. A minimal expense increase, \$4k is set aside for this initiative.

## District Goals: *Financial Impacts*

### *Maintenance - BOND Construction Management*

By far the largest non-compensation expense incurred by the District this year will be in bond-related construction expenses. Construction is well underway at both Edgemont Elementary and Provo High School, with Provost expected to begin construction in the Spring. In order to manage these projects, some additional personnel has been hired. A part-time purchasing assistant as well as a planning principal has been brought in to help coordinate and liaise with school staff, administration, construction company personnel, as well as the community. As such, the District has budgeted a total of \$72.6 million in bond-related expenses.

### *Personnel - Employee Vacation Buyback*

The District understands that in some cases employees are unable to make full use of the vacation benefit offered to them as part of employment. As an option, the District is offering a buyback option of 1 or 2 vacation days in FY17 for qualifying employees. We expect this to cost the District roughly \$90k.

### *Student Services - eSchool Enrollment Increase*

Provo's eSchool program continues to grow leaps and bounds, with expected enrollment in FY2017 of over 3,200 students. Since our curriculum partners charge per student fees, this growth also results in increased expense. However, it is important to keep in mind that although our expenses increase, since state funding is primarily based on enrollment, these expenses are offset by the increased revenue brought in to the District. We expect to spend roughly \$9.6m on eSchool curriculum costs this fiscal year.

### *Student Services - Counselors*

The District continues to focus on providing our students with the resources they need to be successful, and part of that initiative is to ensure easy access to counselors as needed. The District has budgeted \$200k for additional student counselor resources at our secondary schools.

### *Transportation - School Bus Needs*

The District has set aside \$360k this year for the purchase of 3 new buses. These buses are replacements for older buses and are part of the District's bus replacement plan.

### *Transportation - Bus Driver Compensation*

Impacted heavily by the new Affordable Care Act requirements, the District has had a very difficult time keeping our school transportation team fully staffed. Bus drivers are primarily part-time, non-benefited positions at the District which results in high turnover. This is complicated by high levels of training and competency requirements for new drivers. In order to minimize turnover, when allowed by law the District has begun to offer full-time contracts with benefits to school bus drivers. While this means additional compensation expense, the expectation is that the additional expenses will primarily be absorbed by savings in other transportation budgets, resulting in negligible expense increases.

## District Goals: *Prior Year Accomplishments*



### Goal 1: Continuous Academic Improvement and Transparency

Number of AP Exams Taken: 1,308 (increase of 16%)  
Students in Concurrent Enrollment: 885 (increase of 64%)  
National Merit Scholars: 7



### Goal 2: Support for Teachers and Teaching Aligned with Research, Best Practices, and Teacher-Identified Needs

#### Professional Development

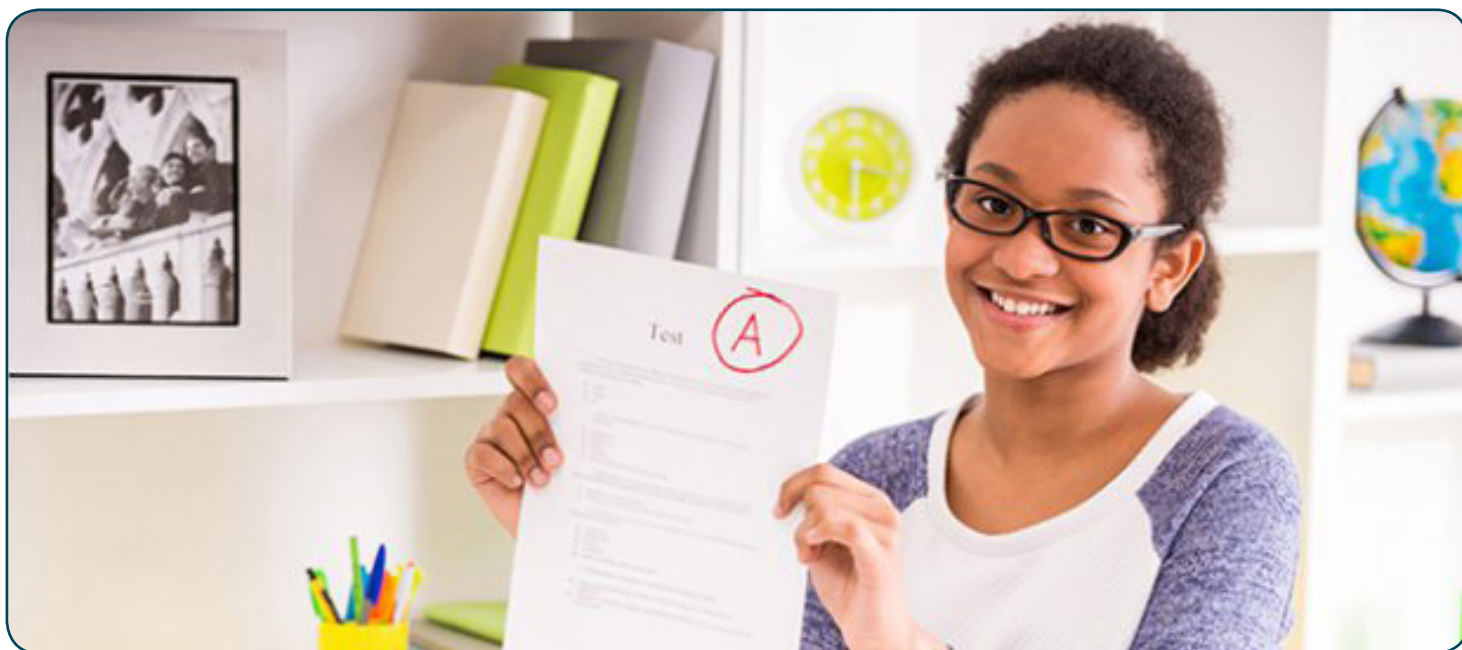
- Math PD Events: 96 (500% increase)
- English PD Events: 56 (211% increase)
- District-wide PD Events: 155 (38% increase)
- Recertification Classes: 155 (38% increase)

#### Staff Retention

- Certified Staff Retained: 705 (9% increase)
- Classified Staff Retained: 894 (5% decrease)
- Administrative Staff Retained: 57 (6% increase)

#### Teacher Coaching

- Instructional Coaches: 10 (100% increase)
- Teachers Coached: 752 (12% increase)



## District Goals: *Prior Year Accomplishments*



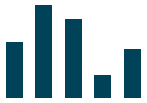
### Goal 3: Improved Certainty and Stability in the Direction of the District

#### Safe Schools

- Administrators trained on compliance: 46
- Level 3 violations: 3 (63% decrease)
- Tracking of bullying incidents: 5 (38% decrease)

Revision of Policies: 27 Approved/13 Revised

Weekly Staff newsletters



### Goal 4: Financial Prioritization, Long-Term Planning and Transparency

#### Utilities Conservation

- Electricity: \$1,813,349 (3% decrease despite rate increases)
- Natural Gas: \$339,118 (12% decrease)

Dual Immersion: 1,703 students (8% increase)

School Choice: 267 Students Incoming annually (43% increase)

#### Finance Accomplishments

- Purchase Orders Processed: 5,238 (2% increase)
- AP Checks Processed: 4,461 (3% decrease)
- AP Electronic Transfers: 2,124 (4% increase)
- Payroll Checks Processed: 24,385 (5% increase)



### Goal 5: Teamwork, Professional Conduct, and Civility

School Board Recognitions: 109 (31% increase)

Instructional Strategies Committee Meetings: 9

Math Committee Meetings: 9

Literacy Committee Meetings: 9

HR/Employee Committee Meetings: 33



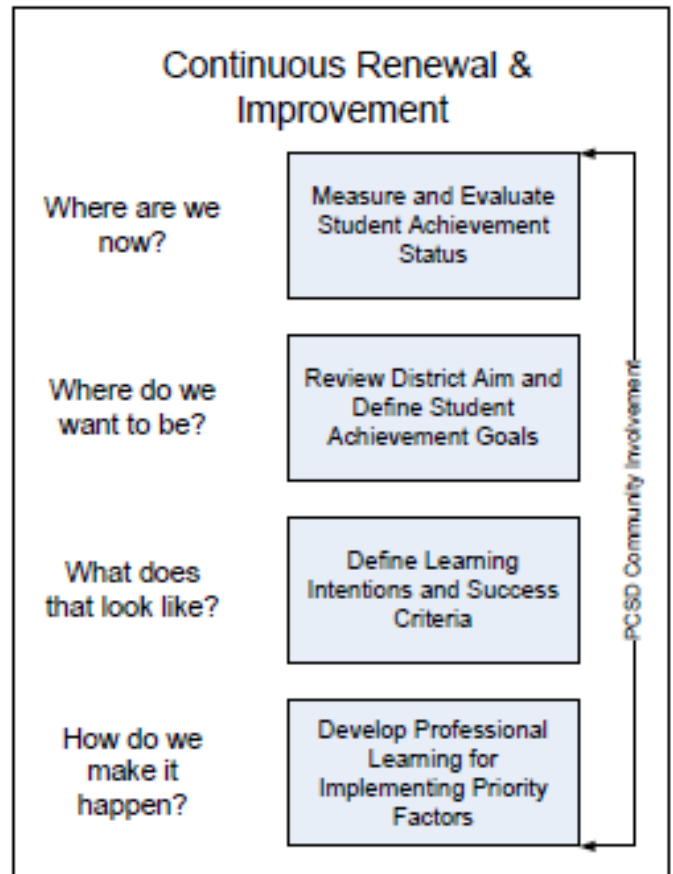


**“In partnership with parents and community, we cultivate highly effective learning environments where all students engage, think, and learn in order to contribute, create and innovate for a lifetime.”**

### Connecting the *Short and Long Terms*

With a mission statement, School Board goals, 20/20 Plan, District Improvement Plan, etc., determining what the District actually hopes to accomplish can seem confusing. To the right is a simple graphic which ties all of it together simply. At its very heart, we as a District must consistently evaluate where we are, where we want to be, and the steps required to get us there.

As mentioned previously, the 20/20 Plan and School Board goals provide a framework within which the District Improvement Plan operates. The Plan itself identifies specific actions that will be taken by stakeholders during specific time periods in order to achieve our long term goals. In addition to these higher level initiatives, individual department goals and objectives define employee motivations and actions at a much lower level. By consistently evaluating where we are and keeping an eye to the future we can ensure that we are achieving the mission of the District and providing a high quality education to our students.





**District Budgeting Process**  
*Provo City School District*

## Significant Laws *Affecting the 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.

*53A-19-101. Superintendent of school district as budget officer — School district budget.*

1. The superintendent of each school district is the budget officer of the district.
2. Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. 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. 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 district by funds at the close of the current fiscal year.
3. The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

*53A-19-102. Local school boards budget procedures.*

1. Prior to June 22 of each year, each local school board shall adopt a budget and make appropriations for the next fiscal year. If the tax rate in the proposed budget exceeds the certified tax rate defined in Subsection 59-2-924(2), the board shall comply with the Tax Increase Disclosure Act in adopting the budget.
2. Prior to the adoption of a budget containing a tax rate which does not exceed the certified tax rate, the board shall hold a public hearing on the proposed budget. In addition to complying with Title 52, Chapter 4, Open and Public Meetings, in regards to the hearing, the board shall do the following:
  - A. publish the required newspaper notice at least one week prior to the hearing; and
  - B. file a copy of the proposed budget with the board's business administrator for public inspection at least ten days prior to the hearing.
3. The board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

*53A-19-103. 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 (general fund) budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget.

2. The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation (general fund) budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.

3. The board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

*53A-19-104. Limits on appropriations — estimated expendable revenue.*

1. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

2. 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.

3. In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

4. 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.

5. A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.

6. An increase in an appropriation may not be made by the board unless the following steps are taken:

A. the 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 in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and

C. the board holds a public hearing on the request prior to the board's acting on the request.

*53A-19-106. Warrants drawn by business administrator.*

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

*53A-19-107. Emergency expenditures.*

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

*53A-19-108. Monthly budget reports.*

1. The business administrator of each local school board shall provide each 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.

# Financial & Budget Administration Policies

The following budget policies have been adopted by the Board of Education and are used to guide the preparation and administration of this budget.

## I. Operating Budget Policies

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, equipment, and for orderly replacement of capital facilities and equipment.

C. The District will maintain an 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 use a zero-based budgeting method, where all expenses must be justified each year.

## 2. Capital Improvement Budget Policies

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.

*“The District uses a zero-based budgeting method, where all expenses must be justified each year.”*

## 3. Debt Management Policies

A. The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.

B. Total general obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the District.

C. The District will not use long-term debt for current operations.

D. The District will meet all debt service obligations when due.

E. The District will maintain communication with bond rating agencies about its financial condition. The District will follow a policy of full disclosure in every financial report and official statement.

F. 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.

## Financial & Budget Administration Policies *Continued*

### 4. Revenue Estimation Policies

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.

### 5. Fund Balance and Reserve Policy

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 or near 5% of total General Fund unrestricted revenues.

B. The capital fund will maintain a minimum balance of two million dollars for emergency repair situations.

### 6. Accounting, Auditing, and Financial Reporting Policies

A. The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles (GAAP), 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 its opinion on the District's financial statements.

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 Government Finance Officers Association. The District will also seek to obtain and maintain the Meritorious Budget Award from the Association of School Business Officials International and the Distinguished Budget Presentation Award from the Government Finance Officers Association.

## Some Notes on Policy Compliance

The District makes a concerted effort to follow all financial and budget policies. Monthly reports detailing expenditures, purchase requests, and other critical data are sent out to all budget owners in an effort to ensure strict adherence to the annual budget plan and that any decisions are made as a result of accurate and reliable data.

The District's capital project plan is vetted annually and approved by the Board. Our facilities team is proactive in identifying District maintenance/replacement needs and creating comprehensive project plans prior to requesting Board approval. All projects require multiple bids, which minimizes unnecessary costs placed on the District as part of our improvement plan.

The District Accounting Department regularly monitors our debt obligations and fund balances, to ensure that all obligations are met and that sufficient reserves exist for any unplanned District needs. As seen on later pages, the District is in a strong position regarding its legal debt limits.

Each year an independent audit of District finances and policies is conducted to validate and verify that all District and State policies are followed. In addition, beginning in FY15 the State Auditor has also required all state school districts to have an internal audit function. The District has implemented this guidance by the state and going forward the finances of the District will be reviewed by both internal and external auditors which are independent of the District finance department. The District has consistently been recognized for its financial transparency through the production of award-winning annual financial and budget documents by both the Association of School Business Officials International (ASBO) and the Government Finance Officers Association (GFOA).

## Budget Development & Review Process

**The District uses an annual budget, with fiscal years beginning July 1st and ending June 30th each year.**

Budget development is a year-round process, affecting the public, legislature, employees and the Board of Education. It begins in early fall after the annual report is prepared. At that time the Board reviews its long-term strategic plan and sets goals and objectives for the upcoming fiscal year. The Budget Department works closely with directors and principals to identify strategies and programs to achieve the Board-established goals and objectives for the upcoming fiscal year through the fall.

In January, the Board is presented a set of budget initiatives which the administration feels will accomplish the Board-established outcomes. The Board modifies, if necessary, the budget initiatives and forwards the budget initiatives for public comment. In addition to placing these short-term initiatives on the District website, the District has set up a dedicated email account to handle budget-related questions.

From January through May the Budget Department works with directors, principals, and department heads to develop a detailed budget for the upcoming fiscal year. During this time employee compensation is negotiated with several bargaining groups. The legislature determines the District's state funding level, and requirements are balanced against resources.

By late May, 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 accomplish its desired goals and objectives, it will conduct a public hearing in August.

### Capital Budget *Development*

The development of the capital improvement budget occurs concurrently with creation of the rest of the District's budgets. Many of the short-term budget initiatives have an impact on the capital improvement list. Once the initiatives and goals are drafted, the impact on the capital projects budget is determined. A list of potential projects, in order of importance, is then given to the Board of Education and District management for review. This list is also presented to the public through regular board meetings. Upon approval by the Board, the capital projects are officially adopted into the approved budget.

### How Policies and Processes *Affect Budget Development*

Following clear policies and having effective processes is a critical component of the District's budget planning. These policies are crafted with substantial public input. In fact, public input is the #1 determinant when building the budget each year. It is our belief that no district in Utah does more to involve the public than Provo School District, although there is always room for improvement.

*“Budget development is a year-round process affecting the public, legislature, employees and Board of Education.”*

## Budget Administration & Management Process

The District has mechanisms in place to ensure compliance with the adopted budget, and has a strong focus on transparency and accountability with regard to budget management. Every dollar of expenditures included in the 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 or building level administrator. 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. Expenditures will not be incurred unless they are properly classified and authorized by the cost center controller and within the limits of available appropriations.

## Balanced Budget: *Definition*

The District considers the budget balanced when total expenditures are equal to total revenues. However, the budget is also balanced in situations where total expenditures are less than total revenues, which is technically a surplus. There are also instances when the District might plan to spend fund balances from previous years on one-time or non-routine expenditures. The District considers the budget to be balanced in this case also, provided the funding from previous years is available, and a plan is in

*“The District’s budget is balanced under Scenario Three for FY 2017.”*

### Balanced Budget Scenarios

**Scenario One:** Revenues = Expenditures

**Scenario Two:** Revenues > Expenditures

**Scenario Three:** Revenues + Appropriated Fund Balances = Expenditures

An online budget control system provides cost center budget status information on demand and helps encourage budgetary compliance. Additionally, monthly reports containing key budget metrics, expense details, and remaining balances are used to ensure budget administrators have adequate visibility regarding their budgets. Requisitions, purchase orders, 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 (reallocations) within their budget with approval of the Budget Department. New program budgets or expansion of program budgets require Council and Board approval.

place to not build ongoing expenditures into this type of funding. This type of balanced budget is especially prevalent when capital projects are budgeted using proceeds from the issuance of bonds. The State of Utah requires that District expenditures do not exceed the adopted budget by individual fund each year.

**For FY 2017, the District’s budget is balanced under Scenario Three.** With the voter-approved Bond construction now in full swing, the District will tap into that funding source during this fiscal year. The District is also in the process of purchasing new Math and Language Arts curriculum materials. These projects are planned spend-downs that are the result of one-time projects.

**Have feedback?** Please send an email to [budget@provo.edu](mailto:budget@provo.edu). This email account is checked regularly by District administrators.



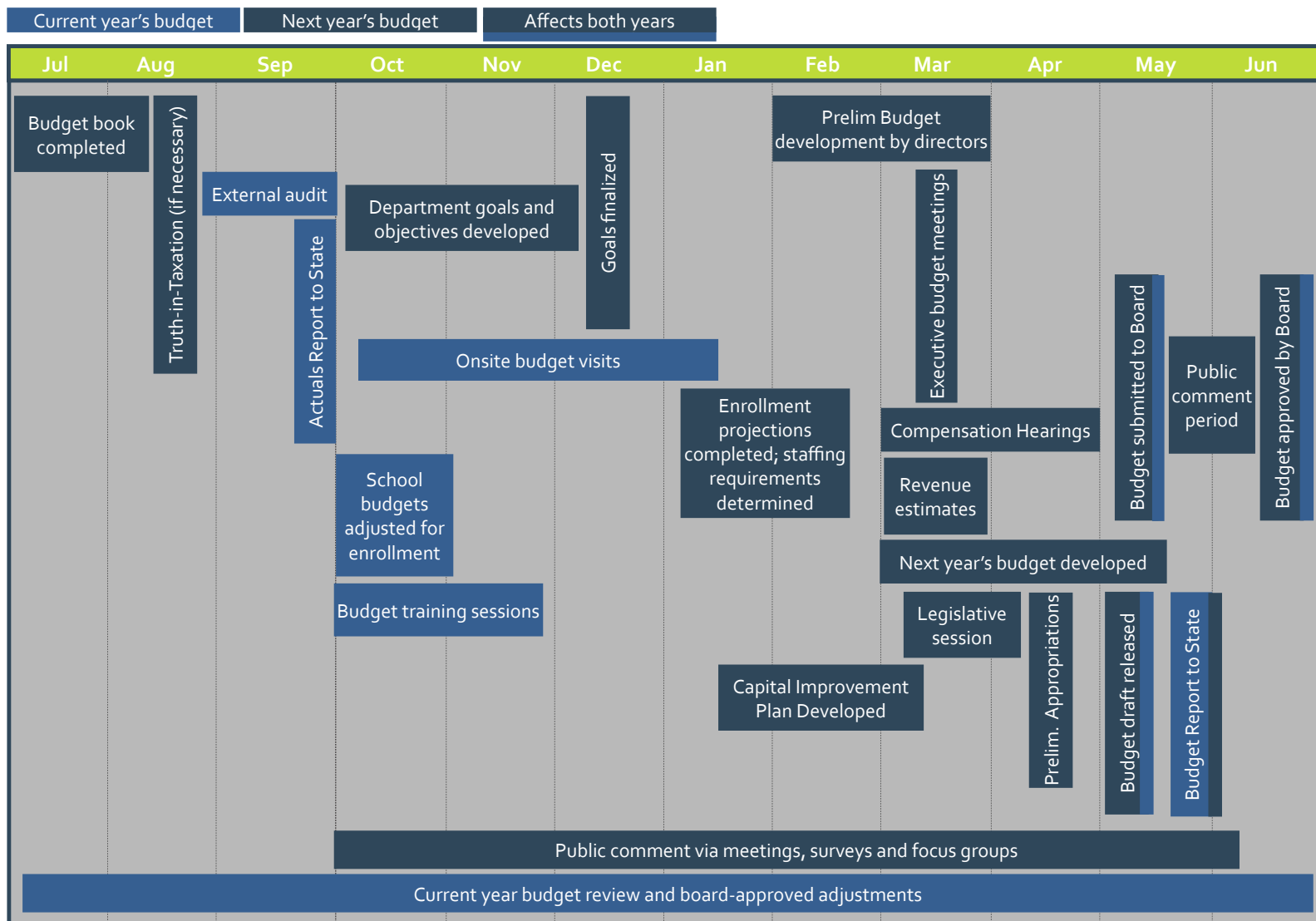
## Budget Approval & Adjustment Process

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.
2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 22.
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 unless restricted by state or federal guidelines.
7. 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 facilities staff, and the school principal and/or other representatives of the school.





# Budget Development and Review Process: *Budget Timeline*



The District uses an annual budget, with fiscal years beginning July 1st and ending June 30th each year. Budget development is a year-round process, affecting the public, legislature, employees and the Board of Education.

## Key Budget Dates:

- July 15 Previous year Final budget and current year Original budget submitted to State Office of Education
- Sep 30 External audit completed
- Oct 1 Annual Enrollment report is released
- Feb 28 Future year enrollment projections/staffing needs calculated
- Late March State Legislative revenue estimates released
- Late May Preliminary budget presented to Board of Education
- June - Aug District Truth in Taxation process/Public input
- Aug 23 Official budget approved by the Board of Education

Public input is critical for the District to be successful, and the District makes every effort possible to involve the public in every step of the budget process.

## Budget Process: Stakeholder Involvement

Stakeholder feedback is essential to a transparent, forward-thinking budget. The District believes that, while it's easy to claim transparency, consistent actions that back up claims leads to transparency. Perhaps most important, effective communication goes both ways.

There are several tools the Board and staff use to communicate with the public. Below are some of the most important steps taken to ensure that each year's budget is built with the students, parents and the general public at the forefront of the process.

*"It's our belief that no public entity in Utah is more transparent than Provo City School District."*

### Public Meetings

The oldest form of public involvement is the public meeting. The District holds monthly board meetings that allow a specific time for citizens to voice their concerns and support. The District makes every reasonable effort to ensure no citizen is denied the right to provide feedback.

### Social Media

In 2012, the District launched a Facebook page to provide a two-way dialog channel with Provo citizens. Several individual programs in the District, including eSchool and Food Services, maintain active and vibrant social media presences.

### Public Committees

There are several committees in the District that help guide the direction of schools, departments and the budget. These steering committees meet as often as each week, and they are critical to the District.



## Significant Revenue Sources

### State Revenue: WPU

Funding resulting through the Weighted Pupil Unit (WPU) is comprised of several individual state programs of varying size. All combined, the District anticipates receiving \$76.0 million, or roughly 91% of total state revenues from WPU-related state programs in FY 2017. This is an increase over FY 2016 and is due primarily to an increase to the WPU from the State and because some state programs have been consolidated into WPU sources.

The largest individual state funding source, referred to as “**Regular School Programs,**” is projected to be \$43.8 million for the District in FY 2017. This source is based on the WPU amount and the District’s levied property taxes. The District uses this funding source to pay part of the overall cost of teachers.

**Special Education** is the second-largest state funded program the District operates, with \$9.2 million in WPU revenues projected for FY 2017. This program is restricted to be used on students considered disabled.

**Career and Technical Education** is a WPU-related state program designed to provide vocational training and opportunities for secondary students in the District. The District must substantially match funding received through the state with local revenue in order to qualify, and expects to receive approximately \$2.37 million in FY 2017.

The District also anticipates receiving \$4.0 million to pay for “**Professional Staff.**” This is tied to the other WPU-related funding sources and is designed to cover administrative overhead costs.

The District also receives money through the WPU to facilitate **Class-size Reduction.** Along with state money, the District must also levy local property taxes to help pay for this program. The District anticipates receiving just over \$3.4 million from state sources for this program in FY 2017.

### Local Revenue: Property Taxes

The District levies property taxes to provide operating funds for the District. Each year, the District receives a certified tax rate from Utah County, and from that is able to set tax rates. The Basic Program tax rate is set by the State of Utah, and individual school districts set other rates with maximum levies set by law.

Property taxes are the District’s second largest funding source, and the largest component of local revenues at approximately 82%. For Tax Year 2017, the overall tax rate is .007883, an increase of .000315 over the prior year.

#### Property Taxes by Levy Fiscal Year 2016 to 2017

	FY 2016	FY 2017	Change
Basic Program (53A-17a-135)	0.001736	0.001675	-0.000061
Voted Leeway (53A-17a-133)	0.001151	0.001093	-0.000058
Board Leeway (53A-17a-164)	0.001293	0.001600	0.000307
Gen Oblig Debt (11-14-19/53A-17a-145/53A-21-103)	0.002139	0.001995	-0.000144
Voted Capital (53A-16-110)	<u>0.001249</u>	<u>0.001520</u>	<u>0.000271</u>
Total - All Funds	<u>0.007568</u>	<u>0.007883</u>	<u>0.000315</u>

### Local Revenue: Other Local Revenue

In the summary budgets, other local revenues are often combined with property taxes. These other local revenues include earnings from investments (interest earned), and income from students, such as school lunches. While interest rates do continue to slowly recover, we do not expect large changes in rates over the coming years and, as a result, interest earned is projected to remain relatively flat in FY 2017.

The District’s investment activities are governed by the Utah State Money Management Act, which limits the types of investments the District can participate in. The District invests mainly in what’s referred to as the Utah Public Treasurer’s Investment Fund (PTIF – often referred to as “the Pool”), which provides security, stability and competitive returns. The “Pool” is diversified, with no more than 5% of assets invested with a single issuer.

### Federal Revenue: Other Programs

The federal government provides direct and flow-through support to specific programs in the District. For FY 2017 it’s anticipated that the District will receive about \$12.8 million in federal revenue.

The largest programs the District operates with federal funding are IDEA, Title I, Improving Teacher Quality, 21st Century Community Learning Centers and the school lunch program. These five programs make up roughly 90% of all the federal grants the District receives.

Much of the federal funding available to the District falls under the No Child Left Behind Act of 2001. According to the Department of Education, “No Child Left Behind is based on stronger accountability for results, more freedom for states and communities, proven education methods, and more choices for parents.” The District’s mission, goals and objectives are all geared toward the aim of no child being left behind in Provo.



#### Key Revenue Assumption Indicators for FY 2016

- Student enrollment (traditional) ◀▶
- Student enrollment (online) ▲
- At-risk student population ▲
- State revenue ▲
- Federal revenue ▼
- Property values ▲
- Interest rates ◀▶

## Significant Expense Sources

### Compensation

Expenditures are based upon available funding. Although signs point to slight funding increases, these increases aren't enough to cover skyrocketing medical and retirement benefit costs incurred by the District, meaning that while overall compensation is projected to increase, employee raises will continue to lag behind.

Going forward, expenditures will likely increase as revenues do. As a service organization, the District spends the majority of its available resources on salaries and benefits. So, as funding fluctuates so will compensation costs.

The District forecasts that benefits costs will outpace salary costs, mainly for two reasons: first, the State of Utah's retirement system took a big hit during the recession, and districts must continue to contribute large portions of funds to the retirement system. However, the retirement contribution rate is expected to not increase in 2017. The second reason benefit costs are projected to rise faster than salaries is because healthcare inflation has far outpaced salary growth in recent years on a national and District level. Just as with many other organizations, the District continues to examine alternative methods of providing health benefits to its employees.

### Bond-Related Expenses

As discussed previously, in November 2014 the city voted on and passed a Bond with an overwhelming 71% majority voting in favor of the measure. As a result, we expect to see significant increases in our Capital Projects and Debt Service Funds. We are excited to know that construction on the first two replacement schools was on schedule and they opened up for the FY 2017 school year. Construction on Provo High School and Edgemont Elementary is now underway, and we expect to see roughly \$53 million in expense related to those schools in this fiscal year. The District decided to rebid the Provost Elementary project, with the expectation that construction will begin in the Spring.

These expenses are primarily coded to the Property Services object code in our financials. Also, payments on the bond issuance requires us to spend more in our Debt Service Fund. These expenses are included in the Other Objects code.

It is important to note that while bond expenses ramp up in FY 2017, the revenue associated with these expenses was received in FY 2015 and FY 2016. As a result, although it appears as though we are drastically overspending in our budget in the current year, we really are just spending down funds that are set aside for the purpose of rebuilding schools.

### Other Expenditures

As benefits increase, the ability to pay for other budget items, such as supplies and equipment, will decrease. As a result, we will see only slight additions to other expenditure categories, if any at all. It's safe to assume that in the next 3-4 years the percentage of the District's budget that goes toward benefits will increase each year, while the percentage of the budget that goes to other expenditures will decrease commensurately.

### Summary

Years of heavy funding increases are likely over, at least for the periods forecasted, but moderate levels of funding increases are occurring. However, ongoing purchases for everything from office supplies to school buses will be scrutinized and efficiency improvements, both in staffing and equipment, continue to be focuses of administration.

In short, the District's ability to adjust to a new level of funding will define its success over the coming years. Seeking out innovative programs that are cost-effective - or even slightly profitable - will be an important way to mitigate inflationary pressures that push expenditures up ahead of available revenues.



## Budget Development: *Key Factors*

Below are some of the key factors that were considered when creating the budget for the new year. Some of these items remain constant factors, while others will only apply to the current school year budget.

### *Wage Increases*

District management believes strongly in providing our employees with quality pay that is competitive with our neighbors. With this in mind, and because compensation is the primary expenses we have as a District, the first item negotiated and discussed when putting together the new budget is employee compensation.

### *Health Benefits*

Provo City School District is not alone in facing increasing health benefits expenses. To combat rising premiums and to provide additional flexibility to our employees the District now offers a high-deductible health savings plan to our employees. This provides an additional option for health coverage, and its effectiveness at addressing some of the District's health coverage concerns will continue to be assessed throughout the year.

### *Bond-Related Expenses*

As discussed previously, in November 2014 the city voted on and passed a Bond with an overwhelming 71% majority voting in favor of the measure. As a result, we expect to see significant increases in our Capital Projects and Debt Service Funds. Construction is well underway with 2 completed schools and 2 projects in progress. Assuming we are able to begin construction on Provost in the Spring, we expect to see expenditures of roughly \$72.5 million this year.

The budget was built to best reflect our expectations regarding expense and project completion. However, like any large construction project, as adjustments are made to scope/ completion timeframe similar changes will need to be made to our budget.

### *Utilities*

The District expects to see significant savings in our utilities expenses due to our ongoing relationship with Cenergistic Inc. Significant savings were seen during the previous year, and as we continue tweaking our energy conservation program, our savings expectations are high.

### *eSchool*

eSchool continues to be a wild card for the District. We once again expect significant increases to our eSchool enrollment, meaning that state WPU revenue should also continue to increase commensurately. However, with this growth comes added expense, and we expect that much of the new revenue brought in to the District will go towards paying for curriculum and vendor fees for our eSchool students. While not a significant revenue creator for the District, eSchool continues to offer a unique option for Provo students' education.

### *Revenue*

Much of the increase in revenue that we have budgeted for in the coming year will come from eSchool enrollment growth and increased tax collections due to a higher debt levy. In other words, although our revenue is expected to increase significantly, much of that increase is merely to cover added expenses as part of our Bond construction projects and our increased eSchool enrollment.

We do expect to see moderate increases in other state funding, but much of that increase is offset by reduced federal grant funding and other program decreases. Generally, we do not expect to see a large influx of revenue that can be used for additional projects or initiatives by the District compared to prior years.

## Method of Classifying Revenue & Expenditures

District revenues and expenditures are tracked by fund, program, location (also known as a “cost center”), function, and object. Due to various reporting requirements, all of these classifications are included in this budget, with the exception of cost centers.

*Funds* are the most general way to classify expenditures. *Programs* might also be called projects, as each is funded and implemented to achieve a specific goal or set of objectives. For the most part, the District segregates its programs based on guidelines given by the Utah State Office of Education, although the District does have some discretion in determining programs and their corresponding codes.

*Functions* are a more general way to classify expenditures than programs. A function describes the activity for which a service is acquired or an expenditure is made. Functions refer to such classifications as instruction, support, maintenance, etc. The majority of the District’s expenditures go toward the instruction function.

*Objects* are the most detailed of the classifications. Examples of objects include salaries, benefits, supplies, equipment, etc. However, the District accounts for objects at a much more detailed level than this general example. With a few exceptions, objects are the most detailed way revenues and expenditures are tracked.

## Basis of Budgeting

The District operates within budget requirements for school districts as prescribed by state law and interpreted by the State Superintendent of Public Instruction. **Budgets are presented on a modified accrual basis** for all governmental funds. The Modified Accrual Basis is a government accounting method where revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which the liability is incurred.

**This is the same basis of accounting used in the District’s audited financial statements.**

All annual appropriations lapse at fiscal year-end, with the exception of those indicated as a fund balance reserve.

## Revenue Projection Methodology

When projecting revenue for future years, the District relies heavily on its own internal data to estimate enrollment, which is the biggest driver of state revenue. Typically *regression analysis* is used to forecast general expected student enrollment for future years. A more detailed approach, using migration patterns, birth rates, and what is referred to as *survival rates*, is used to get a more detailed analysis for the next year. Detailed analysis for the coming year is normally done in the fall, and the Board of Education and management are given the results after that time. As a general rule, the District operates under the assumption that enrollment (and as a result revenue) will be relatively flat from year to year. However, given the explosive growth of Provo’s eSchool enrollment the FY 2017 budget does account for a modest enrollment increase.

The District also consults state and federal agencies, such as the Utah State Office of Education, the Utah State Governor’s Office of Budget and Management, the Utah State Tax Commission, and the United States Census Bureau. Information from several other smaller agencies is used to project future revenues when necessary.

The District’s policy is to estimate annual revenues by an objective, analytical process. **The District does not include revenue in the budget that cannot be verified with documentation of its source and amount.** Information and documentation regarding revenue projection methods are made available to the public through a variety of means, including monthly board meetings, newsletters, and records kept on file at the District administration building.

## Impact of Planning Processes on the Budget

Planning processes play a critical role in the District's budget development. Planning for the District's current master plan began in late 2003. At the time, it was obvious that buildings were in desperate need of renovations, and, in some cases, replacement. At the same time, District salaries were becoming less competitive than in competing districts, making it difficult to hire and retain good employees. A committee comprising District employees and local citizens began studying demographic information and building condition data. In September 2004, the committee presented five different scenarios for the master plan at a series of public open houses throughout the city.

*“Long-term planning plays a critical role in the District's budget development process each year.”*

As the District grappled with the difficult realities it faced, it became evident that a bond election would be necessary to pay for the most critical needs in the District. In 2006, voters approved a \$35 million bond and leeway, which would help pay for critical upgrades and replacements to schools, in addition to helping boost sagging compensation for employees.

The bond projects, finalized as of June 30, 2009, were critical pieces of the District's master plan, as was the rebuilding of Farrer Elementary using federal stimulus funds, allowing the District to move ahead on its long-term capital improvement plan.

Other key areas of the plan involve capital improvements funded through local property taxes and improved employee compensation. **The District's short-term capital improvement plan for FY 2017 is covered in greater detail in the capital projects section of this book.** The master plan has been the driving force behind many of the improvements to the District over the past several years, and it continues to play a key role in future planning. These improvements include larger initiatives such as the relocation of the District's Transportation Bus Depot to less significant projects such as school roof unit replacements and asphalt repairs.

Recently, the Board of Education, armed with information and preferences from the public and local experts, decided to once again put a bond election to vote in order to implement the next phase of the District's 20 year improvement plan. This bond was approved by voters in November 2014. Although the District is utilizing proceeds from the tax credit bonds available through the federal stimulus bill (discussed in more detail in the financial section of this book), these additional funds now allow the District to renovate or replace several more of the older school buildings in the district. Through the bond election, public survey on budget initiatives, community meetings, Board of Education meetings and other correspondence, Provo citizens have stressed their support for safe and modern buildings in the District.

As we begin FY 2017, construction on Edgemont Elementary and Provo High School (identified as 2 of the 5 schools most in need of renovation) is fully underway, with the expectation that the rebuilding of Provost Elementary will begin during the winter/spring of this year. Construction on Rock Canyon and Sunset View Elementaries is already complete. In total, over the next few years, five of the District's oldest and structurally needy schools will be completely rebuilt using Bond proceeds.

The District's planning processes affect not only the coming year, but several years into the future. Beginning in FY 2016, the Board of Education and Superintendent have worked with department leaders and experts in the field to create a new District Improvement Plan. This plan aligns closely with the stated goals of the Board of Education as well as the 20/20 initiative that previously guided the direction of the District. This District Improvement Plan will be discussed in more detail within this budget document.

**Have feedback?** Please send an email to [budget@provo.edu](mailto:budget@provo.edu). This email account is checked daily by District administrators, and a prompt response is guaranteed.



## District Funds: *Description*

The District's budget is divided into seven funds. A fund is a set of accounts set aside for a specific purpose in accordance with laws and regulations. Essentially, it is a segregation of accounting and financial resources, each with cash and other assets, liabilities, and equity/residual balance. The District follows the fund guidelines as established by Generally Accepted Accounting Standards.

Each fund is used to account for a specific type of activity. The General Operating (or just "General") fund is the largest. Following is a brief description of each fund:

### *General Fund (Major Fund)*

This fund is the chief operating fund of the District. It is used to account for all financial resources of the school district except those required to be accounted for in another fund. By law, the District may have only one general fund.

### *Capital Projects Fund (Major Fund)*

This fund is used to account for resources and payments for the acquisition of capital facilities and equipment.

### *Debt Service Fund (Major Fund)*

This fund is used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

### *Student Activities Fund*

This special revenue fund accounts for activities at the school-level, including sports, clubs, and instruction-related programs.

### *Non K-12 Fund*

No budget is allocated to this fund for FY15, but historically this special revenue fund was used to account for activities not related to regular, K-12 operations. Adult education, pre-school and recreation are examples of programs that operated in this fund.

### *Food Service Fund*

This is a governmental fund used to account for revenues and expenses related to school food services.

### *Building Reserve Fund*

This special reserve fund is authorized by Utah state law to be used to accumulate funds to meet capital outlay costs.

### *Tax Increment Fund*

This special fund is authorized by Utah state law to be used to track the revenue and expense of tax incentives provided to businesses by the city within the bounds of the District.

<b>Major Funds</b>
General Fund Capital Projects Fund Debt Service Fund
<b>Non-major Funds</b>
Student Activities Fund Non K-12 Fund* Food Services Fund Building Reserve Fund Tax Increment Fund

\*Not appropriated for use in 2015-16.

**Note: all funds are appropriated for use in FY 2016-17 except Non K-12.**

# Relationship Between Funds & District Departments

The decision to account for specific expenditures by various funds used by the District depends upon accounting guidelines and state mandates. Below is a table illustrating the relationship between District departments and District funds in terms of budgeted expenditures.

Per Utah state law, a school district must ensure that the undistributed reserve does not exceed 5% of the maintenance and operation budget (the higher of the budget year under audit or the subsequent budget year). An undistributed reserve consists of funds set aside for unexepected and unspecified contingencies and is part of the committed fund balances. For the amount to be classified as committed, the school board must commit the funds by resolution.

Department	Funds			
	General	Capital Projects	Debt Service	Non-major <sup>1</sup>
Superintendent/Board				
Learning Curriculum and Assessment				
Career and Technical Education				
Special Education Services				
Food Service				
Transportation				
Student Services				
Human Resources				
Business/Finance				
Facilities				
Technology				

<sup>1</sup>Non-major funds appropriated for use by the District: Student Activity, Food Service, Building Reserve, and Tax Increment Funds

## Expenditure Functions: *Explained*

One of the most useful ways to understand how the District spends the public's money is to identify expenditures by functions. A function describes the activity for which a service is acquired or an expenditure is made. Below is a description of the expenditure functions used by the District.

### *Instruction*

This function includes those activities dealing directly with the instruction of students. If expenditures can be clearly and directly traced to instruction of students they are labeled as instructional. Teachers salaries and benefits, substitute teacher costs and supplies intended for the classroom are examples of instructional costs.

### *Student Support Services*

This function covers those activities related to promoting and improving school attendance and counseling. The costs necessary to manage and provide health and nursing services are included in this function. Salaries and benefits of certified and education support personnel are covered by this function, as are supplies, services, and equipment required to cover these activities.

### *Instructional Support Services*

This function encompasses activities related to directing, managing, and supervising instructional programs in the District. It includes areas such as media and curriculum. Costs associated with this function include school media center and curriculum staff salaries and benefits, supplies and materials, equipment, and purchased services.

### *General Administration Support Services*

This function covers the costs associated with the overall administration of the District. It includes the Board of Education, the Superintendent, and other District-level directorships. Costs include salaries and benefits, and supplies, services and equipment necessary to support District-wide management.

### *School Admin Support Services*

This function covers those expenditures that go toward directing, managing, and supervising a school. Examples include the principal and clerical positions. Supplies, equipment and professional services that assist these positions are also included in this function.

### *Central Support Services*

This function supports those activities that support other administrative and instructional functions, including fiscal services, human resources, planning, and administrative information technology.

### *School Food Services*

This function encompasses the activities associated with providing meals and snacks to children. It includes directing and managing food services, preparing and serving food, operating and maintaining kitchen equipment, the purchase of food and supplies, and warehousing and transporting food to schools.

## Expenditure Functions: *Continued*

### *Maintenance & Operation*

This function covers costs and activities associated with the maintenance and operation of physical buildings and grounds. Custodial and maintenance position salaries and benefits, along with supplies and equipment are typical costs associated with this function.

### *Student Transportation*

This function covers the costs of providing management and operation services for regular bus routes used to transport children to and from school and on field trips, and associated salaries, benefits, supplies, and equipment.

### *Other Support*

This function covers essential support positions at the District-wide level, including salaries and benefits of technology and information technology personnel. Supplies, equipment and services associated with these positions are also included in this function.

### *Community Services*

This function covers community services typically outside of regular, K-12 education. Examples include adult education, pre-school, and community agency partners. Costs include salaries and benefits of staff members, and the associated supplies and materials required by those positions.

### *Recreation*

This function covers those activities associated with the management and coordination of community recreation services and the rental of school buildings.

### *Facilities & Construction*

This function includes costs associated with the acquisition, remodel, and construction of buildings. Capital improvement costs, including materials, salaries and benefits, are included in this function. Also included are material and contract costs associated with bond construction.

### *Debt Service*

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



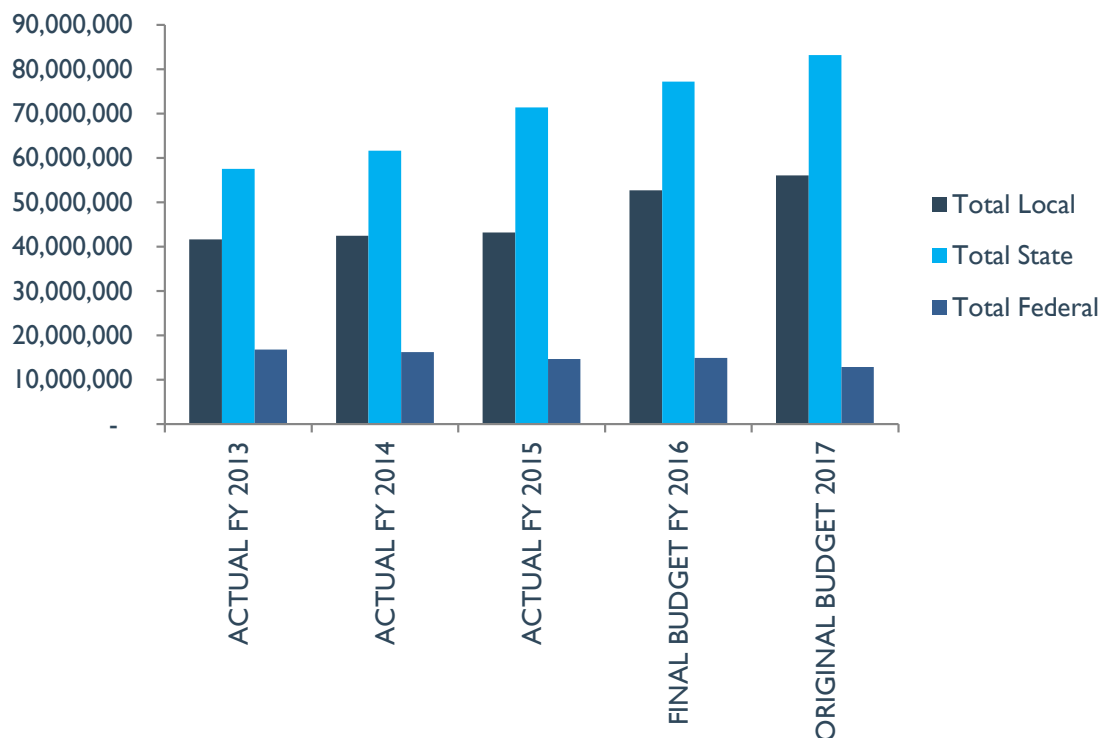
# Financial Section

# Major Revenue Sources

The District's revenues can be broadly classified as coming from three sources: local, state, and federal. The largest revenue source is the State of Utah, followed by local revenue, which includes property taxes, and federal revenue, made up of several grants of various sizes.

## Revenue by Source: *FY 2013 - FY 2017*

<b>SUMMARY:</b>	<b>ACTUAL FY</b>	<b>ACTUAL FY</b>	<b>ACTUAL FY</b>	<b>FINAL BUDGET FY</b>	<b>ORIGINAL BUDGET</b>
<b>ALL FUNDS</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Total Local	41,641,477	42,423,021	43,153,390	52,698,594	56,027,114
Total State	57,509,778	61,612,173	71,360,702	77,194,499	83,193,706
Total Federal	16,756,452	16,253,024	14,668,529	14,894,537	12,839,052
	<u>115,907,707</u>	<u>120,288,218</u>	<u>129,182,621</u>	<u>144,787,630</u>	<u>152,059,872</u>





## Revenue Projection Assumptions: FY 2017

The District is always as conservative as possible when estimating revenues. Accordingly, several assumptions were made when projecting revenue for FY 2017. For example, for the past several years federal revenue received by the District has been on a downward trend.

