

Salt Lake City School District

Annual Budget Fiscal Year 2014-15



Salt Lake City School District

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

Prepared by the Office of the Business Administrator

Janet M. Roberts, Business Administrator

Alan T. Kearsley, Director of Finance



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

TABLE OF CONTENTS

THE INTRODUCTORY SECTION OF THE BUDGET CONTAINS:

Introductory Section Table of Contents	1
Board of Education and Administration	3
ASBO Meritorious Budget Award	4
GFOA Distinguished Budget Presentation Award	5
Executive Summary	7
Introduction	7
Organization	8
• Budget Presentation	8
• Budget Development	8
Financial	9
• Governmental Funds	9
• Proprietary Funds	9
• Revenue	10
• Expenditures	11
• Fund Balance and Retained Earnings	12
Other Information	12
• Students	12
• District Staffing & Resource Allocation	14
• Property Taxes	14
• Capital Improvement & Debt Service Plan	15
Education Program Goals	16
• The Central Essential	16
• Five Supporting Essentials	18
• Conclusion	25

THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:

Organizational Section Table of Contents	27
The District Entity	28
Administrative Organizational Chart	32
District Vision, Mission, & 2010-2015 Student Achievement Plan	33
Significant Laws Affecting this Budget	35
Budget Development and Administration Policies	37
Budget Development Process	39
Capital Projects Process	40
Budget Administration and Management Process	40

Budget Development Timeline	41
Explanation of Function Classification of Expenditures	42

THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

Financial Section Table of Contents	45
Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends	46
Summary of Budgets – All Governmental Fund Types	49
Governmental Funds:	
• The General Fund	51
• Charter School Fund Budget.....	59
• Summary of Budgets – Special Revenue Funds	61
• Summary of Budgets – All Capital & Debt Service Funds	67
• The District's Current Debt Obligations	79
• Municipal Building Authority Fund	81
Proprietary Funds:	
• Summary of Budgets – Internal Service Funds	83
Program Summaries:	
• General Fund Budget – Recap of Program Expenditure Summaries.....	89
• Special Programs Fund Budget – Recap of Program Expenditures Summaries	109

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

Informational Section Table of Contents	119
Information about District Revenue and Expenditures, Including Enrollment Trends:	
• Chart 1 – District Enrollment Trends – Average Daily Membership	121
• October 1 Enrollment by School	122
• Chart 2 – Governmental Funds – Revenue Summary Comparison	123
• Governmental Funds – Revenue and Expenditures Summary Comparison.....	124
• Chart 3 – Total General Fund Revenue	126
• Chart 4 – General Fund Revenue – State Guaranteed Basic Program and Basic Tax Rate Combined.....	127
• Chart 5 – General Fund Revenue by Source.....	128
• Chart 6 – Property Tax Revenue Summary	129
• Chart 7 – Schedule of Property Tax Rates by Fund	130
• Chart 8 – Taxable Property Within the District, Estimated Market Value, Total Taxable Value, and Net Taxable Value	131
• Chart 9 – Property Tax Levied and Collected	132
• Chart 10 – Impact of Budget on Taxpayers	133
• Bonded Debt Amortization Schedule.....	134
• Municipal Building Authority Fund Lease Revenue Bonds.....	135

A Forecast of the Revenue and Expenditures for the General Fund, Special Programs Fund, Capital Outlay & Capital Reserve Funds, and Debt Service Fund for 2014-15 through 2017-18	136
District Employee and Staffing Levels	145
Performance Measures	147
Glossary of Terms	164



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

THE INTRODUCTORY SECTION OF THE BUDGET CONTAINS:

Board of Education and Administration	3
ASBO Meritorious Budget Award	4
GFOA Distinguished Budget Presentation Award	5
Executive Summary	7
Introduction	7
Organization	8
• Budget Presentation.....	8
• Budget Development	8
Financial	9
• Governmental Funds.....	9
• Proprietary Funds	9
• Revenue	10
• Expenditures	11
• Fund Balance and Retained Earnings	12
Other Information.....	12
• Students.....	12
• District Staffing & Resource Allocation.....	14
• Property Taxes.....	14
• Capital Improvement & Debt Service Plan	15
Education Program Goals.....	16
• The Central Essential.....	16
• Five Supporting Essentials.....	18
• Conclusion	25



**SALT LAKE CITY SCHOOL DISTRICT
2014-15 ANNUAL BUDGET**

Board of Education

Kristi Swett

President

Precinct 7

Term ends: 12/31/2016

Heather Bennett

Vice President

Precinct 5

Term ends: 12/31/2016

Tiffany Sandberg

Precinct 1

Term ends: 12/31/2016

J. Michael Clára

Precinct 2

Term ends: 12/31/2016

Douglas A. Nelson

Precinct 3

Term ends: 12/31/2014

Rosemary Emery

Precinct 4

Term ends: 12/31/2014

Laurel H. Young

Precinct 6

Term ends: 12/31/2014

Lavenita Vaitai

Student Representative

Term ends: 6/30/2014

Administration

McKell Withers

Superintendent

Janet M. Roberts

Business Administrator

Patrick Garcia

Associate Superintendent

School Support

Association of School Business Officials International



This Meritorious Budget Award is presented to

SALT LAKE CITY SCHOOL DISTRICT

*For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2013-2014.*

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



A handwritten signature in black ink, reading "Terrie S. Simmons".

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading "John D. Musso".

John D. Musso, CAE, RSBA
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Salt Lake City School District
Utah**

For the Fiscal Year Beginning

July 1, 2013

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Salt Lake City School District, Utah for its annual budget for the fiscal year beginning July 1, 2013. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice



May 2014

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

Dear Board Members:

We submit this proposed budget document for your consideration and approval. It appropriates funds for the fiscal year 2014-15 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2013-14 as well as the proposed tax rate for calendar year 2014. This document includes budget detail for all District programs.

INTRODUCTION

This budget has been developed with a single purpose: to advocate for all students, provide them with the highest quality education, and help them prepare for a future of opportunities. Salt Lake City School District strives to set the standards of excellence in education. The Board of Education's 2010-2015 Student Achievement Plan focuses on the Essentials of a Learning Community. These essentials serve as a road map to ensure that resources are aligned with student needs and community priorities.

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

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 57.87% of our students qualify for free or reduced lunch. At least 81 primary languages are spoken by District students. Nearly 3.72% of our students are considered homeless. Still, based on results from standardized tests, our students continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our commitment that no child be left behind.

Following a projected increase in Average Daily Membership (ADM) of 242 students from 2012-13, our District anticipates an enrollment increase of 86 students for the coming year. Enrollment for the 2014-15 school year is expected to be 23,767 ADM with slight increases anticipated in future years. Any growth

MCKELL WITHERS
Superintendent of Schools

mckell.withers@slcschools.org

p 801.578.8349
f 801.578.8685

Salt Lake City School District
440 East 100 South
Salt Lake City, Utah 84111

www.slcschools.org

projections are limited to regentrification and the district's many choice options, many of which are designed to retain and attract new students to our schools.

Utah schools continue to be some of the lowest funded in the nation. The unique makeup of Utah's demographics, with large families, high student-to-taxpayer ratios, and small private property ownership, makes funding an even greater challenge. We encourage State and local government officials to seek more secure and appreciating resources to fund our public school system. This is especially crucial as we become more responsive to our educational promises made to children.

The School Board's Student Achievement Plan helped to refine this budget. Working together, our schools, families, and community will meet the priorities established to serve every student, every day, in every school. We are pleased to recommend this 2014-15 budget. It is a responsible, yet responsive approach that unifies us in the purpose of learning.

ORGANIZATION

The Salt Lake City School District is a fiscally independent entity governed by the Board of Education. The District currently serves approximately 23,681 students (ADM) in its regular day school programs. The District also provides services for students and the community in other ways. These services include community schools, comprehensive programs for adult training, sheltered workshop programs, and a vibrant extended day program for students.

Budget Presentation

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

The budget acts as the operating plan for the fiscal year, and is revised as necessary, following the requirements of Board policies and State law. A balanced budget by fund is required. The budget is designed to help ensure fiscal efficiency, effectiveness and integrity. The Business Department continually monitors all budgeted accounts and establishes controls over all District expenditures.

The budget document is purposefully structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO) as well as the Distinguished Budget Presentation Award presented by the Government Finance Officers Association (GFOA). The District has received one or both of these awards for multiple years.

Budget Development

Budget development is a year-round process and has remained consistent for the last several years. It begins following the completion of the independent audit, when fund

balances are calculated. Throughout the year, resources and requirements are monitored to help establish future trends. Revenue projections begin during the legislative session and are finalized in early spring.

The Budget Director works closely with building and department leaders to identify expenditure requirements. Requests are matched against the District's mission and strategic plan. District salary schedule and benefit costs are negotiated with several bargaining groups. In April, requirements are balanced against available resources, and the proposed budget is finalized.

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

FINANCIAL

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

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

- **General Fund** – *This fund is used to account for the costs of regular, day-to-day District operations. This fund accounts for general, unrestricted resources.*
- **Charter School Fund** – *This fund is used to account for the operations of the District's two dependent Charter Schools.*
- **Special Revenue Funds** – *These funds are used to account for all other student and community programs not part of the regular program. Resources in these funds are restricted for specific programs and purposes. The Child Nutrition Program and our Student Activities are accounted for in these funds.*
- **Capital and Debt Service Funds** – *These funds account for the costs associated with the acquisition, construction, renovation, and remodeling of District property. Financing is provided by property taxes as well as bond proceeds authorized by the community.*

Proprietary Funds include departments and programs that are intended to be self-sufficient. The funds are all internal service funds that provide services to District "customers". Proprietary Funds include:

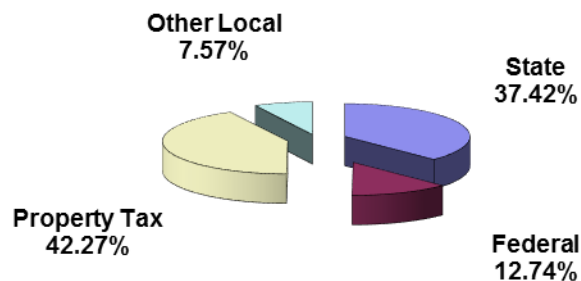
- **Distribution Services Fund** – *This fund accounts for cooperative purchasing, receiving and distribution services to District departments and schools. Costs are recovered by surcharges to those who purchase goods from the warehouse.*

- **Printing & Graphics Service Fund** – *This fund accounts for printing, duplicating, and graphic design services provided to schools and departments. Costs are recovered by charges to user schools and departments.*
- **Technical Services Fund** – *This fund accounts for specific technical support provided to schools and departments. Services include network wiring, telephone system installation and repair, and security system support. Costs are recovered by charges to those who use the service.*
- **Employee Benefits Fund** – *This fund accounts for resources set aside for accrued vacation and sick leave payments, early retirement insurance benefits, dental insurance payments, and worker's compensation payments.*

Revenue

Salt Lake City School District receives 37.42% of its resources from the State, 49.84% from local sources, including property taxes, and 12.74% from the Federal government.

ALL GOVERNMENTAL FUNDS



During the 2014 Utah Legislative Session, State funding for Public Education increased 4.7%, which included growth for new students and a 2.5% increase in the WPU. Although many programs included funds for growth, State funds for K-3 Reading and Early Intervention did not receive any new growth. In addition, the amount the District contributes to the Utah State Retirement System for employees will increase 1.73% for the 2014-15 fiscal year. The Board will address these issues, and will approve a balanced budget in June as required by Utah State Law.

The District's investment earnings have reduced over the past five years. For example, in our largest fund (General Fund) we are projecting interest earnings of approximately \$900,000. We earned nearly \$2.76 million in 2008-09, and are projecting earnings of only \$911,044 in 2014-15. Following is a three-year comparison of District revenue:

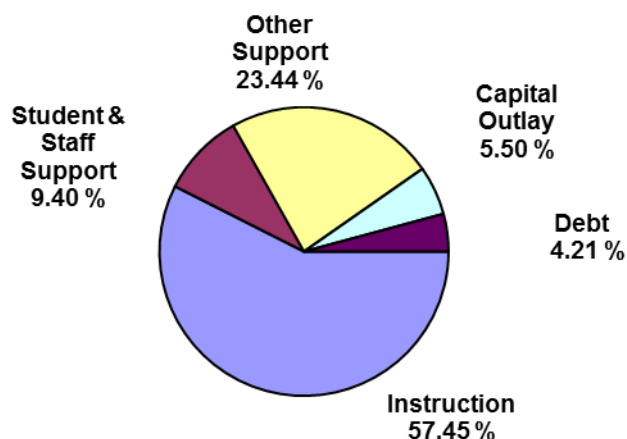
REVENUE

	2012-13 Actual	2013-14 Revised Budget	2014-15 Proposed Budget	%Change Prior Year
Governmental Funds:				
General Fund	\$173,222,637	\$171,868,244	\$ 174,940,202	1.79%
Charter School Fund	4,871,912	5,155,864	5,195,543	0.77%
Special Revenue Funds	36,286,563	37,365,270	37,389,589	0.07%
Capital and Debt Service Funds	35,013,537	33,624,512	29,916,737	-11.03%
Total	\$249,394,649	\$248,013,890	\$ 247,442,071	-0.23%
Internal Service Funds:				
Distribution Services Fund	\$ 691,395	\$ 769,028	\$ 769,028	0.00%
Printing and Graphics Fund	210,929	215,000	218,000	1.40%
Technical Services Fund	909,693	950,000	950,000	0.00%
Employee Benefits Fund	3,607,958	3,825,000	3,825,000	0.00%
Total	\$ 5,419,975	\$ 5,759,028	\$ 5,762,028	0.05%

Expenditures

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

ALL GOVERNMENTAL FUNDS



Requirements for the regular day-school programs (General Fund) are expected to be \$180.4 million. The Capital and Debt Service Funds are expected to spend \$23.7 million, as we continue the District's building program. The 11.03% reduction in the Capital and Debt Service Funds reflects the completion of the district-wide seismic upgrade program and is also due to debt reduction. Following is a three-year summary of District expenditures:

EXPENDITURES

	2012-13 Actual	2013-14 Revised Budget	2014-15 Proposed Budget	%Change Prior Year
Governmental Funds:				
General Fund	\$173,249,839	\$178,067,837	\$ 180,415,195	1.32%
Charter School Fund	5,029,168	5,367,346	5,195,543	-3.20%
Special Revenue Funds	36,547,447	39,635,564	39,029,410	-1.53%
Capital and Debt Service Funds	31,823,601	34,072,170	23,651,362	-30.58%
Total	\$246,650,055	\$257,142,917	\$ 248,291,510	-3.44%
Internal Service Funds:				
Distribution Services Fund	\$ 718,643	\$ 769,183	\$ 766,537	-0.34%
Printing and Graphics Fund	260,492	260,211	265,348	1.97%
Technical Services Fund	945,179	1,006,434	1,024,270	1.77%
Employee Benefits Fund	3,607,981	3,875,000	3,875,000	0.00%
Total	\$ 5,532,295	\$ 5,910,828	\$ 5,931,155	0.34%

Fund Balance and Retained Earnings

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

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

OTHER INFORMATION

Students

Salt Lake City School District will serve 23,767 regular education students (ADM) in 39 schools. New schools are built and remodeled to accommodate all resident students and allow for choice throughout the District.

The District is projected to have relatively flat enrollments for the next five years as no major residential developments are planned at this time.

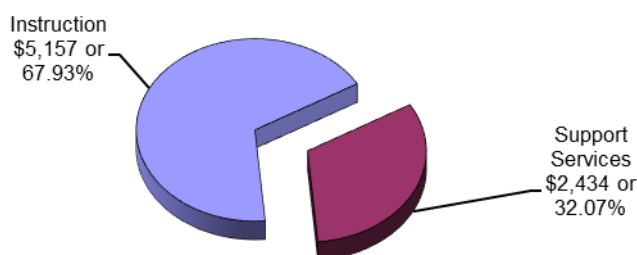
Projected ADM					
<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
2013-14	23,681	2015-16	23,771	2017-18	23,782
2014-15	23,767	2016-17	23,778		

The 2014-15 General Fund budget appropriates \$7,591 per student. We are pleased the District allocates 67.93% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2012-13 Actual		2013-14 Revised Budget		2014-15 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,073	68.63%	\$ 5,081	67.58%	\$ 5,157	67.93%
Support Services	2,319	31.37%	2,438	32.42%	2,434	32.07%
Total	\$ 7,392	100.00%	\$ 7,519	100.00%	\$ 7,591	100.00%
Pupils in ADM	23,439		23,681		23,767	
Increase in expenditure per Pupil	2.52%		1.73%		0.95%	



The following schedule analyzes the change in proportion of General Fund expenditures applied to each object of expenditure such as salaries and benefits, contract services, etc.

General Fund Expenditures

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

	2012-13		2013-14 Revised Budget		2014-15 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,490	87.79%	6,593	87.69%	\$ 6,758	89.03%
Contract services	110	1.49%	106	1.41%	82	1.08%
Maintenance & repairs	108	1.46%	105	1.39%	104	1.37%
Field trips, ins., phone & travel	63	0.86%	83	1.10%	81	1.07%
Supplies, textbooks & utilities	492	6.66%	548	7.29%	501	6.59%
Equipment	129	1.74%	84	1.12%	65	0.86%
Total	\$ 7,392	100.00%	\$ 7,519	100.00%	\$ 7,591	100.00%
Pupils in ADM	23,439		23,681		23,767	
Increase in expenditure per Pupil	2.52%		1.73%		0.95%	

District Staffing and Resource Allocation

In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending upon the Average Daily Membership (ADM) of each school. In addition, the District provides each school with discretionary funds based on student enrollment and certain risk factors to allow the flexibility to best meet the specific needs of their particular community and student group. Special Education staffing and support is provided to schools based upon the particular needs of each school's Special Education population. Federal funds provided under No Child Left Behind (NCLB) and State funds for high risk students are allocated by enrollment and at-risk factors to supplement their educational program.

The only significant staffing change projected for 2014-15 is an increase in instruction to reduce class size District wide.

Summary of 2014-15 District Employee and Staffing Levels

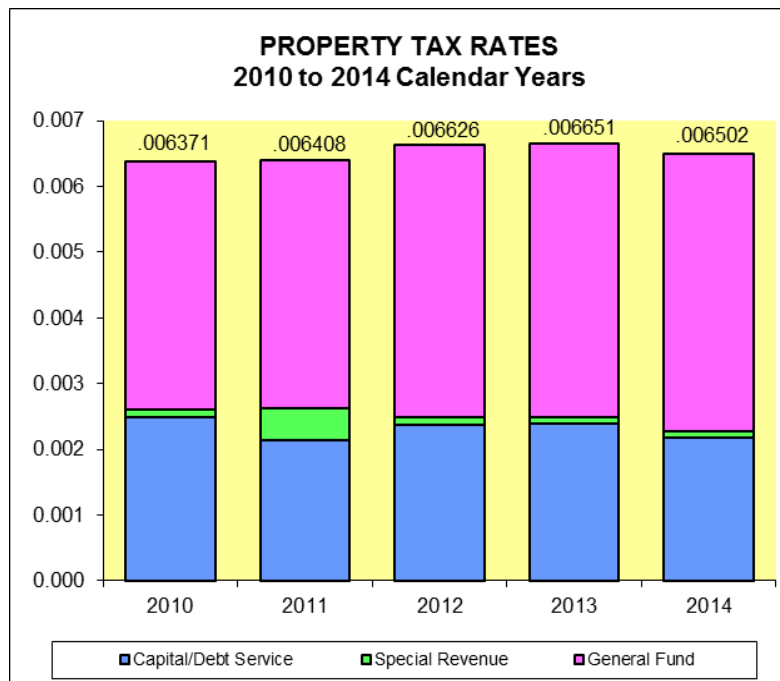
Instruction	1,716.11
Supporting Services:	679.83
Child Nutrition Services	161.90
Non K-12 Programs	537.63
Capital Projects	38.93
Total	<u>3,134.40</u>

Property Taxes

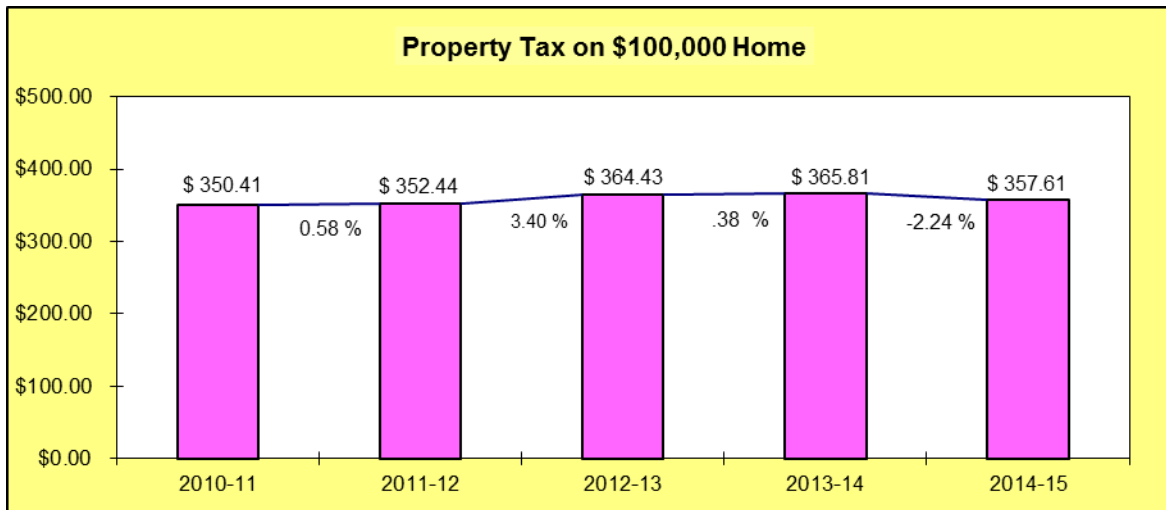
The Salt Lake City School District assessed (taxable) property valuation is expected to increase by \$451 million in 2014, which is a 2.38% increase from the prior year.

Each year the District must determine a "certified tax rate" based on an assessed (taxable) valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax revenue as was budgeted during the current year, plus taxes on new growth in the city. The

District is proposing an increase in the Board Discretionary Levy of .000414 or \$22.77 for a home with a market value of \$100,000. The District's debt service payments will decrease in 2014-15 and the board would like to keep the tax rate at the same rate and use the resources to lower class size ratios or to pay for long range capital needs on a pay-as-you-go-basis. Even with the proposed increase, the tax rate is anticipated to be lower in 2014 than in 2013. The proposed tax rate for 2014 is .006502 or \$6.50 per \$1,000 of assessed (taxable) valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 home will pay an estimated \$357.61 in 2014.



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



Capital Improvement and Debt Service Plan

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

Capital improvements are funded from two sources, the regular capital outlay tax levy, and general obligation bonds. The District's long term direction is to move away from bonds to a pay-as-you-go capital model to save interest expense. District voters approved a \$136 million bond authorization in 1999. Pursuant to this authorization, the District issued the last of the general obligation bond authorization in the 2005-06 fiscal year. Moody's Investors Service has rated all sold bonds with the highest "Aaa" rating. This exceptional rating is a reflection of the sound fiscal policies of the District and has allowed the District to sell bonds at a lower interest rate. The annual requirements to amortize all general obligation bonds outstanding, including interest payments, are listed below.

General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2015	\$ 7,815,000	\$ 2,634,779	\$ 10,449,779
2016	8,162,722	2,287,454	10,450,176
2017	6,855,000	2,079,525	8,934,525
2018	7,110,000	1,824,925	8,934,925
2019	7,350,000	1,581,000	8,931,000
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 65,342,722	\$ 13,745,983	\$ 79,088,705

EDUCATION PROGRAM GOALS

2010-2015 Student Achievement Plan

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

Mission Salt Lake City School District advocates for all students, provides the highest quality education, and prepares students for a future of opportunities.

Vision Salt Lake City School District sets the standard for excellence in education.

The 2010-2015 Student Achievement Plan (SAP) was developed by District personnel and community members to work toward a districtwide strategic and comprehensive improvement process focused solely on student learning. The plan is supported with goals and action plans for the core areas of curriculum, instruction, and assessment, along with five other essential areas. It focuses the entire District on student learning through continuous school improvement. The following sections describe goals and activities within each of the SAP Essentials of a Learning Community.

THE CENTRAL ESSENTIAL

Curriculum, Instruction, and Assessment – A continuous cycle of curriculum, instruction, and assessment provides all students access to quality instruction aligned to core standards.



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

relevant content as well as goals and objectives established for each course.

Instruction includes the practices and classroom strategies teachers use to support students in meeting identified learning standards. This includes the varied methods teachers use to group and motivate students. It also includes the use of tools, such as technology, to teach and open students' minds to learning. Salt Lake City School District

believes instruction should be differentiated, individualized, scaffolded, and sheltered to meet student needs; and that professional development for teachers on varied instructional strategies is critical to enhancing and improving educational practice.

