

# ProvoCitySchoolDistrict

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



## Annual Budget 2019-20

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# Provo City School District

280 West 940 North

Provo, UT 84604



# 2019-20 *Annual Budget*

For Fiscal Year Ending June 30, 2020

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 2018-19 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 2019-20 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.

### 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 2019-20, although the year might be represented as FY 2020, FY20, or 2019-20, 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.

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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 2018–2019.

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

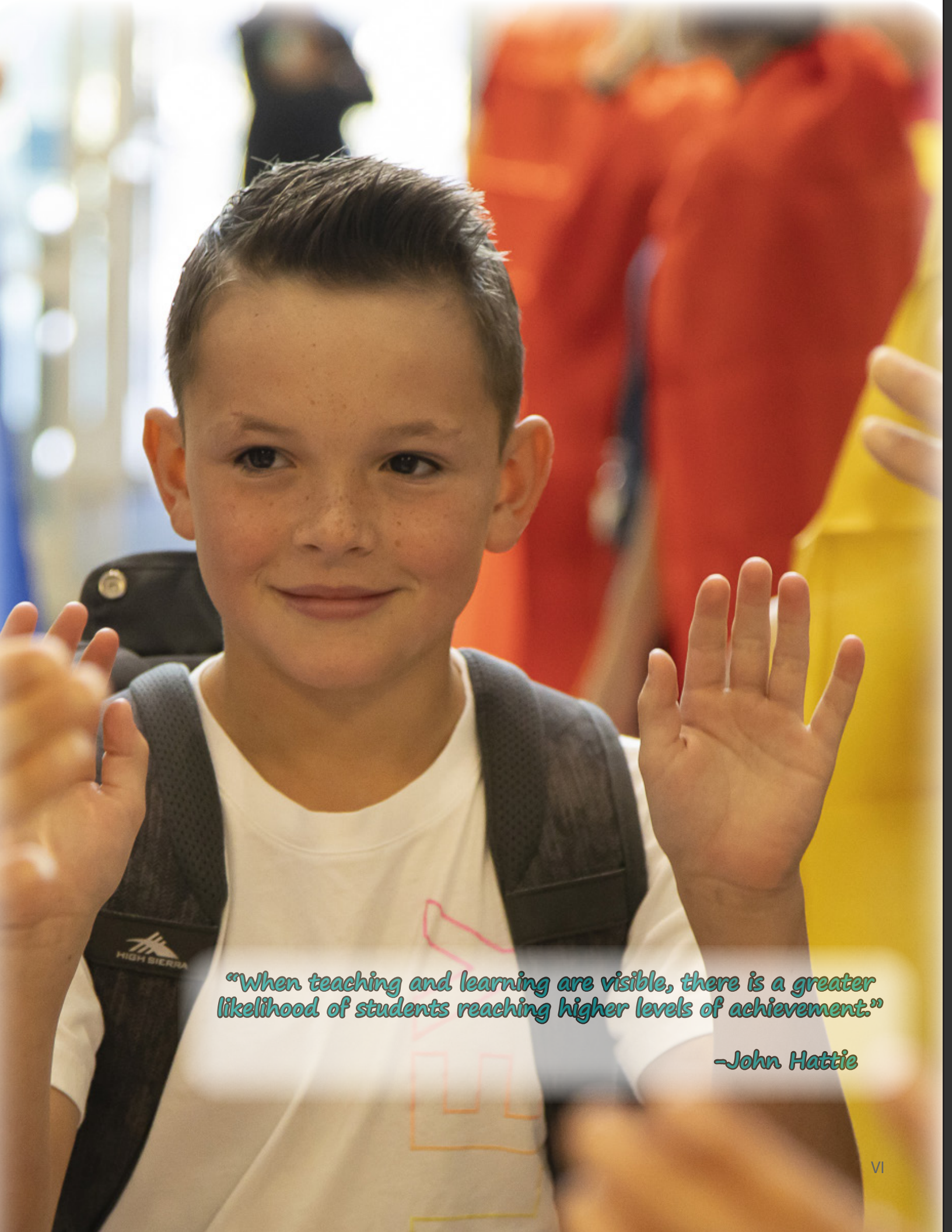


A handwritten signature in black ink, reading 'T E Wohlleber'.

**Thomas E. Wohlleber, CSR**  
President

A handwritten signature in black ink, reading 'Siobhán McMahon'.

**Siobhán McMahon, CAE**  
Chief Operating Officer



*"When teaching and learning are visible, there is a greater likelihood of students reaching higher levels of achievement."*

*-John Hattie*

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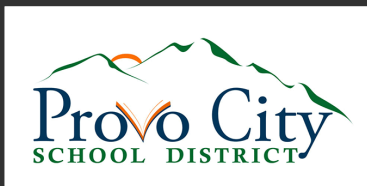
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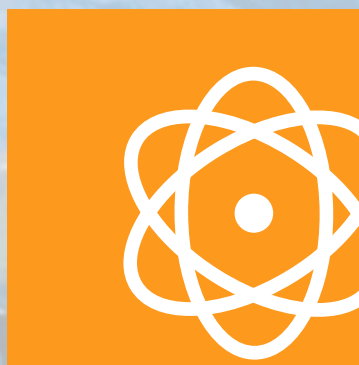


# Introductory Section



# Provo City School District

## Executive Summary



FY  
2019-20





## Board of Education



**Top (left to right):** Nate Bryson, Julie Rash, McKay Jensen, Melanie Hall  
**Bottom (left to right):** Rebecca Nielsen, Jim Pettersson, Jennifer Partridge

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

2019-20

## Board of Education

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

**Melanie Hall - Vice President**  
District 2  
Email: melanieh@provo.edu

**Nate Bryson**  
District 1  
Email: nateb@provo.edu

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

**Jennifer Partridge**  
District 4  
Email: jenniferpa@provo.edu

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

**Rebecca Nielsen**  
District 6  
Email: rnielsen@provo.edu

## District Administration

**Keith Rittel**  
Superintendent  
Initial Appointment: 2012

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

**Doug Finch**  
Executive Director of Student Services

**Gary Wilson**  
Director of Student Services

**Jason Cox**  
Executive Director of Human Resources

**Suraj Syal**  
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

**Clay Bingham**  
Director of Career Technology Education

**Devyn Dayley**  
Director of Accounting

**Chad Duncan**  
Director of Technology Support

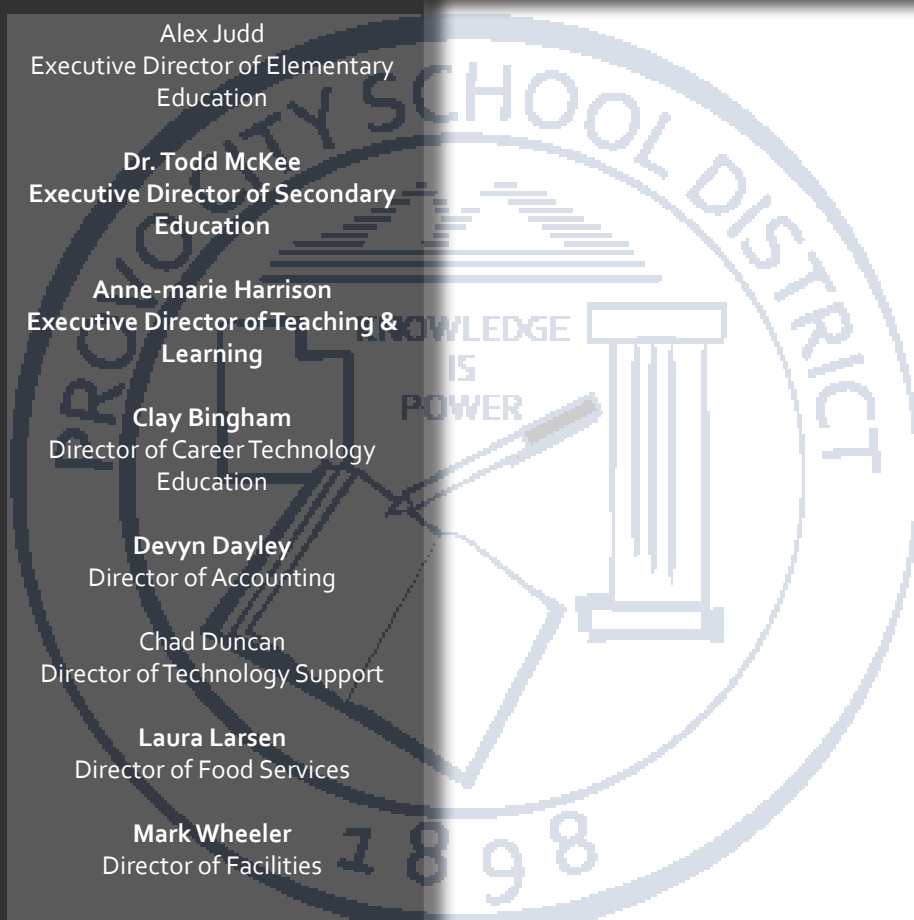
**Laura Larsen**  
Director of Food Services

**Mark Wheeler**  
Director of Facilities

## School Administration

Amelia Earhart	Ryan McCarty
Canyon Crest	Rene Cunningham
Edgemont	Harmony Kartchner
Franklin	Jason Benson
Lakeview	Michael Barker
Provo Peaks	Mark Burge
Provost	Dr. Steve Oliverson
Rock Canyon	Seth Hansen
Spring Creek	Jill Franklin
Sunset View	Chris Chilcoat
Timpanogos	Carrie Rawlins
Wasatch	Jess Hansen
Westridge	Kim Hawkins
Centennial	Kyle Bates
Dixon	John Anderson
Independence	Chris Sorensen
Provo	Boyd McCaffee
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:

First and foremost, we as a District thank you again for your continued support, input, and guidance. The relationship with the community and local leadership enables Provo City School District to be an effective and exciting learning institution. However, because we understand the critical role we play in the development and growth of the students we interact with, we are never content with maintaining the status quo. We are passionate about the role we play in our students' lives, as well as that of the families and other individuals and organizations within our community we work with to support education in Provo City. We believe that this budget document will serve as an effective medium to communicate our financial goals for the coming year,

*Fiscal year 2020  
total expenditures  
are budgeted at  
\$167,886,005  
with revenues of  
\$164,965,957.*

as well as continue our mission to be transparent with a wide range of stakeholders regarding our operations as a District. We hope you, as a consumer of this document, will agree that Provo City School District continues to be progressive, innovative, and responsive to our students' needs as we continue to improve the quality of education here in Provo.

Guiding our planning processes at the District, are the five goals adopted by our Board in spring 2013, and then updated/revised in spring 2017. The board goals are the foundation for our researched-based District Improvement Plan, along with the district AIM Statement: "Every student will end each school year having met or exceeded the essential learning standards, fully prepared for the next grade/course." The board goals, district improvement plan, and district AIM statement are tightly aligned,

and serve as the foundation for focusing both the work and the majority of expenditures in the district.

Beginning in FY 2018, the Board introduced a new goal of achieving a 100% graduation rate at our high schools. This goal has been driving a variety of changes in the way that we approach student education within the District, including allocating more resources towards helping students with a variety of non-traditional challenges which place them at risk of not graduating. These resources include more social workers, a focus on early education reading skills, health personnel, and other outreach programs. Graduation rates continue to rise, and we expect that upward trend to continue until we reach this goal set by our Board.

*Teacher wages continue  
to be the top priority for  
the District, and we are  
committed to finding a  
way to provide funding  
for continued teacher  
wage increases while also  
maintaining a balanced  
budget.*

To this end, teacher compensation is paramount in the budgeting process. Utah's teacher compensation landscape continues to see dramatic change. In the prior year, the District made large steps in trying to increase the level of compensation we can offer to teachers so that we can continue to attract and maintain those highly qualified educators that our students need. We understand that this was just the first step on a long road to ensuring that our teacher salaries are where they should be in our current economic environment. Teacher wages continue to be the top priority for the District, and we are committed to finding a way to provide funding for continued teacher wage increases while also maintaining a balanced budget. In this way we can be sure that any increases in cost are well-managed and sustainable, with minimal financial impact on the community. We are excited for the direction we are headed as a District in regards to teacher compensation and look forward to continue working with our teachers to ensure their financial concerns are met.



In addition to teacher compensation, 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. We continue to build on our implementation of the District Improvement Plan to provide classrooms where the usage of Learning Targets make learning visible, 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 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 included budget comprises of conservative estimates in regards to expected cash flows, while maintaining an aggressive pursuit of strategic initiatives. We pride ourselves on coordinating our finances in such a way as to be offer enough flexibility to take advantage of economic opportunities presented to the District, but also maintaining a focus on our critical function, providing the resources and personnel our students need to succeed in the classroom. 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.

*“We are both excited and optimistic about the challenges and opportunities ahead.”*

With the opening of the new Provo High School and Provost Elementary campuses this past school year, we as a District would once again like to offer our thanks to the community in voting for the Bond and thus providing us with the funding needed to replace these aging schools. We cannot underestimate the value that this bond continues to 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. 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 will continue to have on our student population’s education as the years go by. As many are aware, the District reconvened the Facilities Action Committee (FAC) as reports of deteriorating building conditions came in at Timpview High School. This committee consists of District facilities personnel, experts in the field of building assessment, community members, and others. The committee identified a critical need to address life and safety concerns regarding Timpview High School’s foundation, as well as several other schools whose facilities do not meet the needs and safety of the students that attend at those locations. As such, due to the high cost of the facility repairs required, the Board has decided to put the issue to a Bond vote this coming November. More detailed information on the schools identified needs and potential impacts is found within this document. The District once again hopes that the community will see value in addressing these facilities concerns so that we can ensure our students have the environment they need to succeed in the classroom.

*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.*

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. We continue to operate our Elementary School Accelerated Program (CAS) at two locations, Provo Peaks and Sunset View Elementary. Provo eSchool continues to provide additional education opportunities to better fit the needs of non-traditional students as well as those students

who would like to supplement their in-classroom education. 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.

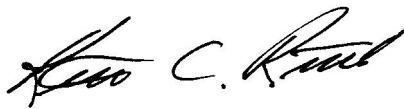
Unfortunately, District resources are not limitless and all of the items above have an associated cost. Fiscal year 2020 total expenditures are budgeted at \$167,886,005 with revenues of \$164,965,957. The excess of expenses to revenues is due largely to planning expenditures related to the facilities needs at Timpview High School and the other schools identified by the FAC as needing replacement. Additional large projects in the coming year include parking lot renovations at Lakeview and Amelia Earhart Elementary, various HVAC upgrades, fire alarm system updates, as well as various school technology upgrades. These deferred maintenance expenses are coming out of reserves designated or restricted for those purposes and 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 2020 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



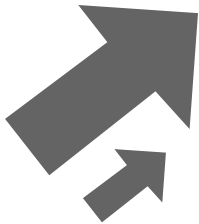
# Districtwide Goals: *Long-term*



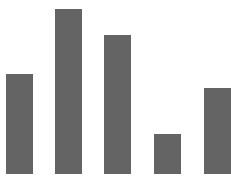
**Goal 1:** Continuous Academic Improvement



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



**Goal 3:** 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 1: 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 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 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.

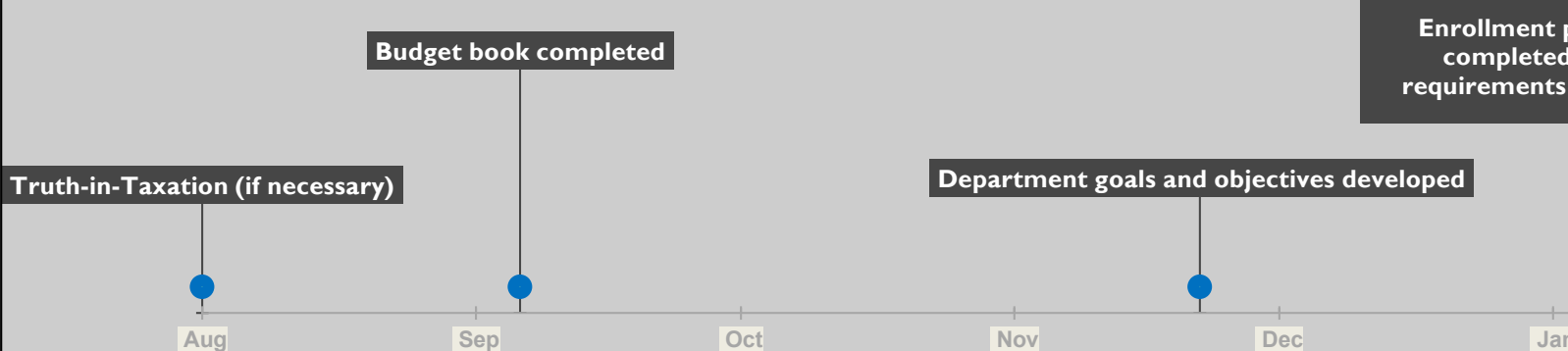
District administrators in the summer of 2012 developed a set of Professional Behavior Norms. This important document will be used to set the tone for and guide interactions throughout the district, both in formal and informal settings. People attending meetings are expected to conduct themselves professionally. 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.

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.



## Budget Development and Review Process: *Budget Timeline*



Referencing the graphic to the left, 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.



## The Big Picture: *Revenue and Expenditures*

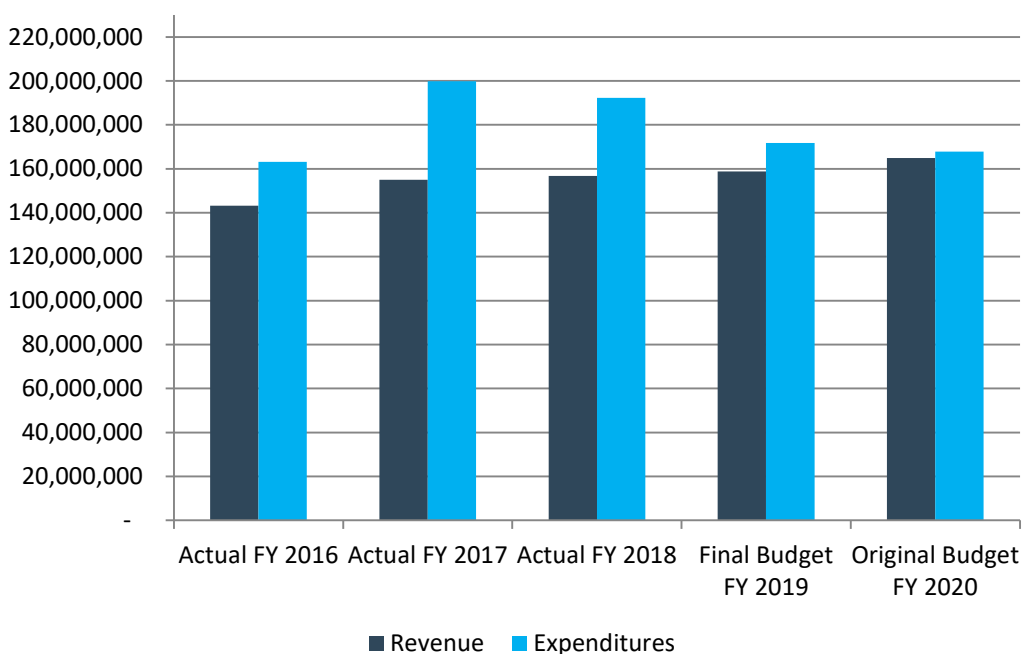
### Revenue Summary by Fund FY 2016-FY 2020

Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
General	\$113,473,053	\$123,204,815	\$125,120,056	\$128,471,268	\$134,141,879
Student Activities	4,042,552	4,020,280	3,680,113	4,110,937	3,825,000
Non K-12	-	-	-	-	-
Tax Increment Fund	1,245,711	628,288	1,234,635	1,310,000	1,800,000
Debt Service	10,679,802	9,874,905	9,802,355	9,834,370	9,936,083
Capital Projects	7,884,799	11,656,010	11,620,518	9,726,895	9,842,133
Food Services	5,921,258	5,598,240	5,240,959	5,355,129	5,420,862
<b>TOTAL</b>	<b>143,247,175</b>	<b>154,982,538</b>	<b>156,698,636</b>	<b>158,808,599</b>	<b>164,965,957</b>

### Expense Summary by Fund FY 2016-FY 2020

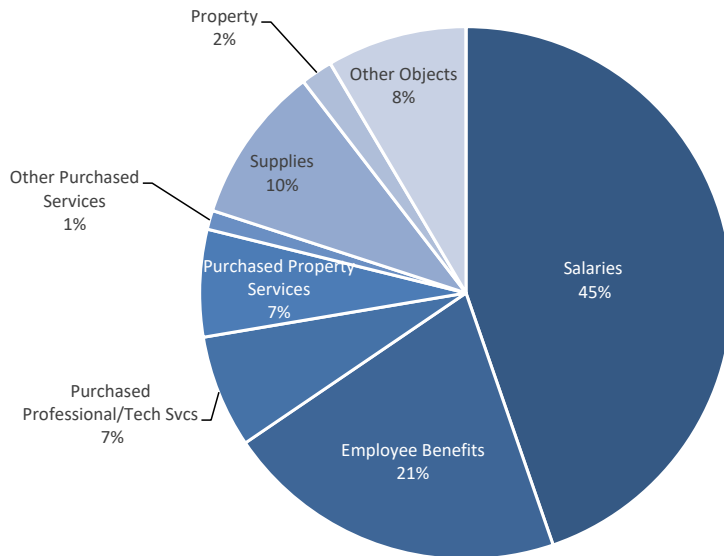
Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
General	\$109,219,337	\$118,671,664	\$122,041,251	\$131,845,599	\$132,743,898
Student Activities	3,863,852	3,665,417	3,621,793	4,268,000	3,825,000
Non K-12	-	-	-	-	-
Tax Increment Fund	1,245,711	628,288	1,234,635	1,310,000	1,800,000
Debt Service	9,834,812	9,837,978	9,733,521	9,787,000	9,886,911
Capital Projects	33,639,629	61,545,901	50,061,960	18,715,355	13,686,965
Food Services	5,387,139	5,527,221	5,647,155	5,820,520	5,943,231
<b>TOTAL</b>	<b>163,190,480</b>	<b>199,876,469</b>	<b>192,340,314</b>	<b>171,746,474</b>	<b>167,886,005</b>

## Total Revenues & Expenditures: *FY 2016 to FY 2020*

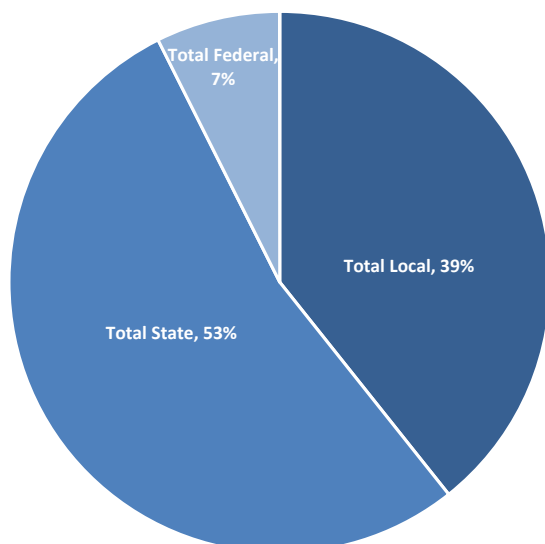


## Summary: *Revenue & Expenditures*

### Expenditures by Source: *FY20*



### Revenue by Source: *FY20*



## The Big Picture: *Budget Summary*

- WPU increase of 4.0%
- Enrollment stays flat
- Property tax revenues increase slightly due to basic rate freeze
- Minimal reduction in indirect rates
- Overall decrease in federal revenue
- State revenue up slightly due to enrollment
- FTE's see slight increase
- Significant teacher salary compensation increase
- FY20 capital expenditures includes \$4.6m in bond construction expenses
- Medical premium increases of 2%
- Retirement rate remains flat
- Professional services, travel and supplies decrease slightly due to district austerity measures

### Future *Outlook*

Fiscal Year	Revenues	Exenditures	Net
FY 2019	158,808,599	171,746,474	(12,937,876)
FY 2020	164,965,957	167,886,005	(2,920,048)
FY 2021	171,113,890	358,091,243	(186,977,353)
FY 2022	178,307,322	278,085,108	(99,777,786)
FY 2023	185,500,615	183,940,694	1,559,921

400,000,000

350,000,000

300,000,000

250,000,000

200,000,000

150,000,000

100,000,000

50,000,000

0

FY 2019

FY 2020

FY 2021

FY 2022

FY 2023

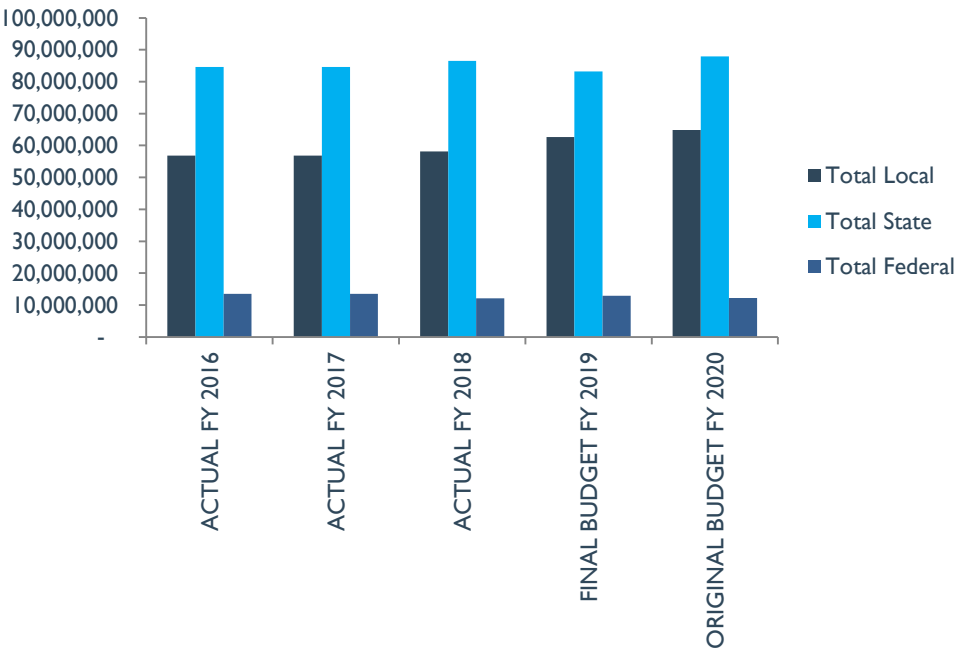
■ Revenues ■ Exenditures

Over the next four years, the District's net budget (remaining funds after all expenditures) will remain negative. This is primarily a result of planned bond-related construction projects for the replacement of 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: *FY16 to FY20*



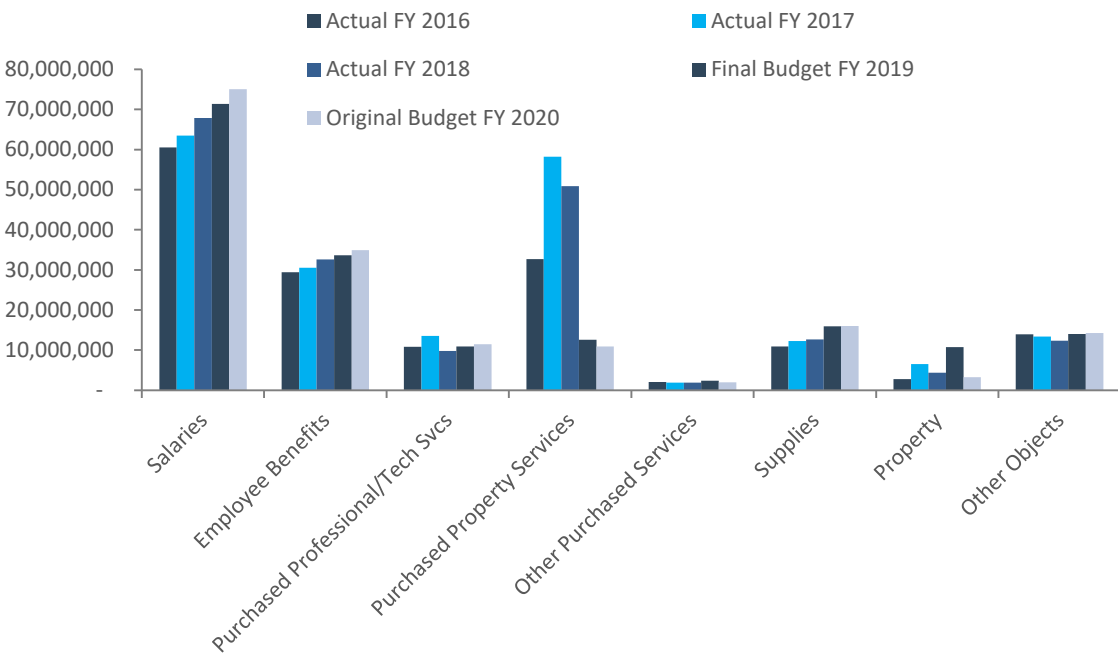
## Revenue

State revenue as a percentage of total revenues will remain at roughly 53%, similar to prior years. 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 see a modest increase in FY20 due to legislative adjustments to the basic tax rate in the prior year which allows Districts to capture a greater portion of tax increases related to assessment value growth.

## 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, and in FY20 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. The District implemented an Employee Wellness program in FY19 and participation is sufficient to allow us to minimize FY20 rate increases and reduce our employee plan usage rate. The District's property services expenses will taper off this year as the building construction projects from the prior bond approval come to a close.

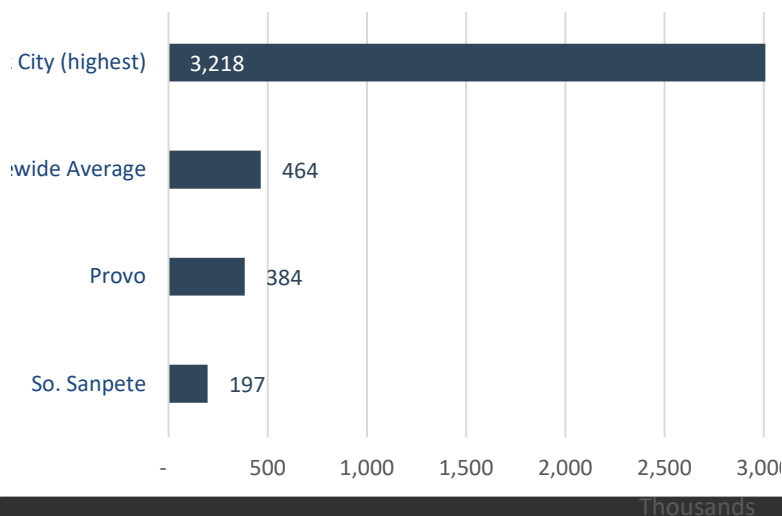
Expenditures by Object Grouping: *FY16 to FY20*



## Budget Forecast, All Funds: *FY 2016 - FY 2023*

Summary: All Funds	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 50,929,001	\$ 56,839,919	\$ 58,091,770	\$ 62,693,174	\$ 64,833,475	\$ 66,706,000	\$ 69,904,000	\$ 72,939,000
Total State	78,150,999	84,634,484	86,540,919	83,221,527	87,900,121	91,448,890	95,128,322	98,957,615
Total Federal	14,167,175	13,508,136	12,065,946	12,893,898	12,232,361	12,959,000	13,275,000	13,604,000
<b>TOTAL REVENUES</b>	<b>143,247,175</b>	<b>154,982,539</b>	<b>156,698,635</b>	<b>158,808,599</b>	<b>164,965,957</b>	<b>171,113,890</b>	<b>178,307,322</b>	<b>185,500,615</b>
Salaries	60,539,697	63,513,827	67,890,953	71,411,158	75,055,948	78,720,000	82,613,000	86,686,000
Employee Benefits	29,397,236	30,544,657	32,586,253	33,664,539	34,909,147	35,276,000	35,679,000	35,402,000
Purchased Professional/Tech Svcs	10,853,624	13,535,970	9,763,509	10,938,051	11,492,607	11,653,157	11,881,073	12,113,008
Purchased Property Services	32,672,279	58,228,147	50,850,771	12,617,434	10,922,863	196,530,749	110,546,000	11,562,000
Other Purchased Services	2,094,497	1,935,457	1,890,752	2,415,017	1,942,041	1,917,155	1,955,206	2,004,258
Supplies	10,904,896	12,241,412	12,696,453	15,912,392	16,036,981	15,765,891	15,809,363	15,860,931
Property	2,794,731	6,517,077	4,343,302	10,735,082	3,261,322	3,046,000	3,126,000	3,208,000
Other Objects	13,933,520	13,359,922	12,318,322	14,052,800	14,265,097	15,182,291	16,475,466	17,104,497
<b>TOTAL EXPENDITURES</b>	<b>163,190,480</b>	<b>199,876,469</b>	<b>192,340,314</b>	<b>171,746,474</b>	<b>167,886,005</b>	<b>358,091,243</b>	<b>278,085,108</b>	<b>183,940,694</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(19,943,305)	(44,893,930)	(35,641,678)	(12,937,876)	(2,920,048)	(186,977,353)	(99,777,786)	1,559,921
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	58,573,261	25,432,557	288,316	100,000	100,000	235,000,000	55,000,000	-
NET CHANGE IN NET ASSETS / FUND BALANCE	38,629,956	(19,461,373)	(35,353,362)	(12,837,876)	(2,820,048)	48,022,647	(44,777,786)	1,559,921
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	91,039,089	129,669,045	110,207,672	74,854,310	62,016,434	59,196,386	107,219,033	62,441,247
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 129,669,045</b>	<b>\$ 110,207,672</b>	<b>\$ 74,854,310</b>	<b>\$ 62,016,434</b>	<b>\$ 59,196,386</b>	<b>\$ 107,219,033</b>	<b>\$ 62,441,247</b>	<b>\$ 64,001,169</b>

## Property Taxes: Tax Base and Rate Trends



Property value per student was estimated to be approximately **\$384,039** in FY 2018-19 (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 rise dramatically, and are now higher than pre-recession rates. As property values continue to increase the District will continue to manage local revenues tightly, since substantially raising property tax rates would be difficult for Provo residents to endure.

Year	Assessed Valuation	Percent Change
2021-22P	\$6,884,570,752	3.0%
2020-21P	\$6,686,935,660	3.4%
2019-20F	\$6,469,814,985	4.2%
2018-19	\$6,207,996,910	7.2%
2017-18	\$5,788,937,488	8.8%
2016-17	\$5,319,149,189	6.6%
2015-16	\$4,991,750,387	11.1%
2014-15	\$4,492,633,509	5.4%

Residential		
Year	2017-18	2018-19
Home Value	\$250,000	\$250,000
Residential Exemption	45%	45%
Assessed Value	\$137,500	\$137,500
District Total Tax Rate	0.007327	0.007576
District Property Taxes	\$1,007.46	\$1,041.70
Taxes per \$1,000 of value:	\$4.03	\$4.17



**Residential**  
Taxes per \$1,000  
of Assessed  
Value: **\$4.17**

Business		
Year	2014-15	2015-16
Business Value	250,000	250,000
Assessed Value	250,000	250,000
District Total Tax Rate	0.007327	0.007576
District Property Taxes	\$1,831.75	\$1,894.00
Taxes per \$1,000 of value:	\$7.33	\$7.58



**Business**  
Taxes per \$1,000  
of Assessed  
Value: **\$7.58**

## Long-term Debt: *as of June 30, 2019*

### GENERAL OBLIGATION BONDS

Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Current Outstanding Balance
2015A Series G.O. Bonds	Bond Refunding	22,790,000	2.13%	June 15, 2027	17,655,000
2015 Series G.O. Bonds	School Building	50,615,000	2.25% to 5%	June 15, 2035	43,720,000
2016 Series G.O. Bonds	School Building	50,650,000	2.00% to 5%	June 15, 2036	47,025,000
Total General Obligation Bonds Payable as of June 30, 2019					<u>\$ 108,400,000</u>

(Principal only)

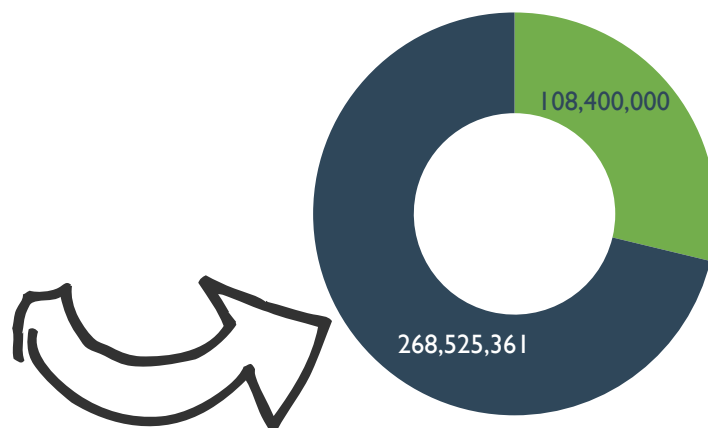
## District Actual Debt & Debt Level

The approximate fair market value of taxable properties in Provo is \$9.4 billion, meaning the District's general obligation debt limit is approximately \$377 million (\$9.4 billion x 4%). The District's general obligation debt is at 1.15% 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).

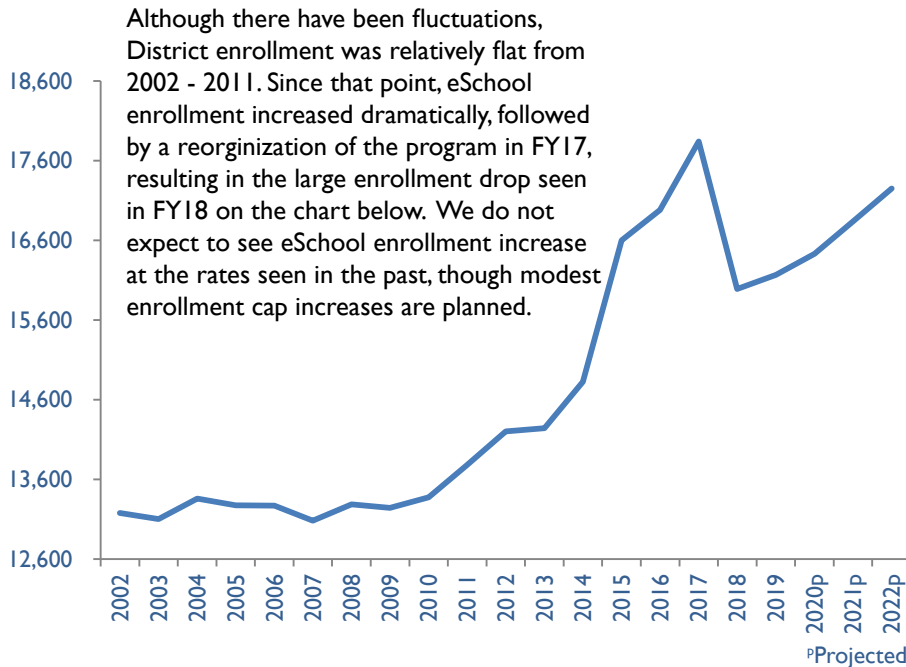
### G.O. Debt vs. Debt Limit *As of June 30, 2019*

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



## District Enrollment

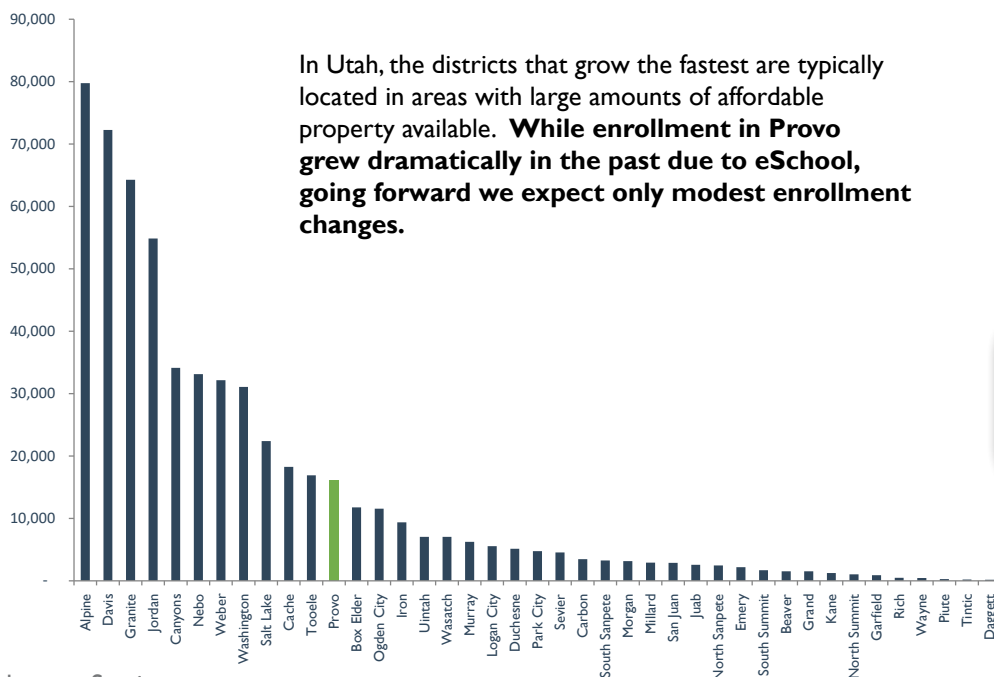
2002- 2022



Over the next several years, the school-age population in Utah is expected to continue to grow dramatically. However, in Provo we only expect modest enrollment increases.

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.