As a result, federal revenue budgets for this year take that trend into account, as well as any additional considerations the District is aware of.

*“The District always sets its goals and objectives before property values or rates are known.”*

Local revenues are projected to see an increase in FY 2017, primarily due to increased property tax revenue resulting from last year’s Bond election and as well as the Board voting to increase one of the tax levies for the coming year.

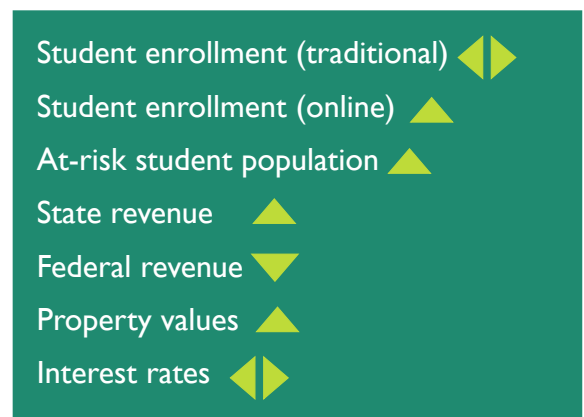
State revenue had shown strong growth in years leading up to the recent recession, as a robust state economy along with a supportive legislature, fueled heavy education funding increases. However, the recession that hit much of the world economy also hit Utah, meaning substantial cuts to state revenue. This trend continued for three years. However, as the economy continues to recover, so does the rate of state funding from the legislature.

In FY 2017 revenues from state sources are projected to increase dramatically. The State increased the Weighted Pupil Unit (WPU), the largest funding source the State awards, by 3.0%. Additionally, increases in enrollment as a result of eSchool should result in higher state funding.

As a general rule, the District relied on the following assumptions when projecting FY 2017 revenues:

- Flat “brick and mortar” student enrollment growth (student enrollment is by far the largest determinant of funding)
  - Moderate increases in online eSchool enrollment (online school enrollment is funded differently by the State than traditional programs in many cases)
  - Decreases in federal revenue due to reduced funding trends
  - Increasing “at-risk” student population, which helps drive federal revenue and could offset some federal funding cuts
- Interest rates climbing very slowly
- Slightly increasing property values
- Participation fees, such as school lunch prices, will bring in some additional revenues, although price increases will affect demand
- Flat or slight increases in donations to the District foundation

### Key Revenue Assumption Indicators for FY 2017

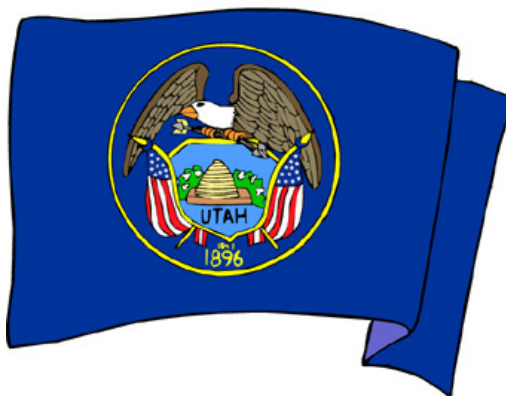


## Major Revenue Sources: *State of Utah*

The State of Utah is the largest revenue source of the school district, with revenues of \$83.2 million budgeted for FY 2017.

State revenue is divided among approximately 50 programs. The largest component of state funding is the Minimum School Program (MSP), which acts as a series of large block grants (or programs) provided by the State to support local level educational services.

The Weighted Pupil Unit (WPU), part of the Minimum School Program, is a measure of student enrollment based on a pro-rated amount of days in attendance per student. The WPU is \$3,184 in FY 2017, which is up from \$3,092 in FY 2016 (3.0% increase). Utah's economy is rated among the best in the nation as of July 2016, and that improves the District's financial position.

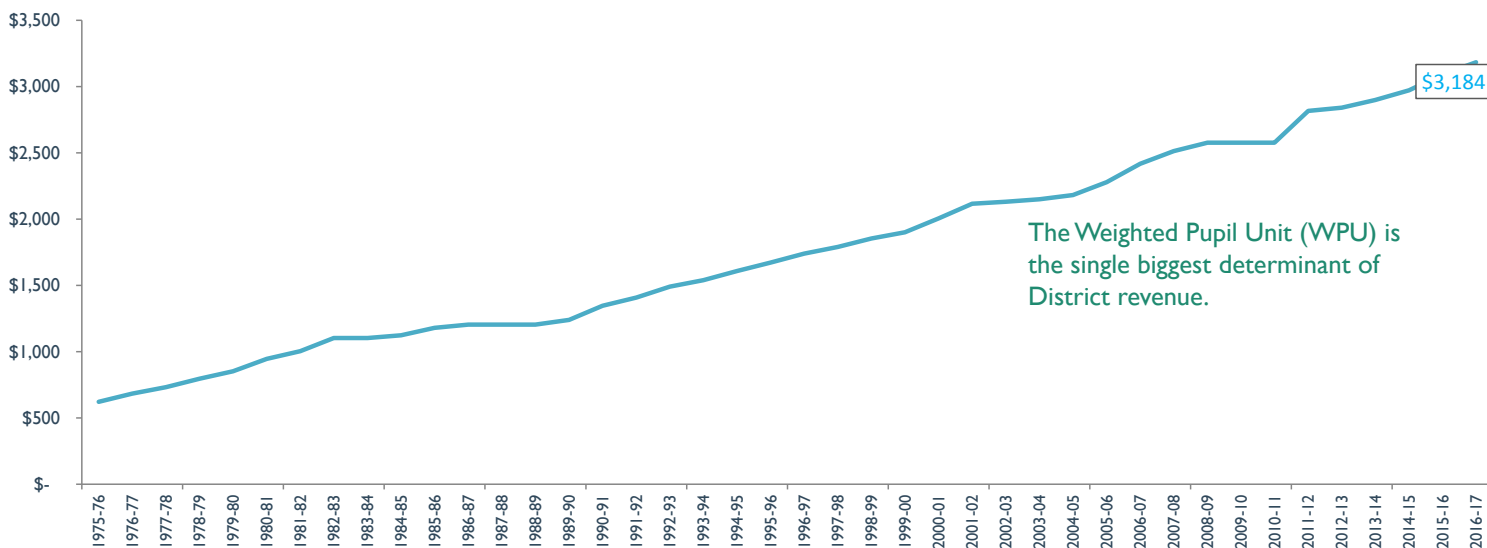


Approximately 91% of revenue from the State, or \$76.0 million, comes directly from WPU figures.

The WPU was developed as a mechanism to equally distribute state revenue among school districts and charter schools. The WPU is not a plan of expenditure, or budget, for the school district or charter school to follow but a mechanism to derive total program

cost and distribute revenues. Through this mechanism, the State provides 'reasonably equal educational opportunities' for all public school children in Utah (Source: Utah State Office of Education).

Because so much of the District's funding comes as a result of enrollment-driven WPU figures, most of the analysis for future revenues involves predicting future enrollment levels.



## Major Revenue Sources: *State of Utah*

### Weighted Pupil Unit (WPU)

Year	WPU Amount	Change	% Change
1975-76	\$621		----
1976-77	\$683	62	10.0%
1977-78	\$732	49	7.2%
1978-79	\$795	63	8.6%
1979-80	\$852	57	7.2%
1980-81	\$946	94	11.0%
1981-82	\$1,003	57	6.0%
1982-83	\$1,103	100	10.0%
1983-84	\$1,103	0	0.0%
1984-85	\$1,124	21	1.9%
1985-86	\$1,180	56	5.0%
1986-87	\$1,204	24	2.0%
1987-88	\$1,204	0	0.0%
1988-89	\$1,204	0	0.0%
1989-90	\$1,240	36	3.0%
1990-91	\$1,346	106	8.6%
1991-92	\$1,408	62	4.6%
1992-93	\$1,490	82	5.8%
1993-94	\$1,539	49	3.3%
1994-95	\$1,608	69	4.5%
1995-96	\$1,672	64	4.0%
1996-97	\$1,739	67	4.0%
1997-98	\$1,791	52	3.0%
1998-99	\$1,854	63	3.5%
1999-00	\$1,901	47	2.5%
2000-01	\$2,006	105	5.5%
2001-02	\$2,116	110	5.5%
2002-03	\$2,132	16	0.8%
2003-04	\$2,150	18	0.8%
2004-05	\$2,182	32	1.5%
2005-06	\$2,280	98	4.5%
2006-07	\$2,417	137	6.0%
2007-08	\$2,514	97	4.0%
2008-09	\$2,577	63	2.5%
2009-10	\$2,577	0	0.0%
2010-11	\$2,577	0	0.0%
2011-12	\$2,816	239	9.3%
2012-13	\$2,842	26	0.9%
2013-14	\$2,899	57	2.0%
2014-15	\$2,971	72	2.5%
2015-16	\$3,092	121	4.0%
2016-17	\$3,184	92	3.0%

The Weighted Pupil Unit (WPU) will increase \$92 in FY 2016-17 from \$3,092 to \$3,184

# Major Revenue Sources: State of Utah

## Weighted Pupil Unit (WPU)

### Description of Large State Programs: WPU Sources

Funding resulting through the Weighted Pupil Unit (WPU) is comprised of several individual state programs of varying size. All combined, the District anticipates receiving \$76.0 million, or roughly 91% of total state revenues from WPU-related state programs in FY 2017. This is an increase over FY 2016 and is due primarily to an increase to the WPU from the State and because some state programs have been consolidated into WPU sources.

The largest individual state funding source, referred to as “**Regular School Programs,**” is projected to be \$43.8 million for the District in FY 2017. This source is based on the WPU amount and the District’s levied property taxes. The District uses this funding source to pay part of the overall cost of teachers.

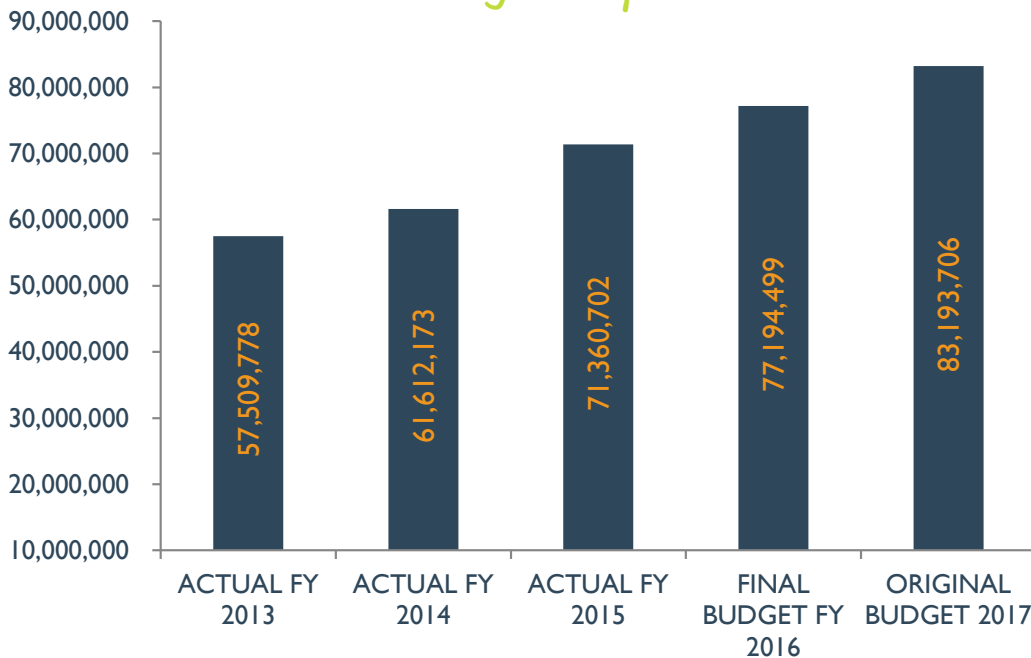
**Special Education** is the second-largest state funded program the District operates, with \$9.2 million in WPU revenues projected for FY 2017. This program is restricted to be used on students considered disabled.

**Career and Technical Education** is a WPU-related state program designed to provide vocational training and opportunities for secondary students in the District. The District must substantially match funding received through the state with local revenue in order to qualify, and expects to receive approximately \$2.37 million in FY 2017.

The District also anticipates receiving \$4.0 million to pay for “**Professional Staff.**” This is tied to the other WPU-related funding sources and is designed to cover administrative overhead costs.

The District also receives money through the WPU to facilitate **Class-size Reduction.** Along with state money, the District must also levy local property taxes to help pay for this program. The District anticipates receiving just over \$3.4 million from state sources for this program in FY 2017.

### State Revenue: 5y Comparison

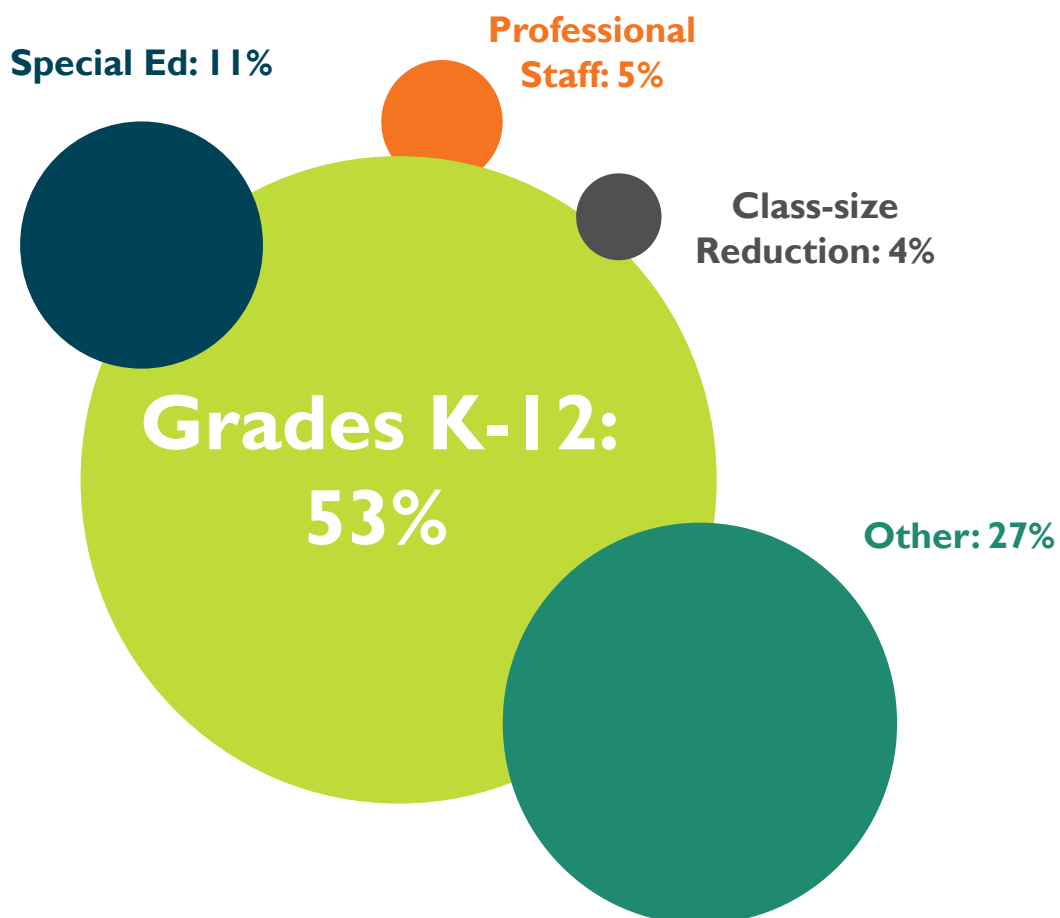


## Major Revenue Sources Continued: *State of Utah*

Many state revenue sources have been consolidated over the past several fiscal years as a result of Utah State Legislature actions. The top four programs make up 73% of the overall state revenue budget, with approximately 40 programs combining to make up the remaining 27%.

Program	% of Total
Grades K-12	53%
Special Education	11%
Professional Staff	5%
Class-size Reduction	4%
Other State (approx. 40 additional)	27%

## Distribution of State Revenue: *FY 2017*



# Major Revenue Sources: *Local*

## Property Tax

The District levies property taxes to provide operating funds for the District. Each year, the District receives a certified tax rate from Utah County, and from that is able to set tax rates. The Basic Program tax rate is set by the State of Utah, and individual school districts set other rates with maximum levies set by law.

Property taxes are the District's second largest funding source, and the largest component of local revenues at approximately 82%. For Tax Year 2017, the overall tax rate is .007883, an increase of .000315 over the prior year.

*“Property taxes are the District's second largest funding source.”*

The District's goals and objectives for the coming year are determined before final property assessed values are known.

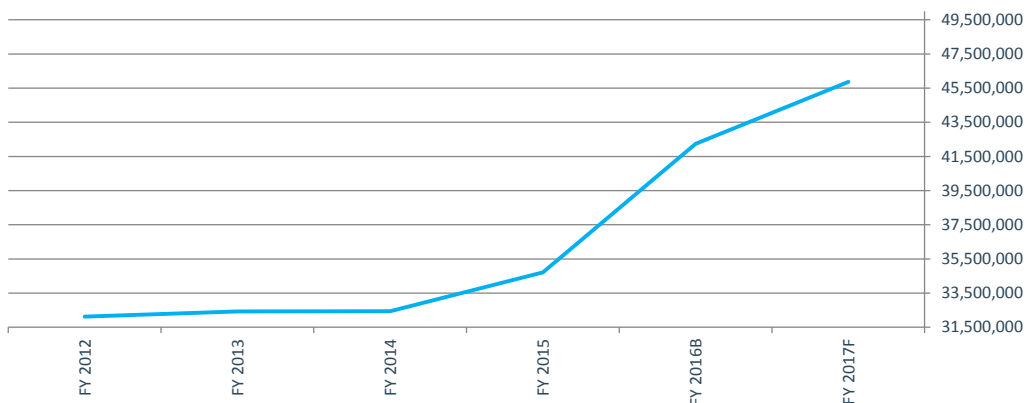
**The majority of local funding consists of revenue from five different taxes that a local school board may levy.** Each district must impose a

minimum Basic property tax levy and contribute the proceeds of that levy to the cost of providing educational services. The more Basic Levy revenue collected, the less state funding – from the Uniform School Fund – is required. More information on property taxes received by the District can be found in the Informational section of this book.

### Property Taxes by Levy Fiscal Year 2016 to 2017

	FY 2016	FY 2017	Change
Basic Program (53A-17a-135)	0.001736	0.001675	-0.000061
Voted Leeway (53A-17a-133)	0.001151	0.001093	-0.000058
Board Leeway (53A-17a-164)	0.001293	0.001600	0.000307
Gen Oblig Debt (11-14-19/53A-17a-145/53A-21-103)	0.002139	0.001995	-0.000144
Voted Capital (53A-16-110)	<u>0.001249</u>	<u>0.001520</u>	<u>0.000271</u>
Total - All Funds	<u>0.007568</u>	<u>0.007883</u>	<u>0.000315</u>

### Property Taxes Collected



# Major Revenue Sources: Local

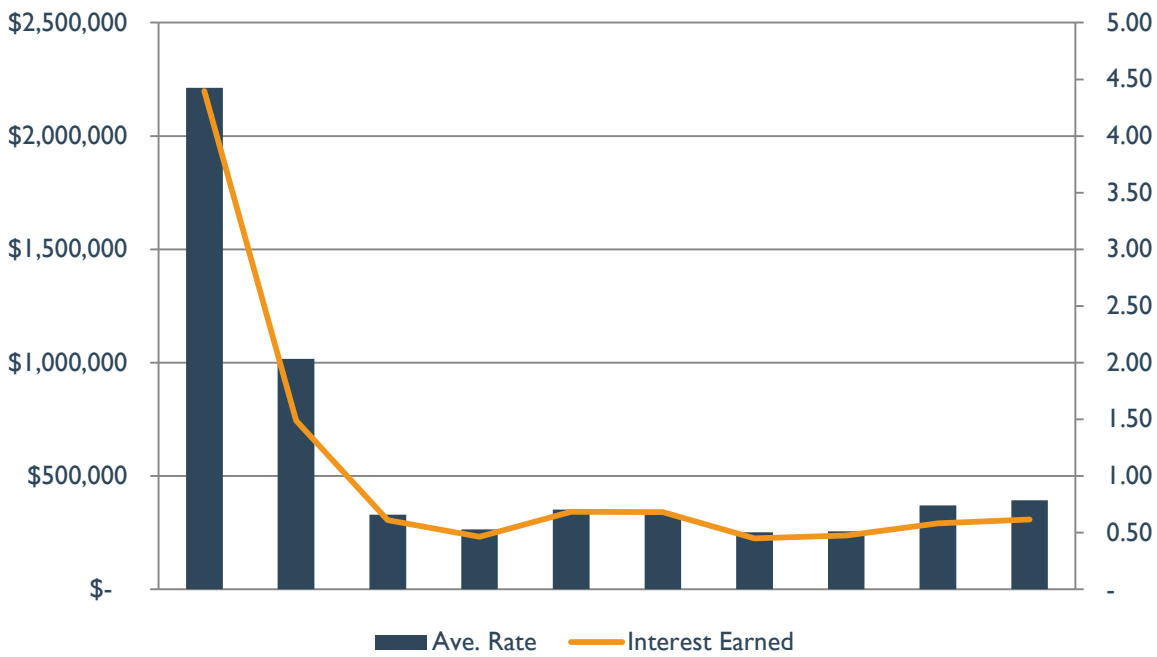
## Other Local Revenue

District management has placed a strong emphasis on sound cash management. Among other things, this means as grant expenditures are made, reimbursement from the federal government or awarding agency is requested as soon as possible, with quarterly reimbursement requests typical. However, historically low rates will continue to adversely impact the District’s interest income in 2017 meaning less flexibility and difficulty launching innovative programs.

The graph below shows the rates of return and the District’s actual interest income (or budgeted & projected amounts for FY 17 and FY 18) for the past several years. Rates have declined rapidly and then remained at historically low rates, which means the District receives substantially less interest income from its investments than in previous years. Interest income is typically not restricted for specific use, so declining rates mean less money that goes into the classroom for general purposes, such as teacher pay, instructional assistants, and supplies.

In the summary budgets, other local revenues are often combined with property taxes. These other local revenues include earnings from investments (interest earned), and income from students, such as school lunches. We do not expect large changes in rates over the coming years and, as a result, interest earned is projected to remain relatively flat in FY 2017.

The District’s investment activities are governed by the Utah State Money Management Act, which limits the types of investments the District can participate in. The District invests mainly in what’s referred to as the Utah Public Treasurer’s Investment Fund (PTIF – often referred to as “the Pool”), which provides security, stability and competitive returns. The “Pool” is diversified, with no more than 5% of assets invested with a single issuer.



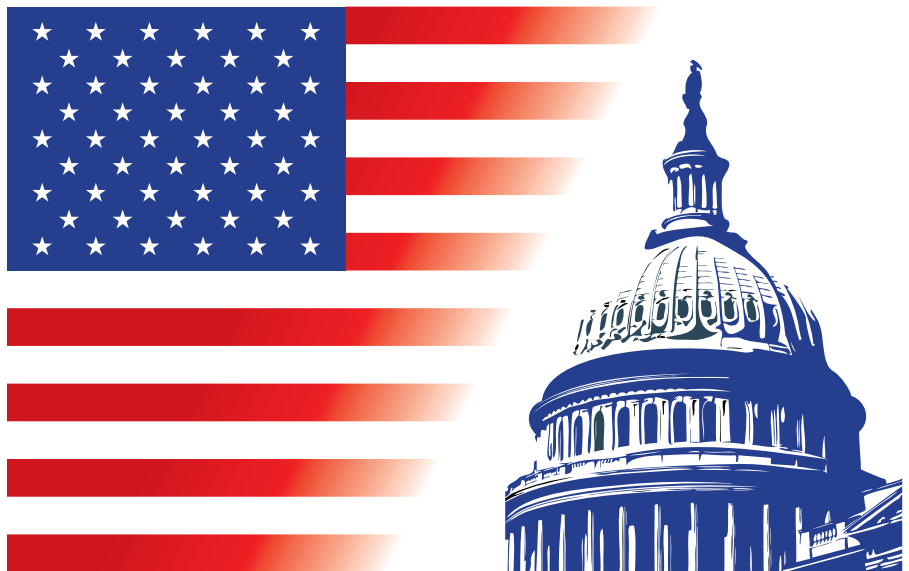
2008.....2017

2017 forecasted rate : 0.79%



## Major Revenue Sources: *Federal*

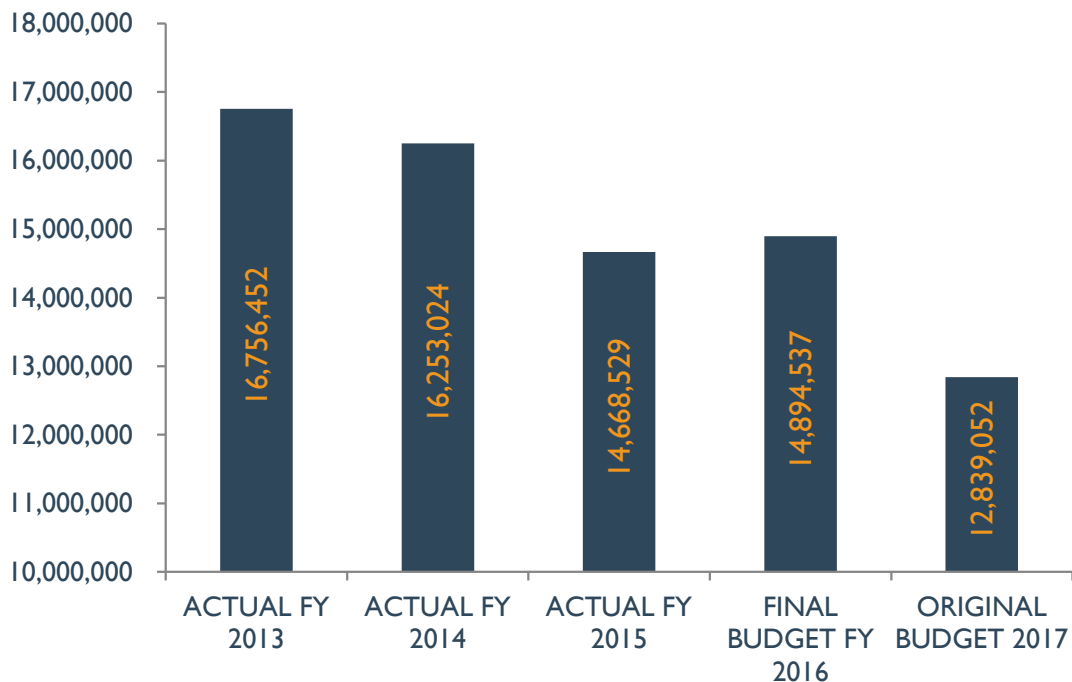
The federal government provides direct and flow-through support to specific programs in the District. For FY 2017 it's anticipated that the District will receive about \$12.8 million in federal revenue.



The largest programs the District operates with federal funding are IDEA, Title I, Improving Teacher Quality, 21st Century Community Learning Centers and the school lunch program. These five programs make up roughly 90% of all the federal grants the District receives.

Much of the federal funding available to the District falls under the No Child Left Behind Act of 2001. According to the Department of Education, "No Child Left Behind is based on stronger accountability for results, more freedom for states and communities, proven education methods, and more choices for parents." The District's mission, goals and objectives are all geared toward the aim of no child being left behind in Provo.

## Federal Revenue: *FY 2013 to FY 2017 (projected)*



## Major Revenue Sources: *Federal*

### Largest Federal Funding Sources

The following five programs make up approximately 90% of all District federal grants for FY 2017. The remainder of federal revenue is made up of a number of smaller grants. Most federal grants, large and small, are first awarded to the Utah State Office of Education, which then awards districts based on enrollment, demographics, and demonstrated need.

#### *Federal Food Programs*

The District is expected to receive \$3.7 million in FY 2017 to assist with providing quality, nutritious meals to children most in need.

The funding is determined by the amount of meals served to students, multiplied by a reimbursement amount that is predetermined by the federal government. The District has seen steady growth in the amount of free and reduced price lunch waivers from students in recent years, resulting in increases to federal revenues. In the Food Services program, the District receives more revenue from federal sources than local sources.

#### *Title I*

This grant, part of No Child Left Behind, is funded by the government to help ensure that all children receive fair and equal opportunities to obtain a high-quality education.

The funding of this grant is contingent upon the number of low-income students in the District. The District is projected to receive just over \$2.9 million in Title I funding in FY 2017.

#### *IDEA*

In terms of funding amount, this grant is similar in size to Title I. It too is part of No Child Left Behind. It is designed to help disabled individuals receive improved opportunities for success, with a substantial focus on technology to meet this goal. The District anticipates receiving just under \$2.6 million from this grant in FY 2017.

#### *Improving Teacher Quality*

This grant is designed to help improve the quality of education in the classroom. Part of No Child Left Behind, the objectives of this grant are carried out by increasing the number of teachers who are considered to be “highly-qualified,” and by holding districts accountable for academic achievement. The District is projected to receive \$520,000 from this grant in FY 2017. Funding for this budget continues to see dramatic cuts.

#### *21st Century Community Learning Centers*

This grant, also part of No Child Left Behind, is actually several smaller grants that are awarded to the District to help it provide quality instruction outside of regular school hours. The awarding of 21st Century grants is very competitive. Much of the funding is determined by the number of low-income students enrolled. Schools without substantial low-income enrollments typically aren’t considered for these grants. All combined, the District anticipates receiving \$1.1 million in 21st Century grants for FY 2017.

*“Most federal grants are first awarded to the Utah State Office of Education, which then awards districts based on enrollment, demographics, and demonstrated need.”*

## Significant Expense Sources

### Compensation

Expenditures are based upon available funding. Although signs point to slight funding increases, these increases aren't enough to cover skyrocketing medical and retirement benefit costs incurred by the District, meaning that while overall compensation is projected to increase, employee raises will continue to lag behind.

Going forward, expenditures will likely increase as revenues do. As a service organization, the District spends the majority of its available resources on salaries and benefits. So, as funding fluctuates so will compensation costs.

The District forecasts that benefits costs will outpace salary costs, mainly for two reasons: first, the State of Utah's retirement system took a big hit during the recession, and districts must continue to contribute large portions of funds to the retirement system. However, the retirement contribution rate is expected to not increase in 2017. The second reason benefit costs are projected to rise faster than salaries is because healthcare inflation has far outpaced salary growth in recent years on a national and District level. Just as with many other organizations, the District continues to examine alternative methods of providing health benefits to its employees.

### Bond-Related Expenses

As discussed previously, in November 2014 the city voted on and passed a Bond with an overwhelming 71% majority voting in favor of the measure. As a result, we expect to see significant increases in our Capital Projects and Debt Service Funds. We are excited to know that construction on the first two replacement schools was on schedule and they opened up for the FY 2017 school year. Construction on Provo High School and Edgemont Elementary is now underway, and we expect to see roughly \$53 million in expense related to those schools in this fiscal year. The District decided to rebid the Provost Elementary project, with the expectation that construction will begin in the Spring.

These expenses are primarily coded to the Property Services object code in our financials. Also, payments on the bond issuance requires us to spend more in our Debt Service Fund. These expenses are included in the Other Objects code.

It is important to note that while bond expenses ramp up in FY 2017, the revenue associated with these expenses was received in FY 2015 and FY 2016. As a result, although it appears as though we are drastically overspending in our budget in the current year, we really are just spending down funds that are set aside for the purpose of rebuilding schools.

### Other Expenditures

As benefits increase, the ability to pay for other budget items, such as supplies and equipment, will decrease. As a result, we will see only slight additions to other expenditure categories, if any at all. It's safe to assume that in the next 3-4 years the percentage of the District's budget that goes toward benefits will increase each year, while the percentage of the budget that goes to other expenditures will decrease commensurately.

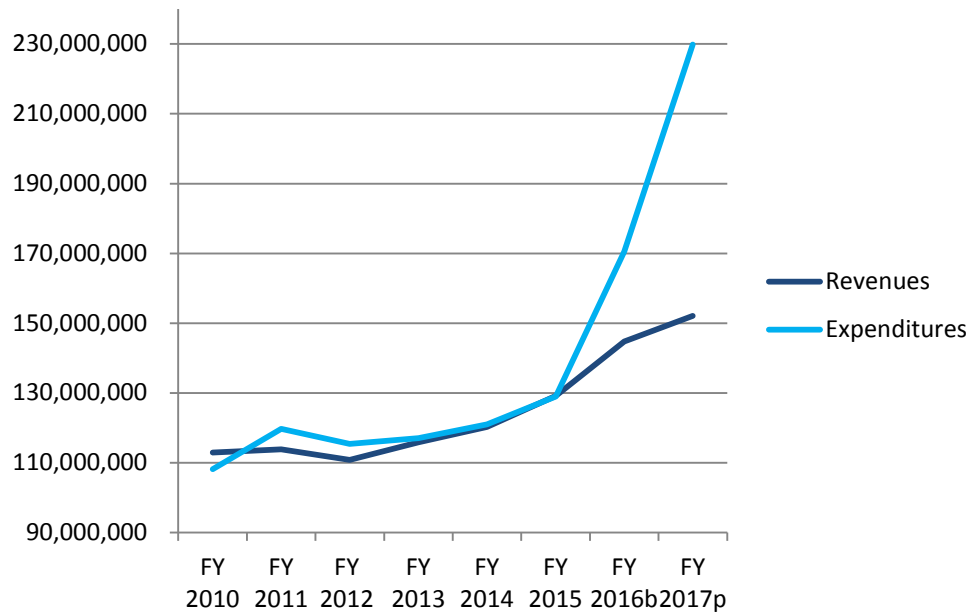
### Summary

Years of heavy funding increases are likely over, at least for the periods forecasted, but moderate levels of funding increases are occurring. However, ongoing purchases for everything from office supplies to school buses will be scrutinized and efficiency improvements, both in staffing and equipment, continue to be focuses of administration.

In short, the District's ability to adjust to a new level of funding will define its success over the coming years. Seeking out innovative programs that are cost-effective - or even slightly profitable - will be an important way to mitigate inflationary pressures that push expenditures up ahead of available revenues.

# Financial Schedules and Charts

## Including Supplementary Financial Information



### Revenue and Expenditure Summary: *FY 2010 to FY 2017*

Fiscal Year	Revenue	Expenditures	Net
FY 2010	112,884,403	108,158,033	4,726,370
FY 2011	113,857,100	119,725,864	(5,868,764)
FY 2012	110,802,740	115,367,457	(4,564,717)
FY 2013	115,907,707	117,051,103	(1,143,396)
FY 2014	120,288,218	120,977,759	(689,541)
FY 2015	129,182,622	128,990,690	191,932
FY 2016 <sup>b</sup>	144,787,631	170,547,066	(25,759,435)
FY 2017 <sup>p</sup>	152,059,872	229,808,044	(77,748,172)

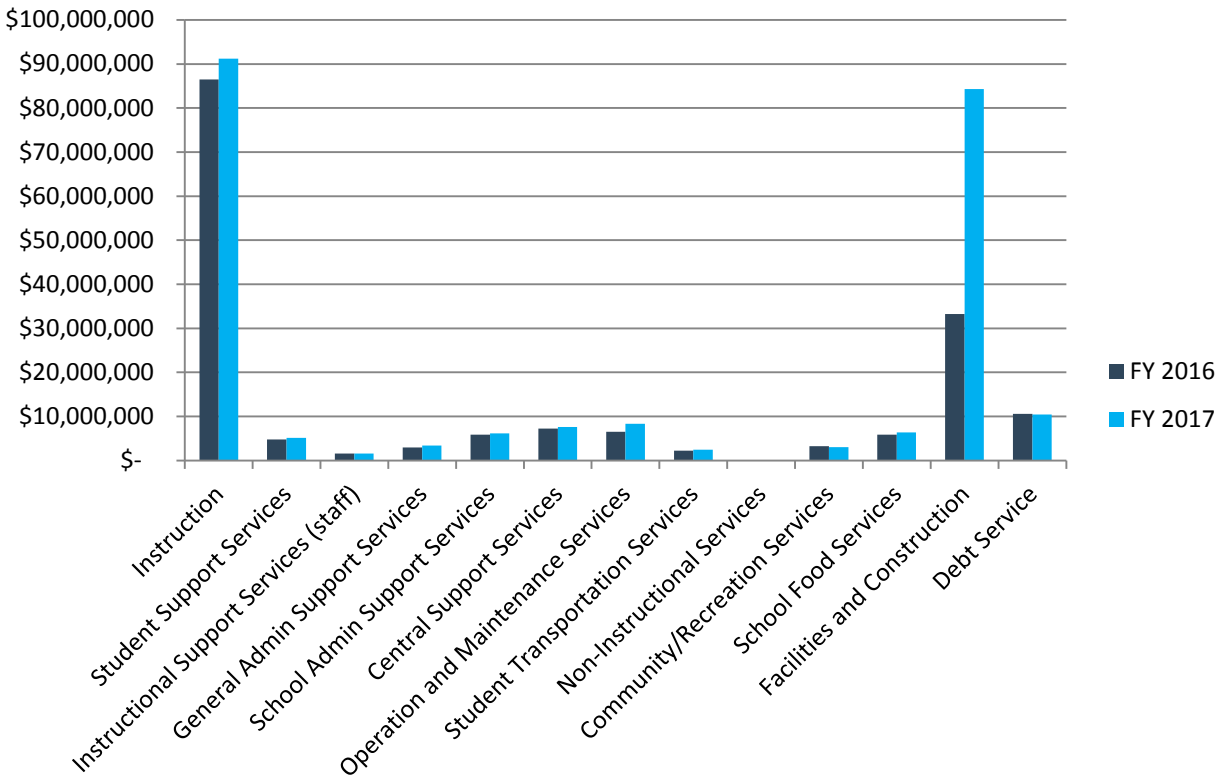
<sup>b</sup>Final Budget

<sup>p</sup>Projected (Original Budget)

# Expenditure Comparison by Function: *All Funds*

FY 2016 to FY 2017

Function	FY 2016	FY 2017	% Change
Instruction	\$ 86,514,941	\$ 91,195,342	5%
Student Support Services	4,753,562	5,121,134	7%
Instructional Support Services (staff)	1,578,801	1,581,965	0%
General Admin Support Services	2,918,757	3,372,377	13%
School Admin Support Services	5,871,095	6,124,707	4%
Central Support Services	7,248,422	7,583,432	4%
Operation and Maintenance Services	6,477,208	8,313,056	22%
Student Transportation Services	2,212,374	2,433,368	9%
Non-Instructional Services	-	-	0%
Community/Recreation Services	3,243,886	3,044,939	-7%
School Food Services	5,873,860	6,331,913	7%
Facilities and Construction	33,276,568	84,285,811	61%
Debt Service	<u>10,577,591</u>	<u>10,420,000</u>	<u>-2%</u>
<b>Total</b>	<b><u>\$ 170,547,066</u></b>	<b><u>\$ 229,808,044</u></b>	<b><u>26%</u></b>



## FY 2017 Budget Summary, Revenue by Source and Expenditures by Object: *All Funds*

Revenues by Source	Other Governmental				Total
	General	Funds	Debt Service	Capital Projects	
Property Taxes	\$ 26,327,698	\$ 1,250,000	\$ 9,875,000	\$ 8,412,629	\$ 45,865,327
Earnings on Investment	372,149	4,446	-	-	376,595
Other Local Revenue	4,508,033	5,227,159	-	50,000	9,785,192
State Sources	81,440,971	825,000	-	927,735	83,193,706
Federal Sources	9,139,052	3,700,000	-	-	12,839,052
<b>Total Revenues:</b>	<b>121,787,903</b>	<b>11,006,605</b>	<b>9,875,000</b>	<b>9,390,364</b>	<b>152,059,872</b>

Expenditures by Function	Other Governmental				Total
	General	Funds	Debt Service	Capital Projects	
Instruction	\$ 87,228,651	\$ 3,966,691	\$ -	\$ -	\$ 91,195,342
Student Support Services	5,121,134	-	-	-	5,121,134
Instructional Support Services (staff)	1,581,965	-	-	-	1,581,965
General Admin Support Services	3,372,377	-	-	-	3,372,377
School Admin Support Services	6,124,707	-	-	-	6,124,707
Central Support Services	6,333,432	1,250,000	-	-	7,583,432
Operation and Maintenance Services	5,823,741	-	-	2,489,315	8,313,056
Student Transportation Services	2,433,368	-	-	-	2,433,368
Non-Instructional Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Food Services	-	6,331,913	-	-	6,331,913
Community/Recreation Services	3,044,939	-	-	-	3,044,939
Facilities and Construction	-	-	-	84,285,811	84,285,811
Debt Service	-	-	9,880,000	540,000	10,420,000
<b>Total Expenditures:</b>	<b>121,064,314</b>	<b>11,548,604</b>	<b>9,880,000</b>	<b>87,315,126</b>	<b>229,808,044</b>

Excess (Deficiency) of Revenues Over (Under) Expenditures

	<u>723,589</u>	<u>(541,999)</u>	<u>(5,000)</u>	<u>(77,924,762)</u>	<u>(77,748,172)</u>
--	----------------	------------------	----------------	---------------------	---------------------

Other Financing Sources (Uses) and Other Items

	<u>25,000</u>	<u>500</u>	<u>-</u>	<u>25,265,000</u>	<u>25,290,500</u>
--	---------------	------------	----------	-------------------	-------------------

Net Change in Fund Balance

	<u>\$ 748,589</u>	<u>\$ (541,499)</u>	<u>\$ (5,000)</u>	<u>\$ (52,659,762)</u>	<u>\$ (52,457,672)</u>
--	-------------------	---------------------	-------------------	------------------------	------------------------

Figures may vary slightly due to rounding.

## Expenditures by Fund and Object: *FY 2017*

Object	General	Capital Projects	Debt Service	Tax Increment
Salaries	\$ 61,694,407	\$ 948,572	\$ -	\$ -
Benefits	32,301,036	450,054	-	-
Purchased/Professional Services	11,605,083	37,527	-	-
Purchased Property Services	335,781	82,327,459	-	-
Other Purchased Services	926,874	4,500	-	-
Supplies	10,812,510	203,529	-	-
Equipment	1,531,506	1,730,410	-	-
Other Objects	<u>1,857,118</u>	<u>1,613,075</u>	<u>9,880,000</u>	<u>1,250,000</u>
Total:	<u><u>121,064,314</u></u>	<u><u>87,315,126</u></u>	<u><u>9,880,000</u></u>	<u><u>1,250,000</u></u>

Object	Student Activities	Non K-12	Food Services	Building Reserve
Salaries	\$ -	\$ -	\$ 1,975,215	\$ -
Benefits	-	-	790,627	-
Purchased/Professional Services	529,366	-	42,749	-
Purchased Property Services	42,124	-	130,480	-
Other Purchased Services	1,033,548	-	60,686	-
Supplies	1,489,813	-	2,700,006	-
Equipment	-	-	225,000	-
Other Objects	<u>871,840</u>	<u>-</u>	<u>407,150</u>	<u>-</u>
Total:	<u><u>3,966,691</u></u>	<u><u>-</u></u>	<u><u>6,331,913</u></u>	<u><u>-</u></u>

Note: The Non K-12 fund is not appropriated for use in FY 2017.



