



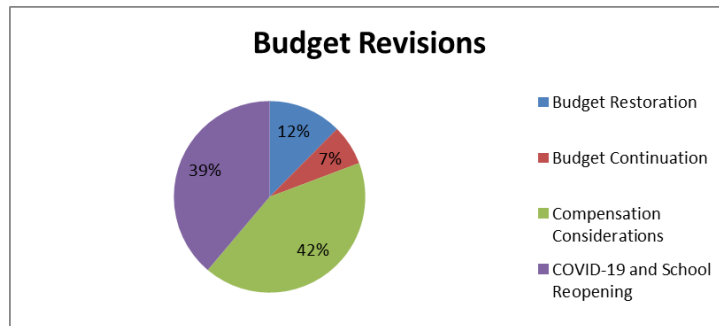
## BUDGET REVISION FISCAL YEAR 2021

### Budget Overview

The adopted 2020/2021 operating budget included significant reductions in anticipation of the State Legislature’s efforts to balance the public education budget. After the June special session of the State Legislature, the District was informed that an overall budget reduction would not take place. Instead, the public education budget received an increase of 1.8% increase on the Weighted Pupil Unit (WPU), the fundamental funding unit for public education. However, seven programs and line items were reduced by over \$381,000. The District will receive a restoration of State funds totaling \$2,758,600.

The budget revision presented will accomplish several changes:

1. Restore reduced funding directed by the school board
2. Allocate funding for those programs eliminated or reduced by State action
3. Set aside funding for a compensation package for all employee groups
4. Identify estimated costs for COVID-19 response and school reopening



### Budget Restoration

Administrative professional learning	Ongoing \$175,000
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This line will be reallocated to funding and supporting an additional educator professional learning day. In addition, the remainder will be reallocated to the materials and supplies to supporting our welcome back to school kits for staff as a key focus of our vision/mission to create and support conditions for staff success. We will revisit administrative coaching cadres in upcoming years. The focus is to build systemic culture, leadership, accountabilities to achieve District Mission/Vision. Working with a leadership coaching model, each of the administrative and teacher leadership members would be

invited to participate over a year-long cadre/study with an 8 day orientation then monthly coaching session via phone.

Onboarding new staff Ongoing \$18,600

The desire is to provide and improve onboarding materials and welcome items to build and sustain district mission and culture. Funds will also be used to develop marketing and recruitment materials for outreach.

Managing and archiving social media communications Ongoing \$8,000

With the increase in use of social media to communicate with parents and the community, the district needs a comprehensive social media strategy and solution. A particular need is to archive social media communications from official district sites. This is a requirement of GRAMA (Government Records Access and Management act). Funds will be used to maintain a system that is compliant and facilitates communication with the community.

Investigate upgrade to Student Information System Ongoing \$100,000  
One-time \$50,000

This year, funding will be reallocated to support our 3-5 teachers learning the CANVAS platform and ensuring we are accessing all features to streamline and support remote learning. The continual improvement to electronic systems and databases coupled with the need to maintain district and especially student data in a single database has become challenging with our current student information system or SIS. The intent is to take the upcoming school year to investigate options and solutions for our student data access and storage needs. The funding proposed is for the potential that a solution is found in the course of the school year. One-time funds will support the migration from the current system to a new system. The ongoing funds will be used for annual maintenance and licensing.

Create Citizens Academy for deeper community engagement Ongoing \$50,000

Recommend reallocation of this funding source to support 0.5 FTE non-certified Parent Education & Community Engagement Liaison to increasing deep community engagement, ownership, support of the community's public education system which takes ongoing communication, outreach, and awareness of the future. Partner with community partners to support community engagement and deepen knowledge of public education system now and in the future.

Increase nursing staff contracted time Ongoing \$25,500

Nursing staff are requesting additional days to better prepare records and service plans for students each year. Funding will also be used to increase substitute pay for professional who are hard to attract to school settings.

Continued investment in security protocols and training Ongoing \$50,000

The proposal is to continue security improvement efforts district wide. In particular these funds will be used for district-wide professional development and materials to enhance safety culture, including training in AED / CPR and first aid, the Standard Response Protocol, resistance to active

shooters, internal threat assessment, RFID cards, ID lanyards, safety vests, etc. Training will be ongoing throughout the year.

Partner with community on Equity Initiative Ongoing \$47,500

In order to build capacity for equity work, a two-pronged approach will provides seats to participate with PCEF in ongoing equity training across city/county/district. In addition, this allocation provides the district the ability to develop foundational, operational, goal-setting and aspirational aspects in developing an equity lens across academic, operational, and business aspects of the district.

### Budget Continuation

USTAR Ongoing \$99,000

The USTAR Centers program provides a financial incentive for districts to adopt programs that result in more efficient use of school personnel and capital facilities. The District has used the funds for compensation of math and science teachers by providing opportunities for an expanded contract. This program will now be supported with property tax.

Administrative Costs Ongoing \$211,900

The State provided funding to assist small school districts with administrative expenses. Districts may use the funds to support administrative functions, conduct audits, and prepare reports. These costs will now be funded with property tax.

Beverly Taylor Sorenson Elementary Arts Learning Program Ongoing \$3,500

The program provides grants to school districts and charter schools to hire highly qualified, full-time arts specialists based at the elementary schools. The grant program required a District match. The match level will increase to fully support the program.

### Compensation

Compensation Package for FY21 Ongoing \$2,433,944

An interest-based bargaining approach was engaged in this year to identify mutual interests and to prioritize forecasted revenues for employee compensation. A multi-year contract is near completion which will reach these objectives. Funding for the agreements are set aside in anticipation of ratification be each employee group and the school board. The first year financing of the compensation package will come primarily from property tax revenue growth anticipated for the tax year 2020. In addition, health insurance premiums will be reduced slightly to provide sufficient funding to support the cost increases.