## Statewide Enrollment: Fall 2018



Year	Enrollment
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
2017	17,840
2018	15,991
2019	16,165
Projected	
2020	16,430
2021	16,836
2022	17,252



## Staffing Levels by Function: *FY 2012 to FY 2020 (proposed)*

Function	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 <sup>P</sup>
Instruction	984	998	1,005	1,002	1,022	1,020	1,022	1,001	1,021
Student Support	50	50	50	50	68	84	101	103	104
Teacher Support	32	32	32	27	29	42	90	77	78
General Administration	17	17	17	17	24	26	17	21	21
School Administration	70	70	72	65	71	76	81	84	84
Business and Central	26	26	26	41	47	51	43	50	50
Operation and Maintenance	95	95	95	133	109	114	114	119	119
Transportation	46	46	46	66	51	39	48	40	40
Other Support	26	26	26	-	-	-	-	-	-
Food Services	92	80	84	77	82	87	76	84	84
Community Services	93	93	93	103	62	47	4	4	4
<b>Total FTEs</b>	<b>1,531</b>	<b>1,533</b>	<b>1,546</b>	<b>1,583</b>	<b>1,566</b>	<b>1,587</b>	<b>1,596</b>	<b>1,583</b>	<b>1,606</b>

<sup>P</sup>Proposed

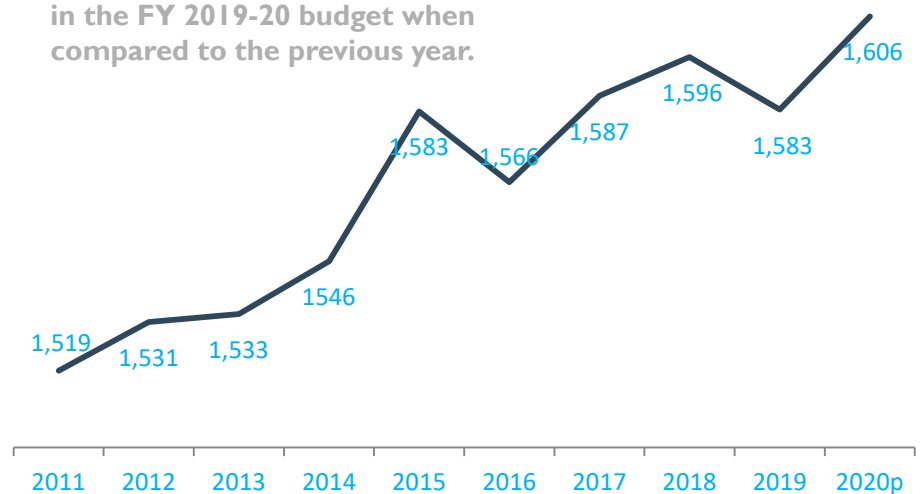
\*\* FY 2018 FTE employee functions were adjusted to align with new State-mandated reporting standards, resulting in the large function shifts seen in the totals above.

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 2019-20 the Board of Education and management have made the decision to try to keep average class-sizes at 27.5, roughly the same size as in the prior year. As regular school enrollment flattens out we expect to see minimal instructional staffing changes. The District is always striving to reduce instructional class sizes while balancing that desire with the financial constraints we operate within.

## Staffing Levels by FTE: *FY 2011 to FY 2020*

Budgeted staffing levels are projected to see a slight increase in the FY 2019-20 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 standardized tests
- "Substantial" or "Sufficient" scoring in all subject areas of the Utah Basic Skills Test
- Highly competitive teacher pay
- The most online classes in Utah
- Consistent representation for state and national awards, including National Blue Ribbon Schools Program, Utah Teacher of the Year, and other student/teacher achievement awards

FY 2020 Spending Per Student: **\$9,228**

(excluding debt and long-term capital expenditures)

**Instruction:  
62%**

**Support:  
38%**



**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, 2017-18



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

At 86%, the District’s graduation rate for the 2018 school year is just lower than the average rate in the State of Utah, but higher than the last available national rate of 85% (FY2018). Provo’s rate for FY18 shows a marked improvement over the prior year, evidence that the Board goal of 100% graduation is achievable. While Provo High’s rate for FY18 was 92% and Timpview High’s was 93%, 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 66% and our eSchool program’s rate of 9% 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.

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.

## ACT Scores, 2012-17 (most recent year available)

ACT % of students with score = 18+		
	District	State
2012	73%	74%
2013	73%	74%
2014	75%	74%
2015	74%	69%
2016	68%	65%
2017	65%	63%

Source: Utah State Office of Education



# OrganizationalSection



# The District *Entity*

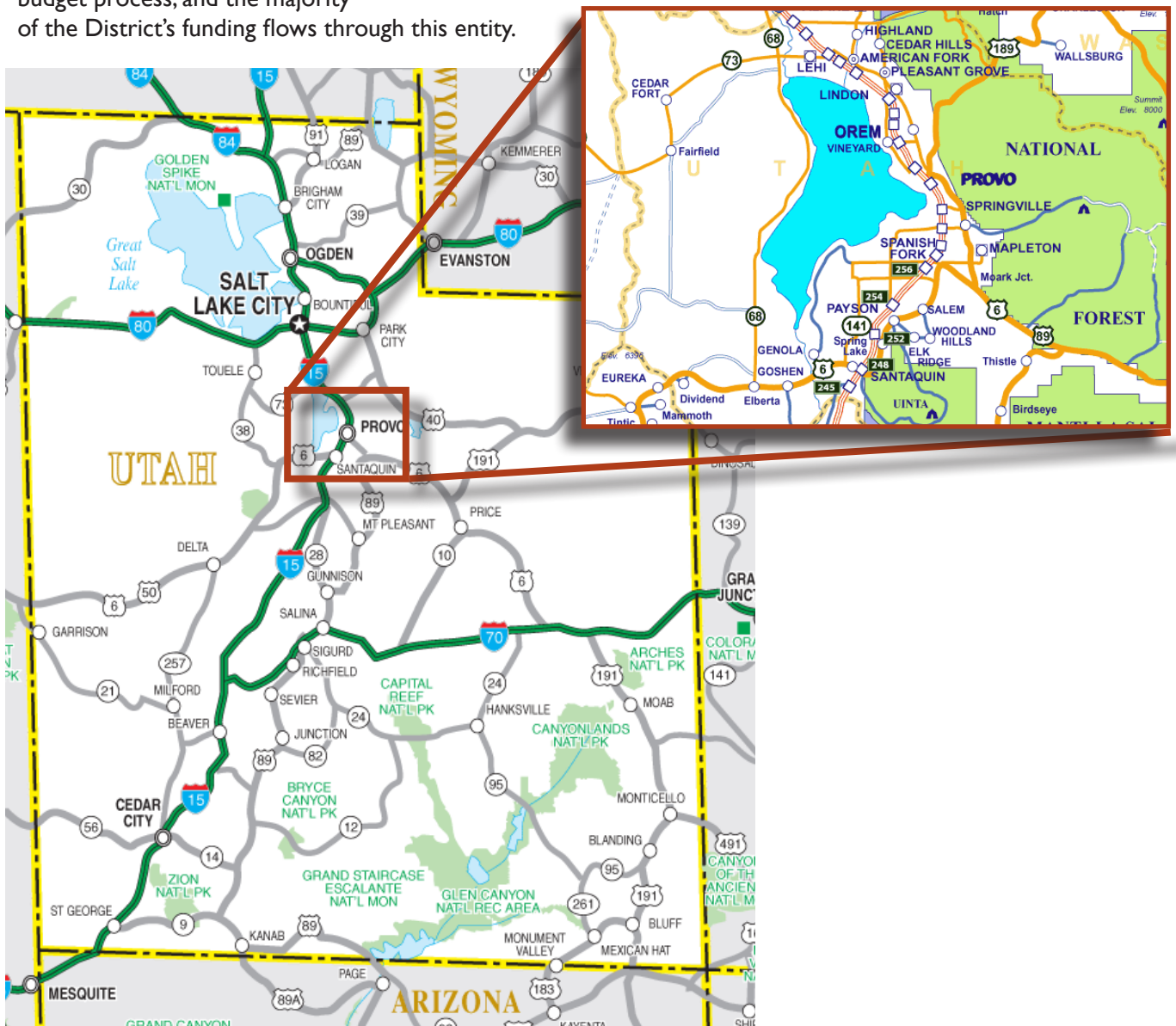
## Legal and Fiscal Considerations

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.

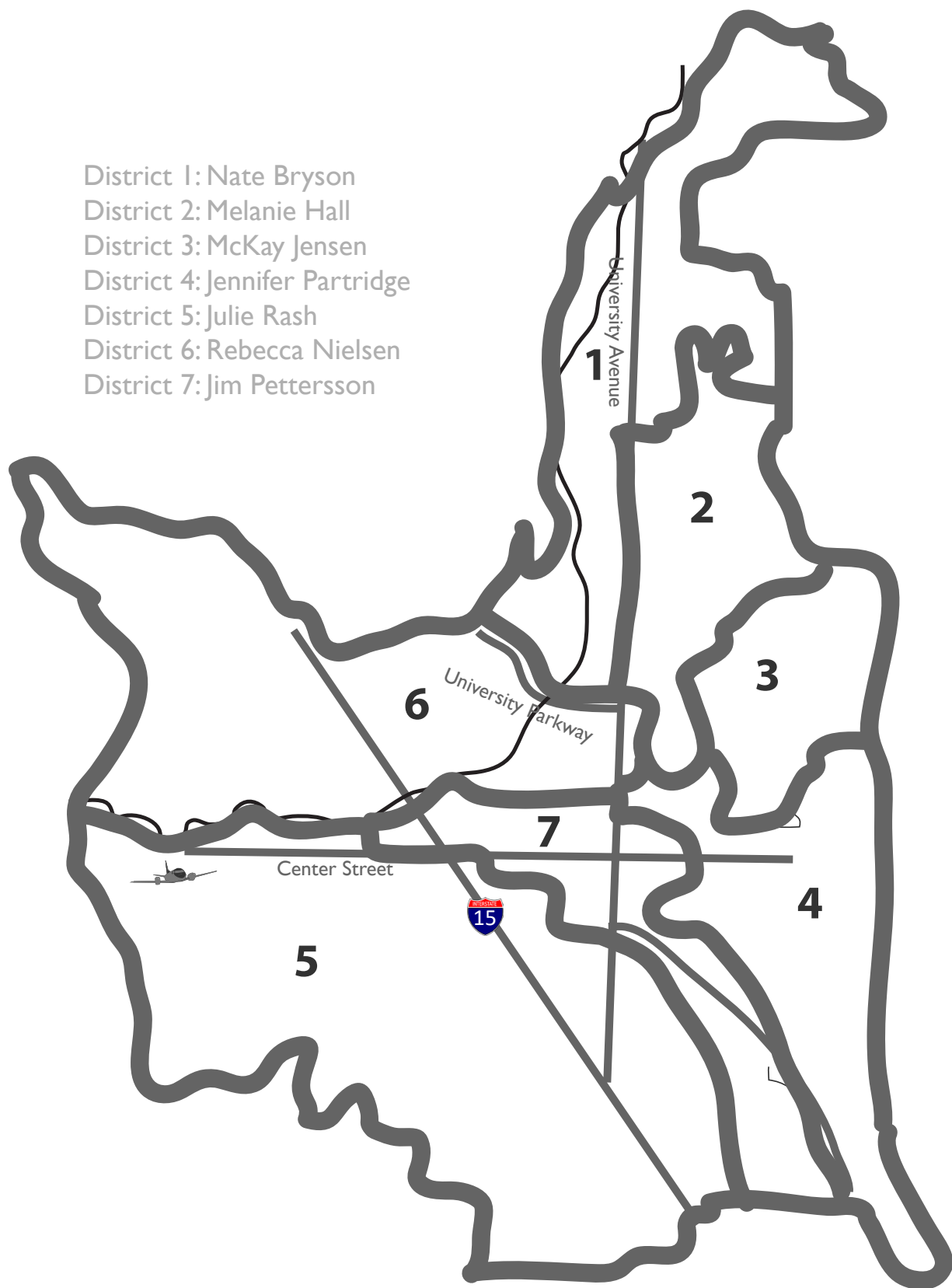
*“The District places its greatest emphasis on answering to the citizens of Provo.”*

## Service Area

It was mentioned previously that the District resides wholly within Provo City boundaries. Provo, with a population of approximately 116,702 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, 2018, the District had 16,165 students enrolled**, making it the 12th largest of Utah's 41 school districts.



## Voter Precincts: 2019-20



<https://provo.edu/wp-content/uploads/2017/02/boardmap-districts-2013.pdf>

District Elementary School Boundaries: 2019-20



## 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*

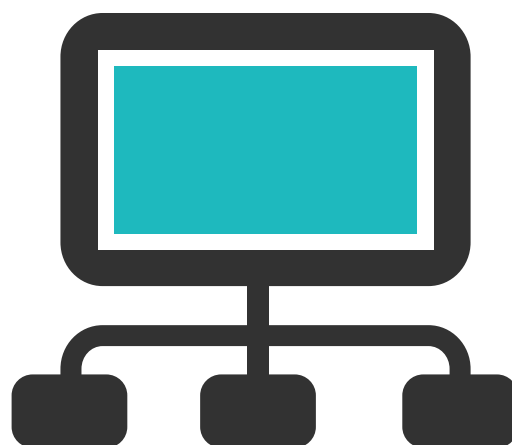
Special Programs consists of three programs: Title I-A, Special Education and Technology. The focus of these programs includes:

- 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 2012 to FY 2020 (proposed)*

Function	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 <sup>P</sup>
Instruction	984	998	1,005	1,002	1,022	1,020	1,022	1,001	1,021
Student Support	50	50	50	50	68	84	101	103	104
Teacher Support	32	32	32	27	29	42	90	77	78
General Administration	17	17	17	17	24	26	17	21	21
School Administration	70	70	72	65	71	76	81	84	84
Business and Central	26	26	26	41	47	51	43	50	50
Operation and Maintenance	95	95	95	133	109	114	114	119	119
Transportation	46	46	46	66	51	39	48	40	40
Other Support	26	26	26	-	-	-	-	-	-
Food Services	92	80	84	77	82	87	76	84	84
Community Services	93	93	93	103	62	47	4	4	4
Total FTEs	1,531	1,533	1,546	1,583	1,566	1,587	1,596	1,583	1,606

<sup>P</sup>Proposed

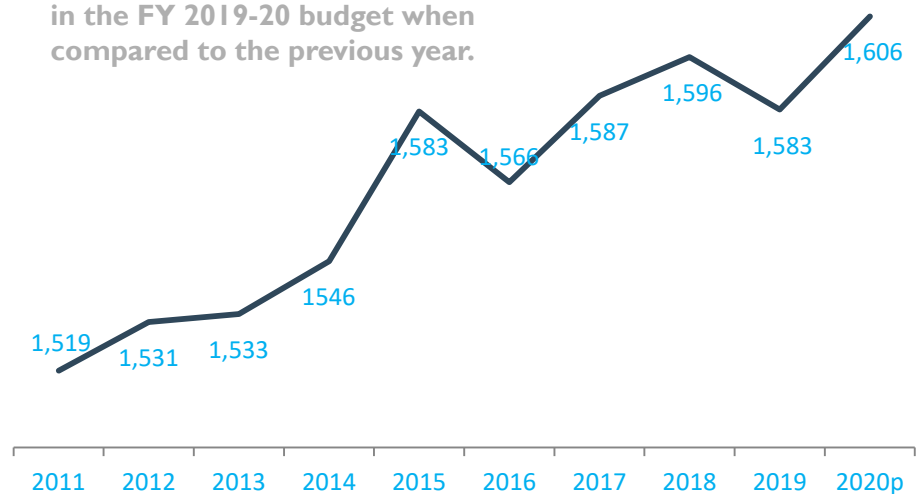
\*\* FY 2018 FTE employee functions were adjusted to align with new State-mandated reporting standards, resulting in the large function shifts seen in the totals above.

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.

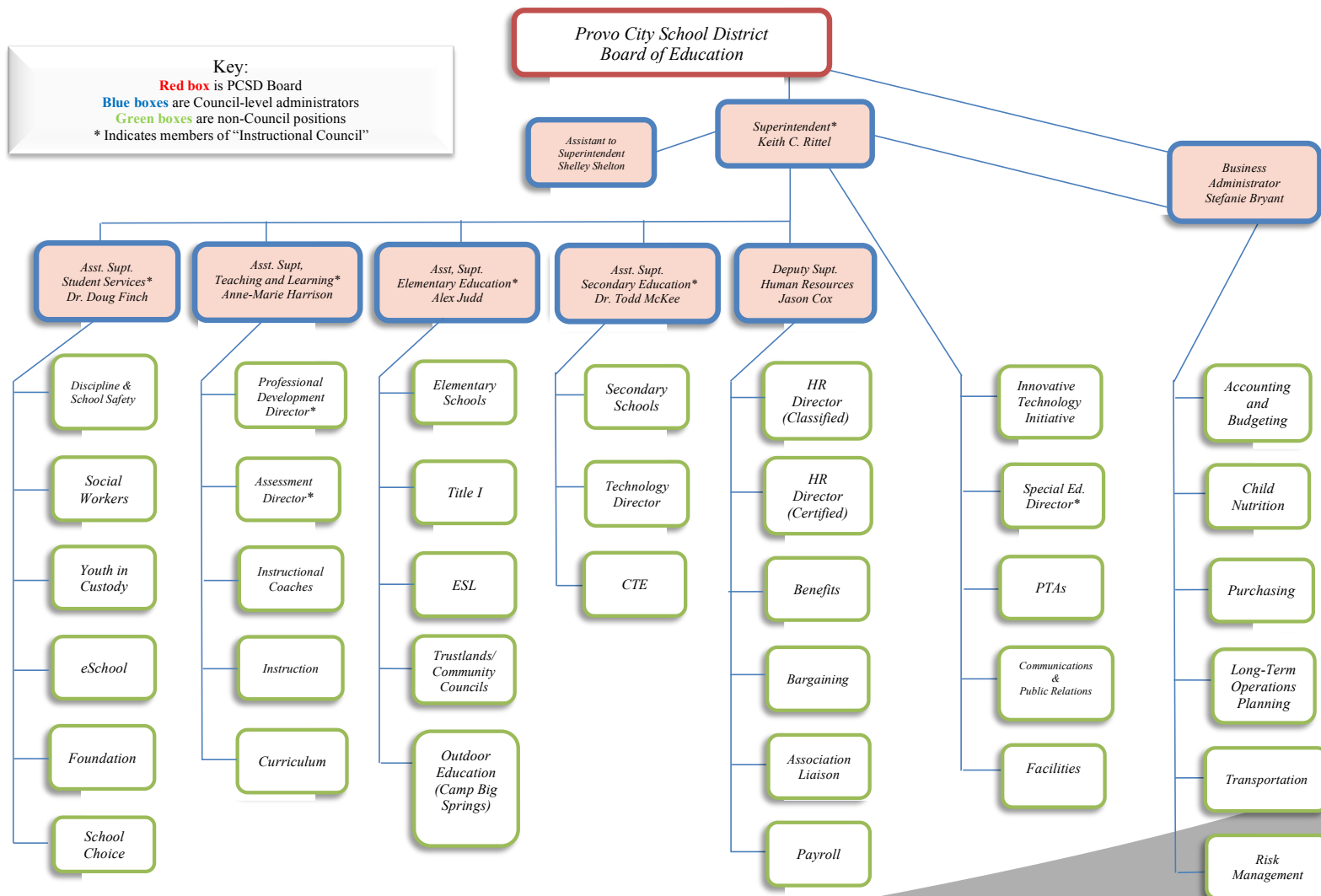
For 2019-20 the Board of Education and management have made the decision to try to keep average class-sizes at 27.5, roughly the same size as in the prior year. As regular school enrollment flattens out we expect to see minimal instructional staffing changes. The District is always striving to reduce instructional class sizes while balancing that desire with the financial constraints we operate within.

## Staffing Levels by FTE: *FY 2011 to FY 2020*

Budgeted staffing levels are projected to see a slight increase in the FY 2019-20 budget when compared to the previous year.



# Organizational Chart



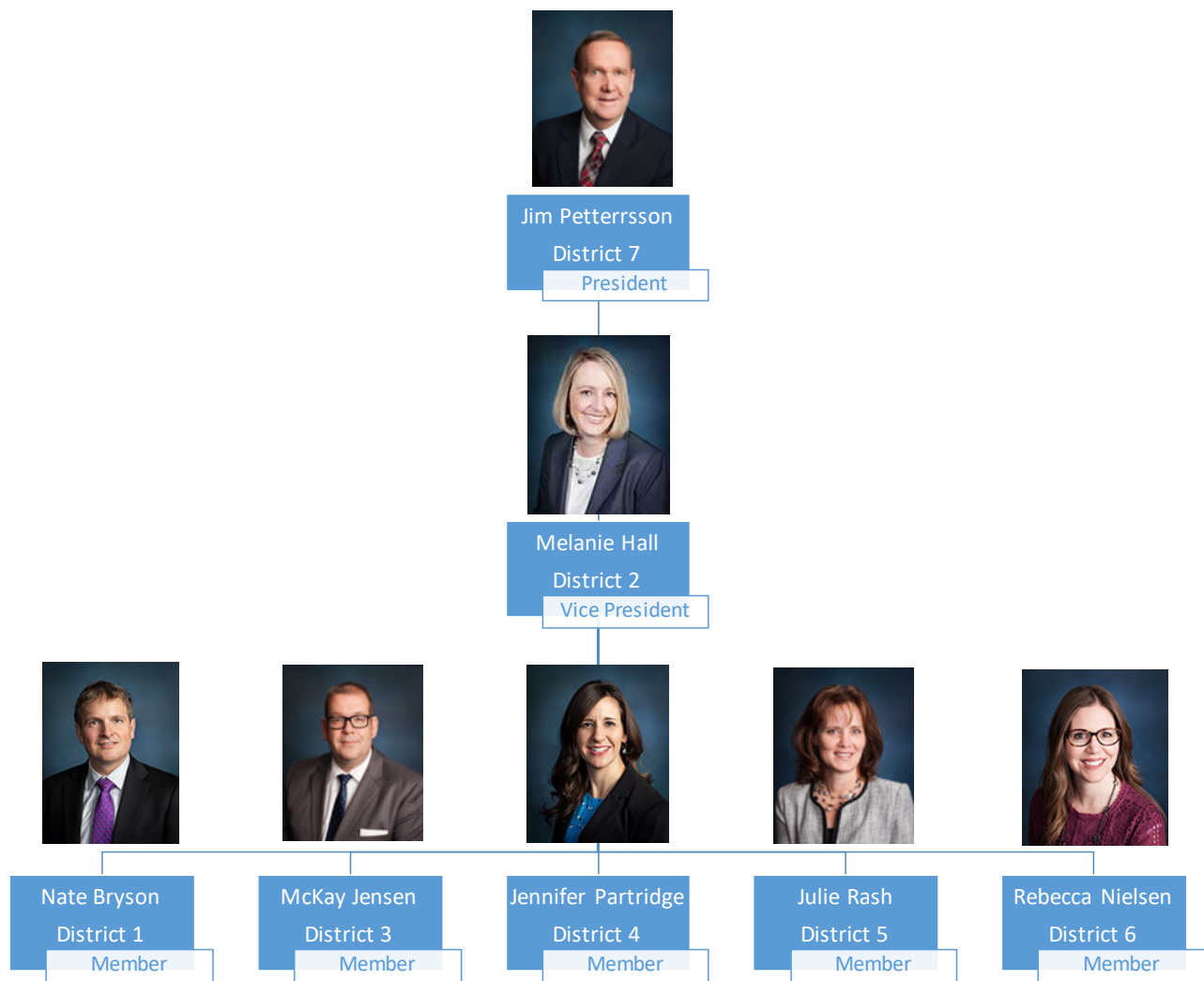
Updated 7.26.18

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



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*

With guidance from the community, experts in the field, District Administration and the School Board, the District continues to operate under the guiding umbrella of the District Improvement Plan (DIP). This plan builds on the continuing effort of the District to use Learning Targets to make learning visible in our classrooms. Continuous improvement and 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.”**



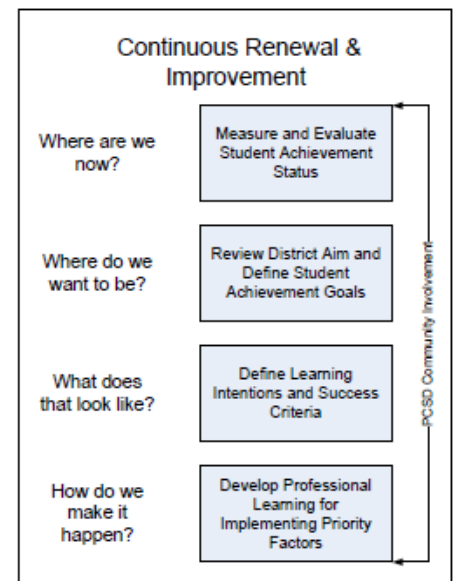


# District Improvement Plan: *The Provo Way*

The 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*

## INTRODUCTION

The students and educators of Provo City School District enjoy a legacy of commitment and caring in a community rich with diversity. The community has rallied to support the building of four new schools, and rebuilding five schools, in the past decade. This community support and interest in its schools has been a hallmark of Provo City.

## GOALS

Superintendent Keith Rittel and the Board of Education define the aim for the district improvement plan:

---

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

---

Because, as emphasized by Connie Moss and Susan Brookhart in *Learning Targets*, “our beliefs are the best predictors of our actions in any situation,” the district aim statement establishes our core belief and is the foundation of the actions we plan and take.

And, this belief predicts our actions –

- We have an improvement plan that focuses on student outcomes.
- We will execute our plan together.
- We will review and measure our performance.
- We will continuously improve teaching and learning.



## Board of Education Goals

Our actions will focus on achieving five goals set by the board of education:

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.
5. 91% of students receiving a high school diploma.

Additionally, the district commits to the state goal of ensuring reading proficiency for students by the end of third grade.

## PLAN

To accomplish our goals, we collaborate to set our priorities in this district improvement plan. As we implement this plan, we evaluate our impact and improve our actions as needed with a focus on student success.

The District Improvement Plan has two phases; each phase includes a goal in each of John Hattie’s *Visible Learning* categories.

Category	Phase 1	Phase 2
Student	Active Learner	Student Expectations
Home	Active Parental Engagement	Positive Parental Communication
School	Instructional Leadership	Acceleration of Learning
Teacher	Teacher Clarity	Teacher Credibility
Curriculum	Repeated Readings	Vocabulary Programs
Teaching Approach	Feedback	Formative Assessment

# District Improvement Plan: *In Action*

## 1. ACTIVE LEARNER (SELF-EFFICACY)

### STUDENT FACTORS – PHASE 1

#### DEFINITION

Students who believe they can learn will be motivated to master the learning targets and persistently be able to use the success criteria to measure success.



#### EVIDENCE OF IMPLEMENTATION

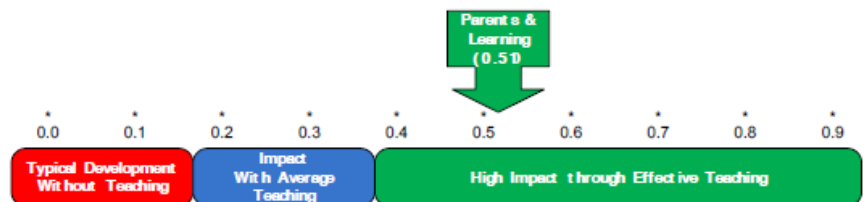
- Students will demonstrate grit/perseverance/a growth mindset in their learning.
- Students demonstrate a belief that, with work, they can learn difficult concepts and skills.
- Students will know learning targets and success criteria and will seek feedback as they assess themselves in their learning.

## 2. ACTIVE PARENTAL ENGAGEMENT

### HOME FACTORS – PHASE 1

#### DEFINITION

Parents actively engaged in their child's learning at school and at home.



#### EVIDENCE OF IMPLEMENTATION

- Parents create a home environment that promotes and supports education.
- Parents have high expectations for their child's learning.
- Parents regularly participate in school activities and communicate with school staff members, particularly when they are concerned about their child's learning.

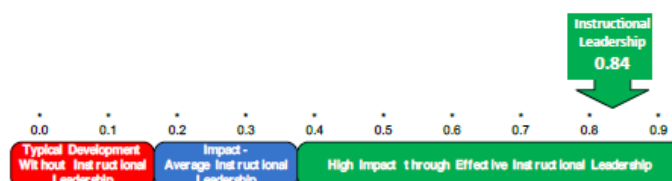
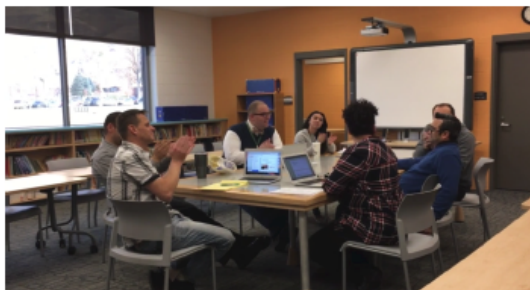
# District Improvement Plan: *In Action*

## 3. INSTRUCTIONAL LEADERSHIP

### SCHOOL FACTORS – PHASE 1

#### DEFINITION

Administrators focus on teaching and learning—especially measurable student progress—to help ensure student and teacher success.



#### EVIDENCE OF IMPLEMENTATION

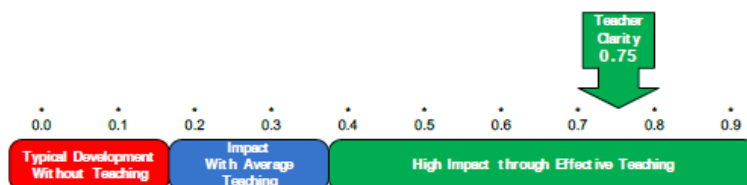
- Administrators make instructional decisions based on student achievement data.
- Administrators demonstrate strong pedagogical skills and knowledge.
- Administrators focus their schools on student learning by measuring learning, providing coaching and clinical supervision, and communicating goals and progress.

## 4. TEACHER CLARITY

### TEACHER FACTORS – PHASE 1

#### DEFINITION

Teacher clarity is the effective use of learning targets, success criteria, performances of understanding, feedback, and formative assessment.



#### EVIDENCE OF IMPLEMENTATION

- Teachers post, share, and embed learning targets with success criteria in daily lessons to promote self-regulated learners.
- Teachers assess students and give targeted feedback based on success criteria.
- Teachers elicit and apply student feedback to improve instruction.
- Teachers foster student ownership of learning.

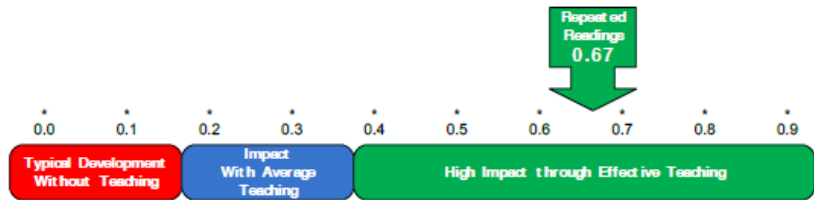
# District Improvement Plan: *In Action*

## 5. REPEATED READINGS

### CURRICULUM FACTORS – PHASE 1

#### DEFINITION

Repeated readings in curriculum means curricular materials provide beginning readers with short passages of text to reread until a satisfactory level of fluency is achieved.



#### EVIDENCE OF IMPLEMENTATION

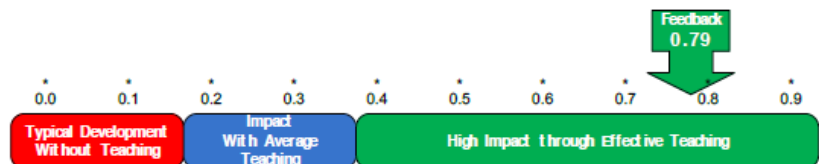
- Elementary ELA curricular materials include texts for repeated readings and guidance to teachers on their use.
- Elementary ELA curricular materials guide teachers in knowing how and when to use the repeated reading method.
- Supplementary and intervention ELA curricula, for struggling readers, includes repeated reading to build student fluency.

## 6. FEEDBACK

### TEACHING APPROACH FACTORS – PHASE 1

#### DEFINITION

Feedback is timely information about the performance of a task, given from one person to another. Teachers give feedback to students, students give feedback to teachers, and teachers train students to give peer feedback.



#### EVIDENCE OF IMPLEMENTATION

- Teachers provide timely feedback to students throughout the learning process.
- Teachers seek feedback from students to improve instruction.
- Teachers and students base feedback on success criteria.



## District Goals: *Department Priorities and 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 budget priorities identified by District administration, staff, and the School Board for this year's budget as well as the financial impact of those allocations.

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

Continuing with the District's curriculum plan, the District has set aside \$750k to implement replacement curriculum in FY 2020. Mountain State Schoolbook Depository is providing this curriculum to the District.

### *Technology – District Provo Way Learning Initiative*

This initiative focuses on putting technology into the hands of elementary students to aid in classroom instruction and assessment. Now in its fourth year, the District has set aside \$500k for equipment, training, and payroll expenses related to managing the program. This will bring total participation in this program to over 120 classrooms.

### *Technology – Provo High School Cell Boosters*

Due to the relocation of Provo High School to the western side of town, there is a need to increase the cell phone coverage within the school building to ensure adequate communication abilities if an emergency were to occur at the site. To alleviate this issue, \$250k has been set aside in this year's budget to add cell phone signal boosters to PHS.

### *Teaching & Learning – Assistant Principals at Westridge/Lakeview Elem.*

Due to the increased student population and associated administrative requirements, the District has decided to convert the two administrative facilitator positions at Westridge and Lakeview Elementary to Assistant Principal positions. As such, an expense increase of \$62k is included in the budget for FY2020.

### *Technology – Student Data Protection FTE*

Provo City School District takes the security of its student data seriously. As a result of evolving hazards related to data security, as well as increasing oversight requirements by the state, the District has budgeted an additional FTE to specifically address student data protection concerns. This position will cost the District roughly \$80k and will focus on ensuring our relationships with technology vendors, and general procedures regarding student data align with any security requirements that are in place.

### *Personnel – District Wellness Program*

As part of the District's health insurance agreement we have implemented an employee wellness program. Sufficient participation in this program allows the District to minimize health insurance premium rate increases. In order to ensure we achieve the participation rates necessary, we have allocated \$350k for participation incentives and program implementation costs.

## District Goals: *Department Priorities and Financial Impacts*

### *Personnel – Teacher Salary Increases*

The District has put a large emphasis on attracting and retaining highly effective teachers. Teacher payroll expenses make up the single largest line item in the District's budget. For the coming year, we have budgeted an increase of \$2.8M in teacher payroll and benefits expense to cover negotiated increases for our educators. In addition, we continue to explore ways in which we can add to our teacher payroll to ensure we remain competitive with neighboring districts.

### *Transportation – School Bus Replacements/Additions*

The District has allocated \$260k for 2 buses to replace aging vehicles.

### *Facilities – BOND Planning*

The District Facilities Action Committee (FAC) has identified 4 schools in desperate need of repair/rebuild as well as a variety of other District buildings with security related needs. In order to address these needs the Board has made steps to put a Bond vote on the ballot in November. Expenses related to the initial planning for these projects is included in this year's budget priorities.

### *Student Services – After School Programs*

The District runs a significant number for after school clubs and programs including education interventions, supplementary education, and other enrichment activities. However, as changes are made at the federal level, we have allocated an additional \$100k in local funds for after school programs with the intention of mitigating some of the impacts federal funding reductions will have on these programs.

### *Technology – Tech Replacement*

The District continues to maintain its technology replacement cycle and has set aside \$900k in this year's budget for the purpose of ensuring that classroom technology is refreshed on a regular basis. This includes teacher and student computers as well as school technology infrastructure such as wireless access points, routers, etc.

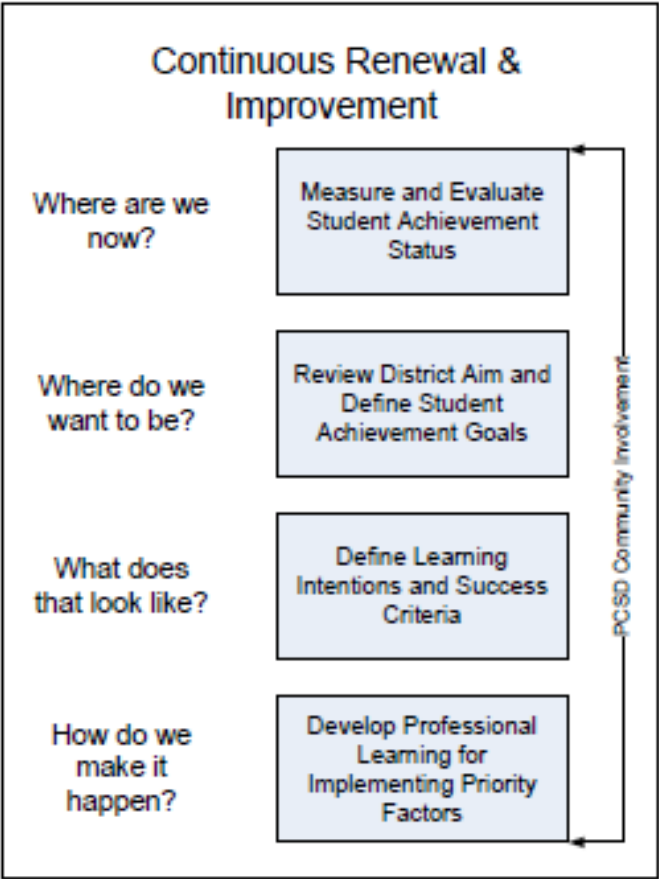


**“In partnership with parents and community, we cultivate highly effective learning environments where all students engage, think, and learn in order to contribute, create and innovate for a lifetime.”**

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.

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

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

### **53G-7-303. LEA governing board budget procedures.**

- (2)
  - (a) For a school district, before June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
  - (b) For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53F-8-301.

- (3)
  - (a) For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
  - (b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:
    - (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
    - (ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;
    - (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
    - (iv) post the proposed budget on the school district's Internet website.
  - (c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3)(b)(iii) and (iv).
- (4) For a charter school, before June 30 of each year, a charter school governing board shall adopt a budget for the next fiscal year.
- (5) Within 30 days of adopting a budget, an LEA governing board shall file a copy of the adopted budget with the state auditor and the state board.

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

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

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

(2) An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

(3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.

(4) For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.

(5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

(6) For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.

(7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:

(a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;

(b) notice of the request is published:

(i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and

(ii) in accordance with Section 45-1-101, at least one week before the local school board meeting at which the request will be considered; and

(c) the local school board holds a public hearing on the request before the local school board's acting on the request.

**53G-7-306. School district interfund transfers.**

(1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.

(2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.

(3) The state board may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.

(4) The state board may also authorize school district interfund transfers of residual equity for a financially distressed district if the state board determines the following:

(a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;

(b) the deficit cannot be reasonably reduced under Section 53G-7-305; and

(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the state board.

(5) The board shall develop in rule standards for defining and aiding financially distressed school districts under this section.

(6)

(a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.

(b) Debt service levies under Subsection 59-2-924(5)(c) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

(c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.

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

**53G-7-309. Monthly budget reports.**

(1) As used in this section:

(a) "Budget officer" means:

(i) for a school district, the school district's superintendent; or

(ii) for a charter school, an individual selected by the charter school governing board.

(b) "LEA governing board" means:

(i) for a school district, the local school board; or

(ii) for a charter school, the charter school governing board.

(2) The business administrator or budget officer of an LEA governing board shall provide each LEA governing board member with a report, on a monthly basis, that includes the following information:

(a) the amounts of all budget appropriations;

(b) the disbursements from the appropriations as of the date of the report; and

(c) the percentage of the disbursements as of the date of the report.

(3) Within five days of providing the monthly report described in Subsection (2) to an LEA governing board, the business administrator or budget officer shall make a copy of the report available for public review.

# 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. Budget Process Guiding Principles

- A. Goals for student achievement should be a priority for the budget process.
- B. Programs and providers that have a demonstrated track record of success in achieving the Board's desired learning outcomes for students will be prioritized for funding.
- C. The budget process seeks to allocate available resources optimally, in a way that will create the most benefit for the children we serve, including instruction as well as safety and security.
- D. The budget process will encourage review of past spending decisions, including identifying and discontinuing programs that are not achieving their objectives or are not as cost effective as available alternatives.
- E. The district budget will ensure that every student is given an equal chance to succeed through equity in funding among the general student population as well as providing extra support for struggling students.
- F. The district will maintain a long-term perspective in the budgeting process to ensure consistent application of proven strategies to better achieve student performance goals.
- G. The district will be transparent in the budgeting process, including providing true costs of serving students, identifying constraints on spending, and being clear regarding which actions are being funded.

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

## 2. 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 a 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 budgeting method where all expenses must be justified each year.

## 3. 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.

# Financial & Budget Administration Policies *Continued*

## 4. Debt Management Policies

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

### Legal References:

53G-4-302; 53G-7-302; 53G-7-303; 53G-7-304; 53G-7-305; 53G-7-306; 53G-7-309  
Utah Constitution, Article XIV, section 4 (1)(b)

## 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).

## 5. Revenue Estimation Policies

- A. The District 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.

## 6. 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 the minimum balance deemed adequate for emergency repair situations.



## 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 2020.”*

### *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 20, the District’s budget is balanced under Scenario Three.** With the bond-related building rebuilds now completed, the District is focusing more of its available funds on a handful of priorities. These include increasing the level of educator salaries, addressing student safety and security needs at various locations, as well as ensuring that our students have the support they need for any social challenges that they may face such as mental illness, counseling, and other needs. These projects are planned spend-downs and are funded through on-going funds, one-time grants, and other funding sources.