# Summary of All Funds:

## FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 41,641,477	\$ 42,423,021	\$ 43,153,390	\$ 52,698,594	\$ 56,027,114	\$ 58,289,000	\$ 60,257,500	\$ 62,155,500
Total State	57,509,778	61,612,173	71,360,702	77,194,499	83,193,706	87,369,750	91,756,543	95,455,660
Total Federal	16,756,452	16,253,024	14,668,529	14,894,537	12,839,052	13,061,052	13,296,052	13,545,052
<b>TOTAL REVENUES</b>	<b>115,907,707</b>	<b>120,288,218</b>	<b>129,182,621</b>	<b>144,787,631</b>	<b>152,059,872</b>	<b>158,719,802</b>	<b>165,310,095</b>	<b>171,156,212</b>
Salaries	55,800,280	56,806,234	57,989,807	62,400,554	64,618,194	66,875,000	69,211,000	71,628,000
Employee Benefits	26,411,832	27,667,066	28,601,716	31,474,205	33,541,717	35,559,000	37,697,000	39,964,000
Purchased Professional/Tech Svcs	5,845,333	7,926,589	10,444,964	11,522,929	12,214,725	12,685,529	13,174,804	13,683,103
Purchased Property Services	4,466,164	4,938,170	6,158,328	31,359,158	82,835,844	25,227,000	12,900,000	10,454,000
Other Purchased Services	2,028,174	1,616,384	1,871,878	2,279,082	2,025,608	2,050,097	2,075,064	2,101,088
Supplies	11,911,846	11,125,713	11,143,455	13,166,029	15,205,858	15,272,605	15,531,752	15,797,987
Property	1,359,804	1,084,273	2,962,404	3,601,093	3,486,916	3,658,000	3,844,000	4,047,000
Other Objects	9,227,669	9,813,331	9,818,137	14,744,017	15,879,183	15,983,819	16,105,946	16,345,685
<b>TOTAL EXPENDITURES</b>	<b>117,051,103</b>	<b>120,977,759</b>	<b>128,990,690</b>	<b>170,547,067</b>	<b>229,808,044</b>	<b>177,311,050</b>	<b>170,539,566</b>	<b>174,020,862</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,143,396)	(689,541)	191,931	(25,759,436)	(77,748,172)	(18,591,248)	(5,229,471)	(2,864,650)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	801,156	23,970	53,482,888	52,625,000	25,290,500	25,000	25,000	25,000
NET CHANGE IN NET ASSETS / FUND BALANCE	(342,240)	(665,571)	53,674,819	26,865,564	(52,457,672)	(18,566,248)	(5,204,471)	(2,839,650)
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	38,372,070	38,029,830	37,364,259	91,039,078	117,904,642	65,446,969	46,880,722	41,676,251
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 38,029,830</b>	<b>\$ 37,364,259</b>	<b>\$ 91,039,078</b>	<b>\$ 117,904,642</b>	<b>\$ 65,446,969</b>	<b>\$ 46,880,722</b>	<b>\$ 41,676,251</b>	<b>\$ 38,836,601</b>

## Summary of Operating Funds: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 41,641,477	\$ 42,423,021	\$ 42,043,390	\$ 51,448,594	\$ 54,777,114	\$ 57,164,000	\$ 59,245,000	\$ 61,143,000
Total State	57,509,778	61,612,173	71,360,702	77,194,499	83,193,706	87,369,750	91,756,543	95,455,660
Total Federal	16,756,452	16,253,024	14,668,529	14,894,537	12,839,052	13,061,052	13,296,052	13,545,052
<b>TOTAL REVENUES</b>	<b>115,907,707</b>	<b>120,288,218</b>	<b>128,072,621</b>	<b>143,537,631</b>	<b>150,809,872</b>	<b>157,594,802</b>	<b>164,297,595</b>	<b>170,143,712</b>
Salaries	55,800,280	56,806,234	57,989,807	62,400,554	64,618,194	66,875,000	69,211,000	71,628,000
Employee Benefits	26,411,832	27,667,066	28,601,716	31,474,205	33,541,717	35,559,000	37,697,000	39,964,000
Purchased Professional/Tech Svcs	5,845,333	7,926,589	10,444,964	11,522,929	12,214,725	12,685,529	13,174,804	13,683,103
Purchased Property Services	4,466,164	4,938,170	6,158,328	31,359,158	82,835,844	25,227,000	12,900,000	10,454,000
Other Purchased Services	2,028,174	1,616,384	1,871,878	2,279,082	2,025,608	2,050,097	2,075,064	2,101,088
Supplies	11,911,846	11,125,713	11,143,455	13,166,029	15,205,858	15,272,605	15,531,752	15,797,987
Property	1,359,804	1,084,273	2,962,404	3,601,093	3,486,916	3,658,000	3,844,000	4,047,000
Other Objects	9,227,669	9,813,331	8,708,137	13,494,017	14,629,183	14,858,819	15,093,446	15,333,185
<b>TOTAL EXPENDITURES</b>	<b>117,051,103</b>	<b>120,977,759</b>	<b>127,880,690</b>	<b>169,297,067</b>	<b>228,558,044</b>	<b>176,186,050</b>	<b>169,527,066</b>	<b>173,008,362</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(1,143,396)	(689,541)	191,931	(25,759,436)	(77,748,172)	(18,591,248)	(5,229,471)	(2,864,650)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	2,469,156	23,970	55,482,888	51,125,000	25,290,500	25,000	25,000	525,000
NET CHANGE IN NET ASSETS / FUND BALANCE	1,325,760	(665,571)	55,674,819	25,365,564	(52,457,672)	(18,566,248)	(5,204,471)	(2,339,650)
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	31,331,830	32,657,590	31,992,019	87,666,838	113,032,402	60,574,729	42,008,482	36,804,011
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 32,657,590</b>	<b>\$ 31,992,019</b>	<b>\$ 87,666,838</b>	<b>\$ 113,032,402</b>	<b>\$ 60,574,729</b>	<b>\$ 42,008,482</b>	<b>\$ 36,804,011</b>	<b>\$ 34,464,361</b>

\*\*\* Does not include Tax Increment or Building Reserve Funds

# Summary of General Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 23,511,066	\$ 25,276,504	\$ 24,088,553	\$ 28,524,398	\$ 31,207,880	\$ 32,768,000	\$ 34,079,000	\$ 35,238,000
Total State	55,110,921	59,502,308	70,389,904	75,502,178	81,440,971	85,513,000	89,789,000	93,381,000
Total Federal	12,616,532	11,992,367	10,593,906	11,182,642	9,139,052	9,139,052	9,139,052	9,139,052
<b>TOTAL REVENUES</b>	<b>91,238,519</b>	<b>96,771,179</b>	<b>105,072,363</b>	<b>115,209,219</b>	<b>121,787,903</b>	<b>127,420,052</b>	<b>133,007,052</b>	<b>137,758,052</b>
Salaries	51,454,214	52,289,088	55,278,478	59,678,448	61,694,407	63,854,000	66,089,000	68,402,000
Employee Benefits	24,790,842	25,975,283	27,491,518	30,308,787	32,301,036	34,239,000	36,293,000	38,471,000
Purchased Professional/Tech Svcs	5,265,288	6,843,491	9,663,215	10,943,294	11,605,083	12,069,000	12,552,000	13,054,000
Purchased Property Services	176,792	227,871	243,186	295,854	335,781	345,000	354,000	364,000
Other Purchased Services	1,104,911	768,967	877,530	1,213,691	926,874	918,000	909,000	900,000
Supplies	7,452,602	6,930,204	7,072,812	8,689,749	10,812,510	10,921,000	11,030,000	11,140,000
Property	728,128	564,197	1,684,654	1,556,573	1,531,506	1,685,000	1,854,000	2,039,000
Other Objects	1,037,008	1,294,382	823,320	1,720,234	1,857,118	1,894,000	1,932,000	1,971,000
<b>TOTAL EXPENDITURES</b>	<b>92,009,785</b>	<b>94,893,483</b>	<b>103,134,712</b>	<b>114,406,630</b>	<b>121,064,314</b>	<b>125,925,000</b>	<b>131,013,000</b>	<b>136,341,000</b>
EXCESS (DEFICIENCY) OF REVENUES	(771,266)	1,877,696	1,937,651	802,588	723,589	1,495,052	1,994,052	1,417,052
OVER (UNDER) EXPENDITURES								
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	\$ 64,784	\$ 23,950	\$ (490,174)	\$ (1,475,000)	\$ 25,000	(1,475,000)	(975,000)	(975,000)
NET CHANGE IN NET ASSETS / FUND BALANCE	(706,482)	1,901,646	1,447,477	(672,412)	748,589	20,052	1,019,052	442,052
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	25,911,787	25,205,305	27,106,951	28,554,428	27,882,016	28,630,604	28,650,656	29,669,708
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 25,205,305</b>	<b>\$ 27,106,951</b>	<b>\$ 28,554,428</b>	<b>\$ 27,882,016</b>	<b>\$ 28,630,604</b>	<b>\$ 28,650,656</b>	<b>\$ 29,669,708</b>	<b>\$ 30,111,760</b>

## Summary of Capital Projects Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 4,033,562	\$ 5,695,244	\$ 6,214,368	\$ 6,753,143	\$ 8,462,629	\$ 8,886,000	\$ 9,241,000	\$ 9,555,000
Total State	-	-	127,370	905,147	927,735	974,000	1,023,000	1,064,000
Total Federal	-	-	290,662	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,033,562</b>	<b>5,695,244</b>	<b>6,632,400</b>	<b>7,658,290</b>	<b>9,390,364</b>	<b>9,860,000</b>	<b>10,264,000</b>	<b>10,619,000</b>
Salaries	588,163	641,747	672,672	825,256	948,572	977,000	1,006,000	1,036,000
Employee Benefits	254,062	286,573	289,863	405,755	450,054	482,000	516,000	552,000
Purchased Professional/Tech Svcs	82,100	482,584	227,046	35,790	37,527	38,353	39,196	40,059
Purchased Property Services	4,034,836	4,534,943	5,771,741	30,883,803	82,327,459	24,698,000	12,349,000	9,879,000
Other Purchased Services	13,340	5,366	3,541	4,894	4,500	4,590	4,682	4,775
Supplies	109,875	246,048	234,479	239,173	203,529	207,600	211,752	215,987
Property	484,187	350,513	1,150,287	1,867,314	1,730,410	1,748,000	1,765,000	1,783,000
Other Objects	552,918	566,326	566,581	557,000	1,613,075	1,621,140	1,629,246	1,637,392
<b>TOTAL EXPENDITURES</b>	<b>6,119,482</b>	<b>7,114,100</b>	<b>8,916,210</b>	<b>34,818,985</b>	<b>87,315,126</b>	<b>29,776,683</b>	<b>17,520,876</b>	<b>15,148,213</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(2,085,919)	(1,418,856)	(2,283,810)	(27,160,695)	(77,924,762)	(19,916,683)	(7,256,876)	(4,529,213)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	4,309,440	-	55,396,989	52,600,000	25,265,000	1,500,000	1,000,000	1,500,000
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>2,223,521</b>	<b>(1,418,856)</b>	<b>53,113,179</b>	<b>25,439,305</b>	<b>(52,659,762)</b>	<b>(18,416,683)</b>	<b>(6,256,876)</b>	<b>(3,029,213)</b>
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	1,084,117	3,307,638	1,888,782	55,001,961	80,441,265	27,781,504	9,364,821	3,107,945
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 3,307,638</b>	<b>\$ 1,888,782</b>	<b>\$ 55,001,961</b>	<b>\$ 80,441,265</b>	<b>\$ 27,781,504</b>	<b>\$ 9,364,821</b>	<b>\$ 3,107,945</b>	<b>\$ 78,732</b>

## Summary of Debt Service Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 6,345,627	\$ 6,200,120	\$ 6,728,677	\$ 10,972,591	\$ 9,875,000	\$ 10,122,000	\$ 10,375,000	\$ 10,634,000
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>6,345,627</u>	<u>6,200,120</u>	<u>6,728,677</u>	<u>10,972,591</u>	<u>9,875,000</u>	<u>10,122,000</u>	<u>10,375,000</u>	<u>10,634,000</u>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	-	-	-	-	-	-	-	-
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Objects	<u>6,444,480</u>	<u>6,354,035</u>	<u>6,455,797</u>	<u>10,047,591</u>	<u>9,880,000</u>	<u>10,077,600</u>	<u>10,279,152</u>	<u>10,484,735</u>
<b>TOTAL EXPENDITURES</b>	<u>6,444,480</u>	<u>6,354,035</u>	<u>6,455,797</u>	<u>10,047,591</u>	<u>9,880,000</u>	<u>10,077,600</u>	<u>10,279,152</u>	<u>10,484,735</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(98,853)</u>	<u>(153,915)</u>	<u>272,879</u>	<u>925,000</u>	<u>(5,000)</u>	<u>44,400</u>	<u>95,848</u>	<u>149,265</u>
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	<u>91,281</u>	<u>-</u>	<u>70,075</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN NET ASSETS / FUND BALANCE	<u>(7,572)</u>	<u>(153,915)</u>	<u>342,955</u>	<u>925,000</u>	<u>(5,000)</u>	<u>44,400</u>	<u>95,848</u>	<u>149,265</u>
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	<u>695,321</u>	<u>687,749</u>	<u>533,833</u>	<u>876,788</u>	<u>1,801,788</u>	<u>1,796,788</u>	<u>1,841,188</u>	<u>1,937,036</u>
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS / FUND BALANCE - Ending</b>	<u>\$ 687,749</u>	<u>\$ 533,833</u>	<u>\$ 876,788</u>	<u>\$ 1,801,788</u>	<u>\$ 1,796,788</u>	<u>\$ 1,841,188</u>	<u>\$ 1,937,036</u>	<u>\$ 2,086,301</u>

# Summary of Student Activities Fund:

## FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 3,556,586	\$ 3,631,034	\$ 3,920,332	\$ 4,044,560	\$ 4,005,247	\$ 4,125,000	\$ 4,249,000	\$ 4,376,000
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>3,556,586</b>	<b>3,631,034</b>	<b>3,920,332</b>	<b>4,044,560</b>	<b>4,005,247</b>	<b>4,125,000</b>	<b>4,249,000</b>	<b>4,376,000</b>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	408,500	466,253	515,101	500,000	529,366	535,000	540,000	545,000
Purchased Property Services	26,879	53,642	43,977	49,450	42,124	48,000	55,000	63,000
Other Purchased Services	895,801	824,217	986,137	1,054,550	1,033,548	1,065,000	1,097,000	1,130,000
Supplies	1,878,936	1,490,444	1,568,322	1,699,225	1,489,813	1,579,000	1,674,000	1,774,000
Property	-	-	-	21,775	-	-	-	-
Other Objects	656,694	920,981	649,639	825,000	871,840	863,000	854,000	845,000
<b>TOTAL EXPENDITURES</b>	<b>3,866,810</b>	<b>3,755,536</b>	<b>3,763,176</b>	<b>4,150,000</b>	<b>3,966,691</b>	<b>4,090,000</b>	<b>4,220,000</b>	<b>4,357,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(310,225)	(124,502)	157,157	(105,440)	38,556	35,000	29,000	19,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	(310,225)	(124,502)	157,157	(105,440)	38,556	35,000	29,000	19,000
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	1,831,809	1,521,584	1,397,083	1,554,239	1,448,799	1,487,355	1,522,355	1,551,355
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 1,521,584</b>	<b>\$ 1,397,083</b>	<b>\$ 1,554,239</b>	<b>\$ 1,448,799</b>	<b>\$ 1,487,355</b>	<b>\$ 1,522,355</b>	<b>\$ 1,551,355</b>	<b>\$ 1,570,355</b>

## Summary of Non K-12 Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 3,249,615	\$ 662,695	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State	1,356,857	1,332,673	-	-	-	-	-	-
Total Federal	<u>660,557</u>	<u>644,610</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES</b>	<b><u>5,267,029</u></b>	<b><u>2,639,979</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
Salaries	1,976,521	2,035,353	171,600	-	-	-	-	-
Employee Benefits	704,637	713,108	102,204	-	-	-	-	-
Purchased Professional/Tech Svcs	82,392	121,835	-	-	-	-	-	-
Purchased Property Services	117,825	7,301	-	-	-	-	-	-
Other Purchased Services	6,734	11,373	-	-	-	-	-	-
Supplies	226,527	252,959	52	-	-	-	-	-
Property	-	21,817	-	-	-	-	-	-
Other Objects	<u>31,094</u>	<u>10,649</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL EXPENDITURES</b>	<b><u>3,145,729</u></b>	<b><u>3,174,396</u></b>	<b><u>273,856</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,121,300</u>	<u>(534,417)</u>	<u>(273,856)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	<u>(2,000,000)</u>	<u>-</u>	<u>505,997</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN NET ASSETS / FUND BALANCE	<u>121,300</u>	<u>(534,417)</u>	<u>232,141</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	<u>180,976</u>	<u>302,276</u>	<u>(232,141)</u>	<u>0</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b><u>\$ 302,276</u></b>	<b><u>\$ (232,141)</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>



# Summary of Building Reserve Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	-	-	-	-	-	-	-	-
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,668,000)	-	(2,000,000)	1,500,000	-	-	-	(500,000)
NET CHANGE IN NET ASSETS / FUND BALANCE	(1,668,000)	-	(2,000,000)	1,500,000	-	-	-	(500,000)
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	7,040,240	5,372,240	5,372,240	3,372,240	4,872,240	4,872,240	4,872,240	4,872,240
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 5,372,240</b>	<b>\$ 5,372,240</b>	<b>\$ 3,372,240</b>	<b>\$ 4,872,240</b>	<b>\$ 4,872,240</b>	<b>\$ 4,872,240</b>	<b>\$ 4,872,240</b>	<b>\$ 4,372,240</b>

## Summary of Food Services Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ 945,021	\$ 957,423	\$ 1,091,461	\$ 1,153,902	\$ 1,226,358	\$ 1,263,000	\$ 1,301,000	\$ 1,340,000
Total State	1,042,000	777,192	843,428	787,174	825,000	882,750	944,543	1,010,660
Total Federal	3,479,363	3,616,047	3,783,961	3,711,895	3,700,000	3,922,000	4,157,000	4,406,000
<b>TOTAL REVENUES</b>	<b>5,466,383</b>	<b>5,350,662</b>	<b>5,718,850</b>	<b>5,652,971</b>	<b>5,751,358</b>	<b>6,067,750</b>	<b>6,402,543</b>	<b>6,756,660</b>
Salaries	1,781,383	1,840,046	1,867,058	1,896,850	1,975,215	2,044,000	2,116,000	2,190,000
Employee Benefits	662,291	692,102	718,132	759,662	790,627	838,000	888,000	941,000
Purchased Professional/Tech Svcs	7,052	12,426	39,602	43,845	42,749	43,176	43,608	44,044
Purchased Property Services	109,832	114,413	99,425	130,051	130,480	136,000	142,000	148,000
Other Purchased Services	7,388	6,461	4,670	5,947	60,686	62,507	64,382	66,313
Supplies	2,243,906	2,206,058	2,267,789	2,537,882	2,700,006	2,565,006	2,616,000	2,668,000
Property	147,489	147,747	127,463	155,431	225,000	225,000	225,000	225,000
Other Objects	505,476	666,958	212,800	344,192	407,150	403,079	399,048	395,057
<b>TOTAL EXPENDITURES</b>	<b>5,464,817</b>	<b>5,686,209</b>	<b>5,336,939</b>	<b>5,873,860</b>	<b>6,331,913</b>	<b>6,316,767</b>	<b>6,494,038</b>	<b>6,677,414</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,567	(335,547)	381,911	(220,889)	(580,555)	(249,017)	(91,495)	79,246
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	3,651	20	-	-	500	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	5,217	(335,527)	381,911	(220,889)	(580,055)	(249,017)	(91,495)	79,246
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	1,627,820	1,633,037	1,297,510	1,679,422	1,458,533	878,477	629,460	537,965
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 1,633,037</b>	<b>\$ 1,297,510</b>	<b>\$ 1,679,422</b>	<b>\$ 1,458,533</b>	<b>\$ 878,477</b>	<b>\$ 629,460</b>	<b>\$ 537,965</b>	<b>\$ 617,211</b>

## Summary of Tax Increment Fund: FY 2013 through FY 2020

Summary: All Funds	Actual FY 2013	Actual FY 2014	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017	Projected FY 2018	Projected FY 2019	Projected FY 2020
Total Local	\$ -	\$ -	\$ 1,110,000	\$ 1,250,000	\$ 1,250,000	\$ 1,125,000	\$ 1,012,500	\$ 1,012,500
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>1,110,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,125,000</b>	<b>1,012,500</b>	<b>1,012,500</b>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	-	-	-	-	-	-	-	-
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Objects	-	-	1,110,000	1,250,000	1,250,000	1,125,000	1,012,500	1,012,500
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>1,110,000</b>	<b>1,250,000</b>	<b>1,250,000</b>	<b>1,125,000</b>	<b>1,012,500</b>	<b>1,012,500</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-	-	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-	-	-	-	-
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	-	-	-	-	-	-	-	-
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# GASB 54 Fund Balance Classification:

## FY 2012 through FY 2016

	Actual FY 2016	Actual FY 2015	Actual FY 2014	Actual FY 2013	Actual FY 2012
<b>GENERAL FUND</b>					
Nonspendable	\$ 499,507	\$ 533,351	\$ 606,666	\$ 605,384	\$ 663,333
Restricted	3,105,603	2,016,530	1,209,061	1,605,746	1,330,758
Committed	19,542,646	19,542,646	19,542,646	19,542,646	19,542,646
Assigned	-	-	-	-	396,012
Unassigned	7,337,273	5,712,495	5,025,862	2,709,865	3,149,472
	<u>30,485,029</u>	<u>27,805,022</u>	<u>26,384,235</u>	<u>24,463,641</u>	<u>25,082,221</u>
<b>DEBT SERVICE FUND</b>					
Restricted	1,721,779	876,789	533,835	687,750	695,321
	<u>1,721,779</u>	<u>876,789</u>	<u>533,835</u>	<u>687,750</u>	<u>695,321</u>
<b>CAPITAL PROJECTS FUND</b>					
	2,705	-	-	-	-
Restricted	87,795,961	55,001,960	1,888,781	5,253,070	2,490,077
	<u>87,798,666</u>	<u>55,001,960</u>	<u>1,888,781</u>	<u>5,253,070</u>	<u>2,490,077</u>
<b>NON K-12 INSTRUCTION FUND</b>					
Restricted	-	-	273,857	272,732	127,316
Assigned	-	-	-	-	-
Unassigned	-	-	(506,002)	29,540	53,660
	<u>-</u>	<u>-</u>	<u>(232,145)</u>	<u>302,272</u>	<u>180,976</u>
<b>SCHOOL ACTIVITIES FUND</b>					
Assigned	1,732,942	1,554,242	1,397,081	1,521,583	1,831,809
	<u>1,732,942</u>	<u>1,554,242</u>	<u>1,397,081</u>	<u>1,521,583</u>	<u>1,831,809</u>
<b>FOOD SERVICES FUND</b>					
Nonspendable	138,511	146,980	91,355	105,762	124,736
Restricted	2,076,024	1,532,440	1,206,155	1,527,275	1,503,084
	<u>2,214,535</u>	<u>1,679,420</u>	<u>1,297,510</u>	<u>1,633,037</u>	<u>1,627,820</u>
<b>BUILDING RESERVE FUND</b>					
Restricted	4,872,240	3,372,240	5,372,240	5,372,240	7,040,240
	<u>4,872,240</u>	<u>3,372,240</u>	<u>5,372,240</u>	<u>5,372,240</u>	<u>7,040,240</u>
<b>MUNICIPAL BUILDING AUTHORITY</b>					
Committed	-	-	-	-	-
Restricted	-	-	-	(1,945,433)	(1,405,960)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,945,433)</u>	<u>(1,405,960)</u>
<b>PROVO SCHOOL DISTRICT FOUNDATION</b>					
Restricted	-	-	-	-	829,566
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>829,566</u>
<b>TOTAL ALL GOVERNMENT FUNDS</b>					
Nonspendable	640,723	680,331	698,021	711,146	788,069
Committed	19,542,646	19,542,646	19,542,646	19,542,646	19,542,646
Restricted	99,571,607	62,799,959	10,483,929	12,773,380	12,610,402
Assigned	1,732,942	1,554,242	1,397,081	1,521,583	2,227,821
Unassigned	7,337,273	5,712,495	4,519,860	2,739,405	3,203,132
	<u>\$ 128,825,191</u>	<u>\$ 90,289,673</u>	<u>\$ 36,641,537</u>	<u>\$ 37,288,160</u>	<u>\$ 38,372,069</u>

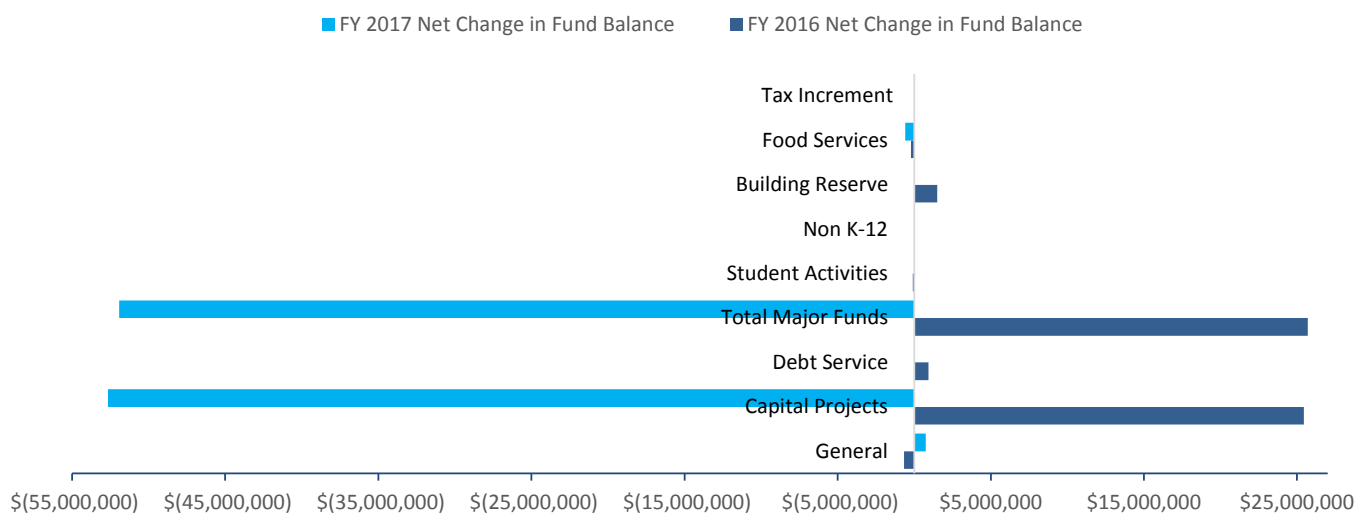
# Fund Balance: *Adjustment Schedule*

FY 2016 to FY 2017

Major Funds	FY 2016			FY 2017		
	Beginning Balance	Net Change in Fund Balance	Ending Balance	Beginning Balance	Net Change in Fund Balance	Ending Balance
General	28,554,428	(672,412)	27,882,016	27,882,016	748,589	28,630,604
Capital Projects	55,001,961	25,439,305	80,441,265	80,441,265	(52,659,762)	27,781,504
Debt Service	876,788	925,000	1,801,788	1,801,788	(5,000)	1,796,788
<b>Total Major Funds</b>	<b>\$84,433,176</b>	<b>\$25,691,893</b>	<b>\$110,125,069</b>	<b>\$110,125,069</b>	<b>(\$51,916,173)</b>	<b>\$58,208,896</b>
<b>Non-major Funds</b>						
Student Activities	1,554,239	(105,440)	1,448,799	1,448,799	38,556	1,487,355
Non K-12	0	0	0	0	0	0
Building Reserve	3,372,240	1,500,000	4,872,240	4,872,240	0	4,872,240
Food Services	1,679,422	(220,889)	1,458,533	1,458,533	(580,055)	878,477
Tax Increment	0	0	0	0	0	0
<b>Total Non-major Funds</b>	<b>\$6,605,901</b>	<b>\$1,173,671</b>	<b>\$7,779,572</b>	<b>\$7,779,572</b>	<b>(\$541,499)</b>	<b>\$7,238,073</b>
<b>Total All Funds</b>	<b>\$91,039,078</b>	<b>\$26,865,564</b>	<b>\$117,904,642</b>	<b>\$117,904,642</b>	<b>(\$52,457,672)</b>	<b>\$65,446,969</b>

## Fund Balance *Definition*

**Fund balance (or equity) is defined as the difference between the assets and liabilities of a fund, or, in simpler terms, the resources remaining from prior years that are available to be budgeted in the current year.** Fund balance is terminology that is applicable to “fund level” reporting of individual governmental funds and is based on the modified accrual basis of accounting, which is the basis of accounting used by the District. It is used as a measure of the amount available to budget or spend in the future, and it’s typically accounted for as either designated or undesignated. Utah state law limits the designated amount in the General fund to no more than 5% of the total expense budget of that fund.



## Statement of *Changes to Fund Balance (Equity)*

### General Fund: \$748,589

The District is projected to add roughly \$750,000 to its General fund residual balances during FY 2017. The Board voted to increase our tax levy in FY17, resulting in an increase in revenue that will be put to use on funding compensation for attracting and retaining employees, curriculum replacement projects, as well as ongoing technology infrastructure needs. Some of these funds may also be needed to supplement our funding for construction/maintenance projects in coming years.

### Capital Projects Fund: (\$52,659,762)

The Capital Projects fund balance is projected to decrease by over \$52 million in FY 2017. This amount is due to the Bond-related construction projects that are in process in FY 2017 and ongoing throughout the next couple of years. The District is taking advantage of low construction costs, but rebuilding 5 schools is expensive. Additionally, some smaller projects originally scheduled to be completed in FY 2016 have been pushed back into FY 2017 resulting in higher expenses for the coming year.

### Debt Service Fund: (\$5,000)

The debt service fund balance will remain roughly flat in FY 2017. We expect increased tax revenues will offset the added expenses related to the District's debt obligations.

### Student Activities Fund: \$38,556

The District expects the student activities fund balance to once again not change by a material amount in FY 2017.

### Non K-12 Fund: \$0

This fund isn't appropriated for use in FY 2017. Prior years' expenses in this fund have now been completely shifted to other district funds.

### Building Reserve Fund: \$0

For FY 17, the District does not expect to have to use any additional building reserve funds for its capital projects.

### Food Service Fund: (\$580,055)

This fund balance decrease is a planned spend down of balances in order to maintain compliance with state fund balance requirements. Some of this spend down is a result of supplementing lunch room equipment purchase costs at the new schools being built. The District's food service fund balance will be at approximately 15% of total revenues in this fund after this spend down, which is considered appropriate.

### Tax Increment Fund: \$0

The District expects this fund balance to once again not change in FY 2017.

### Summary of Fund Balances

Overall, District fund balances are projected to decrease by \$52,457,672 in FY 2017. The vast majority of this decrease is due to the ongoing school construction expenses in the capital projects fund. While there is some spend down in other funds, these are due to non-routine expenditures or are a result of state compliance obligations, although it's important to note that if funds don't increase, especially in the Capital Projects fund, then substantial budget cuts will have to occur in FY 2018 and beyond.

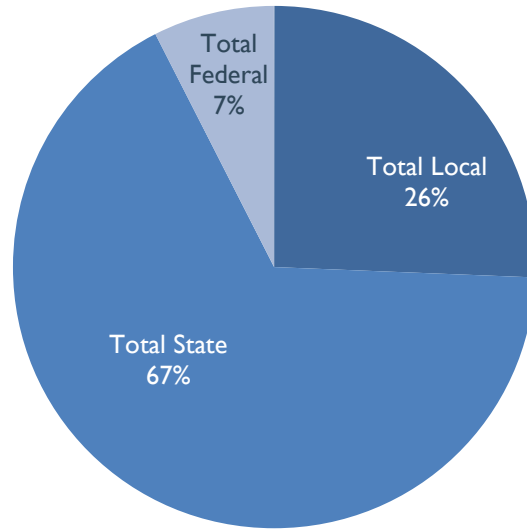
**Major Revenue and Expenditures by Fund**  
*Major Funds*



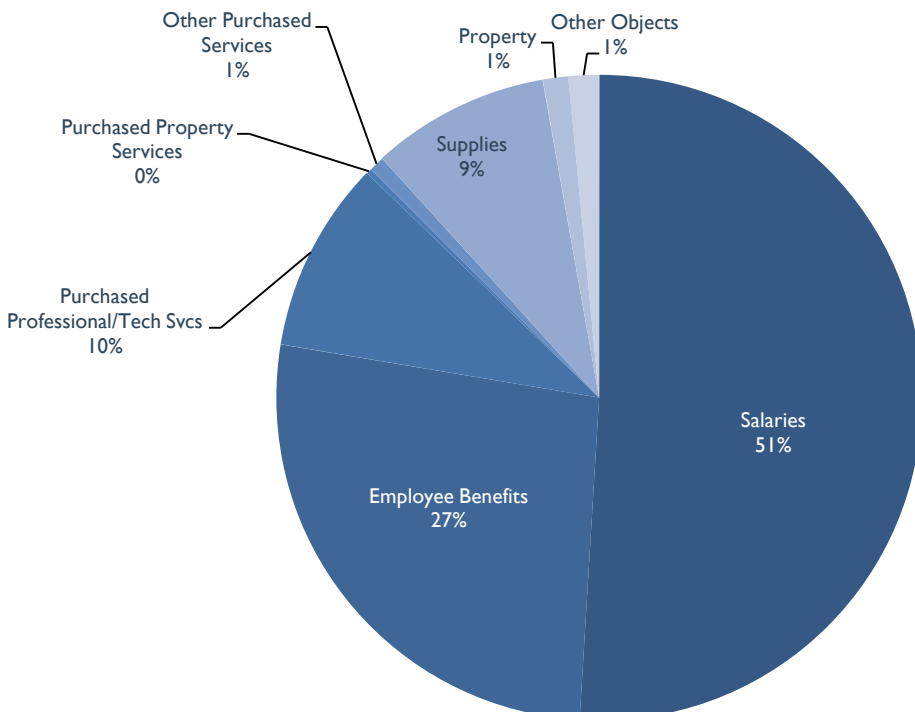
# Revenue and Expenditure Budgets by Source: *General Fund*

## General Fund Revenue: *FY 2017*

The District's largest General fund revenue source is the State of Utah, followed by local sources (mainly property taxes), followed by federal revenue.



## General Fund Expenditures: *FY 2017*



As a service organization, the District spends most of its budget on employee compensation. As health care costs continue to rise, it's anticipated that the percentage of benefits to salaries will also rise.

## Major Revenue Sources, General Fund: FY 2015 through FY 2017

Revenues from State Sources	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Regular School Program K-12	\$ 38,164,319	\$ 39,027,545	\$ 43,837,895
Professional Staff	3,679,001	3,893,939	4,001,699
Special Education -- Add-On	5,020,510	5,492,026	6,381,142
Special Education -- Self-Contained	2,001,146	1,796,177	1,604,449
Special Education -- Pre-school	1,004,786	1,004,498	1,048,428
Extended Year Program -- Severely Disabled	31,257	29,992	28,750
Special Education -- State Programs	148,340	206,538	146,545
Career & Technology Ed -- Add-On	2,157,903	2,266,308	2,371,744
Adult High School	446,263	445,588	465,788
Class Size Reduction (State Funds)	3,082,725	3,280,927	3,404,504
Enhance for Accelerated Stud Prog	68,836	72,434	75,996
Advanced Placement	48,360	52,054	-
Concurrent Enrollment	81,380	94,683	94,683
At-Risk Enhancement	765,976	789,247	611,257
At-Risk -- MESA	-	-	-
At-Risk -- Gang Prevention	95,168	81,945	84,000
At-Risk -- Youth-in-Custody	1,288,239	1,326,691	1,200,000
Critical Languages	240,000	299,600	240,000
(3640 - Extended Day Kindergarten)	-	-	-
Interventions for Student Success	216,809	215,590	207,657
Social Security and Retirement	599,429	602,268	201,987
Pupil Transportation	1,113,409	1,103,364	1,117,037
School Nurses	23,447	27,160	27,160
School Land Trust Program	929,522	1,190,579	1,289,462
Voted Leeway	2,381,117	5,015,601	5,667,740
Board Leeway	373,637	984,499	1,122,442
K-3 Reading Achievement	427,985	421,310	412,539
Other State Sources MSP	50,914	376,899	370,652
<b>Total Minimum School Program Generated</b>	<b>64,440,478</b>	<b>70,097,462</b>	<b>76,013,556</b>
<b>Other Revenues from State Sources</b>			
Other Revenues From State Sources (Non-MSP)	1,225,466	-	-
Driver Education (State Driver Training Tax)	109,628	96,774	81,558
Library Books & Electronic Resources	13,074	40,480	21,378
Supplementals / Other Bills	4,129,034	4,111,762	4,111,279
Revenues From Other State Agencies	472,224	1,155,700	1,213,200
<b>Total State Revenue</b>	<b>70,389,904</b>	<b>75,502,178</b>	<b>81,440,971</b>

Figures may vary slightly due to rounding.

## Major Revenue Sources, General Fund: FY 2015 through FY 2017

<b>Revenues from Local Sources</b>	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Property Taxes	\$ 20,808,558	\$ 23,341,169	\$ 26,327,698
Tuition From Pupils or Parents	66,686	65,036	71,297
Tuition From Other LEAs Outside the State	5	-	-
Transportation Fees From Pupils or Parents	180,586	129,511	132,749
Earnings on Investments	238,683	363,071	372,149
Student Activities	229,022	260,000	266,500
Other Revenues From Local Sources	2,249,290	4,071,891	3,775,292
Contributions and Donations from Private Sources	286,206	249,590	250,787
Miscellaneous	29,515	44,130	11,408
<b>Total Local Revenue</b>	<u>24,088,553</u>	<u>28,524,398</u>	<u>31,207,880</u>

<b>Revenue from Federal Sources</b>	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Restricted Revenue Direct From Federal	335,347	270,997	126,406
Restricted Federal Through State	423,174	932,484	400,720
Programs for the Disabled (IDEA)	2,556,624	2,741,526	2,657,120
Career & Technology Education	225,791	216,362	-
ARRA Programs	-	-	-
Other Restricted Federal Through State	190,846	281,257	138,944
Federal Received Through Other Agencies	1,995,334	1,839,930	1,135,000
No Child Left Behind (NCLB)	4,866,789	4,900,086	4,680,862
<b>Total Federal Revenue</b>	<u>10,593,905</u>	<u>11,182,642</u>	<u>9,139,052</u>
<b>TOTAL REVENUES, GENERAL FUND</b>	<u>105,072,362</u>	<u>115,209,218</u>	<u>121,787,903</u>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund: FY 2015 through FY 2017

General Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>Function: Instruction</b>			
Salaries - Teachers	\$ 33,930,548	\$ 35,690,896	\$ 37,749,056
Salaries - Teacher Aides and Paraprofessionals	5,167,165	6,659,007	5,451,938
Salaries - All Other	910,606	844,930	943,510
Total Salaries (100)	40,008,319	43,194,833	44,144,504
Retirement	8,888,250	9,321,925	9,731,118
Social Security	2,864,544	2,922,561	2,909,463
Insurance (Health/Dental/Life)	6,565,380	7,706,501	8,696,391
Other Benefits	2,708,633	2,734,544	2,880,960
Total Benefits (200)	21,026,807	22,685,531	24,217,932
Purchased Professional and Technical Services	7,793,764	9,149,688	10,067,301
Purchased Property Services	28,228	103,302	96,841
Other Purchased Services	423,035	699,389	413,285
Supplies	3,513,815	4,590,751	6,591,870
Textbooks	10,044	58,147	47,188
Property (Instructional Equipment)	981,031	508,175	319,677
Other Objects	431,960	1,081,403	1,211,458
Dues and Fees	14,648	17,325	18,595
<b>TOTAL INSTRUCTION (1000)</b>	<b>\$ 74,231,651</b>	<b>\$ 82,088,544</b>	<b>\$ 87,128,651</b>
<b>Function: Student Support</b>			
Salaries - Attendance and Social Work Personnel	\$ 318,150	\$ 575,618	\$ 711,150
Salaries - Guidance Personnel	670,852	706,705	888,507
Salaries - Health Services Personnel	201,769	304,681	378,066
Salaries - Psychological Personnel	369,380	424,992	444,116
Salaries - Secretarial and Clerical	275,265	281,543	319,214
Salaries - All Other	509,926	599,785	487,496
Retirement	528,983	672,690	740,914
Social Security	168,602	217,878	239,237
Insurance (Health/Dental/Life)	354,753	467,023	524,101
Other Benefits	17,849	31,838	34,512
Purchased Professional and Technical Services	658,481	423,358	304,159
Other Purchased Services	4,906	10,862	10,970
Supplies	17,965	(1,531)	2,374
Other Objects	6,128	38,120	36,318
<b>TOTAL STUDENT SUPPORT (2100)</b>	<b>\$ 4,103,009</b>	<b>\$ 4,753,562</b>	<b>\$ 5,121,134</b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund: FY 2015 through FY 2017

General Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Function: Instructional Staff Support			
Salaries - Media Personnel - Certificated	\$ 166,357	\$ 175,519	\$ 183,418
Salaries - Secretarial and Clerical	285,503	294,968	312,675
Salaries - Media Personnel - Noncertificated.	306,530	424,716	443,260
Salaries - All Other	113,801	109,475	114,402
Retirement	179,063	202,402	209,675
Social Security	63,809	87,706	90,942
Insurance (Health/Dental/Life)	82,214	103,886	111,908
Other Benefits	6,626	20,093	20,867
Purchased Professional and Technical Services	7,000	52,627	28,088
Purchased Property Services	-	-	-
Other Purchased Services	2,237	2,558	2,583
Supplies	35,020	22,612	20,671
Library Books	26,925	81,919	42,756
Periodicals	-	-	-
Other Objects	72	320	-
Dues and Fees	400	-	720
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT (2200)</b>	<b>\$ 1,275,557</b>	<b>\$ 1,578,801</b>	<b>\$ 1,581,965</b>
Function: District Admin Support			
Salaries - District Board and Administration	\$ 315,792	\$ 215,216	\$ 224,901
Salaries - Supervisors and Directors	434,753	679,131	907,842
Salaries - Secretarial and Clerical	179,217	212,775	222,350
Salaries - All Other	161,971	312,583	326,649
Retirement	263,428	360,159	413,466
Social Security	78,514	110,381	129,246
Insurance (Health/Dental/Life)	137,097	194,068	229,993
Other Benefits	8,059	12,630	15,175
Purchased Professional and Technical Services	120,097	105,680	106,572
Purchased Property Services	-	-	-
Other Purchased Services	35,659	62,952	64,393
Supplies	37,096	162,838	234,132
Property	404,404	415,800	415,903
Other Objects	17,257	36,150	42,977
Dues and Fees	27,082	38,394	38,778
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	<b>\$ 2,220,426</b>	<b>\$ 2,918,757</b>	<b>\$ 3,372,377</b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund: FY 2015 through FY 2017

General Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>Function: School Admin Support</b>			
Salaries - Principals and Assistants	\$ 2,414,245	\$ 2,439,870	\$ 2,549,663
Salaries - Secretarial and Clerical	1,327,046	1,309,708	1,368,592
Salaries - All Other	117,366	114,402	119,552
Retirement	902,901	983,155	1,018,580
Social Security	277,478	306,086	317,756
Insurance (Health/Dental/Life)	564,392	652,145	704,317
Other Benefits	29,324	33,151	34,346
Purchased Professional and Technical Services	-	-	-
Other Purchased Services	9,620	7,168	8,512
Supplies	7,918	25,410	3,389
Dues and Fees	-	-	-
<b>TOTAL SCHOOL ADMIN SUPPORT (2400)</b>	<b><u>\$ 5,650,290</u></b>	<b><u>\$ 5,871,095</u></b>	<b><u>\$ 6,124,707</u></b>
<b>Function: Central Support</b>			
Salaries	\$ 2,253,537	\$ 2,710,177	\$ 2,858,136
Retirement	523,854	563,811	587,291
Social Security	160,884	194,075	204,245
Insurance (Health/Dental/Life)	320,290	355,122	366,712
Other Benefits	17,725	28,141	56,886
Purchased Professional and Technical Services	415,734	634,331	701,296
Purchased Property Services	5,919	19,473	19,605
Other Purchased Services	341,771	362,739	370,672
Supplies	362,391	506,330	489,815
Property	293,071	590,884	649,100
Other Objects	2,558	23,039	19,561
Dues and Fees	6,514	10,300	10,113
<b>TOTAL CENTRAL SUPPORT (2500)</b>	<b><u>\$ 4,704,248</u></b>	<b><u>\$ 5,998,422</u></b>	<b><u>\$ 6,333,432</u></b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund:

### FY 2015 through FY 2017

General Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>Function: Maintenance and Operations Support</b>			
Salaries - Operation and Maintenance	\$ 1,794,482	\$ 1,741,263	\$ 1,804,983
Salaries - All Other	14,531	18,717	16,036
Retirement	277,862	310,799	303,162
Social Security	131,965	145,598	140,712
Insurance (Health/Dental/Life)	230,116	286,070	296,371
Other Benefits	12,748	16,746	17,806
Purchased Professional and Technical Services	278,408	264,190	280,117
Purchased Property Services	128,939	68,812	124,627
Other Purchased Services	42,189	38,962	38,056
Supplies	2,490,493	2,573,634	2,801,877
Property	6,148	-	(5)
Other Objects	-	-	-
<b>TOTAL MAINTENANCE AND OPERATIONS (2600)</b>	<b>\$ 5,407,881</b>	<b>\$ 5,464,791</b>	<b>\$ 5,823,742</b>

Function: Student Transportation			
Salaries - Secretarial and Clerical	\$ 53,307	\$ 62,078	\$ 64,872
Salaries - Supervisors	-	-	-
Salaries - Bus Drivers	847,765	897,686	938,081
Salaries - Mechanics and Other Garage Employees	173,488	170,750	178,434
Salaries - Other (Trainers, etc.)	5,289	5,253	5,489
Retirement	212,930	226,724	235,793
Social Security	77,728	90,261	93,871
Insurance (Health / Accident / Life)	167,721	203,628	219,918
Other Benefits	7,965	11,800	12,272
Purchased Property Services	77,519	93,730	94,668
Student Allowance	-	-	-
Payments in Lieu of Transportation - Subsistence	-	-	-
Communications (Telephone and Other)	49	1,545	1,560
Travel / Per Diem	2,186	3,399	3,433
Motor Fuel	170,155	217,150	219,322
Other Supplies	186,322	209,221	211,315
Equipment	0	11714	146,831
Miscellaneous Expenditures	4,445	7,435	7,509
Training	-	-	-
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>\$ 1,986,869</b>	<b>\$ 2,212,374</b>	<b>\$ 2,433,368</b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund: FY 2015 through FY 2017

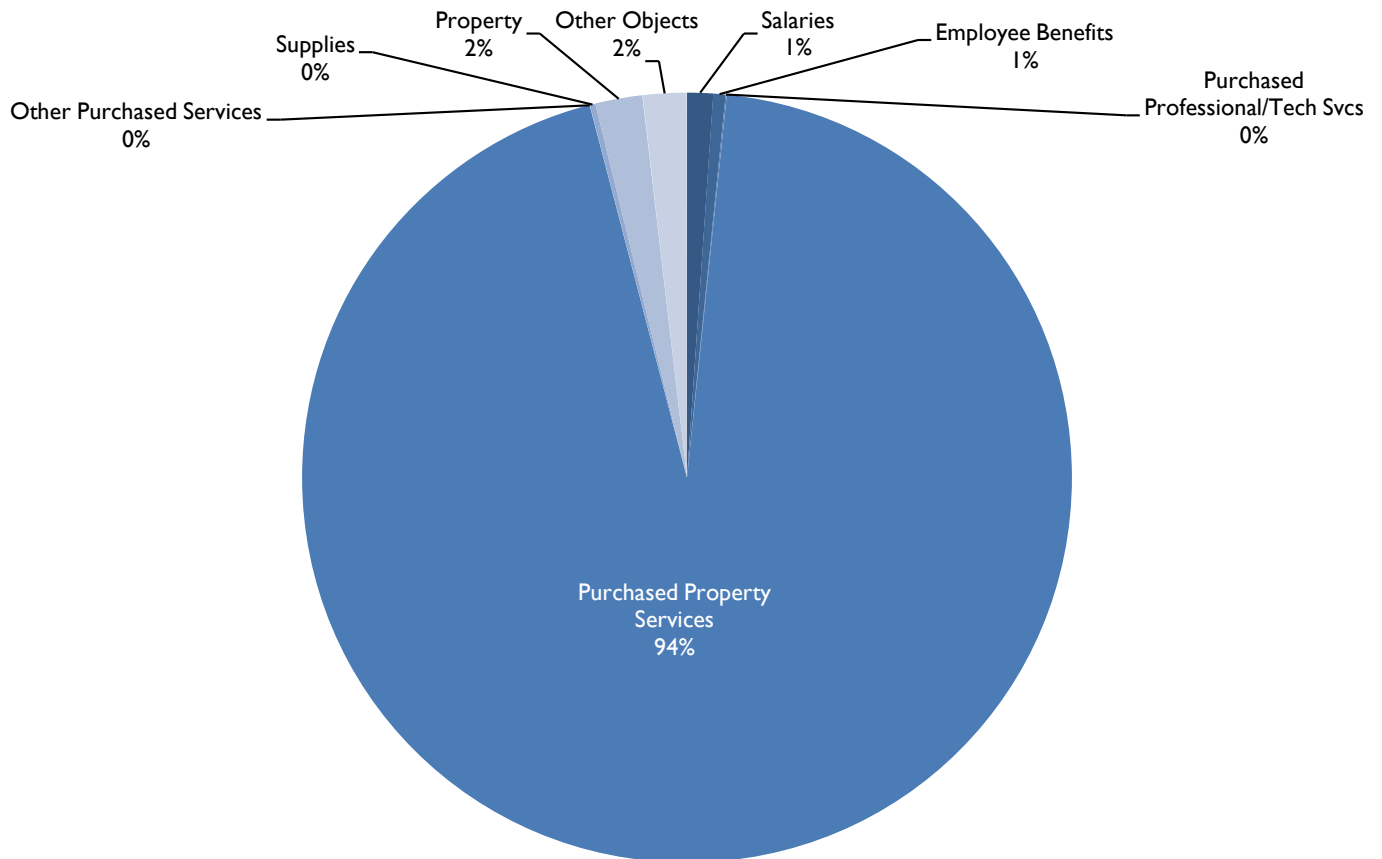
General Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>Function: Other Support Services</b>			
Salaries	\$ -	\$ -	\$ -
Retirement	-	-	-
Social Security	-	-	-
Insurance (Health / Accident / Life)	-	-	-
Other Benefits	-	-	-
Purchased Professional and Technical Services	-	-	-
Purchased Property Services	-	-	-
Other Purchased Services	-	-	-
Supplies	-	-	-
Property	-	-	-
<b>TOTAL OTHER SUPPORT SERVICES (2900)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Function: Noninstructional Services</b>			
Salaries	\$ 1,959,837	\$ 1,696,004	\$ 1,682,019
Retirement	344,191	370,282	342,955
Social Security	138,584	133,542	124,687
Insurance (Health/Dental/Life)	164,915	214,460	230,409
Other Benefits	12,141	16,906	14,979
Purchased Professional and Technical Services	126,707	37,021	17,550
Purchased Property Services	2,581	10,537	40
Other Purchased Services	15,879	24,117	13,410
Supplies	214,668	243,268	147,801
Equipment	-	30,000	-
Other Objects	312,201	467,348	471,089
Dues and Fees	56	400	-
<b>TOTAL NON-INSTRUCTIONAL SERVICES (3300)</b>	<b>\$ 3,291,760</b>	<b>\$ 3,243,885</b>	<b>\$ 3,044,939</b>
<b>TOTAL EXPENDITURES, GENERAL FUND</b>	<b>\$ 102,871,691</b>	<b>\$ 114,130,231</b>	<b>\$ 120,964,315</b>
<b>OTHER FINANCING</b>			
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In From Other Funds	-	-	-
Transfers Out to Other Funds	(505,997)	(1,500,000)	-
Proceeds From Sale of Capital Assets	15,824	25,000	25,000
Other	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>\$ (490,173)</b>	<b>\$ (1,475,000)</b>	<b>\$ 25,000</b>

Figures may vary slightly due to rounding.