Assessment is the basis for evaluating student achievement and growth. This includes gathering evidence to measure student performance, learning, and academic growth over time, as well as the efficacy of various programs. Assessment includes a variety of formal and informal methods. Comparably high outcomes are expected of all students.

Salt Lake City School District's goal in this Essential includes aligning curriculum, instruction, and assessment cycles to provide Pre-Kindergarten through 12th grade students access and support that enhances individual student learning so that high outcomes are attained, and all students are prepared to flourish in a global society. The Academic Services, Assessment and Evaluation, and Exceptional Children Services Departments have primary responsibility for this Essential. The departments' role is to support curriculum, instruction, and assessment for the purpose of increasing student achievement for all children.

Curriculum, Instruction, and Assessment Activities

- Align curriculum, instruction, and assessment to provide Pre-K through 12th grade students access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
- Continue to collect, disseminate, and analyze assessment data and other outcome indicators to ensure educational attainment goals are met for Salt Lake City School District students. Continue the integration and expansion of the data warehouse, Illuminate, PowerSchool, and other data sources to provide feedback to teachers and other stakeholders in order to improve student outcomes and ensure high quality programming.
- School administrators and teachers will use Illuminate to access educational data and reports as well as use formative testing.
- Continue the integration and training of State writing assessments utilizing SAGE formative and summative writing assessments to increase writing achievement and prepare students for future success.

A major aspect of the Salt Lake City School District Student Achievement Plan involves assisting teachers in their efforts to meet student needs by increasing their knowledge of effective practices, research, tools and materials, assessments, etc. This is accomplished through professional development. Most professional development opportunities will be offered after school and during the summer. However, the District's cadre



of mathematics and literacy academic coaches, technology trainers, as well as Special Education and language and culture coaches, allow teachers to also receive individualized professional development during the regular school day with their own students.

Teachers are supported through:

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

Salt Lake City School District educators have access to a wide variety of student progress data. Longitudinal and disaggregated data, trends, and information about performance patterns help inform instructional decisions in schools and in individual classrooms. District and State assessment results are reported concisely, comprehensibly, and promptly to teachers and parents. Information about individual student performance assists with improved classroom and curriculum planning, classroom instruction, identification of needed professional development, targeted intervention support for students, and improved resource decisions.

FIVE SUPPORTING ESSENTIALS

Equity and Advocacy – Resources, instruction, support, and advocacy necessary for all students to achieve comparably high outcomes are provided for every student, with emphasis on students of color, English learners, students in poverty, and students with disabilities.



Equity and Advocacy includes districtwide practices, programs, policies, and procedures to provide all students with rigorous curriculum, safe learning environments, differentiated educational opportunities, and the resources necessary to achieve comparably high outcomes. Equity requires that our educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color,

English learners, students in poverty, and students with disabilities. Salt Lake City School District is committed to advocate for all students.

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

Equity and Advocacy Activities

- Build the capacity for addressing student learning through improved instructional practices and monitoring student progress.
- Support Student Advocacy and Access.

The District has a firm commitment to advocate for all students, to provide a quality educational program, and to prepare all students for a future of opportunities. Many programs are in place to support these efforts and to address the unique needs of individual students. This includes the District's SEP/SEOP process which provides students with individualized educational plans developed with input from students and parents. Further, the District provides a continuum of services for students from the most severely disabled students to the academically gifted.



All departments support the Educational Equity Department's efforts to improve student advocacy through programs that offer rigor, relevancy, and relationships to enhance student success. For example, the Student Services Department works closely with schools to support their efforts by providing interventions for students with tobacco policy violations, and prevention services through classroom guidance sessions on tobacco and other illegal substances. They also offer mentoring services to students with safe school hearing offenses and provide basic counseling services. Opportunities for afterschool tutoring, summer school, and credit recovery are offered through the Community Education Department, which also hires advocates to assist struggling students and promote student success and pro-social relationships and behaviors. Salt Lake City School District wants all children to be successful.

Early Childhood – Programs for families and preschool children (ages 0-5) provide a foundation for success in school and life, empowering parents to support children's cognitive, social, and physical development and promote future learning.

Salt Lake City School District is committed to offering early childhood programs for young children (birth to age 5) and their families that provide support for optimal development in the early years and a foundation for success in kindergarten, during elementary school, and throughout life. Research-based resources are used to support the healthy cognitive,

social, emotional, and physical development necessary for a smooth transition into school. Enriched learning opportunities for families and young children help establish ongoing partnerships that empower parents to promote children's future learning and healthy, productive lives.



The Early Childhood Department provides a Pre-Kindergarten (Pre-K) Program for four-year-old children at each Title I elementary school. The emphasis is to assist young children to be successful in school. The District also funds a *Parents as Teachers (PAT)* Program, an early childhood parent education and family support/home visitor program, which serves families from pregnancy through kindergarten. Overarching goals of PAT are to strengthen families, engage parents in

their children's school, develop parenting skills, and help establish long-term home-school relationships. Hundreds of students and families are served in these programs.

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

Early Childhood Activities

- Continue to work on providing new programs for Pre-K and PAT based upon community needs and wishes.
- Continue developing a strong professional development program in the areas of curriculum and assessment to further prepare students for kindergarten.

School Choice – All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnets, and optional programs.

Salt Lake City School District provides a variety of optional programs and choice initiatives for the purpose of providing high quality rigorous educational programs that reflect diverse family needs and interests, and enhance student learning and parental support. The District encourages and publicizes a rich array of learning opportunities, environments, and programs that offer academic rigor, research-based instructional strategies, and student-centered assessment which are accessible and responsive to the needs of our diverse student population. There are specialized programs within our neighborhood

schools, District sponsored charter schools, optional programs, magnet schools, and lab settings designed to challenge students to develop their innate talents, abilities, and interests.

The following choice opportunities are available for students:

- *The Academy for Mathematics, Engineering and Science (AMES)*, a governor's initiative for New Century High Schools, is located at Cottonwood High School. It is supported through collaboration between Salt Lake City School District, Granite School District, and the University of Utah. Salt Lake City School District students participate in this college preparatory program through integrated courses in mathematics, engineering, science, technology, and computer science.
- *Artstream* is a consortium of schools that collaborate together to plan and provide comprehensive high quality fine arts education opportunities across elementary, middle, and high school levels.
- *AVID* (Advancement Via Individual Determination) helps underserved, first generation college-bound students with high academic potential to participate in rigorous coursework to prepare for entrance into colleges and universities.
- The *Curriculum and Assessment (C&A) Lab* programs at Ensign and Hawthorne Elementary Schools and Clayton Middle School are focused on embedding the performance results in daily practice and building a cooperative learning community. Students learn through integrated curriculum and performance assessments with a strong emphasis on writing.
- *International Pathways* is a two-way Spanish/English bilingual Extended Learning Program (ELP) located at Emerson Elementary and Hillside Middle Schools. Students in the program are provided the opportunity to become bilingual and bi-literate through an accelerated academic program.
- The *Health Professions Academy (HPA)*, serves students across the District in grades 9-12 in a partnership with the University of Utah that includes support from the School of Medicine, Department of Health Sciences, College of Pharmacy, College of Nursing, and Department of Genetics. Students take field trips, participate in discussions with guest speakers, attend lectures by experts in a variety of medical fields, and have hands-on experiences with health professionals.
- *Nibley Park* is a K-8 school. The school benefits from partnerships with Highland High, Spyhop, Warner Foundation, University of Utah, Brigham Young University, Salt Lake Community College, Salt Lake City Arts Council, Kiwanis Club, and First Bank. The curriculum is designed to support students as they transition to high school.
- *Open Classroom (OC)*, a District sponsored K-8 charter school, has a strong parent involvement component, and students have the advantage of elective classes based not only on the core but also on parent expertise.



- The *Salt Lake Center for Science Education (SLCSE)*, a District sponsored charter school for grades 6-12, opened in 2008-09. The school has a robust partnership with the University of Utah, Westminster College, the Applied Technology College, and the Utah Museum of Natural History. *SLCSE* serves as a site for districtwide professional development in mathematics and science.
- The *Salt Lake School for the Performing Arts (SLSPA)*, a District-independent charter school, offers a strong performing arts curriculum in partnership with core curriculum provided at Highland High School. Students have many opportunities to perform and compete in drama and music.

School Choice Activities

- Explore ways to expand the Dual Immersion Program into a middle school and high school.
- Explore expanding the Dual Immersion Program into another language beyond Spanish.

It is Salt Lake City School District's belief that by providing opportunities for choice within the District, parents will see the value of having their children remain in the public education system. This enables us to maintain and expand enrollment and to provide further opportunities for students and families.

Family and School Collaboration – Creating an inclusive educational environment with many and varied opportunities for families and schools to engage together as advocates and supporters of student learning.



Salt Lake City School District strives to provide an inclusive educational environment with many and varied opportunities for families and schools to engage together as advocates and supporters of student learning. Families and schools must work together to remove barriers and encourage collaboration by interacting regularly and communicating clearly, in languages that families understand, regarding student

progress, learning expectations, and educational events. Schools actively work to enhance existing strengths of families to support learning at home and to bring families and teachers together to assist students. High levels of student achievement are accomplished by working together collaboratively.

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

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

Parents as Teachers (PAT) is an early childhood parent education and family support/home visitor program that serves families from pregnancy through kindergarten. The PAT program helps strengthen families, engage parents early in their children's school, develop parenting skills, and establish long-term home-school relationships.

Family and School Collaboration Activities

- Provide quarterly feedback to schools to update and maintain school webpages to include specific identified information as determined at the District level.
- Increase the number of teachers who provide parents with information that will allow them to support and extend student progress and academic achievement as detailed in Board Policy I-8.

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

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



Some Salt Lake City School District schools function as community centers for the neighborhood and extend their hours and access for other purposes. Dedicated Family Community Learning Centers operate at Rose Park Elementary, Lincoln Elementary, and Glendale/Mountain View and there are plans to develop additional centers across the District.

Internal Communications and External Relations – Internal and external communications are clear, accurate, efficient, effective, and culturally relevant.

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

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

Internal Communications and External Relations Activities

- Transition from Adobe Contribute to Microsoft's Sharepoint as the main tool for editing and maintaining school and District websites.

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

Conclusion

The Vision of the District states, "The Salt Lake City School District sets the standard for excellence in education." We believe this vision is enacted through a coordinated focus on the Essentials embedded in the Student Achievement Plan. The Salt Lake City Board of Education allocates resources in alignment with these Essentials and analyzes outcome data to measure progress in each of the areas to meet the District's one goal, one purpose: Student Learning.



Respectfully submitted,

A blue ink signature of Dr. McKell Withers.

Dr. McKell Withers
Superintendent

A blue ink signature of Janet M. Roberts.

Janet M. Roberts
Business Administrator



THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:**The District Entity28**

An explanation of the financial structure of the school district including an explanation of the following:

- The District Entity 28
- District Boundary Map 29
- The District Fund Structure 30
- System of Classifying Revenue and Expenditures 30
- The Budget Basis of Measuring Available Revenue and Expenditures 30
- Governmental Fund Revenue 31
- Governmental Fund Expenditures 31
- Proprietary Funds 31

Administrative Organizational Chart32**District Vision, Mission, & 2010-2015 Student Achievement Plan33**

The Guiding Principles, Vision, Mission, Performance Results and Essentials of a Learning Community are implemented through the resources allocated with this budget.

Significant Laws Affecting this Budget 35

A summary of the Utah laws and district policies which guide the development and administration of this budget.

Budget Development and Administration Policies37**Budget Development Process39****Capital Projects Process40****Budget Administration and Management Process40****Budget Development Timeline41****Explanation of Function Classification of Expenditures 42**

THE DISTRICT ENTITY

The District is Legally Autonomous

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

The boundaries of the District are essentially coterminous with the boundaries of Salt Lake City, however, the District is an independent entity. The Board of Education of Salt Lake City is separately elected by the citizens of Salt Lake City in a general popular election.

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

The District is Fiscally Independent

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

District Size and Scope

The District serves a general population projected to be approximately 189,314 citizens spread over an area of 111.1 square miles. The District currently consists of 39 schools: three high schools, one blended learning high school, and one alternative high school (grades 9-12); four middle schools (grades 7-8) and one middle school (grades 6-8); one K-8 school; 26 elementary schools (grades K-5 and K-6); and two District sponsored charter schools. In addition, the District operates several alternative programs: a community education department; adult education; an alternative middle school; parent cooperative programs; programs for gifted students and for the disabled; and other special services. The District currently has 24,731 (Fall Enrollment 2013) students enrolled in its regular day school programs, of which 14,390 or 58% are minority (other than Caucasian).

District Community

The five largest property taxpayers in Salt Lake City School District in 2012 were City Creek Reserve, PacifiCorp, Sky West Airlines, Delta Airlines, and Qwest Corporation. The five largest employers are the University of Utah (including hospital), State of Utah, Salt Lake County, Salt Lake City School District, and Intermountain Health Care. It should be noted that four of the five largest employers are the same as they were in 2004.

The District Fund Structure

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

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

The District uses five types of ***Governmental Funds***: a General Fund; a Charter School Fund; Special Revenue Funds (the Special Programs Fund, Child Nutrition Fund, and Student Activity Fund); three Capital Projects Funds (the Capital Outlay Fund, the Capital Reserve Fund, and the Municipal Building Authority Fund); and a Debt Service Fund. The District uses four ***Proprietary Funds***: which consists of four Internal Service Funds (the Distribution Services Fund, Printing and Graphics Fund, Technical Services Fund, and Employee Benefits Fund). A description of the activities financed and accounted for in each of these funds precedes the detail budget for each fund presented in this budget document.

System of Classifying Revenue and Expenditures

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

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

The Budget Basis of Measuring Available Revenue and Expenditures

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the District recognizes revenue and expenditures for both

budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

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

Proprietary Funds

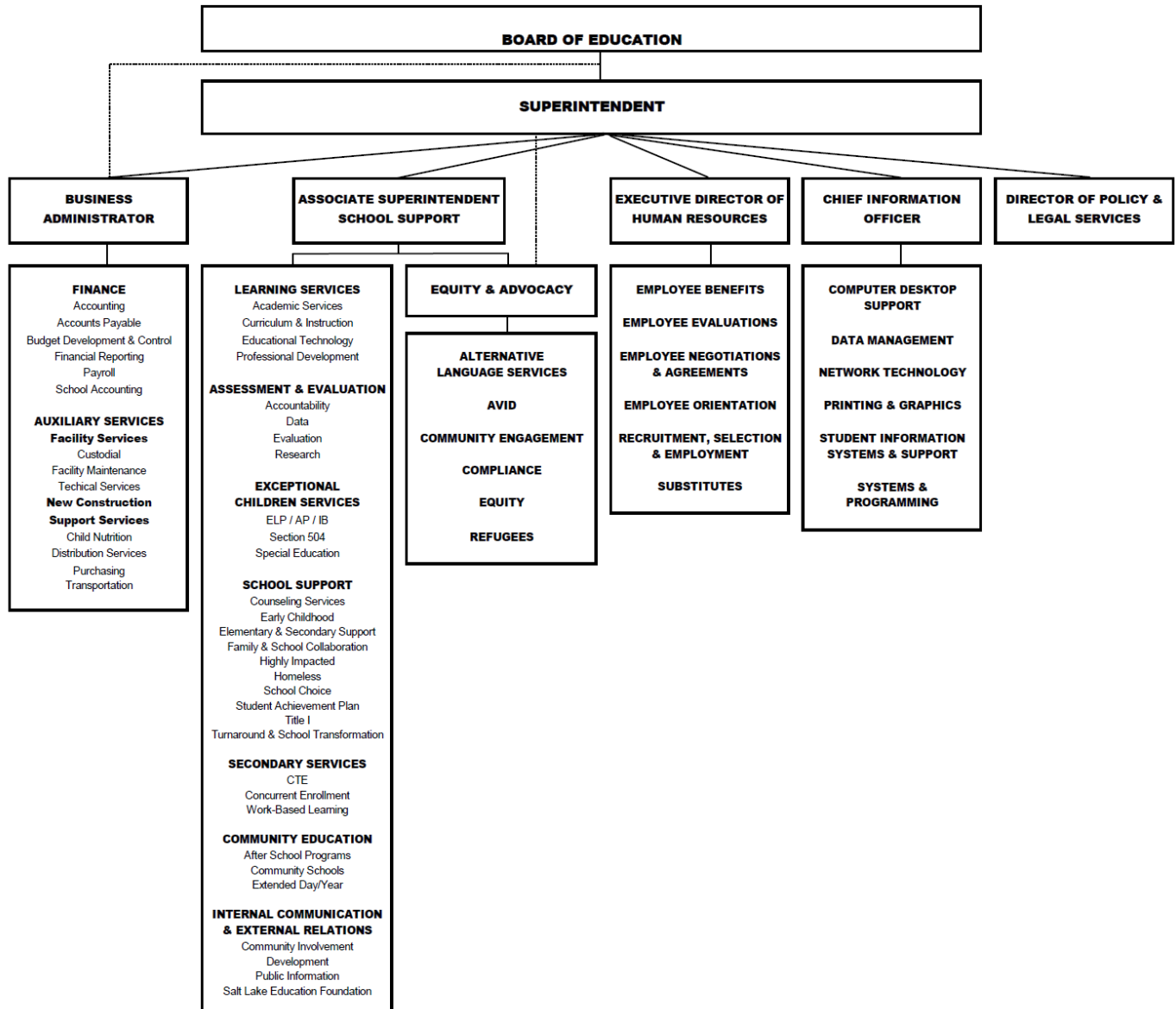
In its proprietary funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

ADMINISTRATIVE ORGANIZATIONAL CHART

Salt Lake City School District

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

May 1, 2014



DISTRICT VISION, MISSION, & 2010-2015 STUDENT ACHIEVEMENT PLAN

Motto: Your Best Choice

Vision: Our long-term picture for students

Salt Lake City School District sets the standard for excellence in education.

Mission: Our Core purpose for students

The Salt Lake City School District advocates for all students, provides the highest quality education, and prepares students for a future of opportunities.

2010-2015 Student Achievement Plan: Essentials of a Learning Community Year 5: 2014-15 Goals

Curriculum, Instruction, and Assessment: Continuous cycles of curriculum, instruction, and assessment give all students access to quality instruction aligned to core standards.

1. Align curriculum, instruction, and assessment to provide Pre-K through 12 grade students access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
2. Continue to collect, disseminate, and analyze assessment data and other outcome indicators to ensure educational attainment goals are met for Salt Lake City School District students. Continue the integration and expansion of the data warehouse, Illuminate, PowerSchool, and other data sources to provide feedback to teachers and other stakeholders in order to improve student outcomes and ensure high quality programming.
3. School administrators and teachers will use Illuminate to access educational data and reports as well as formative testing.
4. Continue the integration and training of State writing assessments utilizing SAGE formative and summative writing assessments to increase writing achievement and prepare students for future success.

Equity and Advocacy: All students receive the necessary resources, instruction, support, and advocacy to achieve comparably high outcomes, with emphasis on students of color, English learners, students in poverty, and students with disabilities.

1. Build the capacity for addressing student learning through improved instructional practices and monitoring student progress.
2. Support Student Advocacy and Access.

Early Childhood: Programs for families and preschool children (ages 0-5) create a foundation for success in school and life, empowering parents to support their children's development and future learning.

1. Continue to work on providing new programs for Pre-K and Parents as Teachers (PAT) based upon community needs and wishes.
2. Continue developing a strong professional development program in the areas of curriculum and assessment to further prepare students for kindergarten.

School Choice: All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnet programs, and optional programs.

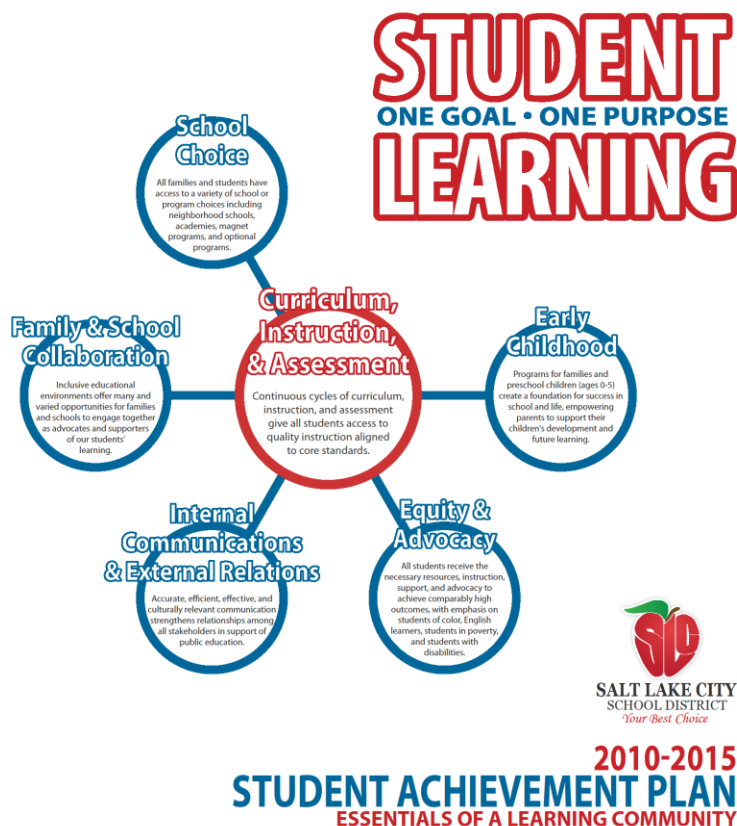
1. Explore ways to expand the Dual Immersion Program into a middle school and high school.
2. Explore expanding the Dual Immersion Program into another language beyond Spanish.

Family and School Collaboration: Inclusive educational environments offer many and varied opportunities for families and schools to engage together as advocates and supporters of our students' learning.

1. Provide quarterly feedback to schools to update and maintain school webpages to include specific identified information as determined at the District level.
2. Increase the number of teachers who provide parents with information that will allow them to support and extend student progress and academic achievement as detailed in Board Policy I-8.

Internal Communications and External Relations: Accurate, efficient, effective, and culturally relevant communication strengthens relationships among all stakeholders in support of public education.

1. Increase the number of students, parents, and citizens using our websites and social media sites to gather information about and interact with our schools and District.
2. Transition from Adobe Contribute to Microsoft's Sharepoint as the main tool for editing and maintaining school and District websites.



SIGNIFICANT LAWS AFFECTING THIS BUDGET

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

Utah Code Budget Provisions***53A-19-101. Superintendent of school district as budget officer -- School district budget.***

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

53A-19-102. Local school board budget procedures.

1.
 - a. Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - b. If the tax rate in the 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 53A-17a-133.
2.
 - a. Prior to 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 (2)(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 (2)(b)(iii) and (2)(b)(iv).
3. A local school board shall file a copy of the adopted budget with the State auditor and the State Board of Education.

53A-19-103. *Undistributed reserve in school board budget.*

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

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

1. A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
2. In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
3. In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
4. All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
5. A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.
6. An increase in an appropriation may not be made by the board unless the following steps are taken:
 - a. the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - b. notice of the request is published:
 - i. in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered;
 - and

- ii. in accordance with Section 45-1-101, at least one week prior to the board meeting at which the request will be considered; and
- c. the board holds a public hearing on the request prior to the board's acting on the request.

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

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

53A-19-107. Emergency expenditures.

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

53A-19-108. Monthly budget reports.

1. The business administrator of each local school board shall provide each board member with a report, on a monthly basis, that includes the following information:
 - a. the amounts of all budget appropriations;
 - b. the disbursements from the appropriations as of the date of the report; and
 - c. the percentage of the disbursements as of the date of the report.
2. A copy of the report shall be available for public review.

BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES

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

1. 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, plant, and equipment, and for orderly replacement of equipment.
- C. The District will maintain an interactive online budgetary control system to assist in following the budget plan.
- D. The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- E. Where possible, the District will integrate performance measurement and productivity indicators with the budget.

- F. The District will continue its policy of budgeting for indirect costs in every program to insure that full costs are reflected in every program and fund budget.

2. Capital Improvement Budget Policies

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

3. Debt Management Policies

- A. The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- B. When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- C. The District will try to keep the average maturity of general obligation bonds at or below ten years.
- D. Total general-obligation debt will not exceed 1% of the reasonable fair market value of taxable property within the District.
- E. The District will not use long-term debt for current operations.
- F. The District will meet all debt service obligations when due.
- G. The District will retire tax and revenue anticipation debt annually.
- H. The District will maintain communication with bond rating agencies about its financial condition. The District will follow a policy of full disclosure in every financial report and official statement.

- I. The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.

4. Revenue Estimation Policies

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

5. Fund Balance and Reserve Policy

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

6. Accounting, Auditing, and Financial Reporting Policies

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

BUDGET DEVELOPMENT PROCESS

- 1. For the fiscal year beginning July 1, the business administrator prepares a tentative budget which is presented to the Board of Education by the superintendent on or before the preceding June 1.
- 2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 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.