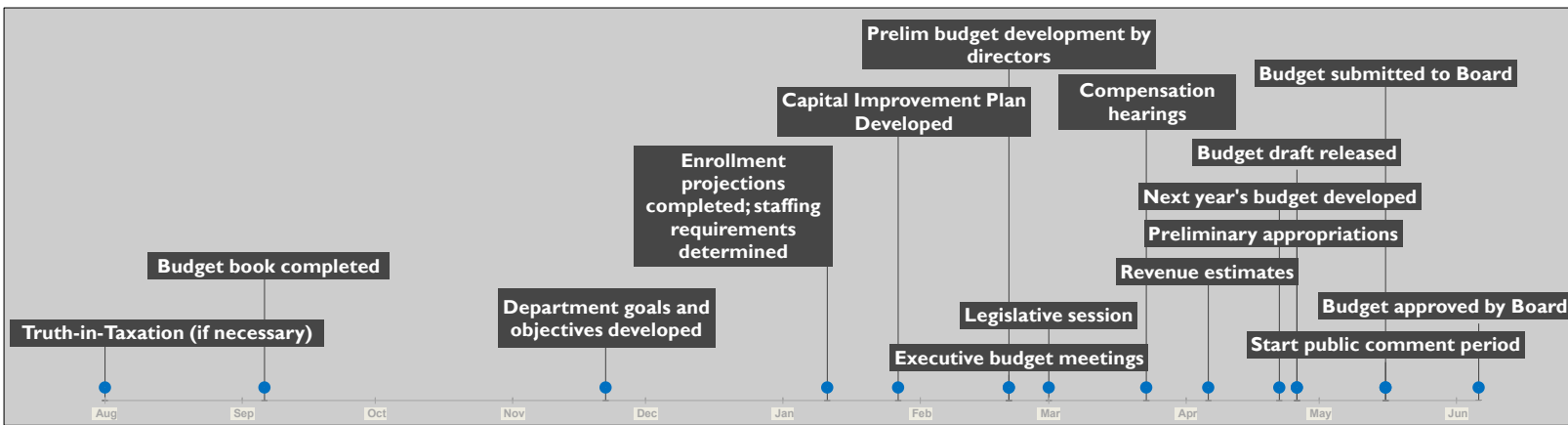
**Have feedback?** Please send an email to [budget@provo.edu](mailto:budget@provo.edu). This email account is checked regularly by District administrators.

## 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
- May - June Public input
- June 11 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.

## 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 2020 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 have allowed 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 2020, construction on all 5 of the schools identified as needing replacement are complete, pending final punch list item completion. In total, as of the beginning of the 2019-20 school year, five of the District's oldest and structurally needy schools have been completely rebuilt using Bond proceeds.

The District's planning processes affect not only the coming year, but several years into the future. The Board of Education and Superintendent have worked with department leaders and experts in the field to create a District Improvement Plan which better integrates and aligns our educational efforts in the classrooms, professional development, and other related activities to research-based methods that have a proven effectiveness in improving student outcomes. 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. The District Improvement Plan is 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.



## 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.

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.

## 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 expense 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. In addition, our District is now participating in a Wellness plan sponsored by SelectHealth which has proven to be effective at reducing our usage rate which in turn translates into reduced medical insurance expenses for our employees. These two plans have been effective at addressing some of the District's health coverage concerns and 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. The final two school rebuild projects have completed and we expect some final punchlist items related to that construction to occur this fiscal year. In addition, we are beginning the process of putting another bond vote to the public in November, so we have some expenses in the budget related to that process. The budget was built to best reflect our expectations regarding expense and project completion.

### *Utilities*

The District expects to see continued savings in our utilities expenses due to our ongoing relationship with Cenergistic Inc. Significant savings were seen during previous years, and as we continue tweaking our energy conservation program, we expect our expenses to remain at a similarly reduced level as in the previous year.

### *eSchool*

eSchool continues to be a wild card for the District. After a refocusing of the program, we expect to see a modest increase in enrollment this year. 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 increased tax collections as well as increases to the state Minimum School Program revenue (WPU). Much of this increase is being used to cover wage and benefits expenses in the new year.

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.

## District Funds: *Description*

**T**he 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.

### *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.

Major Funds
General Fund Capital Projects Fund Debt Service Fund
Non-major Funds
Student Activities Fund Food Services Fund Building Reserve Fund Tax Increment Fund



## 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 unexpected 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*

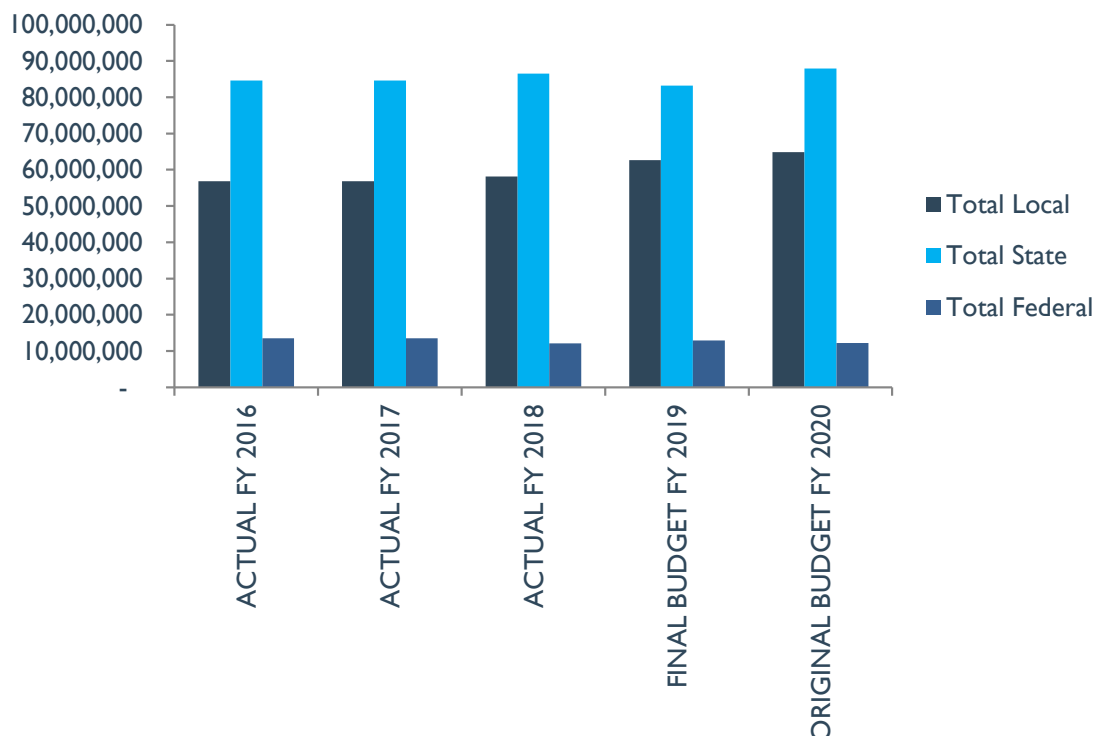
This function covers bond, principal, interest, and paying agent costs and fees.

## 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 2016 - FY 2020*

SUMMARY:	ACTUAL FY	ACTUAL FY	ACTUAL FY	FINAL	ORIGINAL
ALL FUNDS	2016	2017	2018	BUDGET FY	BUDGET
				2019	FY 2020
Total Local	56,839,919	56,839,919	58,091,771	62,693,174	64,833,475
Total State	84,634,484	84,634,484	86,540,919	83,221,527	87,900,121
Total Federal	13,508,136	13,508,136	12,065,946	12,893,898	12,232,361
	<u>154,982,539</u>	<u>154,982,539</u>	<u>156,698,636</u>	<u>158,808,599</u>	<u>164,965,957</u>



## Revenue Projection Assumptions: *FY 2020*

**T**he District is always as conservative as possible when estimating revenues. Accordingly, several assumptions were made when projecting revenue for FY 2020. 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 increase in FY 2020, primarily due to projected growth increases combined with a freeze on the State Basic levy.

State revenue has shown strong growth in recent years, as a robust state economy along with a supportive legislature, fueled heavy education funding increases. In FY 2020 revenues from state sources are projected to show a modest increase, primarily as a result of an increase to the WPU value. The State increased the Weighted Pupil Unit (WPU), the largest funding source the State awards, by 4.0% for this fiscal year and this, combined with some additional legislative items, is why we are budgeting the increase in State revenue.

As a general rule, the District relied on the following assumptions when projecting FY 2020 revenues:

- Flat “brick and mortar” student enrollment growth (student enrollment is by far the largest determinant of funding)
  - Modest increase in enrollment in online eSchool programs (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 & state revenue and could offset some federal funding cuts
- Interest rates maintaining their current level
- Slightly increasing property values
- Flat participation rates for school lunch programs, although a shift in location for Provo HS could spur more demand at that location
- Flat or slight increases in donations to the District foundation

### Key Revenue Assumption Indicators for FY 2020

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

## Major Revenue Sources: *State of Utah*

The State of Utah is the largest revenue source of the school district, with revenues of \$87.9 million budgeted for

FY 2020. State revenue is divided among many different programs, though changes in State-mandated reporting has consolidated many of them. 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 \$3,532 in FY 2020, which is up from \$3,395 in FY 2019 (4.0% increase). Utah's economy is rated among the best in the nation as of July 2019, and that improves the District's financial position.

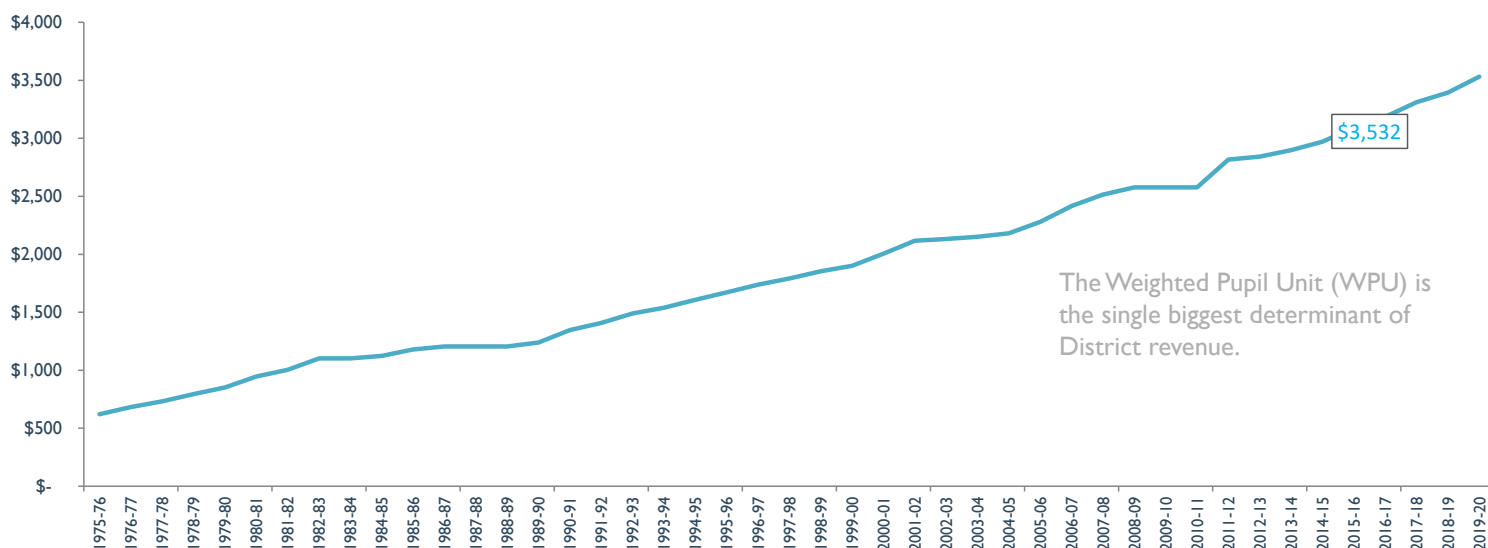
Approximately 97% of revenue from the State, or \$83.6 million, comes directly from WPU-based programs.



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.



The Weighted Pupil Unit (WPU) is the single biggest determinant of District revenue.



## Major Revenue Sources: *State of Utah*

### *Weighted Pupil Unit (WPU)*



The Weighted Pupil Unit (WPU) will increase \$137 in FY 2019-20 from \$3,395 to \$3,532.

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%
2017-18	\$3,311	127	4.0%
2018-19	\$3,395	84	2.5%
2019-20	\$3,532	137	4.0%

## Major Revenue Sources: State of Utah

### Weighted Pupil Unit (WPU)

#### Description of Large State Programs: WPU Sources

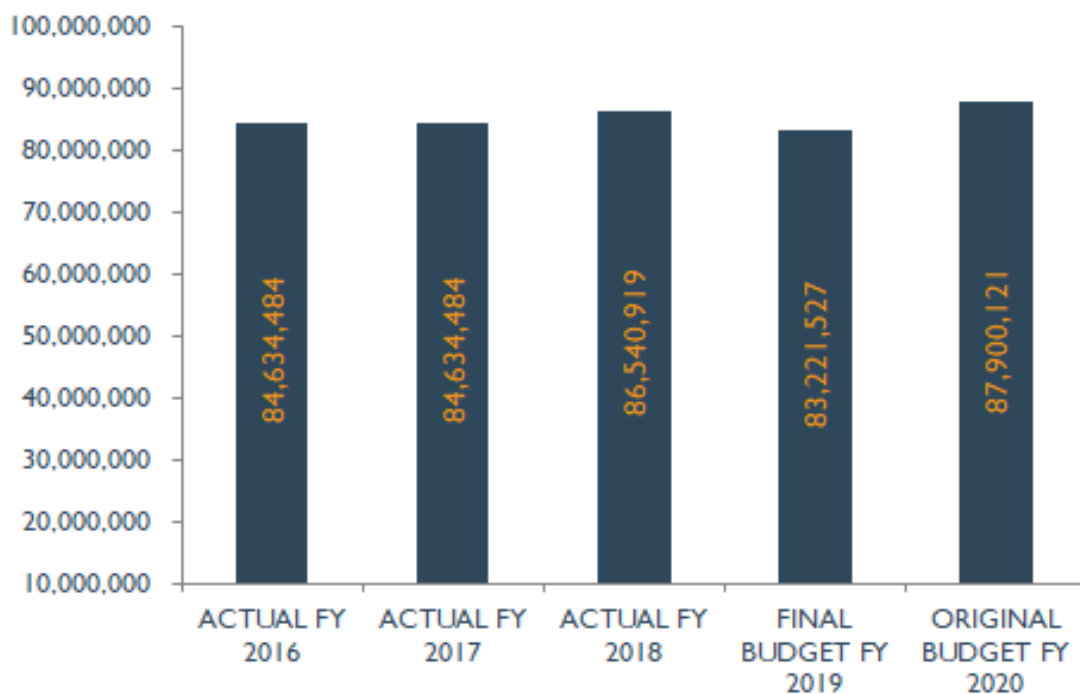
Funding resulting through the Weighted Pupil Unit (WPU) is comprised of several individual state programs of varying size. All combined, the District anticipates receiving \$83.6 million, nearly 97% of total state revenues from WPU-related state programs in FY 2020. This is an increase compared to FY 2019 and is due primarily to enrollment increases within the District. Due to changes in State-mandated reporting, several of the individual programs have been rolled into larger line items.

The largest individual state funding source, referred to as “**Regular School Programs**,” is projected to be \$44.8 million for the District in FY 2020. 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.

**Restricted Basic School Program** is the second-largest state funded program the District operates, with \$14.3 million in WPU revenues projected for FY 2020. This program primarily includes At-Risk, State LandTRUST, Class-Size Reduction and other restricted State programs related to minimizing class-sizes, as well as various other smaller programs targeting specific student groups.

**Related to Basic Programs** is a WPU-related state program and primarily includes funding for Career and Technical education programs 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 \$1.6 million in FY 2020.

The District also anticipates receiving \$4.6 million for our **Special Populations**. This is tied to the other WPU-related funding sources and is designed to cover the functions related to the additional requirements some students have so that we can best serve their educational needs, including one-on-one aides, specialized supplies and technology, as well as other associated expenses.

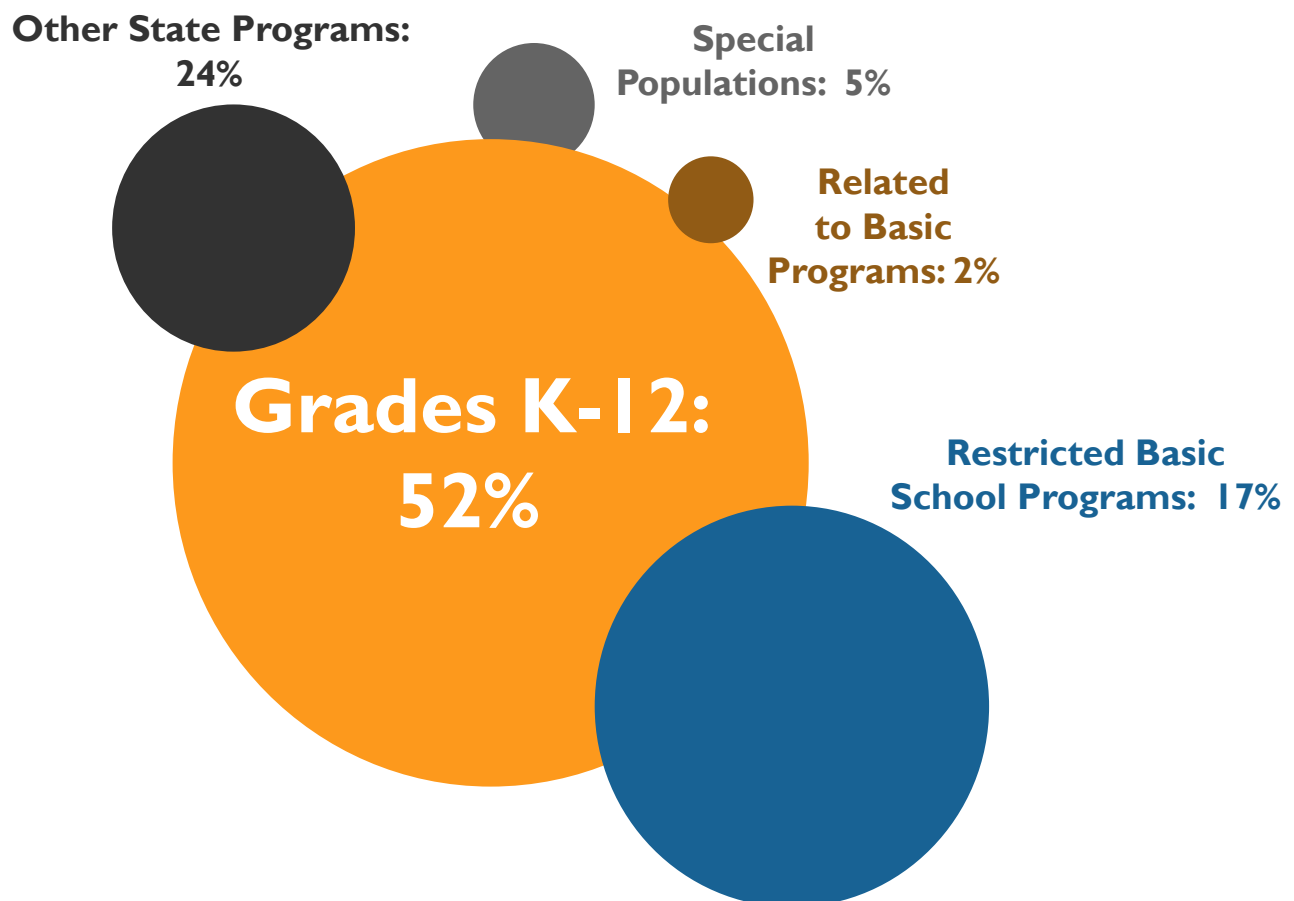


## Major Revenue Sources Continued: *State of Utah*

Many state revenue sources have been consolidated over the past few fiscal years as a result of Utah State Legislature actions. The top four programs make up 76% of the overall state revenue budget, with approximately 40 programs consolidated to make up the remaining 24%.

Program	% of Total
Grades K-12	52%
Restricted Basic School Program	17%
Special Populations	5%
Related to Basic Programs	2%
Other State Programs	24%

## Distribution of State Revenue: *FY 2020*



## 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 87%. For Fiscal Year 2020, the overall tax rate is .007576, an increase of .000249 compared to 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.

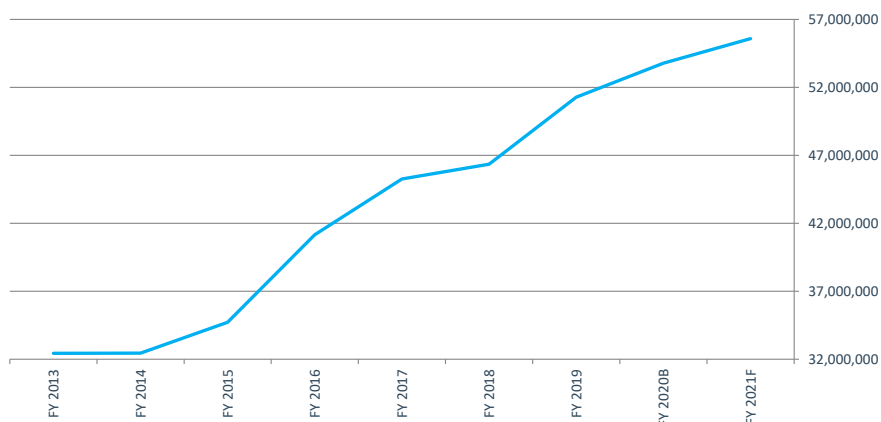
**The majority of local funding consists of revenue from five different taxes that a local school board may levy.** Each district must impose a

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 2018 to 2019

	FY 2018	FY 2019	Change
Basic Program (53A-17a-135)	0.001568	0.001666	0.000098
Voted Leeway (53A-17a-133)	0.001024	0.001094	0.000070
Board Leeway (53A-17a-164)	0.001416	0.001682	0.000266
Charter School Levy (53A-1a-513.1)	0.000083	0.000089	0.000006
Gen Oblig Debt (11-14-19/53A-17a-145/53A-21-103)	0.001812	0.001692	-0.000120
Voted Capital (53A-16-110)	0.001520	0.001353	-0.000071
Total - All Funds	0.007327	0.007576	0.000249

#### Property Taxes Collected



# Major Revenue Sources: Local

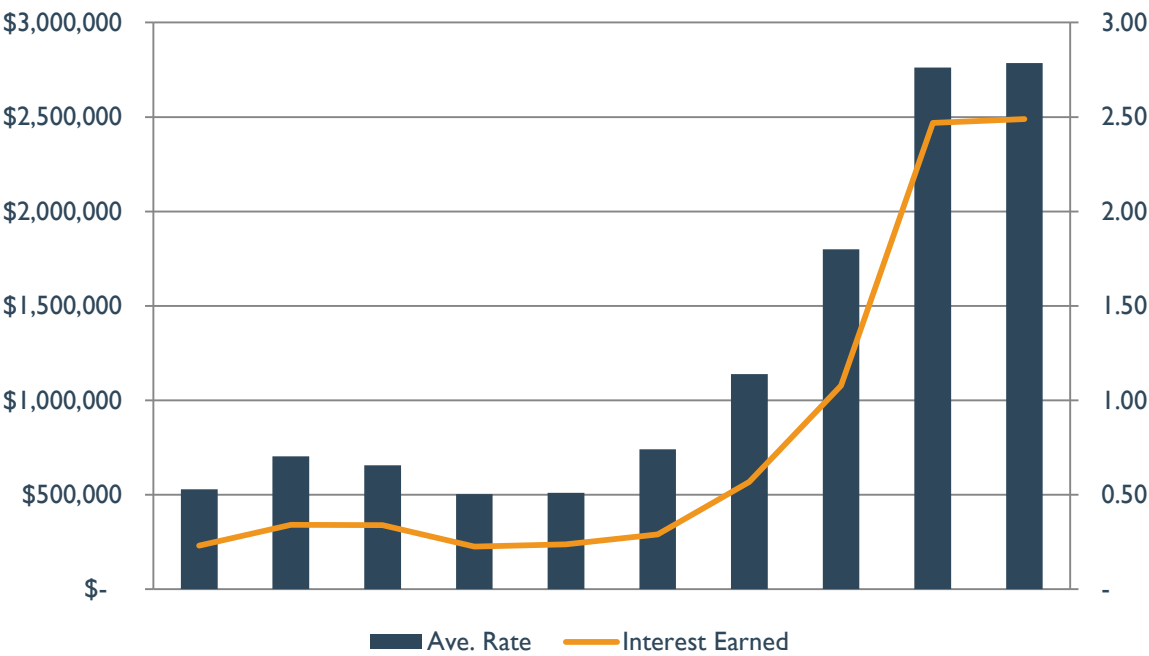
## Other Local Revenue

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 2020 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 FY19 and FY20) for the past several years. Rates had declined rapidly and then remained at historically low rates, which meant the District received substantially less interest income from its investments than in years with higher rates. Interest income is typically not restricted for specific use, so low rates mean less money that goes into the classroom for general purposes, such as teacher pay, instructional assistants, and supplies. However, as rates begin rising again these funds allow more flexibility when considering these types of expenses.

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. Interest rates have risen modestly throughout FY2019. However, we expect interest rates to flatten over the coming year and, as a result, interest earned is projected to flatten in FY 2020.

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.



2011.....2020

2020 forecasted rate : 2.79%

## Major Revenue Sources: *Federal*

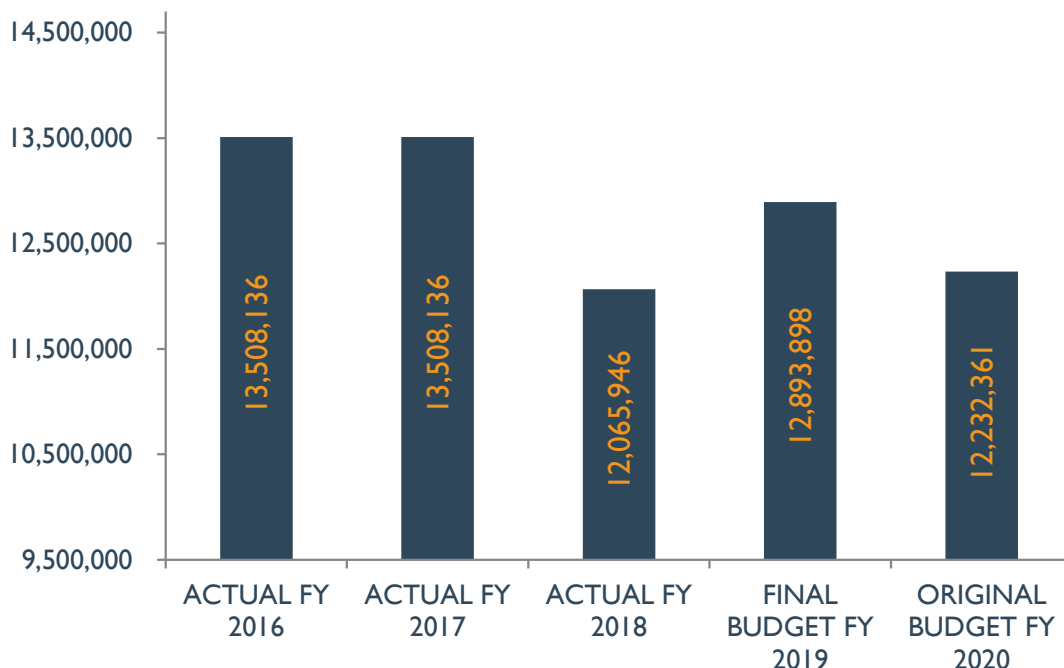
The federal government provides direct and flow-through support to specific programs in the District. For FY 2020 it's anticipated that the District will receive about \$12.2 million in federal revenue.

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 over 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 2016 to FY 2020 (projected)*





# Major Revenue Sources: *Federal*

## Largest Federal Funding Sources

The following five programs make up over 90% of all District federal grants for FY 2020. 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 \$3.5 million in FY 2020 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 \$3.1 million in Title I funding in FY 2020.

### *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 over \$2.8 million from this grant in FY 2020.

### *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 \$495,000 from this grant in FY 2020. 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 \$722 thousand in 21st Century grants for FY 2020.

*“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 rising medical and retirement benefit costs incurred by the District as well as all of the other areas of identified need. 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.

In 2018 the District embarked on a comprehensive analysis of teacher compensation, and after meeting with Board members, administration, and teacher representatives, the Board agreed to significantly increase teacher wages beginning in 2019. The District is continuing to make significant investment in educator salary levels in order to attract and retain highly qualified employees in this competitive environment.

The District forecasts that benefits costs will remain steady with salary costs, primarily due to adjustments in the District medical program. As part of our medical coverage contract we implemented an Employee Wellness program in FY 2019, and with continued steady participation the District will be able to minimize the medical premium expense increase we would have otherwise seen over the next several years. We have also negotiated a contract with a new medical broker in mid-2019. With these program changes, we expect to see continued minimal increases in our insurance rates for the next several years.

The District continues to find creative ways to continue to provide comprehensive medical coverage for employees while minimizing the increase in expense.

### 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 salaries and 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, all of the expenses related to principal construction of the November 2014 Bond projects was completed in FY 2019. However, the Board and Facilities Action Committee (FAC) have identified other school buildings that are in desperate need of repair. As such, pending the result of a bond vote in November 2019, the expenses related to the repair of those facilities are included in the following budget projections.

### 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.



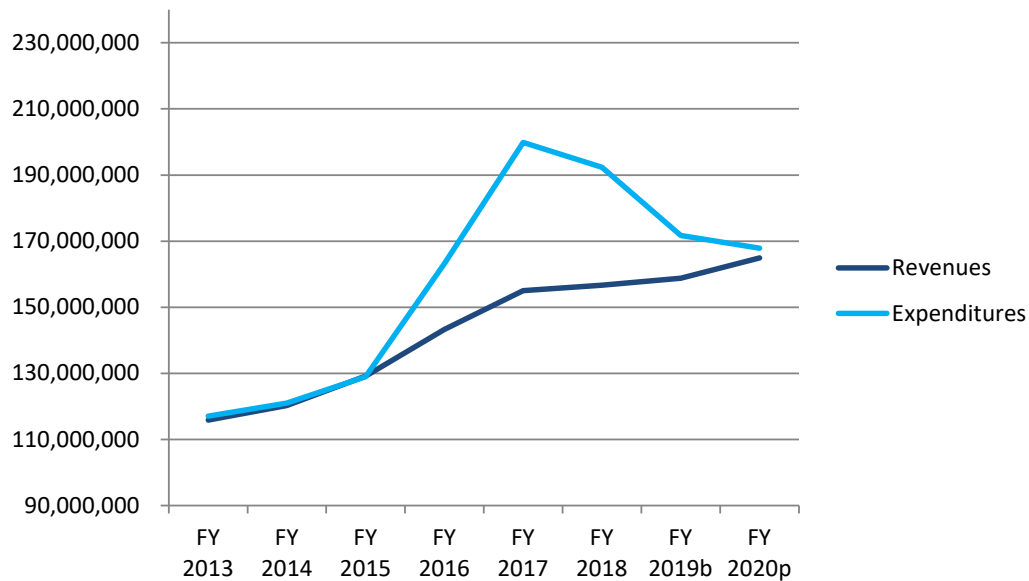
## Organizational Section



# Financial Section

# Financial Schedules and Charts

## Including Supplementary Financial Information



Revenue and Expenditure Summary: *FY 2013 to FY 2020*

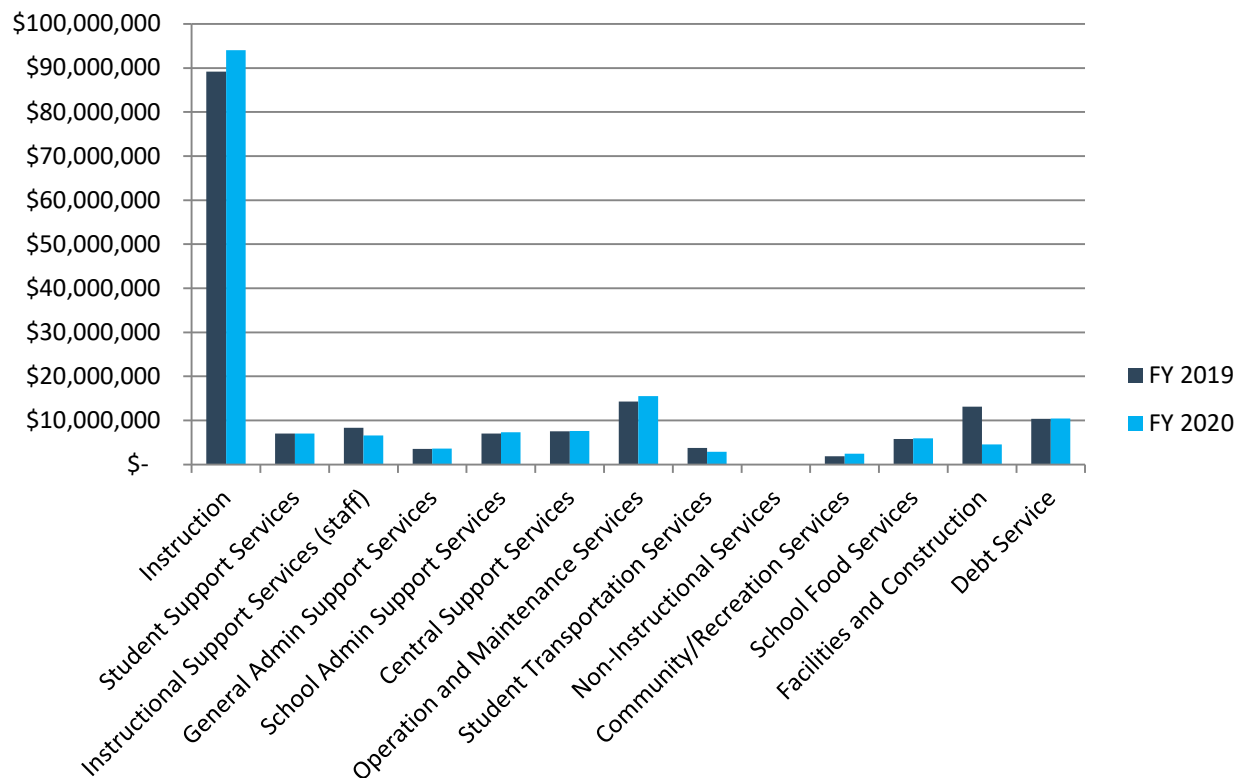
Fiscal Year	Revenues	Expenditures	Net
FY 2013	115,907,707	117,051,103	(1,143,396)
FY 2014	120,288,218	120,977,759	(689,541)
FY 2015	129,182,622	128,990,690	191,932
FY 2016	143,247,175	163,190,480	(19,943,305)
FY 2017	154,982,539	199,876,469	(44,893,930)
FY 2018	156,698,636	192,340,314	(35,641,678)
FY 2019 <sup>b</sup>	158,808,599	171,746,474	(12,937,876)
FY 2020 <sup>p</sup>	164,965,957	167,886,005	(2,920,048)



## Expenditure Comparison by Function: *All Funds*

FY 2019 to FY 2020

Function	FY 2019	FY 2020	% Change
Instruction	\$ 89,182,989	\$ 94,000,135	5%
Student Support Services	6,994,611	7,011,193	0%
Instructional Support Services (staff)	8,305,622	6,561,306	-27%
General Admin Support Services	3,504,890	3,578,942	2%
School Admin Support Services	7,000,695	7,304,352	4%
Central Support Services	7,540,633	7,631,814	1%
Operation and Maintenance Services	14,319,901	15,515,628	8%
Student Transportation Services	3,744,697	2,873,809	-30%
Non-Instructional Services	-	-	0%
Community/Recreation Services	1,883,535	2,430,664	23%
School Food Services	5,820,520	5,943,231	2%
Facilities and Construction	13,094,381	4,581,020	-186%
Debt Service	<u>10,354,000</u>	<u>10,453,911</u>	<u>1%</u>
Total	<u>\$ 171,746,474</u>	<u>\$ 167,886,005</u>	<u>-2%</u>



## FY 2020 Budget Summary, Revenue by Source and Expenditures by Object: *All Funds*

Revenues by Source	Other Governmental				
	General	Funds	Debt Service	Capital Projects	Total
Property Taxes	\$ 33,299,523	\$ 1,800,000	\$ 9,936,083	\$ 8,750,693	\$ 53,786,299
Earnings on Investment	1,600,000	5,000	-	188,700	1,793,700
Other Local Revenue	4,066,413	4,795,685	-	391,378	9,253,476
State Sources	86,461,759	927,000	-	511,362	87,900,121
Federal Sources	8,714,184	3,518,177	-	-	12,232,361
Total Revenues:	<u>134,141,879</u>	<u>11,045,862</u>	<u>9,936,083</u>	<u>9,842,133</u>	<u>164,965,957</u>

Expenditures by Function	Other Governmental				
	General	Funds	Debt Service	Capital Projects	Total
Instruction	\$ 90,175,135	\$ 3,825,000	\$ -	\$ -	\$ 94,000,135
Student Support Services	7,011,193	-	-	-	7,011,193
Instructional Support Services (staff)	6,561,306	-	-	-	6,561,306
General Admin Support Services	3,578,942	-	-	-	3,578,942
School Admin Support Services	7,304,352	-	-	-	7,304,352
Central Support Services	7,631,814	-	-	-	7,631,814
Operation and Maintenance Services	7,236,683	-	-	8,278,945	15,515,628
Student Transportation Services	2,613,809	-	-	260,000	2,873,809
Non-Instructional Services	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Food Services	-	5,943,231	-	-	5,943,231
Community/Recreation Services	630,664	1,800,000	-	-	2,430,664
Facilities and Construction	-	-	-	4,581,020	4,581,020
Debt Service	-	-	9,886,911	567,000	10,453,911
Total Expenditures:	<u>132,743,898</u>	<u>11,568,231</u>	<u>9,886,911</u>	<u>13,686,965</u>	<u>167,886,005</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,397,981</u>	<u>(522,369)</u>	<u>49,172</u>	<u>(3,844,832)</u>	<u>(2,920,048)</u>
Other Financing Sources (Uses) and Other Items	<u>(1,900,000)</u>	<u>2,000,000</u>	<u>-</u>	<u>-</u>	<u>100,000</u>
Net Change in Fund Balance	<u>\$ (502,019)</u>	<u>\$ 1,477,631</u>	<u>\$ 49,172</u>	<u>\$ (3,844,832)</u>	<u>\$ (2,820,048)</u>

Figures may vary slightly due to rounding.