# Revenue and Expenditure Budgets by Source: *Capital Projects Fund*

## Capital Projects Fund: *FY 2017*



Note: The vast majority of revenue in the Capital Projects Fund comes from local sources - most notably property taxes, with minimal state funding. Total FY 2017 revenues for this fund are \$9,390,364.

## Major Revenue Sources, Capital Projects Fund: FY 2015 through FY 2017

Revenues from Local Sources	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Property Taxes	\$ 6,069,273	\$ 6,685,492	\$ 8,412,629
Earnings on Investments	88,830	-	-
Other Revenues from Local Sources	<u>56,265</u>	<u>67,651</u>	<u>50,000</u>
<b>Total Local Revenue</b>	<b><u>\$ 6,214,368</u></b>	<b><u>\$ 6,753,143</u></b>	<b><u>\$ 8,462,629</u></b>

Revenues from State Sources	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Enrollment Growth	<u>127,370</u>	<u>905,147</u>	<u>927,735</u>
<b>Total State Revenue</b>	<b><u>\$ 127,370</u></b>	<b><u>\$ 905,147</u></b>	<b><u>\$ 927,735</u></b>

Revenue from Federal Sources	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Federal Received Through Other Agencies	<u>290,662</u>	<u>-</u>	<u>-</u>
<b>Total Federal Revenue</b>	<b><u>290,662</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b>TOTAL REVENUES, CAPITAL PROJECTS FUND</b>	<b><u>\$ 6,632,400</u></b>	<b><u>\$ 7,658,290</u></b>	<b><u>\$ 9,390,364</u></b>

Figures may vary slightly due to rounding.

# Major Expenditures, Capital Projects Fund: FY 2015 through FY 2017

Capital Projects Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>Function: Operation and Maintenance of Facilities</b>			
Salaries	\$ 129,672	\$ 85,054	\$ 167,132
Retirement	20,946	14,545	30,934
Social Security	9,378	7,073	13,342
Insurance (Health/Dental/Life)	18,013	22,350	39,888
Other Benefits	916	1,026	1,693
Purchased Professional and Technical Services	71,530	35,790	37,527
Purchased Property Services	285,155	295,920	1,116,770
Other Purchased Services	2,813	4,379	3,500
Supplies	234,479	239,173	203,529
Property	70,793	307,107	875,000
Other Objects	-	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES</b>	<b><u>\$ 843,695</u></b>	<b><u>\$ 1,012,417</u></b>	<b><u>\$ 2,489,315</u></b>
<b>Function: Building Acquisition and Construction</b>			
Salaries	\$ 543,000	\$ 740,202	\$ 781,440
Retirement	121,933	161,393	175,334
Social Security	39,333	53,955	55,427
Insurance (Health/Dental/Life)	75,239	139,541	127,363
Other Benefits	4,104	5,873	6,073
Purchased Professional and Technical Services	155,516	-	-
Purchased Property Services	32,172	75,000	1,200,000
Construction and Remodeling	5,454,414	30,512,883	80,010,689
Other Purchased Services	728	515	1,000
Supplies - New Buildings	-	-	-
Buildings	341,276	-	-
Other Equipment	738,218	1,560,207	855,410
Other Objects	125	27,000	1,073,075
Redemption of Principal	486,993	460,000	460,000
Interest	79,463	70,000	80,000
<b>TOTAL BUILDING ACQUISITION/CONSTRUCTION (Non 10%)</b>	<b><u>\$ 8,072,514</u></b>	<b><u>\$ 33,806,569</u></b>	<b><u>\$ 84,825,811</u></b>
<b>TOTAL EXPENDITURES, CAPITAL PROJECTS FUND</b>	<b><u>\$ 8,916,209</u></b>	<b><u>\$ 34,818,986</u></b>	<b><u>\$ 87,315,126</u></b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In From Other Funds	2,000,000	-	-
Transfers Out to Other Funds	-	-	-
Proceeds From Sale of Capital Assets	399,983	-	25,265,000
Other Financing Sources & Uses	<u>52,997,006</u>	<u>52,600,000</u>	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b><u>\$ 55,396,989</u></b>	<b><u>\$ 52,600,000</u></b>	<b><u>\$ 25,265,000</u></b>

## Major Revenue and Expenditures, Debt Service Fund:

*FY 2015 through FY 2017*

Debt Service Fund	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Property Taxes	\$ 6,728,677	\$ 10,972,591	\$ 9,875,000
<b>TOTAL REVENUE, DEBT SERVICE</b>	<b><u>\$ 6,728,677</u></b>	<b><u>\$ 10,972,591</u></b>	<b><u>\$ 9,875,000</u></b>
Expenditures by Object			
Interest	\$ 1,199,721	\$ 3,407,591	\$ 4,160,000
Redemption of Principal	5,181,000	6,635,000	5,715,000
Miscellaneous Expenditures	<u>75,076</u>	<u>5,000</u>	<u>5,000</u>
<b>TOTAL EXPENDITURES, DEBT SERVICE</b>	<b><u>\$ 6,455,797</u></b>	<b><u>\$ 10,047,591</u></b>	<b><u>\$ 9,880,000</u></b>

Figures may vary slightly due to rounding.

**Major Revenue and Expenditures by Fund**  
*Non-major Funds*

## Major Revenue and Expenditures, Student Activity Fund FY 2015 through FY 2017

Student Activity Fund	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>REVENUES FROM LOCAL SOURCES</b>			
Earnings on Investments	\$ 4,452	\$ 5,325	\$ 4,446
Student Fees	1,121,005	1,311,640	1,309,951
School Vending	21,749	59,470	22,301
Community Services Activities	657,235	689,675	632,047
Other Revenues From Local Sources	<u>2,115,891</u>	<u>1,978,450</u>	<u>2,036,502</u>
<b>TOTAL REVENUE FROM LOCAL SOURCES</b>	<b><u>3,920,332</u></b>	<b><u>4,044,560</u></b>	<b><u>4,005,247</u></b>
<b>TOTAL REVENUE, STUDENT ACTIVITY FUND</b>	<b><u>\$ 3,920,332</u></b>	<b><u>\$ 4,044,560</u></b>	<b><u>\$ 4,005,247</u></b>
Function: Instruction			
Purchased Professional and Technical Services	\$ 515,101	\$ 500,000	\$ 529,366
Purchased Property Services	43,977	49,450	42,124
Other Purchased Services	986,137	1,054,550	1,033,548
Supplies	1,568,322	1,699,225	1,489,813
Property	-	21,775	-
Other Objects	<u>649,639</u>	<u>825,000</u>	<u>871,840</u>
<b>TOTAL EXPENDITURES, STUDENT ACTIVITY FUND</b>	<b><u>\$ 3,763,176</u></b>	<b><u>\$ 4,150,000</u></b>	<b><u>\$ 3,966,691</u></b>

Figures may vary slightly due to rounding.

## Major Revenue, Non K-12 Fund

### FY 2015 through FY 2017

Non-K-12 Fund	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>REVENUES FROM LOCAL SOURCES</b>			
Property Taxes	\$ -	\$ -	\$ -
Tuition from Pupils or Parents	-	-	-
Earnings on Investments	-	-	-
Other Revenues From Local Sources	-	-	-
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES FROM STATE SOURCES</b>			
Preschool-Handicapped	-	-	-
Adult Education	-	-	-
Revenues from Other State Agencies	-	-	-
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES FROM FEDERAL SOURCES</b>			
Special Ed - Preschool	-	-	-
Adult Education	-	-	-
English Language Education	-	-	-
Other Revenues From Federal Sources	-	-	-
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL REVENUES, NON-K-12 FUND</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Figures may vary slightly due to rounding.

**Major Expenditures, Non K-12 Fund: (no budget expenditures in this fund for FY 2017; schedules included for historical perspective only)**  
*FY 2015 through FY 2017*

Non-K-12 Fund Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Function: Community Services			
Salaries	\$ 171,600	\$ -	\$ -
Retirement	44,000	-	-
Social Security	16,000	-	-
Insurance (Health/Dental/Life)	40,454	-	-
Other Benefits	1,750	-	-
Purchased Professional and Technical Services	-	-	-
Purchased Property Services	-	-	-
Other Purchased Services	-	-	-
Supplies	52	-	-
Property	-	-	-
Other Objects	-	-	-
Dues and Fees	-	-	-
<b>TOTAL COMMUNITY SERVICES</b>	<u><u>\$ 273,856</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>TOTAL EXPENDITURES, NON-K-12 FUND</b>	<u><u>\$ 273,856</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
OTHER FINANCING SOURCES			
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	505,997	-	-
Transfers Out to Other Funds	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u><u>\$ 505,997</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

Figures may vary slightly due to rounding.



## Other Financing Sources (Uses), Building Reserve Fund

### FY 2015 through FY 2017

There are no revenues or expenditures in this fund as all transactions are done through interfund transfers. According to Utah law, "local school boards may make expenditures from the fund only if public notice is given stating the purpose for which the expenditures are to be made."

Building Reserve Fund	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In from Other Funds	\$ -	\$ 1,500,000	\$ -
Transfers Out from Other Funds	<u>(2,000,000)</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b><u>\$ (2,000,000)</u></b>	<b><u>\$ 1,500,000</u></b>	<b><u>\$ -</u></b>

## Major Revenue, Food Services Fund: FY 2015 through FY 2017

<b>Food Services Fund</b>	<b>Actual FY 2015</b>	<b>Final Budget FY 2016</b>	<b>Original Budget FY 2017</b>
<b>REVENUES FROM LOCAL SOURCES</b>			
Sales to Students	\$ 980,346	\$ 1,076,692	\$ 863,010
Sales to Adults	68,433	60,270	63,348
Other Revenues From Local Sources	42,683	16,940	300,000
Gains (Losses From Sale of Capital Assets)			
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<u>1,091,462</u>	<u>1,153,902</u>	<u>1,226,358</u>
<b>REVENUES FROM STATE SOURCES</b>			
School Lunch	\$ 843,428	\$ 787,174	\$ 825,000
<b>TOTAL REVENUES FROM STATE SOURCES</b>	<u>843,428</u>	<u>787,174</u>	<u>825,000</u>
<b>REVENUES FROM FEDERAL SOURCES</b>			
Lunch Reimbursement	\$ 470,016	\$ 483,000	\$ 475,000
Lunch Reimbursement (Free and Reduced Meals)	2,349,169	2,345,340	2,350,000
Special Milk Reimbursement	5	25	-
Breakfast Reimbursement	625,806	610,250	625,000
Child and Adult Care Food Program	46,663	46,480	50,000
Other Child Nutrition Program Revenue	201,882	226,800	200,000
Donated Commodities	90,420	-	-
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<u>3,783,961</u>	<u>3,711,895</u>	<u>3,700,000</u>
<b>TOTAL REVENUES, FOOD SERVICES FUND</b>	<u>\$ 5,718,851</u>	<u>\$ 5,652,971</u>	<u>\$ 5,751,358</u>

Figures may vary slightly due to rounding.

## Major Expenditures, Food Services Fund: FY 2015 through FY 2017

Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Function: Food Services			
Salaries	\$ 1,867,057	\$ 1,896,849	\$ 1,975,215
Retirement	322,678	360,963	370,311
Social Security	138,485	146,401	150,966
Insurance (Health/Dental/Life)	243,469	232,273	248,725
Other Benefits	13,502	20,025	20,625
Purchased Professional and Technical Services	39,602	43,846	42,749
Purchased Property Services	99,425	130,051	130,480
Other Purchased Services	4,670	5,947	60,686
Non-Food Supplies	237,896	301,176	329,560
Food	2,029,892	2,236,706	2,370,446
Property	127,463	155,431	225,000
Other Objects	212,400	343,298	406,850
Dues and Fees	400	894	300
<b>TOTAL EXPENDITURES, FOOD SERVICES FUND</b>	<b><u>\$ 5,336,939</u></b>	<b><u>\$ 5,873,860</u></b>	<b><u>\$ 6,331,913</u></b>
OTHER FINANCING			
OTHER FINANCING SOURCES (USES)			
Transfers In From Other Funds	-	-	-
Transfers Out to Other Funds	-	-	-
Proceeds From Sale of Capital Assets	-	-	500
Other	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 500</u></b>

Figures may vary slightly due to rounding.

## Major Revenue and Expenditures, Tax Increment Fund

FY 2015 through FY 2017

Tax Increment Fund	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
REVENUES FROM LOCAL SOURCES			
Property Taxes	\$ 1,110,000	\$ 1,250,000	\$ 1,250,000
TOTAL REVENUES FROM LOCAL SOURCES	<u>1,110,000</u>	<u>1,250,000</u>	<u>1,250,000</u>
 TOTAL REVENUES, TAX INCREMENT FUND	 <u>\$ 1,110,000</u>	 <u>\$ 1,250,000</u>	 <u>\$ 1,250,000</u>

Expenditures	Actual FY 2015	Final Budget FY 2016	Original Budget FY 2017
Function: Central Support			
Other Objects	\$ 1,110,000	\$ 1,250,000	\$ 1,250,000
TOTAL EXPENDITURES, TAX INCREMENT FUND	<u>\$ 1,110,000</u>	<u>\$ 1,250,000</u>	<u>\$ 1,250,000</u>

**Capital Projects & Debt Service**  
*Supplementary Information*

## Capital Expenditures: *Definition*

The District defines capital expenditures as “*tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least \$20,000.*” Examples of capital expenditures include buildings, copy machines, buses, land, and computer/information technology equipment. Capital expenditures can occur in any fund with the exception of the Debt Service fund. However, the vast majority occur in the Capital Projects fund. The Capital Projects fund is almost exclusively funded through local property taxes.

## Significant Capital Expenditures: *Bond Construction*

In November 2014 the residents of Provo voted to approve a Bond and Leeway of \$108 million, to be used to replace five aging schools within the District. As part of that process, in FY 2016 the District began construction on a handful of large-scale school rebuild projects which comprise substantial investments in the District’s capital projects and operations funds. For FY 2017, small remaining expenditures on Sunset View and Rock Canyon Elementary construction projects are included in the budget, as well as large amounts as construction begins on Edgemont & Provost Elementary, as well as Provo High School.

The District has now issued the total voter approved Bond proceeds as of the beginning of FY 2017. In addition to Bond proceeds, funds from the sale of the old Provo HS building/grounds as well as the CUE building will help to supplement the construction rebuild expenses of the two remaining elementary schools and Provo HS. The expectation is that all Bond-related projects will be completed by the 2017-18 fiscal year.

The following pages highlight the process used by the District to determine which construction projects to use Bond funds on, as well as the impacts that these projects have on District operations, debt, and our students.

### Phase 1 – Projected Timeline

Project Name	Timeline
Rock Canyon Elementary School	Completed. Open August 2016
Sunset View Elementary School	Completed. Open August 2016

### Phase 2 – Projected Timeline

Project Name	Timeline
Provo High School	Construction underway. Anticipated opening August 2018.
Edgemont Elementary School	Construction underway. Anticipated opening August 2017
Provost Elementary School	Groundbreaking fall/winter 2016/2017, will take 15 to 18 months to complete.

## Significant Capital Expenditures: *BOND Considerations*

The District commissioned an independent facility assessment, conducted by a team of architects and engineers, evaluating and rating all of our existing schools and facilities. We also formed a Facility Advisory Committee (FAC), made up of community members from around the District, to evaluate the data and forward replacement recommendations to the Board of Education. The District and School Board took under advisement the recommendations of the building assessments and FAC in the initial \$108 million bond proposal. The District, together with the FAC and architectural consultants, are determined to take the best approach in replacing these schools. The following pages include information from these independent facility assessments.

Reconstruction will have a minimal impact on student displacement. In most cases, the students will remain in the current building while the new building is being constructed. By rebuilding the recommended schools on the existing sites, we will be able to minimize disruption to the school year, to both the students and their families. However, where necessary, viable portable classrooms will be used to temporarily house students.

When rebuilding schools, Provo City School District adheres to the guidelines set forth by the Utah State Office of Education (USOE) in their School Construction Resource Manual. Specifically, \*Article 1.b.3.d states, "...planning should provide for the orderly replacement of all school facilities over a period of 50 to 75 years." Additionally, \*Article 4.b states that, "...the life expectancy of the new school which they are planning will be from 50 to 75 or more years." In other words, we are expected to build our new buildings to last from 50 to 75 years. To do this requires masonry and steel structures, masonry exteriors and metal stud framed interiors. The vast majority of charter schools are entirely wood framed buildings built to last for 20 years. The other charter schools are built with either half-wood/half masonry, or with masonry structure and wood framed interior walls. These buildings are built to last 25 to 35 years. It is also important to note that charter schools do not typically include full cooking kitchens to provide school lunch, auditoriums, special needs services, or residential plumbing, mechanical and electrical systems. They also have either scaled down or no athletic facilities, gyms or athletic fields, reduced science labs, smaller classrooms and reduced curriculum opportunities.

\*Source: 2013 USOE School Reconstruction Manual



# Rock Canyon Elementary School

1964

## Existing School

Score – 1.87 out of 5

Current Enrollment: 693

Projected 2030 Enrollment: 754

Total Maintenance and Upgrade Costs: \$15,850,000

### Evaluation System

Rock Canyon Elementary was evaluated by an independent architecture/engineering team on a standardized rating system. Based on the assessment, which included life safety, structural stability, and fire safety among others, it has been determined that Rock Canyon Elementary is in **immediate need of replacement**.

### Rating System

The school was evaluated on the following rating system:

1. Immediate Need of Replacement
2. Poor Condition
3. Average Condition
4. Above Average Condition
5. Excellent Condition

### Life Safety Evaluation

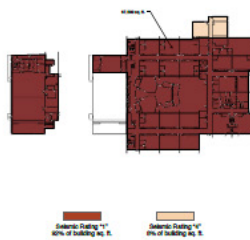
Categories that rate a 1 or lower

- Drop-offs
- Parking
- ADA accessibility on the site
- Brick
- Glazed Block
- Building insulation at roof
- Carpeting
- Fire sprinkling system
- Food service equipment
- Heating
- Mechanical piping
- Unreinforced walls
- Concrete double "T" roof framing
- Seismic hazards

### Building Additions



### Seismic Rating



## Rock Canyon Elementary School



Heavy Concrete Roof on Unreinforced Masonry Walls



Corroded Steam Pipe Lines



Moisture Damage to Floor Structure

### Deficiencies

- Heavy concrete roof structure built over unreinforced masonry walls
- No fire sprinkling system
- The parking lot and walks are not code compliant
- Poor security and surveillance, administration not ideally located
- Circulation at remodeled classrooms is poor; accessibility to gymnasium is poor
- The roof membrane is failing
- The building insulation is poor and not energy efficient
- The existing windows and entrances are poor
- The existing ceilings are poor
- The kitchen equipment is substandard, and needs to be replaced
- The floor mats at the entrances show wear and need replacement

### Proposed Site Plan



### Considerations for a New School

- Life Safety
- Security
- Learning Environment
- Daylight
- Cross Curricular Design
- Healthy Schools
- S.T.E.M. (Science, Technology, Engineering, and Math)
- Technology & Infrastructure

### Strengths of this Proposal

- Building replacement school to the west allows existing school to function during construction with minimal interruption to classes
- Maintains play fields between Rock Canyon and Centennial
- New school location provides extensive play field areas to the east
- Efficient two story plan minimizes construction and operating costs
- Entry through administration area provides added security
- Classrooms oriented for ideal natural light
- South facing entry
- Separate parent and bus drop-off
- Preservation of trees along south edge



# Edgemont Elementary School



1955

## Existing School

Score – 2.41 out of 5

Current Enrollment: 566

Projected 2030 Enrollment: 616

Total Maintenance and Upgrade Costs: \$11,212,000

### Evaluation System

Edgemont Elementary was evaluated by an independent architecture/engineering team on a standardized rating system. Based on the assessment, which included life safety, structural stability, and fire safety among others, it has been determined that Edgemont Elementary is in **immediate need of replacement**.

### Rating System

The school was evaluated on the following rating system:

1. Immediate Need of Replacement
2. Poor Condition
3. Average Condition
4. Above Average Condition
5. Excellent Condition

### Life Safety Evaluation

Categories that rate a 1 or lower

- Fire Sprinkling System
- Fire Riser
- General Seismic Conditions
- Foundation Settlement
- Emergency Lighting
- Site and Security Lighting
- Electrical Switch Gear or Panel Boards

### Building Additions



### Building Health



### Seismic Rating

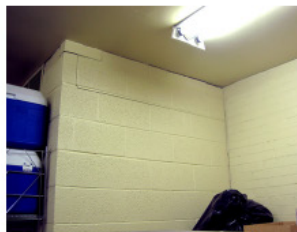


Building Site Plan

## Edgemont Elementary School



Exposed Plumbing Pipes Impact Learning Space



Cracked Interior Brick Walls and Mortar



Cracked Exterior Brick Walls and Mortar

### Deficiencies

- Un-reinforced masonry walls, steel roof and deck connections, foundation settlement
- No fire sprinkling system
- Original ductwork, old galvanized piping, plumbing fixtures are in poor condition
- No main disconnect electrical panel
- No interior or exterior emergency lighting, poor intercom system
- 73% of the roofing is in poor condition, 27% needs to be replaced within the next 10 years
- School does not meet current ADA requirements
- Windows and entrances are single pane and not energy efficient
- Finishes and millwork are in poor condition

### Proposed Site Plan



### Considerations for a New School

- Life Safety
- Security
- Learning Environment
- Daylight
- Cross Curricular Design
- Healthy Schools
- S.T.E.M. (Science, Technology, Engineering, and Math)
- Technology & Infrastructure

### Strengths of this Proposal

- Building replacement school to the south allows existing school to function during construction with minimal interruption to classes
- New school location provides larger contiguous play field
- Efficient two story plan minimizes construction and operating costs
- Entry through administration area provides added security
- Classrooms oriented for ideal natural light
- South facing entry



# Sunset View Elementary School

1958

## Existing School

Score – 2.55 out of 5

Current Enrollment: 532

Projected 2030 Enrollment: 692

Total Maintenance and Upgrade Costs: \$11,875,000

### Evaluation System

Sunset View Elementary was evaluated by an independent architecture/engineering team on a standardized rating system. Based on the assessment, which included life safety, structural stability, and fire safety among others, it has been determined that Sunset View Elementary is in **immediate need of replacement**.

### Rating System

The school was evaluated on the following rating system:

1. Immediate Need of Replacement
2. Poor Condition
3. Average Condition
4. Above Average Condition
5. Excellent Condition

### Life Safety Evaluation

Categories that rate a 1 or lower

- General Seismic Conditions
- Electrical Switch Gear or Panel Boards
- Building Security - Cameras - "There is one new camera"

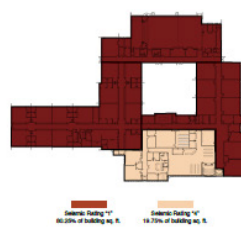
### Building Additions



### Building Health



### Seismic Rating



## Sunset View Elementary School



Heavy Concrete Floor on Unreinforced Masonry Walls



Cracked Exterior Brick Wall and Mortar



Cracked Exterior Brick Wall and Corroded Steel Pipe Lines

### Deficiencies

- Unreinforced masonry walls and heavy concrete roof structure in 80% of building
- Foundation settling is causing masonry to crack in several areas
- Building insulation needs to be installed at the roof deck in the classroom areas
- The classroom windows should be replaced with energy efficient windows
- 52% of roof is in poor condition
- The air distribution system needs to be replaced
- All the plumbing fixtures in the student restrooms need to be replaced
- The mechanical control systems need to be replaced throughout the building
- Switch gear and panel boards need to be replaced
- Emergency lighting needs to be updated

### Proposed Site Plan



### Considerations for a New School

- Life Safety
- Security
- Learning Environment
- Daylight
- Cross Curricular Design
- Healthy Schools
- S.T.E.M. (Science, Technology, Engineering, and Math)
- Technology & Infrastructure

### Strengths of this Proposal

- Building replacement school to the south allows existing school to remain open and functional during construction with minimal interruption to classes
- New school location provides extensive play field areas to the north
- Efficient two story plan minimizes construction and operating costs
- Entry through administration area provides added security
- Classrooms oriented for ideal natural light
- South facing entry
- Maintains parking and drop-off locations





1949

Existing School

Score – 1.94 out of 5

Current Enrollment: 521  
 Projected 2030 Enrollment: 571  
 Total Maintenance and Upgrade Costs: \$10,760,000

**Evaluation System**  
 Provost Elementary was evaluated by an independent architecture/engineering team on a standardized rating system. Based on the assessment, which included life safety, structural stability, and fire safety among others, it has been determined that Provost Elementary is in **immediate need of replacement**.

**Rating System**  
 The school was evaluated on the following rating system:  
 1. Immediate Need of Replacement  
 2. Poor Condition  
 3. Average Condition  
 4. Above Average Condition  
 5. Excellent Condition

Life Safety Evaluation

Categories that rate a 1 or lower

- General Building Security
- Resilient Floor Tile (V.C.T)
- Fire Sprinkling System
- Asbestos
- Walls - masonry columns between windows on north side of 1949 building
- Floor Framing and Joist Bearing at 1960 and 1963 Additions
- Site and Security Lighting
- Seismic Hazards at 1949 Building and the 1960 and 1963 Additions
- Piping - all existing piping is galvanized with the exception of the 2006 addition
- Domestic Water Heating
- Electrical Switchgear and Panel Boards in the Original 1949 Building and the 1960 and 1963 Additions
- Emergency and Egress Lighting

Building Additions



Building Health



Seismic Rating



Provost Elementary School



Cracked Interior Brick Walls and Mortar



Cracked Structural Block Walls and Mortar, and Falling Wall to Roof Connection



Cracked Exterior Brick Walls and Mortar, Crumbling Brick at Structural Beam

Deficiencies

- Foundation has severe settling issues causing masonry to crack throughout
- Unreinforced masonry structure
- No fire sprinkling system
- No emergency egress lighting
- The school does not meet current ADA requirements
- No ADA access to cafeteria
- Roofing is in poor condition
- No security cameras, poor intercom and door locks
- Poor heating and cooling systems, poor plumbing fixtures, old galvanized steel piping
- Windows are single pane and not energy efficient
- Finishes and millwork are in poor condition

Proposed Site Plan



Considerations for a New School

- Life Safety
- Security
- Learning Environment
- Daylight
- Cross Curricular Design
- Healthy Schools
- S.T.E.M. (Science, Technology, Engineering, and Math)
- Technology & Infrastructure

Strengths of this Proposal

- Building replacement school to the north allows existing school to function during construction with minimal interruption to classes
- New school location provides larger contiguous play fields
- All play areas located toward residential side away from busy streets
- Efficient two story plan minimizes construction and operating costs
- Entry through administration area provides added security
- Classrooms oriented for ideal natural light
- South facing entry



Existing School

Score – 2.05 out of 5

Current Enrollment: 1,700  
 Projected 2030 Enrollment: 2,363  
 Total Maintenance and Upgrade Costs:

Evaluation System

Provo High was evaluated by an independent architecture/engineering team on a standardized rating system. Based on the assessment, which included life safety, structural stability, and fire safety among others, it has been determined that Provo High is in **immediate need of replacement**.

Rating System

The school was evaluated on the following rating system:

1. Immediate Need of Replacement
2. Poor Condition
3. Average Condition
4. Above Average Condition
5. Excellent Condition

Life Safety Evaluation

Categories that rate a 1 or lower

- Fire sprinkling system
- Fire Alarm System
- Asbestos
- General Seismic Conditions
- Foundation Settlement
- Plumbing
- Site Conditions
- ADA Compliance

Building Additions



Building Health

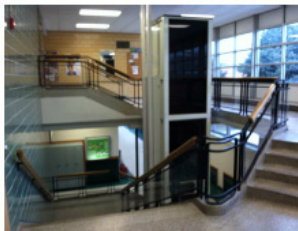


Seismic Rating



Existing Site Plan

Provo High School



Non Code-Compliant Guardrail and Handrails



Cracked Interior Brick Walls and Mortar



Non Code-Compliant Guardrail and Handrails

Deficiencies

- 58% of structural walls is of unreinforced masonry supporting heavy concrete roof and floor structure.
- No fire sprinkling system in 73% of school.
- Fire alarm system is poor.
- 75% of mechanical equipment is poor. (10-15% of the 75% will be replaced this summer)
- Mechanical piping is poor
- Pre-1990 electrical switchgear and panel boards are poor.
- 75% of roof needs to be replaced within 5 years. The remaining 25% in 10 years. All roof flashings need replacement.
- The configuration of the bus and parent drop-offs are poor.
- Masonry walls have cracking.
- Millwork is poor.
- Building insulation is poor.
- All metal, wood, overhead-coiling doors, and their door hardware need replacement.
- All windows are poor.
- Wall and floor finishes are poor.
- Restroom partitions and accessories are poor.
- Metal lockers are poor.

Considerations for a New School

- Life Safety
- Security
- Learning Environment
- Daylight
- Cross Curricular Design
- Healthy Schools
- S.T.E.M. (Science, Technology, Engineering, and Math)
- Technology & Infrastructure

# Effect on Operations: *BOND Financial Considerations*

## Financial

In order to finance the reconstruction of 5 schools Provo’s citizens passed a bond & leeway in November 2014. As a result, the District now has the funds available to rebuild these schools, but there is a financial impact due to the additional debt service requirements. However, the District remains well under the mandated debt limit for a District of our size and additional refinancing of prior bonds will result in minimizing the impact of the bond on both our citizens’ taxes and the District finances. Much of the additional debt service will be paid for by additional tax revenue from the General Obligation Debt Levy, resulting in minimal immediate financial impact to the District. It is estimated that the total bond impact on tax payers will be equivalent to roughly \$13/month for a primary residence of \$210,000.

The District still must tightly manage the construction budgets, though, to ensure that expenditures do not exceed the voted on bond amounts. Any budget overage will need to be covered by other District funding sources. Over the long-term, there could be significant operational savings. Buildings which are more energy efficient and have reduced ongoing maintenance costs are expected. While teacher costs are variable based on student enrollment, savings to fixed costs such as administration, custodial, transportation and utilities are expected.

Seven schools will cost more to maintain than to replace. Many schools in our District have outlived their life expectancy of fifty years. The schools proposed for replacement range from 49 to 82 years old! As older buildings continue to deteriorate, they become increasingly costly to maintain.

The Need						A Measured Approach
Assessment Rating	School	Year Built	Maintenance Costs 10 Year Projection	Estimated Seismic Upgrade and Remodel Costs	Total Maintenance and Upgrade Costs	Estimated Replacement School Cost
Proposed Bond	2.05	Provo High School	1954	\$18,300,000	\$41,300,000	vs. \$55,500,000
	1.94	Provost Elementary	1949	\$2,300,000	\$8,460,000	vs. \$11,570,000
	2.41	Edgemont Elementary	1955	\$2,150,000	\$9,062,000	vs. \$12,450,000
	2.55	Sunset View Elementary	1958	\$1,400,000	\$10,475,000	vs. \$12,480,000
	1.87	Rock Canyon Elementary	1964	\$5,150,000	\$10,700,000	vs. \$14,000,000
Future Bond	2.59	Wasatch Elementary	1949	\$1,830,000	\$7,500,000	\$16,500,000
	2.53	Dixon Middle School	1931	\$5,670,000	\$19,340,000	\$36,500,000
		Other Schools & Property		\$19,489,000	\$28,495,000	
		Land Purchase				\$3,000,000
	<b>Total</b>		<b>\$58,894,000</b>	<b>\$135,332,000</b>	<b>\$194,226,000</b>	<b>\$108,000,000</b>

It is more cost effective to replace these five schools than to maintain and upgrade them.

Projected Total Need to Maintain Life Safety      Total to Replace 5 Deficient Schools

Projected Need: \$194,226,000      Bond Request: \$108,000,000

Request is about half the need – Sensitive to tax payers’ wallets



## Effect on Operations: *BOND Financial Considerations continued*

### Capital Fund

In short, without the use of Bond proceeds the District would not be able to keep up with the building safety and operations requirements of our facilities. Prior to the recent recession, the District's Capital Fund, with supplementary funding from our Building Reserve Fund, was funded at a rate which provided us with the resources needed to provide regular maintenance for our capital facilities. However, much of that funding has dried up, and as a result the balance of our Capital Fund and Building Reserve are now low. Even with the supplementary Bond proceed funds, which are earmarked and will only be used to help complete the 5 school rebuilds detailed on the prior pages, we expect that we will need to reduce the level of renovation/repairs over the next few years in order to once again build up a Capital Fund reserve. So, while the Bond projects do not have a direct financial impact on our Capital Fund, as a result of these funds being used entirely for the school projects, we have only limited means to build up a Capital Fund reserve. Beginning with this year's budget, the number and cost of the other capital improvements planned by our Facilities department are significantly cut from even just a few years ago.



### General Fund

The General Fund is where the vast majority of staffing and other school operations expenses are charged. As our 5 new schools are completed, the financial impacts in the General Fund are:

- **Staffing** - Since these are replacement projects we expect the general staffing levels (Teachers, Support, Custodial, etc) to be at roughly the same levels as those prior to the new schools becoming operational.
- **Maintenance & Operations** - When beginning the Bond process, the District commissioned a long-term capital projects study of the maintenance/upgrade costs of the buildings in our District. It was estimated that prior to replacement, these 5 schools would have cost just over \$29 million in just building maintenance. The new buildings, with upgraded electrical, HVAC, and other mechanical systems, will result in much more efficient use of resources. The end result is that, despite being a bit larger than the schools they are replacing, we expect to see savings with regards to general maintenance and operations in the General Fund.

### General Fund continued...

- **Insurance** - Insurance for the new school buildings will not be dramatically different than that for the schools they are replacing. While the condition of the schools will be upgraded to “A” ratings, due to the increase in square footage as well as the newer equipment within the schools, the expectation is that there will not be significant savings.
- **Other Impacts** - The primary impact felt in our General Fund will be the need to rebuild our Capital Fund balances. In order to accomplish this, we expect that we will need to transfer some of our General Fund balance over to Capital little by little in future years. Our General Fund balance is very healthy, and we expect that with the increase in our student population, as well as the general austerity measures that we have in place as a District, we should be able to continue to add to its balance going forward. These measures, combined with the recent decision by the Board to implement a slight increase to our tax rates, will be the most significant impact on operations of the Bond construction projects.

### Debt Service Fund

As stated previously, there is only a minor financial impact due to the additional debt service requirements. The District remains well under the mandated debt limit for a District of our size and additional refinancing of prior bonds has resulted in minimizing the impact of the bond on both our citizens’ taxes and the District finances. The majority of the additional debt service will be paid for by additional tax revenue from the General Obligation Debt Levy, resulting in minimal immediate financial impact to the District. It is estimated that the total bond impact on tax payers will be equivalent to roughly \$13/month for a primary residence of \$210,000.



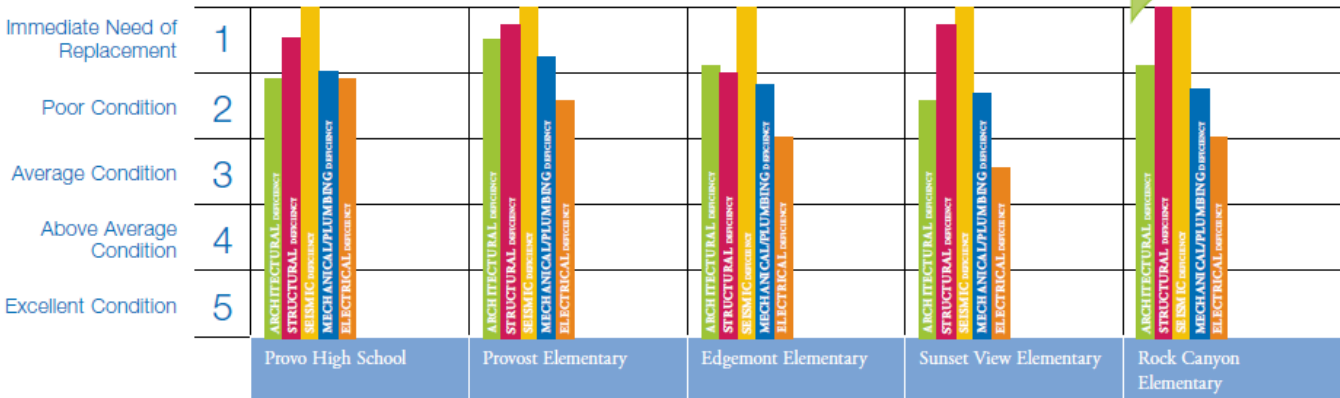
# Effect on Operations: *BOND Non-Financial Considerations*

The bond reconstruction projects represent a significant investment of public tax dollars. Besides the financial aspect of these investments, there are also non-financial benefits that come from these projects, including:

- Safety of our students (all schools scheduled for rebuild have significant safety issues that need to be addressed)
- School and classroom environments more conducive to effective learning
- Community beautification
- Less impact on the environment (new schools are substantially more energy-efficient)
- Smaller class sizes
- Safer and cleaner buildings and grounds
- Improved public perception leading to increased enrollment in an increasingly competitive marketplace (students have more education choices than ever before. Safe, clean, and efficient buildings give the District a competitive advantage when attracting students)

The five proposed schools were evaluated to have significant deficiencies which require immediate action. All schools were evaluated on the following system and given a rating:

All schools were evaluated by an Independent Architectural/Engineering team.





## Other Significant Capital Expenditures: *Non-routine*

The short-term capital improvement list on pages 142-143 includes other significant non-routine capital expenditures as well as one-time maintenance and repairs projects scheduled to occur during the coming fiscal year. These expenditures are determined based on recommendations from District staff and are subsequently voted on by the Board of Education in February for the coming fiscal year. Public comment is sought each year on the proposed capital projects, and a detailed budget for each specific project is available for public review.

For FY 2017, the standard Capital Improvement list includes projects totaling \$8,913,533. Most of the projects will begin on or around July 1, 2016, and be completed by June 30, 2017. An additional \$72,652,453 in building construction cost is slated for the current year which will be funded using Bond proceeds as discussed on the previous pages.

## Capital Improvement Plan: *Long-term Outlook*

The District continues its targeted and aggressive capital improvement schedule, which is part of the master plan of 2003. **Capital improvements are funded through three major sources: the capital outlay tax levy, building reserve fund, and general obligation bonds.** In 2006, Provo voters approved a \$35 million bond and leeway. While most of the funding for the bond was received during FY 2007, the projects were completed by January 30, 2009.

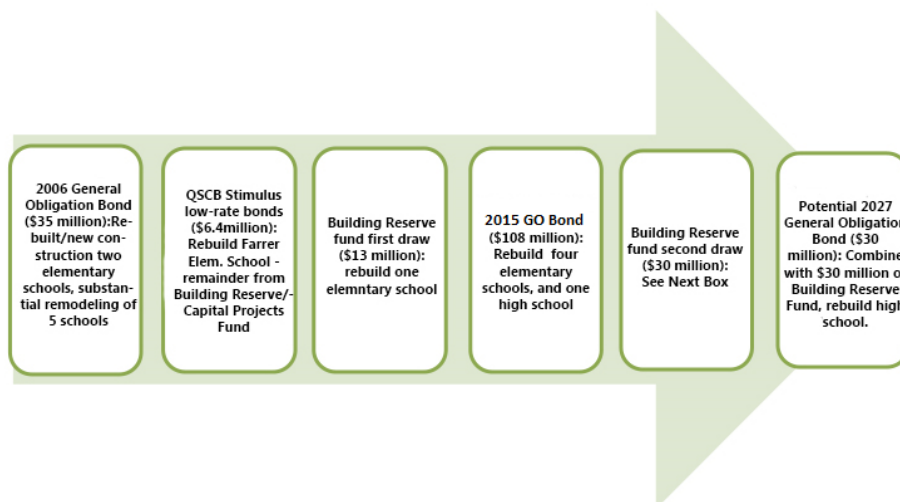
Qualified School Construction Bonds (QSCB) are part of the federal stimulus bill of 2009. The District was awarded \$6.4 million in QSCB funding to help fund the rebuild of Farrer Elementary into Provo Peaks Elementary. These funds were actually tax credit bonds, which allowed the District to fund part of the school at very low interest rates, further allowing the District to move ahead of the long-term capital improvement schedule.

*“All capital projects and maintenance efforts are part of a progressive 20 year building replacement plan.”*

The rest of the cost to rebuild the school came from the Capital Projects property tax levy. The rebuild of Farrer was a part of the District’s overall long-term master plan; the QSCB funds just moved the project forward earlier than originally planned. All capital projects and maintenance efforts are part of a progressive 20 year building replacement plan.

The 2017 projects listed on the following pages will start on or around July 1, 2016, and be completed by June 30, 2017. Most of the FY 2017 projects are improvements to existing square footage (e.g. HVAC efficiency projects). As

stated previously, the bond construction projects will be ongoing for the next few years. The completion of the first two elementary rebuilds were finalized in Summer 2016, and construction has currently begun on Edgemont Elementary and Provo High School. We expect the Provost Elementary project to begin by Spring of 2017.