CAPITAL PROJECTS PROCESS

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

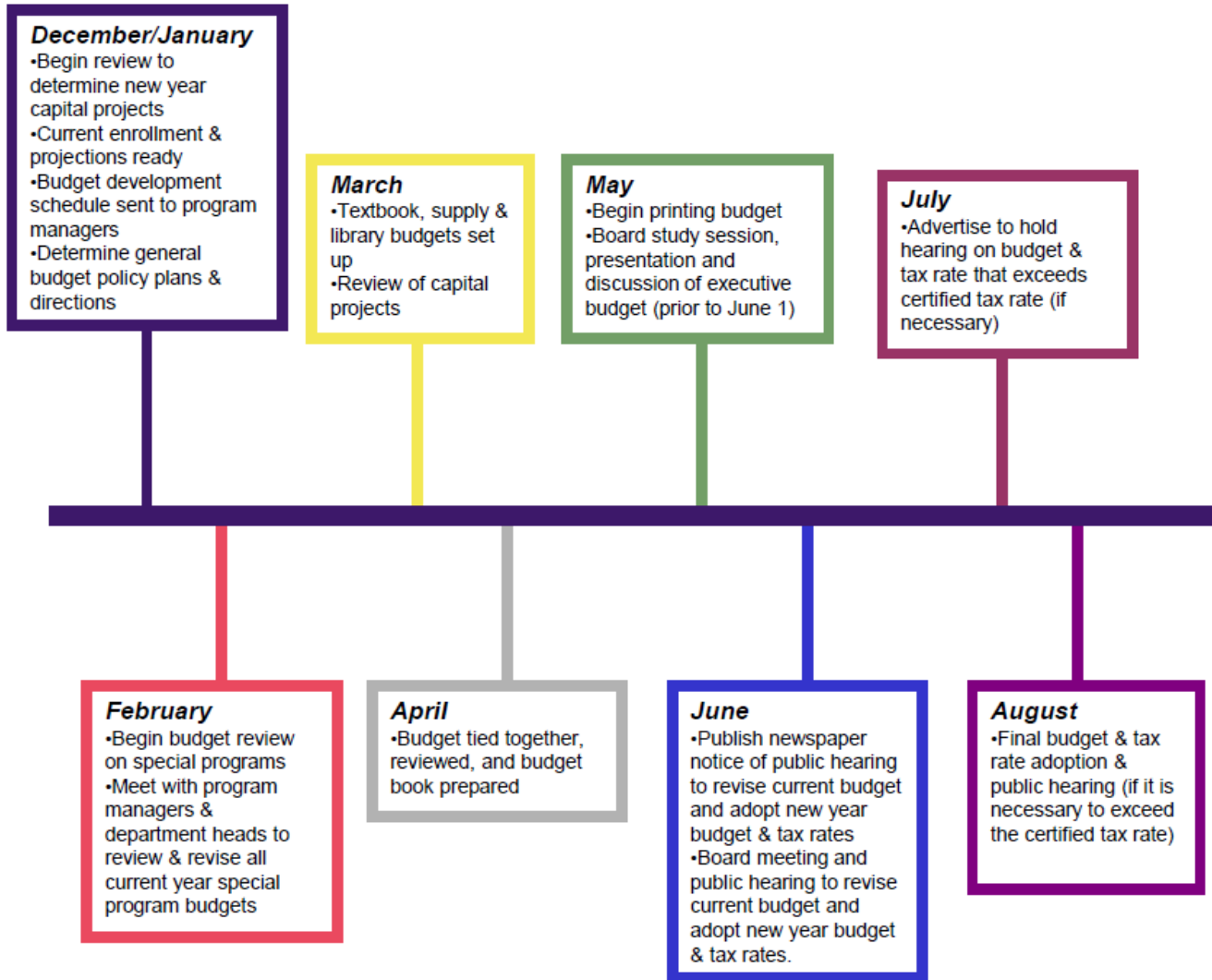
BUDGET ADMINISTRATION AND MANAGEMENT PROCESS

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

Cost center controllers are with few exceptions authorized to make changes (re-allocations) within their budget with approval of the budget department. New program budgets or expansion of program budgets require Board approval.

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

BUDGET DEVELOPMENT TIMELINE



EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES

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

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

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

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

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

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

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

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

Other – Columbus and Adult Trainable Services. This function covers those activities concerned with the directing and management of the Columbus Community Center.

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

Community Services and Building Rental. This function covers those activities concerned with the management and coordination of community recreation services and building rentals.

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

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

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



THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends	46
--	-----------

Summary of Budgets – All Governmental Fund Types	49
---	-----------

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

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

Governmental Funds:

• The General Fund	51
• Charter School Fund Budget	59
• Summary of Budgets – Special Revenue Funds	61
• Summary of Budgets – All Capital & Debt Service Funds	67
• The District's Current Debt Obligations	79
• Municipal Building Authority Fund	81

Proprietary Funds:

• Summary of Budgets – Internal Service Funds	83
---	----

Program Summaries:

• General Fund Budget – Recap of Program Expenditure Summaries.....	89
• Special Programs Fund Budget – Recap of Program Expenditure Summaries	109

MAJOR REVENUE SOURCES, UNDERLYING ASSUMPTIONS, AND SIGNIFICANT REVENUE TRENDS**Major Revenue Sources****Property Tax and State Funds**

Public education K-12 in the State of Utah is financed through what is commonly referred to as an equalized state funding formula. Under this Utah system of funding, each district is required to levy a basic tax rate of an estimated .001477 per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in average daily membership (ADM). State funds which are acquired primarily through a State income tax are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student. For 2014-15, the amount per student is \$2,972 which is a 2.5 % increase from the \$2,899 guaranteed for 2013-14.

Interest on Investments

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

Other Local Revenues

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

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

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

Our adult training facility, Columbus Community Center, also generates a portion of the other local revenue in the Special Programs Fund.

Federal Revenues

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

Underlying Assumptions and Significant Revenue Trends

Chart 3 (page 126) shows graphically the source of the \$174.9 million in revenue for the General Fund of the District. The effect of the state funding system is that 61.60% of the General Fund revenue of the District is controlled by the State appropriation process, and 27.34% is controlled by the tax rates and assessed value of the tax base. It makes no difference to the District how much the proceeds are from the basic tax rate. The amount received per student in ADM in the basic program is always the amount guaranteed by the legislature. What changes each year is the portion that is provided by local tax as compared to the portion provided by State funds, but the total will always be the guaranteed amount per student. (see **Chart 4, page 127**)

Since the State legislature has already passed and the Governor has signed into law the 2014-15 School Finance Act, the District can estimate very accurately the 61.60% of the General Fund revenue that is effectively determined by the level of State funding. The only variable factor is the number of students in average daily membership in the District. Revenue estimates for this budget are based on an estimated increase in student average daily membership (an 86 student increase). (see **Chart 1, District Enrollment Trends, page 121**)

Chart 5 (page 128) displays the historical trend in revenue growth in the General Fund over the past four years and projects revenue for the budget year. Total revenue has grown steadily until the 2011-12 budget year, where it decreased by 5.19% due to Federal funding cuts. The current year shows a decrease of 0.78%, 2014-15 is projected to be an increase of 1.79% due to an increase in State revenue. State revenue is projected to increase 2.49% for the new budget year, and Federal revenue is projected to decrease 9.64% based on known appropriations. Net taxable value is projected to increase 2.65%, and the tax rate for the General Fund is projected to increase, resulting in a 4.07% increase in property tax revenue in the General Fund.

Property tax revenue is the only major revenue source for all of the other Governmental Funds. **Chart 7 (page 130)** displays the tax rate for the past five years for the District. The chart shows that the total tax rate has increased from years 2010 to 2014 from .006371 to .006502, a 2.06% increase. The tax rate for the General Fund has increased 12.16% during this period. The tax rate for Capital Projects and Debt Service decreased 12.67% due to debt reduction and the tax rate for Special Programs decreased 10.00%. The reason that the property tax rate for the General Fund increased from the prior year is because of legislatively determined increases in the state wide basic tax rate and a proposed tax increase by the Board of Education.

Chart 8 (page 131) displays the estimated market value, taxable value, and net taxable value of property within the District. Estimated market value of property in the District has increased an average of 0.99% per year during the 2010 to 2014 period. In this same period, total taxable value has increased an average of 0.58% per year, and net taxable value has increased an average of 0.35% per year. The most important value is the net taxable value. This is the value to which the tax rate of the District is applied to arrive at taxes assessed. Total taxable value has changed at a different rate than market value because of changes made by the legislature and the tax commission in the method of calculating taxable value. Net taxable value is what remains after the Redevelopment Agency takes its tax increment from the taxable value.

Chart 9 (page 132) displays total taxes assessed and the trend in the percent of total taxes assessed actually collected.

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

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2014-15 Budget

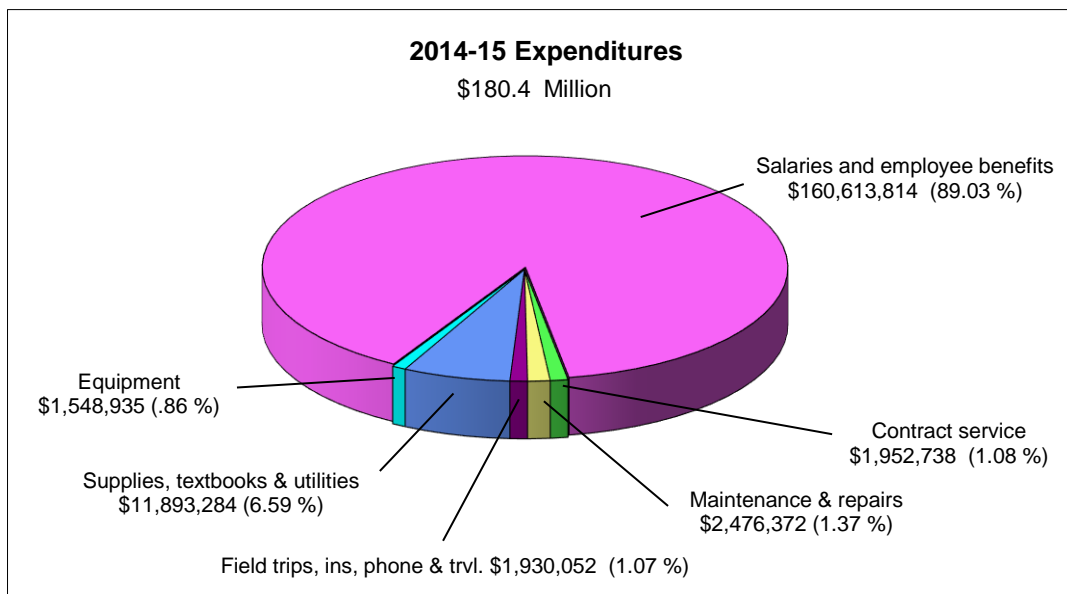
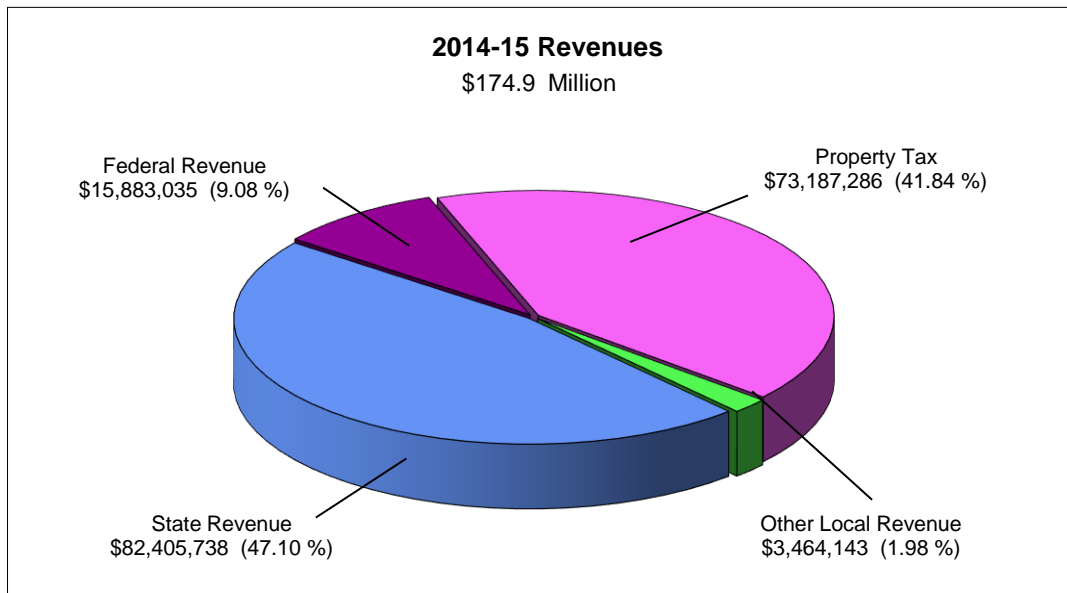
	Total All Governmental Funds	General Fund	Charter Schools Funds	Special Revenue Funds	Capital & Debt Service Funds
Revenues:					
Property taxes	\$ 104,594,619	\$ 73,187,286	\$ 0	\$ 1,889,769	\$ 29,517,564
Interest on investments	1,140,360	911,044	7,600	0	221,716
Sale of food	1,292,663	0	0	1,292,663	0
Other local revenue	16,294,694	2,553,099	277,078	13,287,060	177,457
State of Utah	92,601,994	82,405,738	4,539,705	5,656,551	0
Federal government	31,517,741	15,883,035	371,160	15,263,546	0
Total Revenues	247,442,071	174,940,202	5,195,543	37,389,589	29,916,737
Expenditures:					
Instruction	142,654,372	122,563,093	3,864,062	16,227,217	0
Counseling and child accounting	6,228,189	6,016,124	179,076	32,989	0
Media services and educational supervision	17,104,458	12,354,302	8,002	4,742,154	0
General District administration	1,204,903	831,043	0	373,860	0
General school administration	12,736,075	10,345,633	410,534	1,979,908	0
Central services	5,105,943	4,912,042	52,500	141,401	0
Operation and maintenance of school buildings	19,043,962	17,434,319	553,250	1,056,393	0
Student transportation	5,975,632	5,958,639	16,993	0	0
Child nutrition services	13,260,897	0	111,126	13,149,771	0
Community services and building rentals	39,497	0	0	39,497	0
Columbus - adult trainable	821,667	0	0	821,667	0
Capital Outlay	13,663,136	0	0	464,553	13,198,583
Debt Service	10,452,779	0	0	0	10,452,779
Total Expenditures	248,291,510	180,415,195	5,195,543	39,029,410	23,651,362
Deficiency of revenues under expenditures	(849,439)	(5,474,993)	0	(1,639,821)	6,265,375
Other Financing Sources:					
Sale of capital assets	8,000	0	0	8,000	0
Sale of real property	49,170	0	0	0	49,170
Net change in fund balances	(792,269)	(5,474,993)	0	(1,631,821)	6,314,545
Fund Balances - July 1	73,198,741	36,537,268	705,411	9,315,265	26,640,797
Fund Balances - June 30	\$ 72,406,472	\$ 31,062,275	\$ 705,411	\$ 7,683,444	\$ 32,955,342
Fund Balance					
Nonspendable:					
Inventories	\$ 486,826	\$ 0	\$ 0	\$ 486,826	\$ 0
Prepaid expenditures	213,910	93,008	0	93,026	27,876
Restricted:					
Bond payments	3,003,399	0	0	0	3,003,399
Capital projects	29,924,067	0	0	0	29,924,067
Child nutrition services	1,218,356	0	0	1,218,356	0
Committed:					
Economic stabilization	7,000,000	7,000,000	0	0	0
Assigned:					
Charter Schools	705,411	0	705,411	0	0
Programs	14,058,764	14,058,764	0	0	0
Programs reported in the special revenue funds	3,935,167	0	0	3,935,167	0
Programs reported in the schools	1,454,792	1,434,542	0	20,250	0
Students	1,929,819	0	0	1,929,819	0
Employee benefit obligations	8,475,961	8,475,961	0	0	0
Unassigned:	0	0	0	0	0
Total Fund Balances	\$ 72,406,472	\$ 31,062,275	\$ 705,411	\$ 7,683,444	\$ 32,955,342



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT**THE GENERAL FUND**

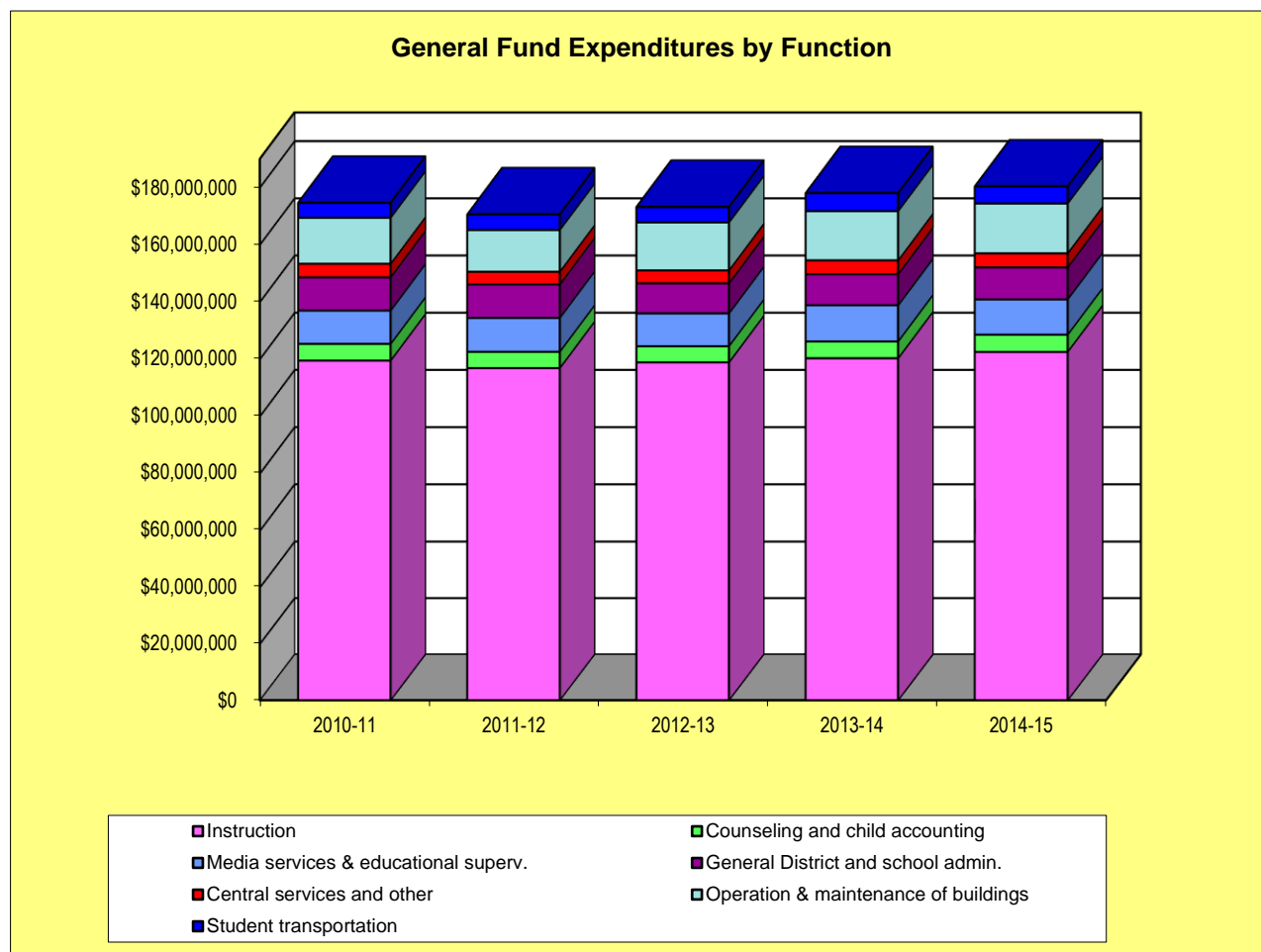
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical Federal and State programs are also accounted for here.



SALT LAKE CITY SCHOOL DISTRICT
General Fund - Expenditures by Function

For Fiscal Year 2014-15 With Comparative Information for 2010-11 Through 2013-14

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Instruction	\$119,533,426	\$116,903,349	\$118,897,833	\$120,330,090	\$122,563,093
Counseling and child accounting	5,826,538	5,710,867	5,662,642	5,891,475	6,016,124
Media services & educational superv.	11,650,037	11,825,879	11,473,536	12,640,678	12,354,302
General District and school admin.	11,643,897	11,714,844	10,509,621	10,877,682	11,176,676
Central services and other	4,727,219	4,435,006	4,523,336	4,840,619	4,912,042
Operation & maintenance of buildings	16,078,902	14,589,554	16,745,842	17,205,552	17,434,319
Student transportation	5,228,649	5,443,418	5,437,029	6,281,741	5,958,639
	\$174,688,668	\$170,622,917	\$173,249,839	\$178,067,837	\$180,415,195



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Function**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Property taxes	\$ 62,793,446	\$ 64,858,727	\$ 71,560,420	\$ 70,324,332	\$ 73,187,286
Interest on investments	1,050,856	1,158,297	1,040,665	911,044	911,044
Other local revenue	6,639,244	6,636,744	4,434,963	2,649,879	2,553,099
State of Utah	82,224,421	75,704,315	75,920,789	80,404,961	82,405,738
Federal government	26,956,060	21,980,879	20,265,800	17,578,028	15,883,035
Total Revenues	179,664,027	170,338,962	173,222,637	171,868,244	174,940,202
Expenditures:					
Instruction	119,533,426	116,903,349	118,897,833	120,330,090	122,563,093
Counseling and child accounting	5,826,538	5,710,867	5,662,642	5,891,475	6,016,124
Media services and educational supervision	11,650,037	11,825,879	11,473,536	12,640,678	12,354,302
General District administration	903,263	613,128	719,420	833,466	831,043
General school administration	10,740,634	11,101,716	9,790,201	10,044,216	10,345,633
Central services	4,727,219	4,435,006	4,523,336	4,840,619	4,912,042
Operation and maintenance of school buildings	16,078,902	14,589,554	16,745,842	17,205,552	17,434,319
Student transportation	5,228,649	5,443,418	5,437,029	6,281,741	5,958,639
Total Expenditures	174,688,668	170,622,917	173,249,839	178,067,837	180,415,195
Net change in fund balances	4,975,359	(283,955)	(27,202)	(6,199,593)	(5,474,993)
Fund Balance - July 1	38,072,659	43,048,018	42,764,063	42,736,861	36,537,268
Fund Balance - June 30	\$ 43,048,018	\$ 42,764,063	\$ 42,736,861	\$ 36,537,268	\$ 31,062,275
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 144,865	\$ 114,464	\$ 93,008	\$ 93,008	\$ 93,008
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Programs	16,017,386	16,223,740	15,841,276	14,695,311	14,058,764
Programs reported in the schools	2,104,894	2,294,233	2,030,585	1,434,542	1,434,542
Employee benefit obligations	7,525,961	7,525,961	8,475,961	8,475,961	8,475,961
Unassigned **	10,254,912	9,605,665	9,296,031	4,838,446	0
Total Fund Balance	\$ 43,048,018	\$ 42,764,063	\$ 42,736,861	\$ 36,537,268	\$ 31,062,275

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

** The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Object**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Property taxes	\$ 62,793,446	\$ 64,858,727	\$ 71,560,420	\$ 70,324,332	\$ 73,187,286
Interest on investments	1,050,856	1,158,297	1,040,665	911,044	911,044
Other local revenue	6,639,244	6,636,744	4,434,963	2,649,879	2,553,099
State of Utah	82,224,421	75,704,315	75,920,789	80,404,961	82,405,738
Federal government	26,956,060	21,980,879	20,265,800	17,578,028	15,883,035
Total Revenues	179,664,027	170,338,962	173,222,637	171,868,244	174,940,202
Expenditures:					
Salaries	113,805,804	113,539,501	111,947,570	111,433,344	112,781,159
Employee benefits	37,992,235	37,991,187	40,167,265	44,708,117	47,832,655
Contract services - professional & educational	2,913,972	2,518,139	2,585,772	2,504,839	1,952,738
Maintenance & repairs	4,727,922	2,422,300	2,533,653	2,480,650	2,476,372
Field trips, insurance, phone & travel	1,670,027	1,682,238	1,463,050	1,961,344	1,930,052
Supplies, textbooks & utilities	11,132,529	10,244,244	11,530,610	12,991,681	11,893,284
Equipment	2,446,179	2,225,308	3,021,919	1,987,862	1,548,935
Total Expenditures	174,688,668	170,622,917	173,249,839	178,067,837	180,415,195
Net change in fund balances	4,975,359	(283,955)	(27,202)	(6,199,593)	(5,474,993)
Fund Balance - July 1	38,072,659	43,048,018	42,764,063	42,736,861	36,537,268
Fund Balance - June 30	\$ 43,048,018	\$ 42,764,063	\$ 42,736,861	\$ 36,537,268	\$ 31,062,275
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 144,865	\$ 114,464	\$ 93,008	\$ 93,008	\$ 93,008
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Programs	16,017,386	16,223,740	15,841,276	14,695,311	14,058,764
Programs reported in the schools	2,104,894	2,294,233	2,030,585	1,434,542	1,434,542
Employee benefit obligations	7,525,961	7,525,961	8,475,961	8,475,961	8,475,961
Unassigned **	10,254,912	9,605,665	9,296,031	4,838,446	0
Total Fund Balance	\$ 43,048,018	\$ 42,764,063	\$ 42,736,861	\$ 36,537,268	\$ 31,062,275