## Expenditures by Fund and Object: *FY 2020*

Object	General	Capital Projects	Debt Service	Tax Increment
Salaries	\$ 71,786,891	\$ 994,467	\$ -	\$ -
Benefits	33,647,623	471,497	-	-
Purchased/Professional Services	10,864,849	33,027	-	-
Purchased Property Services	338,842	10,401,101	-	-
Other Purchased Services	1,039,936	1,355	-	-
Supplies	11,481,635	459,788	-	-
Equipment	2,452,592	758,730	-	-
Other Objects	<u>1,131,531</u>	<u>567,000</u>	<u>9,886,911</u>	<u>1,800,000</u>
Total:	<u><u>132,743,898</u></u>	<u><u>13,686,965</u></u>	<u><u>9,886,911</u></u>	<u><u>1,800,000</u></u>

Object	Student Activities	Food Services	Building Reserve
Salaries	\$ -	\$ 2,274,590	\$ -
Benefits	-	790,027	-
Purchased/Professional Services	577,500	17,231	-
Purchased Property Services	-	182,920	-
Other Purchased Services	900,000	750	-
Supplies	1,880,500	2,215,058	-
Equipment	-	50,000	-
Other Objects	<u>467,000</u>	<u>412,655</u>	<u>-</u>
Total:	<u><u>3,825,000</u></u>	<u><u>5,943,231</u></u>	<u><u>-</u></u>

## Summary of All Funds:

### FY 2016 through FY 2023

Summary: All Funds	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 50,929,001	\$ 56,839,919	\$ 58,091,770	\$ 62,693,174	\$ 64,833,475	\$ 66,706,000	\$ 69,904,000	\$ 72,939,000
Total State	78,150,999	84,634,484	86,540,919	83,221,527	87,900,121	91,448,890	95,128,322	98,957,615
Total Federal	14,167,175	13,508,136	12,065,946	12,893,898	12,232,361	12,959,000	13,275,000	13,604,000
<b>TOTAL REVENUES</b>	<b>143,247,175</b>	<b>154,982,539</b>	<b>156,698,635</b>	<b>158,808,599</b>	<b>164,965,957</b>	<b>171,113,890</b>	<b>178,307,322</b>	<b>185,500,615</b>
Salaries	60,539,697	63,513,827	67,890,953	71,411,158	75,055,948	78,720,000	82,613,000	86,686,000
Employee Benefits	29,397,236	30,544,657	32,586,253	33,664,539	34,909,147	35,276,000	35,679,000	35,402,000
Purchased Professional/Tech Svcs	10,853,624	13,535,970	9,763,509	10,938,051	11,492,607	11,653,157	11,881,073	12,113,008
Purchased Property Services	32,672,279	58,228,147	50,850,771	12,617,434	10,922,863	196,530,749	110,546,000	11,562,000
Other Purchased Services	2,094,497	1,935,457	1,890,752	2,415,017	1,942,041	1,917,155	1,955,206	2,004,258
Supplies	10,904,896	12,241,412	12,696,453	15,912,392	16,036,981	15,765,891	15,809,363	15,860,931
Property	2,794,731	6,517,077	4,343,302	10,735,082	3,261,322	3,046,000	3,126,000	3,208,000
Other Objects	13,933,520	13,359,922	12,318,322	14,052,800	14,265,097	15,182,291	16,475,466	17,104,497
<b>TOTAL EXPENDITURES</b>	<b>163,190,480</b>	<b>199,876,469</b>	<b>192,340,314</b>	<b>171,746,474</b>	<b>167,886,005</b>	<b>358,091,243</b>	<b>278,085,108</b>	<b>183,940,694</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(19,943,305)	(44,893,930)	(35,641,678)	(12,937,876)	(2,920,048)	(186,977,353)	(99,777,786)	1,559,921
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	58,573,261	25,432,557	288,316	100,000	100,000	235,000,000	55,000,000	-
NET CHANGE IN NET ASSETS / FUND BALANCE	38,629,956	(19,461,373)	(35,353,362)	(12,837,876)	(2,820,048)	48,022,647	(44,777,786)	1,559,921
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	91,039,089	129,669,045	110,207,672	74,854,310	62,016,434	59,196,386	107,219,033	62,441,247
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
NET ASSETS / FUND BALANCE - Ending	\$ 129,669,045	\$ 110,207,672	\$ 74,854,310	\$ 62,016,434	\$ 59,196,386	\$ 107,219,033	\$ 62,441,247	\$ 64,001,169

# Summary of Operating Funds:

## FY 2016 through FY 2023

Summary: Operating Funds	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 49,683,290	\$ 56,211,631	\$ 56,857,136	\$ 61,383,174	\$ 63,033,475	\$ 65,086,000	\$ 68,284,000	\$ 71,319,000
Total State	78,150,999	84,634,484	86,540,919	83,221,527	87,900,121	91,448,890	95,128,322	98,957,615
Total Federal	14,167,175	13,508,136	12,065,946	12,893,898	12,232,361	12,959,000	13,275,000	13,604,000
<b>TOTAL REVENUES</b>	<b>142,001,464</b>	<b>154,354,251</b>	<b>155,464,001</b>	<b>157,498,599</b>	<b>163,165,957</b>	<b>169,493,890</b>	<b>176,687,322</b>	<b>183,880,615</b>
Salaries	60,539,697	63,513,827	67,890,953	71,411,158	75,055,948	78,720,000	82,613,000	86,686,000
Employee Benefits	29,397,236	30,544,657	32,586,253	33,664,539	34,909,147	35,276,000	35,679,000	35,402,000
Purchased Professional/Tech Svcs	10,853,624	13,535,970	9,763,509	10,938,051	11,492,607	11,653,157	11,881,073	12,113,008
Purchased Property Services	32,672,279	58,228,147	50,850,771	12,617,434	10,922,863	196,530,749	110,546,000	11,562,000
Other Purchased Services	2,094,497	1,935,457	1,890,752	2,415,017	1,942,041	1,917,155	1,955,206	2,004,258
Supplies	10,904,896	12,241,412	12,696,453	15,912,392	16,036,981	15,765,891	15,809,363	15,860,931
Property	2,794,731	6,517,077	4,343,302	10,735,082	3,261,322	3,046,000	3,126,000	3,208,000
Other Objects	12,687,809	12,731,634	11,083,687	12,742,800	12,465,097	13,562,291	14,855,466	15,484,497
<b>TOTAL EXPENDITURES</b>	<b>161,944,769</b>	<b>199,248,181</b>	<b>191,105,679</b>	<b>170,436,474</b>	<b>166,086,005</b>	<b>356,471,243</b>	<b>276,465,108</b>	<b>182,320,694</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(19,943,305)	(44,893,930)	(35,641,678)	(12,937,876)	(2,920,048)	(186,977,353)	(99,777,786)	1,559,921
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	57,073,261	25,432,557	(1,711,684)	(2,900,000)	(1,900,000)	233,500,000	54,000,000	(1,000,000)
NET CHANGE IN NET ASSETS / FUND BALANCE	37,129,956	(19,461,373)	(37,353,362)	(15,837,876)	(4,820,048)	46,522,647	(45,777,786)	559,921
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	87,666,849	124,796,805	105,335,432	67,982,070	52,144,194	47,324,146	93,846,793	48,069,007
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 124,796,805</b>	<b>\$ 105,335,432</b>	<b>\$ 67,982,070</b>	<b>\$ 52,144,194</b>	<b>\$ 47,324,146</b>	<b>\$ 93,846,793</b>	<b>\$ 48,069,007</b>	<b>\$ 48,628,929</b>

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

# Summary of General Fund:

## FY 2016 through FY 2023

Summary: General Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 26,681,734	\$ 30,484,260	\$ 31,855,380	\$ 37,036,480	\$ 38,965,936	\$ 39,745,000	\$ 40,540,000	\$ 41,756,000
Total State	76,361,890	82,795,715	84,782,657	81,825,059	86,461,759	89,920,000	93,517,000	97,258,000
Total Federal	10,429,429	9,924,840	8,482,019	9,609,729	8,714,184	9,150,000	9,242,000	9,334,000
<b>TOTAL REVENUES</b>	<b>113,473,053</b>	<b>123,204,815</b>	<b>125,120,056</b>	<b>128,471,268</b>	<b>134,141,879</b>	<b>138,815,000</b>	<b>143,299,000</b>	<b>148,348,000</b>
Salaries	58,432,411	61,466,950	65,848,379	69,159,987	71,786,891	75,376,000	79,145,000	83,102,000
Employee Benefits	28,616,567	29,765,253	31,813,670	32,828,733	33,647,623	33,984,000	34,324,000	33,981,000
Purchased Professional/Tech Svcs	10,209,947	13,072,433	9,241,565	10,310,293	10,864,849	11,082,000	11,304,000	11,530,000
Purchased Property Services	547,873	1,150,170	1,976,470	1,338,251	338,842	346,000	353,000	360,000
Other Purchased Services	1,022,320	912,734	1,054,748	1,314,267	1,039,936	988,000	998,000	1,018,000
Supplies	7,034,255	8,064,328	8,774,983	11,636,087	11,481,635	11,367,000	11,253,000	11,140,000
Property	1,755,375	2,947,115	3,036,473	3,954,249	2,452,592	2,502,000	2,577,000	2,654,000
Other Objects	1,600,589	1,292,680	294,961	1,303,731	1,131,531	1,143,000	1,154,000	1,166,000
<b>TOTAL EXPENDITURES</b>	<b>109,219,337</b>	<b>118,671,664</b>	<b>122,041,251</b>	<b>131,845,599</b>	<b>132,743,898</b>	<b>136,788,000</b>	<b>141,108,000</b>	<b>144,951,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	4,253,716	4,533,151	3,078,805	(3,374,332)	1,397,981	2,027,000	2,191,000	3,397,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	\$ (1,479,269)	\$ 26,217	\$ (1,711,684)	\$ (2,900,000)	\$ (1,900,000)	\$ (1,500,000)	\$ (1,000,000)	\$ (1,000,000)
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>2,774,447</b>	<b>4,559,368</b>	<b>1,367,121</b>	<b>(6,274,332)</b>	<b>(502,019)</b>	<b>527,000</b>	<b>1,191,000</b>	<b>2,397,000</b>
<b>NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)</b>	<b>28,554,435</b>	<b>31,328,882</b>	<b>35,888,249</b>	<b>37,255,370</b>	<b>30,981,038</b>	<b>30,479,020</b>	<b>31,006,020</b>	<b>32,197,020</b>
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 31,328,882</b>	<b>\$ 35,888,249</b>	<b>\$ 37,255,370</b>	<b>\$ 30,981,038</b>	<b>\$ 30,479,020</b>	<b>\$ 31,006,020</b>	<b>\$ 32,197,020</b>	<b>\$ 34,594,020</b>



# Summary of Capital Projects Fund:

## FY 2016 through FY 2023

Summary: Capital Projects Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 6,979,652	\$ 10,685,316	\$ 10,613,923	\$ 9,150,427	\$ 9,330,771	\$ 9,611,000	\$ 10,572,000	\$ 11,629,000
Total State	905,147	970,694	910,029	496,468	511,362	537,000	550,000	564,000
Total Federal	-	-	96,566	80,000	-	80,000	80,000	80,000
<b>TOTAL REVENUES</b>	<b>7,884,799</b>	<b>11,656,010</b>	<b>11,620,518</b>	<b>9,726,895</b>	<b>9,842,133</b>	<b>10,228,000</b>	<b>11,202,000</b>	<b>12,273,000</b>
Salaries	223,389	136,174	83,853	102,367	994,467	1,024,000	1,055,000	1,087,000
Employee Benefits	75,372	54,959	34,463	73,708	471,497	486,000	501,000	516,000
Purchased Professional/Tech Svcs	203,301	14,649	210	33,027	33,027	33,754	34,496	35,255
Purchased Property Services	31,968,314	56,900,081	48,714,077	11,144,683	10,401,101	196,000,000	110,000,000	11,000,000
Other Purchased Services	5,200	4,879	-	-	1,355	1,382	1,410	1,438
Supplies	61,437	51,134	139,071	163,737	459,788	468,984	478,363	487,931
Property	995,403	3,355,780	974,446	6,630,833	758,730	504,000	509,000	514,000
Other Objects	107,212	1,028,243	115,840	567,000	567,000	569,835	572,684	575,548
<b>TOTAL EXPENDITURES</b>	<b>33,639,629</b>	<b>61,545,901</b>	<b>50,061,960</b>	<b>18,715,355</b>	<b>13,686,965</b>	<b>199,087,954</b>	<b>113,151,954</b>	<b>14,217,171</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(25,754,829)	(49,889,891)	(38,441,443)	(8,988,460)	(3,844,832)	(188,859,954)	(101,949,954)	(1,944,171)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	58,551,534	25,406,324	-	-	-	235,000,000	55,000,000	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>32,796,705</b>	<b>(24,483,567)</b>	<b>(38,441,443)</b>	<b>(8,988,460)</b>	<b>(3,844,832)</b>	<b>46,140,046</b>	<b>(46,949,954)</b>	<b>(1,944,171)</b>
<b>NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)</b>	<b>55,001,961</b>	<b>87,798,666</b>	<b>63,315,099</b>	<b>24,873,656</b>	<b>15,885,197</b>	<b>12,040,365</b>	<b>58,180,410</b>	<b>11,230,457</b>
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 87,798,666</b>	<b>\$ 63,315,099</b>	<b>\$ 24,873,656</b>	<b>\$ 15,885,197</b>	<b>\$ 12,040,365</b>	<b>\$ 58,180,410</b>	<b>\$ 11,230,457</b>	<b>\$ 9,286,286</b>

## Summary of Debt Service Fund:

### *FY 2016 through FY 2023*

Summary: Debt Service Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 10,679,802	\$ 9,874,905	\$ 9,802,355	\$ 9,834,370	\$ 9,936,083	\$ 11,029,000	\$ 12,330,000	\$ 12,947,000
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>10,679,802</b>	<b>9,874,905</b>	<b>9,802,355</b>	<b>9,834,370</b>	<b>9,936,083</b>	<b>11,029,000</b>	<b>12,330,000</b>	<b>12,947,000</b>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	-	-	-	-	-	-	-	-
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Objects	9,834,812	9,837,978	9,733,521	9,787,000	9,886,911	10,974,471	12,273,000	12,887,000
<b>TOTAL EXPENDITURES</b>	<b>9,834,812</b>	<b>9,837,978</b>	<b>9,733,521</b>	<b>9,787,000</b>	<b>9,886,911</b>	<b>10,974,471</b>	<b>12,273,000</b>	<b>12,887,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	844,990	36,927	68,834	47,370	49,172	54,529	57,000	60,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	844,990	36,927	68,834	47,370	49,172	54,529	57,000	60,000
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	876,789	1,721,779	1,758,706	1,827,540	1,874,910	1,924,082	1,978,611	2,035,611
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 1,721,779</b>	<b>\$ 1,758,706</b>	<b>\$ 1,827,540</b>	<b>\$ 1,874,910</b>	<b>\$ 1,924,082</b>	<b>\$ 1,978,611</b>	<b>\$ 2,035,611</b>	<b>\$ 2,095,611</b>

# Summary of Student Activities Fund:

## FY 2016 through FY 2023

Summary: Student Activities Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 4,042,552	\$ 4,020,280	\$ 3,680,113	\$ 4,110,937	\$ 3,825,000	\$ 3,628,000	\$ 3,737,000	\$ 3,849,000
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<b>4,042,552</b>	<b>4,020,280</b>	<b>3,680,113</b>	<b>4,110,937</b>	<b>3,825,000</b>	<b>3,628,000</b>	<b>3,737,000</b>	<b>3,849,000</b>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	413,690	428,048	489,547	577,500	577,500	520,000	525,000	530,000
Purchased Property Services	40,766	52,486	-	-	-	-	-	-
Other Purchased Services	1,064,405	1,015,878	834,048	1,100,000	900,000	927,000	955,000	984,000
Supplies	1,502,780	1,736,698	1,770,302	1,680,500	1,880,500	1,737,000	1,841,000	1,951,000
Property	-	-	-	-	-	-	-	-
Other Objects	842,211	432,306	527,896	910,000	467,000	462,330	439,000	435,000
<b>TOTAL EXPENDITURES</b>	<b>3,863,852</b>	<b>3,665,416</b>	<b>3,621,793</b>	<b>4,268,000</b>	<b>3,825,000</b>	<b>3,646,330</b>	<b>3,760,000</b>	<b>3,900,000</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	178,700	354,864	58,320	(157,063)	-	(18,330)	(23,000)	(51,000)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	178,700	354,864	58,320	(157,063)	-	(18,330)	(23,000)	(51,000)
NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)	1,554,239	1,732,939	2,087,803	2,146,124	1,989,061	1,989,061	1,970,731	1,947,731
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 1,732,939</b>	<b>\$ 2,087,803</b>	<b>\$ 2,146,124</b>	<b>\$ 1,989,061</b>	<b>\$ 1,989,061</b>	<b>\$ 1,970,731</b>	<b>\$ 1,947,731</b>	<b>\$ 1,896,731</b>

## Summary of Building Reserve Fund:

### *FY 2016 through FY 2023*

Summary: Building Reserve Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
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	1,500,000	-	2,000,000	3,000,000	2,000,000	1,500,000	1,000,000	1,000,000
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>1,500,000</b>	<b>-</b>	<b>2,000,000</b>	<b>3,000,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)</b>	<b>3,372,240</b>	<b>4,872,240</b>	<b>4,872,240</b>	<b>6,872,240</b>	<b>9,872,240</b>	<b>11,872,240</b>	<b>13,372,240</b>	<b>14,372,240</b>
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 4,872,240</b>	<b>\$ 4,872,240</b>	<b>\$ 6,872,240</b>	<b>\$ 9,872,240</b>	<b>\$ 11,872,240</b>	<b>\$ 13,372,240</b>	<b>\$ 14,372,240</b>	<b>\$ 15,372,240</b>

## Summary of Food Services Fund: FY 2016 through FY 2023

Summary: Food Services Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 1,299,550	\$ 1,146,870	\$ 905,365	\$ 1,250,960	\$ 975,685	\$ 1,073,000	\$ 1,105,000	\$ 1,138,000
Total State	883,962	868,074	848,234	900,000	927,000	991,890	1,061,322	1,135,615
Total Federal	3,737,746	3,583,296	3,487,360	3,204,169	3,518,177	3,729,000	3,953,000	4,190,000
<b>TOTAL REVENUES</b>	<b>5,921,258</b>	<b>5,598,240</b>	<b>5,240,959</b>	<b>5,355,129</b>	<b>5,420,862</b>	<b>5,793,890</b>	<b>6,119,322</b>	<b>6,463,615</b>
Salaries	1,883,897	1,910,702	1,958,721	2,148,804	2,274,590	2,320,000	2,413,000	2,497,000
Employee Benefits	705,297	724,445	738,120	762,098	790,027	806,000	854,000	905,000
Purchased Professional/Tech Svcs	26,685	20,839	32,187	17,231	17,231	17,403	17,577	17,753
Purchased Property Services	115,326	125,411	160,224	134,500	182,920	184,749	193,000	202,000
Other Purchased Services	2,572	1,966	1,955	750	750	773	796	820
Supplies	2,306,424	2,389,252	2,012,097	2,432,068	2,215,058	2,192,907	2,237,000	2,282,000
Property	43,953	214,181	332,383	150,000	50,000	40,000	40,000	40,000
Other Objects	302,986	140,425	411,469	175,069	412,655	412,655	416,782	420,949
<b>TOTAL EXPENDITURES</b>	<b>5,387,139</b>	<b>5,527,221</b>	<b>5,647,155</b>	<b>5,820,520</b>	<b>5,943,231</b>	<b>5,974,488</b>	<b>6,172,155</b>	<b>6,365,522</b>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	534,118	71,019	(406,195)	(465,391)	(522,369)	(180,598)	(52,832)	98,092
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	996	16	-	-	-	-	-	-
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>535,114</b>	<b>71,035</b>	<b>(406,195)</b>	<b>(465,391)</b>	<b>(522,369)</b>	<b>(180,598)</b>	<b>(52,832)</b>	<b>98,092</b>
<b>NET ASSETS / FUND BALANCE BEGINNING (From Prior Year)</b>	<b>1,679,422</b>	<b>2,214,536</b>	<b>2,285,572</b>	<b>1,879,376</b>	<b>1,413,985</b>	<b>891,616</b>	<b>711,019</b>	<b>658,186</b>
Adjustment to Beginning Net Assets/ Fund Balance (Add Explanation)	-	-	-	-	-	-	-	-
<b>NET ASSETS / FUND BALANCE - Ending</b>	<b>\$ 2,214,536</b>	<b>\$ 2,285,572</b>	<b>\$ 1,879,376</b>	<b>\$ 1,413,985</b>	<b>\$ 891,616</b>	<b>\$ 711,019</b>	<b>\$ 658,186</b>	<b>\$ 756,279</b>

## Summary of Tax Increment Fund:

### *FY 2016 through FY 2023*

Summary: Tax Increment Fund	Actual FY 2016	Actual FY 2017	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020	Projected FY 2021	Projected FY 2022	Projected FY 2023
Total Local	\$ 1,245,711	\$ 628,288	\$ 1,234,635	\$ 1,310,000	\$ 1,800,000	\$ 1,620,000	\$ 1,620,000	\$ 1,620,000
Total State	-	-	-	-	-	-	-	-
Total Federal	-	-	-	-	-	-	-	-
<b>TOTAL REVENUES</b>	<u>1,245,711</u>	<u>628,288</u>	<u>1,234,635</u>	<u>1,310,000</u>	<u>1,800,000</u>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,620,000</u>
Salaries	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-
Purchased Professional/Tech Svcs	-	-	-	-	-	-	-	-
Purchased Property Services	-	-	-	-	-	-	-	-
Other Purchased Services	-	-	-	-	-	-	-	-
Supplies	-	-	-	-	-	-	-	-
Property	-	-	-	-	-	-	-	-
Other Objects	<u>1,245,711</u>	<u>628,288</u>	<u>1,234,635</u>	<u>1,310,000</u>	<u>1,800,000</u>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,620,000</u>
<b>TOTAL EXPENDITURES</b>	<u>1,245,711</u>	<u>628,288</u>	<u>1,234,635</u>	<u>1,310,000</u>	<u>1,800,000</u>	<u>1,620,000</u>	<u>1,620,000</u>	<u>1,620,000</u>
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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# **GASB 54 Fund Balance Classification:**

## *FY 2015 through FY 2019*

	Actual FY 2019	Actual FY 2018	Actual FY 2017	Actual FY 2016	Actual FY 2015
<b>GENERAL FUND</b>					
Nonspendable	\$ 22,313	\$ 493,947	\$ 473,722	\$ 499,507	\$ 533,351
Restricted	1,129,146	1,686,996	2,913,152	3,105,603	2,016,530
Committed	19,542,646	19,542,646	19,542,646	19,542,646	19,542,646
Assigned	3,714,302	3,523,159	3,110,298	-	-
Unassigned	12,743,617	11,129,459	9,000,366	7,337,273	5,712,495
	37,152,024	36,376,207	35,040,184	30,485,029	27,805,022
<b>DEBT SERVICE FUND</b>					
Restricted	2,051,858	1,827,540	1,758,706	1,721,779	876,789
	2,051,858	1,827,540	1,758,706	1,721,779	876,789
<b>CAPITAL PROJECTS FUND</b>					
Nonspendable	-	215,000	-	2,705	-
Restricted	17,040,015	24,658,658	63,315,100	87,795,961	55,001,960
	17,040,015	24,873,658	63,315,100	87,798,666	55,001,960
<b>NON K-12 INSTRUCTION FUND</b>					
Restricted	-	-	-	-	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
	-	-	-	-	-
<b>SCHOOL ACTIVITIES FUND</b>					
Assigned	2,143,292	2,146,124	2,087,804	1,732,942	1,554,242
	2,143,292	2,146,124	2,087,804	1,732,942	1,554,242
<b>FOOD SERVICES FUND</b>					
Nonspendable	146,798	140,423	124,915	138,511	146,980
Restricted	1,669,321	1,738,951	2,160,655	2,076,024	1,532,440
	1,816,119	1,879,374	2,285,570	2,214,535	1,679,420
<b>BUILDING RESERVE FUND</b>					
Restricted	8,372,240	6,872,240	4,872,240	4,872,240	3,372,240
	8,372,240	6,872,240	4,872,240	4,872,240	3,372,240
<b>MUNICIPAL BUILDING AUTHORITY</b>					
Committed	-	-	-	-	-
Restricted	-	-	-	-	-
	-	-	-	-	-
<b>PROVO SCHOOL DISTRICT FOUNDATION</b>					
Restricted	-	-	-	-	-
	-	-	-	-	-
<b>TOTAL ALL GOVERNMENT FUNDS</b>					
Nonspendable	169,111	849,370	598,637	640,723	680,331
Committed	19,542,646	19,542,646	19,542,646	19,542,646	19,542,646
Restricted	30,262,580	36,784,385	75,019,853	99,571,607	62,799,959
Assigned	5,857,594	5,669,283	5,198,102	1,732,942	1,554,242
Unassigned	12,743,617	11,129,459	9,000,366	7,337,273	5,712,495
	\$ 68,575,548	\$ 73,975,143	\$ 109,359,604	\$ 128,825,191	\$ 90,289,673



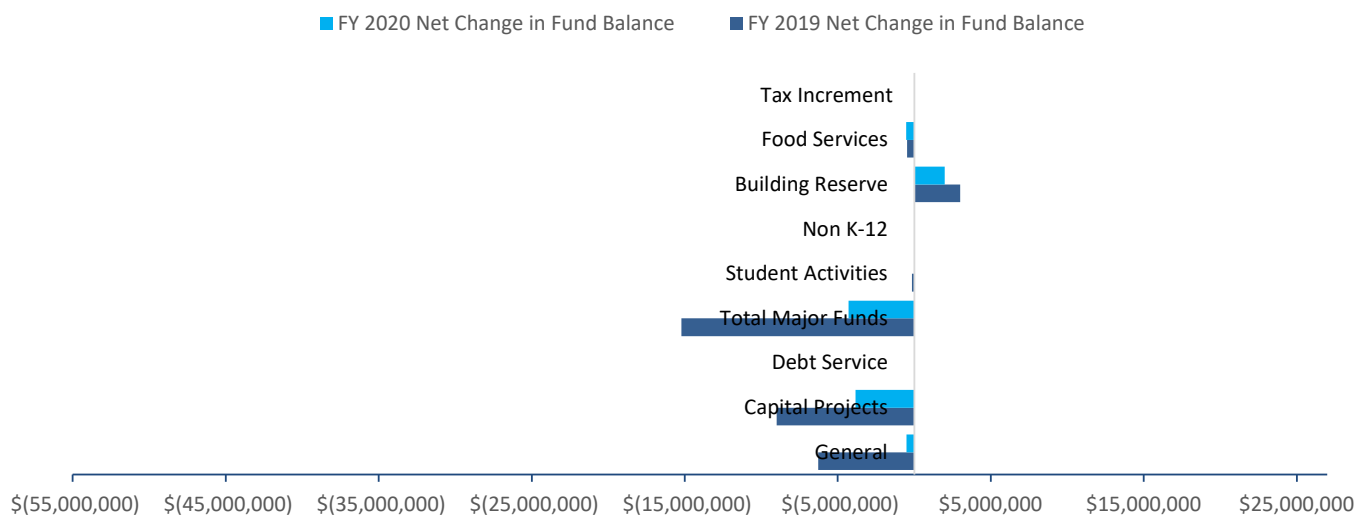
## Fund Balance: *Adjustment Schedule*

FY 2019 to FY 2020

Major Funds	FY 2019			FY 2020		
	Beginning Balance	Net Change in Fund Balance	Ending Balance	Beginning Balance	Net Change in Fund Balance	Ending Balance
General	37,255,370	(6,274,332)	30,981,038	30,981,038	(502,019)	30,479,020
Capital Projects	24,873,656	(8,988,460)	15,885,197	15,885,197	(3,844,832)	12,040,365
Debt Service	1,827,540	47,370	1,874,910	1,874,910	49,172	1,924,082
Total Major Funds	\$63,956,567	(\$15,215,422)	\$48,741,145	\$48,741,145	(\$4,297,679)	\$44,443,467
Non-major Funds						
Student Activities	2,146,124	(157,063)	1,989,061	1,989,061	0	1,989,061
Building Reserve	6,872,240	3,000,000	9,872,240	9,872,240	2,000,000	11,872,240
Food Services	1,879,376	(465,391)	1,413,985	1,413,985	(522,369)	891,616
Tax Increment	0	0	0	0	0	0
Total Non-major Funds	\$10,897,740	\$2,377,546	\$13,275,286	\$13,275,286	\$1,477,631	\$14,752,917
Total All Funds	\$74,854,307	(\$12,837,876)	\$62,016,431	\$62,016,431	(\$2,820,048)	\$59,196,383

## 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: (\$502,019)

The District is projected to reduce its General fund residual balances during FY 2020 by roughly \$502k. Much of this reduction is due to planned prior year expenditures rolling into this fiscal year. These items include curriculum replacement, infrastructure, and employee compensation changes.

### Capital Projects Fund: (\$3,844,832)

The Capital Projects fund balance is projected to decrease by just under \$4 million in FY 2020. This amount is due to building design and planning for future Bond-related construction projects that are planned for the following years. Additionally, some smaller projects originally scheduled to be completed in FY 2019 have been pushed back into FY 2020 resulting in higher expenses for the coming year.

### Debt Service Fund: \$49,172

The debt service fund balance will remain roughly flat in FY 2020. We expect tax revenues will offset the expenses related to the District's debt obligations. Any fund balance is then reinvested to draw down our debt obligations.

### Student Activities Fund: (\$0)

The District expects the student activities fund balance to only see minimal changes in FY20. The District recently consolidated and unified its secondary fee schedules so some change is expected due to these adjustments. With State-implement changes to the process in which school fees are collected in future years, we expect some volatility in this fund going forward into FY2021 and beyond.

### Building Reserve Fund: \$2,000,000

For FY20, the District expects to transfer funds from the General Fund into Building Reserve for future capital project needs. This is part of the District's long-term deferred maintenance planning.

### Food Service Fund: (\$522,369)

With the wages continuing to grow throughout the state, we have seen a reduction in the numbers of free/reduced lunch program participation. As a result, while no increase in lunch fees is planned for FY 2020, we expect to need to make adjustments to those prices in future years in order to appropriately fund this program. As it stands, even with this projected fund balance decrease, the District still maintains an appropriate balance for the size of the program.

### Tax Increment Fund: \$0

The District expects this fund balance to once again not change in FY 2020.

### Summary of Fund Balances

Overall, District fund balances are projected to decrease by \$2,820,048 in FY 2020. The vast majority of this decrease is due to remaining expenses related to school construction 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 2021 and beyond.

# **Revenue and Expenditures by Fund**

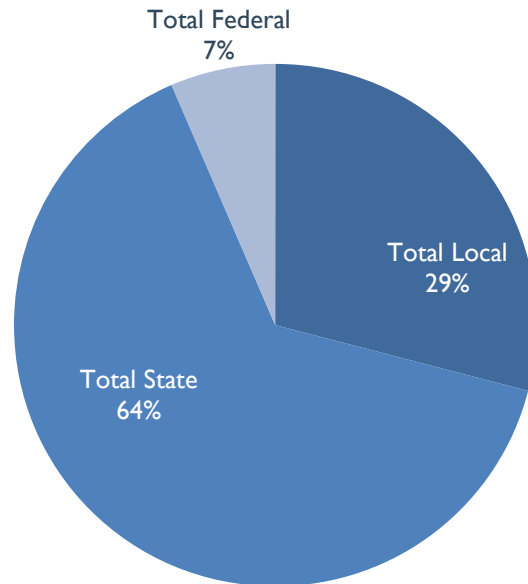
## *Major Funds*

## Revenue and Expenditure Budgets by Source:

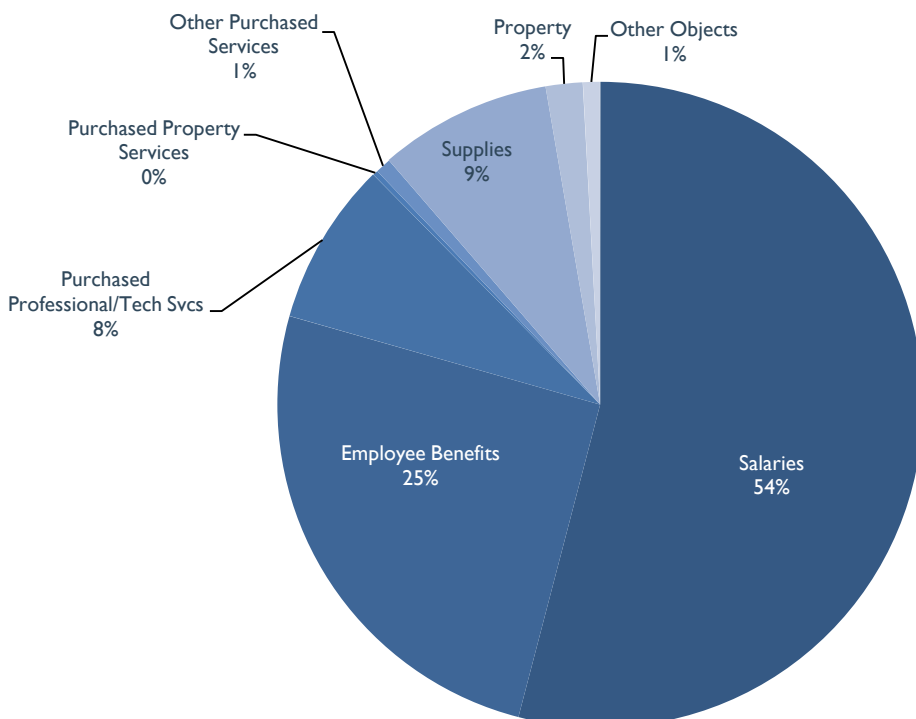
# General Fund

### General Fund Revenue: *FY 2020*

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 2020*



As a service organization, the District spends most of its budget on employee compensation. As health care costs level out and investment is made into employee wages, we expect the benefits to salaries ratio to decrease in future years.

## Major Revenue Sources, General Fund:

### *FY 2018 through FY 2020*

Revenues from State Sources	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Regular School Program K-12	\$ 45,017,457	\$40,568,117	\$ 44,767,588
Professional Staff	4,359,390	4,072,085	4,250,929
Restricted Basic School Program	15,040,650	14,780,457	14,287,432
Related to Basic Programs	1,360,747	2,972,315	1,600,869
Special Populations	2,900,541	3,115,371	4,622,148
Other Programs	7,252,608	5,005,203	4,932,236
One-Time Funding		2,510,631	2,723,087
Voted and Local Board Levies	6,217,967	6,266,242	6,454,229
Total Minimum School Program Generated	82,149,359	79,290,422	83,638,518
Other Revenues from State Sources			
Supplementals/Other Bills	2,189,612	2,373,037	2,658,287
State Revenue from Non-USBE State	<u>443,686</u>	<u>161,600</u>	<u>164,954</u>
<b>Total State Revenue</b>	<b><u>84,782,657</u></b>	<b><u>81,825,059</u></b>	<b><u>86,461,759</u></b>

Figures may vary slightly due to rounding.

## Major Revenue Sources, General Fund:

### *FY 2018 through FY 2020*

Revenues from Local Sources	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Property Taxes	\$ 26,762,574	\$ 30,881,885	\$ 33,299,523
Tuition From Pupils or Parents	81,310	92,745	80,808
Tuition From Other LEAs Outside the State	-	50,500	-
Transportation Fees From Pupils or Parents	284,554	160,000	163,200
Earnings on Investments	1,128,906	2,100,000	1,600,000
Student Activities	125,354	30,000	30,600
Other Revenues From Local Sources	82,688	70,000	70,000
Contributions and Donations from Private Sources/Foundation	270,766	350,000	350,000
Miscellaneous	3,119,228	3,301,350	3,371,805
<b>Total Local Revenue</b>	<u>31,855,380</u>	<u>37,036,480</u>	<u>38,965,936</u>

Revenue from Federal Sources	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Restricted Revenue Direct From Federal	53,586	31,650	31,334
Restricted Federal Through State	-	-	-
Programs for the Disabled (IDEA)	1,852,705	2,870,000	2,821,500
Career & Technology Education	233,242	229,654	229,654
Unique Local Federal/State Sources	-	-	-
Other Restricted Federal Through State	12,261	-	-
Federal Received Through Other Agencies	1,350,353	1,697,067	1,060,000
No Child Left Behind (NCLB)	4,844,743	4,629,015	4,571,696
Other Revenues from Federal Sources	135,129	152,343	-
<b>Total Federal Revenue</b>	<u>8,482,019</u>	<u>9,609,729</u>	<u>8,714,184</u>
<b>TOTAL REVENUES, GENERAL FUND</b>	<u>125,120,056</u>	<u>128,471,268</u>	<u>134,141,879</u>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund:

### *FY 2018 through FY 2020*

General Fund Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: Instruction			
Salaries - Teachers	\$ 36,804,215	\$ 39,509,374	\$ 43,934,624
Salaries - Teacher Aides and Paraprofessionals	5,732,114	6,539,874	5,408,721
Salaries - All Other	179,719	78,369	12,893
Total Salaries (100)	42,716,049	46,127,617	49,356,238
Retirement	8,413,013	9,019,302	10,733,396
Social Security	3,070,497	3,189,548	3,136,961
Insurance (Health/Dental/Life)	8,050,567	8,413,671	7,962,800
Other Benefits	2,416,843	2,507,270	2,491,639
Total Benefits (200)	21,950,920	23,129,791	24,324,795
Purchased Professional and Technical Services	7,091,093	7,963,326	9,034,526
Purchased Property Services		1,200	1,200
Other Purchased Services	249,066	376,113	270,085
Supplies	2,678,573	4,532,643	4,676,450
Textbooks	1,596,689	778,467	763,111
Property (Instructional Equipment)	1,247,235	812,271	735,376
Other Objects	181,437	1,193,561	1,013,355
Dues and Fees	226	-	-
<b>TOTAL INSTRUCTION (1000)</b>	<b>\$ 77,711,287</b>	<b>\$ 84,914,989</b>	<b>\$ 90,175,135</b>

Function: Student Support			
Salaries - Attendance and Social Work Personnel	\$ 985,021	\$ 1,016,652	\$ 985,910
Salaries - Guidance Personnel	982,729	1,018,941	1,035,975
Salaries - Health Services Personnel	1,407,453	1,251,184	1,308,588
Salaries - Psychological Personnel	518,606	468,412	436,004
Salaries - Secretarial and Clerical	443,743	398,379	410,684
Salaries - All Other	519,843	271,252	283,814
Retirement	1,109,652	943,277	991,908
Social Security	364,438	318,464	322,631
Insurance (Health/Dental/Life)	923,342	824,342	787,599
Other Benefits	38,009	35,311	36,061
Purchased Professional and Technical Services	639,227	329,252	308,862
Other Purchased Services	13,712	24,168	24,168
Supplies	114,215	67,448	50,062
Other Objects	28,376	27,530	28,927
<b>TOTAL STUDENT SUPPORT (2100)</b>	<b>\$ 8,088,365</b>	<b>\$ 6,994,611</b>	<b>\$ 7,011,193</b>

Figures may vary slightly due to rounding.



## Major Expenditures, General Fund:

### *FY 2018 through FY 2020*

General Fund Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: Instructional Staff Support			
Salaries - Media Personnel - Certificated	\$ 185,565	\$ 210,921	\$ 221,467
Salaries - Secretarial and Clerical	518,804	311,546	342,830
Salaries - Media Personnel - Noncertificated.	520,536	586,571	615,900
Salaries - All Other	3,630,514	3,044,689	2,355,297
Retirement	928,228	749,146	652,319
Social Security	324,245	290,869	252,246
Insurance (Health/Dental/Life)	434,408	428,375	348,210
Other Benefits	28,656	43,294	42,259
Purchased Professional and Technical Services	343,301	510,156	293,139
Purchased Property Services	-	-	-
Other Purchased Services	303,894	354,619	208,189
Supplies	349,587	889,039	716,785
Library Books	49,686	54,980	52,479
Equipment	452,665	827,417	456,036
Other Objects	3,188	-	-
Dues and Fees	10,010	4,000	4,150
<b>TOTAL INSTRUCTIONAL STAFF SUPPORT (2200)</b>	<b>\$ 8,083,286</b>	<b>\$ 8,305,622</b>	<b>\$ 6,561,306</b>
Function: District Admin Support			
Salaries - District Board and Administration	\$ 220,799	\$ 238,509	\$ 250,434
Salaries - Supervisors and Directors	621,320	1,290,945	1,352,152
Salaries - Secretarial and Clerical	190,010	301,812	316,904
Salaries - All Other	20,424	-	-
Retirement	292,271	417,748	411,386
Social Security	76,338	127,691	125,672
Insurance (Health/Dental/Life)	142,597	267,358	248,304
Other Benefits	7,736	15,467	13,960
Purchased Professional and Technical Services	319,910	162,385	187,109
Purchased Property Services	-	-	-
Other Purchased Services	76,424	84,268	84,268
Supplies	177,629	545,036	535,082
Property	-	-	-
Other Objects	260	505	505
Dues and Fees	45,823	53,166	53,166
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>	<b>\$ 2,191,541</b>	<b>\$ 3,504,890</b>	<b>\$ 3,578,942</b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund:

### *FY 2018 through FY 2020*

General Fund Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: School Admin Support			
Salaries - Principals and Assistants	\$ 3,042,842	\$ 2,977,099	\$ 3,172,488
Salaries - Secretarial and Clerical	1,869,479	1,845,394	1,884,712
Salaries - All Other	-	-	-
Retirement	1,101,374	1,048,224	1,128,226
Social Security	351,932	335,895	354,419
Insurance (Health/Dental/Life)	686,524	639,010	636,415
Other Benefits	35,162	34,758	36,637
Purchased Professional and Technical Services	8,678	29,230	18,999
Property Services	7,000	-	-
Other Purchased Services	12,214	17,085	10,688
Supplies	78,792	63,205	45,264
Equipment	16,093	-	-
Dues and Fees	5,468	10,795	16,504
<b>TOTAL SCHOOL ADMIN SUPPORT (2400)</b>	<b>\$ 7,215,557</b>	<b>\$ 7,000,695</b>	<b>\$ 7,304,352</b>
Function: Central Support			
Salaries	\$ 2,764,699	\$ 2,988,181	\$ 3,237,101
Retirement	623,773	584,727	643,757
Social Security	193,358	207,750	224,441
Insurance (Health/Dental/Life)	413,839	437,577	454,580
Other Benefits	20,340	28,819	30,441
Purchased Professional and Technical Services	537,927	890,835	787,305
Purchased Property Services	-	2,250	2,250
Other Purchased Services	172,238	225,248	219,783
Supplies	383,549	1,286,061	1,397,221
Property	467,333	882,685	627,685
Other Objects	1,776	750	-
Dues and Fees	4,358	5,750	7,250
<b>TOTAL CENTRAL SUPPORT (2500)</b>	<b>\$ 5,583,191</b>	<b>\$ 7,540,633</b>	<b>\$ 7,631,814</b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund:

### *FY 2018 through FY 2020*

General Fund Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: Maintenance and Operations Support			
Salaries - Operation and Maintenance	\$ 2,969,893	\$ 3,055,263	\$ 2,529,336
Salaries - All Other	154,286	169,899	-
Retirement	511,768	552,875	386,357
Social Security	226,576	248,786	201,078
Insurance (Health/Dental/Life)	390,269	456,035	307,812
Other Benefits	22,532	29,174	24,252
Purchased Professional and Technical Services	300,101	411,109	220,909
Purchased Property Services	1,811,775	1,240,133	240,724
Other Purchased Services	213,913	225,597	215,586
Supplies	2,981,002	2,953,254	2,777,134
Property	500,515	598,801	333,495
Other Objects	-	-	-
<b>TOTAL MAINTENANCE AND OPERATIONS (2600)</b>	<b>\$ 10,082,629</b>	<b>\$ 9,940,927</b>	<b>\$ 7,236,683</b>

Function: Student Transportation			
Salaries - Secretarial and Clerical	\$ 63,037	\$ 71,721	\$ 75,307
Salaries - Bus Drivers	926,695	966,856	1,015,199
Salaries - Mechanics and Other Garage Employees	193,510	197,272	207,135
Salaries - Other (Trainers, etc.)	236	1,337	1,404
Retirement	194,068	195,688	205,962
Social Security	85,330	103,781	109,230
Insurance (Health / Accident / Life)	174,399	156,610	153,478
Other Benefits	8,633	13,568	14,212
Purchased Professional and Technical Services	1,112	1,500	1,500
Purchased Property Services	72,695	94,668	94,668
Student Allowance	-	-	-
Payments in Lieu of Transportation - Subsistence	1,296	-	-
Communications (Telephone and Other)	17	1,560	1,560
Travel / Per Diem	8,997	3,433	3,433
Motor Fuel	158,347	209,322	211,415
Other Supplies	151,749	211,632	211,632
Equipment	352,631	833,075	300,000
Miscellaneous Expenditures	5,506	7,674	7,674
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>\$ 2,398,257</b>	<b>\$ 3,069,697</b>	<b>\$ 2,613,809</b>

Figures may vary slightly due to rounding.