## Short-term Capital Improvement List: *FY 2016-17*

### FY 2017 Major Maintenance and Repairs List

Location	Location Description	Project	Item Rating	Expense
0038 District Services	Superintendent's Contingency		Not rated	50,000
0038 District Services	Facilities & Maintenance General Contingency		Not rated	450,000
0038 District Services	Custodial Equipment Upgrades		Not rated	50,000
0038 District Services	Technology - UPS Battery Replacement in Schools		Not rated	20,000
0038 District Services	General Maintenance Playgrounds		Not rated	98,658
0038 District Services	Technology - Wide Area Network Infrastructure Improvement		Not rated	75,000
0038 District Services	Technology - Wireless Infrastructure Upgrades		Not rated	40,000
0038 District Services	Technology - IP Phone System to replace obsolete systems		Not rated	200,000
0038 Various Schools	Asphalt & Concrete Maintenance		Not rated	100,000
0038 Various Schools	Pre-School Portables		Not rated	57,800
0038 Various Schools	Student Info Systems		Not rated	25,000
0038 Various Schools	Various Portable Classroom Needs		Not rated	80,000
0101 Canyon Crest	Emergency Generator Install/Canyon Crest		1	35,000
0102 Edgemont	Portable Lease/Edgemont		Not rated	17,000
0104 Franklin	Emergency Generator Install/Franklin		1	35,000
0122 Rock Canyon	Asbestos Abatement/Rock Canyon		1	18,300
0123 Spring Creek	Chiller Replacement/Spring Creek		1	135,000
0124 Sunset View	Asbestos Abatement/Sunset View		1	16,600
0132 Wasatch	Chainlink Fencing/Wasatch		1	10,000
0134 Westridge	Portable Classroom Lease		Not rated	16,000
0134 Westridge	Marquee Sign/Westridge		Not rated	30,000
0404 Centennial	Marquee Sign/Centennial		Not rated	30,000
0408 Dixon	Tennis Courts & Parking Lot/Dixon MS		1	450,000
0132 Wasatch	Oakridge Carpet		1	
0610 East Bay Post High	Remobilization budget for classroom portable		Not rated	13,100
0610 Former EBPH Portable	Portable Classroom Lease		Not rated	16,000
0610 East Bay Post High	Temporary Lease Space		Not rated	-
0610 East Bay Post High	Temp Lease Space/East Bay		Not rated	40,000
0704 Provo High	Roofing Repairs/HVAC Maint		1	170,000
0712 Timpview HS	THS Chiller Loan		Not rated	33,075
0712 Timpview HS	VCT Flooring/Timpview HS		1	35,000
0712 Timpview HS	Main Floor Restrooms/Timpview HS		1	42,000
0730 Independence HS	HVAC Controls Upgrade and Repairs to outdated equipment			-
1600 Transportation	2 New Buses			225,000
0712 Timpview HS	HS Softball Field/Timpview		1	3,200,000
1600 District Services	Tax Increase - Tech Teacher Computer Replacement		Not rated	400,000
1600 District Services	Relocation of Transportation		1	2,700,000

### Total Capital Improvements

**\$ 8,913,533**

## Short-term Capital Improvement List: *FY 2016-17*

### Bond-Related Capital Project Expenses

Location	Location Description	Project	Item Rating	Expense
0038 District Office		Construction/Bond General Expenses	Not rated	266,812
0102 Edgemont		New School Construction Drawdowns	Not rated	14,180,000
0120 Provost		New School Construction Drawdowns	Not rated	14,050,000
0122 Rock Canyon		New School Construction Drawdowns	Not rated	2,675,035
0123 Sunset View		New School Construction Drawdowns	Not rated	2,480,606
0704 Provo HS		New School Construction Drawdowns		39,000,000
<b>Total Bond Capital Projects</b>				<b><u>\$ 72,652,453</u></b>



# Debt Obligations

As of June 30, 2016

## GENERAL OBLIGATION BONDS

Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Current Outstanding Balance
2007B Series G.O. Bonds	School Building	25,600,000	4.00% to 4.50%	June 15, 2017	1,225,000
2012 Series G.O. Refunding Bonds	Bond Refunding	9,045,000	.56% to 1.29%	June 15, 2017	1,950,000
2015A Series G.O. Bonds	Bond Refunding	22,790,000	2.13%	June 15, 2027	22,520,000
2015 Series G.O. Bonds	School Building	50,615,000	2.25% to 5%	June 15, 2035	49,355,000
2016 Series G.O. Bonds	School Building	50,650,000	2.00% to 5%	June 15, 2036	50,650,000
Total General Obligation Bonds Payable as of June 30, 2016					<u>\$ 125,700,000</u>

## LEASE AGREEMENTS

2013 Software	Equipment	\$ 45,375	0.00%	July 20, 2018	25,547
Total obligations under lease agreements, June 30, 2016					<u>\$ 25,547</u>

## COMBINED GENERAL OBLIGATION BONDS

Combined G.O Bonds

Year Ending June 30	Principal	Interest	Debt Service Fund
2017	5,715,000	4,159,905	9,874,905
2018	5,670,000	4,061,851	9,731,851
2019	5,915,000	3,836,325	9,751,325
2020	6,175,000	3,600,702	9,775,702
2021	6,420,000	3,353,800	9,773,800
2022-2026	35,550,000	13,168,813	48,718,813
2027-2031	30,305,000	7,701,763	38,006,763
2032-2036	29,950,000	2,755,913	32,705,913
	<u>\$ 125,700,000</u>	<u>\$ 42,639,071</u>	<u>\$ 168,339,071</u>

Annual Required Contribution for Other Post Employment Benefits (OPEB): **\$2,350,000**

## Debt Obligations (continued)

As of June 30, 2016

### Arrow - Endpoint Software

Year Ending June 30	Principal	Interest	General Fund
2017	8,245	830	9,075
2018	8,513	562	9,075
2019	8,789	286	9,075
	<u>\$ 25,547</u>	<u>\$ 1,678</u>	<u>\$ 27,225</u>
	Total Minimum Lease Payments		27,225
	Amount Representing Interest		(1,678)
	Present Value of Minimum Lease Payments		<u>\$ 25,547</u>

### Department of Energy Loan

ARRA for THS chiller

Year Ending June 30	Principal	Interest	Capital Fund
2017	20,381	6,345	26,727
2018	21,052	5,675	26,727
2019	21,744	4,982	26,727
2020	22,460	4,267	26,727
2021	23,199	3,528	26,727
2022-2025	94,000	6,225	100,225
	<u>\$ 202,835</u>	<u>\$ 31,023</u>	<u>\$ 233,858</u>

### Lease Revenue Bond

(QSCB)

Year Ending June 30	Principal	Interest	Municipal Building Authority Fund
2017	460,000	79,483	539,483
2018	460,000	79,483	539,483
2019	460,000	79,483	539,483
2020	460,000	79,483	539,483
2021	460,000	79,483	539,483
2022-2026	2,322,000	397,413	2,719,413
	<u>\$ 4,622,000</u>	<u>\$ 794,826</u>	<u>\$ 5,416,826</u>

## Debt Obligations (continued)

As of June 30, 2016

### COMBINED MATURITIES ON ALL LONG-TERM BORROWINGS

Year Ending June 30	Principal	Interest	Total
2017	6,203,626	4,246,564	10,450,190
2018	6,159,564	4,147,571	10,307,135
2019	6,405,534	3,921,076	10,326,609
2020	6,657,460	3,684,451	10,341,911
2021	6,903,199	3,436,811	10,340,009
2022-2026	37,966,000	13,572,451	51,538,451
2027-2031	30,305,000	7,701,763	38,006,763
2032-2035	29,950,000	2,755,913	32,705,913
	<u>\$ 130,550,382</u>	<u>\$ 43,466,598</u>	<u>\$ 174,016,980</u>

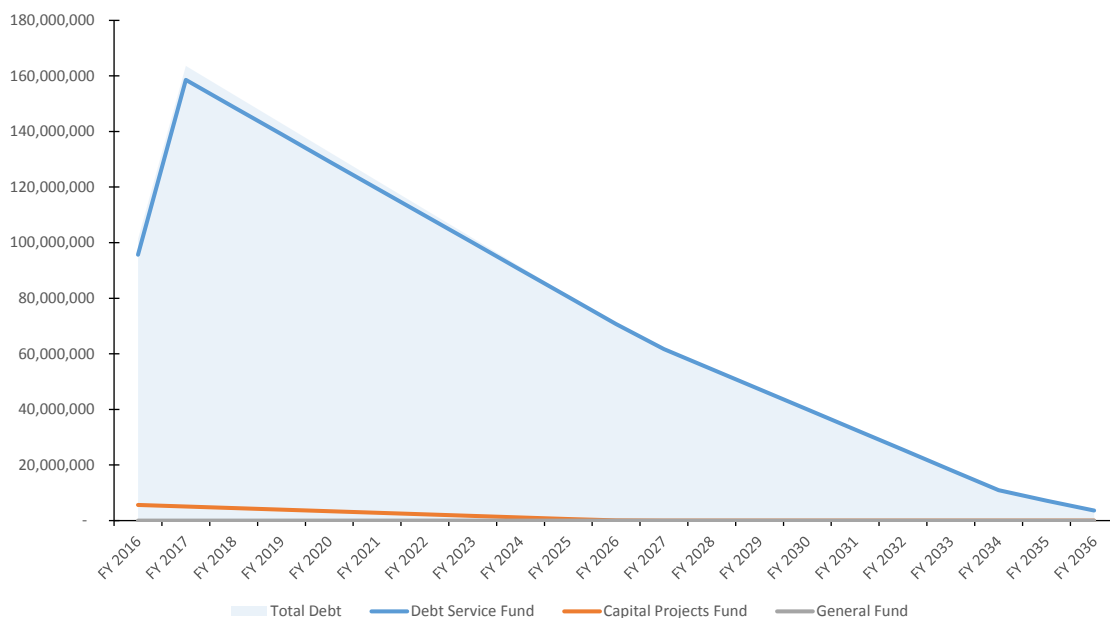
## Debt Obligations: Summary by Fund

As of June 30, 2016

	General	Other Governmental	Debt Service	Capital Projects	Summary: All Funds
General Obligation Bonds	\$ -	\$ -	\$ 125,700,000	\$ -	\$ 125,700,000
Arrow Endpoint Software	\$ 25,547	\$ -	\$ -	\$ -	\$ 25,547
Department of Energy Loan	\$ -	\$ -	\$ -	\$ 202,835	\$ 202,835
Lease Revenue Bond	\$ -	\$ -	\$ -	\$ 4,622,000	\$ 4,622,000
<b>COMBINED LONG-TERM BORROWINGS</b>	<u>\$ 25,547</u>	<u>\$ -</u>	<u>\$ 125,700,000</u>	<u>\$ 4,824,835</u>	<u>\$ 130,550,382</u>

## Outstanding Principal and Interest: Summary by Fund

As of June 30, 2016





## General Obligation Debt: *Actual to Limit*

The approximate fair market assessed value<sup>1</sup> of taxable properties in Provo is \$7.57 billion, meaning the District's general obligation debt limit is approximately \$302.7 million ( $\$7.20 \text{ billion} \times 4\%$ ). It was noted previously that the District's general obligation debt is at 1.66% of the assessed market value of Provo - far less than what is allowed by law.

Although it is conservative in its debt practices and avoids excessive, unnecessary debt, the District still must ensure buildings are safe and properly maintained. Long-term debt is often the best option to pay for long-term assets. In the previous decade, the condition of some District buildings fell below what the current administration considered appropriate, as priorities and attention were shifted away from building maintenance.

The current administration has been very progressive in creating a 20-year building replacement plan. Part of this plan was the passing of a bond in 2006. Additionally, as part of the 2009 Federal Stimulus Bill the district was awarded \$6.4 million in tax credit bonds. These tax credit bonds were available to the District at an extremely low interest rate, making it possible to accelerate the construction of Provo Peaks Elementary, which replaced the aging Farrer building on the east side of the city. Provo Peaks opened its doors in August 2011. In order to continue to address our aging infrastructure, the District put an additional bond to vote in November 2014, which was passed by voters in the community with 71% of voters in favor of the bond. These dearly needed funds are being used to replace five additional schools.

Through the bond election, public survey on budget initiatives, community meetings, Board of Education meetings and other correspondence, Provo citizens have stressed their support for safe and modern buildings in the District.

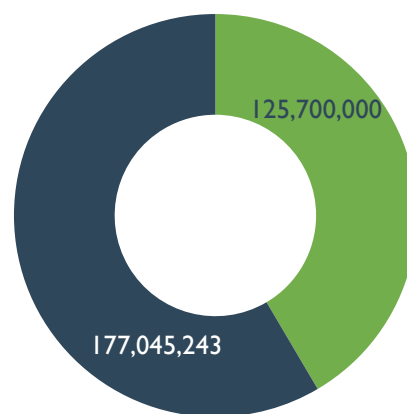
## Impact of Debt on Operations

There is no direct impact of the District's current debt on regular operations. For example, choosing to go to the public for a bond election won't raise class sizes, lower teacher pay, etc. The main reason for this is the fact that long-term debt is funded through a separate tax levy than the General fund.

What can be said, however, is choosing to allow buildings to fall into disrepair has a negative impact on the learning environment the District provides. By properly maintaining buildings, and replacing buildings when repairs would cost more than is feasible, the District provides a safe learning environment for students, while also being conservative and mindful of taxpayers. The District's 20 year building replacement plan, referenced above, accomplishes this goal.

### G.O. Debt vs. Debt Limit

*As of June 30, 2016*



<sup>1</sup>Fair market assessed value is the combined residential and business property value in the area of taxation (in this case Provo City) less adjustments for redevelopment and an allowance for doubtful collections.





# Informational Section

# **Demographic & Economic Profile**

*Provo - Utah County - Utah*

## Provo: Past and Present

Provo City is situated in Utah Valley, an area just south of Salt Lake City that traditionally was home to part of the Ute Indian tribe. The Utes settled in villages close to Utah Lake both for protection from northeastern tribes and to obtain fish, their primary food source. Fathers Escalante and Dominguez, the first non-American Indians to visit the area, entered Utah Valley in 1776. However, due to the Spanish focus on colonization efforts elsewhere, they failed to establish permanent settlement in the area.

During the first decades of the 19th century, many fur trappers and traders hunted beaver in Utah Valley. Etienne Provost - a French-Canadian trapper - working out of Taos in present-day New Mexico is perhaps the first white man to have seen the Great Salt Lake. In 1824 he led a company into the Great Basin. While camping, they encountered a band of Shoshone Indians. The mountain men were invited into the Shoshone camp, but were told it was bad luck to have metallic objects nearby. As Provost's men laid their weapons aside, the Shoshone attacked them. Only Provost and a few of his entourage escaped.

Highly admired by his contemporaries and considered to be a knowledgeable, skillful, and successful mountain man, Provo City, Provo River, and Provo Canyon are named after him.

Mormon pioneers established Provo as a permanent settlement in 1849. It became the second largest city in the territory until Ogden became a major railroad hub in the 1870s. In 1875, the settlers established Brigham Young Academy, the beginnings of today's Brigham Young University. Attracting national attention for both its academic and athletic programs, it is the largest church-affiliated institution of higher learning in the nation today.

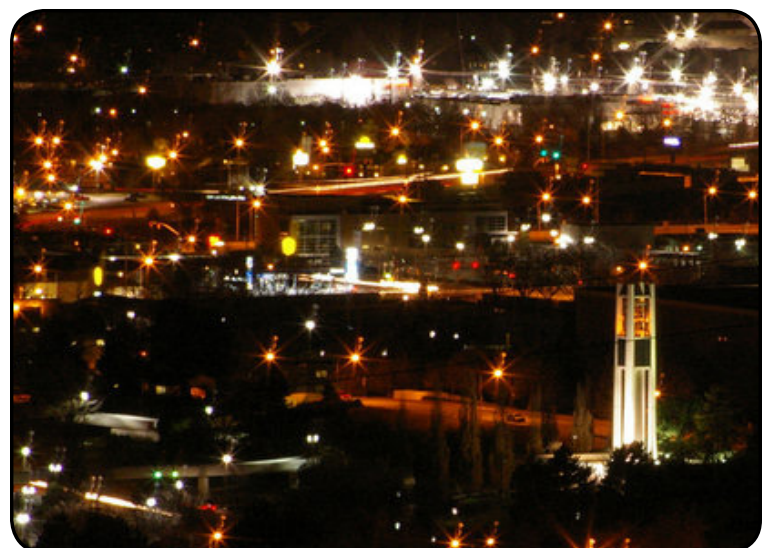
*“With a population of 115,000 and a land area of 43 square miles, Provo is the county seat of Utah County”*

Throughout the city's history, Provo has served as Utah Valley's center of industry, commerce, and government. One bustling example is the Provo Woolen Mills. Since sheep thrived in Utah's climate and a mill site was readily available on the Provo River to supply water and power to a plant, the Provo Woolen Mills opened in 1872 as Utah's first large factory. The LDS Church and private donations paid for its construction and, upon completion, it employed upwards of 150 people.

Many of its workers were skilled immigrant laborers from British textile factories. Later, the Provo factory turned to young women to run the looms. It specialized in heavy woolens; blankets, shawls, yarns, and flannels with about one-third of them being exported. The Provo Woolen Mills experienced

ebbs and flows, continuing to operate until 1932.

With a population of 115,000 and a land area of 43 square miles, Provo, which uses a mayor-council form of government, is the county seat of Utah County and home to the county offices and courts. It also has one of the highest population densities in the state of Utah. Its close proximity to the mountains and Utah Lake gives its residents superior recreational opportunities throughout both the winter and summer months.



## Provo: Past and Present Continued

With a population of 115,000, Provo is located in north-central Utah, approximately 45 miles south of Salt Lake City. Provo is the county seat of Utah County, which has seen explosive growth in recent years. In 2000, the U.S. Census Bureau counted Utah County's population at 371,894. In 2015, the U.S. Census projected that Utah County's population had grown to over 575,205.

Utah County is part of what is referred to as the Wasatch Front, which is made up by Weber, Davis, Salt Lake and Utah Counties. With approximately 2.2 million residents, the Wasatch Front accounts for 80% of Utah's population.

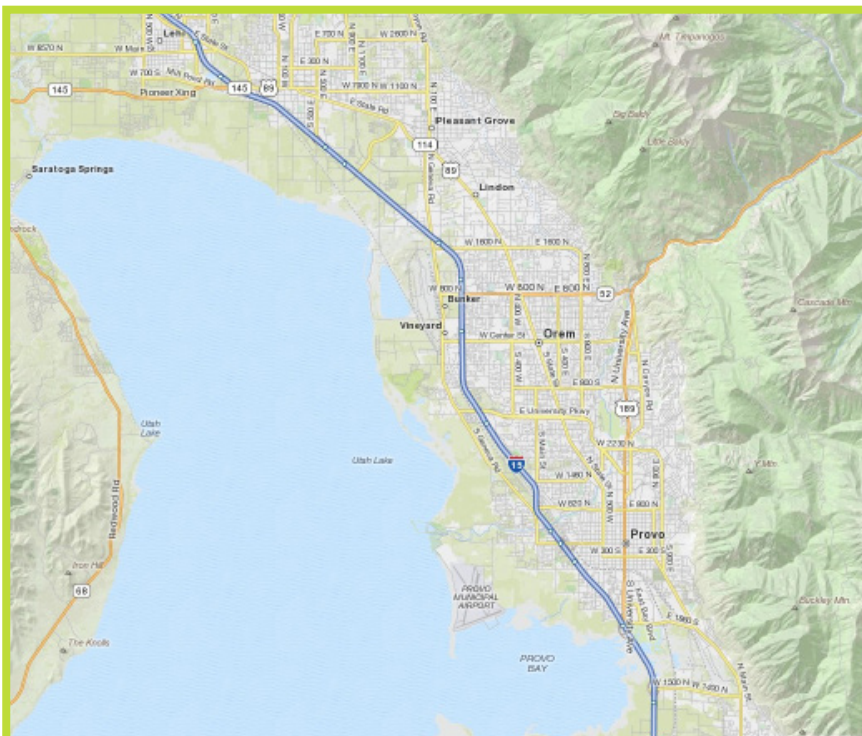
Although Provo City continues to grow at a moderate pace, the percentage of Utah County residents residing in Provo continues to decrease as the northern and southern parts of the county are seeing explosive growth. In 2000, Provo made up 28% of the county population. But in 2015, Provo made up just more than 20% of the population – even though Provo had grown at a moderate rate during this period. In addition, the percentage of Provo residents enrolled in the Provo School District continues to fall, as more college-age students move into the area and areas of the city gentrify. Approximately 15 out of every 100 Provo residents is a student in the Provo School District, compared with 22 out of 100 in Alpine School District.

Source: District data, Provo City, US Census Bureau

## Wasatch Front



## Utah County Area



# Utah Economic Indicators

The economic outlook of the District is heavily dependent on state aid, which for FY 2017 will provide 55% of total revenues, and 67% of General fund revenues. The Utah State Uniform School Fund was established constitutionally in 1938 and is used to ensure equitable funding for public education statewide. Since 1947, all taxes based on income have been constitutionally required to be used for public education. In 1996, voters in Utah approved a constitutional change providing that these revenues could also be used for higher education. Additionally, a statewide property tax rate is levied to finance the Uniform School Fund and is applied against the taxable value of real and personal property.

Some notable State of Utah highlights that play a role in the State's economic environment include:

## Economic Indicators

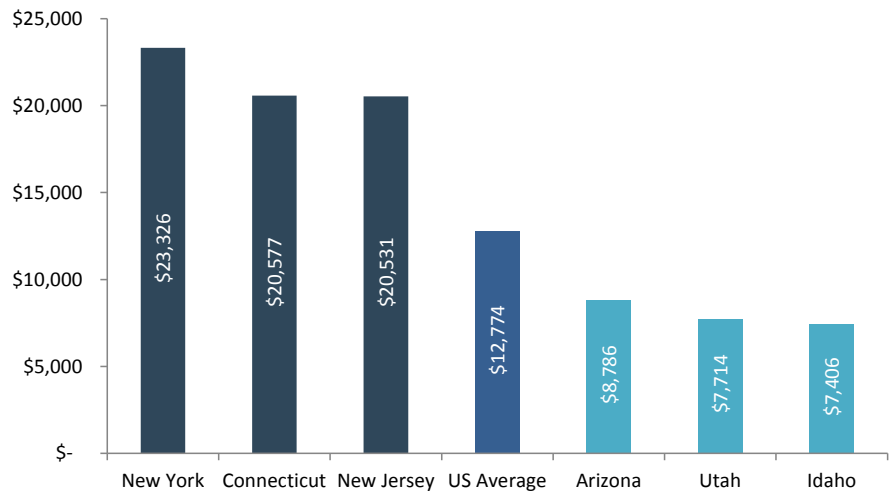
**Population:** Utah's 2015 projected population count was 2,995,919. This represents a population increase of 51,421 people, or 1.7% from 2014, ranking Utah seventh among states in population growth. Utah grew more than twice as fast as the nation from 2014 to 2015.

**2016 Outlook:** Utah will continue to experience population growth at a rate higher than most states in 2017 on account of strong natural increase in addition to in-migration. Natural increase (births less deaths) combined with net in-migration results in an anticipated increase of 40,000+ people to Utah's population. While net in-migration has slowed recently, Utah's net migration is projected to remain positive due to continued strong economic factors.

As evidenced by the chart below, Utah lags behind the rest of the country in per-pupil education spending, but the State has invested heavily in public education the last few years - the current Governor and legislature both making it their top funding priority. The large ratio of school-age children to taxpaying adults simply makes it difficult to fund education at the same levels of many other states, particularly those on the East Coast.

**Long-Term Projections:** The state's population is projected to reach 3.7 million in 2020, 4.4 million in 2030, 5.2 million in 2040, 6.0 million in 2050, and 6.8 million in 2060.

Per Student Spending



**Public School Enrollment:** In October 2014, there were more than 622,153 students in Utah public schools, an increase of over 10,400 from the previous year.

## Economic Indicators (continued)

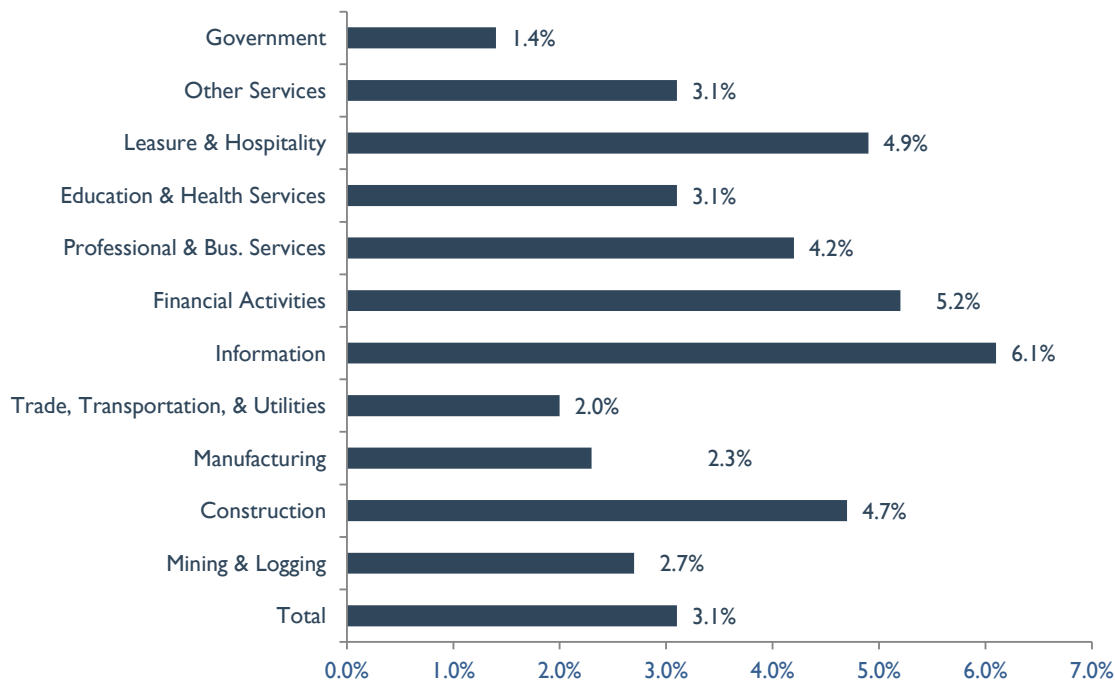
**Employment Change:** Utah's nonagricultural employment is expected to increase by 2.1%, or 49,145 jobs, in 2015.

**Unemployment:** Utah's unemployment rate was 3.6% during 2015, slightly higher than the 2014 unemployment rate of 3.5%. It is expected to remain at 3.6% in 2016. The national unemployment rate is projected to be 4.6% in 2016.

**Total Personal Income:** Utah's total personal income is estimated to have reached \$115.9 billion in 2015. This is a change of 4.5% from 2014. National change in personal income over the same period is expected to be 4.9%.

**Average Annual Pay:** Utah's nonagricultural annual pay was estimated at \$43,399 in 2015, an increase of 2.9% from 2014. Average annual pay for the nation in 2014 was \$53,482, an increase of 1.0%. Utah's annual average pay is projected to see an increase of 3.3% in FY16.

### Percent Change in Utah Employment by Industry: FY 2015 to FY 2016 (Projected)



Source: 2015 Economic Outlook, State of Utah Governor's Office

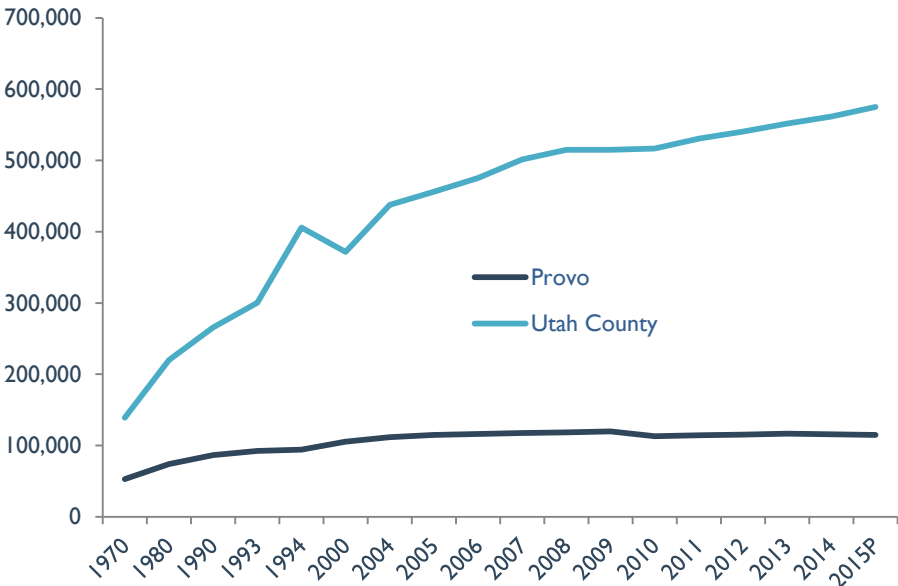


# Population, Utah County and Provo City: 1970-2015

Year	Provo	Utah County
1970	53,131	139,300
1980	74,111	220,000
1990	86,835	265,766
1993	92,630	300,447
1994	94,210	405,977
2000	105,439	371,894
2004	111,718	437,627
2005	115,135	456,073
2006	116,217	475,425
2007	117,791	501,447
2008	118,468	515,000
2009	119,775	515,000
2010	112,945	516,564
2011	114,684	530,499
2012	115,461	540,404
2013	116,507	551,926
2014	115,784	561,534
2015 <sup>P</sup>	115,070	575,205

According to the U.S. Census Bureau, Utah County has added over 200,000 residents since 2000. As the population of Utah County has grown dramatically, Provo has grown at a moderate pace, making it one of Utah’s most livable and well-planned cities.

# Population, Utah County and Provo City: 1970-2015



Source: U.S. Census

## Birth Rates<sup>1</sup>: Utah County - Utah - U.S.

Year	Utah County	Utah	US
1996	26.1	20.6	14.4
1997	26.0	20.5	14.2
1998	26.8	21.1	14.3
1999	27.4	21.1	14.2
2000	26.8	21.1	14.4
2001	26.2	20.8	14.1
2002	26.1	20.8	13.9
2003	25.4	20.6	14.1
2004	25.0	20.5	14.0
2005	24.8	20.2	14.0
2006	24.7	20.4	14.2
2007	24.5	20.4	14.3
2008	24.1	20.2	13.9
2009	22.9	19.2	13.5
2010	23.2	18.9	12.9
2011	22.7	18.2	12.7
2012	22.2	18.0	12.6
2013	21.5	17.5	12.5
2014	21.3	17.4	12.5

Utah County's birth rate is higher than the Utah state average, which is substantially higher than the U.S. average. This leads to dramatic growth in the school-age population, which affects the District's budget and forecasting.

<sup>1</sup>Rates are per 1,000 people.

Source: Utah Department of Health, *Office of Vital Records and Statistics*

## Provo: Information and Attractions



### Points of Interest and Special Events

A family celebration of the holidays including First Night  
America's Freedom Festival  
Hiking, fishing, and the most spectacular scenery in the country  
Home of the famous Sundance Film Festival and Summer Theater  
One of the nation's biggest Independence Day celebrations  
Provo River World Class Trout Fishing & the Uinta mountain range  
Sundance Ski Resort and Summer Theater  
WinterFest in Downtown Provo

### Provo Compared to Utah State Average

- Hispanic race population percentage **significantly above** state average.
- Median age **significantly below** state average.
- Foreign-born population percentage **significantly above** state average.
- Renting percentage **above** state average.
- Length of stay since moving in **significantly below** state average.
- House age **below** state average.
- Number of college students **significantly above** state average.
- Percentage of population with a bachelor's degree or higher **above** state average.

### Recreation

Golf Courses (within 15 min.)	10
Public Tennis Courts	37
Public Parks	32
Softball Complexes	5
Ice Rinks	2
Skate Park	1

### Culture

Museums	8
Live Theatrical Venues	14

Source: Provo City  
([www.provo.org](http://www.provo.org))

## Largest Employers: *State of Utah and City of Provo*

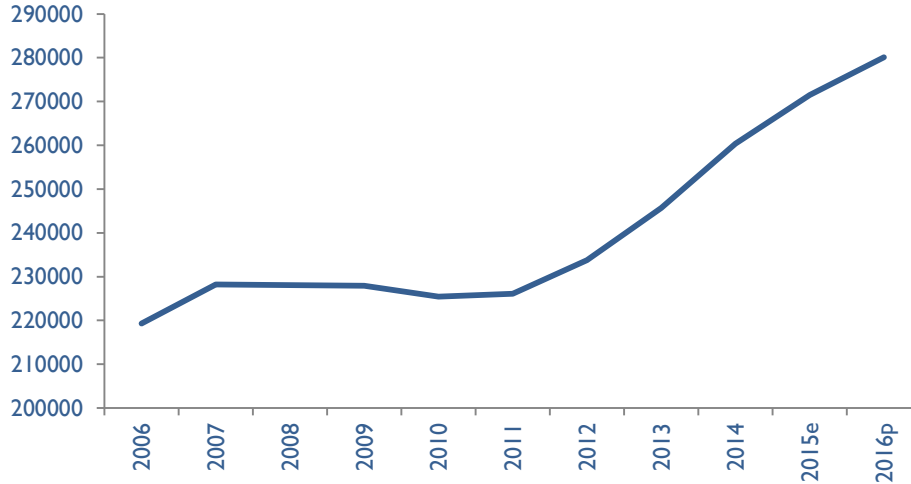
Company	Industry	Employment
Intermountain Health Care	Health Care	20,000 +
State of Utah State	State Government	20,000 +
University of Utah (Including Hospital)	Higher Education	20,000 +
Brigham Young University	Higher Education	15,000-19,999
Wal-Mart	Warehouse Clubs/Supercenters	15,000-19,999
Hill Air Force Base	Federal Government	10,000-14,999
Davis County School District	Public Education	7,000-9,000
Granite School District	Public Education	7,000-9,000
Utah State University	Higher Education	7,000-9,000
U.S. Department of Treasury	Federal Government	5,000-6,999
Smith's Food and Drug Centers	Grocery Store	5,000-6,999
Alpine School District	Public Education	5,000-6,999
Jordan School District	Public Education	5,000-6,999
Salt Lake County	Local Government	5,000-6,999
U.S. Postal Service	Federal Government	4,000-4,999
Convergys Corporation	Telephone Call Center	4,000-4,999
Zions Bank Mangement Services	Banking	4,000-4,999
The Canyons School District	Public Education	3,000-3,999
L3 Communications Corporation	Electronics Manufacturing	3,000-3,999
Weber County School District	Public Education	3,000-3,999
Salt Lake City School District	Public Education	3,000-3,999
Delta Airlines Air Transportation	Air Transportation	3,000-3,999
Nebo School District	Public Education	3,000-3,999
Utah Valley University	Higher Education	3,000-3,999
Wells Fargo Bank Banking	Banking	3,000-3,999
Autoliv	Vehicle Equipment Manufacturing	3,000-3,999
The Home Depot	Home Center	3,000-3,999
Washington County School District	Public Education	3,000-3,999
United Parcel Service	Courier Service	3,000-3,999
Salt Lake City Corporation	Local Government	2,000-2,999
SkyWest Airlines	Air Transportation	2,000-2,999
Salt Lake Community College	Higher Education	2,000-2,999

### Principal Employers in Provo City 2016 (most recent year available)

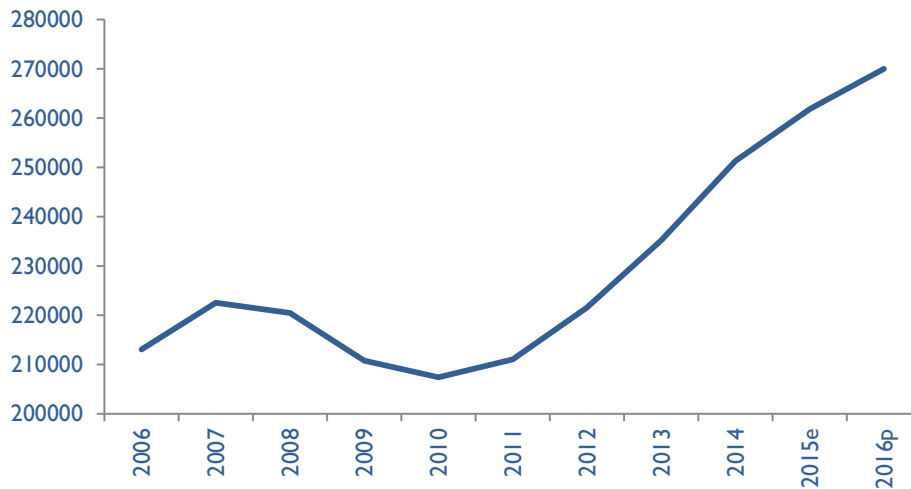
Company Name	Type of Company
Brigham Young University	Higher Education
Utah Valley Regional Medical Center	Health Care
Vivint	Electrical Contractor
Provo School District	Public Education
Utah County	Local Government
Provo City	Local Government
Central Utah Medical Clinic	Health Care
Qualtrics	Internet and Web Services
Nu Skin International	Wholesale Skin Care
Chrysalis Utah, Inc.	Health Care

# Utah County Labor Statistics: 2006 to 2016

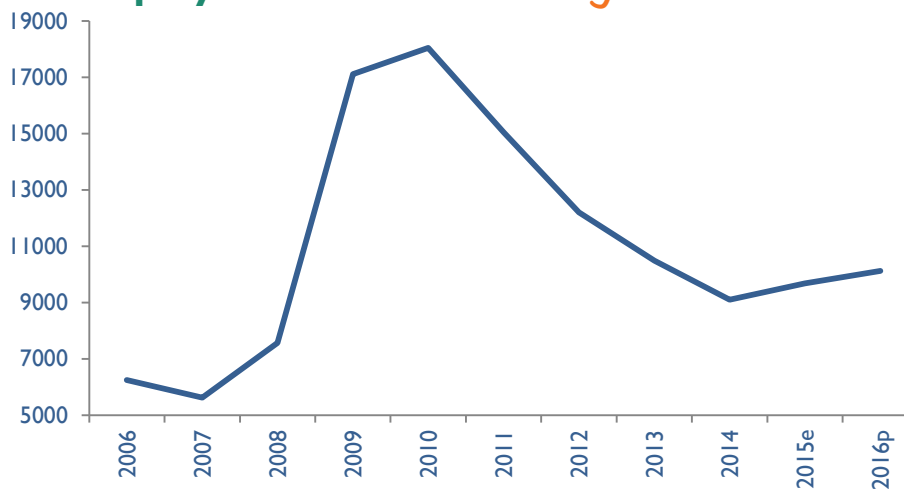
## Labor Force: Utah County



## Employment: Utah County

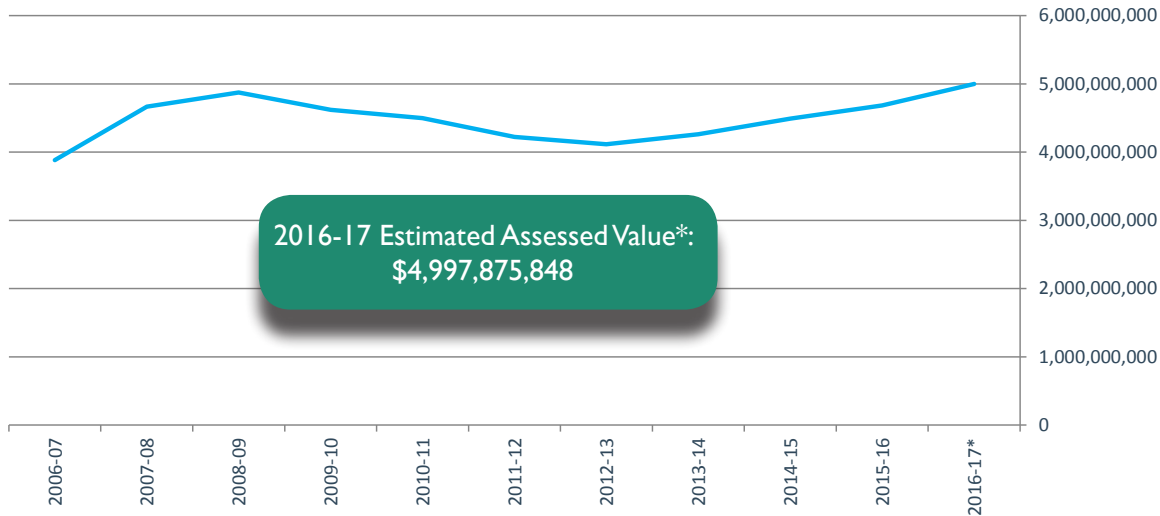


## Unemployment: Utah County



Source: U.S. Bureau of Labor Statistics

## Assessed Market Value of Property in Provo City 2006-07 to 2016-17



Source: Utah County Auditor/Utah State Office of Education

## Explanation of Property Tax Schedules on Following Pages

The detailed property tax schedules on the following three pages are formatted as the District is required to report them to the State of Utah. For readability reasons, the schedule is divided up into three pages. The first and second schedule contains tax rates and actual receipts for the fiscal years 2008 thru 2013. The last schedule contains detailed tax information for 2014, 2015, 2016 and the budget year 2017. Revenue received from various fees and redemptions are reported on this schedule but are not subject to a tax rate.

Property taxes are determined by multiplying home value by the tax rate. However, residential properties receive a 45% exemption, meaning homeowners pay taxes based on 55% of the actual value property. Businesses do not receive this exemption.

Year	Assessed Valuation	Percent Change
2018-19P	5,413,262,043	4.68%
2017-18P	5,171,439,343	3.47%
2016-17P	4,997,875,848	6.72%
2015-16F	4,683,063,300	4.24%
2014-15	4,492,633,509	5.38%
2013-14	4,263,318,359	3.57%
2012-13	4,116,444,314	-2.54%
2011-12	4,223,905,869	-6.09%
2010-11	4,497,643,871	-2.62%
2009-10	4,618,781,613	-5.25%
2008-09	4,874,771,703	4.43%
2007-08	4,668,011,830	20.22%
2006-07	3,883,034,322	3.27%
2005-06	3,759,978,736	7.88%
2004-05	3,485,394,154	0.36%
2003-04	3,472,837,648	n/a



## Property Tax Rates & Collections: *FY 2008 to FY 2010*

	<u>FY 2008</u>		<u>FY 2009</u>		<u>FY 2010</u>	
	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue
Levy						
Basic Program	0.001311	5,353,161	0.001250	5,294,800	0.001433	5,906,437
Voted Leeway	0.000877	3,581,024	0.001275	5,675,765	0.001346	5,547,846
Board Leeway (Class Size Reduction)	0.000339	1,656,900	0.000214	1,157,100	0.000226	1,130,696
Board Leeway (Reading Program)	0.000000	-	0.000121	529,989	0.000121	509,183
Transportation	0.000096	388,651	0.000093	422,359	0.000098	411,879
Tort Liability	0.000060	242,866	0.000058	262,620	0.000061	257,727
10% of Basic Operating					0.000492	2,029,951
Recreation	0.000256	1,066,236	0.000249	1,101,302	0.000132	543,049
Gen Oblig Debt	0.001018	4,239,950	0.001242	5,491,824	0.001307	5,377,002
Capital Outlay Foundation	0.000369	1,536,878	0.000828	3,659,895	0.000930	3,690,400
10% of Basic Capital	0.000913	3,802,626	0.000884	3,910,262	0.000493	1,954,325
Redemptions - Basic Levy	-	399,913	-	314,494	-	581,009
Redemptions - Voted Leeway	-	370,933	-	337,311	-	545,734
Redemptions - Board Leeway	-	-	-	56,549	-	91,631
Redemptions - Special Transportation	-	29,035	-	25,261	-	40,399
Redemptions - Tort Liability	-	18,144	-	16,099	-	25,352
Redemptions - Reading Levy	-	-	-	31,779	-	50,087
Vehicle Fees in Lieu of Tax Basic	-	742,603	-	584,343	-	577,978
Vehicle Fees in Lieu of Tax - Voted Leeway	-	688,791	-	105,162	-	91,154
Vehicle Fees in Lieu of Tax - Board Leeway	-	-	-	627,003	-	542,888
Vehicle Fees in Lieu of Tax - Sp. Trans.	-	53,914	-	46,480	-	40,022
Vehicle Fees in Lieu of Tax - Tort Liab.	-	33,691	-	29,180	-	24,971
Vehicle Fees in Lieu of Tax - Reading Levy	-	-	-	58,432	-	49,826
Vehicle Fees in Lieu of Tax (Non K12)	-	79,654	-	121,489	-	53,141
Tax Sales and Redemptions & Other (Non K12)	-	147,910	-	65,189	-	53,419
Vehicle Fees in Lieu of Tax (Debt Service)	-	316,749	-	606,260	-	526,171
Tax Sales and Redemptions & Other (Debt Svc)	-	588,176	-	326,296	-	528,929
Vehicle Fees in Lieu of Tax Cap Found	-	213,199	-	371,608	-	382,483
Vehicle Fees in Lieu of Tax 10% Basic	-	527,509	-	464,263	-	361,126
Tax Sales and Redemption Cap Foundation	-	114,814	-	200,097	-	384,489
Tax Sales and Redemptions 10% Basic	-	284,079	-	249,382	-	363,020
<b>TOTALS - ALL FUNDS</b>	<u>.005239</u>	<u>\$ 26,477,406</u>	<u>.006214</u>	<u>\$ 32,142,593</u>	<u>.006639</u>	<u>\$ 32,672,324</u>



## Property Tax Rates & Collections: *FY 2011 to FY 2013*

Levy	FY 2011		FY 2012		FY 2013	
	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue
Basic Program	0.001495	5,915,149	0.001591	6,343,879	0.001651	\$ 7,314,891
Voted Leeway	0.001340	5,301,870	0.001434	5,718,470	0.001300	5,760,104
Board Local Levy	-	-	0.000400	1,595,367	0.001467	6,499,343
Board Leeway (Class Size Reduction)	0.000392	1,550,995	-	-	-	-
Board Leeway (Reading Program)	0.000121	478,751	0.000121	482,369	-	-
Transportation	-	-	0.000100	398,842	-	-
Tort Liability	-	-	0.000080	319,491	-	-
Recreation	0.000132	522,205	0.000600	2,243,370	0.000592	2,623,760
Gen Oblig Debt	0.001317	5,210,185	0.001399	5,230,514	0.001432	6,345,627
Capital Outlay Foundation	0.000982	3,883,550	0.000250	608,818	0.000877	3,885,035
10% of Basic Capital	0.000464	1,834,996	0.000576	1,402,513	-	-
10% of Basic Operating	0.000463	1,831,915	0.000602	2,400,358	-	-
Redemptions - Basic Levy	-	615,755	-	649,423	-	-
Redemptions - Voted Leeway	-	551,915	-	584,689	-	-
Redemptions - Board Leeway	-	161,456	-	162,878	-	-
Redemptions - Special Transportation	-	-	-	40,719	-	-
Redemptions - Tort Liability	-	-	-	32,367	-	-
Redemptions - Reading Levy	-	49,837	-	49,072	-	-
Redemptions - 10% of Basic	-	190,699	-	245,361	-	-
Vehicle Fees in Lieu of Tax Basic	-	579,714	-	627,497	-	-
Vehicle Fees in Lieu of Tax - Voted Leeway	-	519,610	-	565,895	-	-
Vehicle Fees in Lieu of Tax - Board Leeway	-	152,005	-	157,657	-	-
Vehicle Fees in Lieu of Tax - Sp. Trans.	-	-	-	39,675	-	-
Vehicle Fees in Lieu of Tax - Tort Liab.	-	-	-	31,323	-	-
Vehicle Fees in Lieu of Tax - Reading Levy	-	46,920	-	48,028	-	-
Vehicle Fees in Lieu of Tax - 10% of Basic	-	179,537	-	237,008	-	-
Vehicle Fees in Lieu of Tax (Non K-12)	-	51,179	-	222,184	-	-
Tax Sales and Redemptions & Other (Non K-12)	-	54,361	-	229,035	-	-
Vehicle Fees in Lieu of Tax (Debt Service)	-	510,625	-	516,884	-	-
Tax Sales and Redemptions & Other (Debt Svc)	-	542,370	-	535,484	-	-
Vehicle Fees in Lieu of Tax Cap Found	-	404,269	-	59,926	-	-
Vehicle Fees in Lieu of Tax 10% Basic	-	191,019	-	138,976	-	-
Tax Sales and Redemption Cap Foundation	-	380,607	-	62,476	-	-
Tax Sales and Redemptions 10% Basic	-	179,839	-	143,439	-	-
<b>TOTALS - ALL FUNDS</b>	<b><u>.006706</u></b>	<b><u>\$31,891,333</u></b>	<b><u>.007153</u></b>	<b><u>\$32,123,987</u></b>	<b><u>.007319</u></b>	<b><u>\$32,428,762</u></b>

# Property Tax Rates & Collections: *FY 2014 to FY 2017*

Levy	<b>FY 2014</b>		<b>FY 2015</b>		<b>FY 2016</b>	
	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue	Tax Rate	Amount Budgeted
Basic Program (53A-17a-135)	0.001535	\$ 7,020,400	0.001419	\$ 8,325,871	0.001736	\$ 10,943,844
Voted Leeway (53A-17a-133)	0.001300	5,945,615	0.001228	\$ 6,244,602	0.001151	\$ 6,427,197
Board Local Levy (53A-17a-164)	0.001518	6,942,649	0.001445	\$ 7,348,086	0.001293	\$ 7,220,127
Recreation (11-2-7)	0.000000	-	0.000000	-	0.000000	-
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	0.001380	6,311,499	0.001268	6,728,677	0.002139	10,972,591
Voted Capital (53A-16-110)	0.001361	6,224,602	0.001276	6,069,273	0.001249	6,685,492
<b>TOTALS - ALL FUNDS</b>	<b><u>.007094</u></b>	<b><u>\$ 32,444,766</u></b>	<b><u>.006636</u></b>	<b><u>\$ 34,716,507</u></b>	<b><u>.007568</u></b>	<b><u>\$ 42,249,252</u></b>

Levy	<b>FY 2017</b>	
	Tax Rate	Amount Projected
Basic Program (53A-17a-135)	0.001675	\$ 11,345,901
Voted Leeway (53A-17a-133)	0.001093	\$ 6,587,952
Board Local Levy (53A-17a-164)	0.001600	\$ 9,643,845
Recreation (11-2-7)	0.000000	-
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	0.001995	9,875,000
Voted Capital (53A-16-110)	0.001520	8,412,629
<b>TOTALS - ALL FUNDS</b>	<b><u>.007883</u></b>	<b><u>\$ 45,865,327</u></b>

## Impact of Property Taxes on Taxpayers: 2012 to 2017

Residential						
Year	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Home Value	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Residential Exemption	45%	45%	45%	45%	45%	45%
Assessed Value	\$137,500	\$137,500	\$137,500	\$137,500	\$137,500	\$137,500
District Total Tax Rate	0.007153	0.007319	0.007094	0.006636	0.007568	0.007883
District Property Taxes	\$983.54	\$1,006.36	\$975.43	\$912.45	\$1,040.60	\$1,083.91
Taxes per \$1,000 of value:	\$3.93	\$4.03	\$3.90	\$3.65	\$4.16	\$4.34

Business						
Year	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Business Value	250,000	250,000	250,000	250,000	250,000	250,000
Assessed Value	250,000	250,000	250,000	250,000	250,000	250,000
District Total Tax Rate	0.007153	0.007319	0.007094	0.006636	0.007568	0.007883
District Property Taxes	\$1,788.25	\$1,829.75	\$1,773.50	\$1,659.00	\$1,892.00	\$1,970.75
Taxes per \$1,000 of value:	\$7.15	\$7.32	\$7.09	\$6.64	\$7.57	\$7.88

**Basis of Tax Rate:** The overall tax rate is a % that is multiplied by the assessed values of business and residential properties in Provo, although residential properties receive a 45% exemption (discussed previously).