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

** The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Revenue Sources

Fiscal Year 2014-15 Budget With Comparative Information for Years 2010-11 Through 2013-14

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
REVENUES					
Local Sources					
Property tax	\$ 62,793,446	\$ 64,858,727	\$ 71,560,420	\$ 70,324,332	\$ 73,187,286
Interest on investments	1,050,856	1,158,297	1,040,665	911,044	911,044
Other local revenue	6,639,244	6,636,744	4,434,963	2,649,879	2,553,099
Total Local Sources	70,483,546	72,653,768	77,036,048	73,885,255	76,651,429
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	30,809,592	33,159,345	33,427,449	36,601,863	39,044,726
Professional Staff Costs	5,959,408	6,560,880	6,720,958	6,922,290	7,095,347
Restricted Basic School Program					
Special Education - Regular Program	7,779,436	8,050,986	8,113,510	8,490,354	8,251,509
Special Education - Self Contained	2,482,138	2,686,605	2,713,240	2,791,511	2,791,511
Ext. Year Program - Sev. Handicapped	40,266	64,166	42,141	40,966	40,966
Special Education - State Programs	164,055	182,217	190,292	184,069	179,812
Career and Technical Education (CTE)	5,161,934	2,966,160	2,800,883	2,897,380	3,270,370
Gifted and Talented (Accel. Learner)	76,418	96,477	93,644	94,793	94,793
Adv. Placement & IB (Accel. Learner)	93,327	83,619	82,250	84,957	84,957
Concurrent Enrollment (Accel. Learner)	41,146	26,655	15,503	64,727	65,334
At Risk programs	2,956,263	2,923,773	2,574,002	2,121,305	2,123,239
Youth In Custody	505,128	464,849	508,866	551,914	501,914
Class Size Reduction	3,826,227	3,887,019	4,062,778	4,198,986	4,345,719
Other State sources of revenue					
Retirement and FICA / Flexible Allocation	6,872,737	926,730	918,451	901,762	901,762
Pupil Transportation to and from	2,600,599	2,242,251	2,442,589	2,442,589	2,442,589
Teachers' Supplies	236,679	233,187	226,421	220,797	218,920
Interv. for Student Success Block Grant	1,159,643	0	0	0	0
School LAND Trust	859,957	1,014,210	1,078,784	1,651,645	1,400,976
School Nurses	37,300	36,521	35,842	32,924	32,924
Teacher Salary Supplement	63,939	76,149	83,794	83,794	83,794
Reading Achievement	508,089	525,152	498,786	491,643	491,643
Extended Day Kindergarten	605,813	567,276	477,946	435,868	435,868
Educator Salary Adjustment	7,265,060	7,302,696	7,168,770	7,066,343	7,066,317
Technology Appropriation	316,531	120,430	328,012	278,001	278,001
Library Media	17,636	28,073	21,582	24,215	21,933
Staff Development	7,000	7,000	83,926	227,300	0
USTAR	377,760	259,771	274,065	250,000	250,000
Beverly Taylor Sorenson Arts Grant	458,595	551,465	395,033	543,840	543,840
ELL Family Literacy Centers	195,595	62,651	3,418	0	0
Bio-technology Wired Grant	251,714	0	0	0	0
Critical Languages	26,910	19,090	12,417	55,583	0
UPASS (Utah Performance Assessment System for Students)	4,378	100,839	53,234	140,966	63,933
Driver Education	254,000	215,336	201,260	212,496	195,580
Other State revenue	209,149	262,737	270,943	300,080	87,461
Total State Revenues	82,224,422	75,704,315	75,920,789	80,404,961	82,405,738
Federal Sources					
Restricted - direct	176,232	149,737	105,646	85,284	96,395
E Rate	249,302	251,208	266,817	266,817	266,817
ARRA	11,609,514	2,342,600	3,633,966	925,813	0
No Child Left Behind (NCLB)	8,404,177	10,829,852	8,571,887	9,055,361	7,756,354
Programs for the Disabled	4,592,060	5,909,052	5,601,118	5,032,622	5,607,313
Career and Technical Education (CTE)	622,278	500,866	382,854	356,327	396,641
Dept. of Health - Medicaid	1,066,258	1,713,290	1,279,934	1,691,856	1,709,176
Other restricted - through State	236,239	284,274	423,578	163,948	50,339
Total Federal Revenues	26,956,060	21,980,879	20,265,800	17,578,028	15,883,035
Total Revenue	\$ 179,664,028	\$ 170,338,962	\$ 173,222,637	\$ 171,868,244	\$ 174,940,202

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2014-15 Budget With Comparative Information for Years 2010-11 Through 2013-14

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 75,085,160	\$ 75,742,746	\$ 75,186,033	\$ 74,580,452	\$ 75,581,661
Salaries - substitute teachers	1,218,615	1,207,112	1,214,999	1,100,644	1,098,676
Salaries - teacher aides	6,128,749	5,821,313	5,482,273	4,992,368	5,289,350
Salaries - all other	90,055	48,523	48,073	25,064	25,065
Total salaries	82,522,579	82,819,694	81,931,378	80,698,528	81,994,752
Employee benefits	26,065,566	26,546,639	28,336,174	31,118,688	33,495,203
Purchased services	4,870,380	2,190,317	2,271,508	2,575,895	2,159,195
Supplies and materials	3,540,058	2,821,983	3,011,101	4,493,213	3,897,172
Textbooks	545,441	773,066	1,023,428	651,406	209,724
Total supplies and materials	4,085,499	3,595,049	4,034,529	5,144,619	4,106,896
Property (instructional equipment)	1,989,402	1,751,650	2,324,244	792,360	807,047
Total Expenditures - Instruction	119,533,426	116,903,349	118,897,833	120,330,090	122,563,093
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	3,889,156	3,805,819	3,791,450	3,729,252	3,734,905
Salaries - health services	313,509	323,588	284,035	286,360	289,724
Salaries - secretarial & clerical	86,500	82,128	43,399	89,909	93,359
Salaries - all other	1,258	0	19,832	47,710	48,120
Total salaries	4,290,423	4,211,535	4,138,716	4,153,231	4,166,108
Employee benefits	1,461,314	1,424,804	1,463,686	1,653,103	1,765,864
Purchased services	38,196	54,473	50,392	63,418	63,125
Supplies and materials	27,220	20,055	9,848	21,723	21,027
Property	9,385	0	0	0	0
Total Expenditures - Support Services /Counseling & Child Accounting	5,826,538	5,710,867	5,662,642	5,891,475	6,016,124
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	1,877,255	1,975,555	1,882,278	1,878,089	1,812,655
Salaries - media personnel	2,355,878	2,316,941	2,345,215	2,345,816	2,363,085
Salaries - secretarial & clerical	1,060,670	994,625	960,701	991,658	961,977
Salaries - media aides	36,720	40,575	38,700	38,200	38,200
Salaries - All Other	2,818,202	2,986,442	2,611,263	3,077,783	2,993,638
Total salaries	8,148,725	8,314,138	7,838,157	8,331,546	8,169,555
Employee benefits	2,757,303	2,777,562	2,785,913	3,310,101	3,396,203
Purchased services	340,965	337,617	419,558	405,412	246,739
Supplies and materials (except as below)	245,423	229,589	202,311	435,496	401,378
Library books	116,001	118,669	138,934	109,625	95,543
Periodicals	19,013	20,418	18,360	21,568	21,568
Audio visual materials	11,078	7,454	18,507	23,316	23,316
Property	11,529	20,432	51,796	3,614	0
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 11,650,037	\$ 11,825,879	\$ 11,473,536	\$ 12,640,678	\$ 12,354,302

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*Fiscal Year 2014-15 Budget With Comparative Information for Years 2010-11 Through 2013-14*

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Support Services/General District Administration - Function 2300					
Salaries - District administration	\$ 234,136	\$ 238,864	\$ 241,245	\$ 241,656	\$ 241,656
Salaries - secretarial & clerical	113,424	113,571	115,001	116,803	118,202
Total salaries	347,560	352,435	356,246	358,459	359,858
Employee benefits	153,078	147,859	154,067	176,120	183,897
Purchased services	367,542	110,733	161,180	231,758	220,309
Supplies and materials	38,678	67,549	51,566	69,643	69,643
Other objects	(3,595)	(65,448)	(3,639)	(2,514)	(2,664)
Total Expenditures - Support Services /General District Administration	903,263	613,128	719,420	833,466	831,043
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	5,534,117	5,708,051	4,769,569	4,677,422	4,724,312
Salaries - secretarial & clerical	1,846,173	1,870,331	1,839,613	1,893,034	1,924,310
Total salaries	7,380,290	7,578,382	6,609,182	6,570,456	6,648,622
Employee benefits	2,716,531	2,803,636	2,584,949	2,853,795	3,063,838
Purchased services	321,626	327,302	212,013	211,215	224,423
Supplies and materials	322,187	392,396	384,057	408,750	408,750
Total Expenditures - Support Services /General School Administration	10,740,634	11,101,716	9,790,201	10,044,216	10,345,633
Support Services/Central Services - Function 2500					
Salaries	3,038,559	2,965,509	2,995,131	3,098,091	3,107,524
Employee benefits	1,211,854	1,199,720	1,236,126	1,384,648	1,457,872
Purchased services	356,709	142,798	133,179	168,355	157,065
Supplies and materials	120,097	126,979	158,900	189,525	189,581
Total Expenditures - Support Services /Central Services	4,727,219	4,435,006	4,523,336	4,840,619	4,912,042
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,762,011	4,998,164	5,741,642	5,875,711	5,942,868
Employee benefits	2,620,404	2,159,606	2,595,266	3,072,678	3,246,946
Purchased services	2,145,584	2,332,404	2,525,693	2,387,476	2,810,545
Supplies and materials	5,550,903	5,099,380	5,883,241	5,869,687	5,433,960
Total Expenditures - Operation & Maintenance of School Buildings	\$ 16,078,902	\$ 14,589,554	\$ 16,745,842	\$ 17,205,552	\$ 17,434,319

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*Fiscal Year 2014-15 Budget With Comparative Information for Years 2010-11 Through 2013-14*

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 81,824	\$ 78,765	\$ 65,563	\$ 55,174	\$ 55,757
Salaries - supervisors	66,513	84,009	77,524	80,048	83,225
Salaries - bus drivers	1,942,659	1,907,396	1,960,505	2,009,985	2,012,030
Salaries - mechanics	224,664	229,472	233,525	202,115	240,860
Total salaries	2,315,660	2,299,642	2,337,117	2,347,322	2,391,872
Employee benefits	1,006,186	931,363	1,011,084	1,138,984	1,222,832
Purchased services	962,056	1,174,355	812,592	900,947	899,447
Supplies and materials	508,884	584,833	630,357	702,600	702,600
Other objects	435,863	453,225	645,879	1,191,888	741,888
Total Expenditures - Support Services /Student Transportation Services	5,228,649	5,443,418	5,437,029	6,281,741	5,958,639
TOTAL EXPENDITURES	\$ 174,688,668	\$ 170,622,917	\$ 173,249,839	\$ 178,067,837	\$ 180,415,195

SALT LAKE CITY SCHOOL DISTRICT

Charter School Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Function**

To help address the diverse needs of its students, in addition to its regular schools, the District operates two dependent charter schools, the Open Classroom Charter School and the Salt Lake Center for Science Education Charter School. This fund is used to account for the operations of these charter schools.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Interest on Investments	\$ 4,360	\$ 7,619	\$ 10,211	\$ 7,600	\$ 7,600
Local revenue	347,999	223,334	232,069	274,796	277,078
State of Utah	3,716,433	4,010,502	4,290,481	4,538,591	4,539,705
Federal government	437,289	285,905	339,151	334,877	371,160
Total Revenues	4,506,081	4,527,360	4,871,912	5,155,864	5,195,543
Expenditures:					
Instruction	2,931,574	3,128,692	3,736,250	4,085,355	3,864,062
Counseling and child accounting	65,528	109,035	158,691	168,311	179,076
Media services and educational supervision	7,026	6,610	10,466	8,379	8,002
Central Services	84,217	81,636	63,394	52,500	52,500
General school administration	438,401	355,453	380,598	400,219	410,534
Operation and maintenance of school buildings	432,808	411,177	437,554	528,600	553,250
Student transportation	25,180	20,413	143,912	15,521	16,993
Child Nutrition Services	165,899	96,268	98,303	108,461	111,126
Total Expenditures	4,150,633	4,209,284	5,029,168	5,367,346	5,195,543
Net change in fund balances	355,448	318,076	(157,256)	(211,482)	0
Fund Balance - July 1	400,625	756,073	1,074,149	916,893	705,411
Fund Balance - June 30	\$ <u>756,073</u>	\$ <u>1,074,149</u>	\$ <u>916,893</u>	\$ <u>705,411</u>	\$ <u>705,411</u>
Fund Balance					
Assigned:					
Charter Schools	756,073	1,074,149	916,893	705,411	705,411
Unassigned *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	\$ <u>756,073</u>	\$ <u>1,074,149</u>	\$ <u>916,893</u>	\$ <u>705,411</u>	\$ <u>705,411</u>

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

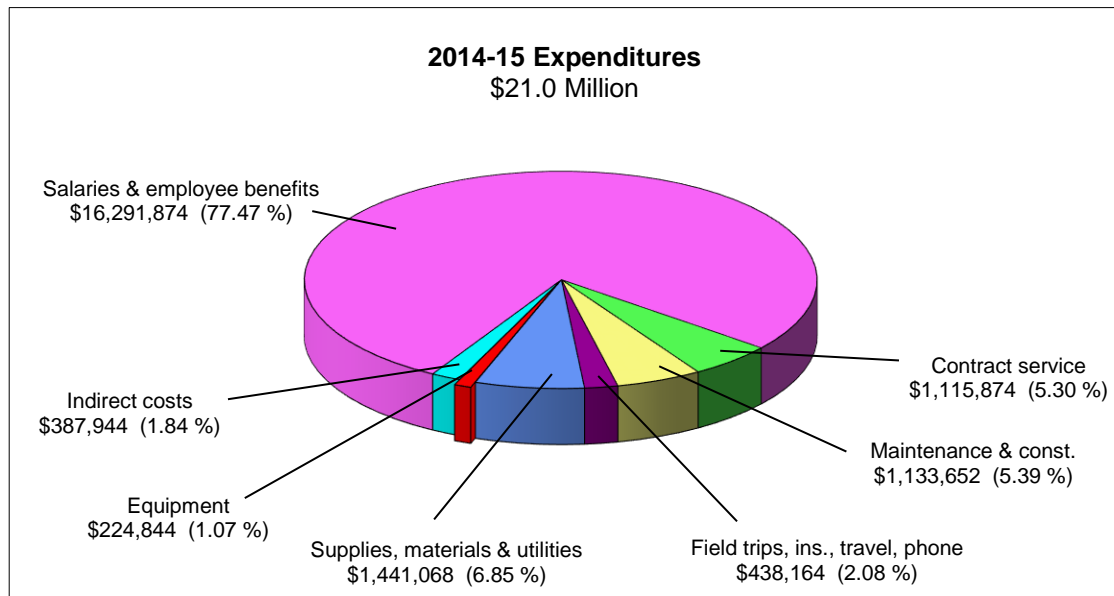
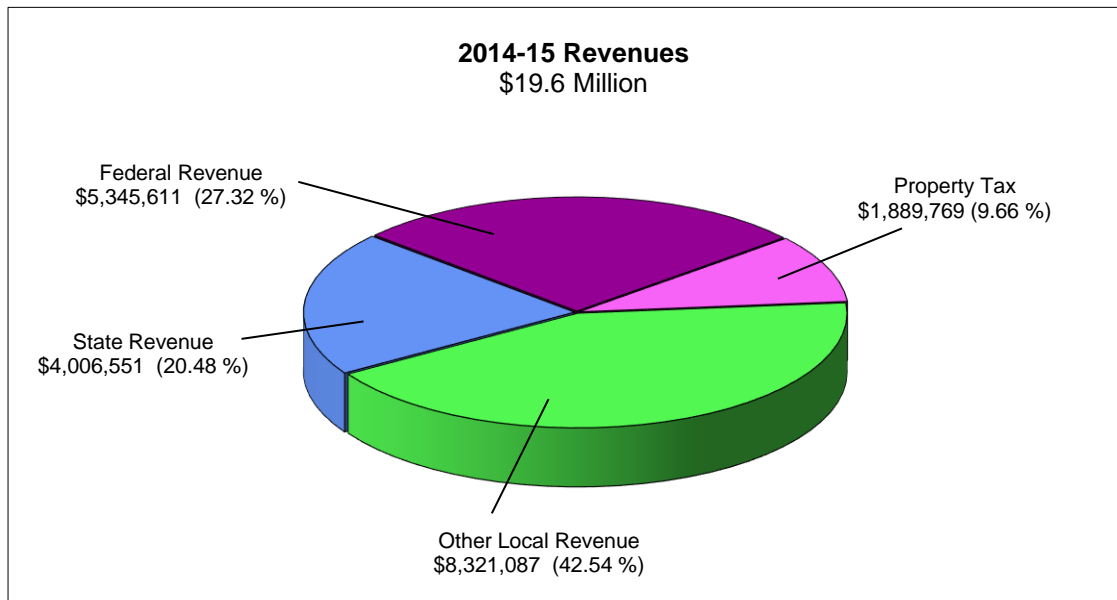
SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2014-15 Budget

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund
Revenues:				
Property taxes	\$ 1,889,769	\$ 1,889,769	\$ 0	\$ 0
Sale of food	1,292,663	0	1,292,663	0
Other local revenue	13,287,060	8,321,087	119,754	4,846,219
State of Utah	5,656,551	4,006,551	1,650,000	0
Federal government	15,263,546	5,345,611	9,917,935	0
Total Revenues	<u>37,389,589</u>	<u>19,563,018</u>	<u>12,980,352</u>	<u>4,846,219</u>
Expenditures:				
Instruction	16,227,217	11,380,998	0	4,846,219
Counseling and child accounting	32,989	32,989	0	0
Media services and educational supervision	4,742,154	4,742,154	0	0
General District administration	373,860	373,860	0	0
General school administration	1,979,908	1,979,908	0	0
Central services	141,401	141,401	0	0
Operation and maintenance of school buildings	1,056,393	1,056,393	0	0
Child nutrition services	13,149,771	0	13,149,771	0
Community services and building rentals	39,497	39,497	0	0
Columbus - adult trainable	821,667	821,667	0	0
Capital Outlay	464,553	464,553	0	0
Total Expenditures:	<u>39,029,410</u>	<u>21,033,420</u>	<u>13,149,771</u>	<u>4,846,219</u>
Deficiency of revenues under expenditures	(1,639,821)	(1,470,402)	(169,419)	0
Other financing sources:				
Sale of capital assets	8,000	0	8,000	0
Net change in fund balances	(1,631,821)	(1,470,402)	(161,419)	0
Fund Balance - July 1	<u>9,315,265</u>	<u>5,509,446</u>	<u>1,876,000</u>	<u>1,929,819</u>
Fund Balance - June 30	<u>\$ 7,683,444</u>	<u>\$ 4,039,044</u>	<u>\$ 1,714,581</u>	<u>\$ 1,929,819</u>
Fund Balance				
Nonspendable:				
Inventories	\$ 486,826	\$ 0	\$ 486,826	0
Prepaid expenditures	93,026	83,627	9,399	0
Restricted:				
Child Nutrition Services	1,218,356	0	1,218,356	0
Assigned:				
Programs reported in the special revenue funds	3,935,167	3,935,167	0	0
Programs reported in the schools	20,250	20,250	0	0
Students	1,929,819	0	0	1,929,819
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 7,683,444</u>	<u>\$ 4,039,044</u>	<u>\$ 1,714,581</u>	<u>\$ 1,929,819</u>

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT**SPECIAL PROGRAMS FUND**

This is a special revenue fund to account for the operations of the community schools, various recreation programs, the Columbus Community Adult Training programs, and non-regular K-12 day school programs. Revenue is provided by tuitions, fees, various Federal and State grants along with a property tax authorized for recreation purposes by Section 11-2-7 of the Utah Code Annotated



SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Function**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues					
Local sources					
Property tax	\$ 2,001,385	\$ 8,304,246	\$ 2,054,945	\$ 1,933,824	\$ 1,889,769
Tuition	1,920,832	1,897,119	1,830,549	1,537,928	1,531,237
Other local revenue	2,532,723	2,713,528	6,181,562	6,986,895	6,789,850
Total local sources	6,454,940	12,914,893	10,067,056	10,458,647	10,210,856
State sources					
Special Education - Preschool	838,211	991,897	883,227	903,177	936,653
Adult High School Completion	1,835,883	1,777,353	1,616,741	1,742,533	1,742,533
Retirement & FICA / Flexible Allocation	114,423	0	0	0	0
Other State revenue	1,126,353	1,126,340	1,195,706	1,281,146	1,327,365
Total State revenues	3,914,870	3,895,590	3,695,674	3,926,856	4,006,551
Federal sources					
21st Century/Learning Plus	707,204	499,547	742,917	785,459	779,110
Title 1	1,578,494	1,062,373	522,716	0	0
Handicapped - Preschool	149,659	308,937	153,388	292,485	246,490
Adult Education	380,000	402,865	371,677	366,430	366,430
Other Federal revenue	2,521,323	2,862,760	4,298,577	3,728,383	3,953,581
Total Federal revenues	5,336,680	5,136,482	6,089,275	5,172,757	5,345,611
Total Revenues	15,706,490	21,946,965	19,852,005	19,558,260	19,563,018
Expenditures					
Instruction	10,935,696	10,199,549	10,674,362	11,254,384	11,380,998
Counseling & child accounting	50,868	27,262	29,540	31,431	32,989
Media services & educational supervision	2,655,914	2,926,951	3,098,804	4,783,355	4,742,154
General District administration	388,836	441,026	469,805	369,590	373,860
General school administration	0	0	1,505,058	1,945,697	1,979,908
Central services	39,230	39,043	40,081	135,805	141,401
Operation & maintenance of school buildings	878,701	2,381,095	2,107,141	1,073,279	1,056,393
Columbus - adult trainable	685,720	880,966	1,248,839	791,680	821,667
Community services and building rentals	32,209	38,847	29,315	39,006	39,497
Capital Outlay	10,051	1,512,348	1,021,122	443,300	464,553
Total Expenditures	15,677,225	18,447,087	20,224,067	20,867,527	21,033,420
Net change in fund balances	29,265	3,499,878	(372,062)	(1,309,267)	(1,470,402)
Fund Balance - July 1	3,661,632	3,690,897	7,190,775	6,818,713	5,509,446
Fund Balance - June 30	\$ 3,690,897	\$ 7,190,775	\$ 6,818,713	\$ 5,509,446	\$ 4,039,044
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 10,425	\$ 81,624	\$ 85,176	\$ 83,627	\$ 83,627
Restricted:					
Community Recreation	746,549	2,880,113	1,659,136	869,358	0
Assigned:					
Programs reported in the special revenue funds	2,847,426	4,145,865	5,016,901	4,530,461	3,935,167
Programs reported in the schools	86,497	83,173	57,500	26,000	20,250
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 3,690,897	\$ 7,190,775	\$ 6,818,713	\$ 5,509,446	\$ 4,039,044