## COVID-19 and School Reopening





Projected Preparation costs

Ongoing \$1,791,300

Park City School District will reopen schools and welcome students for in-person instruction on August 20, 2020. All PCSD students will be assigned an in-person learning teacher or schedule. The District understands that families may be unsure about choosing an instructional model or may have needs that can be addressed by meeting with a staff member. The chart below identifies the continuum of instructional options for the 2020-2021 school year.

### Ready to Return Learning Options

Park City School District will have a continuum of instructional options that provide instructional continuity during the 2020-2021 school year.

	In-Person Classroom Learning 	Hybrid Online Learning Resources for Illness/Absence 	Remote Learning 	Accommodating Individual Circumstances 
<b>What is this instructional model?</b>	Students attend school for learning following a Monday-Friday schedule with modifications for health and safety.  <a href="#">Click here for more details</a>	Hybrid learning is an extension of in-person classroom learning utilizing technology.  Teachers place lesson materials on SeeSaw (K-2) and Canvas (3-12) for students to enhance learning at home.  Hybrid Learning is a way for students who are absent for relatively short periods of time to be able to continue learning.	Students learn from home through the internet using a district-provided device.  Instruction is facilitated by a certified, grade-level teacher.  Students will follow a daily learning schedule  Core classes will include ELA, Science, Social Studies, and Math with some electives possible.  Dual language remote learning will not mirror an in-class experience. Students who enroll in remote learning will be able to return to their regular DLI classroom without penalty or barriers.  <a href="#">Click here for more details</a>	Families who are unsure about choosing an instructional model or may have needs that can be addressed are welcome to speak with a counselor.  <a href="#">Click here to be contacted</a>
<b>Will students meet in a classroom at school?</b>	YES	YES, except when absent.	NO	This will depend on individual modifications.
<b>Will students have a schedule for classes?</b>	YES	Possibly - as directed	Yes, with some adjustments for specific courses.	Yes, with specific adjustments.
<b>Will students have an opportunity to interact with other students?</b>	YES	YES, except when absent.	YES, through teacher facilitated virtual meetings or grade-level appropriate group activities and assignments.	YES
<b>Will a student be able to move at their own desired pace?</b>	NO	YES, based on health and ability to participate.	NO - work must be completed as assigned by the teacher and within the quarter or trimester.	This will depend on individual modifications.

Projected costs to support the continuum of instructional options are itemized below. At this time the list is not complete. Family choice will impact staffing and support levels. These additional considerations will be evaluated and estimated as the start of school is closer.

<b>Category Program</b>	<b>Amount</b>		
	<b>One-time</b>	<b>Ongoing</b>	<b>Total</b>
Welcome Kit & Parent Education Materials	27,000	-	27,000
Teaching & Learning			
Planning	59,280	-	59,280
Training	333,890	-	333,890
Online Curriculum	-	30,000	30,000
Online Offerings (Utah Connect, SOEP)	-	196,400	196,400
Assessment - K-3 Literacy, K-5 Math	-	27,700	27,700
Operations			
Contract building cleaners	151,200	-	151,200
PPE & Sanitation	270,000	-	270,000
Touchless fixtures	150,000	-	150,000
Food Services in class meals	50,400	-	50,400
Information Technology			
Audio enhancement system wiring	45,000	-	45,000
Audio enhancement PD	5,130	-	5,130
Student Services			
Students At-Risk Supports	50,000	-	50,000
Special Education Supports	162,300	-	162,300
Programming			
Summer Bridge	233,000	-	233,000
Additional teacher/aides based on class sizes	TBD	-	-
<b>Totals</b>	<b>1,537,200</b>	<b>254,100</b>	<b>1,791,300</b>

## General Fund Summary

### FY2021 REVISED GENERAL FUND BUDGET

#### Revised FY2021 Budget Revenue Changes

**Revenue Changes**

<i>Local Sources</i>		
Grants	\$	60,000
<i>State Sources</i>		
Minimum School Program		2,758,600
<i>Federal Sources</i>		
ESSER & GEER		352,287
<b>Total FY2020 Revenue Changes</b>	<b>\$</b>	<b>3,170,887</b>
<b>Projected FY2020 General Fund Excess Reserve</b>	<b>\$</b>	<b>1,393,357</b>

#### Revised FY2021 Expenditure Proposals

**FY2021 Revised Expenditure Proposals**

	FTE	Amount
<b>Budget Restoration</b>		
Administrative professional learning		\$ 175,000
Onboarding new staff and employee recognition		\$ 18,600
Managing and archiving social media communications		\$ 8,000
Investigate upgrade to Student Information System		\$ 150,000
Create Citizens Academy for deeper community engagement		\$ 50,000
Increase nursing staff contracted time	0.13	\$ 25,500
Continued investment in security protocols and training		\$ 50,000
Partner with community on Equity Initiative		\$ 47,500
<b>Budget Continuation</b>		
USTAR		\$ 99,000
Administrative Costs		\$ 211,900
Beverly Taylor Sorensen Arts Program		\$ 3,500
<b>Compensation Considerations</b>		
Compensation package		\$ 2,433,944
Insurance premium reduction		\$ (500,000)
<b>COVID-19 and School Reopening</b>		<b>\$ 1,791,300</b>