## Major Expenditures, General Fund:

### *FY 2018 through FY 2020*

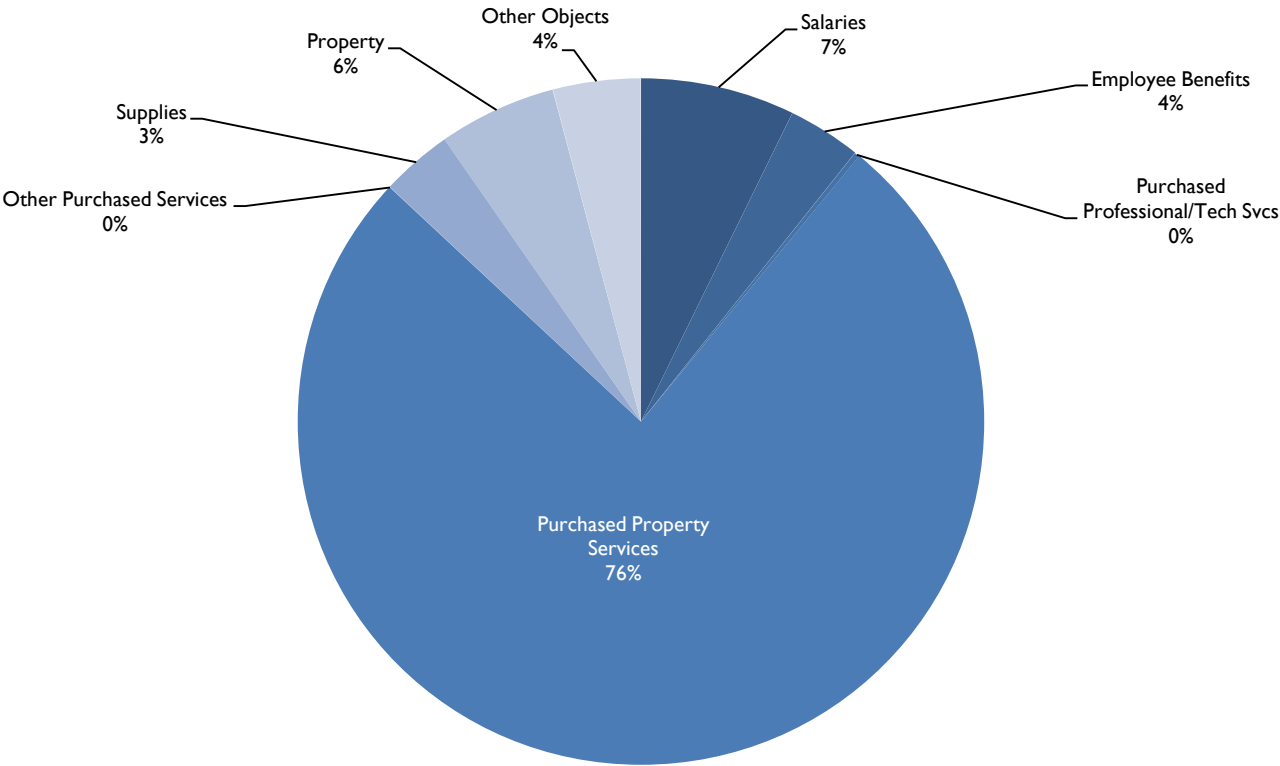
General Fund Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
<b>Function: Food Services</b>			
Salaries	\$ 42,643	\$ -	\$ -
Retirement	6,843	-	-
Social Security	3,262	-	-
Insurance (Health/Dental/Life)	-	-	-
Other Benefits	-	-	-
Purchased Professional and Technical Services	-	-	-
Purchased Property Services	-	-	-
Other Purchased Services	-	-	-
Supplies	-	-	-
Equipment	-	-	-
Other Objects	-	-	-
Dues and Fees	-	-	-
<b>TOTAL FOOD SERVICES (3100)</b>	<b>\$ 52,748</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Function: Community Services</b>			
Salaries	\$ 339,645	\$ 349,535	\$ 392,012
Retirement	75,244	80,424	84,646
Social Security	24,913	26,578	37,974
Insurance (Health/Dental/Life)	40,577	54,656	53,563
Other Benefits	2,118	2,666	2,793
Purchased Professional and Technical Services	216	12,500	12,500
Purchased Property Services	-	-	-
Other Purchased Services	2,978	2,176	2,176
Supplies	55,167	45,000	45,000
<b>TOTAL COMMUNITY SERVICES (3300)</b>	<b>\$ 540,858</b>	<b>\$ 573,535</b>	<b>\$ 630,664</b>
<b>Function: Building Acquisition and Construction</b>			
Purchased Property Services	85,000	-	-
<b>TOTAL BUILDING ACQUISITION/CONSTRUCTIO</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Function: Debt Service</b>			
Redemption of Principal	8,533	-	-
Interest	-	-	-
<b>TOTAL DEBT SERVICE (5100)</b>	<b>\$ 8,533</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES, GENERAL FUND</b>	<b>\$ 122,041,251</b>	<b>\$ 131,845,599</b>	<b>\$ 132,743,898</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers In From Other Funds	-	-	-
Transfers Out to Other Funds	(2,000,000)	(3,000,000)	(2,000,000)
Proceeds From Sale of Capital Assets	288,316	100,000	100,000
Other	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>\$ (1,711,684)</b>	<b>\$ (2,900,000)</b>	<b>\$ (1,900,000)</b>

Figures may vary slightly due to rounding.

Revenue and Expenditure Budgets by Source:

*Capital Projects Fund*

Capital Projects Fund: *FY 2020*



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 2020 revenues for this fund are \$9,842,133.

# Major Revenue Sources, Capital Projects Fund:

## *FY 2018 through FY 2020*

Revenues from Local Sources	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Property Taxes	\$ 8,551,180	\$ 8,581,723	\$ 8,750,693
Earnings on Investments	845,128	185,000	188,700
Other Revenues from Local Sources	<u>1,217,615</u>	<u>383,704</u>	<u>391,378</u>
<b>Total Local Revenue</b>	<u><u>\$ 10,613,923</u></u>	<u><u>\$ 9,150,427</u></u>	<u><u>\$ 9,330,771</u></u>

Revenues from State Sources	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Enrollment Growth/Capital Outlay	910,029	496,468	511,362
Other Revenue from State Sources	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total State Revenue</b>	<u><u>\$ 910,029</u></u>	<u><u>\$ 496,468</u></u>	<u><u>\$ 511,362</u></u>

Revenue from Federal Sources	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Federal Received Through Other Agencies	<u>96,566</u>	<u>80,000</u>	
<b>Total Federal Revenue</b>	<u><u>96,566</u></u>	<u><u>80,000</u></u>	<u><u>-</u></u>
 <b>TOTAL REVENUES, CAPITAL PROJECTS FUND</b>	 <u><u>\$ 11,620,518</u></u>	 <u><u>\$ 9,726,895</u></u>	 <u><u>\$ 9,842,133</u></u>

Figures may vary slightly due to rounding.

# Major Expenditures, Capital Projects Fund:

## FY 2018 through FY 2020

Capital Projects Fund Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: Operation and Maintenance of Facilities			
Salaries	\$ 83,853	\$ 102,367	\$ 994,467
Retirement	21,196	29,550	223,654
Social Security	5,990	10,632	72,097
Insurance (Health/Dental/Life)	6,649	31,971	167,199
Other Benefits	628	1,555	8,547
Purchased Professional and Technical Services	210	33,027	33,027
Purchased Property Services	1,579,525	3,506,135	5,820,081
Other Purchased Services	-	-	1,355
Supplies	139,071	163,737	459,788
Property	286,504	500,000	498,730
Other Objects	29,376	-	-
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES</b>	<b>\$ 2,153,002</b>	<b>\$ 4,378,974</b>	<b>\$ 8,278,945</b>
Function: Student Transportation			
Equipment	\$ 122,987	\$ 675,000	\$ 260,000
<b>TOTAL STUDENT TRANSPORTATION</b>	<b>\$ 122,987</b>	<b>\$ 675,000</b>	<b>\$ 260,000</b>
Function: Building Acquisition and Construction			
Construction and Remodeling	\$47,134,552	\$ 7,638,548	\$ 4,581,020
Other Purchased Services	-	-	-
Supplies	-	-	-
Land/Site Improvements	-	3,730,000	-
Furniture and Fixtures	-	1,518,594	-
Other Equipment	564,955	207,239	-
Other Objects	-	-	-
<b>TOTAL BUILDING ACQUISITION/CONSTRUCTION</b>	<b>\$47,699,508</b>	<b>\$ 13,094,381</b>	<b>\$ 4,581,020</b>
Function: Debt Service			
Interest	\$ 65,146	\$ 80,000	\$ 80,000
Dues & Fees	94	5,775	5,775
Redemption of Principal	21,224	481,225	481,225
<b>TOTAL DEBT SERVICE</b>	<b>\$ 86,464</b>	<b>\$ 567,000</b>	<b>\$ 567,000</b>
<b>TOTAL EXPENDITURES, CAPITAL PROJECTS FUND</b>	<b>\$50,061,960</b>	<b>\$ 18,715,355</b>	<b>\$ 13,686,965</b>
OTHER FINANCING SOURCES (USES)			
Transfers In From Other Funds	-	-	-
Transfers Out to Other Funds	-	-	-
Proceeds From Sale of Capital Assets	-	-	-
Other Financing Sources & Uses	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



## Revenue and Expenditure Budgets by Source:

# Debt Service Fund

FY 2018 through FY 2020

Debt Service Fund	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Property Taxes	\$ 9,802,355	\$ 9,834,370	\$ 9,936,083
TOTAL REVENUE, DEBT SERVICE	<u>\$ 9,802,355</u>	<u>\$ 9,834,370</u>	<u>\$ 9,936,083</u>
Expenditures by Object			
Interest	\$ 4,058,172	\$ 4,062,000	\$ 3,684,269
Redemption of Principal	5,670,000	5,720,000	6,197,642
Miscellaneous Expenditures	<u>5,349</u>	<u>5,000</u>	<u>5,000</u>
TOTAL EXPENDITURES, DEBT SERVICE	<u>\$ 9,733,521</u>	<u>\$ 9,787,000</u>	<u>\$ 9,886,911</u>

Figures may vary slightly due to rounding.

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

## Revenue and Expenditure Budgets by Source:

# Student Activity Fund

FY 2018 through FY 2020

Student Activity Fund	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
REVENUES FROM LOCAL SOURCES			
Earnings on Investments	\$ 16,305	\$ 5,050	\$ 5,000
Student Fees	1,278,003	1,363,500	1,250,000
School Vending	21,413	20,200	20,000
Community Services Activities	609,053	644,751	650,000
Other Revenues From Local Sources	<u>1,755,340</u>	<u>2,077,436</u>	<u>1,900,000</u>
TOTAL REVENUE FROM LOCAL SOURCES	<u>3,680,113</u>	<u>4,110,937</u>	<u>3,825,000</u>
TOTAL REVENUE, STUDENT ACTIVITY FUND	<u>\$ 3,680,113</u>	<u>\$ 4,110,937</u>	<u>\$ 3,825,000</u>
Function: Instruction			
Purchased Professional and Technical Services	\$ 489,547	\$ 577,500	\$ 577,500
Purchased Property Services	-	-	-
Other Purchased Services	834,048	1,100,000	900,000
Supplies	1,770,302	1,680,500	1,880,500
Property	-	-	-
Other Objects	<u>527,896</u>	<u>910,000</u>	<u>467,000</u>
TOTAL EXPENDITURES, STUDENT ACTIVITY FUND	<u>\$ 3,621,793</u>	<u>\$ 4,268,000</u>	<u>\$ 3,825,000</u>

Figures may vary slightly due to rounding.

## Other Financing Sources (Uses):

# Building Reserve Fund

*FY 2018 through FY 2020*

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."

<b>Building Reserve Fund</b>	<b>Actual FY 2018</b>	<b>Final Budget FY 2019</b>	<b>Original Budget FY 2020</b>
OTHER FINANCING SOURCES (USES)			
Transfers In from Other Funds	\$ 2,000,000	\$ 3,000,000	\$ 2,000,000
Transfers Out from Other Funds	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL OTHER FINANCING SOURCES (USES)	<u>\$ 2,000,000</u>	<u>\$ 3,000,000</u>	<u>\$ 2,000,000</u>

## Major Revenue by Source:

# Food Services Fund

FY 2018 through FY 2020

Food Services Fund	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
REVENUES FROM LOCAL SOURCES			
Sales to Students	\$ 859,083	\$ 1,160,834	\$ 905,384
Sales to Adults	42,968	64,623	50,408
Other Revenues From Local Sources	3,315	25,503	19,892
Gains (Losses From Sale of Capital Assets)	-	-	-
TOTAL REVENUES FROM LOCAL SOURCES	<u>905,366</u>	<u>1,250,960</u>	<u>975,685</u>
REVENUES FROM STATE SOURCES			
School Lunch	<u>\$ 848,234</u>	<u>\$ 900,000</u>	<u>\$ 927,000</u>
TOTAL REVENUES FROM STATE SOURCES	<u>848,234</u>	<u>900,000</u>	<u>927,000</u>
TOTAL REVENUES FROM FEDERAL SOURCES	<u>3,487,360</u>	<u>3,204,169</u>	<u>3,518,177</u>
TOTAL REVENUES, FOOD SERVICES FUND	<u>\$ 5,240,959</u>	<u>\$ 5,355,129</u>	<u>\$ 5,420,862</u>

Figures may vary slightly due to rounding.

## Major Expenditures by Source:

# Food Services Fund

FY 2018 through FY 2020

Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: Food Services			
Salaries	\$ 1,958,721	\$ 2,148,804	\$ 2,274,590
Retirement	312,495	330,660	338,158
Social Security	143,367	165,236	179,860
Insurance (Health/Dental/Life)	267,618	243,286	247,180
Other Benefits	14,640	22,916	24,829
Purchased Professional and Technical Services	32,187	17,231	17,231
Purchased Property Services	160,224	134,500	182,920
Other Purchased Services	1,955	750	750
Non-Food Supplies	294,704	408,588	303,078
Food	1,717,393	2,023,480	1,911,980
Property	332,383	150,000	50,000
Other Objects	411,269	174,414	412,000
Dues and Fees	200	655	655
	<u>200</u>	<u>655</u>	<u>655</u>
 TOTAL EXPENDITURES, FOOD SERVICES FUND	 \$ 5,647,155	 \$ 5,820,520	 \$ 5,943,231
 OTHER FINANCING			
 OTHER FINANCING SOURCES (USES)			
Transfers In From Other Funds	-	-	-
Transfers Out to Other Funds	-	-	-
Proceeds From Sale of Capital Assets	-	-	-
Other	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
 TOTAL OTHER FINANCING	 \$ -	 \$ -	 \$ -

Figures may vary slightly due to rounding.

## Major Revenue and Expenditures by Source:

# Tax Increment Fund

FY 2018 through FY 2020

Tax Increment Fund	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
REVENUES FROM LOCAL SOURCES			
Property Taxes	\$ 1,234,635	\$ 1,310,000	\$ 1,800,000
TOTAL REVENUES FROM LOCAL SOURCES	<u>1,234,635</u>	<u>1,310,000</u>	<u>1,800,000</u>
 TOTAL REVENUES, TAX INCREMENT FUND	 <u>\$ 1,234,635</u>	 <u>\$ 1,310,000</u>	 <u>\$ 1,800,000</u>

Expenditures	Actual FY 2018	Final Budget FY 2019	Original Budget FY 2020
Function: Central Support			
Other Objects	\$ 1,234,635	\$ 1,310,000	\$ 1,800,000



**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 2013 the District Facility Advisory Committee (FAC) met, discussed, and recommended that 7 schools be rebuilt. At that time, they proposed to rebuild 5 schools and to wait on Wasatch Elementary and Dixon Middle School until a future bond. 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. Now that principal construction on these projects is completed, FY 2020 contains budgets for any small punchlist items at Provo High School, as well as expenditures related to planning activities for future school building rebuilds.

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



## Significant Capital Expenditures: *BOND Considerations*

In order to better evaluate the condition of our facilities, as well as to ensure appropriate community involvement, 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. This assessment, in combination with the Facility Advisory Committee (FAC) made up of community members from around the District, evaluates the data and puts forward replacement recommendations to the Board of Education. The District, together with the FAC and architectural consultants, are determined to take the best approach in replacing any school buildings where there is a significant need to justify the expense to our community. The following pages include information on schools which have been identified as being in poor structural condition and requiring immediate attention. Pending the result of a Bond election vote in November 2019, the expectation is that principal construction on these projects will begin in Spring 2020 in order to address these building needs.

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

What is  
the bond  
for?



**Rebuild Timpview High School in its current location: \$145 Million**



**Rebuild Dixon Middle School on a new site: \$55 Million**



**Rebuild Wasatch Elementary School in its current location: \$30 Million**



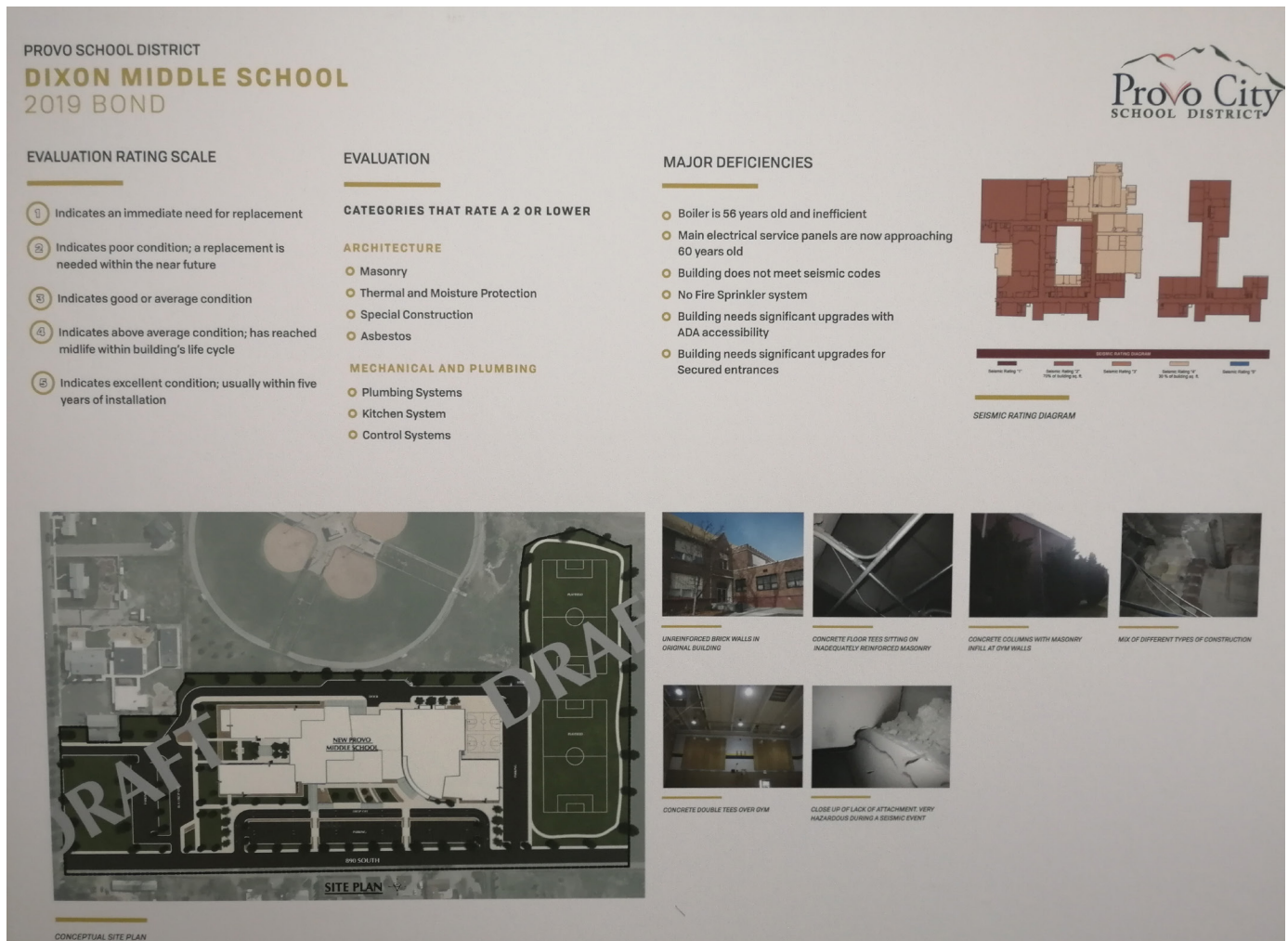
**10-12 classroom addition to Westridge Elementary School: \$10 Million**



**Improve safety and security at 10 other schools: \$5 Million**

## Proposed Plan: *Dixon Middle School*

Dixon Middle School is the oldest school building in the district, built in 1931, and has had multiple additions over the years. As a result of its age, it does not meet seismic code, doesn't have a fire/sprinkler system, the electrical is outdated and inefficient, and there are numerous other mechanical issues within the building. In addition to these challenges, the roof needs to be replaced and the school sits on a small 7.3 acre site which is inadequate for future growth, greenspace and traffic flow. The District explored various options for this project, including rebuilding on the current site, but has opted to relocate Dixon MS as part of the bond proposal on the ballot in November. This rebuild involves moving to a 20 acre site located adjacent to Footprinter Park, closer to the west side of town where population growth is expected. Making this shift in location allows for a larger building, larger greenspace, allows room for future growth. In addition, compared with a current site build it reduces the construction time from 3 1/2 years down to a 2 year project and will save the taxpayers \$10 million in added construction costs. The total estimated cost for this rebuild project is \$55 million.





# Proposed Plan: Timpview High School

Timpview High School was originally built on a clay/expansive soils slope. The clay material under Timpview shrinks and swells as it dries or becomes wet, respectively. Building and soils settlement at Timpview High School has

*“The likelihood of falling hazards happening in the future is high. It is a game of roulette as to whether or not a student or faculty member is eventually injured”.*

## -Dynamic Structures Structural Assessment

greatly accelerated in the spring of 2017. The settlement created a risk associated with structural twisting at various locations. The settlement is moving in a southwesterly direction. Only the 1999 Thunderdome was built on piers. Piers are anchors which secure the building to bedrock or a solid location under the clay to avoid settlement and movement. As a result of this shifting, a piece of masonry fell through the library ceiling in spring 2017. The District has explored alternative options which would be a temporary rather than permanent fix. However, the FAC has recommended that a full rebuild be undertaken to address the significant structural concerns. In addition to the structural concern, Timpview is also in need of a new roof, ADA access, and updated fire suppression system in addition to obsolete HVAC systems and various security issues associated with an older school building. This approach eliminates any long- or short-term liabilities & risks with site, seismic and soils conditions.

in addition to the structural concern, Timpview is also in need of a new roof, ADA access, and updated fire suppression system in addition to obsolete HVAC systems and various security issues associated with an older school building. This approach eliminates any long- or short-term liabilities & risks with site, seismic and soils conditions.

The construction rebuild at Timpview High School includes a 3-year schedule to rebuild the entire campus, except for the Thunderdome, baseball field, and football stadium. The total estimated cost for this rebuild project is \$145 million.

PROVO SCHOOL DISTRICT

TIMPVIEW HIGH SCHOOL

2019 BOND

EVALUATION RATING SCALE

1

Indicates an immediate need for replacement

2

Indicates poor condition; a replacement is needed within the near future

3

Indicates good or average condition

4

Indicates above average condition; has reached midlife within building's life cycle

5

Indicates excellent condition; usually within five years of installation

EVALUATION

CATEGORIES THAT RATE A 2 OR LOWER

ARCHITECTURE

Building Access and Circulation

Life Safety and Security

Site and Utilities

Masonry

Wood and Plastics

Thermal and Moisture Control

Finishes

Specialties

Equipment

Special Construction

Asbestos

STRUCTURAL

Structural Initial (80% of total)

MECHANICAL AND PLUMBING

HVAC Systems

Plumbing Systems

Kitchen systems

Control system

STRUCTURAL EVALUATION OBSERVATIONS

MAY 2017

It appears that the vertical settlement and some associated lateral movement is trending in a south-westerly direction. The existing grade also slopes in a south-westerly direction from the media center, through the courtyard and along the south gym and classroom addition.”

While there are no immediate threats to life safety or tendencies towards collapse, the movement through the building caused by settlement and movement of the foundation is causing structural damage. Left unchecked, movement could progress to a point where the structural integrity of portions of the building is jeopardized.”

STRUCTURAL EVALUATION OBSERVATIONS

UPDATED

NOVEMBER 2018

One of the key areas of concern noted in the 2012 assessment is the existence of concrete double tees framing the roof over the south gym and framing the floors in some of the classroom wings. The double tees are not adequately connected to the bearing walls. During a seismic event, the probability is high that the heavy double tees will shift off the walls. This type of collapse would likely cause fatalities if the building were occupied during the seismic event.”

One of the primary concerns with the amount of settlement that is occurring is having portions of concrete and masonry break loose from the structure as has occurred. So far, no one has been injured but until the causes for settlement are remediated or the building is replaced, the likelihood of falling hazards happening in the future is high. It is a game of roulette as to whether or not a student or faculty member is eventually injured.”

CONCEPTUAL SITE PLAN

Parking

New Timpview High School

Track and Field (Existing)

Baseball (Existing)

Softball

Tennis Courts (2 new, 6 existing)

Practice Field

Parking

WEST CLASSROOM WING PULLING AWAY FROM SOUTH GYM

COURTYARD STAIR WALL PULLING AWAY FROM BUILDING WALL

JOIST DOES NOT BEAR ON BROKEN MASONRY

LOOSE MASONRY REMOVED FROM INTERIOR GYM CORNER

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Financial Section

## Proposed Plan: *Wasatch Elementary*

Wasatch Elementary is one of the schools identified back in 2013 as needing to be rebuilt, but was left off the prior bond construction plan. The original phase of Wasatch was built in 1949. This elementary school is also not up to current seismic code, does not have a fire sprinkler system, has outdated and inefficient electrical, as well as in need of a new roof. In addition to these building age-related challenges, Wasatch currently is spread across two separate buildings which makes it unsecure and creates safety issues for the staff. Also, it is located along 900 East in Provo, one of the main thoroughfares along the eastern side of town. The current traffic flow design creates challenges for parents, buses, and students when trying to enter or exit the school in a safe manner. Due to the identified issues, remodeling is neither feasible nor cost effective. The new building will bring all students and classrooms under a single roof minimizing security issues. In addition, traffic flow issues will be addressed to allow for the safe pick-up and drop-off of students. Planned expenditures for this project are \$30 million.



PROVO SCHOOL DISTRICT

### WASATCH ELEMENTARY SCHOOL 2019 BOND

#### EVALUATION RATING SCALE

- 1 Indicates an immediate need for replacement
- 2 Indicates poor condition; a replacement is needed within the near future
- 3 Indicates good or average condition
- 4 Indicates above average condition; has reached midlife within building's life cycle
- 5 Indicates excellent condition; usually within five years of installation

#### EVALUATION

##### CATEGORIES THAT RATE A 2 OR LOWER

##### ARCHITECTURE

- Masonry
- Thermal and Moisture Protection
- Special Construction
- Asbestos

##### STRUCTURAL

- Structural Systems

##### ELECTRICAL

- Communications

#### MAJOR DEFICIENCIES

- Majority of main Wasatch building was built in 1949 and 1953
- No seismic codes are met for the Wasatch building
- All exterior and interior masonry walls are unreinforced
- No fire sprinkler system
- Plumbing piping received a low rating of 1 in the 2010 Building Evaluation
- Roofing system exceeded its maximum life expectancy at least 7 years ago
- Overall function and flow of the campus does not meet any level of efficiency for a 2019 school



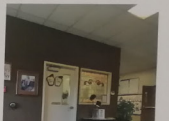
LOW RATES SITE CIRCULATION FOR REQUIRED SITE SECURITY



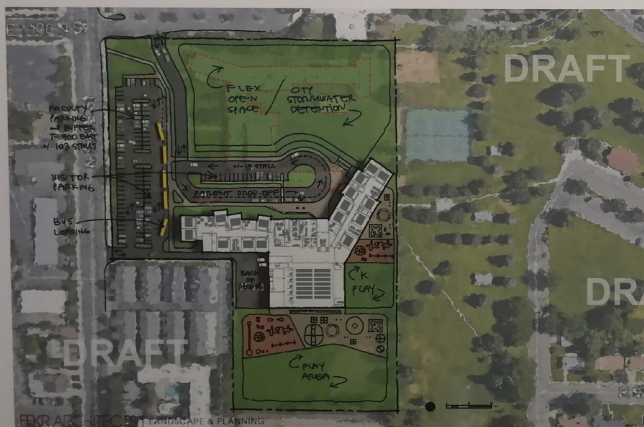
UNREINFORCED MASONRY WALLS SUSCEPTIBLE TO COLLAPSE IN EARTHQUAKE



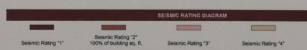
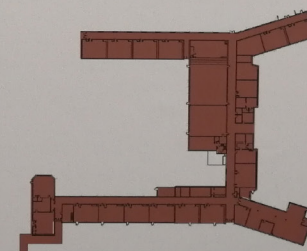
PORTABLES AND REMOTE CLASSROOMS - SAFETY



NO SECURE VESTIBULE



CONCEPTUAL SITE PLAN



SEISMIC RATING DIAGRAM & MASONRY WALL DIAGRAM



## Proposed Plan: *Westridge Elementary*

Westridge Elementary currently includes 5 portables which house a total of 10 classrooms. These portables are currently 20 years old and projected enrollment figures don't show a decrease in student population in the foreseeable future. The proposed bond would include the replacement of these portables with a building addition.

This addition will add 10-12 classrooms to Westridge Elementary, bringing all of the student classrooms into a single building. The estimated cost for this addition is \$10 million.



PROVO SCHOOL DISTRICT

### WESTRIDGE ELEMENTARY SCHOOL 2019 BOND



#### PROPOSED PLAN

##### 12-CLASSROOM ADDITION

This will eliminate the 5 portable classroom buildings on this campus.  
(2 classrooms per portable = 10 classrooms)

##### THIS PROJECT WILL ALSO INCLUDE:

- Secured Entrance
- Faculty Restrooms in the new addition
- Renovation of existing restrooms in the main building
- Additional playground capacity



UNREINFORCED MASONRY WALLS SUSCEPTIBLE TO COLLAPSE IN EARTHQUAKE



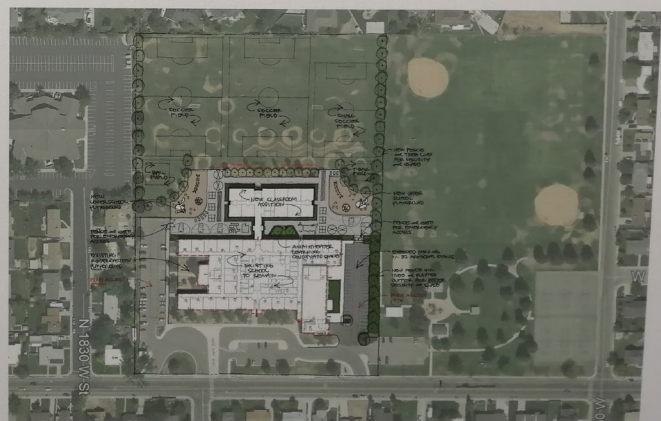
PORTABLES AND REMOTE CLASSROOMS - SAFETY



WINDOWS THAT ARE SINGLE PANE - ENERGY EFFICIENCY



EXISTING SITE AERIAL

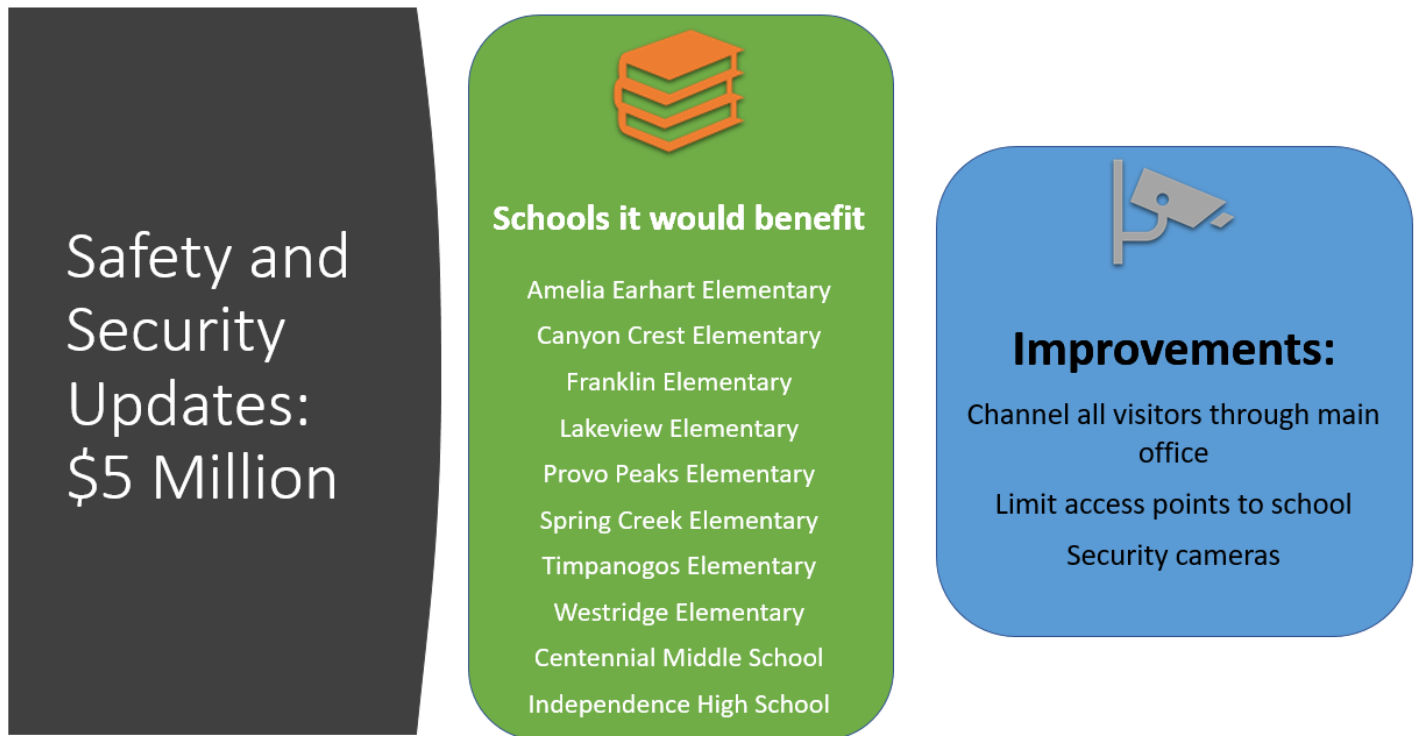


PROPOSED SITE CONCEPT



## Proposed Plan: *Safety and Security*

In addition to the projects identified on the prior pages, the District is also including \$5 million in bond election for various safety and security updates at our schools to bring their building entrance design more in line with modern layouts the allow efficient flow of people and more effective response to emergency situations.



## Effect on Operations: *BOND Financial Considerations*

### Financial

In order to finance the reconstruction and other projects on the prior pages the District is putting the bond issue on the ballot in November for the public to vote on. As with any bond, if passed it will provide the District with the needed funds for the projects but there will be a 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 at lower rates has minimized the impact of the previous bond on both our citizens' taxes and the District finances. Much of the additional debt service for the proposed bond will be paid for by additional tax revenue from the General Obligation Debt Levy, resulting in minimal immediate financial impact to the District. The total bond impact on tax payers is expected to be \$264.77/year on an average home value of \$270,000.

Over the long term, the District plans on significant operational savings. These new buildings will be built with the future in mind, and include much better technology resources and meet the electrical needs of our modern device-oriented education structure. Despite the updated efficiency in design we expect any utility savings to be offset by increased use.

## What is the Tax Impact of the Bond?

Bonds will be issued in four phases

Property taxes will increase incrementally

Bond impact will peak in 2026, after which taxes will decrease

At the peak, the property taxes on an average home (\$270,000) will increase by \$264.77/year

The peak tax impact is equivalent to \$22.07 per month

These estimates reflect only tax impacts from the issuance of new bonds

### Estimated Debt Levy Tax Impact Detail

Tax Year	Residential Impact			Business Impact	
	Tax from Debt Levy	Change over Prior Yr		Tax from Debt Levy	Change over Prior Yr
2019	251.26	(17.86)		456.84	(32.47)
2020	230.14	(21.12)		418.44	(38.40)
2021	241.58	11.44		439.23	20.79
2022	305.53	63.95		555.51	116.28
2023	342.38	36.85		622.51	67.00
2024	384.21	41.83	264.77*	698.57	76.06
2025	469.72	85.51		854.04	155.47
2026	494.91	25.19		899.83	45.79
2027	468.35	(26.56)		851.54	(48.29)

\* estimated cumulative total tax impact

- Based on \$270,000 assessed value
- 4 separate Bond issues (2020,2021,2022,2023)

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 past 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 will be used to complete the 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. In addition, the District has been making a concerted effort over the last few years, and into the future, to shift any savings from the General Fund to our Building Reserve fund to help add to our balance there. 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. This process of focusing our maintenance efforts and reducing the number and cost of the other capital improvements planned by our Facilities department began in fiscal year 2017 and will continue for the foreseeable future. As enrollment within the District shifts due to housing construction projects on the west side of the city, the District is taking the necessary steps to ensure that any future capital needs are met. As a result, we have prioritized the streamlining of our deferred maintenance plan so that the funds are available for any future needs or opportunities.

Debt Service Fund

As stated previously, there is only a minor financial impact due to the additional debt service requirements related to these bonds funds. 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 (see below). 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. The total bond impact on tax payers will be equivalent to roughly \$22/month for a primary residence of \$270,000. In short, while there isn't an immediate financial impact to our operations, our patrons are committing long-term to the repayment of these funds, and we understand we could not fund these large projects without their willing participation in our District.

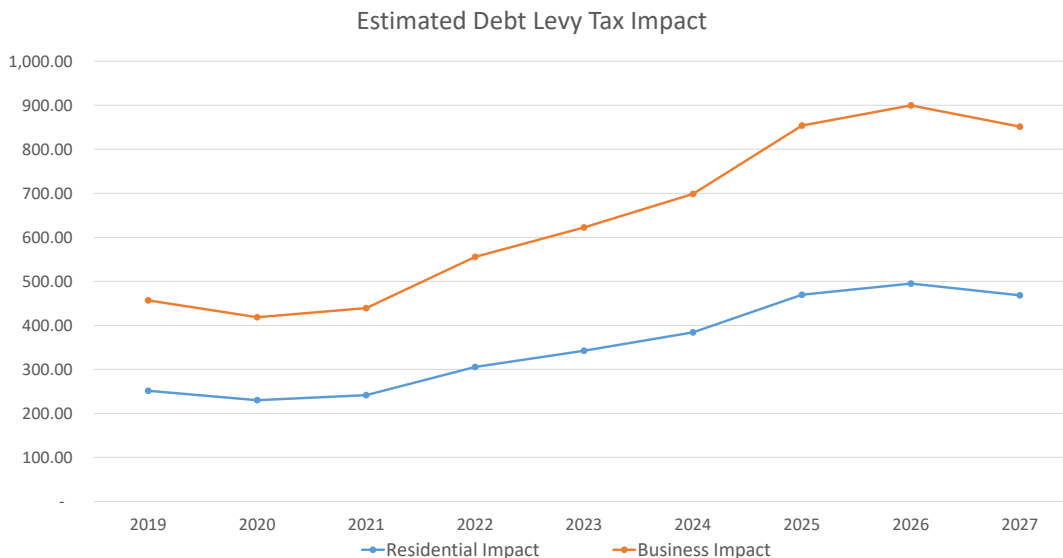
Taxpayer  
impact from  
2014 Bond

- Estimated Financial Impact on Voter Info Pamphlet:
  - Phased in with multiple issues
  - 20 year amortization proposed
  - Estimated Tax increase on \$210,000 home \$9.24/month
- Actual Financial Impact:
  - Two issues
  - Both issues 20 year amortization
  - Actual Tax impact on \$210,000 home was \$7.78/month

## General Fund

The General Fund is where the vast majority of staffing and other school operations expenses are charged. With the 5 school rebuild projects now completed, and potentially 4 more on the horizon, 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. However, each school is constructed with an eye to possible future growth and has the space required for our foreseeable enrollment needs. Any significant enrollment increases will require additional staffing, and due to the larger size of the schools (particularly Dixon Middle School) there is the potential need for additional custodial help.
- **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. As detailed on the prior pages, each of the schools in question (particularly Timpview High) will require significant investment over the next few years even without these rebuild projects. 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.
- **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 Building Reserve and Capital fund balances. In order to accomplish this, we expect that we will need to continue the process of transferring some of our General Fund balance over to Building Reserve little by little over the next several years, as well as maximizing our Capital Fund revenue by making smart use of the resources we have. Our General Fund balance is very healthy, and we expect that with the smart management of our current funds we should be able to continue to add to the Building Reserve Fund balance going forward. We have a budgeted shift of \$1.5M this year for this purpose, and we budgeted a shift of \$3M in last fiscal year.





## 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)



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

The short-term capital improvement list on the following pages 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 as well as input from each school's administration, and a detailed budget for each specific project is available for public review.

For FY 2020, the standard Capital Improvement list includes projects totaling \$4,713,552. Most of the projects will begin on or around July 1, 2019, and be completed by June 30, 2020. An additional \$4,581,020 in building pre-design costs are slated for the current year which are associated with future building reconstruction needs. In addition to these projects the District also has budgeted \$9,170,755 for various non-capital projects which we also want the Board to be aware of each year, but are not necessarily funded from our Capital Projects Fund.

## 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.

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 2020 projects listed on the following pages will start on or around July 1, 2019, and be completed by June 30, 2020. Most of the FY 2020 projects are improvements to existing square footage (e.g. HVAC efficiency projects). Principal construction related to the recent bonding in 2014 is now completed, with

remaining minor punchlist items expected to be completed this fiscal year.