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Object**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues					
Local sources					
Property tax	\$ 2,001,385	\$ 8,304,246	\$ 2,054,945	\$ 1,933,824	\$ 1,889,769
Tuition	1,920,832	1,897,119	1,830,549	1,537,928	1,531,237
Other local revenue	2,532,723	2,713,528	6,181,562	6,986,895	6,789,850
Total local sources	6,454,940	12,914,893	10,067,056	10,458,647	10,210,856
State sources					
Special Education - Preschool	838,211	991,897	883,227	903,177	936,653
Adult High School Completion	1,835,883	1,777,353	1,616,741	1,742,533	1,742,533
Retirement & FICA / Flexible Allocation	114,423	0	0	0	0
Other State revenue	1,126,353	1,126,340	1,195,706	1,281,146	1,327,365
Total State Revenues	3,914,870	3,895,590	3,695,674	3,926,856	4,006,551
Federal sources					
21st Century/Learning Plus	707,204	499,547	742,917	785,459	779,110
Title 1	1,578,494	1,062,373	522,716	0	0
Handicapped - Preschool PL 99-457	149,659	308,937	153,388	292,485	246,490
Adult Education	380,000	402,865	371,677	366,430	366,430
Other Federal revenue	2,521,323	2,862,760	4,298,577	3,728,383	3,953,581
Total Federal Revenues	5,336,680	5,136,482	6,089,275	5,172,757	5,345,611
Total Revenues	15,706,490	21,946,965	19,852,005	19,558,260	19,563,018
Expenditures					
Salaries	9,406,146	10,277,440	10,946,545	12,019,075	12,252,156
Employee benefits	2,557,317	2,714,713	2,994,976	3,770,836	4,039,718
Contract services - prof. and educ.	1,083,612	819,329	1,275,834	1,261,101	1,115,874
Maintenance & repairs	489,332	2,031,761	2,673,573	1,110,788	1,133,652
Field trips, insurance, phone & travel	346,939	335,196	308,353	440,097	438,164
Supplies, textbooks & utilities	1,173,020	1,481,995	1,412,617	1,577,333	1,441,068
Equipment	222,526	337,285	131,456	304,542	224,844
Indirect costs	398,333	449,368	480,713	383,755	387,944
Total Expenditures	15,677,225	18,447,087	20,224,067	20,867,527	21,033,420
Net change in fund balances	29,265	3,499,878	(372,062)	(1,309,267)	(1,470,402)
Fund Balance - July 1	3,661,632	3,690,897	7,190,775	6,818,713	5,509,446
Fund Balance - June 30	\$ 3,690,897	\$ 7,190,775	\$ 6,818,713	\$ 5,509,446	\$ 4,039,044
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 10,425	\$ 81,624	\$ 85,176	\$ 83,627	\$ 83,627
Restricted:					
Community Recreation	746,549	2,880,113	1,659,136	869,358	0
Assigned:					
Programs reported in the special revenue funds	2,847,426	4,145,865	5,016,901	4,530,461	3,935,167
Programs reported in the schools	86,497	83,173	57,500	26,000	20,250
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 3,690,897	\$ 7,190,775	\$ 6,818,713	\$ 5,509,446	\$ 4,039,044

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT

Child Nutrition Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Object**

The Child Nutrition Fund accounts for the operation of the District's school lunch and breakfast programs, contract catering services and summer program for economically disadvantaged children. Revenues are generated through cash sales of food items as well as Federal and State subsidies.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Sale of food	\$ 1,057,649	\$ 1,074,480	\$ 1,260,986	\$ 1,292,663	\$ 1,292,663
Other local revenue	158,162	132,818	162,832	119,754	119,754
State of Utah	1,409,369	1,552,420	1,689,313	1,650,000	1,650,000
Federal government	10,463,161	10,327,353	9,717,992	9,798,287	9,917,935
Total Revenues	13,088,341	13,087,071	12,831,123	12,860,704	12,980,352
Expenditures:					
Salaries	3,563,360	3,586,440	3,416,144	3,584,358	3,589,260
Employee benefits	1,311,154	1,316,036	1,280,387	1,643,712	1,671,216
Cost of food sold	5,725,268	6,328,420	6,294,528	6,049,387	6,002,841
Supplies and materials	772,940	624,994	707,564	626,425	617,800
Contracted services	314,826	303,536	421,364	451,672	417,757
Indirect costs, interest & other costs	730,146	630,708	591,611	616,673	616,788
Equipment & equipment maintenance	660,924	635,885	298,196	320,102	211,500
Other expenses	23,106	21,787	21,942	22,609	22,609
Total Expenditures	13,101,724	13,447,806	13,031,736	13,314,938	13,149,771
Excess (deficiency) of revenues over (under) expenditures	(13,383)	(360,735)	(200,613)	(454,234)	(169,419)
Other financing sources:					
Sale of capital assets	1,878	4,899	5,287	8,000	8,000
Net change in fund balances	(11,505)	(355,836)	(195,326)	(446,234)	(161,419)
Fund Balance - July 1	2,884,901	2,873,396	2,517,560	2,322,234	1,876,000
Fund Balance - June 30	\$ 2,873,396	\$ 2,517,560	\$ 2,322,234	\$ 1,876,000	\$ 1,714,581
Fund Balance					
Nonspendable:					
Inventories	\$ 475,580	\$ 446,573	\$ 486,826	\$ 486,826	\$ 486,826
Prepaid expenditures	64	0	9,399	9,399	9,399
Restricted:					
Child Nutrition services	2,397,752	2,070,987	1,826,009	1,379,775	1,218,356
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 2,873,396	\$ 2,517,560	\$ 2,322,234	\$ 1,876,000	\$ 1,714,581

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT

Student Activity Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Fund Expenditures by Object**

The Student Activity Fund accounts for resources that are in the custody of the District but are the property of its student bodies. It accounts for activities such as sports, dances, plays, clubs, etc.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Other local revenue	\$ 3,690,857	\$ 3,416,825	\$ 3,603,435	\$ 4,946,306	\$ 4,846,219
Total Revenues	<u>3,690,857</u>	<u>3,416,825</u>	<u>3,603,435</u>	<u>4,946,306</u>	<u>4,846,219</u>
Expenditures:					
Salaries	37,782	132,076	210,853	227,200	227,200
Employee benefits	5,337	14,736	39,498	57,919	57,919
Field trips, insurance, phone & travel	34,446	58,196	81,715	92,295	92,500
Supplies and materials	3,101,297	2,951,280	2,785,850	4,799,829	4,192,600
Contracted services	44,198	275,878	138,721	197,000	197,000
Memberships & dues	680	0	759	1,000	1,000
Equipment	4,381	54,477	34,248	77,856	78,000
Total Expenditures	<u>3,228,121</u>	<u>3,486,643</u>	<u>3,291,644</u>	<u>5,453,099</u>	<u>4,846,219</u>
Net change in fund balances	462,736	(69,818)	311,791	(506,793)	0
Fund Balance - July 1	<u>1,731,903</u>	<u>2,194,639</u>	<u>2,124,821</u>	<u>2,436,612</u>	<u>1,929,819</u>
Fund Balance - June 30	<u>\$ 2,194,639</u>	<u>\$ 2,124,821</u>	<u>\$ 2,436,612</u>	<u>\$ 1,929,819</u>	<u>\$ 1,929,819</u>
Fund Balance					
Assigned:					
Students	2,194,639	2,124,821	2,436,612	1,929,819	1,929,819
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$ 2,194,639</u>	<u>\$ 2,124,821</u>	<u>\$ 2,436,612</u>	<u>\$ 1,929,819</u>	<u>\$ 1,929,819</u>

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Capital & Debt Service Funds
Fiscal Year 2014-15 Budget

	All Capital & Debt Service Funds	Capital Outlay Fund	Capital Reserve Fund	Debt Service Fund	Municipal Building Authority Fund
Revenues:					
Property tax	\$ 29,517,564	\$ 13,675,622	\$ 6,627,582	\$ 9,214,360	\$ 0
Interest on investments	221,716	34,275	160,000	9,441	18,000
Other local revenue	177,457	(639,341)	0	0	816,798
Total Revenues	29,916,737	13,070,556	6,787,582	9,223,801	834,798
Expenditures:					
Salaries	2,267,507	2,267,507	0	0	0
Employee benefits	1,156,956	1,156,956	0	0	0
Contracted services	7,057,121	7,057,121	0	0	0
Supplies and materials	386,500	386,500	0	0	0
Travel and conferences	21,125	21,125	0	0	0
Equipment & Property acquisition	2,230,517	2,230,517	0	0	0
Redemption of bond principal	7,815,000	0	0	7,815,000	0
Interest on bonds	2,708,686	0	0	2,634,779	73,907
Paying agent fees	7,950	0	0	3,000	4,950
Total Expenditures	23,651,362	13,119,726	0	10,452,779	78,857
Deficiency of revenues under expenditures	6,265,375	(49,170)	6,787,582	(1,228,978)	755,941
Other Financing Sources (Uses):					
Sale of real property	49,170	49,170	0	0	0
Net change in fund balances	6,314,545	0	6,787,582	(1,228,978)	755,941
Fund Balance - July 1	26,640,797	27,876	23,136,485	1,228,978	2,247,458
Fund Balance - June 30	\$ 32,955,342	\$ 27,876	\$ 29,924,067	\$ 0	\$ 3,003,399
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 27,876	\$ 27,876	\$ 0	\$ 0	\$ 0
Restricted:					
Bond payments	3,003,399	0	0	0	3,003,399
Capital projects	29,924,067	0	29,924,067	0	0
Debt Service	0	0	0	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 32,955,342	\$ 27,876	\$ 29,924,067	\$ 0	\$ 3,003,399

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

Major Capital Projects and Effect on Operations

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

The capital improvement expenditures are accounted for in three funds; the Capital Outlay Fund, the Capital Reserve Fund and the Municipal Building Authority Fund.

Capital Outlay Fund

The Capital Outlay Fund reflects expenditures for necessary on-going, day to day improvements to properly maintain District buildings as educational facilities. The following Capital Outlay Fund budget is a schedule showing the annual amounts necessary to fund what is referred to as the five-year capital plan at each school. As these are smaller projects, all projects and amounts reflected in the 2014-15 budget year are scheduled for completion during the 2014-15 fiscal year.

Capital Reserve and Municipal Building Authority Funds

Major improvement, renovation and replacement project expenditures are recorded in the Capital Reserve and Municipal Building Authority Funds. The Salt Lake City Board of Education has just completed a ten-year retrofit or replacement schedule for District buildings. The purpose of the program was to upgrade every building in the District to meet current life safety building code requirements, including earthquake and access (ADA) codes. It also provided for other building improvements, such as air conditioning.

Effect on Operations

The capital expenditures are funded by dedicated and specific resources and, therefore, generally do not have a direct material impact on the operating budget. The ten year retrofit program historically impacted operating budgets through reduced repair, energy, and custodial costs. Sometimes these improvements, such as air conditioning, while improving the educational environment, increase operating costs. As this year's capital improvements and outlays consist mainly of day to day improvements to properly maintain District buildings as educational facilities, no substantial operation impacts are anticipated.

SALT LAKE CITY SCHOOL DISTRICT

Capital Outlay Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Property tax	\$ 9,952,360	\$ 11,550,020	\$ 9,299,069	\$ 16,409,395	\$ 13,675,622
Interest on investments	18,113	7,272	13,029	34,275	34,275
Other local revenue	125,970	(639,341)	(531,926)	(639,341)	(639,341)
State of Utah	0	40,601	23,013	0	0
Federal government	1,711,563	0	0	0	0
Total Revenues	<u>11,808,006</u>	<u>10,958,552</u>	<u>8,803,185</u>	<u>15,804,329</u>	<u>13,070,556</u>
Expenditures:					
Salaries	2,377,911	2,344,274	2,219,310	2,167,644	2,267,507
Employee benefits	965,909	871,205	891,293	1,058,832	1,156,956
Contracted service	5,968,697	5,555,188	5,426,830	8,886,705	7,057,121
Supplies and materials	377,778	321,432	153,149	388,500	386,500
Travel and conference	6,625	7,577	16,108	21,851	21,125
Equipment	2,230,086	1,869,036	247,399	3,329,967	2,230,517
Total Expenditures	<u>11,927,006</u>	<u>10,968,712</u>	<u>8,954,089</u>	<u>15,853,499</u>	<u>13,119,726</u>
Deficiency of revenues under expenditures	<u>(119,000)</u>	<u>(10,160)</u>	<u>(150,904)</u>	<u>(49,170)</u>	<u>(49,170)</u>
Other Financing Source:					
Sale of real property	100,734	73,264	72,826	49,170	49,170
Net change in fund balances	(18,266)	63,104	(78,078)	0	0
Fund balance - July 1	<u>61,116</u>	<u>42,850</u>	<u>105,954</u>	<u>27,876</u>	<u>27,876</u>
Fund balance - June 30	<u>\$ 42,850</u>	<u>\$ 105,954</u>	<u>\$ 27,876</u>	<u>\$ 27,876</u>	<u>\$ 27,876</u>
Fund Balance					
Nonspendable					
Prepaid expenditures	\$ 42,850	\$ 105,954	\$ 27,876	\$ 27,876	\$ 27,876
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 42,850</u>	<u>\$ 105,954</u>	<u>\$ 27,876</u>	<u>\$ 27,876</u>	<u>\$ 27,876</u>

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund - Project Budget Report
 Fiscal Year 2014-15

Year Built	Location	Project Description	Total Budget
2002	Backman Elementary		
		Concrete replacement - phase two	\$ 3,900
		Replace hot water heating valves on AHU	8,500
		Restripe all asphalt	5,000
		Start floor covering replacement - phase one	13,500
		Replace all bathroom stalls on 2nd floor	14,000
		Install new communications room split A/C unit	17,600
		Total Backman Elementary	62,500
2004	Beacon Heights Elementary		
		Repair cracks in poured in place rubber in K play area	3,000
		Replace concrete in front of building - phase two	10,000
		Restripe all asphalt	6,000
		Upgrade auditorium sound system	12,000
		Total Beacon Heights Elementary	31,000
1980	Bennion Elementary		
		Install split A/C in 2nd floor communication room	21,000
		Replace countertops in all classrooms on 2nd floor	12,474
		Replace sound panels in gym & cafeteria	6,500
		Upgrade sound system in the auditorium	12,000
		Resurface kalwall panel skylights in cafeteria	2,500
		Repair wrought iron fence in front of school/K play area	6,000
		Replace 10 urinals manual flush valves	5,800
		Total Bennion Elementary	66,274
2005	Bonneville Elementary		
		Paint stairs in SW and NE corners with epoxy	11,500
		Upgrade auditorium sound system	12,000
		Total Bonneville Elementary	23,500
2004	Dilworth Elementary		
		Add projector & screen to auditorium	7,000
		Upgrade irrigation control	4,500
		Crack seal & sealcoat main parking lot/playground	21,500
		Total Dilworth Elementary	33,000
1964	Edison Elementary		
		Overlay & patch K playground asphalt	15,000
		Total Edison Elementary	15,000
1978	Emerson Elementary		
		Replace irrigation control	4,500
		Install fence & new sod on slope	5,630
		Add cermaic tile 5' up the wall of the main hallway	9,650
		Total Emerson Elementary	19,780
1978	Ensign Elementary		
		Re-top poured in place rubber, K play area	18,500
		Replace all countertops, sinks & faucets	18,846
		Replace main entry doors	25,000
		Total Ensign Elementary	62,346

Year Built	Location	Project Description	Total Budget
2002	Escalante Elementary		
		Replace fire alarm panel	\$ 30,000
		Replace comm room A/C	17,600
		Install cell deck pads on fans	27,150
		Total Escalante Elementary	74,750
2000	Franklin Elementary		
		Re-roof complete building	260,000
		Replace auditorium sound system	15,000
		Replace fire alarm system	30,000
		Replace VFD's on 6 AHU's cooling tower	28,900
		Install split A/C in comm room	38,900
		Total Franklin Elementary	372,800
1986	Hawthorne Elementary		
		Replace all countertops, sinks & faucets	10,000
		Restripe all asphalt	6,000
		Install new MAU in kitchen	32,900
		Total Hawthorne Elementary	48,900
2006	Highland Park Elementary		
		Upgrade auditorium sound system	12,000
		Replace roof on portable, heat cable, electrical	11,000
		Total Highland Park Elementary	23,000
2005	Indian Hills Elementary		
		Restripe all asphalt	6,000
		Upgrade auditorium sound system	12,000
		Replace play mata in K play area	43,000
		Total Indian Hills Elementary	61,000
1981	Jackson Elementary		
		Overlay & restripe west parking lot	35,150
		Exterior wall pack retrofit & lighting controls	8,000
		Corridor & media ctr high bay replacements	10,000
		HA5 sealcoat & restripe asphalt	23,705
		Replace K play equipment & ground cover	68,500
		Replace chiller	185,000
		Replace folding door between multipurpose & cafeteria	55,500
		Upgrade auditorium sound system	10,000
		Total Jackson Elementary	395,855
1978	Lincoln Elementary		
		Turn old IHC area into restrooms & teaching spaces	100,025
		Replace stage drapes with blackout curtains	45,000
		Total Lincoln Elementary	145,025
1975	Meadowlark Elementary		
		Replace floor tile in cafeteria & multipurpose	45,000
		Upgrade auditorium sound system	12,000
		Total Meadowlark Elementary	57,000
2002	Mountain View Elementary		
		Replace fire alarm system	30,000
		HA5 sealcoat & restripe asphalt	30,461
		Total Mountain View Elementary	60,461

Year Built	Location	Project Description	Total Budget
2001	Newman Elementary	Concrete replacement-phase two	\$ 3,900
		Restripe all asphalt	5,000
		Install cell deck pads on fans	18,650
		Total Newman Elementary	27,550
2003	Nibley Park Elementary	Replace carpet-blue pod & main office	20,000
		Remove sod, install concrete & basketball standard	18,500
		Remove sod, install turf in K play area	15,000
		Total Nibley Park Elementary	53,500
1999	North Star Elementary	Replace carpet in K classrooms, library & office	18,542
		Replace K playground equipment	60,800
		Total North Star Elementary	79,342
2001	Parkview Elementary	Replace carpet in 1/2 of classrooms & office area	33,500
		Overlay asphalt on playground	105,599
		Total Parkview Elementary	139,099
2000	Riley Elementary	Upgrade auditorium sound system	12,000
		Exterior wall pack retrofit & lighting controls	13,000
		Replace fire alarm panel	30,000
		Total Riley Elementary	55,000
2001	Rose Park Elementary	Concrete replacement-phase two	3,900
		Upgrade auditorium sound system	12,000
		Re-top poured in place rubber, K play area	13,500
		Install combustion air dampers in boiler room, wiring	12,500
		Install split A/C in comm room	19,500
		Remodel main parking lot & student drop-off	100,000
		Total Rose Park Elementary	161,400
1993	Uintah Elementary	Re-roof original main building	314,525
		Add 25 lockers to 1st floor	11,737
		Total Uintah Elementary	326,262
1976	Wasatch Elementary	Redo irrigation system, playground area	30,000
		Sealcoat parking lot, restripe asphalt	7,500
		Upgrade auditorium sound system	10,000
		Replace air cooled condenser for main building A/C	110,000
		Install VFD's on AHU's	32,000
		Replace MA relief damper on 8 fans	72,000
		Replace individual playground climbing structures	60,000
		Total Wasatch Elementary	321,500
2006	Washington Elementary	Install cell deck pads on fans	21,350
		Remove sod in K play area, install turf	23,000
		Total Washington Elementary	44,350

Year Built	Location	Project Description	Total Budget
2001	Whittier Elementary		
		Raise 5' fence to 10', west side of school	\$ 22,640
		Upgrade auditorium sound system	12,000
		Overlay with fabric & restripe asphalt north of playground	51,385
		Replace sod in K play area with turf, add shade	19,500
		Install split A/C in 2nd floor communication room	20,250
		Total Whittier Elementary	125,775
1979	Bryant Middle School		
		Resurface kalwall skylight in band hall	6,000
		Total Bryant Middle School	6,000
2008	Clayton Middle School		
		Replace commons area projector	10,000
		Extend walls in band & music room	15,500
		Install 4 windows that open into foods room	3,600
		Total Clayton Middle School	29,100
2007	Glendale Middle School		
		Sealcoat with crack seal and restripe all asphalt	25,500
		Upgrade irrigation control	5,000
		Total Glendale Middle School	30,500
2008	Hillside Middle School		
		Total Hillside Middle School	0
2005	Northwest Middle School		
		Restripe all asphalt	4,000
		Replace concrete main & side entry walkways	22,500
		Install split A/C in comm room	23,500
		Total Northwest Middle School	50,000
1997	East High School		
		Sand field house & aux gym floors, repaint lines	70,000
		Exterior security lights, main office corridor & west side	15,500
		Sealcoat & restripe student parking & front drive	24,206
		Install 5 acoustical wall panels in band room	3,895
		Convert ROTC classes into one classroom	5,250
		Install new bypass valves & actuators on cooling tower	30,900
		Total East High School	149,751
1955	Highland High School		
		Paint halls and classrooms - phase two	20,000
		Capacitors to eliminate utility power factor issue	24,000
		Replace MAU's, 2 each in wood shop	76,000
		Install new exhaust system to welding shop	45,000
		Restripe main north and front parking lot, west drive	4,500
		Replace steam lines on 1st floor, D wing	150,000
		Remodel press box on football field	40,000
		Remodel team locker & shower room	75,000
		Total Highland High School	434,500

Year Built	Location	Project Description	Total Budget
1921	West High School		
		Replace floor coverings, 4th floor, main bldg.	\$ 51,000
		Install new irrigation in front of school	26,000
		Replace floor coverings on 3rd floor, main bldg.	55,000
		Remodel 3rd floor faculty restroom	17,012
		New irrigation on football field	40,000
		Retrofit AHU for weight & locker rooms	49,000
		Athletic Facility Enhancements	650,000
		Add more bleachers to track & baseball field	35,500
		Total West High School	923,512
1997	Horizonte Instruction and Training Center		
		Replace PA/bell system	20,000
		Replace asphalt & restripe south parking	48,000
		Replace carpet in classrooms-phase two	15,000
		Paint 3rd floor	10,000
		Replace VAV boxes on 2nd floor	55,000
		Paint classrooms on 1st floor	10,000
		Paint 5th and 4th	10,000
		Paint 2nd floor	10,000
		Total Horizonte Instruction and Training Center	178,000
1937/1958	Administration Building		
		Total Administration Building	0
2004	Auxiliary Services Building		
		Restripe east half of south parking lot, all front, dock area	6,000
		Total Auxiliary Services Building	6,000
1963	Lowell Building		
		Install sound panels in auditorium & cafeteria	11,870
		Acoustic control	11,000
		Total Lowell Building	22,870
1957	Goodwin Site		
		Fog/oil seal & crack patch all asphalt	15,050
		Replace 4 window sections from courtyard	40,000
		Replace 3 outside doors, auditorium	35,000
		Total Goodwin Site	90,050
1950	Rosslyn Heights Building		
		Total Rosslyn Heights Building	0
2002	Transportation Building		
		Sealcoat with crack seal & restripe asphalt	68,655
		Add 25 power pedestals to bus parking area	71,500
		Total Transportation Building	140,155

FINANCIAL SECTION

Year Built	Location	Project Description	Total Budget
All Schools			
		All Schools Miscellaneous	\$ 500,000
		All Schools Security	200,000
		Asbestos Inspection & Testing	50,000
		All Schools Portables	25,000
		Architect/Engineer	160,000
		All Schools Playground, Fibar Pits	50,000
		All Schools Voice Enhancement	50,000
		All Schools Information Systems	550,000
		All Schools Paint	40,000
		All Schools Cameras	25,000
		All Schools Carpet	25,000
		All Schools Concrete	25,000
		All Schools Asphalt	100,000
Total All Schools			1,800,000

Total Capital Projects	\$ 6,746,407
-------------------------------	---------------------

District Capital Outlay Program

Support Service Salaries	595,260	
Building Improvement Salaries	578,499	
Building & Grounds Maintenance Salaries	<u>1,093,748</u>	
Total Salaries		2,267,507
Fringe Benefits		1,156,956
Miscellaneous Contracted Services	130,714	
Equipment Repair	180,000	
Total Capital Outlay Fund Projects - from above	<u>6,746,407</u>	
Total Contracted Services		7,057,121
Supplies and Materials		386,500
Travel & Conferences		21,125
Equipment		2,230,517
Total District Capital Outlay Program		\$ 13,119,726

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund Projects - 5 Year Plan Summary
Fiscal Year 2014-15