### SIMPLE PROPERTY TAX DETERMINATION

#### **Residential:** Assessed Home Value x 0.55 x Tax Rate

On a \$250,000 home, 2016-17 property tax attributable to the District would be:  $\$250,000 \times 0.55 \times .007883$ , or **\$1,083.91**.

#### **Business:** Assessed Business Value x Tax Rate

On a \$250,000 business, 2016-17 property tax attributable to the District would be:  $\$250,000 \times .007883$ , or **\$1,970.75**.

## Property Taxes: Levy Comparison

Property taxes may be levied by the State of Utah and most of its political subdivisions, including counties, all cities and towns, all school districts and most special service districts. Authority levy depends upon enabling statutes.

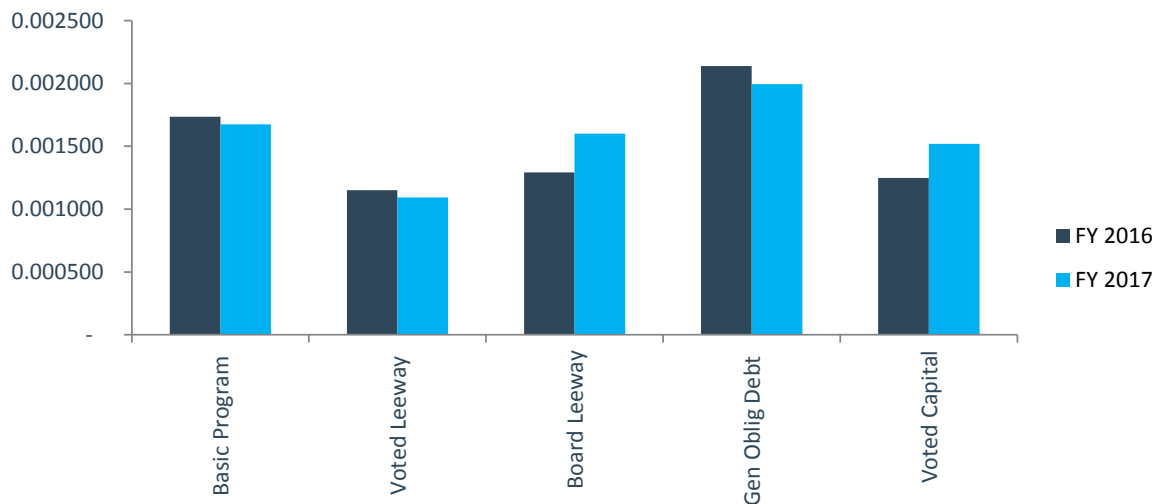
**School districts previously had the authority to levy thirteen different taxes to collect funds for the education of students. Effective January 1, 2012, there were only six tax rates a school district could levy. Subsequently, the state has removed the recreation levy leaving just five tax rates.**

Levy	FY 2016	FY 2017
Basic Program	0.001736	0.001675
Voted Leeway	0.001151	0.001093
Board Leeway	0.001293	0.001600
Gen Oblig Debt	0.002139	0.001995
Voted Capital	0.001249	0.001520
<b>Total - All Funds</b>	<b>0.007568</b>	<b>0.007883</b>

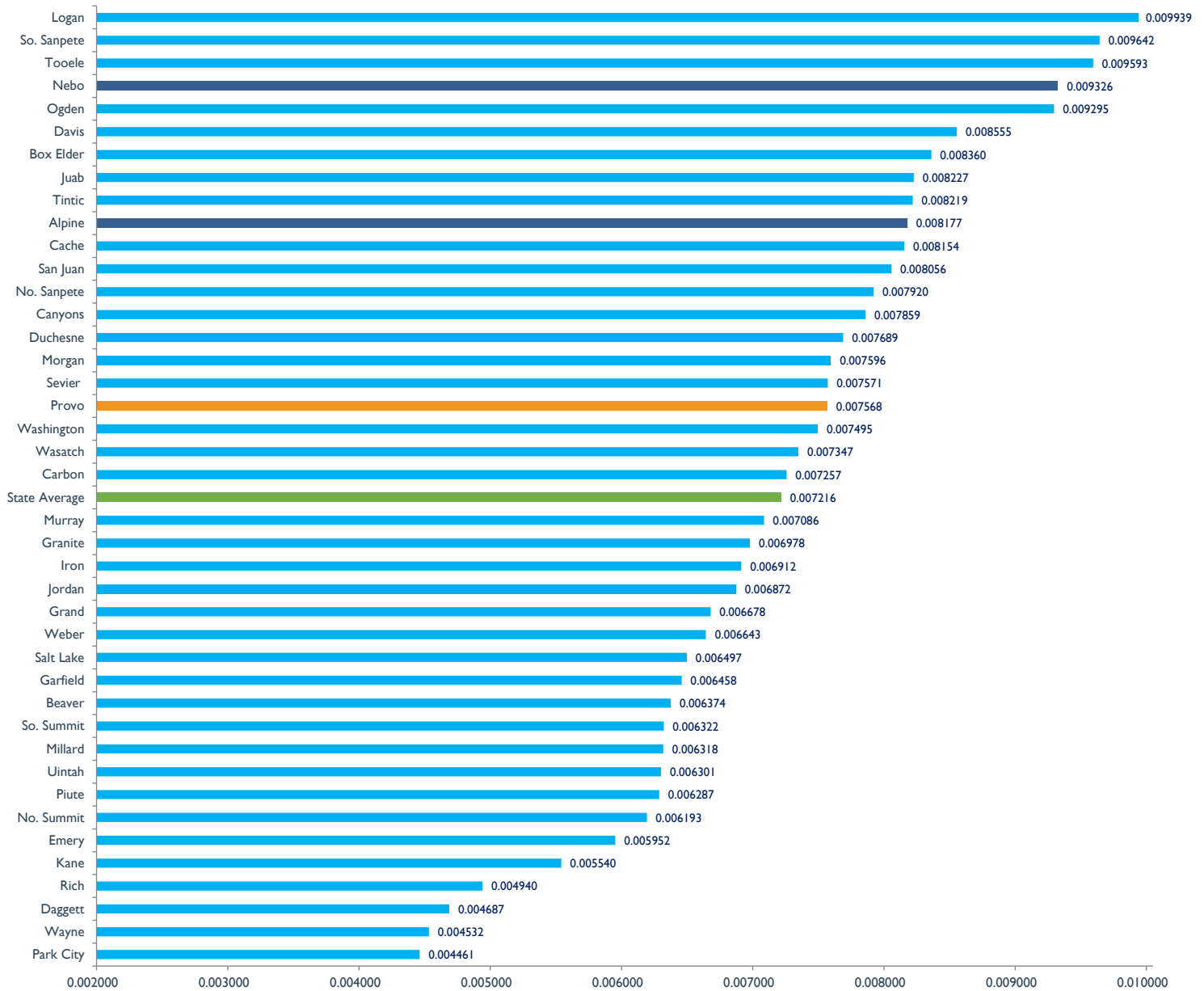
*Before 2012, there were 13 different taxes (levies) that school districts could raise!*

*This was confusing for the general public. Now, with only five possible levies, the tax system is much more transparent for the general taxpaying public.*

## Levy Comparison: 2015-16 to 2016-17



## School District Property Tax Rate Comparison: 2016



**Basis of Tax Rate:** The overall tax rate is a % that is multiplied by the assessed values of business and residential properties in Provo, although residential properties receive a 45% exemption (discussed previously).

## Basis of Budget Forecast: *Revenue*

The following pages contain original budgets for FY 2017 (budgets that have been approved by the Board of Education), and projected budgets for FY 2018 through FY 2020. Budget projections are made using a variety of assumptions. Past experience plays a large role in determining future revenues and expenditures. As a general rule, enrollment impacts revenues and expenditures more than any other factor. The local and national economy also plays a large role.

### *Local Sources*

For FY 2017, the District anticipates receiving \$3,600,000 more in property tax when compared to the final FY 2016 budget. This increase is primarily due to increases in the tax rate that were passed by the Board during the summer of 2016 and the additional revenue is earmarked towards specific fiscal goals identified by the Board. After FY 2017, the District projects slight to moderate increases in property tax revenues, resulting from new growth as well as a higher tax collection rate as the economy continues to improve. Property taxes have increased moderately in Provo City during the past 18 months, and although it's difficult to project what will happen in this market over the next several years, especially as the Federal Reserve contemplates increasing interest rates, it's assumed values will continue to rise at a mild to moderate level through FY 2020. Another component of local revenue, return on investments, is heavily dependent on market interest rates. Those rates are projected to remain relatively flat in FY 2017, with slight increases coming thereafter. These rates are also highly dependent on decisions made by the Federal Reserve, and we don't expect any large rate increases.

### *State Sources*

Revenues from state sources are projected to see moderate increases in FY 2017 compared to FY 2016 levels, primarily due to an increase in the WPU amount from the State of Utah. This also uses a conservative enrollment projection method.

The State of Utah is the largest funding source for the District, and the State is in very solid financial footing compared to most states in the country.

This forecast is based on the assumption that the State will continue to fare well economically, but will provide only conservative increases in funding. This also assumes continuing enrollment growth in Provo's eSchool. Because the State of Utah is the District's largest funding source, any changes in available revenue from the State impact the District more than changes in local or federal revenue.

### *Federal Sources*

The vast majority of the District's federal revenues are included in the General fund. Due to federal budget cuts and other government policies, federal revenues are projected to be down once again in 2017. This trend is expected to continue, with the only possibilities for increases coming in areas that are funded based on at-risk populations and foreign language curriculum. We do not expect the moderate increases in these at-risk populations in Provo to outweigh the reductions seen in the other federal programs.

### *Summary*

Simply put, the District is adjusting to a new funding level that includes less money from federal sources, with gradual state funding increases making up some of the difference. With the recent tax increase, local revenues will see a slight increase in FY 2017 and then stay relatively flat once adjusted to account for debt service requirements.

Besides applying for even more in federal grants, it used to be that the only funding source that the District could directly exercise control over was revenue from local sources in the form of property tax increases. In Utah today, legislation has made it increasingly possible to recruit other students from areas outside District boundaries to participate in the District's online school (eSchool). This is one way to increase enrollment and thereby bolster limited state revenue. It's typically cheaper to educate an online student than a traditional student, but it's more expensive to recruit and enroll an online student. As a result, while there is a small financial benefit to the District in providing the eSchool option, the real benefit is in offering flexible education options to students within Provo and the surrounding area.

## Basis of Budget Forecast: *Expenditures*

### *Compensation*

Expenditures are based upon available funding. Although signs point to slight funding increases, these increases aren't enough to cover skyrocketing medical and retirement benefit costs incurred by the District, meaning that while overall compensation is projected to increase, employee raises will continue to lag behind. The Board recently increased one of the tax levies for the District, primarily to allow us to continue to provide adequate compensation increases each year for our employees.

Going forward, expenditures will likely increase as revenues do.

As a service organization, the District spends the majority of its available resources on salaries and benefits. So, as funding fluctuates so will compensation costs.

The District forecasts that benefits costs will outpace salary costs, mainly for two reasons: first, the State of Utah's retirement system took a big hit during the recession, and districts must continue to contribute large portions of funds to the retirement system. However, the retirement contribution rate is expected to stay roughly flat in 2017. The second reason benefit costs are projected to rise faster than salaries is because healthcare inflation has far outpaced salary growth in recent years on a national and District level.

Just as with many other organizations, the District continues to examine alternative methods of providing health benefits to its employees. The District now offers multiple health benefits plans in an effort to both provide options to our employees but also with an eye to minimizing health premium expenses whenever possible. Each year we negotiate with our provider for the best rates possible, which often requires us to tweak and adjust our benefit options.

*"In short, the District's ability to adjust to a new level of funding will define its success over the coming years."*

### *Other Expenditures*

As benefits increase, the ability to pay for other budget items, such as supplies and equipment, will decrease. It's safe to assume that in the next 3-4 years the percentage of the District's budget that goes toward benefits will increase each year, while the percentage of the budget that goes to other expenditures will decrease commensurately.

Projecting forward into the next few years, large building replacement-type construction projects should be completed by the end of FY 2018, though we expect some expense from those projects to roll into the beginning of FY 2019. For the few years, most capital project expenditures, which are classified as "other objects," will be primarily funded by bond proceeds, supplemented by the recent sale of the old Provo HS property.

### *Summary*

The forecasts on the following pages reflect the fact that the District is in the process of adapting to a changing economic environment.

Years of heavy funding increases are likely over, at least for the periods forecasted, but moderate levels of funding increases are occurring. However, ongoing purchases for everything from office supplies to school buses will be scrutinized and efficiency improvements, both in staffing and equipment, continue to be focuses of administration.

In short, the District's ability to adjust to a new level of funding will define its success over the coming years. Seeking out innovative programs that are cost-effective - or even slightly profitable - will be an important way to mitigate inflationary pressures that push expenditures up ahead of available revenues.



# Budget Forecast: *General Fund*

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ 28,524,398	\$ 31,207,880	\$ 32,768,000	\$ 34,079,000	\$ 35,238,000
Total State	75,502,178	81,440,971	85,513,000	89,789,000	93,381,000
Total Federal	<u>11,182,642</u>	<u>9,139,052</u>	<u>9,139,052</u>	<u>9,139,052</u>	<u>9,139,052</u>
<b>TOTAL REVENUES</b>	<b>115,209,219</b>	<b>121,787,903</b>	<b>127,420,052</b>	<b>133,007,052</b>	<b>137,758,052</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	59,678,448	61,694,407	63,854,000	66,089,000	68,402,000
Employee Benefits	30,308,787	32,301,036	34,239,000	36,293,000	38,471,000
Purchased Professional and Technical Services	10,943,294	11,605,083	12,069,000	12,552,000	13,054,000
Purchased Property Services	295,854	335,781	345,000	354,000	364,000
Other Purchased Services	1,213,691	926,874	918,000	909,000	900,000
Supplies	8,689,749	10,812,510	10,921,000	11,030,000	11,140,000
Property	1,556,573	1,531,506	1,685,000	1,854,000	2,039,000
Other Objects	<u>1,720,234</u>	<u>1,857,118</u>	<u>1,894,000</u>	<u>1,932,000</u>	<u>1,971,000</u>
<b>TOTAL EXPENDITURES</b>	<b>114,406,630</b>	<b>121,064,314</b>	<b>125,925,000</b>	<b>131,013,000</b>	<b>136,341,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	802,588	723,589	1,495,052	1,994,052	1,417,052
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(1,475,000)	25,000	(1,475,000)	(975,000)	(975,000)
NET CHANGE IN FUND BALANCE	(672,412)	748,589	20,052	1,019,052	442,052
FUND BALANCE - BEGINNING (From Prior Year)	28,554,428	27,882,016	28,630,604	28,650,656	29,669,708
Adjustments to Beginning Fund Balance (Attach Detail)	-	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<b><u>\$ 27,882,016</u></b>	<b><u>\$ 28,630,604</u></b>	<b><u>\$ 28,650,656</u></b>	<b><u>\$ 29,669,708</u></b>	<b><u>\$ 30,111,760</u></b>

# Budget Forecast: *Capital Projects Fund*

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ 6,753,143	\$ 8,462,629	\$ 8,886,000	\$ 9,241,000	\$ 9,555,000
Total State	905,147	\$ 927,735	974,000	1,023,000	1,064,000
Total Federal	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>7,658,290</b>	<b>9,390,364</b>	<b>9,860,000</b>	<b>10,264,000</b>	<b>10,619,000</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	825,256	948,572	977,000	1,006,000	1,036,000
Employee Benefits	405,755	450,054	482,000	516,000	552,000
Purchased Professional and Technical Services	35,790	37,527	38,353	39,196	40,059
Purchased Property Services	30,883,803	82,327,459	24,698,000	12,349,000	9,879,000
Other Purchased Services	4,894	4,500	4,590	4,682	4,775
Supplies	239,173	203,529	207,600	211,752	215,987
Property	1,867,314	1,730,410	1,748,000	1,765,000	1,783,000
Other Objects	557,000	1,613,075	1,621,140	1,629,246	1,637,392
<b>TOTAL EXPENDITURES</b>	<b>34,818,985</b>	<b>87,315,126</b>	<b>29,776,683</b>	<b>17,520,876</b>	<b>15,148,213</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(27,160,695)	(77,924,762)	(19,916,683)	(7,256,876)	(4,529,213)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	52,600,000	25,265,000	1,500,000	1,000,000	1,500,000
NET CHANGE IN FUND BALANCE	25,439,305	(52,659,762)	(18,416,683)	(6,256,876)	(3,029,213)
FUND BALANCE - BEGINNING (From Prior Year)	55,001,961	80,441,265	27,781,504	9,364,821	3,107,945
Adjustment to Beginning Fund Balance (Add Explanation)	-	-	-	-	-
FUND BALANCE - ENDING	<u>\$ 80,441,265</u>	<u>\$ 27,781,504</u>	<u>\$ 9,364,821</u>	<u>\$ 3,107,945</u>	<u>\$ 78,732</u>

# Budget Forecast: *Student Activities Fund*

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ 4,044,560	\$ 4,005,247	\$ 4,125,000	\$ 4,249,000	\$ 4,376,000
Total State	-	-	-	-	-
Total Federal	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,044,560</b>	<b>4,005,247</b>	<b>4,125,000</b>	<b>4,249,000</b>	<b>4,376,000</b>
<b>EXPENDITURES BY OBJECT</b>					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	500,000	529,366	535,000	540,000	545,000
Purchased Property Services	49,450	42,124	48,000	55,000	63,000
Other Purchased Services	1,054,550	1,033,548	1,065,000	1,097,000	1,130,000
Supplies	1,699,225	1,489,813	1,579,000	1,674,000	1,774,000
Property	21,775	-	-	-	-
Other Objects	825,000	871,840	863,000	854,000	845,000
<b>TOTAL EXPENDITURES</b>	<b>4,150,000</b>	<b>3,966,691</b>	<b>4,090,000</b>	<b>4,220,000</b>	<b>4,357,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(105,440)	38,556	35,000	29,000	19,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	(105,440)	38,556	35,000	29,000	19,000
FUND BALANCE - BEGINNING (From Prior Year)	1,554,239	1,448,799	1,487,355	1,522,355	1,551,355
Adjustment to Beginning Fund Balance (Add Explanation)	-	-	-	-	-
FUND BALANCE - ENDING	<u>\$ 1,448,799</u>	<u>\$ 1,487,355</u>	<u>\$ 1,522,355</u>	<u>\$ 1,551,355</u>	<u>\$ 1,570,355</u>

# Budget Forecast: *Debt Service Fund*

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ 10,972,591	\$ 9,875,000	\$ 10,122,000	\$ 10,375,000	\$ 10,634,000
Total State	-	-	-	-	-
<b>TOTAL REVENUES</b>	10,972,591	9,875,000	10,122,000	10,375,000	10,634,000
<b>EXPENDITURES BY OBJECT</b>					
Other Objects	10,047,591	9,880,000	10,077,600	10,279,152	10,484,735
<b>TOTAL EXPENDITURES</b>	10,047,591	9,880,000	10,077,600	10,279,152	10,484,735
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	925,000	(5,000)	44,400	95,848	149,265
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	-
NET CHANGE IN FUND BALANCE	925,000	(5,000)	44,400	95,848	149,265
FUND BALANCE - BEGINNING (From Prior Year)	876,788	1,801,788	1,796,788	1,841,188	1,937,036
Adjustment to Beginning Fund Balance (Add Explanation)	-	-	-	-	-
FUND BALANCE - ENDING	<u>\$ 1,801,788</u>	<u>\$ 1,796,788</u>	<u>\$ 1,841,188</u>	<u>\$ 1,937,036</u>	<u>\$ 2,086,301</u>

## **Budget Forecast: *Non K-12 Fund***

FY 2016 through FY 2020

The Non K-12 Fund is not appropriated for use in FY 2017 and isn't expected to be used in the future. It is included in other areas in the book for historical perspective.

# Budget Forecast: *Building Reserve Fund*

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ -	\$ -	\$ -	\$ -	\$ -
Total State	-	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Purchased Property Services	-	-	-	-	-
Property	-	-	-	-	-
Other Objects	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>					
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	1,500,000	-	-	-	(500,000)
<b>NET CHANGE IN FUND BALANCE</b>	1,500,000	-	-	-	(500,000)
FUND BALANCE - BEGINNING (From Prior Year)	3,372,240	4,872,240	4,872,240	4,872,240	4,872,240
Adjustment to Beginning Fund Balance (Add Explanation)	-	-	-	-	-
<b>FUND BALANCE - ENDING</b>	<u>\$ 4,872,240</u>	<u>\$ 4,872,240</u>	<u>\$ 4,872,240</u>	<u>\$ 4,872,240</u>	<u>\$ 4,372,240</u>

# Budget Forecast: Food Services Fund

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ 1,153,902	\$ 1,226,358	\$ 1,263,000	\$ 1,301,000	\$ 1,340,000
Total State	787,174	825,000	882,750	944,543	1,010,660
Total Federal	3,711,895	3,700,000	3,922,000	4,157,000	4,406,000
<b>TOTAL REVENUES</b>	<b>5,652,971</b>	<b>5,751,358</b>	<b>6,067,750</b>	<b>6,402,543</b>	<b>6,756,660</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>					
Salaries	1,896,850	1,975,215	2,044,000	2,116,000	2,190,000
Employee Benefits	759,662	790,627	838,000	888,000	941,000
Purchased Professional and Technical Services	43,845	42,749	43,176	43,608	44,044
Purchased Property Services	130,051	130,480	136,000	142,000	148,000
Other Purchased Services	5,947	60,686	62,507	64,382	66,313
Supplies	2,537,882	2,700,006	2,565,006	2,616,000	2,668,000
Property	155,431	225,000	225,000	225,000	225,000
Other Objects	344,192	407,150	403,079	399,048	395,057
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>5,873,860</b>	<b>6,331,913</b>	<b>6,316,767</b>	<b>6,494,038</b>	<b>6,677,414</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER</b>					
(UNDER) EXPENSES/EXPENDITURES	(220,889)	(580,555)	(249,017)	(91,495)	79,246
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	500	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>(220,889)</b>	<b>(580,055)</b>	<b>(249,017)</b>	<b>(91,495)</b>	<b>79,246</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>1,679,422</b>	<b>1,458,533</b>	<b>878,477</b>	<b>629,460</b>	<b>537,965</b>
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>\$ 1,458,533</b>	<b>\$ 878,477</b>	<b>\$ 629,460</b>	<b>\$ 537,965</b>	<b>\$ 617,211</b>



# Budget Forecast: Tax Increment Fund

FY 2016 through FY 2020

	Final Budget FY 2016	Original Budget FY 2017	Forecast FY 2018	Forecast FY 2019	Forecast FY 2020
<b>REVENUES BY SOURCE</b>					
Total Local	\$ 1,250,000	\$ 1,250,000	\$ 1,125,000	\$ 1,012,500	\$ 1,012,500
Total State	-	-	-	-	-
Total Federal	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,125,000</u>	<u>1,012,500</u>	<u>1,012,500</u>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>					
Salaries	-	-	-	-	-
Employee Benefits	-	-	-	-	-
Purchased Professional and Technical Services	-	-	-	-	-
Purchased Property Services	-	-	-	-	-
Other Purchased Services	-	-	-	-	-
Supplies	-	-	-	-	-
Property	-	-	-	-	-
Other Objects	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,125,000</u>	<u>1,012,500</u>	<u>1,012,500</u>
<b>TOTAL EXPENSES/EXPENDITURES</b>	<u>1,250,000</u>	<u>1,250,000</u>	<u>1,125,000</u>	<u>1,012,500</u>	<u>1,012,500</u>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	-	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	-	-	-	-	-
<b>Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)</b>	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

## Debt: General Obligation Bonds

As of June 30, 2016

### GENERAL OBLIGATION BONDS

Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Current Outstanding Balance
2007B Series G.O. Bonds	School Building	25,600,000	4.00% to 4.50%	June 15, 2017	1,225,000
2012 Series G.O. Refunding Bonds	Bond Refunding	9,045,000	.56% to 1.29%	June 15, 2017	1,950,000
2015A Series G.O. Bonds	Bond Refunding	22,790,000	2.13%	June 15, 2027	22,520,000
2015 Series G.O. Bonds	School Building	50,615,000	2.25% to 5%	June 15, 2035	49,355,000
2016 Series G.O. Bonds	School Building	50,650,000	2.00% to 5%	June 15, 2036	50,650,000
Total General Obligation Bonds Payable as of June 30, 2016					<u>\$ 125,700,000</u>

### COMBINED GENERAL OBLIGATION BONDS

Combined G.O Bonds

Year Ending June 30	Principal	Interest	Debt Service Fund
2017	5,715,000	4,159,905	9,874,905
2018	5,670,000	4,061,851	9,731,851
2019	5,915,000	3,836,325	9,751,325
2020	6,175,000	3,600,702	9,775,702
2021	6,420,000	3,353,800	9,773,800
2022-2026	35,550,000	13,168,813	48,718,813
2027-2031	30,305,000	7,701,763	38,006,763
2032-2036	29,950,000	2,755,913	32,705,913
	<u>\$ 125,700,000</u>	<u>\$ 42,639,071</u>	<u>\$ 168,339,071</u>

## Debt: Amortization Schedule

		2017	2018	2019	2020	2021	2022	2023	2024	2025
<b>General obligation bonds:</b>										
<b>Debt Service Fund</b>										
Series 2012 Refunding	Principal	\$ 1,950,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$9,045,000	Interest	25,155	-	-	-	-	-	-	-	-
Series 2015 Refunding	Principal	750,000	2,020,000	2,095,000	2,155,000	2,195,000	2,225,000	2,255,000	2,315,000	2,345,000
\$22,790,000	Interest	479,676	463,701	420,675	376,052	330,150	283,397	236,004	187,973	138,000
Series 2015	Principal	1,790,000	1,875,000	1,970,000	2,070,000	2,175,000	2,280,000	2,395,000	2,450,000	2,510,000
\$50,615,000	Interest	1,729,838	1,640,338	1,546,588	1,448,088	1,344,588	1,235,838	1,121,838	1,067,950	1,006,000
Series 2016	Principal	-	1,775,000	1,850,000	1,950,000	2,050,000	2,125,000	2,250,000	2,350,000	2,475,000
\$9,400,000	Interest	1,876,237	1,957,813	1,869,063	1,776,563	1,679,063	1,597,063	1,490,813	1,378,313	1,260,000
Series 2007B G.O. Bond	Principal	1,225,000	-	-	-	-	-	-	-	-
\$25,600,000	Interest	49,000	-	-	-	-	-	-	-	-
Total Principal - General Obligation Bonds		5,715,000	5,670,000	5,915,000	6,175,000	6,420,000	6,630,000	6,900,000	7,115,000	7,330,000
Total Interest - General Obligation Bonds		4,159,906	4,061,852	3,836,326	3,600,703	3,353,801	3,116,298	2,848,655	2,634,236	2,406,000
Total - General Obligation Bonds		9,874,906	9,731,852	9,751,326	9,775,703	9,773,801	9,746,298	9,748,655	9,749,236	9,736,000
<b>Lease revenue bonds:</b>										
<b>Debt Service Fund</b>										
2010 Lease Revenue Bonds	Principal	-	-	-	-	-	-	-	-	-
\$ 6,462,000	Interest	56,851	51,193	45,535	39,877	34,219	28,561	22,903	17,245	11,500
Total - Lease Revenue Bonds		56,851	51,193	45,535	39,877	34,219	28,561	22,903	17,245	11,500
Total - Bonds payable		9,931,757	9,783,045	9,796,861	9,815,580	9,808,020	9,774,859	9,771,558	9,766,481	9,747,500
<b>Obligations under lease agreements:</b>										
<b>General Fund</b>										
2012 Capital Lease	Principal	8,245	8,513	8,789	-	-	-	-	-	-
\$45,375	Interest	830	562	286	-	-	-	-	-	-
Total Principal - lease obligations		8,245	8,513	8,789	-	-	-	-	-	-
Total Interest - lease obligations		830	562	286	-	-	-	-	-	-
Total lease obligations		9,075	9,075	9,075	-	-	-	-	-	-
<b>Note payable:</b>										
<b>Capital Projects Fund</b>										
2011 Energy Efficiency Chiller	Principal	20,547	21,223	21,921	22,642	23,387	24,157	24,951	25,772	13,000
\$264,697	Interest	6,180	5,504	4,806	4,085	3,340	2,570	1,776	955	1,000
Total note payable		26,727	26,727	26,727	26,727	26,727	26,727	26,727	26,727	13,000
<b>Total long-term debt obligations:</b>										
Total Principal - All Funds - All Long-Term Debt		5,743,792	5,699,736	5,945,710	6,197,642	6,443,387	6,654,157	6,924,951	7,140,772	7,343,000
Total Interest - All Funds - All Long-Term Debt		4,223,767	4,119,111	3,886,953	3,644,665	3,391,360	3,147,429	2,873,334	2,652,436	2,417,000
Total - All Funds - All Long-Term Debt		\$ 9,967,559	\$9,818,847	\$9,832,663	\$9,842,307	\$9,834,747	\$9,801,586	\$9,798,285	\$9,793,208	\$9,761,000

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Totals
-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,950,000
-	-	-	-	-	-	-	-	-	-	-	-	25,155
000	2,395,000	1,770,000	-	-	-	-	-	-	-	-	-	22,520,000
663	88,715	37,701	-	-	-	-	-	-	-	-	-	3,042,707
000	2,580,000	2,655,000	2,735,000	2,830,000	2,930,000	3,035,000	3,125,000	3,220,000	3,315,000	3,415,000	-	49,355,000
700	937,675	860,275	780,625	684,900	585,850	483,300	392,250	298,500	201,900	102,450	-	17,469,491
000	2,600,000	2,725,000	2,775,000	2,825,000	2,950,000	3,075,000	3,150,000	3,275,000	3,375,000	3,475,000	3,600,000	50,650,000
813	1,137,063	1,007,063	952,563	897,063	784,063	666,063	566,125	463,750	357,313	247,625	126,000	22,090,432
-	-	-	-	-	-	-	-	-	-	-	-	1,225,000
-	-	-	-	-	-	-	-	-	-	-	-	49,000
000	7,575,000	7,150,000	5,510,000	5,655,000	5,880,000	6,110,000	6,275,000	6,495,000	6,690,000	6,890,000	3,600,000	125,700,000
176	2,163,453	1,905,039	1,733,188	1,581,963	1,369,913	1,149,363	958,375	762,250	559,213	350,075	126,000	42,676,785
176	9,738,453	9,055,039	7,243,188	7,236,963	7,249,913	7,259,363	7,233,375	7,257,250	7,249,213	7,240,075	3,726,000	168,376,785
-	6,462,000	-	-	-	-	-	-	-	-	-	-	6,462,000
587	59,612	-	-	-	-	-	-	-	-	-	-	367,579
587	6,521,612	-	-	-	-	-	-	-	-	-	-	6,829,579
763	16,260,065	9,055,039	7,243,188	7,236,963	7,249,913	7,259,363	7,233,375	7,257,250	7,249,213	7,240,075	3,726,000	175,206,364
-	-	-	-	-	-	-	-	-	-	-	-	25,547
-	-	-	-	-	-	-	-	-	-	-	-	1,678
-	-	-	-	-	-	-	-	-	-	-	-	25,547
-	-	-	-	-	-	-	-	-	-	-	-	1,678
-	-	-	-	-	-	-	-	-	-	-	-	27,225
202	-	-	-	-	-	-	-	-	-	-	-	219,546
161	-	-	-	-	-	-	-	-	-	-	-	29,377
363	-	-	-	-	-	-	-	-	-	-	-	227,179
202	14,037,000	7,150,000	5,510,000	5,655,000	5,880,000	6,110,000	6,275,000	6,495,000	6,690,000	6,890,000	3,600,000	132,385,349
924	2,223,065	1,905,039	1,733,188	1,581,963	1,369,913	1,149,363	958,375	762,250	559,213	350,075	126,000	43,075,419
126	\$16,260,065	\$9,055,039	\$7,243,188	\$7,236,963	\$7,249,913	\$7,259,363	\$7,233,375	\$7,257,250	\$7,249,213	\$7,240,075	\$3,726,000	\$175,460,768

This page left intentionally blank.

**Provo City School District**  
*Statistics and Performance Measures*

## Personnel Resource Allocation: Full-time Equivalents

FY 2009 to 2017 (proposed)

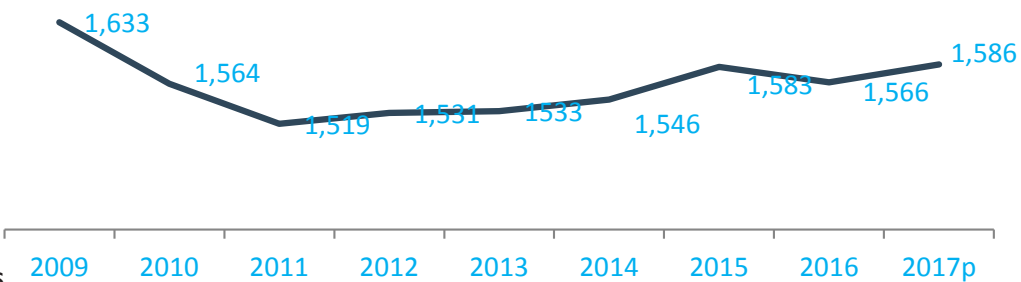
Function	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 <sup>P</sup>
Instruction	1,000	984	977	984	998	1,005	1,002	1,022	1,028
Students	52	51	49	50	50	50	50	68	75
Instructional Staff	40	41	31	32	32	32	27	29	30
General Administration	16	15	16	17	17	17	17	24	25
School Administration	74	70	70	70	70	72	65	71	72
Business and Central	20	26	27	26	26	26	41	47	47
Operation and Maintenance	148	148	95	95	95	95	133	109	110
Transportation	44	46	44	46	46	46	66	51	55
Other Support	1	1	25	26	26	26	0	0	-
Food Services	92	82	92	92	80	84	77	82	84
Community Services	146	100	93	93	93	93	103	62	60
<b>Total FTEs</b>	<b>1,633</b>	<b>1,564</b>	<b>1,519</b>	<b>1,531</b>	<b>1,533</b>	<b>1,546</b>	<b>1,583</b>	<b>1,566</b>	<b>1,586</b>

<sup>P</sup>Proposed

As a service organization, employee compensation is the biggest single expense incurred by the District. As a result, when cuts need to be made, it's difficult to spare all positions.

For 2016-17 the Board of Education and management have made the decision to try to keep average class-sizes at 27.5, slightly lower than in FY 2015-16. Some growth in instructional FTE is budgeted to account for projected enrollment increases, as seen in the table above. As our enrollment has grown the past few years we are seeing increases in instructional staff, as well as positions related to student support functions. The District has set a goal to reduce elementary class sizes over the next few years to just under 27 students per teacher, which will result in higher FTE levels in future years.

### Staffing Levels by FTE: FY 2009 to FY 2017



**Budgeted staffing levels are slightly higher in the FY 2016-17 budget when compared to the previous year.**

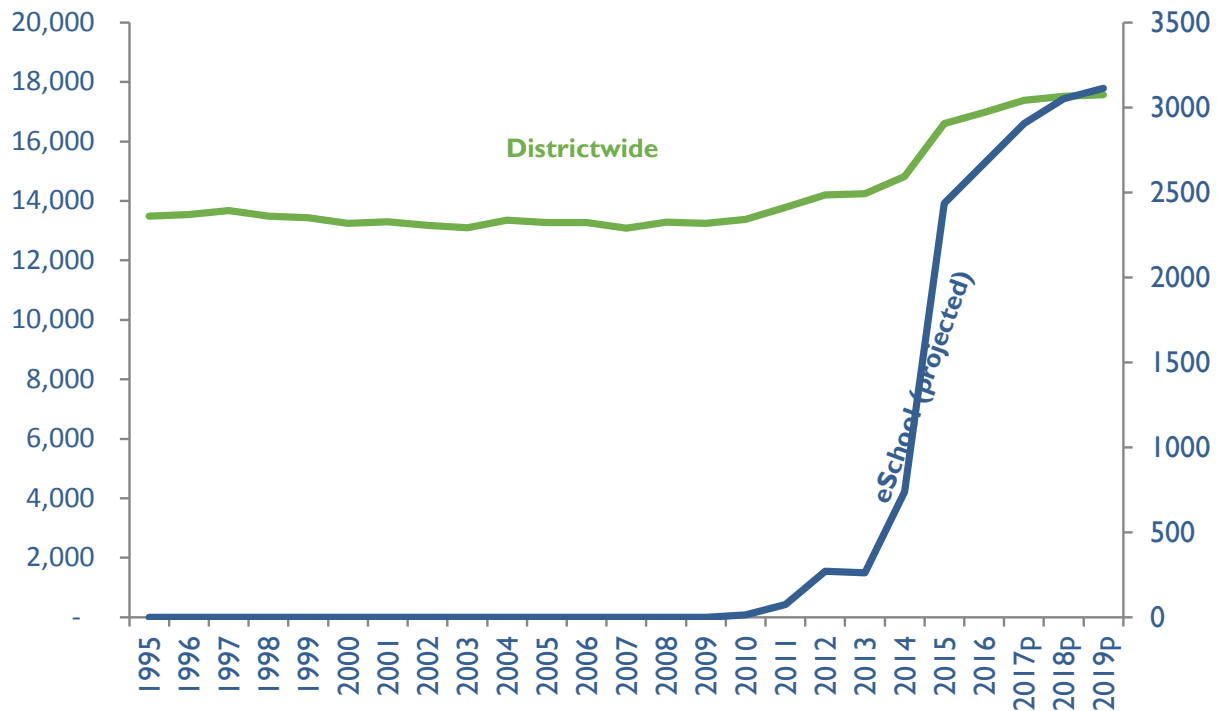
# Enrollment: Projections and Methodology

1994-2019 (projected)

Student enrollment is a primary driver of state, federal and some local revenue for the District. These enrollment figures are taken from data gathered from October 1 enrollment reports each year. Projections for future years are made using simple regression analysis to forecast general expected student enrollment for future years. A more detailed approach, using migration patterns, birth rates, and what is referred to as survival rates, is also used to get a more detailed analysis for the next year. Detailed analysis for the coming year is normally done in the fall, and the Board of Education and management are given the results after that time. Information and documentation regarding enrollment projection methods are available to the public through the District Business Office.

Year	Fall Enrollment	Year	Fall Enrollment
1994	13,616	2007	13,083
1995	13,487	2008	13,288
1996	13,544	2009	13,241
1997	13,674	2010	13,376
1998	13,486	2011	13,779
1999	13,438	2012	14,202
2000	13,241	2013	14,241
2001	13,298	2014	14,824
2002	13,177	2015	16,600
2003	13,103	2016	16,983
2004	13,359	2017	17,388
2005	13,273	2018	17,521
2006	13,272	2019	17,569

Most future growth for the next four years (Districtwide) is projected to be the result of eSchool. However, the District does expect eSchool growth to level off in future years as we reach maximum capacity for our resources. Additional growth in traditional District schools is expected on the west side of the city, while enrollment on the east side is projected to decline.





## Fall Enrollment by School: *FY 2010 to FY 2017 (Projected)*

Fall Enrollment is a census taken as of the first school day in October each school year, as required by the Utah State Legislature. It's a major factor in determining the funding the District gets from the state as part of the Weighted Pupil Unit (WPU).

School	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 <sup>P</sup>
Amelia Earhart Elementary	569	560	588	558	551	515	532	523
Canyon Crest Elementary	469	487	494	532	541	541	538	537
Edgemont Elementary	505	525	565	569	570	632	623	637
Provo Peaks Elementary <sup>2</sup>	412	366	462	506	484	613	592	614
Franklin Elementary	544	521	517	516	494	453	472	468
Lakeview Elementary <sup>1</sup>	693	680	685	673	724	765	787	826
Provost Elementary	434	438	457	440	436	447	464	466
Rock Canyon Elementary	580	600	625	623	642	634	612	615
Spring Creek Elementary	567	564	570	567	558	501	486	482
Sunset View Elementary	568	560	531	527	541	510	473	461
Timpanogos Elementary	621	629	630	672	663	703	758	785
Wasatch Elementary	704	774	864	861	906	965	944	986
Westridge Elementary	862	870	889	893	890	826	785	785
Centennial Middle	1,030	1,003	996	1,033	1023	988	1056	1065
Dixon Middle	854	863	835	833	836	822	847	840
Provo High	1,696	1,705	1,683	1,777	1825	1895	1924	1924
Timpview High	1,822	1,900	1,938	1,953	1967	1976	2058	2093
Independence High	265	277	328	322	326	251	259	260
Adult Education	3	2	-	74	63	45	48	41
Central Utah Enterprises	24	47	51	51	47	83	65	75
eSchool <sup>3</sup>	19	14	90	270	737	2435	2660	2905
<b>Total:</b>	<b>13,241</b>	<b>13,385</b>	<b>13,798</b>	<b>14,250</b>	<b>14,824</b>	<b>16,600</b>	<b>16,983</b>	<b>17,388</b>

<sup>P</sup>Projected

<sup>1</sup>Grandview Elementary prior to FY 2007-08

<sup>2</sup>Farrer Elementary prior to FY 2011-12

<sup>3</sup>Aggregate of full-time students only; most eSchool students aren't enrolled in the school full-time

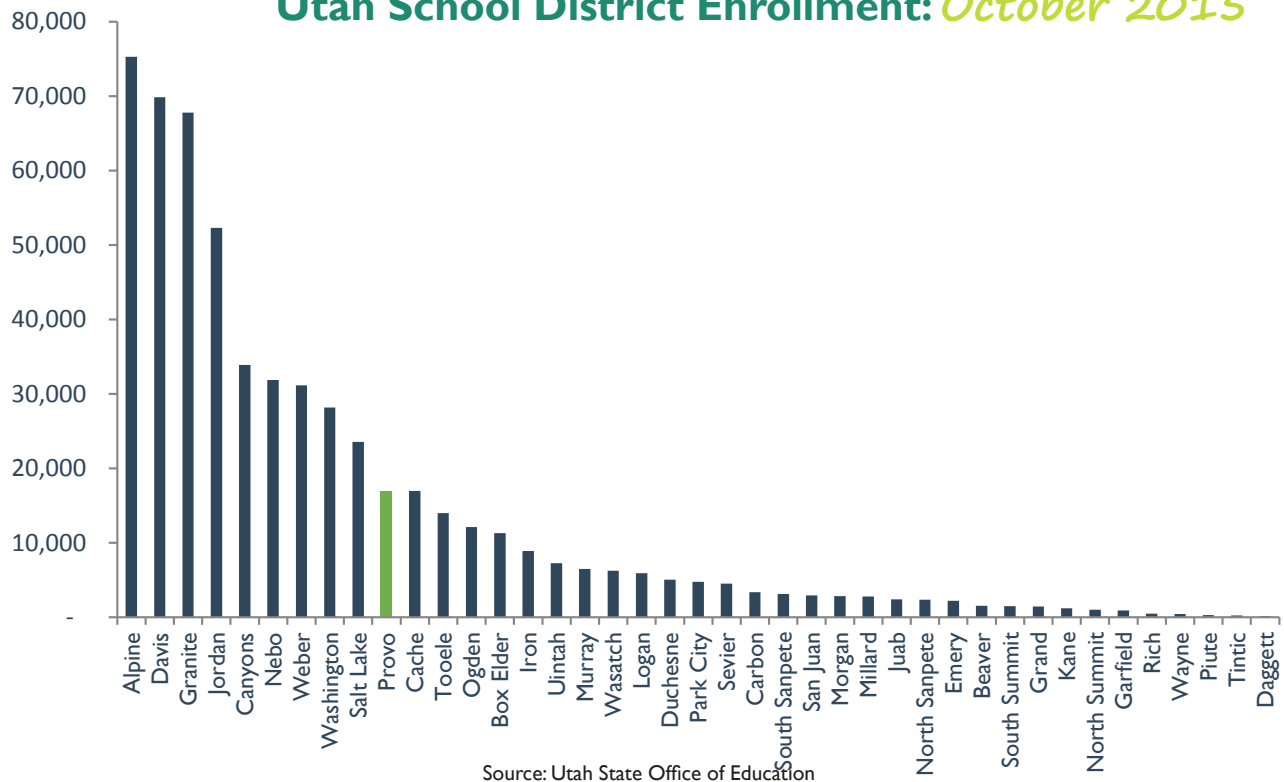
## District Comparison: *Where Provo Fits In*

Utah is made up of 41 school districts. The total enrollment of K-12 students for Fall 2015, including charter schools, was approximately 633,896. With 16,983 students, Provo City School District is the 10th largest district in Utah.

Over the next several years, the school-age population in Utah is expected to grow dramatically, while in Provo it's projected to grow 1.1%, mostly due to eSchool, Provo's online school, which is a promising channel for future District growth.

District	Oct. 2015 Enrollment
Alpine	75,307
Davis	69,879
Granite	67,822
Jordan	52,324
Canyons	33,899
Nebo	31,895
Weber	31,184
Washington	28,167
Salt Lake	23,600
<b>Provo</b>	<b>16,983</b>

## Utah School District Enrollment: *October 2015*



## Student Enrollment: *Utah County Comparison*

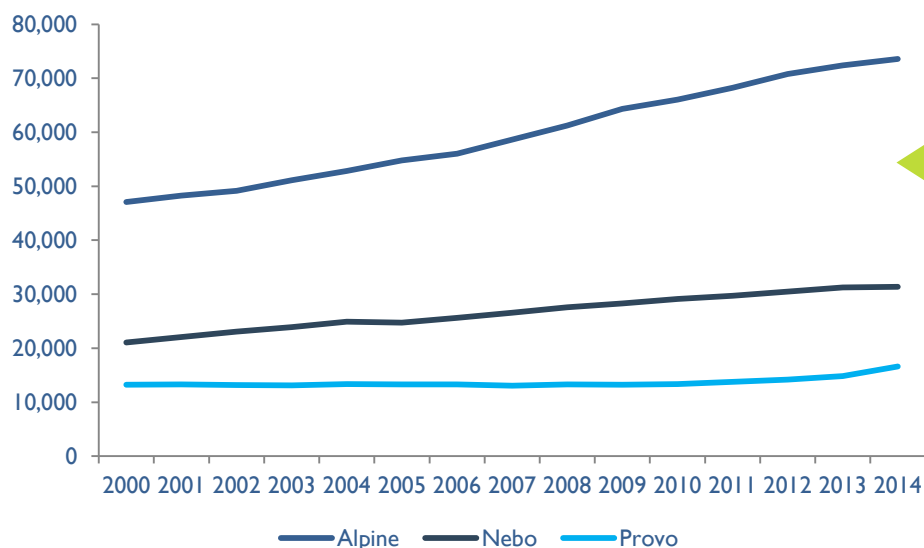
While Alpine School District, to the north, and Nebo School District, to the south, have grown rapidly this decade, enrollment in Provo has been flat until just the past few years. This is the case in most one-city districts throughout the State. Despite having flat enrollment throughout this period, Provo continues to have a substantially higher low-income student population than the other two districts in the county. Overall, the public school (school districts) enrollment in Utah County was over 124,000 in October 2015, while charter schools, which are also public, had over 8,500 students enrolled in Utah County.