The District continues to evaluate the condition of our existing facilities as well as items on our deferred maintenance list. As it has been 5 years since

our last hard look at some of our school buildings, we have reconvened the Facility Advisory Committee (FAC) to once again conduct an evaluation of our facilities with an eye towards identifying and prioritizing any potential large construction requirements. As discussed earlier, this committee is comprised of District facilities staff, community members, as well as local experts within the field. This process falls within the scope of the District's long-term facilities maintenance plan, and the committee has identified a plan of action regarding future building reconstruction needs. This past Spring the Board voted to go for a Bond election in November in order to fund the full reconstruction of Wasatch Elementary, Timpview HS, and Dixon MS, as well as add on to Westridge Elementary and provide funding for necessary safety/security upgrades at various other schools. Pending the result of the November public vote, construction on these projects is expected to begin in the late Spring of this fiscal year.

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

## Short-term Capital Improvement List: *FY 2019-20*

### Capital Maintenance Projects - FY20

School	Project	Item Rating	Approved Budget FY20
Amelia Earhart	General HVAC/Electrical/Plumbing Maint		\$ 35,000.00
	HVAC Control Improvements		\$ 45,000.00
Centennial	Portable Classroom Lease (1 portables)		\$ 47,000.00
	1 more portable for Summer of 2019		\$ 45,000.00
	General HVAC/Electrical/Plumbing Maint		\$ 75,000.00
East Bay Post High	Temporary Lease Space		\$ 40,000.00
Franklin Elementary	General HVAC/Electrical/Plumbing Maint		\$ 35,000.00
Dixon	HVAC, Electrical, Plumbing Maintenance		\$ 80,000.00
	IHC Instacare Clinic portable / Purchase		\$ 120,000.00
Lakeview	1 more portable for summer 2019		\$ 35,000.00
	Lease costs for 1 classroom portable		\$ 25,000.00
	Seal Masonry exterior, waterproof project, add overhangs		\$ 100,000.00
Grandview Bldg	Boiler System Replacement		\$ 90,000.00
Timpview High	HVAC/Electrical/Plumbing/General Maintenance		\$ 150,000.00
Westridge	Portable Classroom Lease		\$ 20,000.00
District Services	Superintendent's Contingency		\$ 50,000.00
	Technology - UPS Battery Replacements at various schools		\$ 55,000.00
	Technology - Wireless Infrastructure upgrades		\$ 50,000.00
	Centennial MS - Infrastructure cabling		\$ 32,000.00
	Camp Big Springs(bridge repairs, platform repairs)		\$ 12,000.00
	Timpview Chiller Loan Payment		\$ 27,000.00
	Facilities & Maintenance General Contingency		\$ 500,000.00
	Transportation - School Buses		\$ 260,000.00
	Custodial & Maintenance Equipment Upgrades		\$ 50,000.00
Various Schools	Asphalt & Concrete Maintenance for FY20		\$ 200,000.00

### Capital Maintenance Projects - FY19 Continuation

Centennial	Portable Classrooms	\$ 35,375.00
Dixon	HVAC, Plumbing, etc	\$ 57,950.00
	Snow Removal Equipment	\$ 12,500.00
Franklin	Backup Generator	\$ 35,000.00
Lakeview	Portable Classrooms	\$ 11,035.00
Spring Creek	Chiller	\$ 86,226.00
	Playground	\$ 47,895.00
District Services	Camp Big Springs	\$ 10,733.00
	Superintendent's Contingency	\$ 82,550.00
	Custodial/Maintenance Equipment	\$ 15,702.00
	Asphalt & Concrete Maintenance	\$ 107,586.00

#### Total Capital Improvements

**\$ 2,680,552**

### Building Improvement Projects - FY20

School	Project	Item Rating	Approved Budget FY20
Lakeview Elementary	Parking Lot Renovation		\$ 193,000.00
Centennial	HVAC/Mechanical Upgrades, Phase 1		\$ 500,000.00
Independence High School	Site Drainage, Paving Repairs, south gymnasium wall		\$ 200,000.00
Amelia Earhart Elementary	Parking Lot Renovation, parking lot expansion, Bus lane		\$ 340,000.00
Various Locations	Install CO2 Monitors & Update Fire Alarm Systems as per State		\$ 800,000.00

#### Total Building Improvements

**\$ 2,033,000**



## Short-term Capital Improvement List: *FY 2019-20*

### BOND-Related Projects - FY20

<u>School</u>	<u>Project</u>	<u>Item Rating</u>	<u>Approved Budget FY20</u>
Timpview HS	Pre-Design work		\$ 2,188,800.00
Wasatch	Pre-Design work		\$ 512,750.00
Westridge	Pre-Design work		\$ 512,750.00
Dixon MS	Pre-Design work		\$ 1,366,720.00

**Total BOND-Related**

**\$ 4,581,020**

### Other Large Non-Capital District Projects - FY20

<u>School</u>	<u>Project</u>	<u>Item Rating</u>	<u>Approved Budget FY20</u>
District Services	District Learning Initiative Computers		\$ 266,775.00
	Curriculum Replacement		\$ 750,000.00
	Technology Computer Replacement Plan (Teacher & Students)		\$ 400,000.00
	eSchool Vendor Expenses		\$ 7,354,000.00
	Provo HS Cell Services/Boosters		\$ 250,000.00
	Classroom A/V Replacement		\$ 150,000.00

**Total Non-Capital**

**\$ 9,170,775**



# Debt Obligations

As of June 30, 2019

## GENERAL OBLIGATION BONDS

Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Current Outstanding Balance
2015A Series G.O. Bonds	Bond Refunding	22,790,000	2.13%	June 15, 2027	17,655,000
2015 Series G.O. Bonds	School Building	50,615,000	2.25% to 5%	June 15, 2035	43,720,000
2016 Series G.O. Bonds	School Building	50,650,000	2.00% to 5%	June 15, 2036	47,025,000
Total General Obligation Bonds Payable as of June 30, 2019					<u>\$ 108,400,000</u>

## COMBINED GENERAL OBLIGATION BONDS

Combined G.O Bonds

Year Ending June 30	Principal	Interest	Debt Service Fund
2020	6,175,000	3,600,702	9,775,702
2021	6,420,000	3,353,800	9,773,800
2022	6,630,000	3,116,297	9,746,297
2023	6,900,000	2,848,654	9,748,654
2024	7,115,000	2,634,235	9,749,235
2025-2029	33,220,000	9,789,816	43,009,816
2030-2034	31,450,000	4,799,113	36,249,113
2035-2036	10,490,000	476,075	10,966,075
	<u>\$ 108,400,000</u>	<u>\$ 30,618,691</u>	<u>\$ 139,018,691</u>

# OPEB Post-Employment Benefits

As of June 30, 2019

## Net OPEB Liability

Total OPEB Liability at June 30, 2018	<u>30,449,895</u>
Activity during the year	
Service Cost	133,762
Interest Cost	1,037,186
Effect of plan changes	-
Effect of economic/demographic gains or losses	157,805
Changes in assumptions or other inputs	33,524
Benefit Payments	(3,252,580)
Net change in total OPEB liability	<u>(1,890,303)</u>
Total OPEB Liability at June 30, 2019	<u>28,559,592</u>

## Debt Obligations *(continued)*

*As of June 30, 2019*

### Department of Energy Loan

ARRA for THS chiller

Year Ending June 30	Principal	Interest	Capital Fund
2020	22,642	4,085	26,727
2021	23,387	3,340	26,727
2022	24,156	2,571	26,727
2023	24,951	1,776	26,727
2024	25,772	955	26,727
2025	13,202	161	13,363
	<u>\$ 134,110</u>	<u>\$ 12,887</u>	<u>\$ 146,998</u>

### Lease Revenue Bond

(QSCB)

Year Ending June 30	Principal	Interest	Municipal Building Authority Fund
2020		79,483	79,483
2021		79,483	79,483
2022		79,483	79,483
2023		79,483	79,483
2024		79,483	79,483
2025-2026	6,462,000	158,965	6,620,965
	<u>\$ 6,462,000</u>	<u>\$ 556,378</u>	<u>\$ 7,018,378</u>

## Debt Obligations (continued)

As of June 30, 2019

### COMBINED MATURITIES ON ALL LONG-TERM BORROWINGS

Year Ending June 30	Principal	Interest	Total
2020	6,197,642	3,684,269	9,881,911
2021	6,443,387	3,436,623	9,880,010
2022	6,654,156	3,198,350	9,852,506
2023	6,924,951	2,929,913	9,854,864
2024	7,140,772	2,714,672	9,855,444
2025-2029	39,695,202	9,948,942	49,644,145
2030-2034	31,450,000	4,799,113	36,249,113
2035-2036	10,490,000	476,075	10,966,075
	<u>\$ 114,996,110</u>	<u>\$ 31,187,956</u>	<u>\$ 146,184,066</u>

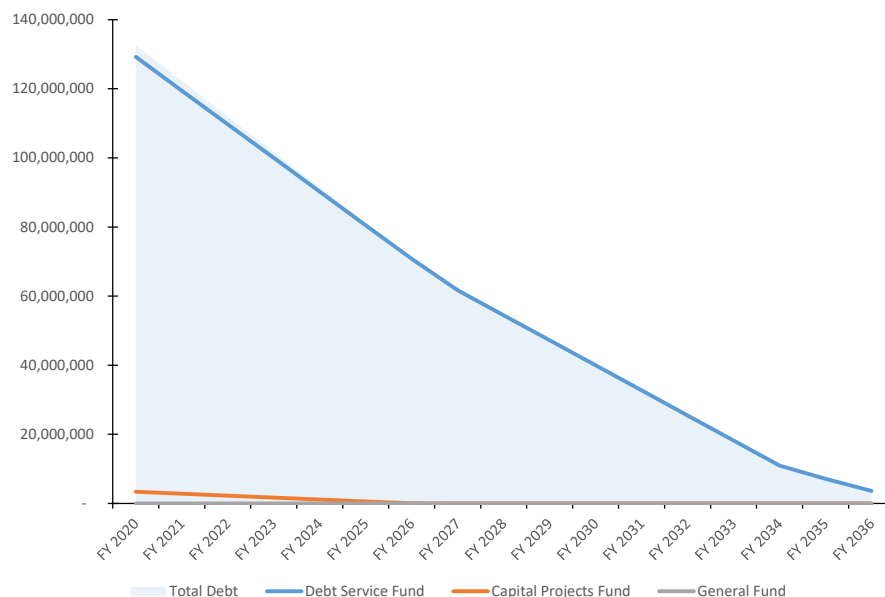
## Debt Obligations: Summary by Fund

As of June 30, 2019

	General	Other Governmental	Debt Service	Capital Projects	Summary: All Funds
General Obligation Bonds	\$ -	\$ -	\$ 108,400,000	\$ -	\$ 108,400,000
Arrow Endpoint Software	\$ -	\$ -	\$ -	\$ -	\$ -
Department of Energy Loan	\$ -	\$ -	\$ -	\$ 134,110	\$ 134,110
Lease Revenue Bond	\$ -	\$ -	\$ -	\$ 6,462,000	\$ 6,462,000
COMBINED LONG-TERM BORROWINGS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 108,400,000</u>	<u>\$ 6,596,110</u>	<u>\$ 114,996,110</u>

## Outstanding Principal and Interest: Summary by Fund

As of June 30, 2019



# General Obligation Debt: *Actual to Limit*

The approximate fair market assessed value<sup>1</sup> of taxable properties in Provo is \$9.42 billion, meaning the District’s general obligation debt limit is approximately \$377 million (\$9.42 billion x 4%). It was noted previously that the District’s general obligation debt is at 1.15% 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 have been used to replace five additional schools.

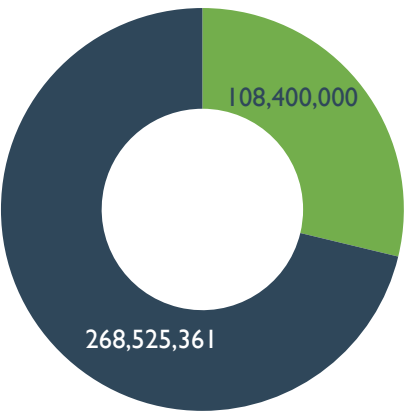
Through the past bond elections, public survey on budget initiatives, community meetings, Board of Education meetings and other correspondence, Provo citizens have stressed their support for safe and modern buildings in the District.

## Impact of Debt on Operations

As long as the District is mindful of its overall debt position, 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, 2019*



<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*

**P**rovo 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.

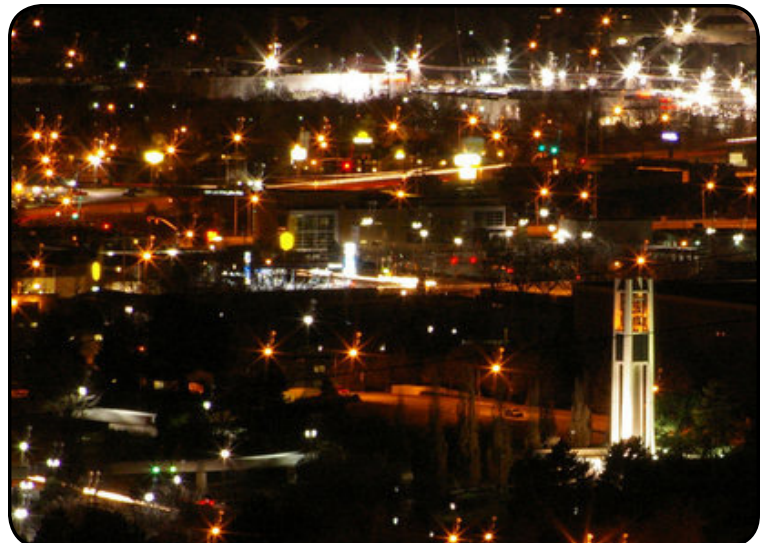
Mormon pioneers established Provo as a permanent settlement in 1849. It became the second largest city in the territory until Ogden became a major railroad hub in the 1870s. In 1875, the settlers established Brigham Young Academy, the beginnings of today's Brigham Young University. Attracting national 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 nearly 117,000 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 nearly 117,000 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 close to 117,000, 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 2018, the U.S. Census projected that Utah County's population had grown to 622,213 people.

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 2.4 million residents, the Wasatch Front accounts for 80% of Utah's population.

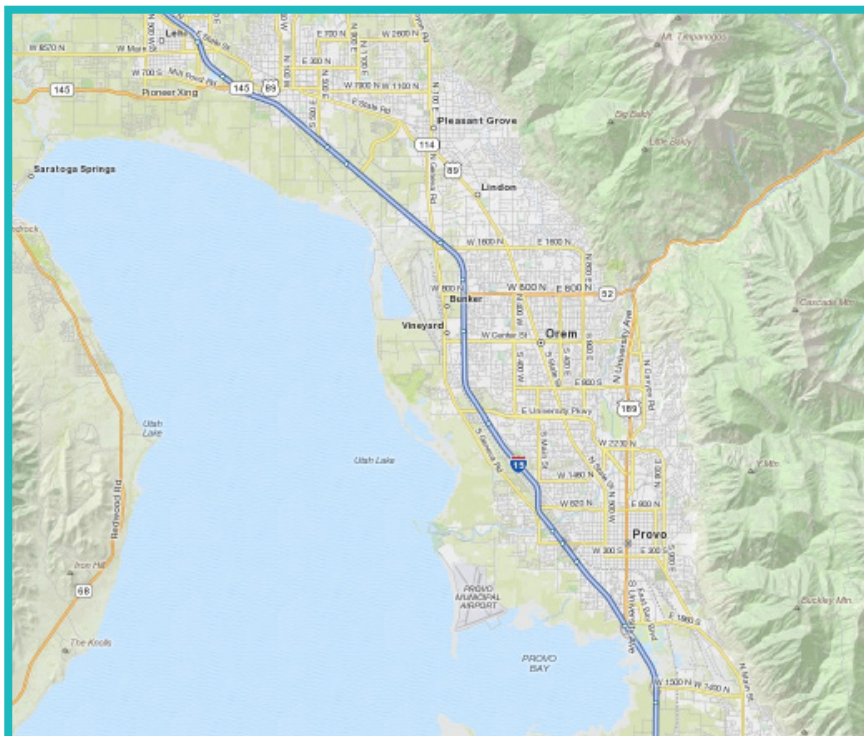
Although Provo City continues to grow at a moderate pace, the percentage of Utah County residents residing in Provo continues to decrease as the northern and southern parts of the county are seeing explosive growth. In 2000, Provo made up 28% of the county population. But in 2018, Provo made up less than 19% 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 14 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 2019 will provide 53% of total revenues, and 64% 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*

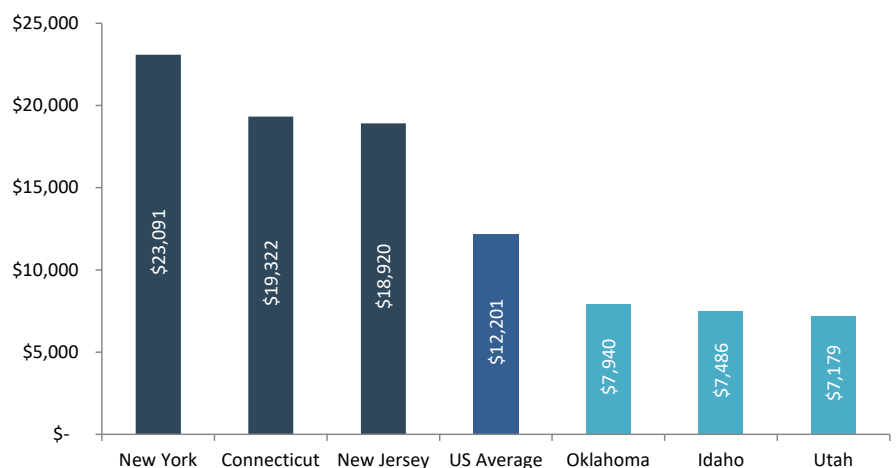
**Population:** Utah's 2018 projected population count was 3,161,105. This represents a population increase of 59,272 people, or 1.9% from 2017, ranking Utah among the top 3 states in population growth rate. Utah grew more than twice as fast as the nation from 2017 to 2018.

**2020 Outlook:** Utah will continue to experience population growth at a rate higher than most states in 2020 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 had slowed in previous years, Utah's net migration is projected to remain strong in the coming years due to continued favorable 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 3.34 million in 2020, 3.43 million in 2030, 4.33 million in 2040, 4.83 million in 2050, and 5.29 million in 2060.

Per Student Spending

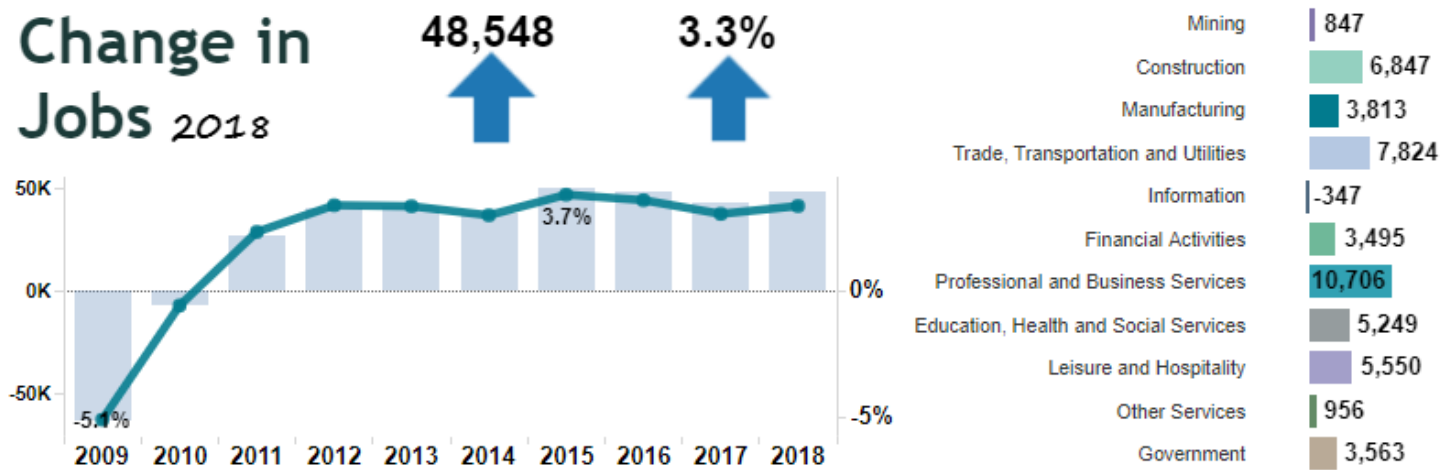


**Public School Enrollment:** In October 2018, there were 658,952 students in Utah public schools, an increase of over 7,150 from the previous year.



## Economic Indicators (continued)

### Change in Jobs 2018



### Population 2018

3,161,105



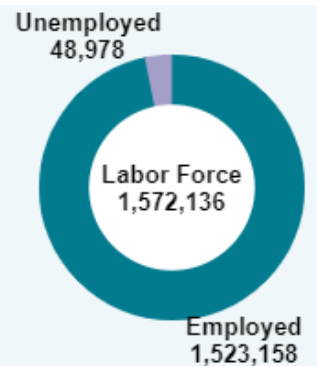
1.9%

### Unemployment Rate 2018

3.1%



-0.2 points



### Average Monthly Nonfarm Wage 2018

Average Monthly Wage \$3,968

Change from Previous Year 4.1%

### Income 2017

Median Household \$68,395

Per Capita \$43,459

### Construction Permitting Change 2018

Dwelling Units 5%

Total Permit Values 3%

### Gross Taxable Sales Change 2018

6.5%

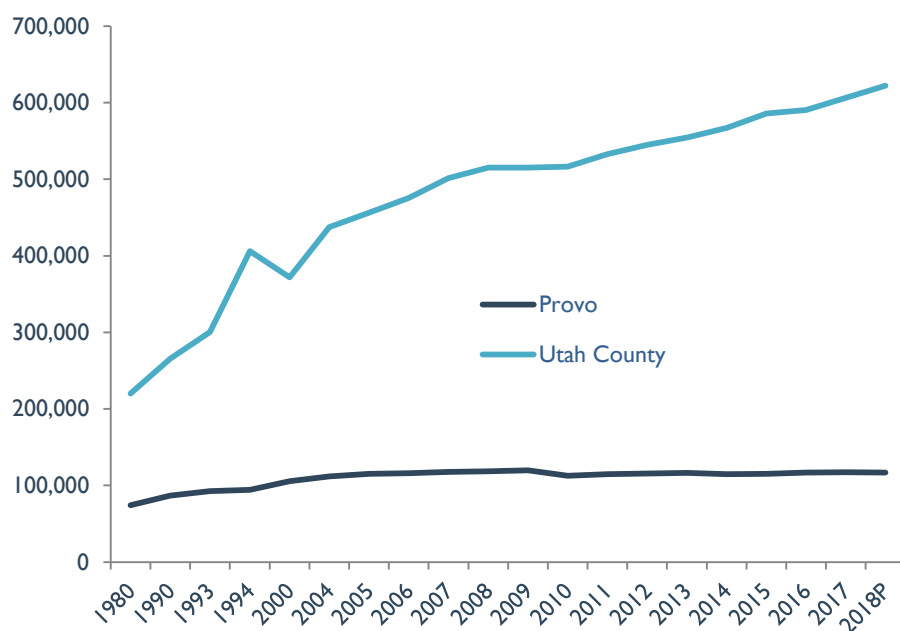
Source: jobs.utah.gov/wi/insights/profile

## Population, Utah County and Provo City: 1980-2018

Year	Provo	Utah County
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	112,488	516,564
2011	114,684	532,753
2012	115,461	544,892
2013	116,386	554,401
2014	114,868	567,208
2015	115,264	585,694
2016	116,822	590,475
2017	117,335	606,425
2018 <sup>p</sup>	116,702	622,213

According to the U.S. Census Bureau, Utah County has added over 250,000 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: 1980-2018



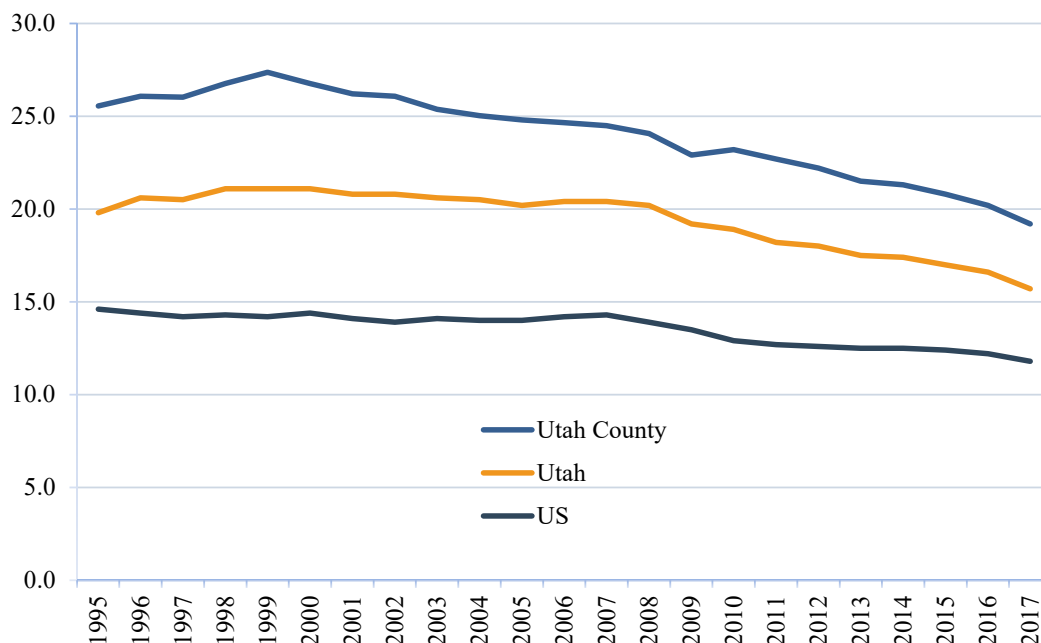
Source: U.S. Census

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

Year	Utah County	Utah	US
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
2015	20.8	17.0	12.4
2016	20.2	16.6	12.2
2017	19.2	15.7	11.8

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*

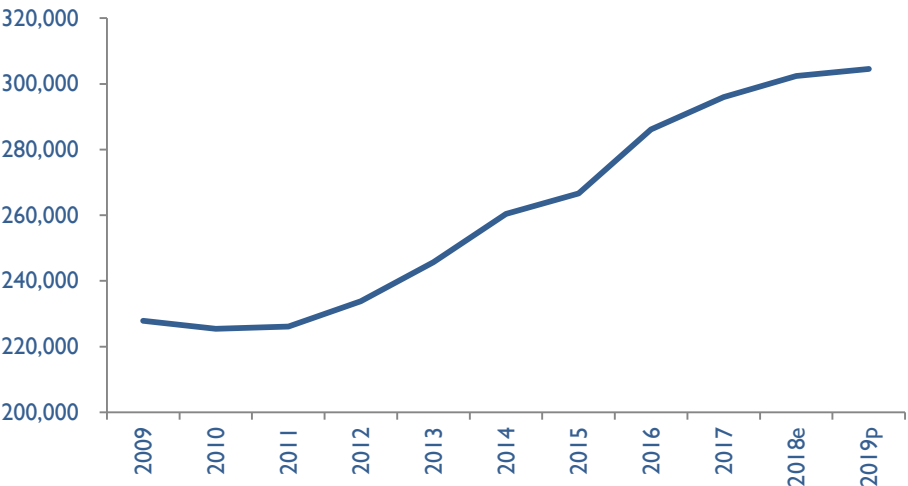
Company	Industry	Employment
Intermountain Health Care	Health Care	20,000 +
State of Utah State	State Government	20,000 +
University of Utah (Including Hospital)	Higher Education	20,000 +
Brigham Young University	Higher Education	15,000-19,999
Wal-Mart	Warehouse Clubs/Supercenters	15,000-19,999
Hill Air 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)

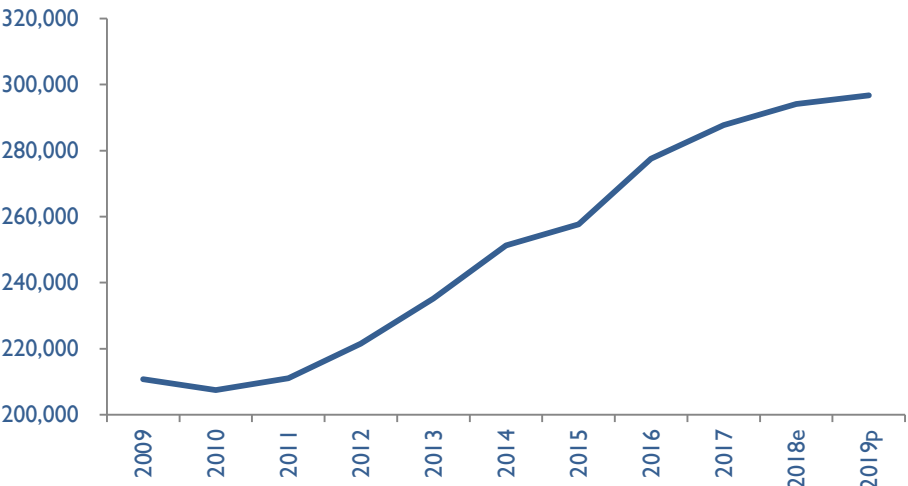
Company Name	Type of Company
Brigham Young University	Higher Education
Utah Valley Regional Medical Center	Health Care
Vivint	Electrical Contractor
Provo School District	Public Education
Utah County	Local Government
Provo City	Local Government
Central Utah Medical Clinic	Health Care
Qualtrics	Internet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

# Utah County Labor Statistics: 2009 to 2019

## Labor Force: Utah County



## Employment: Utah County

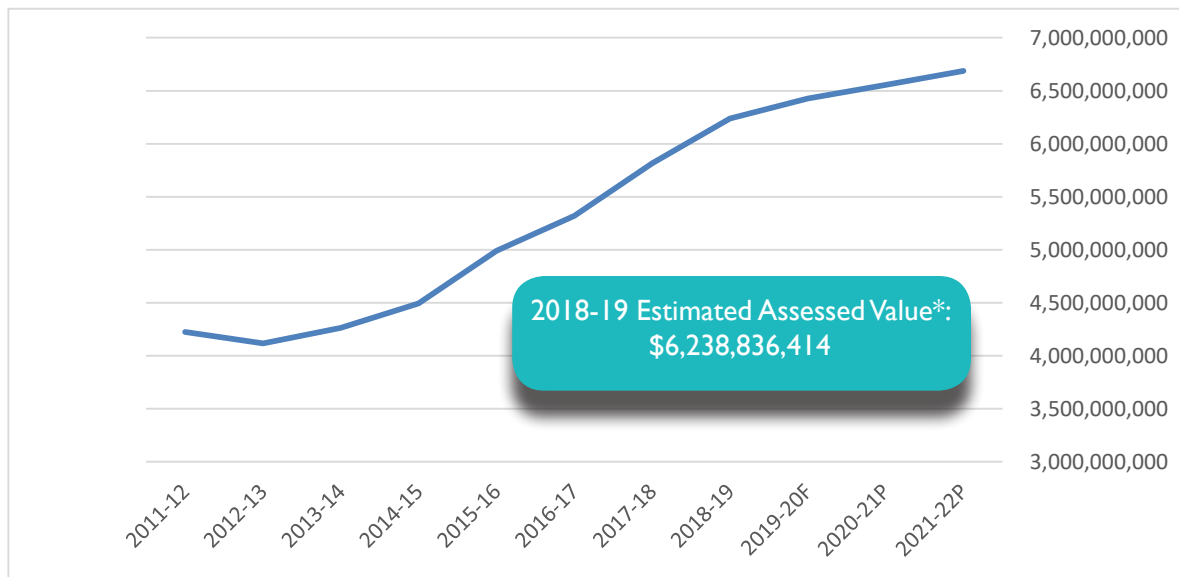


## Unemployment: Utah County



Source: U.S. Bureau of Labor Statistics

## Assessed Market Value of Property in Provo City 2011-12 to 2021-22



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 thru 2018, and for tax year 2019. 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
2021-22P	6,685,611,967	2.00%
2020-21P	6,554,521,537	2.00%
2019-20F	6,426,001,506	3.00%
2018-19	6,238,836,414	7.26%
2017-18	5,816,759,387	9.36%
2016-17	5,319,149,189	6.56%
2015-16	4,991,750,387	11.11%
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%

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

	<u>FY 2008</u>		<u>FY 2009</u>		<u>FY 2010</u>	
Levy	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue
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>	<u>.006706</u>	<u>\$31,891,333</u>	<u>.007153</u>	<u>\$32,123,987</u>	<u>.007319</u>	<u>\$32,428,762</u>



## Property Tax Rates & Collections: *FY 2014 to FY 2019*

Levy	<b><u>FY 2014</u></b>		<b><u>FY 2015</u></b>		<b><u>FY 2016</u></b>	
	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue	Tax Rate	Actual Revenue
Basic Program (53A-17a-135)	0.001535	\$ 7,020,400	0.001419	\$ 8,325,871	0.001736	\$ 9,956,579
Voted Leeway (53A-17a-133)	0.001300	5,945,615	0.001228	\$ 6,244,602	0.001151	\$ 6,599,406
Board Local Levy (53A-17a-164)	0.001518	6,942,649	0.001445	\$ 7,348,086	0.001293	\$ 7,413,582
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	10,679,802
Voted Capital (53A-16-110)	0.001361	6,224,602	0.001276	6,069,273	0.001249	6,506,912
<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>\$41,156,282</u></b>

Levy	<b><u>FY 2017</u></b>		<b><u>FY 2018</u></b>		<b><u>FY 2019</u></b>	
	Tax Rate	Actual Revenue	Tax Rate	Amount Budgeted	Tax Rate	Amount Projected
Basic Program (53A-17a-135)	0.001675	\$ 10,330,313	0.001568	\$ 10,670,899	0.001666	\$ 11,814,549
Voted Leeway (53A-17a-133)	0.001093	\$ 6,740,914	0.001024	\$ 6,968,751	0.001094	\$ 7,758,173
Board Local Levy (53A-17a-164)	0.001600	\$ 9,867,761	0.001416	\$ 9,636,475	0.001682	\$ 11,928,014
Charter School Levy (53A-1a-513.1)	0.000000	\$ -	0.000083	\$ 564,850	0.000089	\$ 631,149
Recreation (11-2-7)	0.000000	-	0.000000	-	0.000000	-
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)	0.001995	9,874,905	0.001812	9,737,000	0.001692	9,834,370
Voted Capital (53A-16-110)	0.001520	8,447,562	0.001424	8,496,755	0.001353	8,581,723
<b>TOTALS - ALL FUNDS</b>	<b><u>.007883</u></b>	<b><u>\$45,261,455</u></b>	<b><u>.007327</u></b>	<b><u>\$46,074,730</u></b>	<b><u>.007576</u></b>	<b><u>\$50,547,978</u></b>



## Impact of Property Taxes on Taxpayers: 2014 to 2019

Residential						
Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
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	0.007094	0.006636	0.007568	0.007883	0.007327	0.007576
District Property Taxes	\$975.43	\$912.45	\$1,040.60	\$1,083.91	\$1,007.46	\$1,041.70
Taxes per \$1,000 of value:	\$3.90	\$3.65	\$4.16	\$4.34	\$4.03	\$4.17

Business						
Year	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
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	0.007094	0.006636	0.007568	0.007883	0.007327	0.007576
District Property Taxes	\$1,773.50	\$1,659.00	\$1,892.00	\$1,970.75	\$1,831.75	\$1,894.00
Taxes per \$1,000 of value:	\$7.09	\$6.64	\$7.57	\$7.88	\$7.33	\$7.58

**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, 2018-19 property tax attributable to the District would be:  $\$250,000 \times 0.55 \times .007576$ , or **\$1,041.70**.

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

On a \$250,000 business, 2018-19 property tax attributable to the District would be:  $\$250,000 \times .007576$ , or **\$1,894.00**.

# 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.

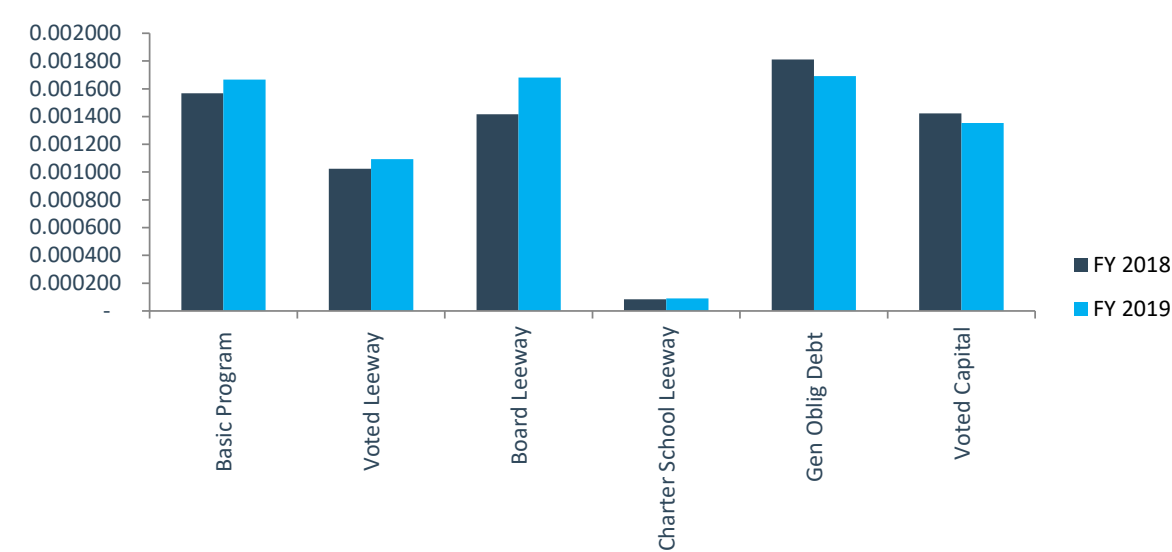
School districts previously had the authority to levy thirteen different taxes to collect funds for the education of students. Effective January 1, 2012, there were only six tax rates a school district could levy. Subsequently, the state has removed the recreation levy but has added a charter school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

Levy	Tax Year 2018	Tax Year 2019
Basic Program	0.001568	0.001666
Voted Leeway	0.001024	0.001094
Board Leeway	0.001416	0.001682
Charter School Leeway	0.000083	0.000089
Gen Oblig Debt	0.001812	0.001692
Voted Capital	0.001424	0.001353
Total - All Funds	0.007327	0.007576

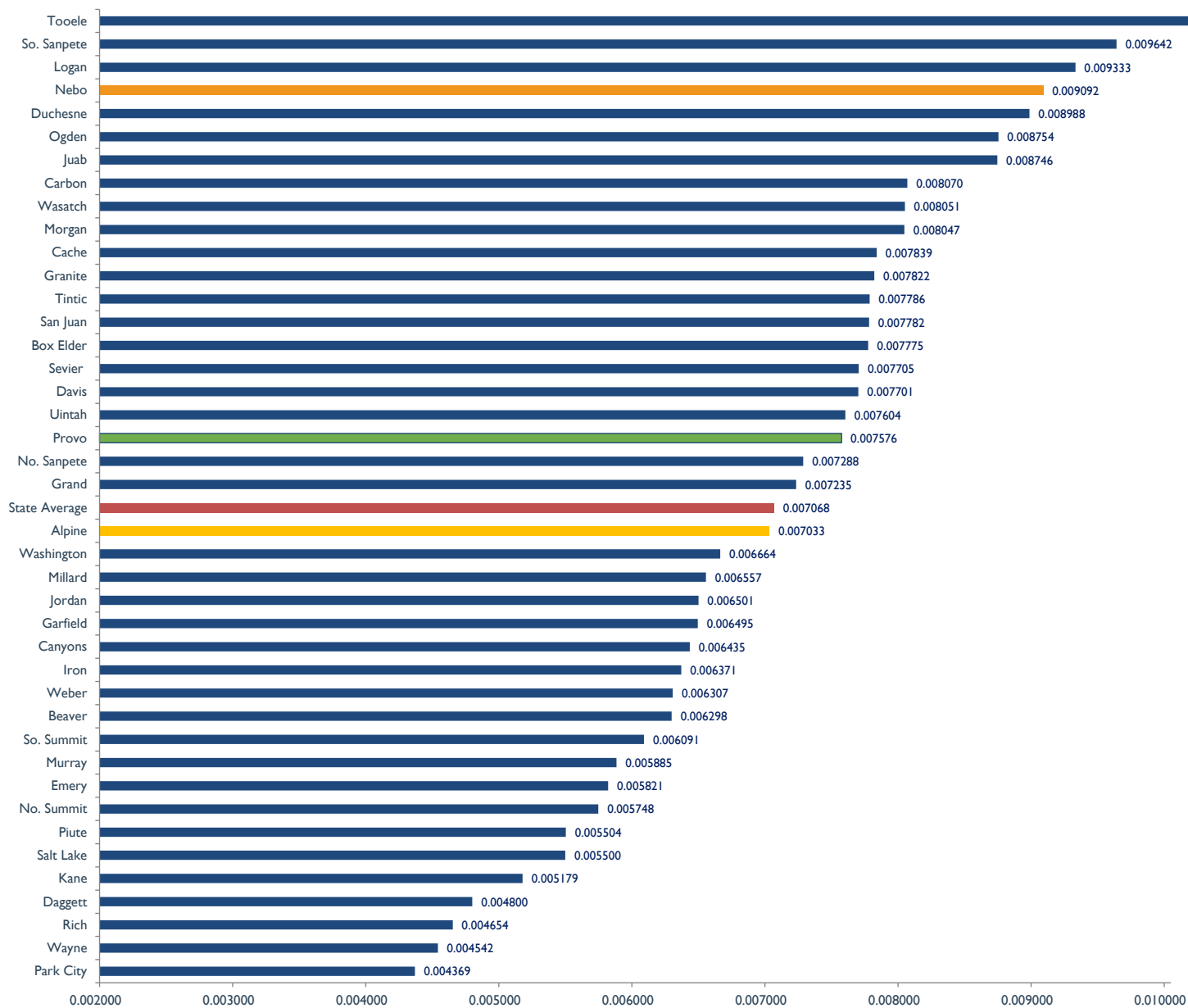
Before 2012, there were 13 different taxes (levies) that school districts could raise!