**Total FY2021 Revised Expenditure Proposals**                       **0.13 \$ 4,564,244**

**Net Total Available Funding**   **\$ -**

# Park City School District

As of August 8, 2020

## Total District by Object Revenues

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Local Sources:</b>					
Taxes	\$ 71,057,458	\$ 82,185,505	\$ 82,185,505	\$ -	0%
Earnings on Investments	1,611,163	1,511,389	1,511,389	-	0%
Other Local Revenues	8,453,219	7,086,130	7,146,130	60,000	1%
<b>Total Local Sources</b>	<b>81,121,840</b>	<b>90,783,024</b>	<b>90,843,024</b>	<b>60,000</b>	<b>0%</b>
<b>State Sources:</b>	5,407,345	3,229,285	5,987,885	2,758,600	85%
<b>Federal Sources:</b>	1,904,975	1,978,502	2,330,789	352,287	18%
<b>Total Revenues</b>	<b>\$ 88,434,160</b>	<b>\$ 95,990,811</b>	<b>\$ 99,161,698</b>	<b>\$ 3,170,887</b>	<b>3%</b>

## Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>Change</i>	
				<i>Amount</i>	<i>Percent</i>
<b>Expenditures by Object:</b>					
100 - Salaries	\$ 40,141,330	\$ 42,415,154	\$ 45,299,688	\$ 2,884,534	7%
200 - Employee Benefits	20,793,974	20,782,598	21,286,570	503,972	2%
300 - Purchased Professional Services	1,543,164	1,441,308	2,082,348	641,040	44%
400 - Purchased Property Services	6,078,852	1,868,337	1,868,337	-	0%
500 - Other Purchased Services	1,154,929	1,568,384	1,563,384	(5,000)	0%
600 - Supplies	6,895,925	7,567,232	8,091,332	524,100	7%
700 - Property	3,012,567	7,332,959	7,533,089	200,130	3%
800 - Other	10,340,948	13,775,551	13,775,551	-	0%
<b>Total Expenditures</b>	<b>\$ 89,961,689</b>	<b>\$ 96,751,523</b>	<b>\$ 101,500,299</b>	<b>\$ 4,748,776</b>	<b>5%</b>
<b>Excess (Deficiency)</b>	\$ (1,527,529)	\$ (760,712)	\$ (2,338,601)	\$ (1,577,889)	207%
<b>Other Sources (Uses)</b>	\$ 253,114	\$ -	\$ -		
<b>Fund Balances - Beginning</b>	40,327,343	39,052,928	38,933,307		
<b>Fund Balances - Ending</b>	<b>\$ 39,052,928</b>	<b>\$ 38,292,216</b>	<b>\$ 36,594,706</b>		

# Park City School District

## The General Fund Revenues, Expenditures, and Changes in Fund Balances

As of August 8, 2020

	Actual 2018-2019	Adopted 2020-2021	Revised 2020-2021	FY21-FY20F	
				Change Amount	Change Percent
<b>Revenues:</b>					
Local Sources	\$ 67,871,931	\$ 77,191,875	\$ 77,251,875	\$ 60,000	0%
State Sources	5,144,564	2,966,504	5,725,104	2,758,600	93%
Federal Sources	1,256,403	1,316,126	1,668,413	352,287	27%
<b>Total Revenues</b>	<b>\$ 74,272,898</b>	<b>\$ 81,474,505</b>	<b>\$ 84,645,392</b>	<b>\$ 3,170,887</b>	<b>4%</b>
<b>Expenditures:</b>					
Instruction	\$ 39,163,718	\$ 40,102,108	\$ 42,049,819	\$ 1,947,711	5%
Support Services:					
Student Services	5,106,279	6,133,292	6,389,324	256,032	4%
Staff Services	4,734,039	5,834,092	6,608,988	774,896	13%
Executive Administration	986,234	928,146	1,026,598	98,452	11%
School Administration	3,715,672	3,671,153	3,805,578	134,425	4%
Central Administration	4,587,670	4,489,366	4,908,118	418,752	9%
Operation & Maintenance of Facilities	5,911,870	5,788,479	6,452,686	664,207	11%
To and From Transportation	2,518,372	2,666,563	2,728,371	61,808	2%
Community Services	8,198,716	11,440,297	11,742,343	302,046	3%
<b>Total Expenditures</b>	<b>\$ 74,922,570</b>	<b>\$ 81,053,496</b>	<b>\$ 85,711,825</b>	<b>\$ 4,658,329</b>	<b>6%</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>\$ (649,672)</b>	<b>\$ 421,009</b>	<b>\$ (1,066,433)</b>	<b>\$ (1,487,442)</b>	<b>-353%</b>
<b>Other Financing Sources (Uses):</b>					
Transfers Out	(73,954)	(245,000)	(245,000)	-	0%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (73,954)</b>	<b>\$ (245,000)</b>	<b>\$ (245,000)</b>	<b>\$ -</b>	<b>0%</b>
<b>Excess (Deficiency) of Revenues and Other Financing Sources Over Expenditures</b>	<b>\$ (723,626)</b>	<b>\$ 176,009</b>	<b>\$ (1,311,433)</b>		
<b>Fund Balances - Beginning of Year</b>	<b>15,006,307</b>	<b>14,282,681</b>	<b>14,282,681</b>		
<b>Fund Balances - End of Year</b>	<b>\$ 14,282,681</b>	<b>\$ 14,458,690</b>	<b>\$ 12,971,248</b>		
<b>Summary of Fund Balances - End of Year:</b>					
Nonspendable:					
Inventory and prepaid items	\$ 140,072	140,072	140,072		
Restricted for:					
Community Services	-	\$ -	\$ -		
Other	-	-	-		
Committed to:					
Contractual Obligations	250,000	-	-		
Employee Obligations	-	-	-		
Self-Insurance Medical and Dental	-	-	-		
Economic Stabilization (5%)	4,079,506	4,052,675	4,285,591		
Assigned to Compensated Absences, Recapture:					
Compensated Absences	1,199,904	1,199,904	1,199,904		
Property Tax Recapture	500,000	500,000	500,000		
Unassigned	8,113,199	8,566,039	6,845,681		
<b>Total Fund Balances</b>	<b>\$ 14,282,681</b>	<b>\$ 14,458,690</b>	<b>\$ 12,971,248</b>		
Economic Stabilization (5%) and Unassigned both as a percent of expenditures	12,192,705 16.3%	12,618,714 15.6%	11,131,272 13.0%		
2 months of Expenditures: Percent of Expenditures	12,487,095 16.7%	13,508,916 16.7%	14,285,304 16.7%		