Provo School District is pinning much of its future enrollment hopes on eSchool. In fact, online schools are the fastest growing public education segment in Utah.

However, attention and emphasis will continue in critical traditional areas. Face-to-face instruction and group learning remains a proven and effective method of instruction.

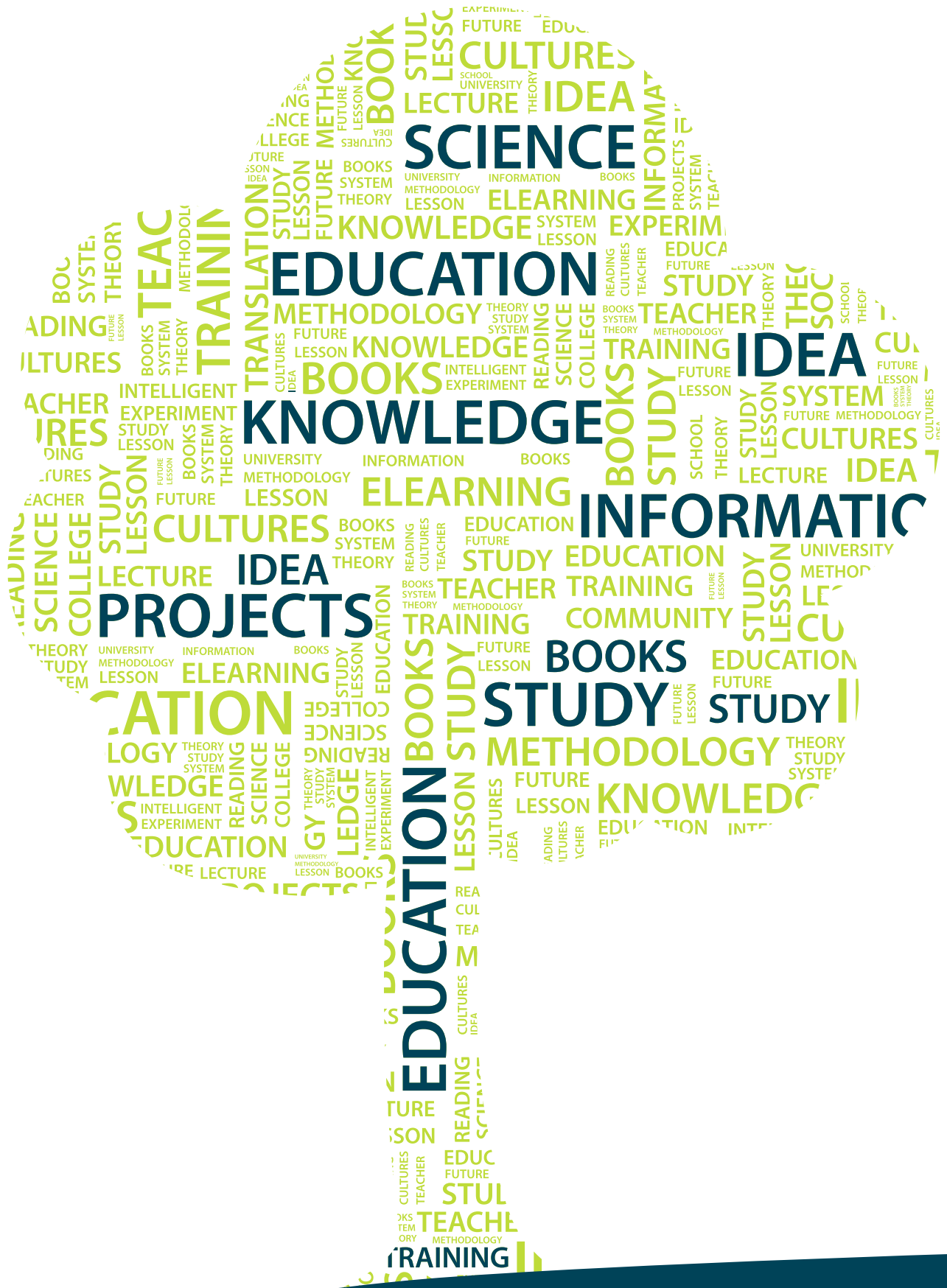


### Utah County School Enrollment by District



Although difficult to discern in the graphic to the left, Provo grew at a greater rate from Oct. 2014 to Oct. 2015 than Nebo school district, and at roughly the same rate as Alpine.

Source: Utah State Office of Education



## District *Facilities*

Location/Site	Year Built/ Renovated Substantially	Square Footage
Elementary Schools:		
Amelia Earhart	1999	69,733
Canyon Crest	1982	68,240
Edgemont <sup>2</sup>	1955	47,200
Provo Peaks	2011	80,000
Franklin	1994	75,801
Lakeview	2007	77,480
Provost <sup>2</sup>	1949	56,799
Rock Canyon <sup>1</sup>	2016	71,367
Spring Creek	2002	70,720
Sunset View <sup>1</sup>	2016	71,367
Timpanogos	2008	69,247
Wasatch	1949	45,326
Westridge	1979	73,928
Secondary Schools:		
Centennial Middle School	1996	144,795
Dixon Middle School	1931	124,276
Provo High School <sup>1</sup>	1956	325,842
Timpview High School.	1974	409,803
Independence High School	1992	48,121
Other:		
Oakridge	1979	43,992
Grandview Learning Center	1949	69,546
District Office	1965	28,875

<sup>1</sup>Construction to rebuild school completed summer 2016

<sup>2</sup>Construction to rebuild school begins in FY 2017

## Elementary Schools

### Amelia Earhart

Address: 2585 West 200 South  
Year built or substantially renovated: 1999  
Square footage: 69,733  
Projected FY 2017 enrollment: 532



### Canyon Crest

Address: 4664 N Canyon Road  
Year built or substantially renovated: 1982  
Square footage: 68,240  
Projected FY 2017 enrollment: 537



### Edgemont

Address: 566 East 3650 North  
Year built or substantially renovated: 1955  
Square footage: 47,200  
Projected FY 2017 enrollment: 637



### Lakeview

Address: 2899 West 1390 North  
Year built or substantially renovated: 2007  
Square footage: 77,480  
Projected FY 2017 enrollment: 826



### Franklin

Address: 350 South 600 West  
Year built or substantially renovated: 1994  
Square footage: 75,801  
Projected FY 2017 enrollment: 468





### **Provo Peaks**

Address: 100 North 600 East  
Year built or substantially renovated: 2011  
Square footage: 80,000  
Projected FY 2017 enrollment: 614



### **Provost**

Address: 629 South 1000 East  
Year built or substantially renovated: 1949  
Square footage: 56,799  
Projected FY 2017 enrollment: 466



### **Rock Canyon**

Address: 2495 North 650 East  
Year built or substantially renovated: 2016  
Square footage: 71,367  
Projected FY 2017 enrollment: 615



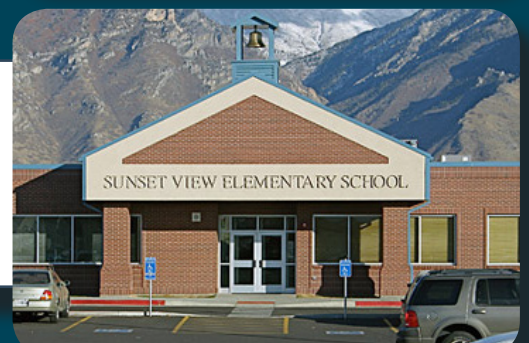
### **Spring Creek**

Address: 1740 South Nevada Avenue  
Year built or substantially renovated: 2002  
Square footage: 70,720  
Projected FY 2017 enrollment: 482



### **Sunset View**

Address: 525 South 1600 West  
Year built or substantially renovated: 2016  
Square footage: 71,367  
Projected FY 2017 enrollment: 461



## Timpanogos

Address: 449 North 500 West  
Year built or substantially renovated: 2008  
Square footage: 69,733  
Projected FY 2017 enrollment: 785



## Wasatch

Address: 1080 North 900 East  
Year built or substantially renovated: 1949  
Square footage: 45,326  
Projected FY 2017 enrollment: 986



## Westridge

Address: 1720 West 1460 North  
Year built or substantially renovated: 1979  
Square footage: 73,928  
Projected FY 2017 enrollment: 785



## Grandview Learning Center

Address: 1591 North Jordan Avenue  
Year built or substantially renovated: 2008  
Square footage: 26,000  
Projected FY 2017 enrollment<sup>1</sup>  
<sup>1</sup>Counted as part of Westridge Elementary in this budget document



## eSchool (K-12)

eSchool service center: 243 E 2320 N  
Year built or substantially renovated: 2012  
Projected FY 2017 enrollment: 2,905 (includes full and part-time)





## Secondary Schools

### Centennial Middle School

Address: 305 East 2320 North  
Year built or substantially renovated: 1996  
Square footage: 144,795  
Projected FY 2017 enrollment: 1,065



### Dixon Middle School

Address: 750 West 200 North  
Year built or substantially renovated: 1931  
Square footage: 124,276  
Projected FY 2017 enrollment: 840



### Provo High School

Address: 1125 North University Avenue  
Year built or substantially renovated: 1956  
Square footage: 325,842  
Projected FY 2017 enrollment: 1,924



### Timpview High School

Address: 3570 North 650 East  
Year built or substantially renovated: 1974  
Square footage: 409,803  
Projected FY 2017 enrollment: 2,093



### Independence High School

Address: 636 North Independence Avenue  
Year built or substantially renovated: 1992  
Square footage: 48,121  
Projected FY 2017 enrollment: 260



# Per Pupil Expenditures: *FY 2017 compared to FY 2016*

(excludes debt service and long-term capital projects)

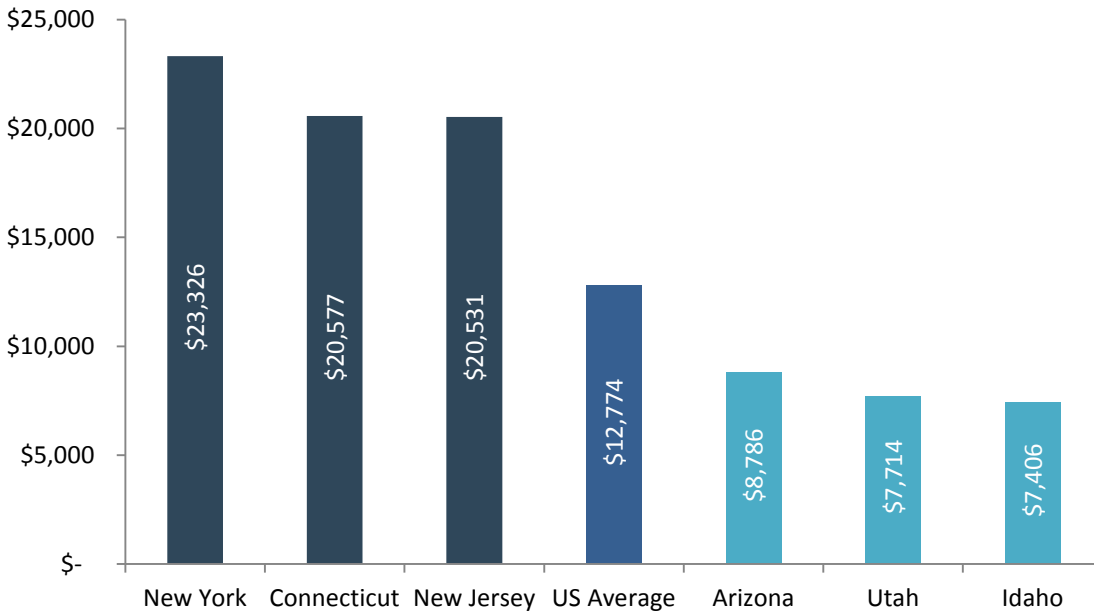
For FY 2017, the District is budgeted to spend **\$8,570 per student, an increase of \$806** when compared to FY 2016.

**FY 2016 Per Student: \$7,764**

**\$806**

**FY 2017 Per Student: \$8,570**

## Per Student Spending: *Top and Bottom 3 States*



In addition to these amounts, **the District is budgeted to spend \$4,852 per student in FY 2017** for long-term capital improvement projects and debt service related to infrastructure capital expenditures.

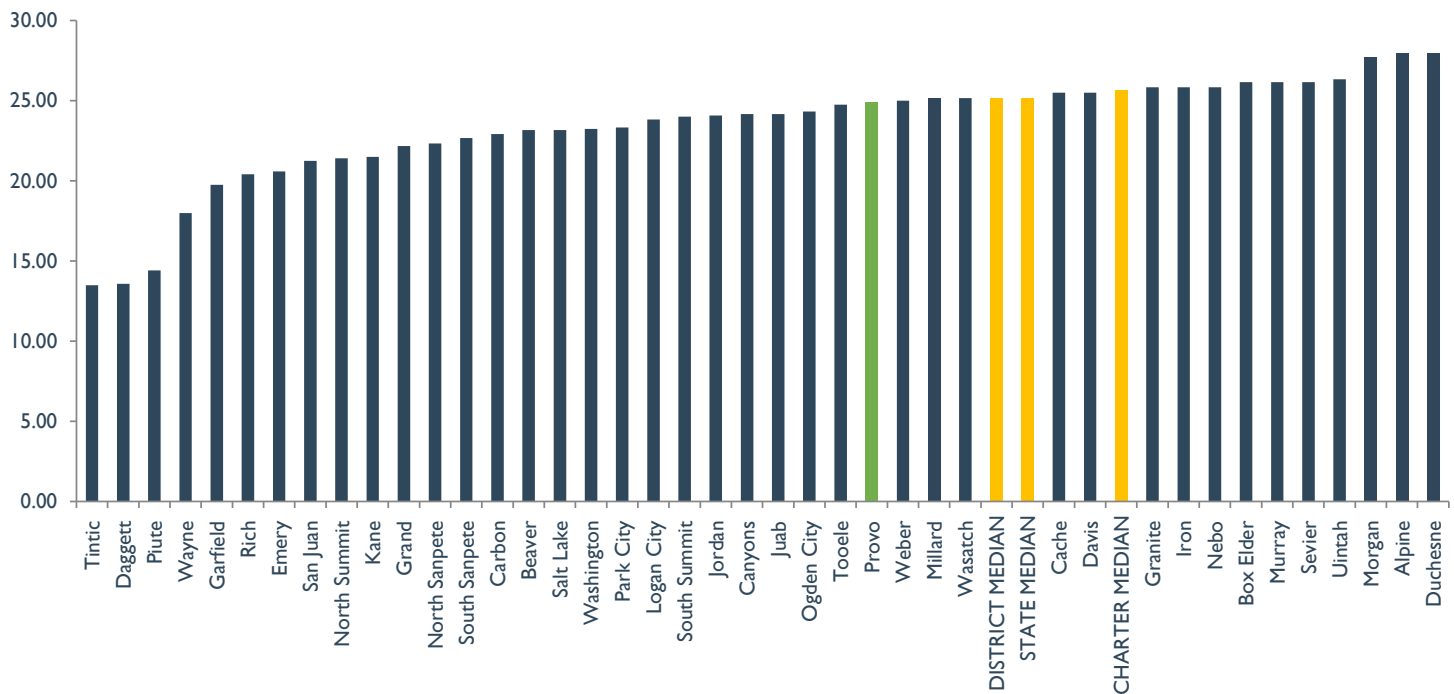
## Median Class Sizes: *State of Utah*

Fall 2015

Provo City School District has class sizes that slightly lower than the median in the State of Utah. Interestingly, charter schools have, as a median, higher class sizes than the average Utah school district.

Low class sizes are very costly to maintain, and the data are mixed when it comes to determining what role class sizes play in academic performance. However, Provo City School District has conducted multiple surveys with the public, and low class sizes always rank “very important” to Provo citizens, which is one reason the District strives to have the lowest class sizes possible.

### Median Class Sizes in Utah: *By District*



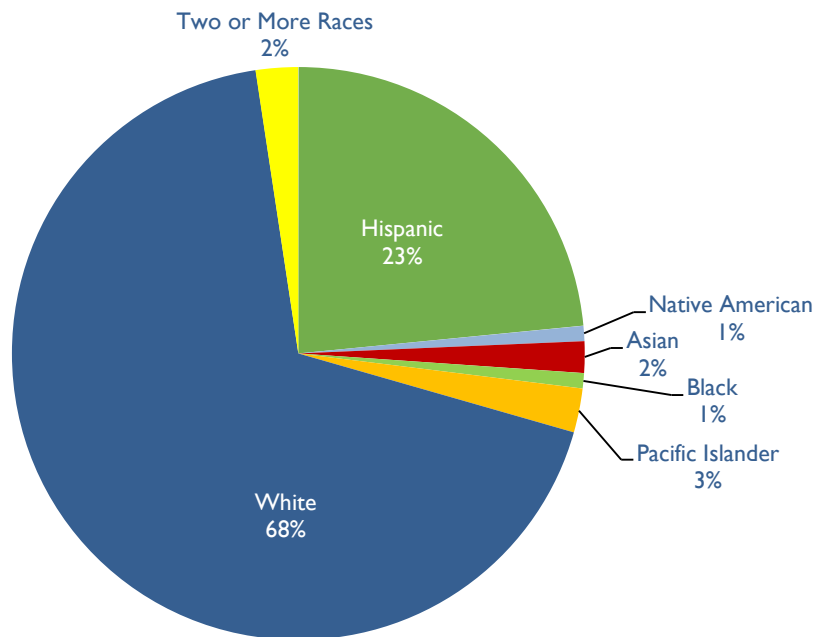
Source: Utah State Office of Education

## Student *Demographics*

The District is becoming much more diverse. This can help provide a healthy and dynamic learning environment for students. However, challenges also occur - especially when At-Risk populations continue to increase in size bringing with them chronic absenteeism, low income, and language acquisition challenges. The District has been proactive in developing programs to help broaden future opportunities for **all** students, and as seen later in this document have seen success on assessments despite the challenges facing our student population.

Hispanic students make up the largest ethnic minority group in the District, with 23% of total enrollment as of October 1, 2015.

### Provo School District Enrollment by Race



Source: District data; audited Fall 2015 enrollment reports submitted to State

## District School Lunch Participation: *FY 2006 to FY 2016*

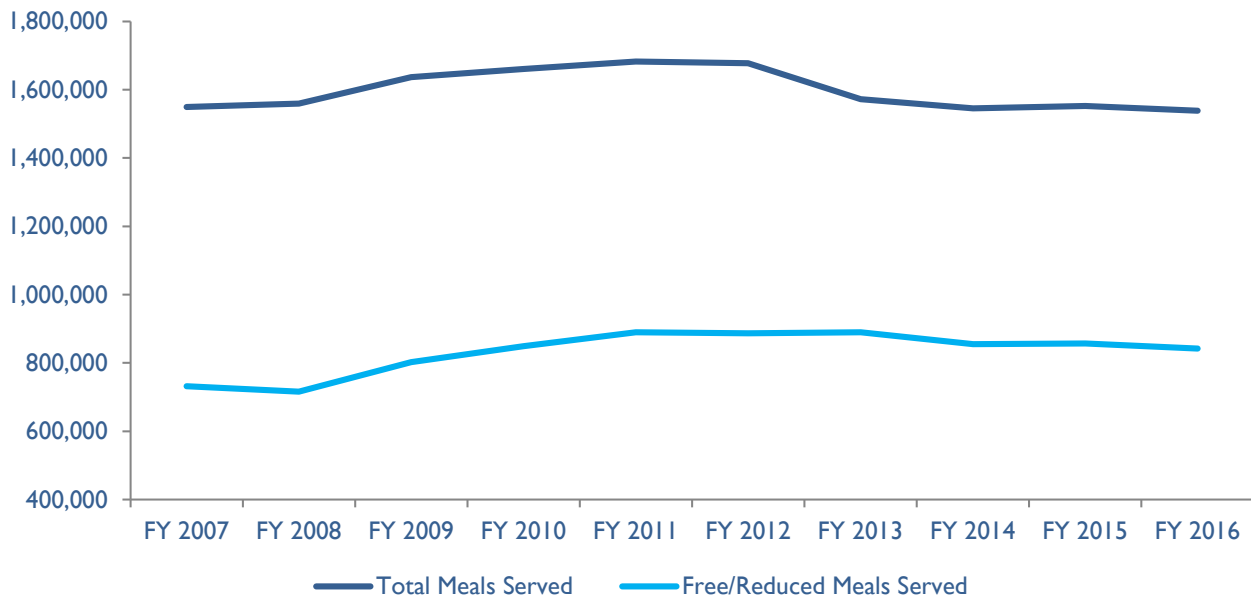
Year	FY Lunches Served	Breakfasts Served	Free Lunch Served	% of Free Lunches to Total Served	Reduced Cost Lunch Served	% of Reduced Cost lunches to Total Served
FY 2006	1,256,839	289,865	609,996	48.53%	152,639	12.14%
FY 2007	1,255,951	293,649	567,608	45.19%	164,048	13.06%
FY 2008	1,253,673	305,989	560,368	44.70%	155,779	12.43%
FY 2009	1,311,952	324,889	639,746	48.76%	162,320	12.37%
FY 2010	1,315,197	345,581	693,426	52.72%	155,354	11.81%
FY 2011	1,343,858	338,210	736,472	54.80%	152,940	11.38%
FY 2012	1,319,933	357,943	736,901	55.83%	150,151	11.38%
FY 2013	1,232,859	339,783	732,485	59.41%	157,697	12.79%
FY 2014	1,215,543	329,534	705,006	58.00%	150,490	12.38%
FY 2015	1,209,334	343,320	721,222	59.64%	136,191	11.26%
FY 2016	1,191,836	346,216	704,271	59.09%	137,477	11.53%

School meal assistance is available based on financial need.

Students with the greatest need qualify for free meals, while students with moderate need qualify for meals at a reduced price.

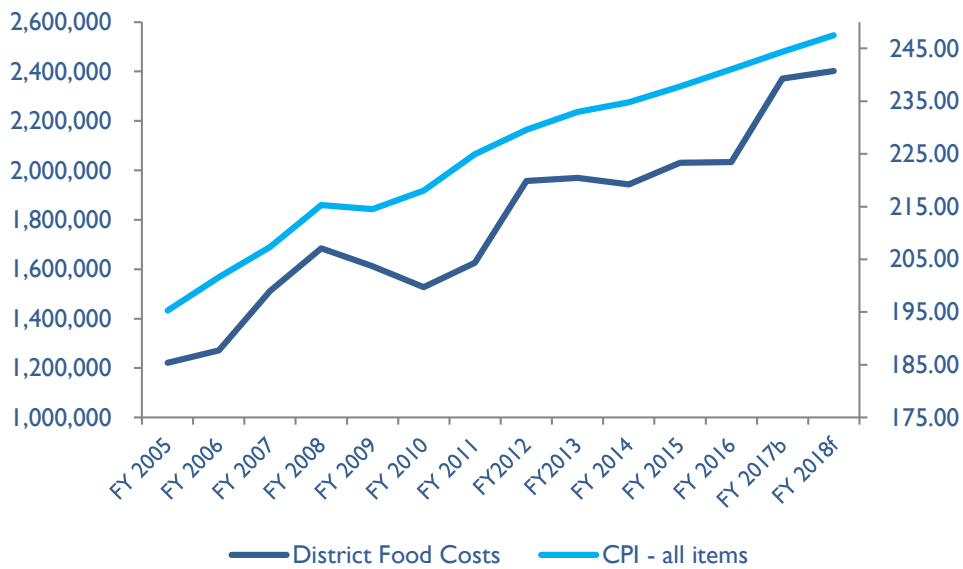
**Participation in school food services is projected to remain flat in 2016-17.**

### School Lunch Participation: *FY 2006 - FY 2016*



The District continues to experience strong demand for free/reduced lunch services. Over the last few years the number of free/reduced meals has remained relatively flat.

## Program Costs and Data: *Food Services*



The chart above compares food costs for the District’s food services program with the CPI, or Consumer Price Index (urban areas, all items including food). The CPI measures the average cost of purchasing goods and services for a specific time period (1982-84 is the base period for the index and that period is set at 100).

Source: U.S. Bureau of Labor and Statistics; District data



## Child Nutrition Meal Prices: *FY2011 to FY 2017*

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Breakfast	\$1.25	\$1.25	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Adult Breakfast	\$1.50	\$1.50	\$1.75	\$1.75	\$1.75	\$2.00	\$2.00
Elementary Lunch	\$1.75	\$1.75	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Secondary Lunch	\$2.00	\$2.00	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Adult Lunch	\$2.75	\$2.75	\$3.00	\$3.00	\$3.00	\$4.00	\$4.00

School lunch price increases are the result of inflationary pressures and new federal guidelines that drive costs up. In the end, meals will be even more fresh and nutritional than ever before. All meal prices are staying flat in FY17, and are generally only raised in order to maintain compliance with state and federal regulations.



## Transportation: *Costs and Statistics*

### Transportation

Year	Miles traveled (to and from school, field trips, and activities)	Number of students transported daily	Driving hours per day	Route miles driven per day	Field and activity trip miles per day	Cost per student per year to bus	Number of buses
2005-06	650,520	4,771	251	2,997	617	\$426	43
2006-07	510,840	4,894	245	2,605	233	\$492	43
2007-08	542,700	5,169	271	2,747	268	\$501	48
2008-09	524,340	6,208	226	2,699	214	\$366	48
2009-10	514,980	6,332	204	2,650	211	\$315	48
2010-11	527,340	5,903	234	2,699	231	\$394	48
2011-12	543,832	5,939	214	2,741	260	\$370	45
2012-13	429,001	5,885	165	2,168	215	\$331	40
2013-14	384,987	6,472	179	1,896	243	\$304	41
2014-15	374,013	5,464	174	1,863	283	\$364	43
2015-16	339,395	5,451	175	1,602	283	\$387	43



Back in 2013, Provo City School District purchased a new propane-powered bus, the first propane school bus in the state of Utah. Provo City School District has always been at the forefront of technology in regards to the buses used to service the district, and continues to be as efficient as possible in order to manage an aging bus fleet and ensure all students are able to attend their classes on time.

The District will purchase three additional buses in FY 2017 to replace aging vehicles. These buses are clean diesel vehicles. The District has found the reduced repairs and maintenance costs for these vehicles outweigh the small savings seen on propane fuel. We continue to monitor advances in clean fuel technology and prior to any purchase conduct extensive research to ensure we best serve the District's transportation needs.

## Innovation: eSchool

Provo City School District is committed to offering more education choices for parents and students. One of the most exciting programs offered by the District is eSchool. As seen in previous enrollment graphics, much of the District's future growth continues to come from eSchool, proving that this educational option is both effective and highly desirable for our community.

While the District is targeting Provo students primarily, a state law enacted July 1, 2011 provides a way for students to take online courses from any provider that meets State requirements. Provo City School District has found that eSchool provides a wonderful opportunity for students who are home-schooled, supplementing in-school coursework, or are in unique circumstances that don't allow them to attend regular school environments. Best of all, this is a free option offered to students!

Because eSchool has the largest course catalog in Utah, and exclusive technology and language courses not offered anywhere else in the State, students from outside of Provo continue to be a significant contributor to eSchool enrollment. The District continues to partner with electronic education vendors to serve those students' needs and anticipates those students will continue to make up a significant portion of our eSchool student body.



### eSchool *At-a-Glance:*

A strategic action of Provo School District's 20/20 Initiative, eSchool provides Provo and Utah students with choice and flexibility.

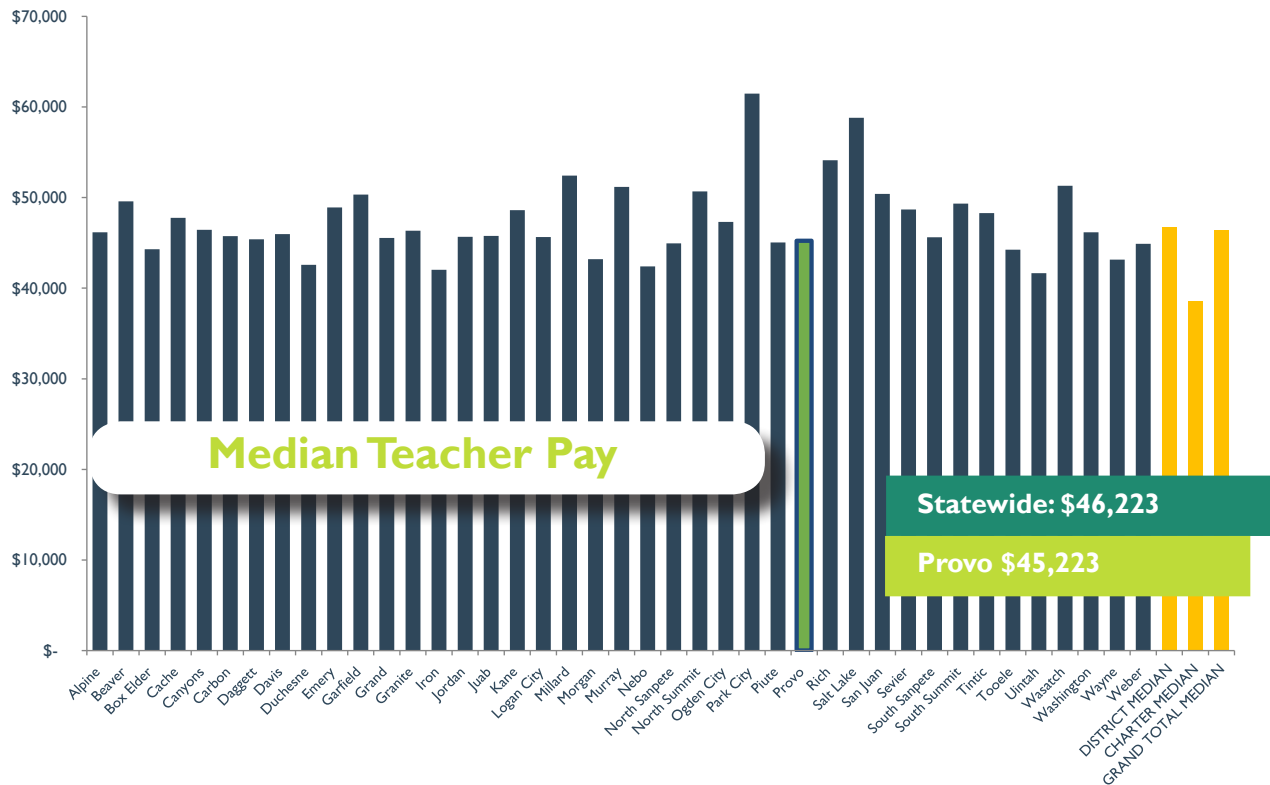
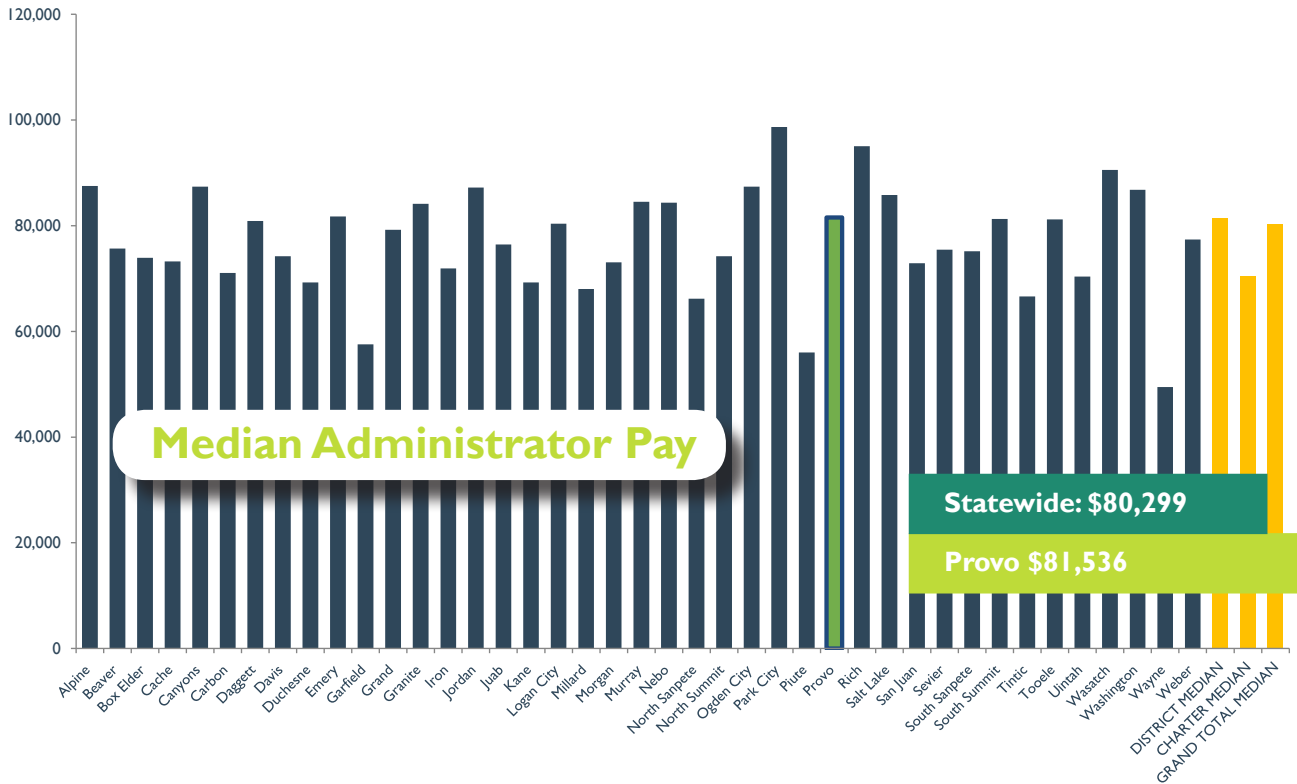
Some unique aspects of eSchool include:

- The most online courses in Utah, with over 400 courses to choose from as of July 2016
- The fastest growing online K-12 school in Utah in FY16
- Agreements with Brigham Young University Independent Study, Edgenuity, and K12 Curriculum, among others, provide innovative language courses delivered on a virtual platform unmatched anywhere in Utah
- Utah Tech Academy allows students to take courses that prepare them for college and a high-tech workplace
- Substantial cost savings over traditional brick-



## Compensation: Median Pay Comparison

The District continues to keep pace with education professional salary expectations in the state of Utah. It's critical for the District to pay employees a competitive wage to attract talent and retain valuable employees, especially as the economy improves and employees have more employment options.



Source: Utah State Office of Education

## Health Insurance: *Cost and Statistics*

The rising cost of health care is a concern nationwide, and the District isn't immune. In 2005, a premium participation plan was put in place, with employees paying a percentage of their premiums. This was designed not only to save money, but more importantly to help employees take ownership of their health care. Overall, the District's health care expenditures are projected to increase roughly 8.7% in FY 2017, not including OPEB expenditures (see notes below).

As the adjacent table and graph below indicate, the percentage of the District's budget that goes toward health insurance each year is increasing, meaning inflationary pressure on health care is outpacing other District expenditures.

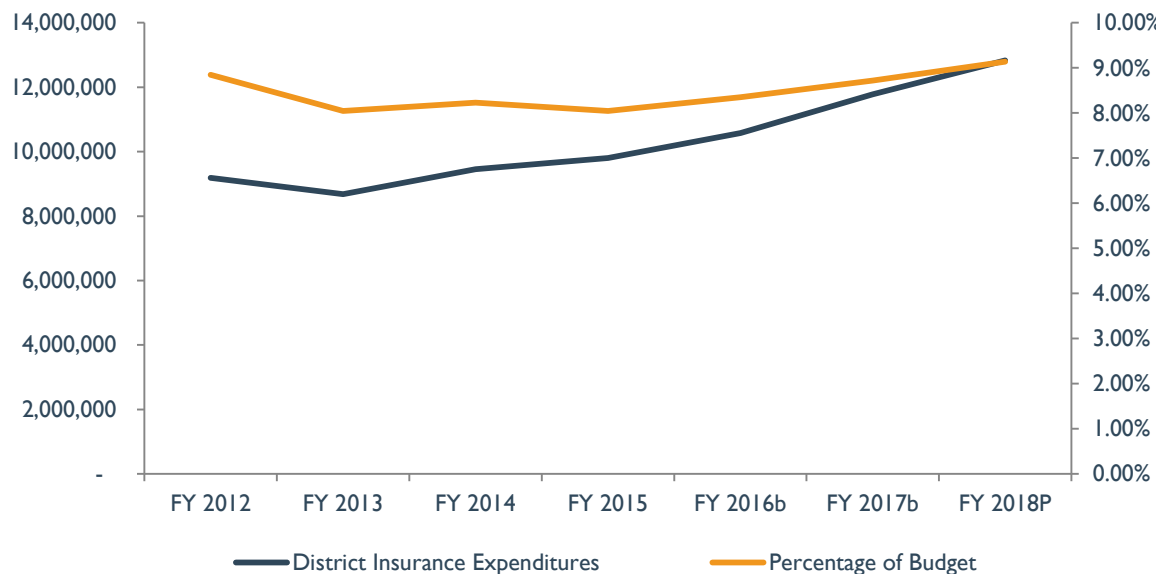
Year	District Insurance Expenditures	Percentage of Budget
FY 2012	9,187,889	8.85%
FY 2013	8,677,956	8.05%
FY 2014	9,458,189	8.23%
FY 2015	9,804,904	8.05%
FY 2016 <sup>b</sup>	10,577,067	8.35%
FY 2017 <sup>p</sup>	11,775,526	8.72%
FY 2018 <sup>p</sup>	12,835,323	9.14%

<sup>b</sup>Budget

<sup>p</sup>Projected

Note: Percentage of budget calculation excludes building construction and debt service, which can fluctuate significantly depending on current construction projects.

## Health Insurance: *Expenditures and Percentage of Budget*



Other Post Employment Benefits (OPEB) contributions are projected to remain flat in FY17. A large component of OPEB costs are health insurance. Health insurance rates are increasing for the District at a rapid pace which largely offsets any savings from OPEB contributions.

**Student Assessment and Performance**  
*Provo City School District*

## Some Notes on Student Performance and Assessment Methods

The **Utah Performance Assessment System for Students (UPASS)** is a comprehensive assessment of school performance based on attendance records, test scores on several different tests, and graduation rates for high schools. In order to be considered passing, schools must have 95% participation and perform at a level considered proficient (80% or higher), or show sufficient progress from the previous year's assessment.



**Criterion Referenced Tests (CRTs)** are used in Utah to test students' mastery of Utah's Core Curriculum. The CRT is also used for No Child Left Behind (NCLB) and UPASS. CRTs are administered to grades 2 through 11 for English language arts. Math and Science CRTs for junior high and high school are based on students' courses rather than grade level.

The **No Child Left Behind Act (NCLB)** is a nationwide accountability system for schools receiving federal funding. Each school is evaluated based on whether or not they meet Adequate Yearly Progress (AYP). In order to meet AYP, a school must show annual progress for certain student groups on assessments determined by each state. The percentage of students required to be proficient increases each year.

The **No Child Left Behind**

Title I schools are higher poverty schools that receive federal funding to provide extra services to their at-risk students. In Utah, about 28% of all public schools are Title I schools.

*Beginning in the FY 2014 school year the UPASS, CRT, and AYP testing and accountability systems were replaced by Utah's Comprehensive Accountability System (UCAS) and the Student Assessment for Growth and Excellence (SAGE) computer assessment system. UCAS was later discontinued and SAGE testing is the current assessment program used by the State.*

**Utah Comprehensive Accountability System (UCAS)** provides a straightforward determination of school performance and supports the goals of public education in Utah by valuing performance on state tests, prioritizing individual student growth toward meaningful achievement targets, promoting

equality for low-performing students, and incentivizing attainment of graduation and college/career readiness.

**Student Assessment for Growth and Excellence (SAGE)** is Utah's new computer adaptive assessment system. It includes summative, interim, and formative components. SAGE employs a software algorithm that adapts the test in real time, responding to the accuracy of a student's performance. Each question a student receives is dependent on his or her response to previous questions. This allows the algorithm to more accurately and efficiently determine a student's level of proficiency.