SCHOOL	2014-15	2015-16	2016-17	2017-18	2018-19	TOTAL
Elementary Schools						
Backman	\$ 62,500	\$ 370,100	\$ 79,900	\$ 110,887	\$ 68,000	\$ 691,387
Beacon Hghts.	31,000	86,600	482,000	120,000	69,000	788,600
Bennion	66,274	77,500	104,115	131,500	3,000	382,389
Bonneville	23,500	34,000	84,000	450,000	62,000	653,500
Dilworth	33,000	143,000	86,900	68,400	33,000	364,300
Edison	15,000	136,000	12,000	127,500	68,500	359,000
Emerson	19,780	31,200	25,300	45,000	30,000	151,280
Ensign	62,346	111,116	28,600	171,000	56,500	429,562
Escalante	74,750	47,000	18,800	49,500	162,000	352,050
Franklin	372,800	143,300	144,200	73,500	26,000	759,800
Hawthorne	48,900	347,800	16,800	98,500	108,000	620,000
Highland Park	23,000	20,000	62,000	183,459	115,000	403,459
Indian Hills	61,000	52,000	186,400	110,000	108,000	517,400
Jackson	395,855	261,645	48,500	332,500		1,038,500
Lincoln	145,025	512,750	80,000	42,000	79,115	858,890
Meadowlark	57,000	478,810	72,020	134,700	57,000	799,530
Mountain View	60,461	97,000	61,000	116,500	75,000	409,961
Newman	27,550	20,500	105,500	162,939	75,000	391,489
Nibley Park	53,500	282,650	32,000	14,800	140,000	522,950
Northstar	79,342	23,000	4,550	76,000	165,026	347,918
Parkview	139,099	58,900	146,893	270,000	38,000	652,892
Riley	55,000	25,000	151,149	55,500	124,000	410,649
Rose Park	161,400	53,500	60,500	51,500	68,199	395,099
Uintah	326,262	89,000	122,797	38,000	125,000	701,059
Wasatch	321,500	160,000	147,000	277,171	88,800	994,471
Washington	44,350	47,500	52,600	56,500	63,000	263,950
Whittier	125,775	34,500	53,000	150,000	136,800	500,075
Middle Schools						
Bryant	6,000	55,500	78,650	37,000	86,800	263,950
Clayton	29,100	41,000	10,000	60,000	14,000	154,100
Glendale	30,500	64,250	60,000	115,000		269,750
Hillside		9,949	70,000	20,000	63,500	163,449
Northwest	50,000	8,500	354,949	62,000	5,000	480,449
High Schools						
East	149,751	93,395	122,000	650,000	49,000	1,064,146
Highland	434,500	971,217	412,000	130,600	33,000	1,981,317
West	923,512	1,120,425	843,500	348,819	132,593	3,368,849
Horizonte	178,000	105,575	25,000	20,000	7,000	335,575
Other Buildings/All Schools						
Administration Building		9,500	684,900	30,000		724,400
Auxilliary Services	6,000	3,000	9,000	24,360		42,360
Goodwin Site	90,050			40,000	105,600	235,650
Lowell	22,870	88,120		12,750		123,740
Rosslyn Heights						
Transportation Department	140,155		7,500		7,500	155,155
All Schools Paint, Carpet, etc.	215,000	215,000	215,000	215,000	215,000	1,075,000
All Schools Miscellaneous	500,000	500,000	500,000	500,000	500,000	2,500,000
Architect & Engineer	160,000	160,000	160,000	160,000	160,000	800,000
All Schools Asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All Schools ERATE						
All Schools Network/Infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All Schools Playground, Fibar Pits	50,000	50,000	50,000	50,000	50,000	250,000
All Schools Portable Classroom	25,000	25,000	25,000	25,000	25,000	125,000
All Schools Security	200,000	200,000	200,000	200,000	200,000	1,000,000
All Schools Voice Enhancement	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	\$ 6,746,407	\$ 8,114,802	\$ 6,946,023	\$ 6,867,885	\$ 4,447,933	\$ 33,123,050

Salt Lake City School District

Tentative Replacement
As of May 2014



Retrofit



Schedule

FUTURE PROJECTS



District Office



Northwest Quadrant
Land Acquisition



Lincoln



Edison



Meadowlark

SALT LAKE CITY SCHOOL DISTRICT

Capital Reserve Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

The Capital Reserve Fund is established and maintained in accordance with Chapter 53A-23 of the Utah Code Annotated to accumulate resources to air condition, retrofit, and rebuild all schools in the Salt Lake City School District to meet current earthquake and life safety codes. Proceeds of bonds sold to finance these same activities are also accounted for in this fund.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Property tax	\$ 9,585,160	\$ 2,282,261	\$ 7,810,394	\$ 0	\$ 6,627,582
Other local revenue	88,270	0	0	0	0
Interest on investments	111,656	162,993	136,457	160,000	160,000
Total Revenues	<u>9,785,086</u>	<u>2,445,254</u>	<u>7,946,851</u>	<u>160,000</u>	<u>6,787,582</u>
Expenditures:					
Salaries	0	2,002	3,048	0	0
Employee benefits	0	523	756	0	0
Contracted service	3,425,012	11,686,236	5,954,595	805,895	0
Total Expenditures	<u>3,425,012</u>	<u>11,688,761</u>	<u>5,958,399</u>	<u>805,895</u>	<u>0</u>
Net change in fund balances	6,360,074	(9,243,507)	1,988,452	(645,895)	6,787,582
Fund Balance - July 1	<u>24,677,361</u>	<u>31,037,435</u>	<u>21,793,928</u>	<u>23,782,380</u>	<u>23,136,485</u>
Fund Balance - June 30	<u>\$ 31,037,435</u>	<u>\$ 21,793,928</u>	<u>\$ 23,782,380</u>	<u>\$ 23,136,485</u>	<u>\$ 29,924,067</u>
Fund Balance					
Restricted:					
Capital projects	\$ 31,037,435	\$ 21,793,928	\$ 23,782,380	\$ 23,136,485	\$ 29,924,067
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 31,037,435</u>	<u>\$ 21,793,928</u>	<u>\$ 23,782,380</u>	<u>\$ 23,136,485</u>	<u>\$ 29,924,067</u>

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

The District's Current Debt Obligations

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

The District's current unused legal debt capacity is \$896,750,225. The general obligation bonded debt of the District is limited by Utah law to 4% of the fair market value of the total taxable property in the District. Board policy limits debt to 1% of the fair market value of the total taxable property in the District. The District's current unused debt capacity by policy is \$175,180,515. For tax purposes primary residential property is assessed (taxed) at 55% of its fair market value. All other taxable property is assessed (taxed) at 100% of its fair market value.

The following is a summary for all bond issues showing the debt service to be paid in the 2014-15 budget and future years on bonds outstanding.

General Obligation Bonds			
Year Ending June 30	Principal	Interest	Total
2015	\$ 7,815,000	\$ 2,634,779	\$ 10,449,779
2016	8,162,722	2,287,454	10,450,176
2017	6,855,000	2,079,525	8,934,525
2018	7,110,000	1,824,925	8,934,925
2019	7,350,000	1,581,000	8,931,000
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
Total	\$ 65,342,722	\$ 13,745,983	\$ 79,088,705

SALT LAKE CITY SCHOOL DISTRICT

Debt Service Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

To account for resources accumulated to repay General Obligation Serial Bonds issued to finance building renovation to meet current life safety codes, and air condition all school buildings.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Property tax	\$ 17,211,909	\$ 17,396,111	\$ 17,441,126	\$ 16,816,481	\$ 9,214,360
Interest on investment	9,742	17,973	25,093	13,409	9,441
Total Revenue	<u>17,221,651</u>	<u>17,414,084</u>	<u>17,466,219</u>	<u>16,829,890</u>	<u>9,223,801</u>
Expenditures:					
Bond issuance costs	95,564	96,104	113,133	0	0
Redemption of bond principal	12,111,000	12,433,000	12,810,000	14,340,000	7,815,000
Interest on bonds	4,791,903	4,080,461	3,930,692	2,988,578	2,634,779
Paying agent fees	5,250	5,000	4,000	3,000	3,000
Total Expenditures	<u>17,003,717</u>	<u>16,614,565</u>	<u>16,857,825</u>	<u>17,331,578</u>	<u>10,452,779</u>
Other Financing Sources (uses)					
Refunding bonds issued	18,255,000	16,360,000	22,140,000	0	0
Bond premium	2,984,071	2,062,922	3,260,900	0	0
Bond escrow	(21,061,213)	(18,664,357)	(25,148,502)	0	0
Bond discount	(66,646)	(34,040)	(127,343)	0	0
Total Other Financing Sources	<u>111,212</u>	<u>(275,475)</u>	<u>125,055</u>	<u>0</u>	<u>0</u>
Net change in fund balances	329,146	524,044	733,449	(501,688)	(1,228,978)
Fund Balance - July 1	<u>144,027</u>	<u>473,173</u>	<u>997,217</u>	<u>1,730,666</u>	<u>1,228,978</u>
Fund Balance - June 30	<u>\$ 473,173</u>	<u>\$ 997,217</u>	<u>\$ 1,730,666</u>	<u>\$ 1,228,978</u>	<u>\$ 0</u>
Fund Balance					
Restricted:					
Debt Service	473,173	997,217	1,730,666	1,228,978	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	<u>\$ 473,173</u>	<u>\$ 997,217</u>	<u>\$ 1,730,666</u>	<u>\$ 1,228,978</u>	<u>\$ 0</u>

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)

SALT LAKE CITY SCHOOL DISTRICT

Municipal Building Authority Fund*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

The Municipal Building Authority of Salt Lake City (MBA) was created in 2005-06 to account for lease revenue bonds that will be sold to finance the construction of District facilities. The transactions of the MBA are recorded in this fund. As bond payments become due, the District will make payments to the MBA to cover them. All costs associated with the issuance of these bonds will be paid by the MBA.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Revenues:					
Other local revenue	\$ 0	\$ 789,341	\$ 789,341	\$ 812,293	\$ 816,798
Interest on Investment	37,984	18,828	7,941	18,000	18,000
Total Revenue	37,984	808,169	797,282	830,293	834,798
Expenditures:					
Salaries	0	18,356	0	0	0
Employee benefits	0	4,689	0	0	0
Contracted services	7,026,224	3,197,321	0	0	0
Bond issuance costs	46,281	0	0	0	0
Other Bond Discounts	58,380	0	0	0	0
Interest on bonds	42,280	51,400	49,088	76,248	73,907
Paying agent fees	2,100	4,100	4,200	4,950	4,950
Total Expenditures	7,175,265	3,275,866	53,288	81,198	78,857
Other Financing Sources (Uses)					
Lease Revenue bonds issued	6,000,000	0	0	0	0
Total Other Financing Sources	6,000,000	0	0	0	0
Net change in fund balances	(1,137,281)	(2,467,697)	743,994	749,095	755,941
Fund Balance - July 1	4,359,347	3,222,066	754,369	1,498,363	2,247,458
Fund Balance - June 30	\$ 3,222,066	\$ 754,369	\$ 1,498,363	\$ 2,247,458	\$ 3,003,399
Fund Balance					
Restricted:					
Bond payments	\$ 0	\$ 754,369	\$ 1,498,363	\$ 2,247,458	\$ 3,003,399
Capital projects	3,222,066	0	0	0	0
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 3,222,066	\$ 754,369	\$ 1,498,363	\$ 2,247,458	\$ 3,003,399

* The 2014-15 proposed budget shows an Undesignated Fund Balance (Unassigned) of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 36, and Budget Development and Administration Policies, page 37)



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Internal Service Funds
Fiscal Year 2014-15 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 5,762,028	\$ 769,028	\$ 218,000	\$ 950,000	\$ 3,825,000
Operating Expenses:					
Salaries	1,435,723	339,647	104,481	526,595	465,000
Employee benefits	3,925,749	157,876	53,097	304,776	3,410,000
Supplies and materials	400,700	148,700	90,000	162,000	0
Contracted services	35,800	25,300	0	10,500	0
Cost of space occupied	57,944	46,607	5,470	5,867	0
Equipment maintenance	30,000	17,500	5,000	7,500	0
Depreciation	34,479	24,840	7,250	2,389	0
Other expenses	10,760	6,067	50	4,643	0
Total Operating Expenses	5,931,155	766,537	265,348	1,024,270	3,875,000
Operating Income (Loss)	(169,127)	2,491	(47,348)	(74,270)	(50,000)
Non Operating Revenues:					
Interest on investments	51,000	500	500	0	50,000
Change in net assets	(118,127)	2,991	(46,848)	(74,270)	0
Net Assets - July 1	596,354	91,769	48,921	95,883	359,781
Net Assets - June 30	\$ 478,227	\$ 94,760	\$ 2,073	\$ 21,613	\$ 359,781

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

The Distribution Services Fund accounts for services provided to departments in the District by the central warehouse system. Such costs are recovered by charging more than the invoice cost for items distributed through the warehouse.

	2010-11 Actual	2011-12 Actual	2012-13	2013-14 Revised Budget	2014-15 Budget
Operating Revenues:					
Services	\$ 788,449	\$ 714,691	\$ 691,395	\$ 769,028	\$ 769,028
Operating Expenses:					
Salaries	344,885	332,409	330,537	336,794	339,647
Employee benefits	148,488	117,209	133,255	163,786	157,876
Supplies and materials	134,460	142,480	133,848	148,700	148,700
Contracted services	21,230	20,259	23,680	25,300	25,300
Cost of space occupied	85,546	70,340	49,498	46,196	46,607
Equipment maintenance	18,157	23,621	17,019	17,500	17,500
Depreciation	21,923	20,194	24,840	24,840	24,840
Travel, conferences & other expenses	5,866	5,838	5,966	6,067	6,067
Total Operating Expenses	780,555	732,350	718,643	769,183	766,537
Operating Income (Loss)	7,894	(17,659)	(27,248)	(155)	2,491
Non-operating Revenues:					
Interest on investments	0	0	0	500	500
Change in net assets	7,894	(17,659)	(27,248)	345	2,991
Net Assets - July 1	128,437	136,331	118,672	91,424	91,769
Net Assets - June 30	\$ 136,331	\$ 118,672	\$ 91,424	\$ 91,769	\$ 94,760

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

The Printing and Graphics Fund accounts for printing services provided to departments and schools in the District by the District printing shop. Costs are recovered by charges to user departments and schools.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Operating Revenues:					
Services	\$ 218,517	\$ 210,932	\$ 210,929	\$ 215,000	\$ 218,000
Operating Expenses:					
Salaries	88,612	93,139	103,512	102,985	104,481
Employee benefits	40,157	40,524	46,061	48,814	53,097
Supplies and materials	43,211	55,014	93,028	90,000	90,000
Cost of space occupied	5,016	5,066	5,117	5,418	5,470
Equipment maintenance	48,985	42,640	3,202	5,000	5,000
Travel, conferences & other expenses	3,305	1,861	0	50	50
Depreciation	5,181	3,204	9,572	7,944	7,250
Total Operating Expenses	234,467	241,448	260,492	260,211	265,348
Operating Income (Loss)	(15,950)	(30,516)	(49,563)	(45,211)	(47,348)
Non Operating Revenues:					
Loss on disposal of capital assets	0	0	0	0	0
Interest on investments	725	738	546	500	500
Total Non Operating revenues	725	738	546	500	500
Change in net assets	(15,225)	(29,778)	(49,017)	(44,711)	(46,848)
Net Assets - July 1	187,652	172,427	142,649	93,632	48,921
Net Assets - June 30	\$ 172,427	\$ 142,649	\$ 93,632	\$ 48,921	\$ 2,073

SALT LAKE CITY SCHOOL DISTRICT

Technical Services Fund*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

The Technical Services Fund accounts for repair services provided by the AV lab at the Maintenance Shops to various department and schools in the District. Costs are recovered by charges for services based on standard rates and materials just as an outside service provider would bill for work done.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Operating Revenues:					
Services	\$ 966,100	\$ 991,317	\$ 909,693	\$ 950,000	\$ 950,000
Operating Expenses:					
Salaries	513,804	520,557	512,629	523,698	526,595
Employee benefits	232,447	235,276	243,574	285,930	304,776
Supplies and materials	236,242	209,175	161,387	162,000	162,000
Contracted services	12,666	10,329	9,891	10,500	10,500
Cost of space occupied	5,301	5,354	5,408	5,812	5,867
Equipment maintenance	9,979	4,870	5,468	7,500	7,500
Depreciation	0	796	2,389	2,389	2,389
Travel, conferences & other expenses	630	3,833	4,433	8,605	4,643
Total Operating Expenses	1,011,069	990,190	945,179	1,006,434	1,024,270
Operating Income (Loss)	(44,969)	1,127	(35,486)	(56,434)	(74,270)
Non Operating Revenues:					
Interest on investments	166	295	220	0	0
Total Non Operating revenues	166	295	220	0	0
Change in net assets	(44,803)	1,422	(35,266)	(56,434)	(74,270)
Net Assets - July 1	230,964	186,161	187,583	152,317	95,883
Net Assets - June 30	\$ 186,161	\$ 187,583	\$ 152,317	\$ 95,883	\$ 21,613

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

The Employee Benefits Fund accounts for resources set aside for accrued vacation and sick leave payments, early retirement insurance benefits, dental insurance payments, and worker's compensation payments.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Operating Revenues:					
Services	\$ 3,008,442	\$ 2,972,774	\$ 3,607,958	\$ 3,825,000	\$ 3,825,000
Operating Expenses:					
Salaries	329,953	466,335	427,220	465,000	465,000
Employee benefits	2,678,841	2,528,353	3,180,761	3,410,000	3,410,000
Total Operating Expenses	3,008,794	2,994,688	3,607,981	3,875,000	3,875,000
Operating Income (Loss)	(352)	(21,914)	(23)	(50,000)	(50,000)
Non Operating Revenues:					
Interest on investments	41,452	54,929	56,488	50,000	50,000
Change in net assets	41,100	33,015	56,465	0	0
Net Assets - July 1	229,201	270,301	303,316	359,781	359,781
Net Assets - June 30	\$ 270,301	\$ 303,316	\$ 359,781	\$ 359,781	\$ 359,781

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

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



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

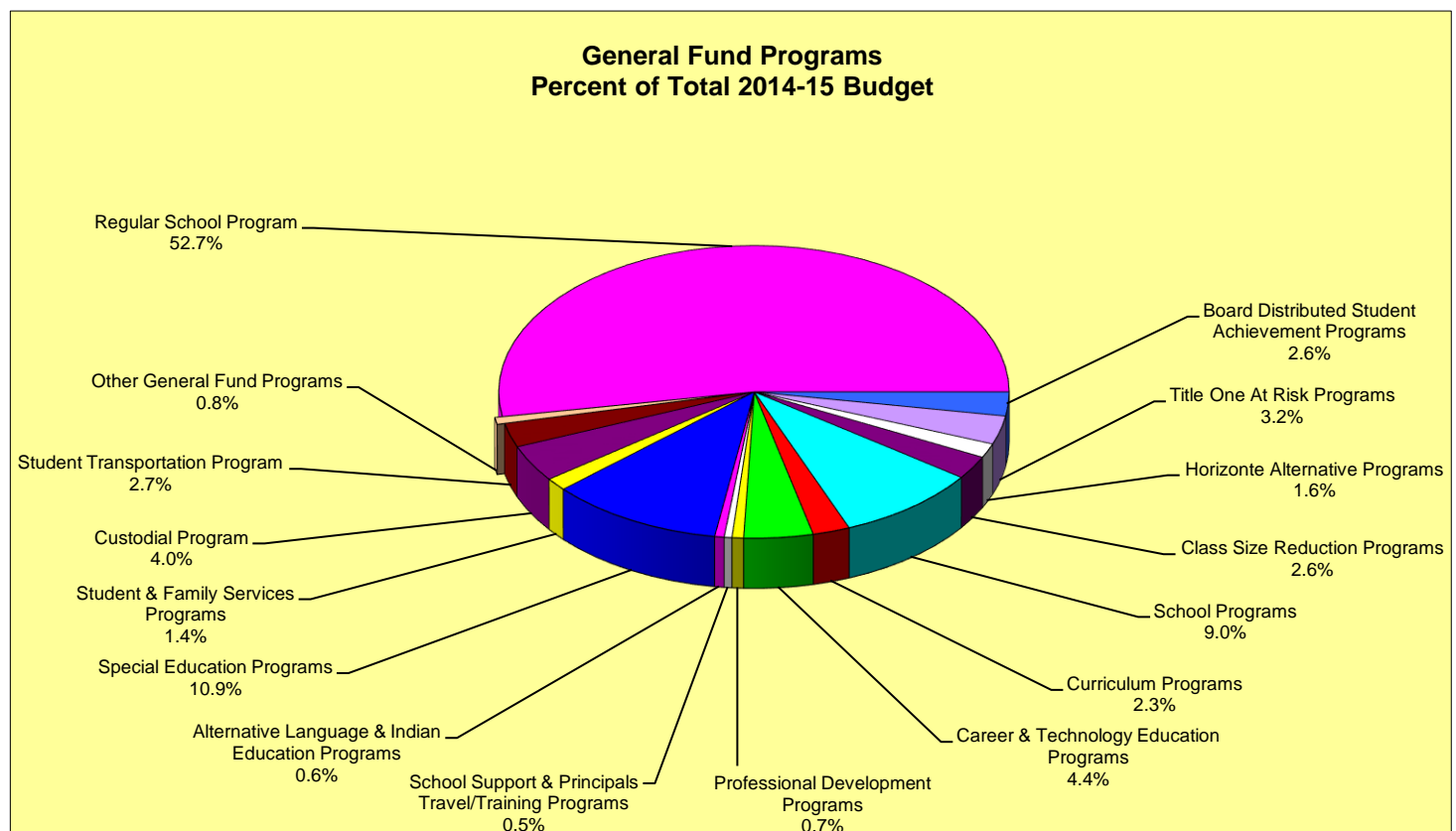
General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	% of 2014-15 Total Budget
General Fund Budget						
Board Distributed Student Achievement	\$ 3,338,410	\$ 5,045,473	\$ 5,242,347	\$ 5,468,597	\$ 4,767,749	2.6%
Title One At Risk Programs	12,360,817	8,970,030	9,118,922	8,183,140	5,692,063	3.2%
Horizonte Alternative Programs	2,661,958	2,584,013	2,690,325	2,886,489	2,848,861	1.6%
Class Size Reduction Programs	4,696,217	4,726,199	4,710,578	4,491,194	4,637,927	2.6%
School Programs	16,695,733	15,635,499	15,682,232	16,599,393	16,256,816	9.0%
Curriculum Programs	3,738,754	5,539,691	4,353,033	4,289,847	4,219,406	2.3%
Career and Technology Education Programs	9,622,390	7,578,446	6,837,339	7,949,652	7,881,710	4.4%
Professional Development Programs	826,286	908,298	758,085	1,279,678	1,312,891	0.7%
School Support and Principals Travel & Training Prog.	782,463	814,867	801,620	865,711	882,854	0.5%
Alternative Language and Indian Education Programs	1,405,386	1,291,612	1,019,622	1,109,166	1,072,063	0.6%
Special Education Programs	21,440,866	19,979,440	19,296,538	19,545,910	19,737,676	10.9%
Student and Family Services Programs	3,018,819	2,795,579	2,481,497	2,473,147	2,525,253	1.4%
Custodial Program	6,608,709	5,439,699	6,504,432	7,145,955	7,307,465	4.0%
Student Transportation Program	4,384,806	4,500,307	4,367,794	4,689,853	4,816,751	2.7%
Other General Fund Programs	1,026,709	1,193,201	941,696	1,290,763	1,371,694	0.8%
Regular School Program	82,080,345	83,620,563	88,443,779	89,799,342	95,084,016	52.7%
Total Expenditures & Encumbrances	<u>\$ 174,688,668</u>	<u>\$ 170,622,917</u>	<u>\$ 173,249,839</u>	<u>\$ 178,067,837</u>	<u>\$ 180,415,195</u>	<u>100.0%</u>



SALT LAKE CITY SCHOOL DISTRICT

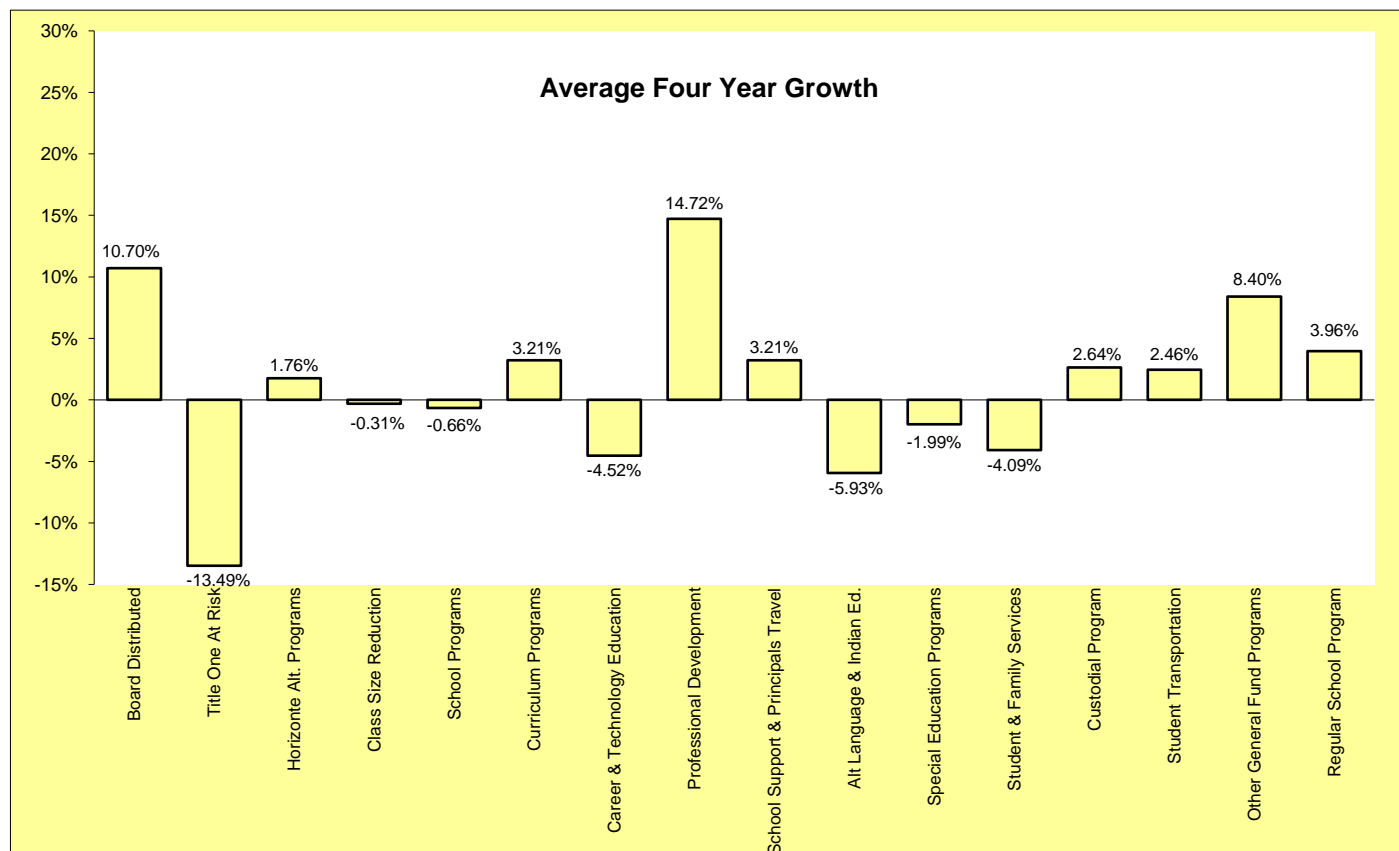
General Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2014-15 With Comparative Information for Years 2011-12 Through 2013-14

As a general rule, average four year reductions represent Federal program cuts. Increases in Board Distributed Student Achievement, Curriculum, and Professional Development represent resource shifts to achieve District goals.