# Park City School District

## The General Fund Revenues

As of August 8, 2020

	<u>Actual 2018-2019</u>	<u>Adopted 2020-2021</u>	<u>Revised 2020-2021</u>	<u>FY21-FY20F</u>	
				<u>Change Amount</u>	<u>Change Percent</u>
<b>Local Sources:</b>					
1100 - Property Taxes					
Basic	\$ 26,614,228	\$ 29,970,986	\$ 29,970,986	\$ -	0%
Voted Leeway	17,981,664	18,483,335	18,483,335	-	0%
Board Local	19,335,767	24,945,138	24,945,138	-	0%
1300 - Tuition	1,366,926	1,033,584	1,033,584	-	0%
1500 - Earnings on Investments	865,213	592,012	592,012	-	0%
1900 - Local Revenue	1,163,218	1,657,096	1,717,096	60,000	4%
1991 - Local Governments	544,915	509,724	509,724	-	0%
<b>Total Local Sources</b>	<b>\$ 67,871,931</b>	<b>\$ 77,191,875</b>	<b>\$ 77,251,875</b>	<b>\$ 60,000</b>	<b>0%</b>
<b>State Sources:</b>					
<i>Minimum School Program</i>					
3010 - Regular School Programs - K-12	15,404,851	12,853,173	15,714,873	2,861,700	22%
3020 - Professional Staff	1,647,869	1,686,869	1,686,869	-	0%
3025 - Administrative Costs	203,700	211,920	211,920	-	0%
3100 - Special Education	1,413,144	1,468,433	1,468,433	-	0%
3155 - Career and Technology Education	518,866	537,984	537,984	-	0%
3230 - Class Size Reduction	962,169	987,388	987,388	-	0%
Less Basic Levy	(20,150,599)	(20,819,367)	(20,819,367)	-	0%
<b>Total Basic School Program</b>	<b>\$ -</b>	<b>\$ (3,073,600)</b>	<b>\$ (211,900)</b>	<b>\$ 2,861,700</b>	<b>14%</b>
<i>Other Minimum School Program</i>					
3260 - Adult High School	61,547	61,452	61,452	-	0%
3330 - Accelerated Students	92,382	73,427	73,427	-	0%
3336 - At-Risk Programs	116,062	203,455	203,455	-	0%
3405 - Flexible Allocation	52,760	51,822	51,822	-	0%
3415 - Pupil Transportation	1,050,859	1,142,562	1,142,562	-	0%
3520 - School LAND Trust	669,913	761,035	761,035	-	0%
3500 - Teacher And Student Success Act	445,378	658,167	658,167	-	0%
3635 - Critical Languages/Dual Immersion	303,121	303,121	303,121	-	0%
3641 - Early Intervention	58,352	57,480	57,480	-	0%
3805 - Early Literacy Program	27,714	27,714	27,714	-	0%
3851 - Classroom Supplies and Materials	53,236	53,881	53,881	-	0%
3876 - Educator Salary Adjustment	1,840,352	1,830,921	1,830,921	-	0%
3876 - USTAR	83,308	99,000	-	(99,000)	-100%
3900 - Other State Revenue	289,580	716,067	711,967	(4,100)	-1%
<b>Total Other Minimum School Program</b>	<b>5,144,564</b>	<b>6,040,104</b>	<b>5,937,004</b>	<b>(103,100)</b>	<b>-2%</b>
<b>Total State Support</b>	<b>\$ 5,144,564</b>	<b>\$ 2,966,504</b>	<b>\$ 5,725,104</b>	<b>\$ 2,758,600</b>	<b>93%</b>
<b>Federal Sources:</b>					
4520 - IDEA Special Education	777,125	777,142	777,142	-	0%
4530 - Applied Technology	40,106	38,217	38,217	-	0%
4810 - Forest Reserve	78,486	78,486	78,486	-	0%
4800 - NCLB	103,614	158,183	158,183	-	0%
4801 - Title I	245,123	264,098	264,098	-	0%
Other Federal	11,949	-	352,287	352,287	0%
<b>Total Federal Sources</b>	<b>\$ 1,256,403</b>	<b>\$ 1,316,126</b>	<b>\$ 1,668,413</b>	<b>352,287</b>	<b>27%</b>
<b>Total Revenues</b>	<b>\$ 74,272,898</b>	<b>\$ 81,474,505</b>	<b>\$ 84,645,392</b>	<b>\$ 3,170,887</b>	<b>4%</b>