# Student Performance: SAGE

2015-16 (most recent year available)

School	LANGUAGE ARTS									
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	9th Grade	10th Grade	11th Grade	Overall
AMELIA EARHART	43.2%	41.0%	53.9%	43.7%	xxx	xxx	xxx	xxx	xxx	45.4%
CANYON CREST	75.3%	47.8%	73.1%	63.5%	xxx	xxx	xxx	xxx	xxx	65.6%
EDGEMONT	68.1%	50.0%	66.2%	75.3%	xxx	xxx	xxx	xxx	xxx	64.7%
PROVO PEAKS	34.8%	52.3%	65.3%	72.2%	xxx	xxx	xxx	xxx	xxx	56.5%
FRANKLIN	27.8%	27.3%	38.2%	32.9%	xxx	xxx	xxx	xxx	xxx	31.1%
LAKEVIEW	62.4%	69.6%	59.3%	67.4%	xxx	xxx	xxx	xxx	xxx	64.9%
PROVOST	59.7%	46.7%	60.7%	81.8%	xxx	xxx	xxx	xxx	xxx	61.8%
ROCK CANYON	79.6%	68.9%	52.3%	72.8%	xxx	xxx	xxx	xxx	xxx	68.5%
SPRING CREEK	30.9%	40.3%	51.6%	56.7%	xxx	xxx	xxx	xxx	xxx	44.6%
SUNSET VIEW	36.2%	21.5%	41.5%	31.7%	xxx	xxx	xxx	xxx	xxx	32.7%
TIMPANOGOS	29.2%	28.2%	36.0%	36.8%	xxx	xxx	xxx	xxx	xxx	32.1%
WASATCH	70.4%	52.3%	59.7%	69.3%	xxx	xxx	xxx	xxx	xxx	63.0%
WESTRIDGE	52.4%	40.9%	53.7%	56.4%	xxx	xxx	xxx	xxx	xxx	50.5%
CENTENNIAL	xxx	xxx	xxx	xxx	63.9%	56.6%	xxx	xxx	xxx	60.5%
DIXON	xxx	xxx	xxx	xxx	47.7%	41.5%	xxx	xxx	xxx	44.7%
PROVO HIGH	xxx	xxx	xxx	xxx	>95%	82.4%	36.5%	40.9%	35.0%	42.2%
TIMPVIEW HIGH	xxx	xxx	xxx	xxx	xxx	xxx	46.4%	61.7%	54.3%	54.0%
INDEPENDENCE HIGH	xxx	xxx	xxx	xxx	xxx	xxx	11-19%	6.0%	7.0%	8.0%
ESCHOOL	43.9%	34.9%	30-39%	50-59%	50-59%	40-49%	60-69%	N<10	N<10	44.7%
OAK SPRINGS	N<10	N<10	N<10	N<10	N<10	N<10	N<10	N<10	N<10	23.4%

School	MATH									
	3rd Grade	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	Secondary	Secondary II	Secondary II	Overall
AMELIA EARHART	51.9%	52.6%	52.6%	38.0%	xxx	xxx	xxx	xxx	xxx	49.0%
CANYON CREST	73.0%	65.2%	71.2%	45.9%	xxx	xxx	xxx	xxx	xxx	64.1%
EDGEMONT	63.8%	64.0%	80.5%	75.3%	xxx	xxx	xxx	xxx	xxx	70.4%
PROVO PEAKS	36.2%	66.2%	68.1%	60.0%	>90%	N<10	xxx	xxx	xxx	62.0%
FRANKLIN	37.2%	25.8%	34.5%	33.8%	xxx	xxx	xxx	xxx	xxx	33.0%
LAKEVIEW	60.8%	80.9%	57.5%	53.3%	xxx	xxx	xxx	xxx	xxx	64.1%
PROVOST	66.1%	63.0%	57.9%	56.8%	xxx	xxx	xxx	xxx	xxx	61.2%
ROCK CANYON	93.5%	77.0%	65.5%	65.4%	xxx	xxx	xxx	xxx	xxx	75.7%
SPRING CREEK	40.3%	59.7%	51.6%	65.2%	N<10	xxx	xxx	xxx	xxx	54.4%
SUNSET VIEW	44.8%	33.8%	43.1%	32.2%	xxx	xxx	xxx	xxx	xxx	38.5%
TIMPANOGOS	34.5%	44.5%	33.7%	42.5%	xxx	xxx	xxx	xxx	xxx	38.9%
WASATCH	68.9%	69.7%	62.4%	67.5%	xxx	xxx	xxx	xxx	xxx	67.3%
WESTRIDGE	52.4%	50.4%	53.7%	56.0%	xxx	xxx	xxx	xxx	xxx	53.0%
CENTENNIAL	xxx	xxx	xxx	xxx	58.8%	54.3%	92.6%	xxx	xxx	60.0%
DIXON	xxx	xxx	xxx	xxx	47.2%	41.4%	80.0%	N<10	xxx	46.6%
PROVO HIGH	xxx	xxx	xxx	xxx	xxx	xxx	25.4%	30.2%	41.1%	30.9%
TIMPVIEW HIGH	xxx	xxx	xxx	xxx	xxx	xxx	38.7%	43.4%	70.3%	49.5%
INDEPENDENCE HIGH	xxx	xxx	xxx	xxx	xxx	xxx	≤5%	10.1%	xxx	7.4%
ESCHOOL	58.5%	47.8%	20-29%	40-49%	50-59%	<20%	N<10	N<10	N<10	42.8%
OAK SPRINGS	N<10	N<10	N<10	N<10	N<10	N<10	<20%	N<10	xxx	6.7%

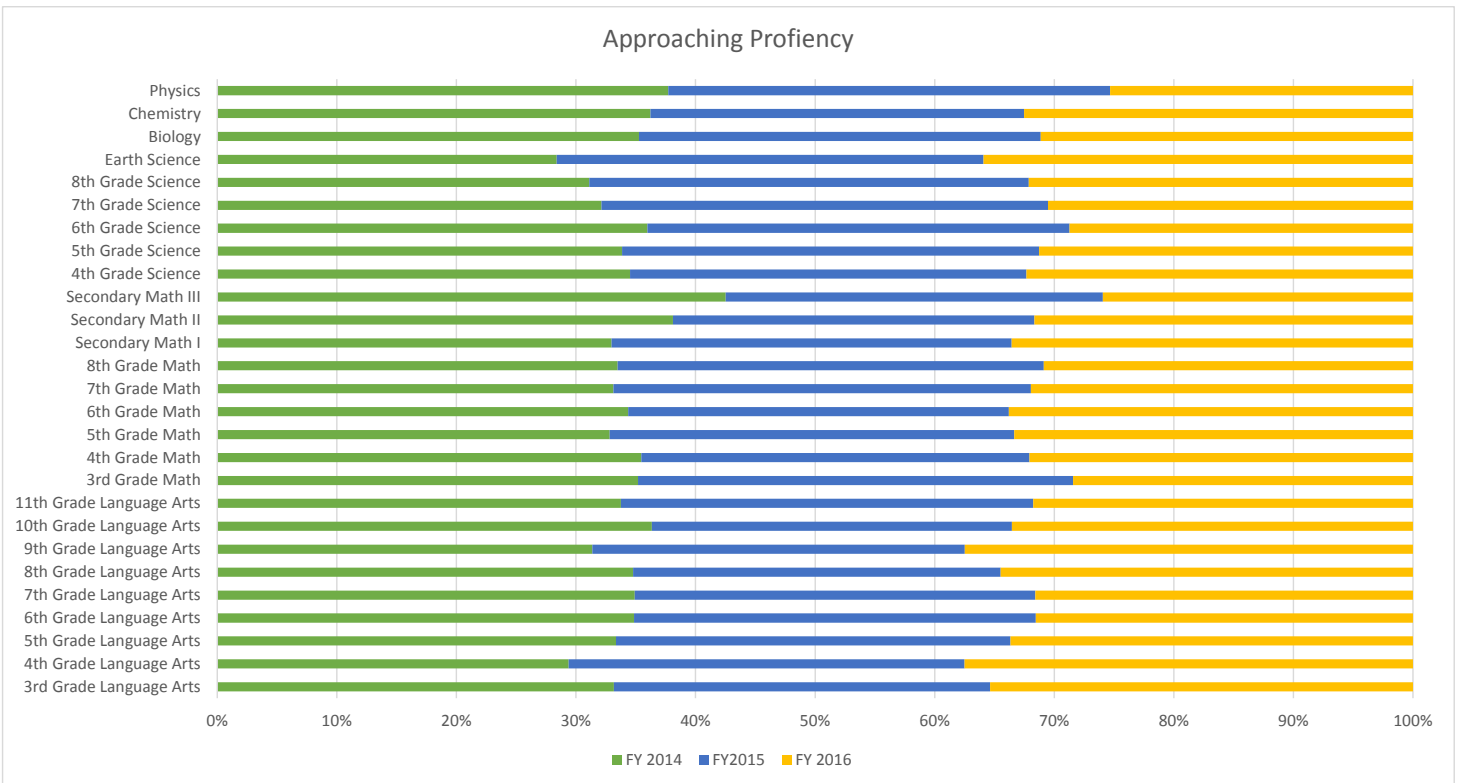
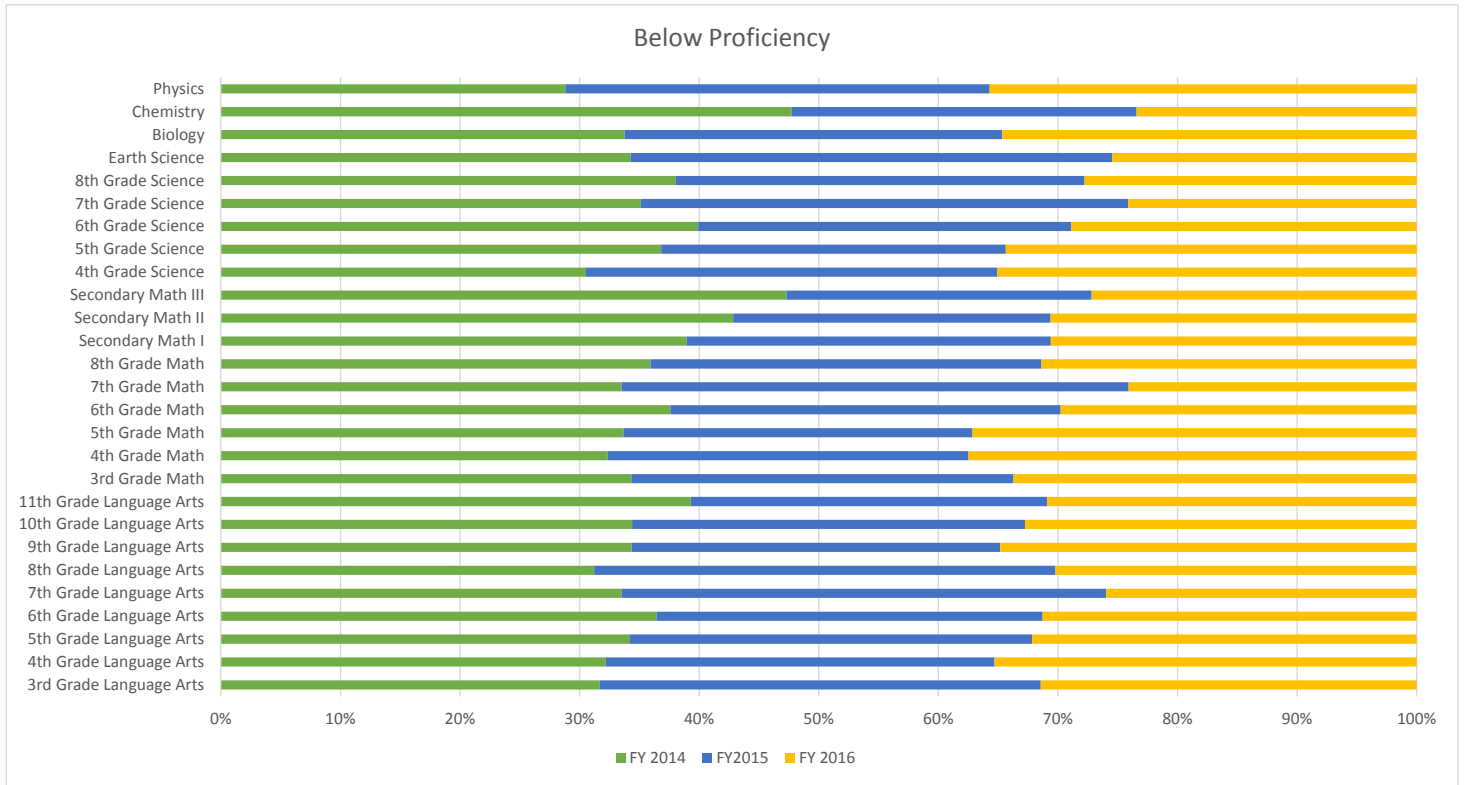
Sources: Utah State Office of Education; District data

School	SCIENCE									Overall
	4th Grade	5th Grade	6th Grade	7th Grade	8th Grade	Biology	Chemistry	Earth Scienc	Physics	
AMELIA EARHART	47.4%	39.5%	45.7%	xxx	xxx	xxx	xxx	xxx	xxx	44.2%
CANYON CREST	65.2%	67.2%	75.7%	xxx	xxx	xxx	xxx	xxx	xxx	69.5%
EDGEMONT	51.8%	73.1%	77.9%	xxx	xxx	xxx	xxx	xxx	xxx	67.1%
PROVO PEAKS	56.9%	62.5%	69.4%	xxx	xxx	xxx	xxx	xxx	xxx	63.2%
FRANKLIN	30.3%	32.7%	43.7%	xxx	xxx	xxx	xxx	xxx	xxx	35.9%
LAKEVIEW	80.0%	60.5%	60.9%	xxx	xxx	xxx	xxx	xxx	xxx	68.4%
PROVOST	45.7%	67.3%	61.4%	xxx	xxx	xxx	xxx	xxx	xxx	58.6%
ROCK CANYON	58.1%	54.5%	70.4%	xxx	xxx	xxx	xxx	xxx	xxx	60.9%
SPRING CREEK	47.2%	43.8%	68.7%	xxx	xxx	xxx	xxx	xxx	xxx	53.2%
SUNSET VIEW	23.4%	43.1%	44.1%	xxx	xxx	xxx	xxx	xxx	xxx	36.7%
TIMPANOGOS	25.5%	36.0%	52.9%	xxx	xxx	xxx	xxx	xxx	xxx	37.1%
WASATCH	60.0%	72.0%	74.0%	xxx	xxx	xxx	xxx	xxx	xxx	68.5%
WESTRIDGE	36.5%	57.3%	60.4%	xxx	xxx	xxx	xxx	xxx	xxx	50.3%
CENTENNIAL	xxx	xxx	xxx	65.0%	59.0%	xxx	xxx	xxx	xxx	62.2%
DIXON	xxx	xxx	xxx	52.8%	50.3%	xxx	xxx	xxx	xxx	51.6%
PROVO HIGH	xxx	xxx	xxx	>95%	92.3%	32.6%	53.4%	xxx	32.7%	41.5%
TIMPVIEW HIGH	xxx	xxx	xxx	xxx	xxx	63.3%	67.8%	47.8%	85.5%	64.1%
INDEPENDENCE HIGH	xxx	xxx	xxx	xxx	xxx	15.2%	xxx	36.0%	xxx	22.5%
ESCHOOL	32.6%	30-39%	60-69%	30-39%	21-29%	N<10	N<10	N<10	N<10	40.8%
OAK SPRINGS	N<10	N<10	N<10	N<10	N<10	N<10	xxx	N<10	xxx	20-29%



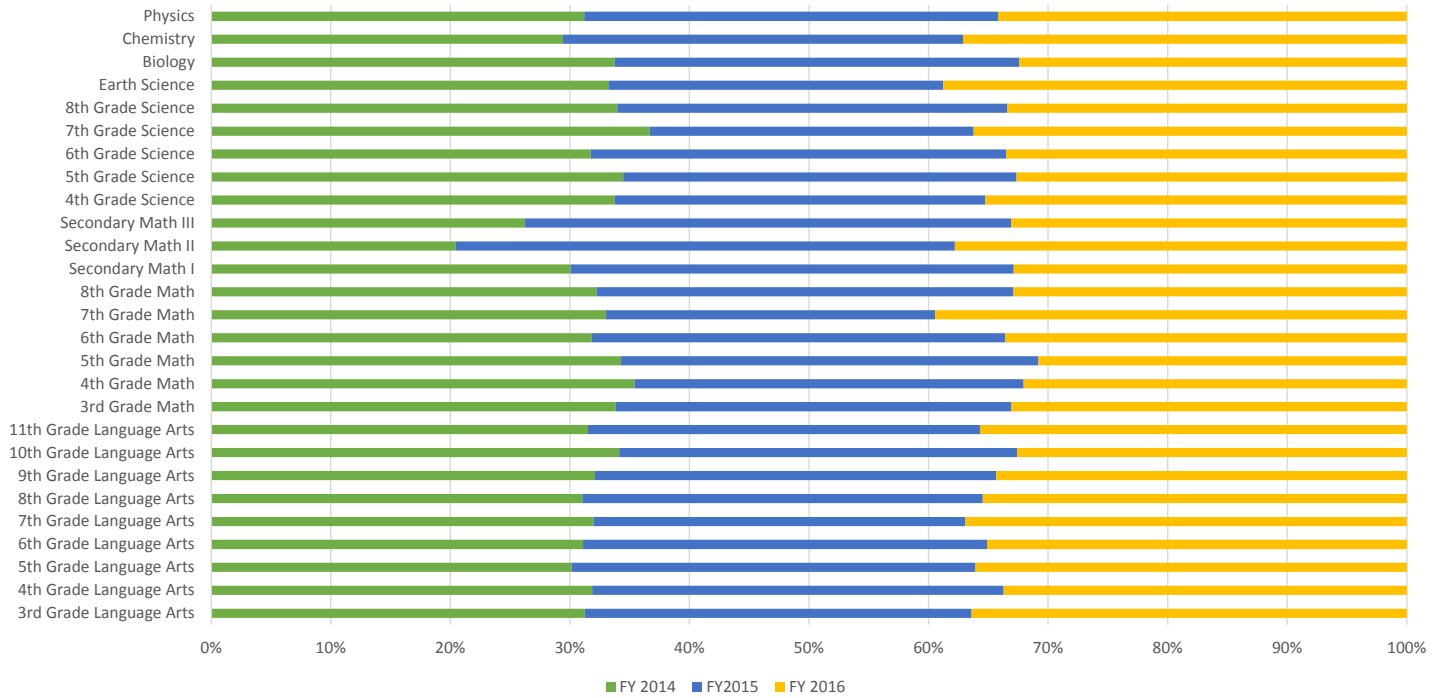
# Student Performance: SAGE Trends

FY 2014 - FY 2016

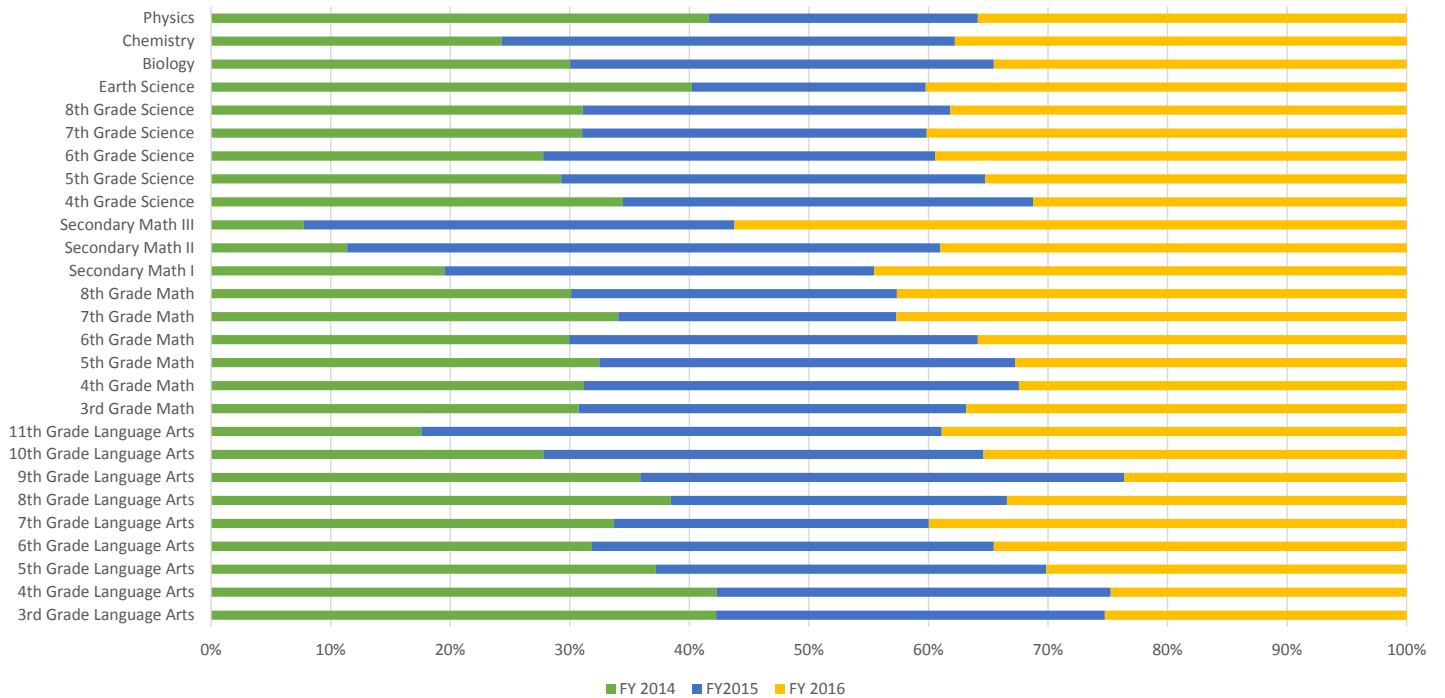




### Proficient



### Highly Proficient



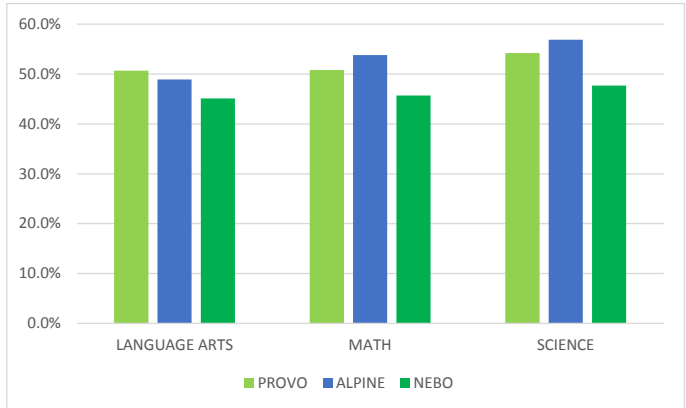
# Student Performance: *SAGE - State Comparison*

2015-16

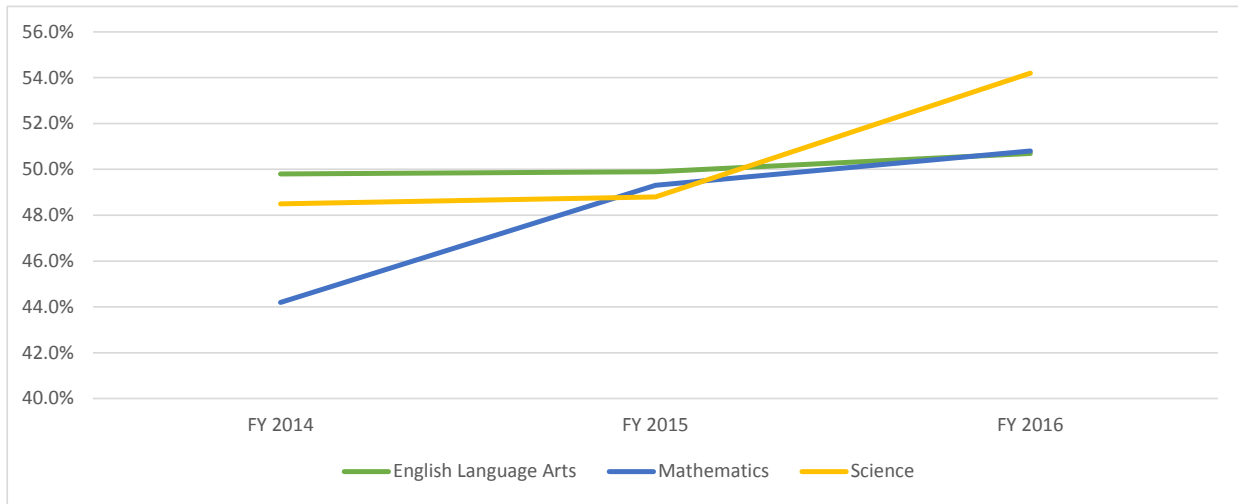
There are two other districts in Utah county which Provo competes with in regards to hiring and employee retention. As a result, it is sometimes interesting to see how our student assessments compare with these competing districts and the state average. The below chart is based on preliminary 2015-16 data, and it is important to keep in mind that Provo has a higher At-Risk student population than either Alpine or Nebo.

## SAGE District Overall Proficiency - 2015-16

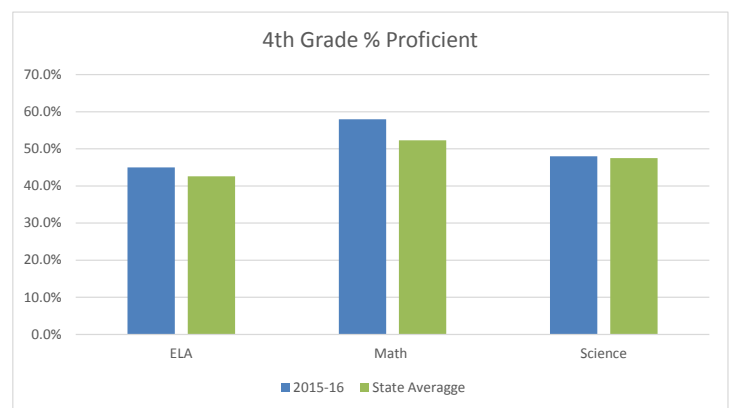
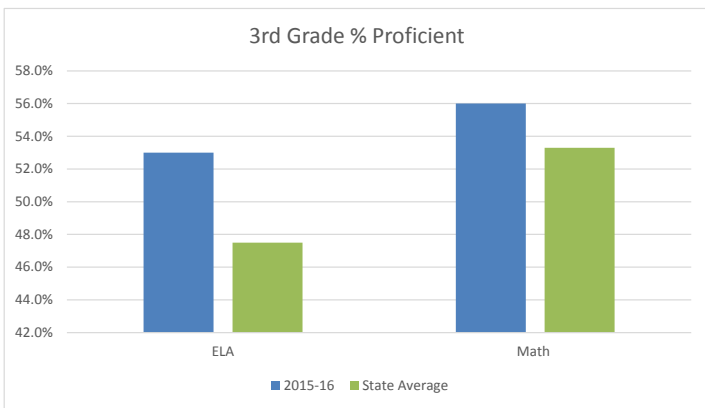
SAGE SUMMARY SCORES			
	LANGUAGE ARTS	MATH	SCIENCE
PROVO	50.7%	50.8%	54.2%
ALPINE	48.9%	53.8%	56.9%
NEBO	45.1%	45.7%	47.7%

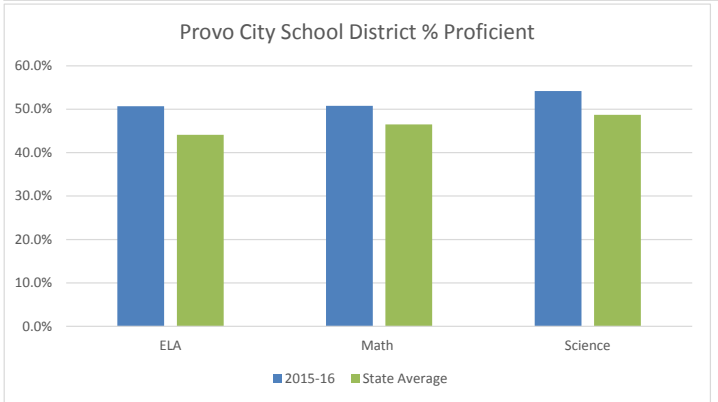
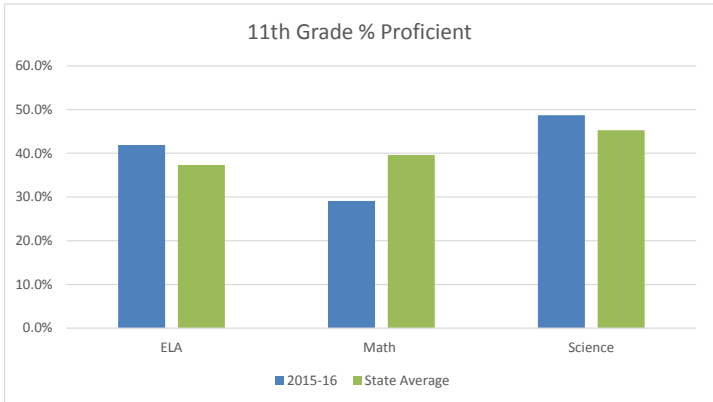
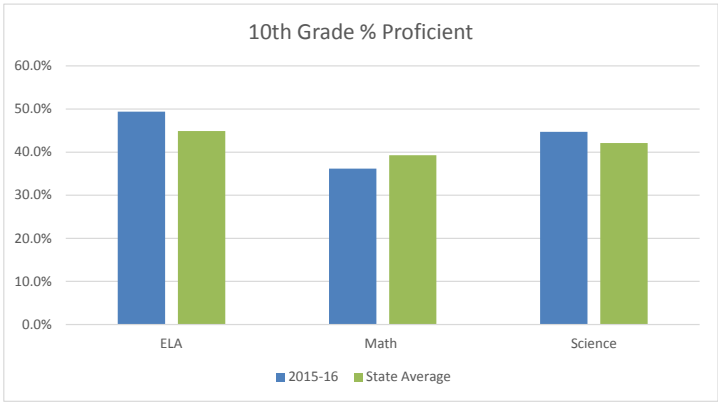
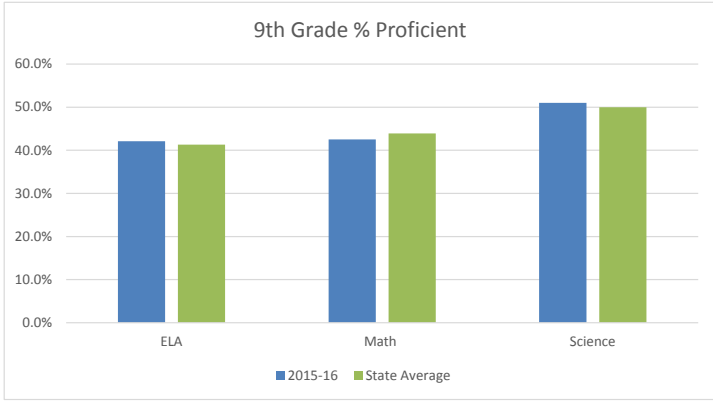
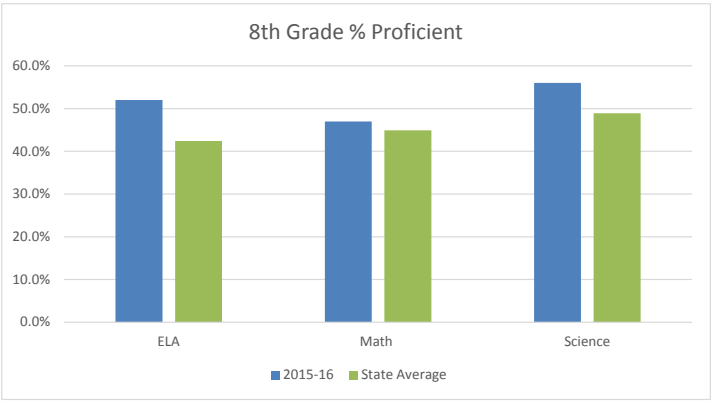
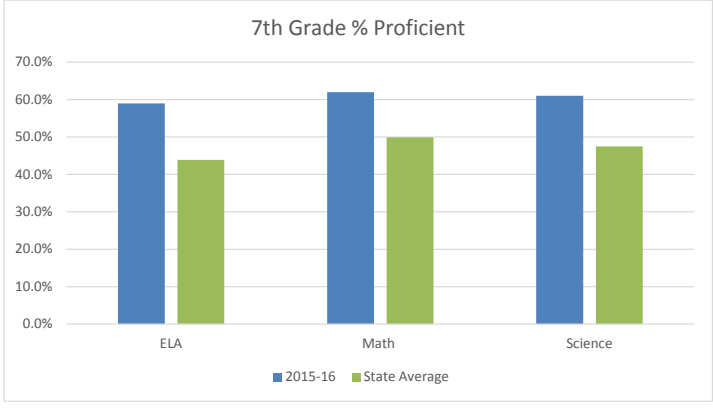
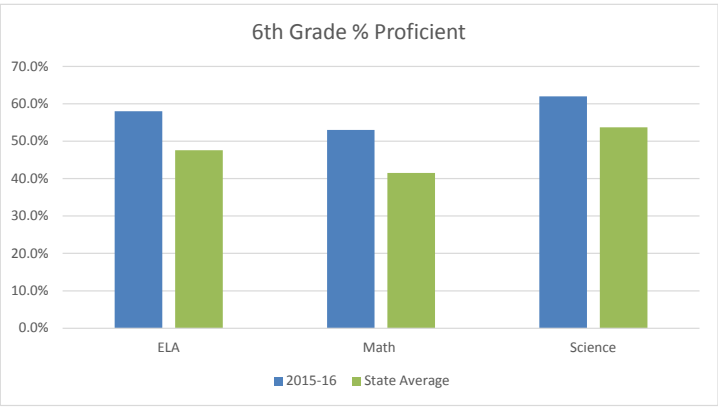
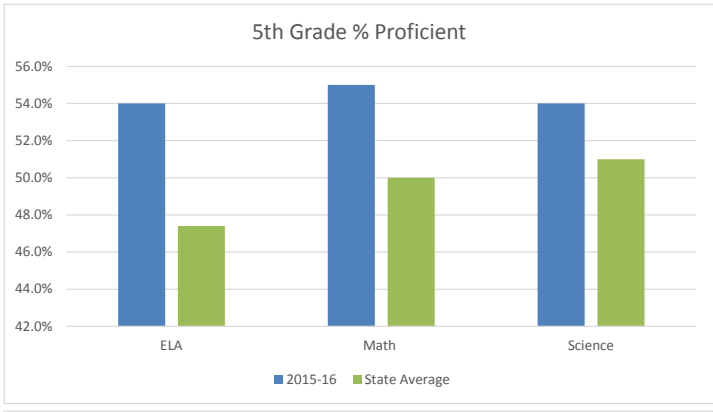


## SAGE Proficiency by Year - FY 2014 - FY 2016



## SAGE Proficiency by Grade - 2015-16

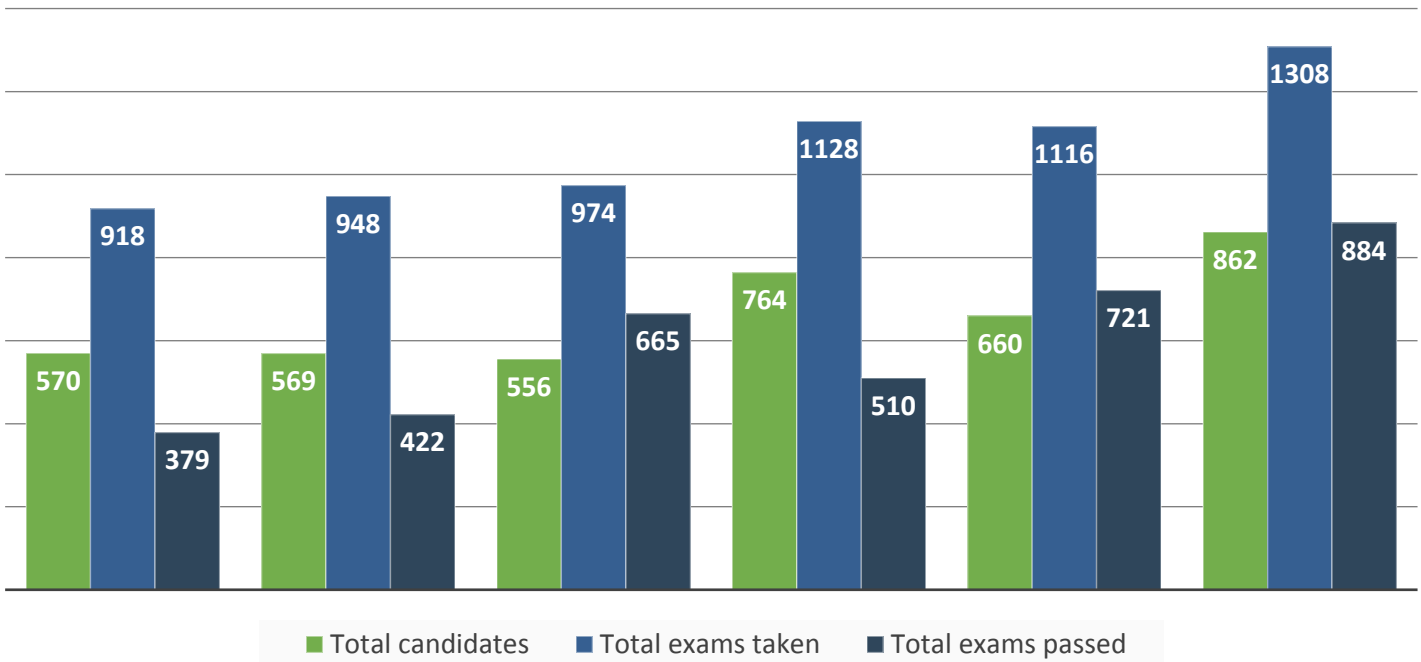




## Student Performance: *Advanced Placement Tests & ACT Participation*

“Success” on an AP Exam is defined as an exam score of 3 or higher, which represents the score point that research finds predictive of college success and college graduation. These findings have held consistent across the decades. One example of such a study comes from the National Center for Educational Accountability, which found that an AP Exam score, and a score of 3 or higher in particular, is a strong predictor of a student’s ability to persist in college and earn a bachelor’s degree.

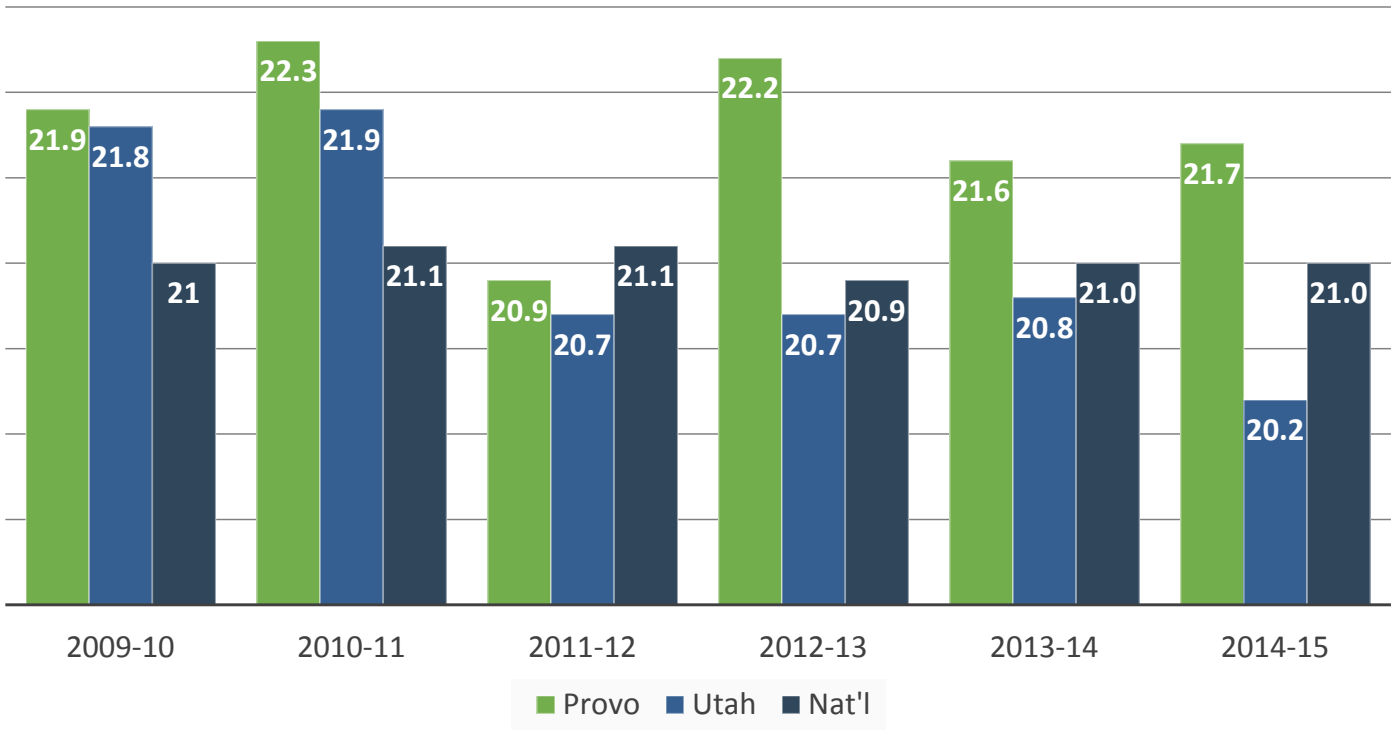
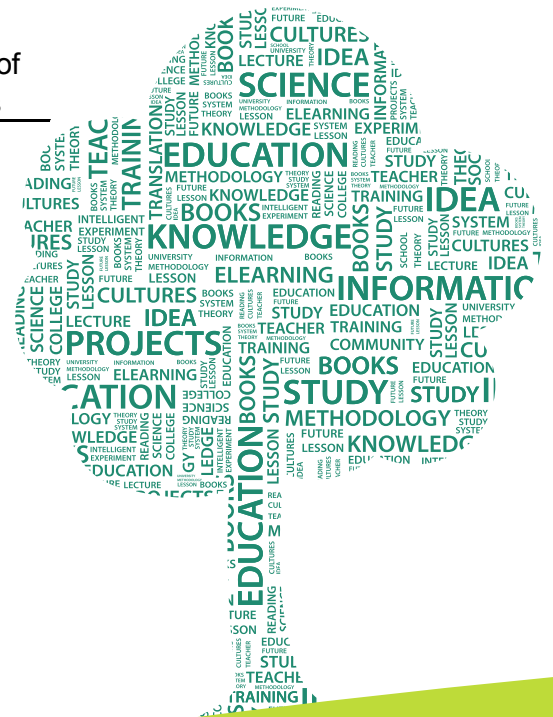
### High School AP Exam Results - *2011-15 (Preliminary Data)*



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Total Candidates	570	569	556	764	660	862
Total Exams Taken	918	948	974	1128	1116	1308
Total Exams Passed	379	422	665	510	721	884
Provo Average Passed	65%	69%	68%	67%	71%	61%

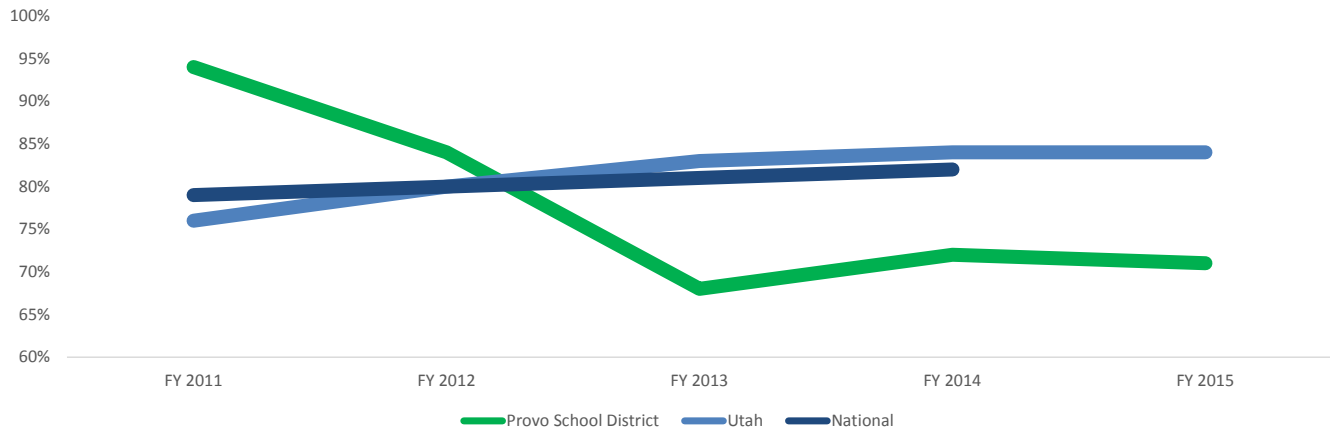
# ACT Exam Results - 2000-14

Year	Number of Students	Year	Number of Students	Year	Number of Students
2001-02	520	2006-07	595	2011-12	841
2002-03	508	2007-08	558	2012-13	828
2003-04	533	2008-09	646	2013-14	881
2004-05	495	2009-10	665	2014-15	875
2005-06	567	2010-11	616	2015-16	867



## Student Performance: *Graduation Trends*

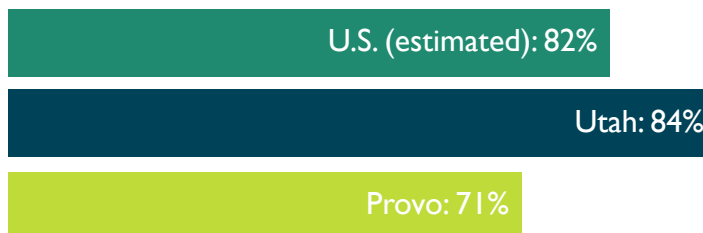
2011-15



At 71%, the District’s graduation rate for the 2015 school year is substantially lower than the average rate in the State of Utah, and also lower than the last available national rate of 82% (FY2014). While Provo High’s rate for FY15 was 82% and Timpview High’s was 89%, Provo also offers other options for students that don’t fit well into these traditional school programs but are still factored in to the overall District graduation rates. Provo School District’s alternative high school, Independence High, for example, lagged far behind our traditional high schools with a graduation rate of 32% and our eSchool program’s rate of 17% also drastically affected the district’s overall graduation rate last year. While the District average is lower than desired, it is important to note that looking at just the District rate as a whole does not necessarily indicate programmatic success.

## Student Performance: *High School Graduation Rates*

2014-15



Source: U.S. Department of Education and Utah State Office of Education

## Glossary

**Accrual:** allows an entity to record expenses and revenues for which it expects to expend cash or receive cash, respectively, in a future reporting period

**Allocation:** an amount (usually money or staff) designated for a specific purpose or program.

**Amortization:** the paying off of debt in regular installments over a period of time

**Annual Yearly Progress (AYP):** a measurement used by the U.S. Department of Education to determine how every public school and school district in the country is performing academically according to the results on standardized tests.

**Appropriation:** an authorization, usually limited in amount and time, granted by a legislative body to make expenditures and to incur obligations for specific purchases.

**Assessed Valuation (AV):** the value of taxable businesses and residences. The District's overall tax rate is determined by the combined assessed value of all businesses and residences in Provo City.

**Asset:** an economic benefit obtained or controlled by the District as a result of a past transaction or event.

**Average Daily Membership (ADM):** the aggregate days of student membership in a school during a typical 180 day school year, divided by the total number of school days in session during the same period. Each student who remains in membership for 180 days equals one ADM.

**Balance Sheet:** a summary of the District's balances. Assets, liabilities and fund balances (called "equity" in non-governmental accounting) are included on the balance sheet.

**Balanced Budget:** The District considers the budget balanced when total expenditures are equal to total revenues. However, there are instances when revenues exceed expenditures, or when expenditures exceed revenues but residual fund balances are used to make up the difference.

**Basic School Program:** programs for kindergarten, elementary, and secondary school students that are operated and maintained for the amount derived by multiplying the number of Weighted Pupil Units (WPU) for each district or charter school by the value of the Weighted Pupil Unit.

**Board of Education:** the governing body of a school district comprised of elected representatives. In Provo, the Board consists of seven members elected to four-year terms.

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

**Budget:** a plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

**Budget Initiatives:** short-term goals or objectives the District intends to accomplish in the near future. Initiatives should support the District's mission and long-term goals.

See a word or phrase in this book that you feel should be included in the glossary? Let us know:

[budget@provo.edu](mailto:budget@provo.edu)



**Consumer Price Index:** a statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of cost of living and economic inflation.

**Cost Center:** part of the District that does not produce direct profit and adds to the cost of running the overall organization (e.g., purchasing department, human resources).

**Criterion Referenced Tests (CRT):** standardized tests administered to grades 2 thru 11 used in Utah to test students' mastery of the Utah Core Curriculum.

**Debt Service:** cash required over a given period for the repayment of interest and principal on a debt.

**Depreciation:** the expiration of the useful life of District assets, attributable to age, wear and tear, and obsolescence.

**Encumbrance:** a method of reserving funds for purchase orders, salary contracts, and other financial commitments which are forthcoming.

**Expenditure:** a charge that is incurred, presumably to benefit the District.

**Fall Enrollment Report:** the audited census of students registered in Utah public schools as reported in the audited October 1 Fall Enrollment Report from the previous year.

**Fiscal Year (FY):** a 12 month period beginning July 1st and ending June 30th each year. The District's budget operates annually on this schedule.

**Full-time Equivalent (FTE):** a unit of workforce measurement. An employee hired to fill a normal contract day of approximately 8 hours is considered 1.0 FTE. An assistant that works 1/2 time is considered 0.5 FTE, and so forth.

**Function:** a relatively broad grouping of related expenditures or revenues aimed at accomplishing a common objective.

**Fund:** a segregation of accounting and financial resources, each with cash and other assets, liabilities, and fund balances.

**Fund Balance:** the difference between assets and liabilities (see "asset" and "liability").

**General Fund:** to account for resources which are not required to be accounted for in any other fund. Revenue and expenditures of categorical federal and state programs for a student's regular day school are accounted for in this fund.

**GASB 54:** a fund balance statement which classifies balances based primarily on the extent to which the District is bound to observe constraints placed on the use of the funds.

**Indirect costs:** costs that are associated with, but not directly attributable to, a specific program or

**Legal debt limit:** the amount of debt the District can enter into; based on the overall taxable market value of Provo City multiplied by 4%.

**Legal debt margin:** amount of debt the District can enter into after current debt is included. Can be classified as a percentage or dollar amount. See "Legal debt limit."

**Liability:** an obligation of the District arising from past transactions or events. Liabilities are recorded on the District's balance sheet.

**Major Fund:** funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds

**Minimum School Program:** the primary funding source for the school districts and chart schools in Utah. MSP funds are distributed according to formulas provided by State law and State Board rules.

**Modified Accrual Basis:** Government accounting method where revenue is recognized when it becomes available and measurable. Expenditures are typically recognized in the period in which liability is incurred.

**No Child Left Behind Act (NCLB):** a nationwide accountability system for schools receiving federal funding. Schools must show annual progress for certain student groups on assessments determined by each state.

**Non-major Fund:** funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are less than 10 percent of corresponding totals for all governmental and enterprise funds and are less than 5 percent of the aggregate amount for all governmental and enterprise funds

**Non-routine expenditure:** expenditures that occur infrequently and are not typically part of normal operations.

**Object:** as used in expenditures classification, identifies the type of article or service obtained (e.g., supplies, equipment, purchased services).

**PACE:** an initiative by the governor of Utah combining educational and economic goals to ensure that 2/3 of all working-age Utahns will have or will obtain a post-secondary degree or certificate by 20/20.

**Program:** a group of activities, operations, or organizational units directed to attaining specific purposes or objectives (e.g., transportation, school lunch, dual immersion).

**Regression analysis:** a statistical method that can be used for predicting future numerical values. The District uses a form of regression analysis when projecting future enrollment, revenues, and other figures.

**Revenue:** actual income the District receives from external sources. Donated items of value are not counted as revenue.

**Student Assessment for Growth and Excellence (SAGE):** Utah's new computer adaptive assessment system. The system uses a software algorithm that adapts the test in real time, responding to the accuracy of a student's performance.

**Tax Rate:** an amount of tax stated in terms of a unit of the tax base (e.g., a tax rate of 0.005 is equal to

**Utah Comprehensive Accountability System (UCAS):** a new accountability system used by the state of Utah to determine school/student performance which has replaced UPASS.

**Utah Performance Assessment System for Students (UPASS):** a comprehensive assessment of school performance based on attendance records, standardized test scores, and graduation rates. Replaced in FY 2014 by UCAS.

**Weighted Pupil Unit (WPU):** a unit of measure used to determine the needed amount of state funding in a fair and equitable way.

**Zero-based budgeting:** a method of budgeting used by the District in which all expenses must be justified each year. Zero-based budgeting starts from a “zero base” and every program within the District is analyzed to determine viability and cost. Budgets are then built around what is needed for the upcoming year, regardless of whether the budget is higher or lower than the previous one.



If you have any questions regarding the budget of Provo City School District, or this budget guide in particular, please call the Business Office of the District at (801) 374-4848, or contact us by email at [budget@provo.edu](mailto:budget@provo.edu). The web address is: [www.provo.edu/dep/busadmin/](http://www.provo.edu/dep/busadmin/).

**Thank you for your interest and continued support of Provo City School District.**

# ProvoCitySchoolDistrict