	2011-12 % Change	2012-13 % Change	2013-14 % Change	2014-15 % Change	Avg. 4 Yr. Chg.
General Fund Budget					
Board Distributed Student Achievement	51.13 %	3.90 %	4.32 %	-12.82 %	10.70%
Title One At Risk Programs	-27.43	1.66	-10.26	-30.44	-13.49%
Horizonte Alternative Programs	-2.93	4.11	7.29	-1.30	1.76%
Class Size Reduction Programs	0.64	-0.33	-4.66	3.27	-0.31%
School Programs	-6.35	0.30	5.85	-2.06	-0.66%
Curriculum Programs	48.17	-21.42	-1.45	-1.64	3.21%
Career and Technology Education Programs	-21.24	-9.78	16.27	-0.85	-4.52%
Professional Development Programs	9.93	-16.54	68.80	2.60	14.72%
School Support and Principals Travel & Training Programs	4.14	-1.63	8.00	1.98	3.21%
Alternative Language and Indian Education Programs	-8.10	-21.06	8.78	-3.35	-5.93%
Special Education Programs	-6.82	-3.42	1.29	0.98	-1.99%
Student and Family Services Programs	-7.39	-11.23	-0.34	2.11	-4.09%
Custodial Program	-17.69	19.57	9.86	2.26	2.64%
Student Transportation Program	2.63	-2.94	7.37	2.71	2.46%
Other General Fund Programs	16.22	-21.08	37.07	6.27	8.40%
Regular School Program	1.88	5.77	1.53	5.88	3.96%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Board Distributed Student Achievement Funds - Elementary, Middle, and High School**

The Salt Lake City School District allocates funds directly to the schools. The principal, along with the School Community Council, determines how the Student Achievement funds are spent. Following is a summary of the Board Distributed Student Achievement Funds.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,750,730	\$ 3,050,101	\$ 3,195,280	\$ 3,415,802	\$ 3,331,838	5.28%
Other local revenue	105,777	128,080	221,396	67,205	1,515	-24.64%
State of Utah	303,401	1,638,033	1,478,750	1,442,275	1,434,396	93.19%
Federal government	51,657	0	0	0	0	-
Total Revenues	3,211,565	4,816,214	4,895,426	4,925,282	4,767,749	12.11%
Expenditures & Encumbrances:						
Salaries	2,217,080	3,385,714	3,287,072	3,048,747	3,271,964	11.89%
Employee benefits	533,285	823,479	823,869	822,589	938,870	19.01%
Contract services	154,081	156,018	314,898	261,838	122,133	-5.18%
Maintenance & repairs	90	990	360	5,000	5,000	1363.89%
Field trips, insurance, phone & travel	104,315	121,491	112,955	127,438	117,021	3.05%
Supplies and textbooks	251,253	462,580	535,124	989,346	281,070	2.97%
Equipment	63,199	85,564	126,831	206,644	24,696	-15.23%
Indirect Costs	15,107	9,637	41,239	6,995	6,995	-13.42%
Total Expenditures & Encumbrances	\$ 3,338,410	\$ 5,045,473	\$ 5,242,347	\$ 5,468,597	\$ 4,767,749	10.70%
Net change in fund balances	\$ (126,845)	\$ (229,259)	\$ (346,921)	\$ (543,315)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Title I At Risk Programs

Student at risk determining factors include those who are highly mobile, are on free or reduced lunch, come from single parent families, are limited English proficient, or have limited English skills.
Title I is a Federally funded program designed to help children living in low-income areas.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 2,269,896	\$ 263,354	\$ 320,510	\$ 361,393	\$ 288,348	-21.82%
Federal Government	13,386,819	7,702,389	8,798,412	7,517,402	5,403,715	-14.91%
Total Revenues	<u>15,656,715</u>	<u>7,965,743</u>	<u>9,118,922</u>	<u>7,878,795</u>	<u>5,692,063</u>	<u>-15.91%</u>
Expenditures & Encumbrances:						
Salaries	8,407,484	6,503,300	6,406,480	5,434,798	3,716,566	-13.95%
Employee benefits	2,521,857	1,919,532	1,974,295	1,824,889	1,396,269	-11.16%
Contract services	95,587	140,359	172,011	164,093	27,629	-17.77%
Field trips, insurance, phone & travel	39,358	16,964	18,106	34,296	58,285	12.02%
Supplies and textbooks	304,992	103,227	305,888	484,882	372,965	5.57%
Equipment	771,749	113,815	33,367	97,591	4,510	-24.85%
Indirect Costs	219,790	172,833	208,775	142,591	115,839	-11.82%
Total Expenditures & Encumbrances	<u>\$ 12,360,817</u>	<u>\$ 8,970,030</u>	<u>\$ 9,118,922</u>	<u>\$ 8,183,140</u>	<u>\$ 5,692,063</u>	<u>-13.49%</u>
Net change in fund balances	<u>\$ 3,295,898</u>	<u>\$ (1,004,287)</u>	<u>\$ 0</u>	<u>\$ (304,345)</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Horizonte Alternative Programs

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 134,076	\$ 116,461	\$ 134,772	\$ 163,680	\$ 177,406	8.08%
Other local revenue	4,127	1,459	4,143	3,786	0	-
State of Utah	2,523,755	2,466,093	2,551,410	2,719,023	2,671,455	1.46%
Total Revenues	<u>2,661,958</u>	<u>2,584,013</u>	<u>2,690,325</u>	<u>2,886,489</u>	<u>2,848,861</u>	<u>1.76%</u>
Expenditures & Encumbrances:						
Salaries	1,810,070	1,824,414	1,912,906	1,839,280	1,859,050	0.68%
Employee benefits	600,655	597,895	653,635	715,538	766,053	6.88%
Contract services	40,469	23,018	61,562	77,778	65,546	15.49%
Maintenance & repairs	53,073	9,961	6,400	15,513	11,500	-19.58%
Field trips, insurance, phone & travel	19,558	16,424	20,185	13,129	18,200	-1.74%
Supplies, textbooks & utilities	100,696	93,376	24,069	171,704	102,755	0.51%
Equipment	25,526	20,252	0	41,897	15,000	-10.31%
Indirect Costs	11,911	(1,327)	11,568	11,650	10,757	-2.42%
Total Expenditures & Encumbrances	<u>\$ 2,661,958</u>	<u>\$ 2,584,013</u>	<u>\$ 2,690,325</u>	<u>\$ 2,886,489</u>	<u>\$ 2,848,861</u>	<u>1.76%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Class Size Reduction Programs**

The State Class Size Reduction Program is funded from State and Federal sources to lower kindergarten through eighth grade class size. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,035,465	\$ 4,088,720	\$ 4,277,834	\$ 4,491,194	\$ 4,637,927	3.73%
Federal Government	660,752	637,479	432,744	0	0	-
Total Revenues	<u>4,696,217</u>	<u>4,726,199</u>	<u>4,710,578</u>	<u>4,491,194</u>	<u>4,637,927</u>	<u>-0.31%</u>
Expenditures & Encumbrances:						
Salaries	3,479,362	3,452,553	3,413,087	3,182,103	3,232,466	-1.77%
Employee benefits	1,202,737	1,258,895	1,287,226	1,309,091	1,405,461	4.21%
Contract services	0	114	0	0	0	-
Indirect Costs	14,118	14,637	10,265	0	0	-
Total Expenditures & Encumbrances	<u>\$ 4,696,217</u>	<u>\$ 4,726,199</u>	<u>\$ 4,710,578</u>	<u>\$ 4,491,194</u>	<u>\$ 4,637,927</u>	<u>-0.31%</u>
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

School Programs

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 11,252,058	\$ 10,960,814	\$ 10,817,535	\$ 11,395,743	\$ 11,716,977	1.03%
Other local revenue	215,789	234,635	181,739	207,792	179,200	-4.24%
State of Utah	4,118,573	4,038,788	4,006,754	4,354,021	3,827,047	-1.77%
Federal Government	183,939	181,450	337,751	139,462	45,823	-18.77%
Total Revenues	<u>15,770,359</u>	<u>15,415,687</u>	<u>15,343,779</u>	<u>16,097,018</u>	<u>15,769,047</u>	<u>0.00%</u>
Expenditures & Encumbrances:						
Salaries	11,580,030	10,864,852	10,742,720	11,084,525	10,998,193	-1.26%
Employee benefits	3,759,786	3,631,225	3,749,536	4,198,214	4,399,636	4.25%
Contract services	124,421	128,689	240,018	201,503	20,697	-20.84%
Maintenance & repairs	46,358	42,039	40,513	53,000	56,000	5.20%
Field trips, insurance, phone & travel	299,104	200,432	181,346	229,022	191,441	-9.00%
Supplies and textbooks	632,692	526,491	552,540	599,502	410,108	-8.80%
Equipment	203,791	161,100	103,375	158,571	115,912	-10.78%
Indirect Costs	49,551	80,671	72,184	75,056	64,829	7.71%
Total Expenditures & Encumbrances	<u>\$ 16,695,733</u>	<u>\$ 15,635,499</u>	<u>\$ 15,682,232</u>	<u>\$ 16,599,393</u>	<u>\$ 16,256,816</u>	<u>-0.66%</u>
Net change in fund balances	<u>\$ (925,374)</u>	<u>\$ (219,812)</u>	<u>\$ (338,453)</u>	<u>\$ (502,375)</u>	<u>\$ (487,769)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Curriculum Programs

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,952,990	\$ 1,765,951	\$ 1,679,796	\$ 2,536,884	\$ 2,607,070	8.37%
Other local revenue	3,720	54,742	16,180	0	0	-
State of Utah	401,623	439,381	701,360	828,175	749,875	21.68%
Federal government	1,380,421	3,278,721	1,911,585	924,788	862,461	-9.38%
Total Revenues	<u>3,738,754</u>	<u>5,538,795</u>	<u>4,308,921</u>	<u>4,289,847</u>	<u>4,219,406</u>	<u>3.21%</u>
Expenditures & Encumbrances:						
Salaries	2,389,440	3,757,656	2,745,082	2,444,454	2,358,540	-0.32%
Employee benefits	789,337	1,197,644	915,013	975,018	1,003,894	6.80%
Contract services	132,088	115,835	28,520	155,432	169,794	7.14%
Maintenance & repairs	206	1,011	225	5,800	5,800	678.88%
Field trips, insurance, phone & travel	66,853	58,876	72,248	104,282	95,786	10.82%
Supplies and textbooks	304,716	169,835	221,118	523,738	517,414	17.45%
Equipment	11,965	131,351	307,141	10,000	0	-
Indirect Costs	44,149	107,483	63,687	71,123	68,178	13.61%
Total Expenditures & Encumbrances	<u>\$ 3,738,754</u>	<u>\$ 5,539,691</u>	<u>\$ 4,353,033</u>	<u>\$ 4,289,847</u>	<u>\$ 4,219,406</u>	<u>3.21%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ (896)</u>	<u>\$ (44,112)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Career and Technology Education Programs

The Career and Technology Education programs provide students with educational and career opportunities while they are attending high school. The following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,286,722	\$ 3,438,304	\$ 3,337,732	\$ 3,672,251	\$ 3,768,546	3.66%
Other local revenue	0	75	56,683	0	0	-
State of Utah	5,713,390	3,196,798	3,026,520	3,194,756	3,567,745	-9.39%
Federal government	622,278	534,925	412,657	386,327	396,641	-9.06%
Total Revenues	<u>9,622,390</u>	<u>7,170,102</u>	<u>6,833,592</u>	<u>7,253,334</u>	<u>7,732,932</u>	<u>-4.91%</u>
Expenditures & Encumbrances:						
Salaries	4,578,230	4,586,693	4,379,403	4,710,965	4,741,032	0.89%
Employee benefits	1,560,442	1,535,590	1,506,056	1,954,485	2,094,197	8.55%
Contract services	305,318	153,537	89,206	172,523	129,177	-14.42%
Maintenance & repairs	2,394,488	172,343	166,161	199,615	200,315	-22.91%
Field trips, insurance, phone & travel	64,136	75,278	103,321	98,603	97,244	12.91%
Supplies, textbooks & utilities	330,905	254,828	263,807	333,264	330,336	-0.04%
Equipment	96,663	543,747	157,947	220,110	19,524	-19.95%
Indirect Costs	292,208	256,430	171,438	260,087	269,885	-1.91%
Total Expenditures & Encumbrances	<u>\$ 9,622,390</u>	<u>\$ 7,578,446</u>	<u>\$ 6,837,339</u>	<u>\$ 7,949,652</u>	<u>\$ 7,881,710</u>	<u>-4.52%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ (408,344)</u>	<u>\$ (3,747)</u>	<u>\$ (696,318)</u>	<u>\$ (148,778)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Professional Development Programs

The Professional Development Programs provide training for classified and certificated employees. The programs included in this summary are Staff Development, Teacher Coaches, Teacher Quality, Math & Science Support, and Integrated Support Services.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 247,684	\$ 254,352	\$ 244,241	\$ 334,471	\$ 337,549	9.07%
Other local revenue	10,000	10,339	10,000	10,000	10,000	0.00%
State of Utah	55,609	54,233	49,863	101,241	49,571	-2.71%
Federal government	512,993	589,374	453,981	833,966	915,771	19.63%
Total Revenues	<u>826,286</u>	<u>908,298</u>	<u>758,085</u>	<u>1,279,678</u>	<u>1,312,891</u>	<u>14.72%</u>
Expenditures & Encumbrances:						
Salaries	576,342	650,214	499,901	794,807	850,072	11.87%
Employee benefits	161,963	194,794	158,477	305,882	335,495	26.79%
Contract services	37,341	11,390	31,431	53,202	47,662	6.91%
Field trips, insurance, phone & travel	12,803	4,625	16,852	11,734	17,064	8.32%
Supplies and textbooks	26,333	33,743	40,089	96,181	42,972	15.80%
Equipment	529	0	293	0	0	-
Indirect Costs	10,975	13,532	11,042	17,872	19,626	19.71%
Total Expenditures & Encumbrances	<u>\$ 826,286</u>	<u>\$ 908,298</u>	<u>\$ 758,085</u>	<u>\$ 1,279,678</u>	<u>\$ 1,312,891</u>	<u>14.72%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***School Support and Principal's Travel and Training Programs**

The School Support staff oversee the school reform efforts, shared governance and site based training, oversees grant proposals, monitors school goal setting and performance, and provides travel and training for the principals in the District. Following is a summary of the School Support Program.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 722,630	\$ 748,662	\$ 750,365	\$ 816,349	\$ 833,317	3.83%
State of Utah	0	11,543	10,000	0	0	-
Federal government	46,966	39,037	29,916	49,362	49,537	1.37%
Total Revenues	769,596	799,242	790,281	865,711	882,854	3.68%
Expenditures & Encumbrances:						
Salaries	564,059	591,427	567,695	607,444	610,927	2.08%
Employee benefits	178,140	189,699	190,032	219,001	232,657	7.65%
Contract services	2,000	10	0	0	0	-
Field trips, insurance, phone & travel	14,928	11,025	23,080	26,313	26,313	19.07%
Supplies and textbooks	9,465	8,785	8,766	11,895	11,895	6.42%
Indirect Costs	13,871	13,921	12,048	1,058	1,062	-23.09%
Total Expenditures & Encumbrances	\$ 782,463	\$ 814,867	\$ 801,620	\$ 865,711	\$ 882,854	3.21%
Net change in fund balances	\$ (12,867)	\$ (15,625)	\$ (11,339)	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Alternative Language and Indian Education Programs

The Alternative Language Programs provide assistance, guidance, and support to schools who serve English as a second language students and District personnel with classes designed for an ESL/Bilingual Teacher Endorsement. The Indian Education Program provides supplemental services to address the educational and cultural needs of Native American students. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 166,959	\$ 146,921	\$ 186,891	\$ 208,657	\$ 214,073	7.05%
Other local revenue	28,997	29,730	35,808	25,185	25,185	-3.29%
State of Utah	446,158	318,131	124,760	214,081	214,081	-13.00%
Federal government	763,272	796,830	672,163	661,243	618,724	-4.73%
Total Revenues	<u>1,405,386</u>	<u>1,291,612</u>	<u>1,019,622</u>	<u>1,109,166</u>	<u>1,072,063</u>	<u>-5.93%</u>
Expenditures & Encumbrances:						
Salaries	803,446	719,442	609,258	618,066	600,080	-6.33%
Employee benefits	267,259	230,075	198,518	216,036	220,675	-4.36%
Contract services	156,100	202,933	107,882	118,633	114,972	-6.59%
Field trips, insurance, phone & travel	21,504	5,814	7,892	12,088	5,889	-18.15%
Supplies and textbooks	129,819	96,031	61,474	125,715	111,238	-3.58%
Equipment	3,120	14,774	19,072	2,905	2,905	-1.72%
Indirect Costs	24,138	22,543	15,526	15,723	16,304	-8.11%
Total Expenditures & Encumbrances	<u>\$ 1,405,386</u>	<u>\$ 1,291,612</u>	<u>\$ 1,019,622</u>	<u>\$ 1,109,166</u>	<u>\$ 1,072,063</u>	<u>-5.93%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Special Education Programs and Disabled Student Program (504)

The Special Education Programs in this summary include the Extended School Year, which provides services to students with disabilities extending beyond the normal 180 day school year; the Resource Program, which provides students who need more than the regular instructional Special Education program; the Self Contained, which provides services to students with disabilities in a contained setting; and other Special Education Programs. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 30,726	\$ 33,501	\$ 34,132	\$ 62,220	\$ 62,865	26.15%
Other local revenue	78,490	84,070	121,132	3,534	0	-25.00%
State of Utah	13,556,481	12,023,717	12,259,642	12,720,352	12,378,322	-2.17%
Federal government	7,775,169	7,838,152	6,881,632	6,759,804	7,296,489	-1.54%
Total Revenues	21,440,866	19,979,440	19,296,538	19,545,910	19,737,676	-1.99%
Expenditures & Encumbrances:						
Salaries	14,716,213	14,123,715	13,461,204	13,400,522	13,382,833	-2.27%
Employee benefits	4,659,345	4,546,503	4,675,218	5,200,806	5,450,396	4.24%
Contract services	642,710	766,316	750,304	532,617	500,617	-5.53%
Maintenance & repairs	1,445	3,539	5,982	8,000	8,000	113.41%
Field trips, insurance, phone & travel	80,208	82,482	69,023	77,423	87,390	2.24%
Supplies and textbooks	653,270	246,240	159,620	195,183	176,387	-18.25%
Equipment	518,389	60,211	6,246	10,126	4,500	-24.78%
Indirect Costs	169,286	150,434	168,941	121,233	127,553	-6.16%
Total Expenditures & Encumbrances	\$ 21,440,866	\$ 19,979,440	\$ 19,296,538	\$ 19,545,910	\$ 19,737,676	-1.99%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Student & Family Services Programs

The Programs listed in this summary include counseling service to students, school nurses, alcohol and drug prevention training for teachers, services to homebound students in the District, and the Gang Prevention and Intervention Program. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,601,081	\$ 1,556,958	\$ 1,621,600	\$ 2,065,090	\$ 2,117,196	8.06%
Other local revenue	101,943	111,123	94,413	22,714	22,714	-19.43%
State of Utah	1,054,861	977,210	705,278	365,343	365,343	-16.34%
Federal government	253,891	127,872	59,410	20,000	20,000	-23.03%
Total Revenues	<u>3,011,776</u>	<u>2,773,163</u>	<u>2,480,701</u>	<u>2,473,147</u>	<u>2,525,253</u>	<u>-4.04%</u>
Expenditures & Encumbrances:						
Salaries	1,816,681	1,733,755	1,523,135	1,515,960	1,530,478	-3.94%
Employee benefits	585,154	561,103	530,550	582,600	620,841	1.52%
Contract services	508,952	446,725	387,237	337,371	336,719	-8.46%
Field trips, insurance, phone & travel	13,155	5,309	7,342	8,600	8,600	-8.66%
Supplies and textbooks	59,016	35,261	23,188	23,663	23,662	-14.98%
Equipment	9,385	0	0	0	0	-
Indirect Costs	26,476	13,426	10,045	4,953	4,953	-20.32%
Total Expenditures & Encumbrances	<u>\$ 3,018,819</u>	<u>\$ 2,795,579</u>	<u>\$ 2,481,497</u>	<u>\$ 2,473,147</u>	<u>\$ 2,525,253</u>	<u>-4.09%</u>
Net change in fund balances	<u>\$ (7,043)</u>	<u>\$ (22,416)</u>	<u>\$ (796)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Custodial Programs**

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,608,709	\$ 5,439,699	\$ 6,447,579	\$ 7,145,955	\$ 7,307,465	2.64%
Total Revenues	<u>6,608,709</u>	<u>5,439,699</u>	<u>6,447,579</u>	<u>7,145,955</u>	<u>7,307,465</u>	<u>2.64%</u>
Expenditures & Encumbrances:						
Salaries	4,183,110	3,409,573	4,146,495	4,359,238	4,404,268	1.32%
Employee benefits	1,943,196	1,491,930	1,844,020	2,258,527	2,375,007	5.56%
Maintenance & repairs	34,800	36,948	38,351	43,905	43,905	6.54%
Field trips, insurance, phone & travel	2,095	2,086	2,338	2,485	2,485	4.65%
Supplies and materials	445,508	499,087	473,228	481,700	481,700	2.03%
Indirect Costs	0	75	0	100	100	-
Total Expenditures & Encumbrances	<u>\$ 6,608,709</u>	<u>\$ 5,439,699</u>	<u>\$ 6,504,432</u>	<u>\$ 7,145,955</u>	<u>\$ 7,307,465</u>	<u>2.64%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (56,853)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Student Transportation Program

The Student Transportation Program provides transportation of students to and from school and the operation and maintenance of the District's bus fleet.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,784,207	\$ 2,258,056	\$ 1,925,205	\$ 2,247,264	\$ 2,374,162	8.27%
State of Utah	2,600,599	2,242,251	2,442,589	2,442,589	2,442,589	-1.52%
Total Revenues	<u>4,384,806</u>	<u>4,500,307</u>	<u>4,367,794</u>	<u>4,689,853</u>	<u>4,816,751</u>	<u>2.46%</u>
Expenditures & Encumbrances:						
Salaries	2,315,658	2,299,643	2,316,898	2,347,322	2,391,872	0.82%
Employee benefits	1,006,186	931,363	1,005,435	1,138,984	1,222,832	5.38%
Contract services	10,256	9,930	17,129	12,500	12,500	5.47%
Maintenance & repairs	275,519	271,686	303,716	290,000	288,500	1.18%
Insurance, phone & travel	268,302	402,852	93,588	198,447	198,447	-6.51%
Supplies and materials	508,885	584,833	630,357	702,600	702,600	9.52%
Equipment	0	0	671	0	0	-
Total Expenditures & Encumbrances	<u>\$ 4,384,806</u>	<u>\$ 4,500,307</u>	<u>\$ 4,367,794</u>	<u>\$ 4,689,853</u>	<u>\$ 4,816,751</u>	<u>2.46%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Other General Fund Programs**