# Park City School District

## The General Fund Expenditures

As of August 8, 2020

	<u>Actual 2018-2019</u>	<u>Adopted 2020-2021</u>	<u>Revised 2020-2021</u>	<u>FY21-FY20F Change Amount</u>	<u>Change Percent</u>
<b>Instruction (1000):</b>					
Salaries:					
131 - Teachers - Certificated	\$ 21,675,305	\$ 21,848,233	\$ 23,329,971	\$ 1,481,738	7%
132 - Substitute Teachers	249,931	253,711	253,711	-	0%
135 - Special Assignment Contracts	146,830	205,396	205,396	-	0%
161 - Paraprofessionals	2,471,835	2,721,785	2,814,015	92,230	3%
Total Salaries	<u>\$ 24,543,901</u>	<u>\$ 25,029,125</u>	<u>\$ 26,603,093</u>	<u>\$ 1,573,968</u>	<u>6%</u>
Employee Benefits:					
210 - State Retirement	5,196,421	5,191,227	5,442,037	250,810	5%
220 - Social Security	1,806,259	1,803,277	1,890,024	86,747	5%
250 - Group Insurance	5,006,234	4,625,846	4,607,332	(18,514)	0%
290 - Other Benefits	221,728	202,249	202,249	-	0%
Total Employee Benefits	<u>\$ 12,230,642</u>	<u>\$ 11,822,599</u>	<u>\$ 12,141,642</u>	<u>\$ 319,043</u>	<u>3%</u>
Purchased Services:					
300 - Professional Services	135,344	82,485	82,485	-	0%
500 - Other Services	336,770	251,472	251,472	-	0%
Total Purchased Services	<u>\$ 472,114</u>	<u>\$ 333,957</u>	<u>\$ 333,957</u>	<u>\$ -</u>	<u>0%</u>
Supplies and Materials:					
610 - 640 - Supplies	1,076,938	1,837,639	1,892,339	54,700	3%
641 - Textbooks	466,525	612,796	612,796	-	0%
670 - Software	229,356	300,281	300,281	-	0%
700 - Property	134,984	155,508	155,508	-	0%
800 - Other	9,258	10,203	10,203	-	0%
Total Supplies and Materials	<u>1,917,061</u>	<u>2,916,427</u>	<u>2,971,127</u>	<u>54,700</u>	<u>2%</u>
Total Instruction	<u>\$ 39,163,718</u>	<u>\$ 40,102,108</u>	<u>\$ 42,049,819</u>	<u>\$ 1,947,711</u>	<u>5%</u>
<b>Student Services (2100):</b>					
Salaries:					
115 - Supervisors and Directors	311,017	330,771	343,143	12,372	4%
142 - Guidance & SPED Personnel	1,525,215	1,754,177	1,839,188	85,011	5%
143 - Health Services Personnel	869,308	1,031,904	1,109,527	77,623	8%
152 - Secretarial, Clerical, Para Pro	476,774	691,866	721,080	29,214	4%
Total Salaries	<u>\$ 3,182,314</u>	<u>\$ 3,808,718</u>	<u>\$ 4,012,938</u>	<u>\$ 204,220</u>	<u>5%</u>
200 - Employee Benefits	1,682,775	1,918,876	1,970,688	51,812	3%
300 - Purchased Services	128,600	202,556	202,556	-	0%
500 - Other Purchased Services	42,497	74,228	74,228	-	0%
600 - Supplies and Materials	67,318	121,714	121,714	-	0%
700 - Property	2,775	7,200	7,200	-	0%
Total Student Services	<u>\$ 5,106,279</u>	<u>\$ 6,133,292</u>	<u>\$ 6,389,324</u>	<u>\$ 256,032</u>	<u>4%</u>

# Park City School District

## The General Fund Expenditures

As of August 8, 2020

	<u>Actual 2018-2019</u>	<u>Adopted 2020-2021</u>	<u>Revised 2020-2021</u>	<u>FY21-FY20F Change Amount</u>	<u>Change Percent</u>
<b>Staff Services (2200):</b>					
Salaries:					
115 - Supervisors and Directors	325,520	474,756	498,673	23,917	5%
131 - Teacher Prof. Dev., Incl Sub.	1,557,757	1,765,616	2,220,728	455,112	26%
145 - Media Personnel	559,647	567,506	596,471	28,965	5%
152 and 161 - Paraprofessionals	382,612	394,263	410,270	16,007	4%
Total Salaries	<u>\$ 2,825,536</u>	<u>\$ 3,202,141</u>	<u>\$ 3,726,142</u>	<u>\$ 524,001</u>	<u>16%</u>
200 - Employee Benefits	1,433,160	1,620,639	1,667,134	46,495	3%
300 - Purchased Services	208,280	548,240	753,240	205,000	37%
500 - Travel, Communication	167,905	303,229	303,229	-	0%
610 - 630 Supplies	62,567	105,791	105,791	-	0%
644 - Library Books	36,591	38,060	37,460	(600)	-2%
645 - Periodicals	-	15,992	15,992	-	0%
Total Instructional Staff Services	<u>\$ 4,734,039</u>	<u>\$ 5,834,092</u>	<u>\$ 6,608,988</u>	<u>\$ 774,897</u>	<u>13%</u>
<b>Executive Administration (2300):</b>					
Salaries:					
110 - Board and Administration	255,890	279,047	289,267	10,220	4%
152 - Secretarial and Communication	172,594	181,250	91,223	(90,027)	-50%
Total Salaries	<u>\$ 428,484</u>	<u>\$ 460,297</u>	<u>\$ 380,490</u>	<u>\$ (79,807)</u>	<u>-17%</u>
200 - Employee Benefits	294,322	280,587	229,006	(51,581)	-18%
300 - Purchased Services	133,808	87,658	322,498	234,840	268%
500 - Other Purchased Services	36,039	89,490	84,490	(5,000)	-6%
600 - Supplies and Materials	50,581	10,114	10,114	-	0%
800 - Other	43,000	-	-	-	0%
Total Board and Superintendent	<u>\$ 986,234</u>	<u>\$ 928,146</u>	<u>\$ 1,026,598</u>	<u>\$ 98,452</u>	<u>11%</u>
<b>School Administration (2400):</b>					
Salaries:					
121 - Principals and Assistants	1,582,891	1,543,908	1,601,838	57,930	4%
152 - Secretarial and Clerical	544,473	559,646	584,539	24,893	4%
100 - Other Salaries	184,717	208,106	217,725	9,619	5%
Total Salaries	<u>\$ 2,312,081</u>	<u>\$ 2,311,660</u>	<u>\$ 2,404,102</u>	<u>\$ 92,442</u>	<u>4%</u>
200 - Employee Benefits	1,342,437	1,250,706	1,292,689	41,983	3%
500 - Other Purchased Services	44,697	75,000	75,000	-	0%
600 - Supplies & Materials	16,457	33,787	33,787	-	0%
Total School Administration	<u>\$ 3,715,672</u>	<u>\$ 3,671,153</u>	<u>\$ 3,805,578</u>	<u>\$ 134,425</u>	<u>4%</u>
<b>Central Services (2500):</b>					
100 - Salaries	1,790,106	1,997,080	2,079,998	82,918	4%
200 - Employee Benefits	936,884	1,000,030	1,035,734	35,704	4%
300 - Purchased Services	826,854	390,500	440,500	50,000	13%
400 - Purchased Property Services	215,597	42,500	42,500	-	0%
500 - Other Purchased Services	144,211	266,250	266,250	-	0%
600 - Supplies and Materials	479,302	789,334	989,334	200,000	25%
700 - Property	200,251	-	50,130	50,130	0%
800 - Other	(5,535)	3,672	3,672	-	0%
Total Central Services	<u>\$ 4,587,670</u>	<u>\$ 4,489,366</u>	<u>\$ 4,908,118</u>	<u>\$ 418,752</u>	<u>9%</u>