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

## Levy Comparison: 2017-18 to 2018-19



School District Property Tax Rate Comparison: 2019 (most recent)



**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).

## Debt: *General Obligation Bonds*

As of June 30, 2019

### GENERAL OBLIGATION BONDS

Series	Purpose	Original Amount	Interest Rate Range	Final Maturity Date	Current Outstanding Balance
2015A Series G.O. Bonds	Bond Refunding	22,790,000	2.13%	June 15, 2027	17,655,000
2015 Series G.O. Bonds	School Building	50,615,000	2.25% to 5%	June 15, 2035	43,720,000
2016 Series G.O. Bonds	School Building	50,650,000	2.00% to 5%	June 15, 2036	47,025,000
Total General Obligation Bonds Payable as of June 30, 2019					<u>\$ 108,400,000</u>

### COMBINED GENERAL OBLIGATION BONDS

Combined G.O Bonds

Year Ending June 30	Principal	Interest	Debt Service Fund
2020	6,175,000	3,600,702	9,775,702
2021	6,420,000	3,353,800	9,773,800
2022	6,630,000	3,116,297	9,746,297
2023	6,900,000	2,848,654	9,748,654
2024	7,115,000	2,634,235	9,749,235
2025-2029	33,220,000	9,789,816	43,009,816
2030-2034	31,450,000	4,799,113	36,249,113
2035-2036	10,490,000	476,075	10,966,075
	<u>\$ 108,400,000</u>	<u>\$ 30,618,691</u>	<u>\$ 139,018,691</u>

## Debt: *Amortization Schedule*

		2020	2021	2022	2023	2024	2025	2026
<b>General obligation bonds:</b>								
<i>Debt Service Fund</i>								
Series 2015 Refunding	Principal	\$2,155,000	\$2,195,000	\$2,225,000	\$2,255,000	\$2,315,000	\$2,345,000	\$ 2,395,000
\$22,790,000	Interest	376,052	330,150	283,397	236,004	187,973	138,663	88,715
Series 2015	Principal	2,070,000	2,175,000	2,280,000	2,395,000	2,450,000	2,510,000	2,580,000
\$50,615,000	Interest	1,448,088	1,344,588	1,235,838	1,121,838	1,067,950	1,006,700	937,675
Series 2016	Principal	1,950,000	2,050,000	2,125,000	2,250,000	2,350,000	2,475,000	2,600,000
\$9,400,000	Interest	1,776,563	1,679,063	1,597,063	1,490,813	1,378,313	1,260,813	1,137,063
Total Principal - General Obligation Bonds		6,175,000	6,420,000	6,630,000	6,900,000	7,115,000	7,330,000	7,575,000
Total Interest - General Obligation Bonds		3,600,703	3,353,801	3,116,298	2,848,655	2,634,236	2,406,176	2,163,453
Total - General Obligation Bonds		9,775,703	9,773,801	9,746,298	9,748,655	9,749,236	9,736,176	9,738,453
<b>Lease revenue bonds:</b>								
<i>Debt Service Fund</i>								
2010 Lease Revenue Bonds	Principal	-	-	-	-	-	-	6,462,000
✓ \$ 6,462,000	Interest	39,877	34,219	28,561	22,903	17,245	11,587	59,612
Total - Lease Revenue Bonds		39,877	34,219	28,561	22,903	17,245	11,587	6,521,612
Total - Bonds payable		9,815,580	9,808,020	9,774,859	9,771,558	9,766,481	9,747,763	16,260,065
<b>Obligations under lease agreements:</b>								
<i>General Fund</i>								
2012 Capital Lease	Principal	-	-	-	-	-	-	-
✓ \$45,375	Interest	-	-	-	-	-	-	-
Total Principal - lease obligations		-	-	-	-	-	-	-
Total Interest - lease obligations		-	-	-	-	-	-	-
Total lease obligations		-	-	-	-	-	-	-
<b>Note payable:</b>								
<i>Capital Projects Fund</i>								
2011 Energy Efficiency Chiller	Principal	22,642	23,387	24,157	24,951	25,772	13,202	-
✓ \$264,697	Interest	4,085	3,340	2,570	1,776	955	161	-
Total note payable		26,727	26,727	26,727	26,727	26,727	13,363	-
<b>Total long-term debt obligations:</b>								
Total Principal - All Funds - All Long-Term Debt		6,197,642	6,443,387	6,654,157	6,924,951	7,140,772	7,343,202	14,037,000
Total Interest - All Funds - All Long-Term Debt		3,644,665	3,391,360	3,147,429	2,873,334	2,652,436	2,417,924	2,223,065
Total - All Funds - All Long-Term Debt		\$9,842,307	\$9,834,747	\$9,801,586	\$9,798,285	\$9,793,208	\$9,761,126	\$16,260,065

2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	Totals
\$1,770,000 37,701	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ - -	\$ 17,655,000 1,678,655
2,655,000 860,275	2,735,000 780,625	2,830,000 684,900	2,930,000 585,850	3,035,000 483,300	3,125,000 392,250	3,220,000 298,500	3,315,000 201,900	3,415,000 102,450	- -	43,720,000 12,552,727
2,725,000 1,007,063	2,775,000 952,563	2,825,000 897,063	2,950,000 784,063	3,075,000 666,063	3,150,000 566,125	3,275,000 463,750	3,375,000 357,313	3,475,000 247,625	3,600,000 126,000	47,025,000 16,387,319
7,150,000 1,905,039	5,510,000 1,733,188	5,655,000 1,581,963	5,880,000 1,369,913	6,110,000 1,149,363	6,275,000 958,375	6,495,000 762,250	6,690,000 559,213	6,890,000 350,075	3,600,000 126,000	108,400,000 30,618,701
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	139,018,701
-	-	-	-	-	-	-	-	-	-	6,462,000
-	-	-	-	-	-	-	-	-	-	214,002
-	-	-	-	-	-	-	-	-	-	6,676,002
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	145,694,703
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	134,111
-	-	-	-	-	-	-	-	-	-	12,887
-	-	-	-	-	-	-	-	-	-	146,998
7,150,000 1,905,039	5,510,000 1,733,188	5,655,000 1,581,963	5,880,000 1,369,913	6,110,000 1,149,363	6,275,000 958,375	6,495,000 762,250	6,690,000 559,213	6,890,000 350,075	3,600,000 126,000	114,996,111 30,845,590
\$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	\$145,841,701

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# **Provo City School District**

## *Statistics and Performance Measures*

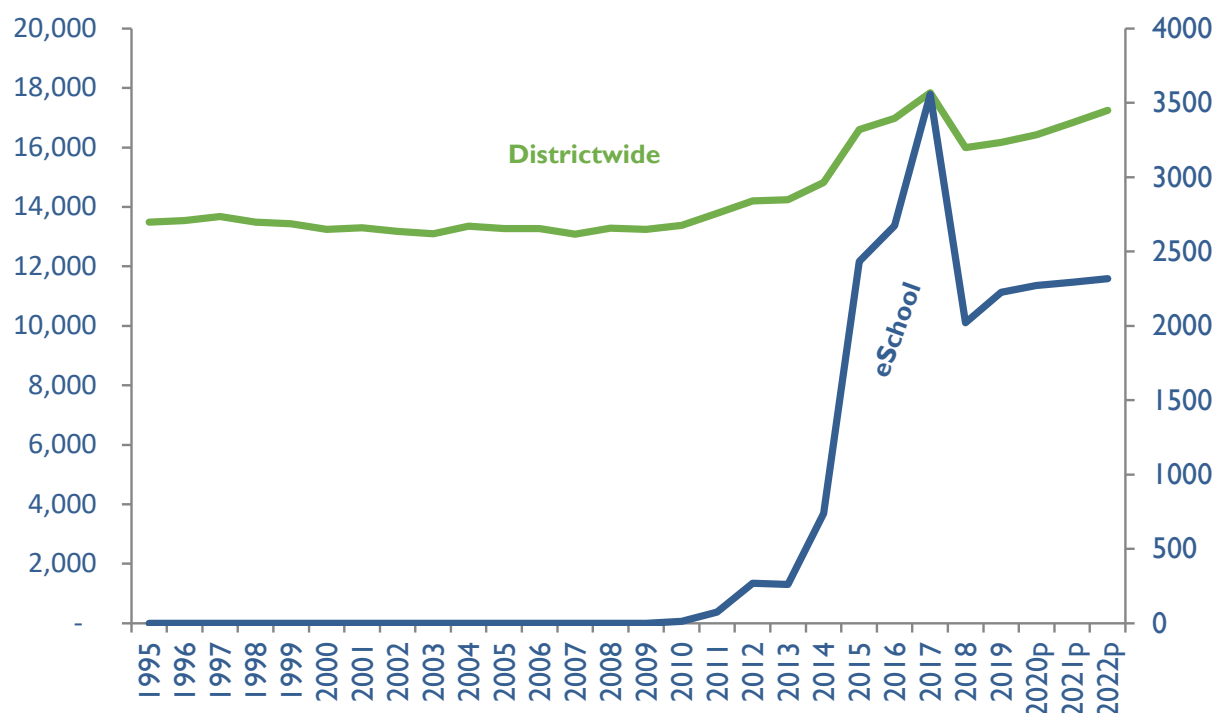
## Enrollment: *Projections and Methodology*

1997-2022 (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
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	17,840
2005	13,273	2018	15,991
2006	13,272	2019	16,165
2007	13,083	2020 <sup>p</sup>	16,430
2008	13,288	2021 <sup>p</sup>	16,836
2009	13,241	2022 <sup>p</sup>	17,252

Most recent growth in enrollment has been the result of our growing eSchool program. However, the District has now reached maximum capacity relative to the available resources. As a result, we expect to see only minimal growth in enrollment as any increases due to expansion on the west side of town are offset by declining enrollment in the more established neighborhoods in the east.



## Fall Enrollment by School: *FY 2013 to FY 2020 (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	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 <sup>P</sup>
Amelia Earhart Elementary	558	551	515	532	523	504	518	523
Canyon Crest Elementary	532	541	541	538	547	524	503	508
Edgemont Elementary	569	570	632	623	626	645	665	672
Provo Peaks Elementary <sup>2</sup>	506	484	613	592	571	546	504	509
Franklin Elementary	516	494	453	472	450	407	383	387
Lakeview Elementary <sup>1</sup>	673	724	765	787	754	813	823	831
Provost Elementary	440	436	447	464	472	445	465	470
Rock Canyon Elementary	623	642	634	612	623	591	583	589
Spring Creek Elementary	567	558	501	486	476	418	411	415
Sunset View Elementary	527	541	510	473	561	568	546	551
Timpanogos Elementary	672	663	703	758	668	649	629	635
Wasatch Elementary	861	906	965	944	892	883	799	807
Westridge Elementary	893	890	826	785	806	769	730	737
Centennial Middle	1,033	1,023	988	1,056	1,103	1,119	1,191	1,227
Dixon Middle	833	836	822	847	869	835	882	926
Provo High	1,777	1,825	1,895	1,924	1,901	1,853	1,889	1,908
Timpview High	1,953	1,967	1,976	2,058	2,114	2,173	2,162	2,205
Independence High	322	326	251	259	285	190	200	202
Adult Education	74	63	45	48	42	39	55	56
Central Utah Enterprises	51	47	83	65	-	-	-	-
eSchool <sup>3</sup>	270	737	2,435	2,660	3,557	2,020	2,227	2,272
Total:	14,250	14,824	16,600	16,983	17,840	15,991	16,165	16,430

<sup>P</sup>Projected

<sup>1</sup>Grandview Elementary prior to FY 2007-08

<sup>2</sup>Farrer Elementary prior to FY 2011-12

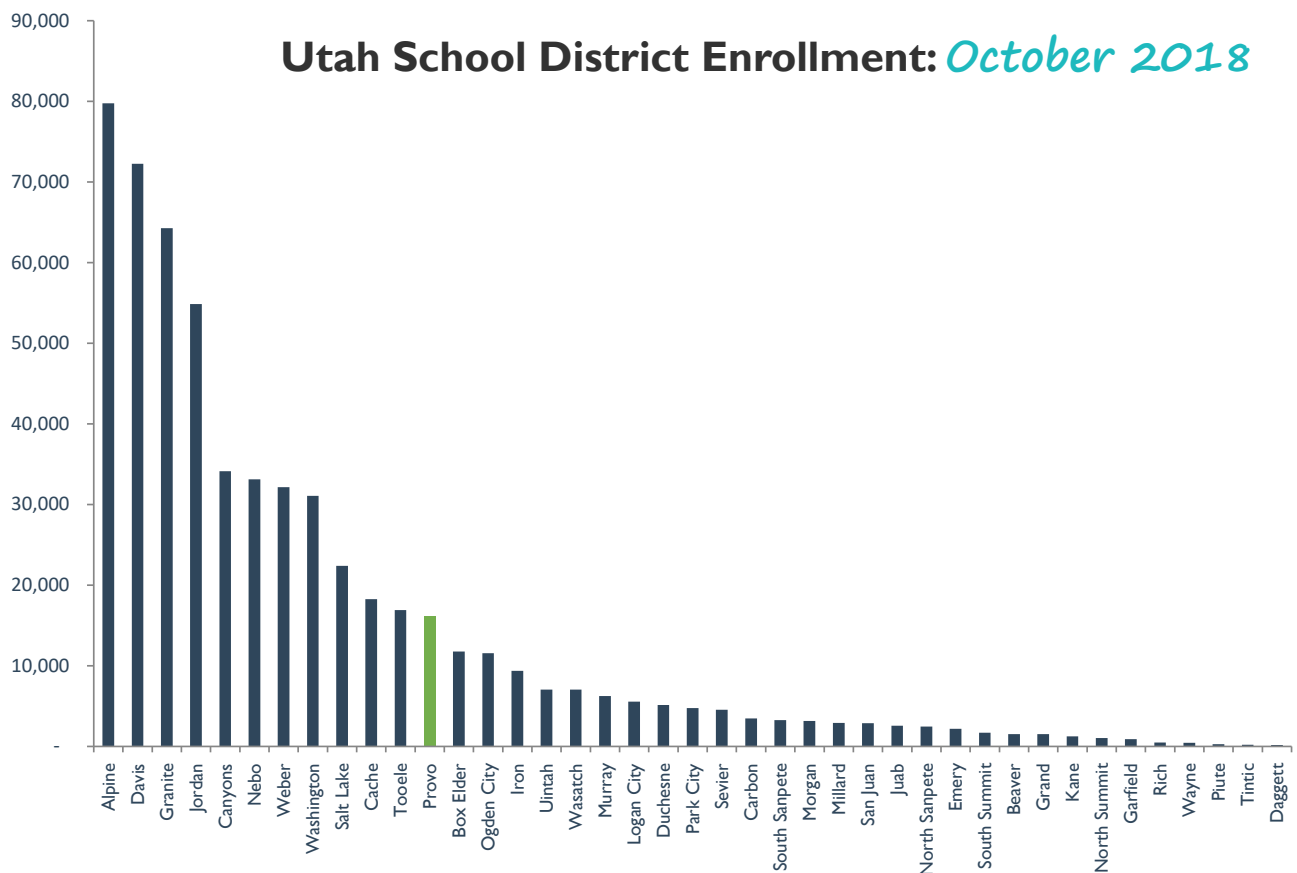
<sup>3</sup>Aggregate of full-time students only; most eSchool students aren't enrolled in the school full-time

## District Comparison: *Where Provo Fits In*

Utah is made up of 41 school districts. The total enrollment of K-12 students for Fall 2018, including charter schools, was approximately 658,952. With 16,165 students, Provo City School District is the 12th 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 at a minimal rate.

District	Oct. 2018 Enrollment
Alpine	79,748
Davis	72,263
Granite	64,281
Jordan	54,865
Canyons	34,134
Nebo	33,117
Weber	32,171
Washington	31,074
Salt Lake	22,401
Cache	18,270
<b>Provo</b>	<b>16,165</b>



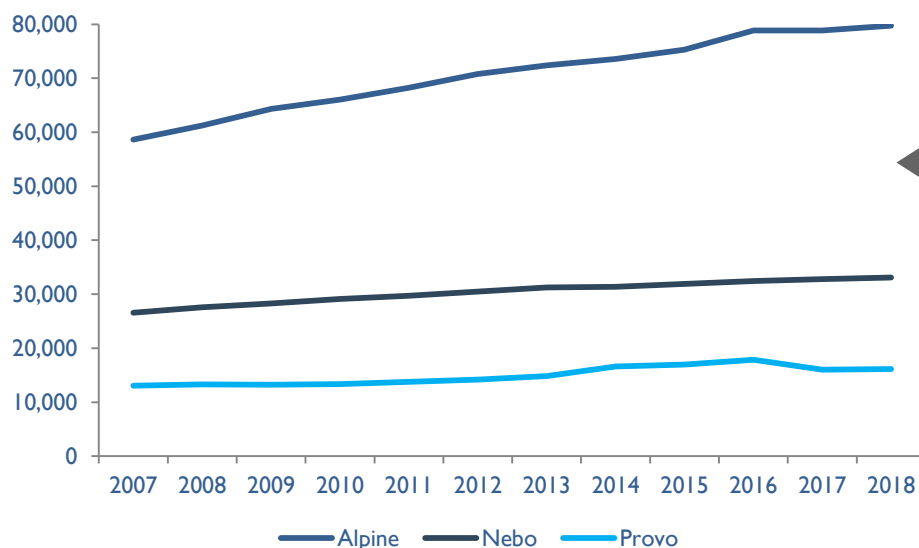
Source: Utah State Office of Education

## 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 129,030 in October 2018, while charter schools, which are also public, had 17,810 students enrolled in Utah County.



### Utah County School Enrollment: *by District*



You can see the clear drop in enrollment due to the District's eSchool program changes in the FY17 October 1 enrollment count.

Source: Utah State Office of Education

## Personnel Resource Allocation: *Full-time Equivalents*

FY 2012 to 2020 (proposed)

Function	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020 <sup>P</sup>
Instruction	984	998	1,005	1,002	1,022	1,020	1,022	1,001	1,021
Student Support	50	50	50	50	68	84	101	103	104
Teacher Support	32	32	32	27	29	42	90	77	78
General Administration	17	17	17	17	24	26	17	21	21
School Administration	70	70	72	65	71	76	81	84	84
Business and Central	26	26	26	41	47	51	43	50	50
Operation and Maintenance	95	95	95	133	109	114	114	119	119
Transportation	46	46	46	66	51	39	48	40	40
Other Support	26	26	26	-	-	-	-	-	-
Food Services	92	80	84	77	82	87	76	84	84
Community Services	93	93	93	103	62	47	4	4	4
<b>Total FTEs</b>	<b>1,531</b>	<b>1,533</b>	<b>1,546</b>	<b>1,583</b>	<b>1,566</b>	<b>1,587</b>	<b>1,596</b>	<b>1,583</b>	<b>1,606</b>

<sup>P</sup>Proposed

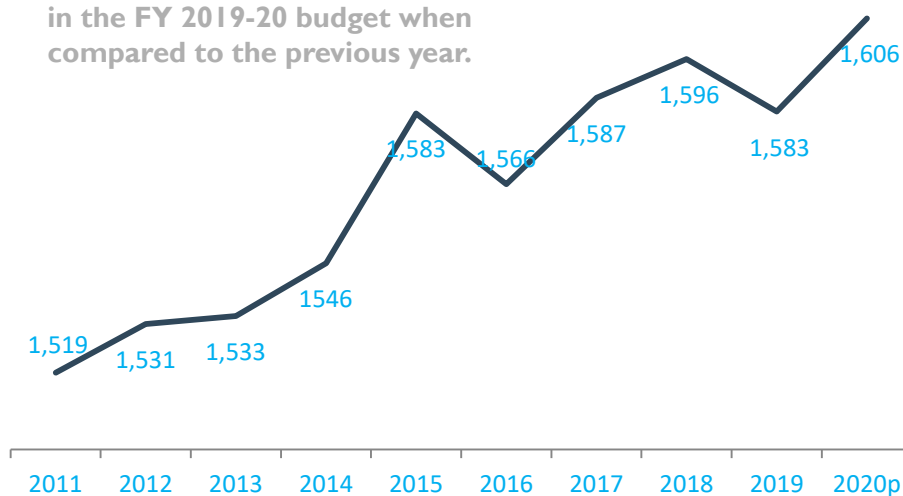
\*\* FY 2018 FTE employee functions were adjusted to align with new State-mandated reporting standards, resulting in the large function shifts seen in the totals above.

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 2019-20 the Board of Education and management have made the decision to try to keep average class-sizes at 27.5, roughly the same size as in the prior year. As regular school enrollment flattens out we expect to see minimal instructional staffing changes. The District is always striving to reduce instructional class sizes while balancing that desire with the financial constraints we operate within.

### Staffing Levels by FTE: *FY 2011 to FY 2020*

Budgeted staffing levels are projected to see a slight increase in the FY 2019-20 budget when compared to the previous year.







## 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>	2017	70,000
Provo Peaks	2011	80,000
Franklin	1994	75,801
Lakeview	2007	77,480
Provost <sup>3</sup>	2018	63,560
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>3</sup>	2018	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 completed summer 2017

<sup>3</sup>Construction to rebuild school completed summer 2018

## Elementary Schools

### Amelia Earhart

Address: 2585 West 200 South  
Year built or substantially renovated: 1999  
Square footage: 69,733  
Projected FY 2020 enrollment: 523



### Canyon Crest

Address: 4664 N Canyon Road  
Year built or substantially renovated: 1982  
Square footage: 68,240  
Projected FY 2020 enrollment: 508



### Edgemont

Address: 566 East 3650 North  
Year built or substantially renovated: 2017  
Square footage: 70,000  
Projected FY 2020 enrollment: 672



### Lakeview

Address: 2899 West 1390 North  
Year built or substantially renovated: 2007  
Square footage: 77,480  
Projected FY 2020 enrollment: 831



### Franklin

Address: 350 South 600 West  
Year built or substantially renovated: 1994  
Square footage: 75,801  
Projected FY 2020 enrollment: 387



### **Provo Peaks**

Address: 100 North 600 East  
Year built or substantially renovated: 2011  
Square footage: 80,000  
Projected FY 2020 enrollment: 509



### **Provost**

Address: 629 South 1000 East  
Year built or substantially renovated: 2018  
Square footage: 63,560  
Projected FY 2020 enrollment: 470



### **Rock Canyon**

Address: 2495 North 650 East  
Year built or substantially renovated: 2016  
Square footage: 71,367  
Projected FY 2020 enrollment: 589



### **Spring Creek**

Address: 1740 South Nevada Avenue  
Year built or substantially renovated: 2002  
Square footage: 70,720  
Projected FY 2020 enrollment: 415



### **Sunset View**

Address: 525 South 1600 West  
Year built or substantially renovated: 2016  
Square footage: 71,367  
Projected FY 2020 enrollment: 551





### **Timpanogos**

Address: 449 North 500 West

Year built or substantially renovated: 2008

Square footage: 69,733

Projected FY 2020 enrollment: 635



### **Wasatch**

Address: 1080 North 900 East

Year built or substantially renovated: 1949

Square footage: 45,326

Projected FY 2020 enrollment: 807



### **Westridge**

Address: 1720 West 1460 North

Year built or substantially renovated: 1979

Square footage: 73,928

Projected FY 2020 enrollment: 737



### **Grandview Learning Center**

Address: 1591 North Jordan Avenue

Year built or substantially renovated: 2008

Square footage: 26,000

Projected FY 2020 enrollment: 0



### **eSchool (K-12)**

eSchool service center: 243 E 2320 N

Year built or substantially renovated: 2012

Projected FY 2020 enrollment: 2,272 (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 2020 enrollment: 1,227



### Dixon Middle School

Address: 750 West 200 North

Year built or substantially renovated: 1931

Square footage: 124,276

Projected FY 2020 enrollment: 926



### Provo High School

Address: 1125 North University Avenue

Year built or substantially renovated: 2018

Square footage: 325,842

Projected FY 2020 enrollment: 1,908



### Timpview High School

Address: 3570 North 650 East

Year built or substantially renovated: 1974

Square footage: 409,803

Projected FY 2020 enrollment: 2,205



### Independence High School

Address: 636 North Independence Avenue

Year built or substantially renovated: 1992

Square footage: 48,121

Projected FY 2020 enrollment: 202



# Per Pupil Expenditures: *FY 2020 compared to FY 2019*

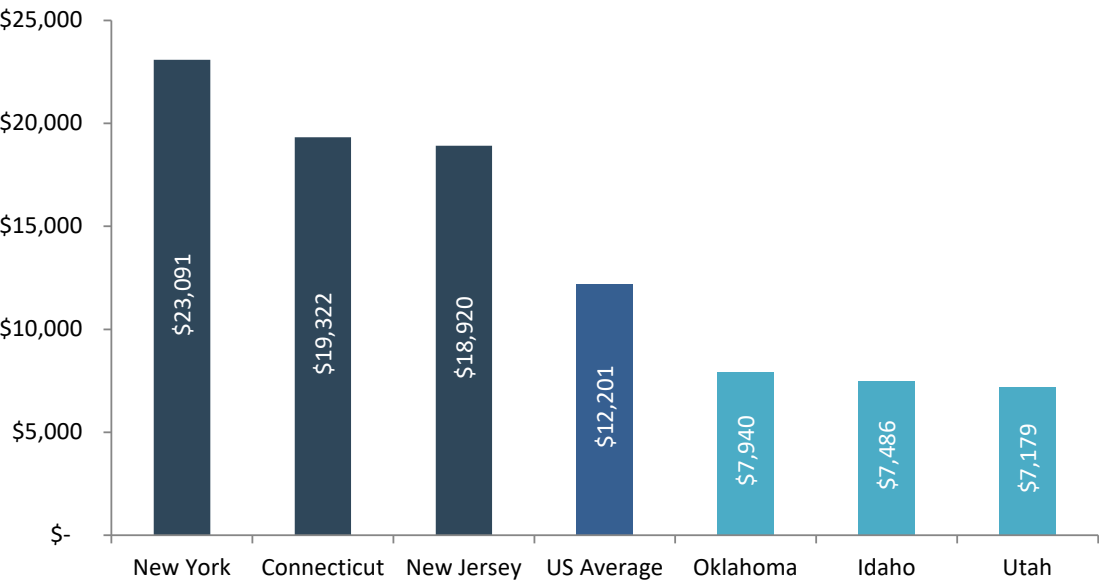
(excludes debt service and long-term capital projects)

For FY 2020, the District is budgeted to spend **\$9,228 per student, a decrease of \$208** when compared to the FY 2019 final budget. The FY 2020 amount does not include funding that the District expects to receive but has not been awarded yet.

**FY 2019 Per Student: \$9,436**

**FY 2020 Per Student: \$9,228** **-\$208**

## Per Student Spending: *Top and Bottom 3 States*



In addition to these amounts, the **District is budgeted to spend \$684 per student in FY 2020** for long-term capital improvement projects and debt service related to infrastructure capital expenditures.

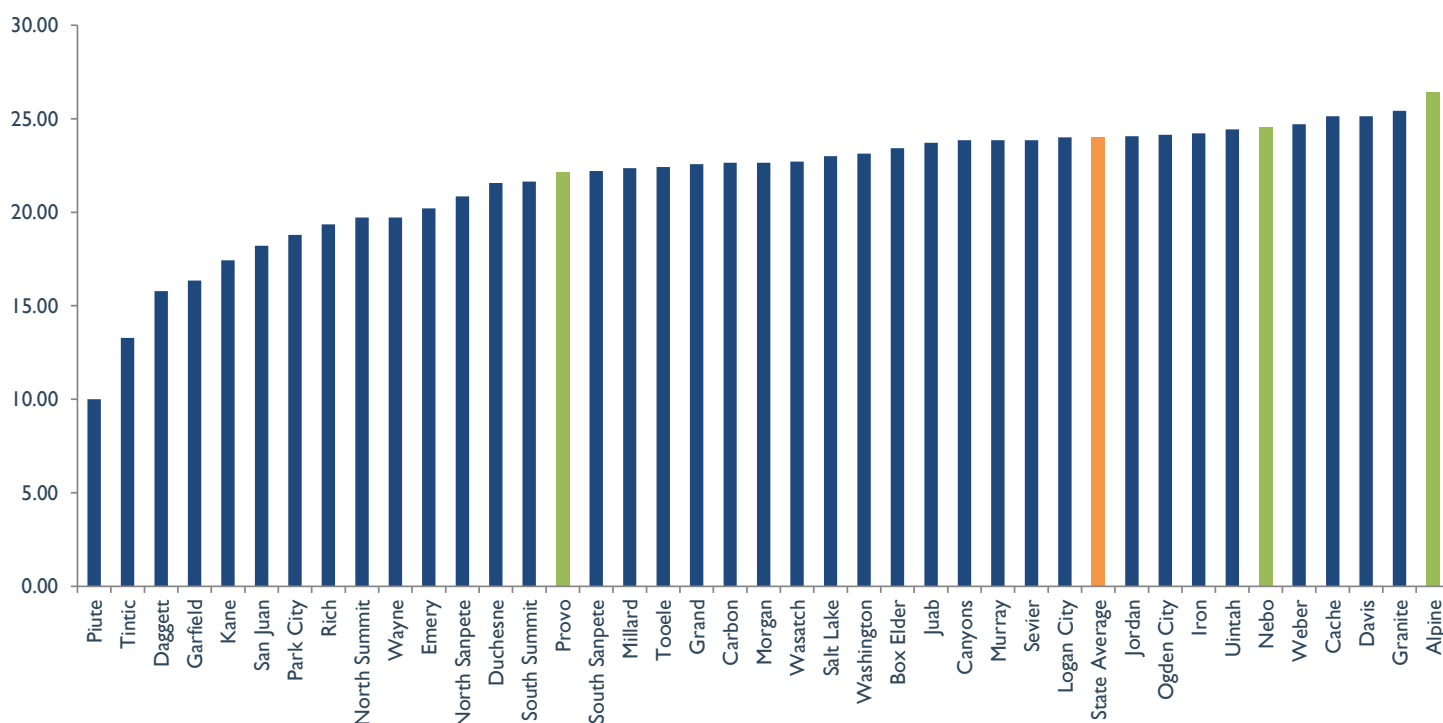
## Median Class Sizes: *State of Utah*

Fall 2018

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

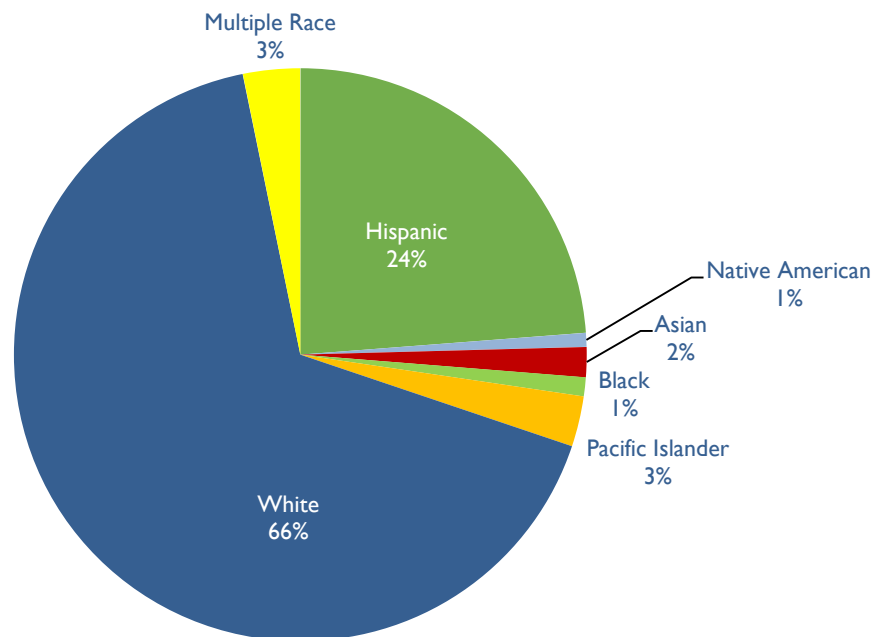


## Student *Demographics*

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 24% of total enrollment as of October 1, 2018, the same ratio as the year prior.

### Provo School District Enrollment by Race



Source: District data; audited Fall 2018 enrollment reports submitted to State

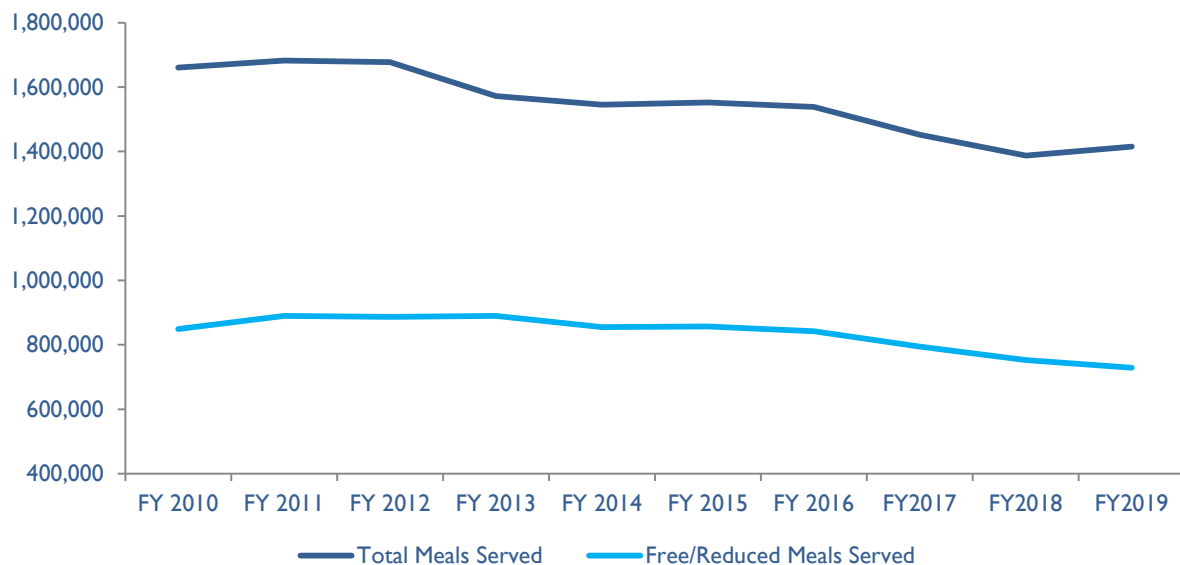
## District School Lunch Participation: *FY 2010 to FY 2019 (most recent)*

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 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%
FY2017	1,132,209	319,931	674,123	59.54%	120,880	10.68%
FY2018	1,086,600	301,280	628,069	57.80%	125,058	11.51%
FY2019	1,095,784	319,067	603,988	55.12%	125,431	11.45%

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.

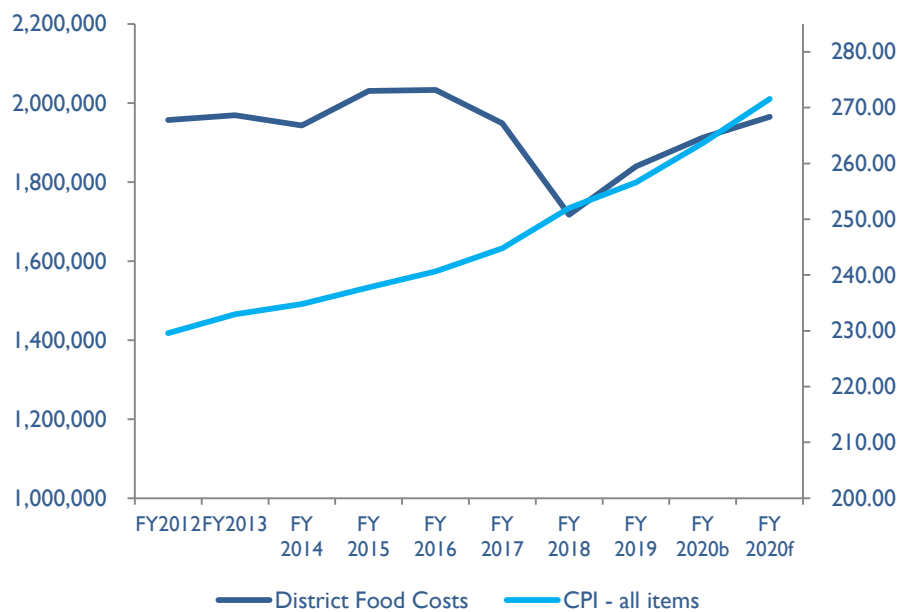
**Participation in school food services is projected to remain relatively flat in 2019-20.**

## School Lunch Participation: *FY 2010 - FY 2019 (most recent)*



The District continues to experience steady demand for free/reduced lunch services. Over the last few years the number of free/reduced meals has remained relatively flat, and the expectation is that as long as the local economy continues to be strong with minimal unemployment and increasing wages that participation in the free/reduced lunch program will continue to slowly decrease.

## 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: *FY 2014 to FY 2020*

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Breakfast	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
Adult Breakfast	\$1.75	\$1.75	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Elementary Lunch	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Secondary Lunch	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Adult Lunch	\$3.00	\$3.00	\$4.00	\$4.00	\$4.00	\$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 FY20, and are generally only raised in order to maintain compliance with state and federal regulations.

## Transportation: *Costs and Statistics*

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
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
2016-17	370,834	6,772	167	1,756	315	\$346	43
2017-18	364,928	6,948	163	1,686	356	\$323	43
2018-19	405,789	7,027	173	1,880	395	\$353	46



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 2020 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 eSchool is an accredited, public online school run by the Provo School District. Provo eSchool is designed to be different. It offers a rigorous but flexible education model tailored to the individual student's needs and interests.

Provo eSchool offers nearly 400 online courses from several reputable providers. Our curriculum is powered by online education leaders:

- K12 – Including access to world language courses starting in 3rd grade. Serves students in grades K-8.
- Edgenuity – Full secondary curriculum for original credit and credit recovery, including NCAA-approved original credit courses.
- BYU Independent Study – Up to 250 choices for students in middle and high school.

We believe students should be able to earn credit in things they are passionate about! In simple terms, eSchool is about choice.



### eSchool *At-a-Glance:*

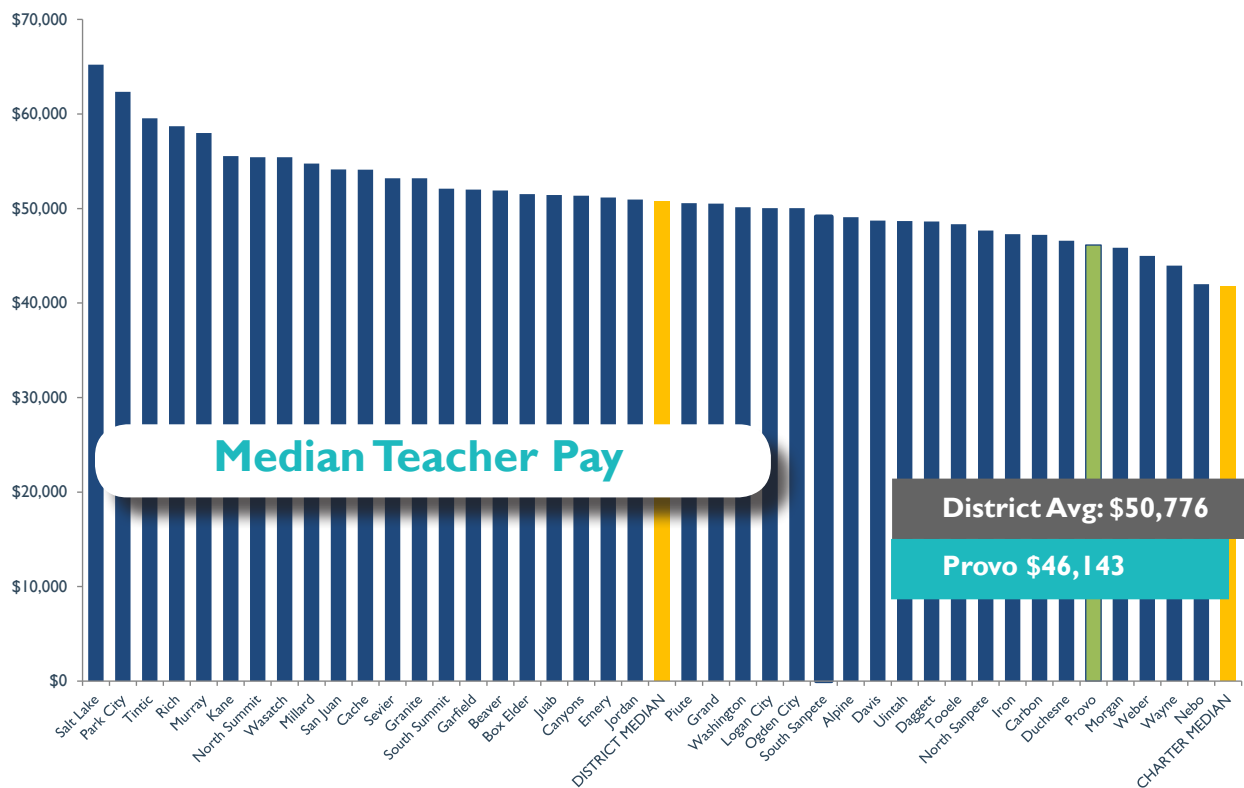
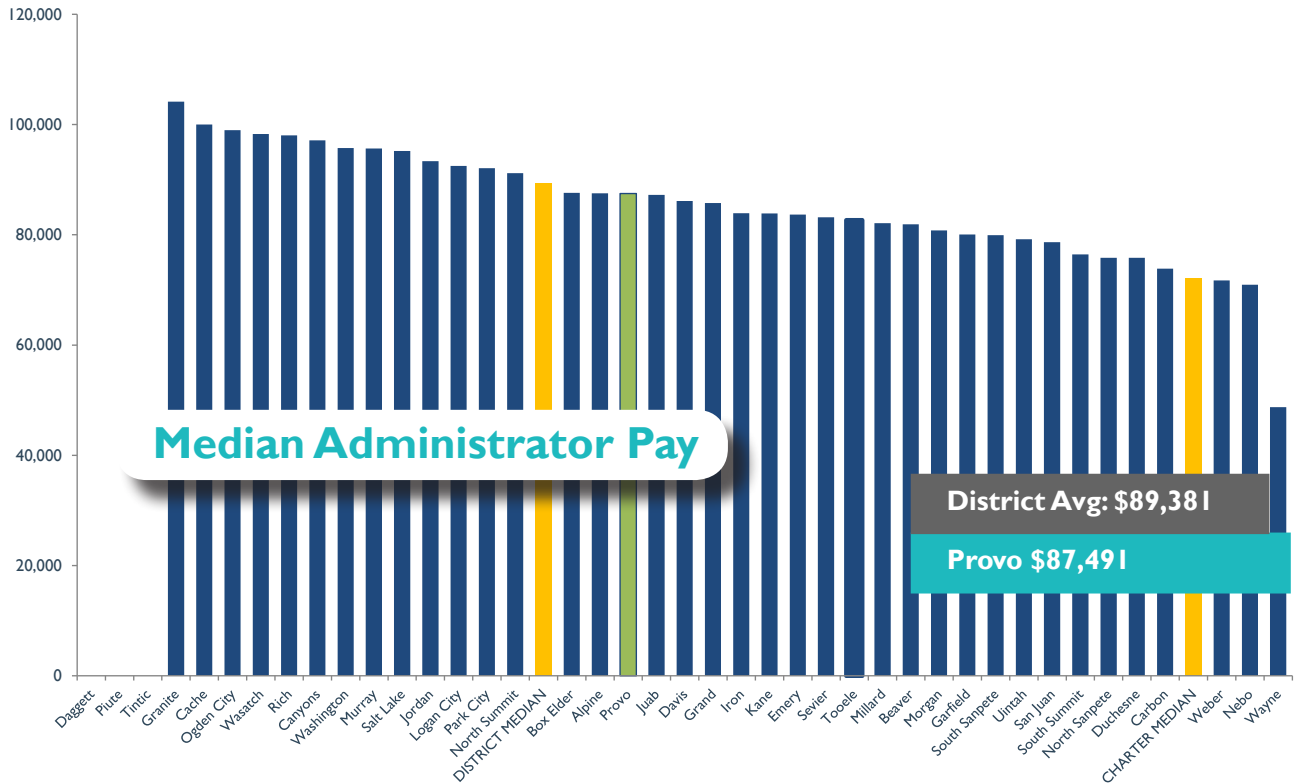
A strategic action of Provo School District's 20/20 Initiative, eSchool provides Provo and Utah students with choice and flexibility.