# Park City School District

## The General Fund Expenditures

As of August 8, 2020

	<u>Actual 2018-2019</u>	<u>Adopted 2020-2021</u>	<u>Revised 2020-2021</u>	<u>FY21-FY20F Change Amount</u>	<u>Change Percent</u>
<b>Operation &amp; Maint. of Facilities (2600):</b>					
Salaries:					
100 - Salaries	1,594,727	1,641,760	1,712,589	70,829	4%
200 - Employee Benefits	979,871	990,555	1,012,733	22,178	2%
300 - Purchased Services	-	-	151,200	151,200	0%
400 - Purchased Property Services	2,012,796	1,812,314	1,812,314	-	0%
500 - Other Purchased Services	64,521	70,426	70,426	-	0%
600 - Supplies and Materials	1,258,129	1,273,424	1,543,424	270,000	21%
700 - Property	1,826	-	150,000	150,000	0%
Total Operation & Maintenance	<u>\$ 5,911,870</u>	<u>\$ 5,788,479</u>	<u>\$ 6,452,686</u>	<u>\$ 664,207</u>	<u>11%</u>
<b>To and From Student Trans. (2700):</b>					
Salaries:					
152 - Secretarial and Clerical	104,302	105,969	110,730	4,761	4%
171 - Transportation Supervisors	52,628	60,883	63,594	2,711	4%
172 - Bus Drivers	737,758	792,569	821,142	28,573	4%
173 - Mechanics	208,354	197,782	206,633	8,851	4%
100 - Other Salaries	42,578	57,827	60,375	2,548	4%
Total Salaries	<u>\$ 1,145,620</u>	<u>\$ 1,215,030</u>	<u>\$ 1,262,474</u>	<u>\$ 47,444</u>	<u>4%</u>
200 - Employee Benefits	757,976	677,963	692,327	14,364	2%
300 - Purchased Services	4,603	32,000	32,000	-	0%
400 - Purchased Property Services	6,759	10,200	10,200	-	0%
500 - Other Purchased Services	177,893	287,766	287,766	-	0%
600 - Other Supplies	211,349	242,400	242,400	-	0%
626 - Motor Fuel	168,880	201,204	201,204	-	0%
700 - Equipment	45,292	-	-	-	0%
Total Student Transportation	<u>\$ 2,518,372</u>	<u>\$ 2,666,563</u>	<u>\$ 2,728,371</u>	<u>\$ 61,808</u>	<u>2%</u>
<b>Community Services (3300):</b>					
100 - Salaries	1,217,611	1,487,213	1,774,461	287,248	19%
200 - Employee Benefits	488,078	540,000	554,798	14,798	3%
300 - Purchased Services	98,439	95,869	95,869	-	0%
500 - Other Purchased Services	36,199	16,693	16,693	-	0%
600 - Other Supplies	148,377	204,669	204,669	-	0%
700 - Equipment	7,452	8,623	8,623	-	0%
800 - Other	21,457	21,304	21,304	-	0%
890 - Other Statutory Pass Thru	6,181,103	9,065,926	9,065,926	-	0%
Total Community Services	<u>\$ 8,198,716</u>	<u>\$ 11,440,297</u>	<u>\$ 11,742,343</u>	<u>\$ 302,046</u>	<u>3%</u>
<b>Total Expenditures</b>	<b><u>\$ 74,922,570</u></b>	<b><u>\$ 81,053,496</u></b>	<b><u>\$ 85,711,825</u></b>	<b><u>\$ 4,658,330</u></b>	<b><u>6%</u></b>
<b>Total Expenditures</b>					
Salaries	\$ 39,040,380	\$ 41,153,024	\$ 43,956,287	\$ 2,803,263	7%
Employee Benefits	20,146,145	20,101,955	20,596,751	494,796	2%
Purchased Services	1,535,928	1,439,308	2,080,348	641,040	45%
Purchased Property Services	2,235,152	1,865,014	1,865,014	-	0%
Other Purchased Services	1,050,732	1,434,554	1,429,554	(5,000)	0%
Supplies	4,272,370	5,787,205	6,311,305	524,100	9%
Property	347,288	171,331	371,461	200,130	117%
Other	6,294,575	9,101,105	9,101,105	-	0%
<b>Total Expenditures</b>	<b><u>\$ 74,922,570</u></b>	<b><u>\$ 81,053,496</u></b>	<b><u>\$ 85,711,825</u></b>	<b><u>\$ 4,658,329</u></b>	<b><u>6%</u></b>

# Park City School District

## Student Activity Fund Revenues

As of August 8, 2020

	<i>Actual 2018-2019</i>	<i>Adopted 2020-2021</i>	<i>Revised 2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change Amount</i>	<i>Change Percent</i>
<b>Local Sources:</b>					
1700 - Student Activities	\$ 1,688,125	\$ 1,000,000	\$ 1,000,000	\$ -	0%
1900 - Local	15,973	45,000	45,000	-	0%
<b>Total Local Sources</b>	<b>\$ 1,704,098</b>	<b>\$ 1,045,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>0%</b>
<b>Total Revenues</b>	<b>\$ 1,704,098</b>	<b>\$ 1,045,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	<i>Actual 2018-2019</i>	<i>Adopted 2020-2021</i>	<i>Revised 2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change Amount</i>	<i>Percent Change</i>
<b>Non-Instructional Services</b>					
100 - Salaries	\$ 49,666	\$ 92,067	\$ 92,067	\$ -	0%
200 - Employee Benefits	19,078	34,284	34,284	-	0%
400 - Purchased Property Services	-	-	-	-	0%
500 - Other Purchased Services	43,402	80,708	80,708	-	0%
600 - Supplies	1,655,887	837,481	837,481	-	0%
700 - Equipment	-	-	-	-	0%
800 - Other	244	460	460	-	0%
<b>Total Expenditures</b>	<b>\$ 1,768,277</b>	<b>\$ 1,045,000</b>	<b>\$ 1,045,000</b>	<b>\$ -</b>	<b>0%</b>
Excess (Deficiency) for Year	\$ (64,179)	\$ -	\$ -		
Fund Balances - Beginning of Year	652,827	588,648	588,648		
Fund Balances - End of Year	<b>\$ 588,648</b>	<b>\$ 588,648</b>	<b>\$ 588,648</b>		
<b>Summary of Fund Balances - End of Year:</b>					
Reserved for:					
Assigned to Schools	588,648	588,648	588,648		
Undesignated (Available for Appropriation)	-	-	-		
<b>Total Fund Balances</b>	<b>\$ 588,648</b>	<b>\$ 588,648</b>	<b>\$ 588,648</b>		

# Park City School District

## Pass-Through Taxes Fund Revenues

As of August 8, 2020

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Local Sources:</b>					
1100 - Property Taxes					
Board Local	\$ 619,025	\$ 558,270	\$ 558,270	\$ -	0%
Tax Increment	2,137,616	2,870,555	2,870,555	-	0%
<b>Total Revenues</b>	<b>\$ 2,756,641</b>	<b>\$ 3,428,825</b>	<b>\$ 3,428,825</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Non-Instructional Services</b>					
890 - Other	2,756,641	3,428,825	3,428,825	-	0%
<b>Total Expenditures</b>	<b>\$ 2,756,641</b>	<b>\$ 3,428,825</b>	<b>\$ 3,428,825</b>	<b>\$ -</b>	<b>0%</b>
Excess (Deficiency) for Year	\$ -	\$ -	\$ -		
Fund Balances - Beginning of Year	-	-	-		
Fund Balances - End of Year	\$ -	\$ -	\$ -		

*Notes:*

Park City School District receives approximately \$750,000 in mitigation payments from the RDAs. These revenues are reported in the General and Capital funds.

# Park City School District

## Capital Projects Fund Revenues

As of August 8, 2020

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Local Sources:</b>					
1100 - Property Taxes					
Local Capital Outlay	\$ 5,239,776	\$ 5,357,221	\$ 5,357,221	\$ -	0%
1500 - Earnings on Investments	670,598	832,223	832,223	-	0%
1900 - Other Local Revenue	240,086	240,085	240,085	-	0%
Total Local Sources	<u>6,150,460</u>	<u>6,429,529</u>	<u>6,429,529</u>	<u>-</u>	<u>0%</u>
<b>State Sources:</b>					
3900 - Other State Revenue	-	-	-	-	0%
Total State Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Revenues</b>	<b><u>\$ 6,150,460</u></b>	<b><u>\$ 6,429,529</u></b>	<b><u>\$ 6,429,529</u></b>	<b><u>\$ -</u></b>	<b><u>0%</u></b>

## Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Capital Outlay:</b>					
400 - Purchased Property Services	\$ 3,834,467	\$ -	\$ -	\$ -	0%
700 - Property	876,954	3,368,000	3,368,000	-	0%
732 - School Buses	244,664	700,000	700,000	-	0%
733 - Furniture	10,280	253,088	253,088	-	0%
734 - Tech and Security Equipment	683,872	1,510,000	1,510,000	-	0%
735 - Non-Bus Vehicles	28,772	35,000	35,000	-	0%
736 - Technology Software	25,349	-	-	-	0%
739 - Equipment	33,358	1,000,540	1,000,540	-	0%
740 - Infrastructure	733,480	295,000	295,000	-	0%
<b>Total Expenditures</b>	<b><u>\$ 6,471,196</u></b>	<b><u>\$ 7,161,628</u></b>	<b><u>\$ 7,161,628</u></b>	<b><u>\$ -</u></b>	<b><u>0%</u></b>
Excess (Deficiency) for Year	\$ (320,736)	\$ (732,099)	\$ (732,099)		
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	-	-	-		
Sale of Capital Assets	14,688	-	-		
Total Other Financing Sources (Uses)	<u>\$ 14,688</u>	<u>\$ -</u>	<u>\$ -</u>		
Fund Balances - Beginning of Year	<u>22,083,095</u>	<u>21,777,047</u>	<u>21,777,047</u>		
Fund Balances - End of Year	<u>\$ 21,777,047</u>	<u>\$ 21,044,948</u>	<u>\$ 21,044,948</u>		
<b>Summary of Fund Balances - End of Year:</b>					
Committed to:					
Capital Projects	21,777,047	21,044,948	21,044,948		
Unassigned	-	-	-		
<b>Total Fund Balances</b>	<b><u>\$ 21,777,047</u></b>	<b><u>\$ 21,044,948</u></b>	<b><u>\$ 21,044,948</u></b>		

# Park City School District

## Food Services Revenues

As of August 8, 2020

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Local Sources:</b>					
1500 - Earnings on Investments	\$ 8,711	\$ 11,015	\$ 11,015	\$ -	0%
1610 - Sales to Pupils	637,112	781,342	781,342	-	0%
1620 - Sales to Adults	1,907	1,685	1,685	-	0%
1690 - Other Local Revenue	69,502	67,614	67,614	-	0%
Total Local Sources	717,232	861,656	861,656	-	0%
<b>State Sources:</b>					
3770 - Liquor Tax	262,781	262,781	262,781	-	0%
Total State Sources	262,781	262,781	262,781	-	0%
<b>Federal Sources:</b>					
4560 - Equipment	-	-	-	-	0%
4571 - Lunch Reimbursement	444,211	461,353	461,353	-	0%
4574 - Breakfast Reimbursement	65,497	66,169	66,169	-	0%
4500 - Other Programs	16,216	17,890	17,890	-	0%
4970 - Donated Commodities	122,648	116,964	116,964	-	0%
Total Federal Sources	648,572	662,376	662,376	-	0%
<b>Total Revenues</b>	<b>\$ 1,628,585</b>	<b>\$ 1,786,813</b>	<b>\$ 1,786,813</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Forecast</i> <i>2023-2024</i>	<i>Change</i> <i>Percent</i>
<b>Food Services:</b>					
100 - Salaries	\$ 693,131	\$ 785,037	\$ 866,308	\$ 81,271	10%
200 - Employee Benefits	434,729	451,432	460,608	9,176	2%
300 - Purchased Professional Services	7,236	2,000	2,000	-	0%
400 - Purchased Property Services	9,233	3,323	3,323	-	0%
500 - Other Purchased Services	58,415	53,122	53,122	-	0%
600 - Supplies	48,115	61,250	61,250	-	0%
630 - Food	543,964	575,650	575,650	-	0%
700 - Equipment	28,550	-	-	-	0%
<b>Total Expenditures</b>	<b>\$ 1,823,373</b>	<b>\$ 1,931,814</b>	<b>\$ 2,022,261</b>	<b>\$ 90,447</b>	<b>5%</b>
Excess (Deficiency) for Year	\$ (194,788)	\$ (145,001)	\$ (235,448)		
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	130,000	60,000	60,000		
Fund Balances - Beginning of Year	526,843	462,055	462,055		
Fund Balances - End of Year	\$ 462,055	\$ 377,054	\$ 286,607		



# Park City School District

## Park City Education Foundation Revenues

As of August 8, 2020

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Change</i> <i>Amount</i>	<i>Change</i> <i>Percent</i>
<b>Local Sources:</b>					
1500 - Earnings on Investments	\$ 66,641	\$ 76,139	\$ 76,139	\$ -	0%
1900 - Other Local Revenue	1,854,837	1,750,000	1,750,000	-	0%
<b>Total Revenues</b>	<b>\$ 1,921,478</b>	<b>\$ 1,826,139</b>	<b>\$ 1,826,139</b>	<b>\$ -</b>	<b>0%</b>

## Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Adopted</i> <i>2020-2021</i>	<i>Revised</i> <i>2020-2021</i>	<i>FY21-FY20F</i>	
				<i>Revised</i> <i>2020-2021</i>	<i>Change</i> <i>Percent</i>
100 - Salaries	\$ 358,153	\$ 385,026	\$ 385,026	\$ -	0%
200 - Employee Benefits	194,022	194,927	194,927	-	0%
300 - Purchased Professional Services	-	-	-	-	0%
400 - Purchased Property Services	-	-	-	-	0%
500 - Other Purchased Services	2,380	-	-	-	0%
600 - Supplies	375,589	305,646	305,646	-	0%
700 - Equipment	-	-	-	-	0%
800 - Other	1,289,488	1,245,161	1,245,161	-	0%
<b>Total Expenditures</b>	<b>\$ 2,219,632</b>	<b>\$ 2,130,760</b>	<b>\$ 2,130,760</b>	<b>\$ -</b>	<b>0%</b>
Excess (Deficiency) for Year	\$ (298,154)	\$ (304,621)	\$ (304,621)		
<b>Other Financing Sources (Uses):</b>					
Transfer In	182,380	185,000	185,000	-	0%
Transfers Out	-	-	-	-	0%
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 182,380</b>	<b>\$ 185,000</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>0%</b>
Fund Balances - Beginning of Year	2,058,271	1,942,497	1,822,876		
Fund Balances - End of Year	<b>\$ 1,942,497</b>	<b>\$ 1,822,876</b>	<b>\$ 1,703,255</b>		