Some unique aspects of eSchool include:

- The most online courses in Utah, with over 400 courses to choose from as of July 2019.
- The largest online K-12 school in Utah in FY19.
- 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.

## Compensation: *Median Pay Comparison*

The District continues to try 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. As a result, the District is currently analyzing teacher pay rates in order to bring Provo in line with other District pay scales.



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. Additionally, the District has begun offering both a Health Savings medical plan as well as a Wellness program to our employees which should help to minimize costs associated with medical insurance over the next several years.

Overall, the District's health care expenditures are projected to make up roughly 7.6% of the FY 2020 budget.

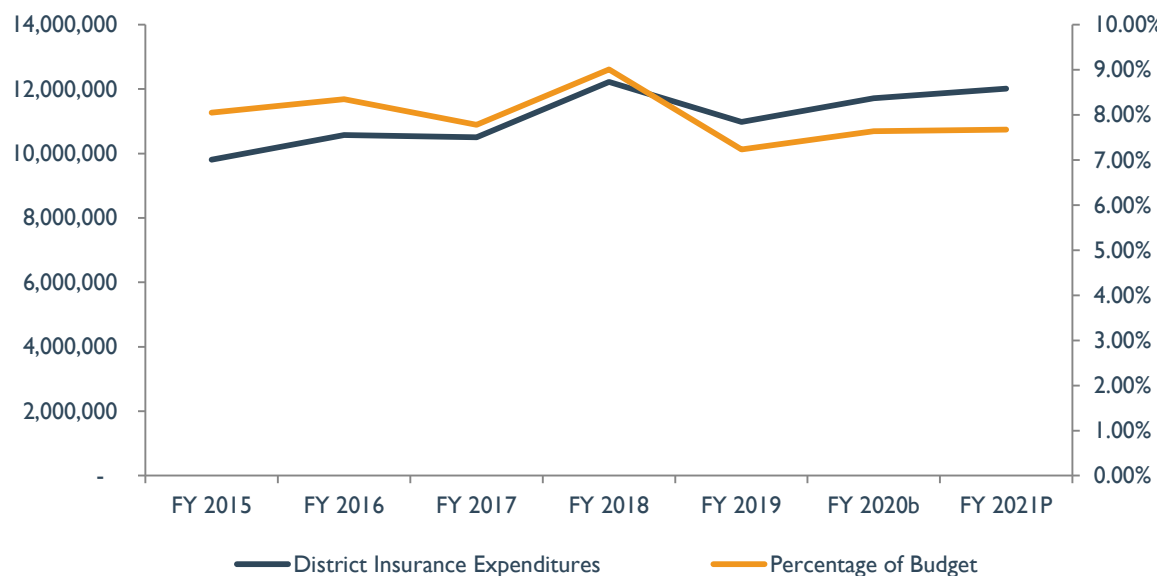
Year	District Insurance Expenditures	Percentage of Budget
FY 2015	9,804,904	8.05%
FY 2016	10,577,067	8.35%
FY 2017	10,506,603	7.78%
FY 2018	12,225,158	9.01%
FY 2019	10,977,229	7.23%
FY 2020 <sup>B</sup>	11,781,834	7.64%
FY 2021 <sup>P</sup>	12,011,805	7.68%

<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 FY20. 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 State Board of Education contracted with Questar Assessment for the implementation of the RISE standardized tests at the end of school year 2019. However, computer glitches delayed thousands of students from around the state in taking their year-end exams this past spring, and there were many



reports of incorrect tests being assigned to students as well as other testing issues. As a result, there has been a timing delay regarding the validation process of the end of year assessments. Due to these complications, **the testing data included on the following pages is from school year 2018, and will be updated once the new testing data has been validated and compiled by Provo's Teaching & Learning department.**

**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

*Beginning in the FY 2014 school year various 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 tests combined with the new RISE tests are the current assessment programs used by the State for the school year ending June 2021.*

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.

The **RISE** is a computer-administered diagnostic reading assessment for grades 5-10, which takes approximately one hour to complete. It contains six subtests,

each of which looks at a specific component of reading - such as word recognition and decoding or vocabulary - that may be impacting students' success. These component reading skills are not directly assessed by other assessments such as the SRI or most state achievement tests. The RISE helps to pinpoint areas of need in reading for individuals and for groups of students.

## Student Performance: *SAGE Testing (School Year 2018)*

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	54%	52%	
2014-15	51%	53%	
2015-16	53%	57%	
2016-17	53%	50%	
2017-18	51%	53%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	54%	60%	50%
2014-15	51%	63%	48%
2015-16	46%	58%	49%
2016-17	47%	58%	48%
2017-18	47%	54%	49%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	53%	60%	51%
2014-15	53%	62%	55%
2015-16	54%	57%	55%
2016-17	47%	54%	51%
2017-18	50%	53%	55%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	53%	48%	50%
2014-15	57%	53%	57%
2015-16	58%	54%	63%
2016-17	57%	52%	57%
2017-18	54%	51%	

Sources: Utah State Office of Education; District data



## Student Performance: SAGE Testing (School Year 2018, continued)

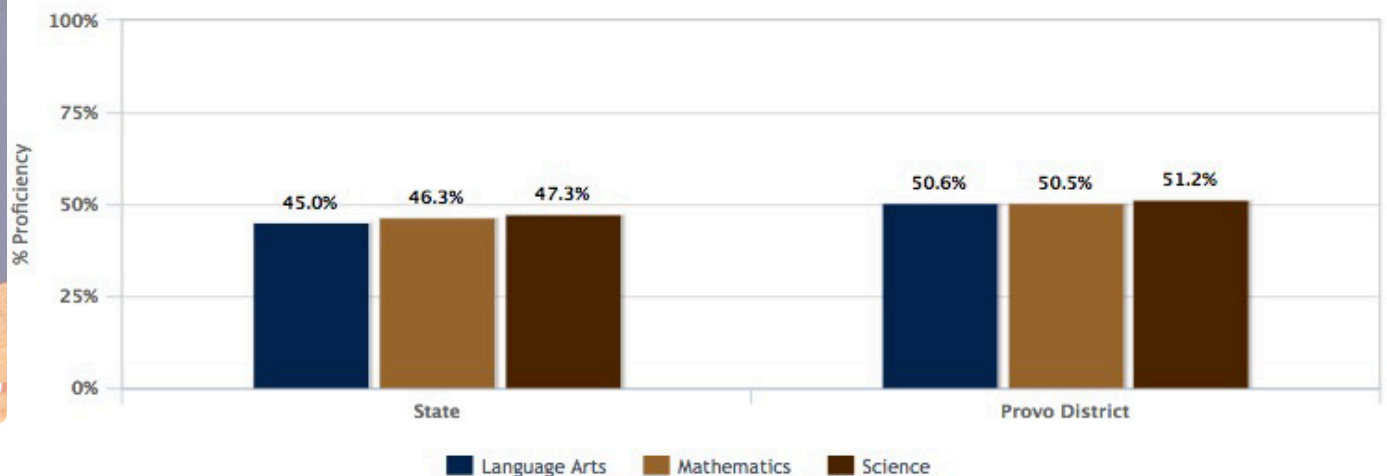
District 2016-17 SAGE Results by Demographic Group % Proficient			
	ELA	Math	Science
All Students	50.9%	50.2%	51.7%
African American	30.0%	27.4%	29.7%
American Indian	25.0%	25.0%	20.0%
Asian	64.0%	69.8%	66.7%
Caucasian	61.2%	60.8%	63.5%
Hispanic	28.4%	27.8%	27.2%
Multiple Races	55.5%	52.9%	56.5%
Pacific Islander	35.7%	36.1%	26.6%
Female	56.5%	48.8%	49.4%
Male	45.9%	51.6%	53.8%
Economically Disadvantaged	34.5%	34.8%	34.9%
ELS	19.3%	22.1%	16.5%
Students with Disabilities	15.2%	19.6%	17.3%
Mobile	26.8%	32.5%	31.7%

District 2017-18 SAGE Results by Demographic Group % Proficient			
	ELA	Math	Science
All Students	50.6%	50.5%	
African American	35.6%	21.7%	
American Indian	33.3%	26.8%	
Asian	66.4%	70.7%	
Caucasian	61.5%	61.0%	
Hispanic	26.0%	26.7%	
Multiple Races	58.6%	58.0%	
Pacific Islander	35.2%	37.5%	
Female	54.1%	48.9%	
Male	47.4%	52.0%	
Economically Disadvantaged	33.4%	33.7%	
ELS	21.5%	23.6%	
Students with Disabilities	17.6%	19.5%	
Mobile	29.5%	26.8%	

State 2016-17 SAGE Results by Demographic Group % Proficient			
	ELA	Math	Science
All Students	43.6%	45.7%	47.5%
African American	21.0%	18.9%	20.3%
American Indian	17.4%	20.0%	20.3%
Asian	50.6%	53.5%	49.8%
Caucasian	49.3%	52.1%	54.5%
Hispanic	23.7%	23.4%	23.4%
Multiple Races	46.3%	46.5%	48.3%
Pacific Islander	24.7%	25.6%	22.1%
Female	49.3%	45.0%	45.4%
Male	38.2%	46.4%	49.5%
Economically Disadvantaged	28.7%	30.3%	31.6%
ELS	12.0%	15.3%	10.5%
Students with Disabilities	12.2%	16.1%	17.3%
Mobile	26.7%	28.2%	29.5%

State 2017-18 SAGE Results by Demographic Group % Proficient			
	ELA	Math	Science
All Students	45.0%	46.3%	
African American	23.1%	19.2%	
American Indian	20.0%	19.8%	
Asian	50.5%	54.8%	
Caucasian	50.7%	52.6%	
Hispanic	24.6%	24.0%	
Multiple Races	47.9%	47.5%	
Pacific Islander	25.5%	26.6%	
Female	49.8%	45.5%	
Male	40.5%	47.0%	
Economically Disadvantaged	29.7%	30.4%	
ELS	14.8%	17.5%	
Students with Disabilities	13.6%	6.8%	
Mobile	28.7%	28.7%	

2018 SAGE % Proficient



# Student Performance: *DIBELS Testing*

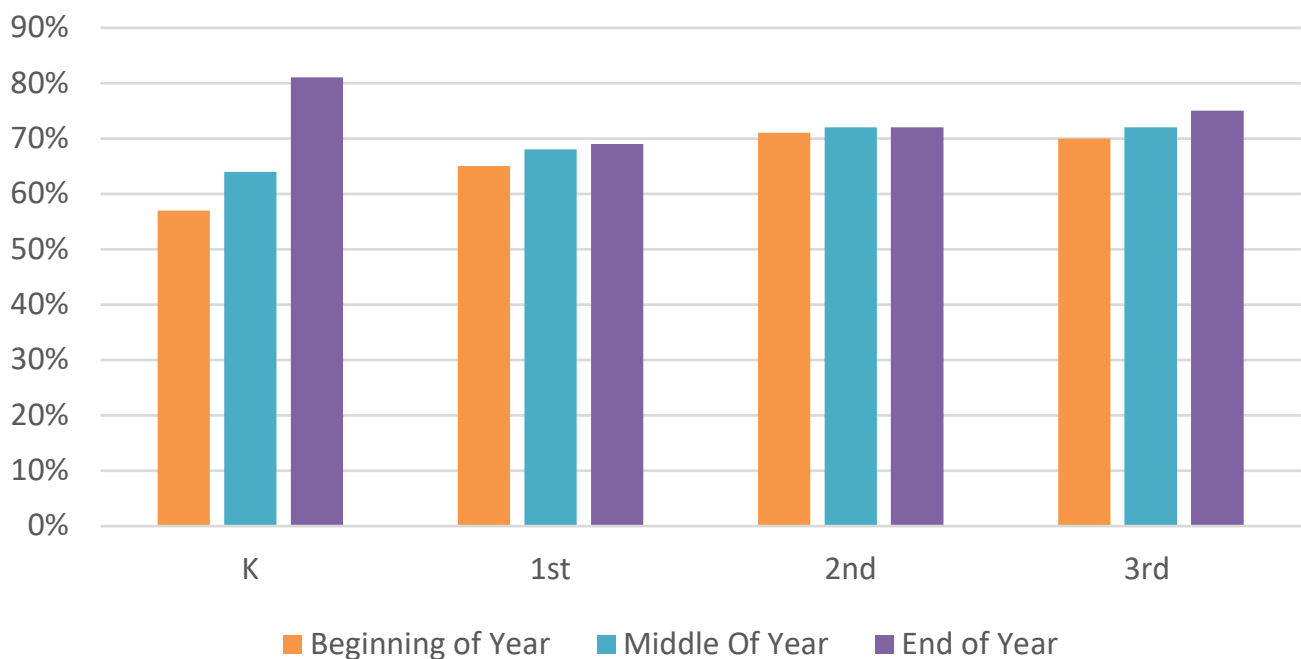
FY 2015 - FY 2018

DIBELS: % Meeting Benchmark									
	2015-16			2016-17			2017-18		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
	District	District	District	District	District	District	District	District	District
<b>K</b>	57%	75%	81%	63%	76%	80%	57%	64%	81%
<b>1st</b>	64%	70%	70%	62%	68%	66%	65%	68%	69%
<b>2nd</b>	75%	75%	75%	74%	72%	71%	71%	72%	72%
<b>3rd</b>	72%	72%	75%	73%	71%	71%	70%	72%	75%

DIBELS: Number Tested									
	2015-16			2016-17			2017-18		
	BOY	MOY	EOY	BOY	MOY	EOY	BOY	MOY	EOY
	District	District	District	District	District	District	District	District	District
<b>K</b>	1151	1150	1131	1026	1094	1110	1045	1029	1018
<b>1st</b>	1307	1297	1261	1170	1196	1189	1196	1190	1157
<b>2nd</b>	1348	1325	1266	1212	1247	1221	1180	1160	1149
<b>3rd</b>	1349	1326	1203	1225	1268	1225	1196	1193	1151

## DIBELS results



## *DIBELS® Overview*

The Dynamic Indicators of Basic Early Literacy Skills (DIBELS) are a set of procedures and measures for assessing the acquisition of early literacy skills from kindergarten through sixth grade. They are designed to be short (one minute) fluency measures used to regularly monitor the development of early literacy and early reading skills.

DIBELS are comprised of seven measures to function as indicators of phonemic awareness, alphabetic principle, accuracy and fluency with connected text, reading comprehension, and vocabulary. DIBELS were designed for use in identifying children experiencing difficulty in acquisition of basic early literacy skills in order to provide support early and prevent the occurrence of later reading difficulties.

## *History of DIBELS*

DIBELS were developed based on measurement procedures for Curriculum-Based Measurement (CBM), which were created by Deno and colleagues through the Institute for Research and Learning Disabilities at the University of Minnesota in the 1970s-80s (e.g., Deno and Mirkin, 1977; Deno, 1985; Deno and Fuchs, 1987; Shinn, 1989). Like CBM, DIBELS were developed to be economical and efficient indicators of a student's progress toward achieving a general outcome.

Initial research on DIBELS was conducted at the University of Oregon in the late 1980s. Since then, an ongoing series of studies on DIBELS has documented the reliability and validity of the measures as well as their sensitivity to student change. The DIBELS authors were motivated then, as now, by the desire to improve educational outcomes for children, especially those from poor and diverse backgrounds. Research on DIBELS continues at DMG and at numerous universities and research institutions around the world.

<https://dibels.org>



# Student Performance: *SAGE – School Level Trends* (School Year 2018)

## 2017-18 Provo City School District School Data Profile Amelia Earhart Elementary

State SAGE Assessment 3rd Grade % Proficient			
Year	ELA	Math	
2013-14	43%	44%	
2014-15	44%	45%	
2015-16	43%	52%	
2016-17	43%	33%	
2017-18	31%	38%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	44%	46%	45%
2014-15	43%	61%	36%
2015-16	41%	53%	47%
2016-17	37%	51%	49%
2017-18	37%	44%	35%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	52%	60%	48%
2014-15	46%	50%	40%
2015-16	54%	53%	40%
2016-17	59%	56%	61%
2017-18	45%	46%	37%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	48%	41%	48%
2014-15	56%	38%	43%
2015-16	44%	38%	46%
2016-17	51%	40%	57%
2017-18	52%	30%	

## 2017-18 Provo City School District School Data Profile Canyon Crest Elementary

State SAGE Assessment 3rd Grade % Proficient			
Year	ELA	Math	
2013-14	82%	68%	
2014-15	65%	66%	
2015-16	75%	73%	
2016-17	71%	76%	
2017-18	71%	85%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	65%	68%	55%
2014-15	75%	79%	69%
2015-16	48%	65%	65%
2016-17	70%	78%	71%
2017-18	66%	82%	79%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	75%	78%	59%
2014-15	63%	68%	57%
2015-16	73%	71%	67%
2016-17	58%	71%	49%
2017-18	66%	71%	57%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	63%	48%	56%
2014-15	61%	61%	45%
2015-16	64%	46%	76%
2016-17	63%	59%	76%
2017-18	59%	48%	



**Student Performance: *SAGE – School Level Trends***  
*(School Year 2018, continued)*

**2017-18 Provo City School District**  
 School Data Profile  
**Edgemont Elementary**

**2017-18 Provo City School District**  
 School Data Profile  
**Franklin Elementary**

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	48%	43%	
2014-15	44%	39%	
2015-16	68%	64%	
2016-17	49%	32%	
2017-18	67%	67%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	54%	49%	39%
2014-15	46%	69%	46%
2015-16	50%	64%	52%
2016-17	54%	67%	55%
2017-18	64%	70%	70%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	54%	57%	52%
2014-15	58%	67%	60%
2015-16	66%	81%	73%
2016-17	47%	60%	77%
2017-18	71%	72%	64%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	50%	59%	63%
2014-15	63%	71%	60%
2015-16	75%	75%	78%
2016-17	73%	74%	77%
2017-18	61%	66%	

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	47%	40%	
2014-15	52%	44%	
2015-16	28%	37%	
2016-17	31%	35%	
2017-18	47%	44%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	31%	42%	39%
2014-15	39%	54%	41%
2015-16	27%	26%	30%
2016-17	23%	32%	30%
2017-18	19%	19%	20%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	33%	35%	38%
2014-15	41%	52%	48%
2015-16	38%	35%	33%
2016-17	31%	26%	39%
2017-18	27%	26%	40%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	29%	19%	22%
2014-15	42%	32%	32%
2015-16	33%	34%	44%
2016-17	34%	28%	26%
2017-18	28%	28%	

# Student Performance: *SAGE – School Level Trends* (School Year 2018, continued)

## 2017-18 Provo City School District

School Data Profile  
Lakeview Elementary

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	48%	50%	
2014-15	61%	69%	
2015-16	62%	61%	
2016-17	68%	59%	
2017-18	60%	52%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	64%	60%	69%
2014-15	71%	75%	82%
2015-16	70%	81%	80%
2016-17	64%	72%	83%
2017-18	57%	61%	78%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	49%	44%	52%
2014-15	43%	51%	45%
2015-16	59%	58%	61%
2016-17	54%	68%	59%
2017-18	54%	57%	68%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	60%	42%	48%
2014-15	67%	54%	64%
2015-16	67%	53%	61%
2016-17	71%	56%	59%
2017-18	64%	51%	

## 2017-18 Provo City School District

School Data Profile  
Provo Peaks Elementary

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	36%	43%	
2014-15	39%	60%	
2015-16	35%	36%	
2016-17	37%	43%	
2017-18	21%	36%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	40%	33%	29%
2014-15	47%	60%	46%
2015-16	52%	66%	57%
2016-17	32%	36%	20%
2017-18	54%	60%	50%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	36%	43%	34%
2014-15	69%	79%	64%
2015-16	65%	75%	63%
2016-17	67%	69%	62%
2017-18	53%	53%	49%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	47%	34%	36%
2014-15	58%	58%	59%
2015-16	72%	64%	69%
2016-17	64%	14%	54%
2017-18	66%	74%	

**Student Performance: *SAGE – School Level Trends***  
(School Year 2018, continued)

**2017-18 Provo City School District**

School Data Profile

Provost Elementary

**2017-18 Provo City School District**

School Data Profile

Rock Canyon Elementary

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	74%	68%	
2014-15	65%	63%	
2015-16	60%	66%	
2016-17	55%	72%	
2017-18	68%	72%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	47%	62%	58%
2014-15	61%	66%	55%
2015-16	47%	63%	46%
2016-17	58%	68%	51%
2017-18	36%	50%	38%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	59%	73%	63%
2014-15	70%	69%	70%
2015-16	61%	58%	67%
2016-17	71%	66%	69%
2017-18	54%	61%	64%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	54%	47%	47%
2014-15	73%	62%	58%
2015-16	82%	57%	61%
2016-17	67%	43%	51%
2017-18	71%	56%	

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	79%	71%	
2014-15	70%	76%	
2015-16	80%	94%	
2016-17	68%	66%	
2017-18	70%	69%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	70%	71%	51%
2014-15	67%	75%	51%
2015-16	69%	77%	58%
2016-17	64%	80%	58%
2017-18	51%	62%	42%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	59%	54%	45%
2014-15	66%	65%	60%
2015-16	52%	66%	55%
2016-17	45%	49%	77%
2017-18	43%	48%	47%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	62%	49%	60%
2014-15	68%	62%	71%
2015-16	73%	65%	70%
2016-17	69%	68%	77%
2017-18	40%	49%	

# Student Performance: *SAGE – School Level Trends* (School Year 2018, continued)

## 2017-18 Provo City School District School Data Profile Spring Creek Elementary

State SAGE Assessment 3rd Grade % Proficient			
Year	ELA	Math	
2013-14	30%	38%	
2014-15	36%	53%	
2015-16	31%	40%	
2016-17	46%	48%	
2017-18	40%	37%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	36%	47%	43%
2014-15	33%	52%	36%
2015-16	40%	60%	47%
2016-17	24%	40%	54%
2017-18	37%	48%	42%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	42%	57%	35%
2014-15	47%	46%	42%
2015-16	52%	52%	44%
2016-17	58%	68%	64%
2017-18	36%	47%	43%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	49%	45%	58%
2014-15	44%	54%	57%
2015-16	57%	66%	69%
2016-17	63%	62%	64%
2017-18	72%	73%	

## 2017-18 Provo City School District School Data Profile Sunset View Elementary

State SAGE Assessment 3rd Grade % Proficient			
Year	ELA	Math	
2013-14	46%	35%	
2014-15	52%	34%	
2015-16	36%	45%	
2016-17	34%	28%	
2017-18	24%	27%	
4th Grade % Proficient			
Year	24	Math	Science
2013-14	50%	59%	38%
2014-15	35%	46%	39%
2015-16	22%	34%	23%
2016-17	35%	45%	33%
2017-18	39%	43%	34%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	57%	69%	60%
2014-15	47%	60%	52%
2015-16	42%	43%	43%
2016-17	45%	48%	32%
2017-18	39%	45%	43%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	43%	38%	51%
2014-15	53%	50%	64%
2015-16	32%	32%	44%
2016-17	43%	38%	29%
2017-18	52%	42%	

**Student Performance: *SAGE – School Level Trends***  
*(School Year 2018, continued)*

**2017-18 Provo City School District**  
 School Data Profile  
 Timpanogos Elementary

State SAGE Assessment 3rd Grade % Proficient			
Year	ELA	Math	
2013-14	44%	47%	
2014-15	31%	30%	
2015-16	29%	35%	
2016-17	36%	21%	
2017-18	32%	32%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	30%	51%	15%
2014-15	37%	48%	16%
2015-16	28%	45%	26%
2016-17	36%	49%	26%
2017-18	3100%	38%	37%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	42%	43%	25%
2014-15	39%	58%	31%
2015-16	36%	34%	36%
2016-17	20%	37%	30%
2017-18	35%	40%	39%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	53%	51%	39%
2014-15	38%	44%	45%
2015-16	37%	43%	53%
2016-17	43%	42%	49%
2017-18	31%	32%	

**2017-18 Provo City School District**  
 School Data Profile  
 Wasatch Elementary

State SAGE Assessment 3rd Grade % Proficient			
Year	ELA	Math	
2013-14	63%	70%	
2014-15	66%	69%	
2015-16	70%	69%	
2016-17	71%	68%	
2017-18	66%	65%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	76%	82%	70%
2014-15	66%	75%	68%
2015-16	52%	70%	60%
2016-17	55%	69%	54%
2017-18	56%	68%	52%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	69%	72%	77%
2014-15	65%	80%	81%
2015-16	60%	62%	72%
2016-17	47%	53%	63%
2017-18	63%	68%	82%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	68%	63%	65%
2014-15	64%	66%	72%
2015-16	69%	68%	74%
2016-17	59%	53%	58%
2017-18	61%	57%	

# Student Performance: *SAGE – School Level Trends* (School Year 2018, continued)

## 2017-18 Provo City School District

School Data Profile  
Westridge Elementary

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2013-14	61%	50%	
2014-15	45%	40%	
2015-16	52%	52%	
2016-17	53%	50%	
2017-18	52%	55%	
4th Grade % Proficient			
Year	ELA	Math	Science
2013-14	70%	79%	74%
2014-15	45%	67%	52%
2015-16	41%	50%	37%
2016-17	48%	53%	50%
2017-18	40%	45%	38%
5th Grade % Proficient			
Year	ELA	Math	Science
2013-14	53%	74%	58%
2014-15	51%	61%	56%
2015-16	54%	54%	57%
2016-17	38%	49%	37%
2017-18	52%	46%	54%
6th Grade % Proficient			
Year	ELA	Math	Science
2013-14	60%	66%	54%
2014-15	48%	45%	57%
2015-16	56%	56%	60%
2016-17	55%	64%	62%
2017-18	50%	50%	

**Student Performance: *SAGE – School Level Trends***  
*(School Year 2018, continued)*

**2017-18 Provo City School District**

School Data Profile  
 Centennial Middle School

State SAGE Assessment			
ELA % Proficient			
Year	7th	8th	
2013-14	48%	48%	
2014-15	47%	47%	
2015-16	64%	57%	
2016-17	66%	66%	
2017-18	61%	64%	
Math % Proficient			
Year	Math 7	Math8	SM1
2013-14	48%	48%	92%
2014-15	32%	47%	87%
2015-16	59%	54%	93%
2016-17	69%	53%	97%
2017-18	56%	47%	96%
Science % Proficient			
Year	7th	8th	
2013-14	53%	52%	
2014-15	43%	51%	
2015-16	65%	59%	
2016-17	66%	73%	
2017-18			

**2017-18 Provo City School District**

School Data Profile  
 Dixon Middle School

State SAGE Assessment			
ELA % Proficient			
Year	7th	8th	
2013-14	48%	48%	
2014-15	38%	39%	
2015-16	48%	42%	
2016-17	40%	44%	
2017-18	43%	40%	
Math % Proficient			
Year	Math 7	Math8	SM1
2013-14	40%	33%	76%
2014-15	35%	38%	98%
2015-16	47%	41%	80%
2016-17	51%	43%	91%
2017-18	54%	36%	97%
Science % Proficient			
Year	7th	8th	
2013-14	45%	41%	
2014-15	42%	41%	
2015-16	53%	50%	
2016-17	43%	53%	
2017-18			



## Student Performance: *SAGE – School Level Trends* (School Year 2018, continued)

### 2016-17 Provo City School District

School Data Profile  
Independence High School

State SAGE Assessment				
ELA % Proficient				
Year	9th	10th	11th	
2013-14	3%	11%	11%	
2014-15	5%	11%	11%	
2015-16	16%	6%	7%	
2016-17	3%	9%	Not given	
2017-18	13%	6%	Not given	
Math % Proficient				
Year	SM1	SM2	SM3	
2013-14	5%	4%	Not given	
2014-15	7%	6%	0%	
2015-16	4%	10%	Not given	
2016-17	4%	0%	Not given	
2017-18	0%	0%	Not given	
Science % Proficient				
Year	Earth Sci	Biology	Chemistry	Physics
2013-14	41%	16%	Not given	Not given
2014-15	20%	11%	Not given	Not given
2015-16	36%	15%	Not given	Not given
2016-17	22%	15%	Not given	Not given
2017-18	24%	15%	Not given	Not given

### 2017-18 Provo City School District

School Data Profile  
Provo High School

State SAGE Assessment				
ELA % Proficient				
Year	9th	10th	11th	
2013-14	44%	47%	22%	
2014-15	44%	45%	31%	
2015-16	37%	41%	35%	
2016-17	33%	39%	Not given	
2017-18	37%	44%	Not given	
Math % Proficient				
Year	SM1	SM2	SM3	
2013-14	22%	15%	23%	
2014-15	27%	38%	46%	
2015-16	25%	30%	41%	
2016-17	21%	34%	48%	
2017-18	24%	43%	69%	
Science % Proficient				
Year	Earth Sci	Biology	Chemistry	Physics
2013-14	36%	43%	63%	40%
2014-15	22%	41%	69%	35%
2015-16	Not given	33%	53%	33%
2016-17	Not given	28%	41%	21%
2017-18	Not given	39%	69%	24%

# Student Performance: *SAGE - School Level Trends* (School Year 2018, continued)

## 2017-18 Provo City School District

School Data Profile  
Timpview High School

State SAGE Assessment				
ELA % Proficient				
Year	9th	10th	11th	
2013-14	53%	53%	38%	
2014-15	59%	60%	57%	
2015-16	46%	62%	54%	
2016-17	54%	52%	Not given	
2017-18	61%	52%	Not given	
Math % Proficient				
Year	SM1	SM2	SM3	
2013-14	21%	21%	30%	
2014-15	41%	51%	62%	
2015-16	39%	43%	70%	
2016-17	30%	48%	75%	
2017-18	44%	55%	85%	
Science % Proficient				
Year	Earth Sci	Biology	Chemistry	Physics
2013-14	49%	43%	36%	64%
2014-15	40%	53%	59%	67%
2015-16	48%	63%	68%	86%
2016-17	41%	56%	70%	71%
2017-18	45%	64%	80%	70%

## 2017-18 Provo City School District

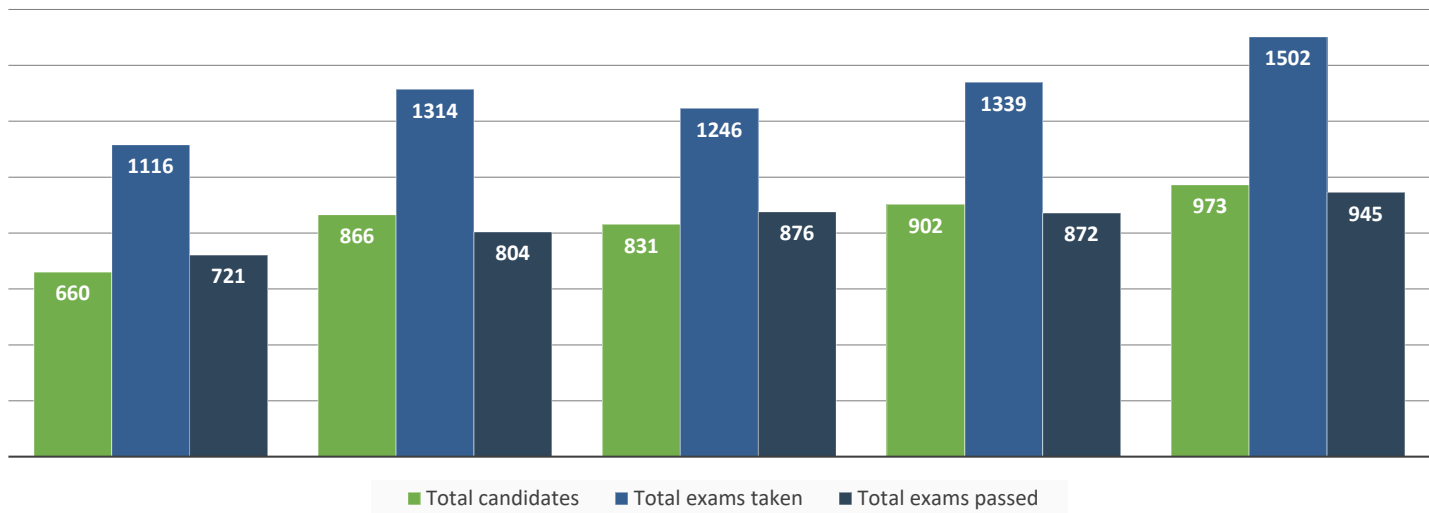
School Data Profile  
Provo eSchool

State SAGE Assessment			
3rd Grade % Proficient			
Year	ELA	Math	
2014-15	38%	44%	
2015-16	44%	5900%	
2016-17	54%	48%	
2017-18	50%	6000%	
4th Grade % Proficient			
Year	ELA	Math	Science
2014-15	33%	31%	18%
2015-16	35%	48%	33%
2016-17	41%	57%	38%
2017-18	43%	21%	23%
5th Grade % Proficient			
Year	ELA	Math	Science
2014-15	40%	40%	53%
2015-16	32%	27%	39%
2016-17	42%	45%	52%
2017-18	35%	45%	37%
6th Grade % Proficient			
Year	ELA	Math	Science
2014-15	43%	24%	36%
2015-16	58%	44%	65%
2016-17	15%	21%	3%
2017-18	54%	31%	
7th Grade % Proficient			
Year	ELA	Math	Science
2014-15	39%	25%	18%
2015-16	56%	53%	30%
2016-17	76%	44%	41%
2017-18	63%	29%	
8th Grade % Proficient			
Year	ELA	Math	Science
2014-15	56%	32%	42%
2015-16	40%	13%	25%
2016-17	42%	49%	45%
2017-18	43%	50%	

# 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 - *2015-19 (most recent)*



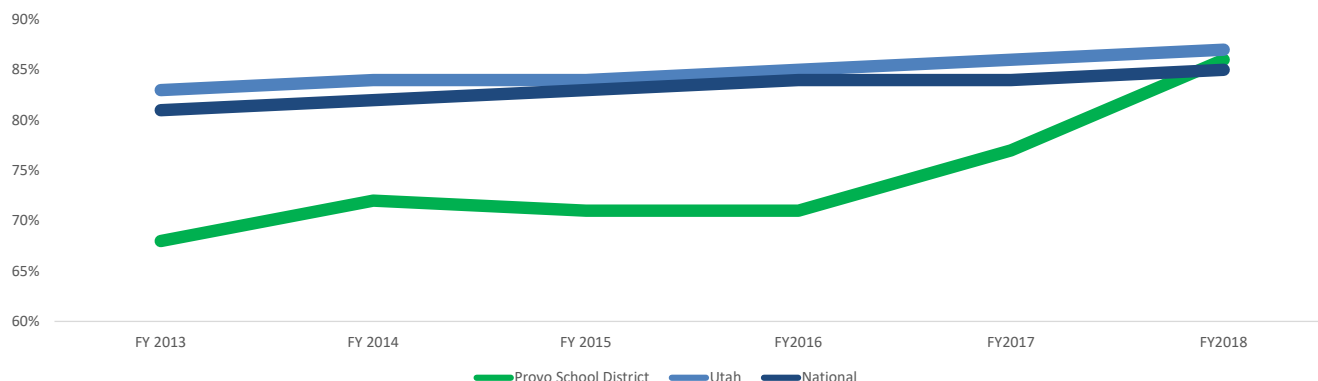
	2014-15	2015-16	2016-17	2017-18	2018-19
Total Candidates	660	866	831	902	973
Total Exams Taken	1116	1314	1246	1339	1502
Total Exams Passed	721	804	876	872	945
Provo Average Passed	71%	61%	70.30%	65.10%	62.92%

## ACT Exam Results - 2012-17

ACT % of students with score = 18+		
	District	State
2012	73%	74%
2013	73%	74%
2014	75%	74%
2015	74%	69%
2016	68%	65%
2017	65%	63%

## Student Performance: *Graduation Trends*

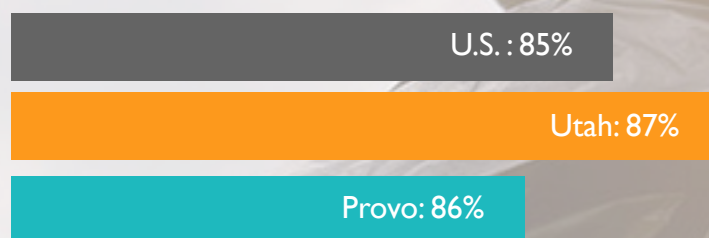
2013-18



At 86%, the District's graduation rate for the 2018 school year is just lower than the average rate in the State of Utah, but higher than the last available national rate of 85% (FY2018). Provo's rate for FY18 shows a marked improvement over the prior year, evidence that the Board goal of 100% graduation is achievable. While Provo High's rate for FY18 was 92% and Timpview High's was 93%, 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 66% and our eSchool program's rate of 9% 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*

2017-18



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.

**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.

**Capital Expenditure:** tangible property of a more or less permanent nature with a useful life of at least three years, and costing at least \$5,000. Examples of capital expenditures include buildings, copy machines, buses, and computer/information technology equipment.

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)**

**Certified Tax Rate:** a tax “ceiling” set by state law to protect taxpayers from unchecked tax increases. If the proposed tax rate is above the certified rate, an agency must advertise the proposed increase and hold public hearings before their rate can be approved.

**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.

**DIBELS:** a universal screening and progress monitoring assessment that measures acquisition of early literacy skills from Kindergarten through 6th grade.

**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.

*Instruction - Activities dealing directly with the interaction between students and teachers within the classroom*

*Student Support - Services providing administrative, technical (guidance & health), and logistical support to facilitate and enhance instruction*

*Teacher Support - Activities associated with assisting instructional staff with content and learning experiences*

*General Administration - Activities associated with establishing and administering policy for operating the school district*

*School Administration - Activities concerned with the overall administration of the school buildings*

*Business and Central - Activities that support other administrative and instructional functions, including accounting, human resources, planning, budgeting, etc.*

*Operation and Maintenance – Activities concerned with keeping the physical facilities open, comfortable, and safe for use*

*Transportation – Activities concerned with conveying students to and from school*

*Other Support – All other activities that do not fall under one of the other categories*

*Food Services – Activities concerned with providing food to students and staff in a school or school district*

**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”).

**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.



**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 dayschool are accounted for in this fund. Indirect costs: costs that are associated with, but not directly attributable to, a specific program or service provided.

**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).

*01xxxx – Salaries and Wages*

*02xxxx – Fringe benefits including retirement benefits, taxes, and medical plan coverages*

*03xxxx – Purchased services including trainings, presentations, and other services provided to the District*

*04xxxx – Property services expenses including vehicle maintenance and building repairs*

*05xxxx – Other services including primarily travel expenses (both staff and student) and telecommunications*

*06xxxx – Supplies expenses including consumable supplies, books, paper, food costs, technology, etc*

*07xxxx – Large equipment purchases*

*08xxxx – Other costs such as organization dues and fees and other expenses that don't fit the other codes*

**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

**Undistributed reserve:** part of the District's fund balance that is not specifically reserved for a particular purpose.

**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.**