**Other General Fund Programs in this summary include Program Evaluation, Special Grants,
and Community Involvement**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 525,125	\$ 548,831	\$ 506,396	\$ 664,377	\$ 773,608	11.83%
Other local revenue	42,581	41,799	0	0	0	-
State of Utah	458,595	601,036	431,559	612,520	596,020	-0.21%
Federal government	408	1,535	3,741	13,866	2,066	101.59%
Total Revenues	1,026,709	1,193,201	941,696	1,290,763	1,371,694	8.40%
Expenditures & Encumbrances:						
Salaries	707,895	836,082	625,003	853,494	918,051	7.42%
Employee benefits	255,336	303,483	245,946	343,578	388,252	13.01%
Contract services	29,947	29,417	50,927	18,000	18,000	-9.97%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone & travel	6,210	1,450	4,004	19,672	19,672	54.19%
Supplies and materials	26,406	22,734	15,728	55,475	27,175	0.73%
Indirect Costs	915	35	88	44	44	-23.80%
Total Expenditures & Encumbrances	\$ 1,026,709	\$ 1,193,201	\$ 941,696	\$ 1,290,763	\$ 1,371,694	8.40%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 31,733,068	\$ 34,540,117	\$ 40,678,896	\$ 35,595,589	\$ 37,565,214	4.59%
Other local revenue	7,095,355	7,098,989	4,734,134	3,220,707	3,225,529	-13.64%
State of Utah	45,752,274	43,345,027	43,533,960	46,557,998	49,183,019	1.87%
Federal government	251,238	253,114	271,808	271,808	271,808	2.05%
Total Revenues	84,831,935	85,237,247	89,218,798	85,646,102	90,245,570	1.60%
Expenditures & Encumbrances:						
Instruction						
Salaries	41,273,358	42,200,432	42,718,955	42,348,906	44,953,795	2.23%
Employee benefits	13,210,150	13,756,235	15,405,484	16,955,943	18,905,820	10.78%
Contract services	0	0	36,702	49,400	49,400	-
Maintenance & repairs	311,512	291,650	242,941	312,000	312,000	0.04%
Field trips, insurance, phone & travel	20,900	3,513	13,550	209,711	209,711	225.85%
Supplies and textbooks	1,775,536	1,879,772	2,148,688	2,161,073	2,268,436	6.94%
Equipment	306,000	641,268	1,621,768	48,130	620,000	25.65%
Indirect costs	200	250	100	1,475	1,475	159.38%
Total Instruction	56,897,656	58,773,120	62,188,187	62,086,638	67,320,637	4.58%
Counseling and Child Accounting						
Salaries	1,827,519	1,810,805	1,792,543	1,854,019	1,871,290	0.60%
Employee benefits	657,759	647,488	651,589	771,890	824,931	6.35%
Supplies and materials	8,695	8,048	3,767	9,000	9,000	0.88%
Total Counseling and Child Accounting	2,493,973	2,466,341	2,447,899	2,634,909	2,705,221	2.12%
General District Administration						
Salaries	347,560	352,435	405,018	358,459	359,858	0.88%
Employee benefits	153,078	147,858	167,453	176,120	183,897	5.03%
Contract services	338,707	107,034	147,289	181,500	181,500	-11.60%
Field trips, insurance, phone & travel	28,835	19,071	13,891	47,551	35,954	6.17%
Supplies and materials	20,738	29,115	30,465	45,000	45,000	29.25%
Indirect costs	(789,007)	(766,106)	(708,005)	(599,649)	(582,891)	-6.53%
Total General District Administration	99,911	(110,593)	56,111	208,981	223,318	30.88%
General School Administration						
Salaries	6,225,190	6,378,293	6,275,728	6,551,052	6,629,518	1.62%
Employee benefits	2,346,837	2,425,283	2,462,387	2,850,593	3,060,618	7.60%
Contract services	257,172	281,292	113,470	120,392	120,392	-13.30%
Field trips, insurance, phone & travel	0	0	0	1,000	1,000	-
Supplies, textbooks & utilities	322,187	381,340	384,057	408,750	408,750	6.72%
Total General School Administration	9,151,386	9,466,208	9,235,643	9,931,787	10,220,278	2.92%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Regular School Program - Summarizes all activities not shown in other program summaries**

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,420,594	\$ 2,481,693	\$ 2,512,552	\$ 2,566,326	\$ 2,565,206	1.49%
Employee benefits	925,617	935,860	966,717	1,074,496	1,135,195	5.66%
Contract services	82,420	22,973	40,826	45,700	36,000	-14.08%
Maintenance & repairs	137,597	124,219	95,447	113,290	111,700	-4.71%
Field trips, insurance, phone & travel	13,336	10,362	12,135	24,550	24,550	21.02%
Supplies and materials	98,827	115,969	150,478	172,156	172,156	18.55%
Indirect costs	1,139	2,183	2,736	3,194	3,250	46.33%
Total Business Services	3,679,530	3,693,259	3,780,891	3,999,712	4,048,057	2.50%
Operation and Maint. of School Bldgs.						
Salaries	1,566,483	1,576,810	1,586,214	1,512,857	1,535,100	-0.50%
Employee benefits	674,115	665,253	750,160	813,837	871,659	7.33%
Maintenance & repairs	1,472,834	1,467,914	1,633,558	1,434,027	1,433,152	-0.67%
Field trips, insurance, phone & travel	594,427	644,184	691,195	715,000	715,000	5.07%
Supplies and utilities	5,014,166	4,524,842	5,402,845	5,269,706	5,269,706	1.27%
Total Operation and Maint. of School Bldgs.	9,322,025	8,879,003	10,063,972	9,745,427	9,824,617	1.35%
Student transportation						
Salaries	0	0	20,219	0	0	-
Employee benefits	0	0	5,649	0	0	-
Equipment	435,864	453,225	645,208	1,191,888	741,888	17.55%
Total student transportation	435,864	453,225	671,076	1,191,888	741,888	17.55%
Total Expenditures & Encumbrances	\$ 82,080,345	\$ 83,620,563	\$ 88,443,779	\$ 89,799,342	\$ 95,084,016	3.96%
Net change in fund balances	\$ 2,751,590	\$ 1,616,684	\$ 775,019	\$ (4,153,240)	\$ (4,838,446)	



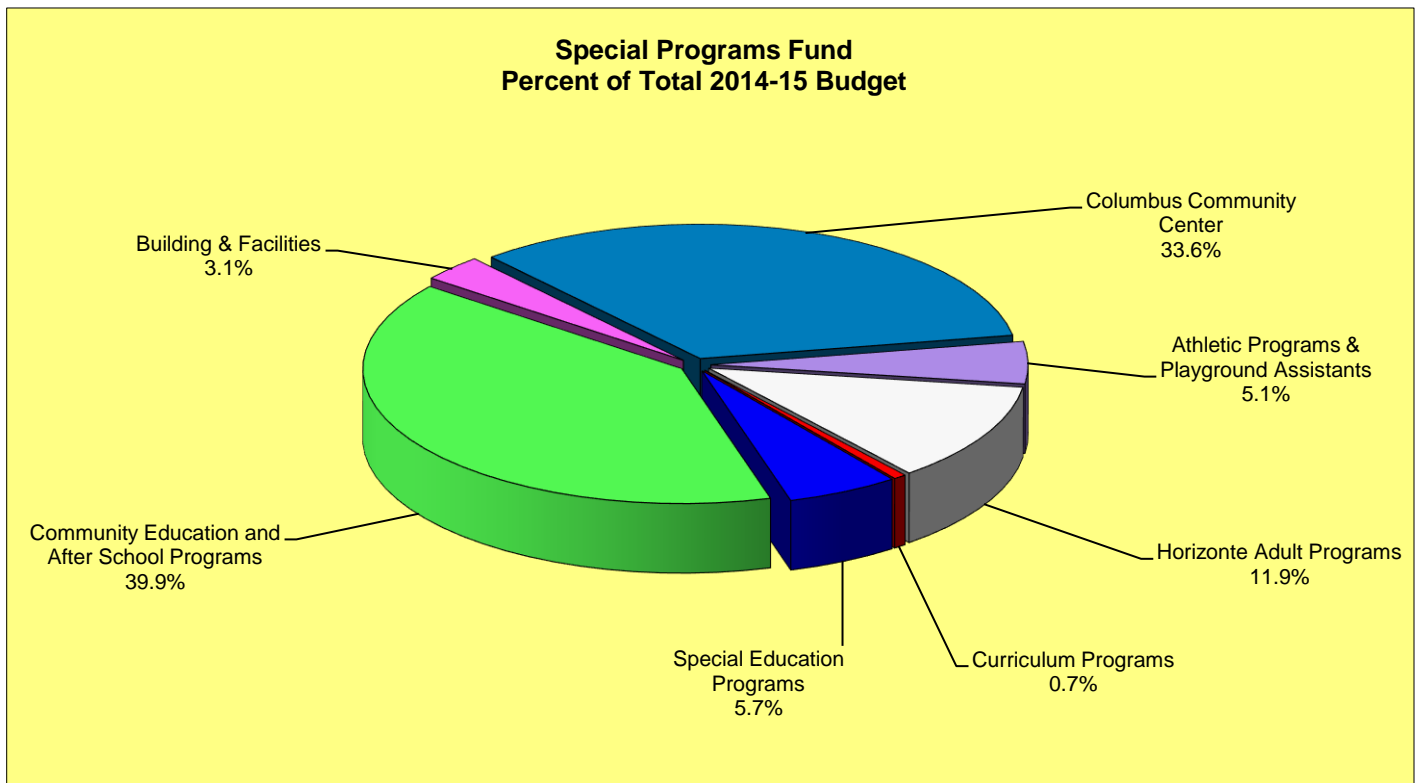
SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget**Recap of Program Expenditure Summaries***For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

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

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	% of 2014-15 Total Budget
Special Revenue Funds Budget						
Athletic Programs, Playground Assistants, etc. \$	1,553,741	\$ 2,601,704	\$ 1,211,008	\$ 1,086,550	\$ 1,063,261	5.1%
Horizonte Adult Programs	2,480,108	2,454,283	2,294,758	2,549,171	2,504,785	11.9%
Curriculum Programs	122,820	125,914	117,500	137,243	138,116	0.7%
Special Education Programs	1,337,265	1,248,975	1,100,901	1,160,566	1,194,042	5.7%
Community Education and After School Program	4,530,566	4,376,120	6,570,255	8,383,958	8,403,639	39.9%
Building & Facilities	90,767	1,501,321	1,247,140	634,624	661,253	3.1%
Columbus Community Center	5,561,958	6,138,770	7,682,505	6,915,415	7,068,324	33.6%
Total Expenditures & Encumbrances	<u>\$ 15,677,225</u>	<u>\$ 18,447,087</u>	<u>\$ 20,224,067</u>	<u>\$ 20,867,527</u>	<u>\$ 21,033,420</u>	<u>100.0%</u>



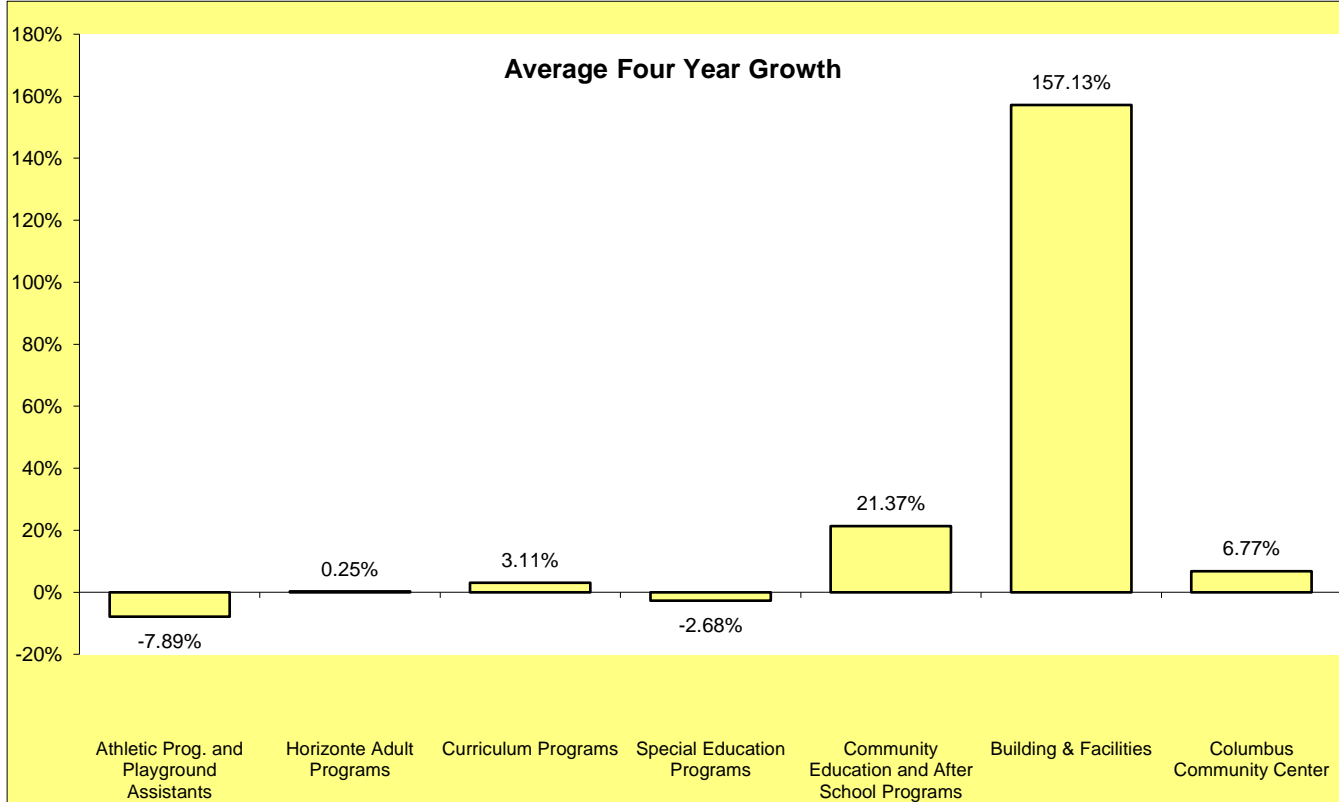
SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2014-15 With Comparative Information for Years 2011-12 Through 2013-14

	2011-12 % Change	2012-13 % Change	2013-14 % Change	2014-15 % Change	Avg. 4 Yr. Chg.
Special Revenue Funds					
Athletic Programs, Playground Assistants, etc.	67.45%	-53.45%	-10.28%	-2.14%	-7.89%
Horizonte Adult Programs	-1.04%	-6.50%	11.09%	-1.74%	0.25%
Curriculum Programs	2.52%	-6.68%	16.80%	0.64%	3.11%
Special Education Programs	-6.60%	-11.86%	5.42%	2.88%	-2.68%
Community Education and After School Programs	-3.41%	50.14%	27.60%	0.23%	21.37%
Building & Facilities	1554.04%	-16.93%	-49.11%	4.20%	157.13%
Columbus Community Center	10.37%	25.15%	-9.98%	2.21%	6.77%



SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Middle and High School Athletic Programs, and Elementary Playground Assistants**

The purpose of the Athletic Programs is to provide for the co-curricular aspect of the middle and high school athletics and to encourage schools to plan well-coordinated activity programs which enhance and compliment the academic program. Elementary playground assistants provide physical education and playground supervision to elementary students. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,125,462	\$ 6,003,096	\$ 960,058	\$ 817,842	\$ 744,406	-8.46%
Other local revenue	15,681	46,929	0	0	0	-
Total Revenues	1,141,143	6,050,025	960,058	817,842	744,406	-8.69%
Expenditures & Encumbrances:						
Salaries	466,191	1,247,139	564,529	563,542	566,511	5.38%
Employee benefits	113,492	352,044	128,871	136,501	139,952	5.83%
Contract services	442,094	177,148	218,082	67,955	36,000	-22.96%
Maintenance & repairs	13,888	17,369	8,455	30,000	30,000	29.00%
Field trips, insurance, phone & travel	172,852	185,950	148,954	151,963	144,999	-4.03%
Supplies and textbooks	181,445	616,660	122,621	136,589	145,799	-4.91%
Equipment	163,779	5,394	19,496	0	0	-
Total Expenditures & Encumbrances	\$ 1,553,741	\$ 2,601,704	\$ 1,211,008	\$ 1,086,550	\$ 1,063,261	-7.89%
Net change in fund balances	\$ (412,598)	\$ 3,448,321	\$ (250,950)	\$ (268,708)	\$ (318,855)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Horizonte Adult and Community Alternative Education Programs**

The Horizonte Instruction and Training Center offers Adult Basic Education, Adult High School Completion, and Adult English as a Second Language courses to students eighteen and older. The Community Alternative Education program provides support for adult and alternative students (students who do not thrive in the conventional high school and intermediate environment) by increasing technological opportunities and providing community school services. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 67,111	\$ 132,552	\$ 146,623	\$ 155,987	\$ 162,618	35.58%
Other local revenue	171,460	135,831	153,257	158,000	158,000	-1.96%
State of Utah	1,831,806	1,747,024	1,590,599	1,786,625	1,786,625	-0.62%
Federal Government	409,731	438,876	404,279	448,559	397,542	-0.74%
Total Revenues	2,480,108	2,454,283	2,294,758	2,549,171	2,504,785	0.25%
Expenditures & Encumbrances:						
Salaries	1,669,843	1,588,977	1,399,818	1,621,593	1,631,602	-0.57%
Employee benefits	482,833	465,925	434,187	543,941	590,172	5.56%
Contract services	58,817	94,430	71,631	109,000	84,000	10.70%
Maintenance & repairs	47,300	43,295	46,240	40,000	34,486	-6.77%
Field trips, insurance, phone & travel	7,909	11,095	19,483	26,824	10,324	7.63%
Supplies, textbooks & utilities	155,625	161,383	227,198	153,637	131,201	-3.92%
Equipment	24,066	40,067	42,824	54,176	23,000	-1.11%
Indirect Costs	33,715	49,111	53,376	0	0	-
Total Expenditures & Encumbrances	\$ 2,480,108	\$ 2,454,283	\$ 2,294,758	\$ 2,549,171	\$ 2,504,785	0.25%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Curriculum Programs including K-12 Physical Education and Fine Arts**

The K-12 Physical Education program frees teachers and aids providing time for in-service training and curriculum development. The District's Fine Arts program provides leadership in the development of District-wide curriculum in the Fine Arts. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 122,820	\$ 125,914	\$ 117,500	\$ 134,743	\$ 135,616	2.60%
State of Utah	0	0	0	2,500	2,500	-
Total Revenues	<u>122,820</u>	<u>125,914</u>	<u>117,500</u>	<u>137,243</u>	<u>138,116</u>	<u>3.11%</u>
Expenditures & Encumbrances:						
Salaries	44,007	44,078	44,270	45,503	45,248	0.71%
Employee benefits	13,299	13,628	14,267	16,204	17,368	7.65%
Contract services	37,380	37,213	37,875	43,940	41,000	2.42%
Field trips, insurance, phone & travel	17,362	16,452	13,563	19,472	19,260	2.73%
Supplies and textbooks	10,637	14,408	0	11,989	15,105	10.50%
Indirect costs	135	135	0	135	135	-
Total Expenditures & Encumbrances	<u>\$ 122,820</u>	<u>\$ 125,914</u>	<u>\$ 117,500</u>	<u>\$ 137,243</u>	<u>\$ 138,116</u>	<u>3.11%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Special Education Prekindergarten and Hospitalized Programs**

The Preschool program is designed to provide a free and appropriate public education to students between the ages of three and five, and who have been classified as disabled in accordance with State guidelines. The Hospitalized program is designed to provide education in a hospital setting to students who cannot benefit from the regular instructional program without special education. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 144,750	\$ 0	\$ 0	\$ 0	\$ 0	-
State of Utah	995,877	1,040,937	947,513	967,776	1,001,252	0.13%
Federal Government	196,638	208,038	153,388	192,790	192,790	-0.49%
Total Revenues	1,337,265	1,248,975	1,100,901	1,160,566	1,194,042	-2.68%
Expenditures & Encumbrances:						
Salaries	985,943	924,267	802,236	812,884	822,258	-4.15%
Employee benefits	309,228	299,211	280,494	317,650	340,368	2.52%
Contract services	0	39	0	0	0	-
Field trips, insurance, phone & travel	24,902	14,480	8,895	17,500	17,500	-7.43%
Supplies and textbooks	9,911	6,201	5,637	8,400	8,400	-3.81%
Indirect Costs	7,281	4,777	3,639	4,132	5,516	-6.06%
Total Expenditures & Encumbrances	\$ 1,337,265	\$ 1,248,975	\$ 1,100,901	\$ 1,160,566	\$ 1,194,042	-2.68%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Community Education and After School Programs**

Community Education provides programs for students and community members outside the regular school day. Schools serve as community education centers through these programs. Programs include Extended Day Programs, Pre-Kindergarten for At Risk Students, School Tutor programs, and 21st Century Learning Center programs. Following is a summary of these programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 686,086	\$ 652,601	\$ 717,369	\$ 825,252	\$ 847,129	5.87%
Other local revenue	1,884,726	1,862,537	4,384,450	5,661,284	5,645,306	49.88%
Federal government	2,401,617	1,906,357	1,608,320	1,386,487	1,315,910	-11.30%
Total Revenues	<u>4,972,429</u>	<u>4,421,495</u>	<u>6,710,139</u>	<u>7,873,023</u>	<u>7,808,345</u>	<u>14.26%</u>
Expenditures & Encumbrances:						
Salaries	2,931,589	2,971,339	4,317,640	5,431,222	5,404,446	21.09%
Employee benefits	670,407	645,775	1,162,415	1,640,420	1,730,894	39.55%
Contract services	455,276	372,607	702,552	798,795	775,959	17.61%
Field trips, insurance, phone & travel	63,198	47,679	48,984	116,353	113,390	19.86%
Supplies and textbooks	231,265	135,382	170,455	222,740	214,184	-1.85%
Equipment	7,593	28,818	0	17,490	8,300	2.33%
Indirect Costs	171,238	174,520	168,209	156,938	156,466	-2.16%
Total Expenditures & Encumbrances	<u>\$ 4,530,566</u>	<u>\$ 4,376,120</u>	<u>\$ 6,570,255</u>	<u>\$ 8,383,958</u>	<u>\$ 8,403,639</u>	<u>21.37%</u>
Net change in fund balances	<u>\$ 441,863</u>	<u>\$ 45,375</u>	<u>\$ 139,884</u>	<u>\$ (510,935)</u>	<u>\$ (595,294)</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14***Building and Facilities**

When not in use for regular school activities, the District rents out it's buildings and facilities for various community activities and events. Beginning in 2012 community recreation and sports related capital projects have been included in this fund.

Following is a summary of the Building and Facilities programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 0	\$ 0	\$ 117,825	\$ 0	\$ 0	-
Other local revenue	90,767	1,501,320	868,219	105,000	105,000	3.92%
Total Revenues	90,767	1,501,320	986,044	105,000	105,000	3.92%
Expenditures & Encumbrances:						
Salaries	27,832	32,667	23,123	28,340	28,340	0.46%
Employee benefits	6,528	7,630	6,191	9,666	10,157	13.90%
Contract services	0	81,998	75,858	72,684	84,000	-
Maintenance & repairs	0	1,308,086	1,016,063	437,000	458,253	-
Field trips, insurance, phone & travel	(2,150)	(1,450)	1,325	0	0	-
Supplies and textbooks	0	0	46,279	13,149	10,000	-
Equipment	0	0	10,864	7,791	5,000	-
Indirect Costs	58,557	72,390	67,437	65,994	65,503	2.97%
Total Expenditures & Encumbrances	\$ 90,767	\$ 1,501,321	\$ 1,247,140	\$ 634,624	\$ 661,253	157.13%
Net change in fund balances	\$ 0	\$ (1)	\$ (261,096)	\$ (529,624)	\$ (556,253)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

Columbus Community Center Programs

The District operated Columbus Community Center provides training programs for disabled and handicapped individuals to help them obtain employment. Following is a summary of the Columbus Community Center Programs.

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 2,146,076	\$ 2,454,113	\$ 2,601,755	\$ 2,600,539	\$ 2,412,781	3.11%
State of Utah	1,087,187	1,107,629	1,157,562	1,145,914	1,216,174	2.97%
Federal government	2,328,695	2,583,211	3,923,288	3,168,962	3,439,369	11.92%
Total Revenues	<u>5,561,958</u>	<u>6,144,953</u>	<u>7,682,605</u>	<u>6,915,415</u>	<u>7,068,324</u>	<u>6.77%</u>
Expenditures & Encumbrances:						
Salaries	3,280,742	3,468,972	3,794,932	3,515,991	3,753,751	3.60%
Employee benefits	961,531	930,501	968,551	1,106,454	1,210,807	6.48%
Contract services	90,044	77,005	169,835	168,727	94,915	1.35%
Maintenance & repairs	428,144	663,012	1,602,814	603,788	610,913	10.67%
Field trips, insurance, phone & travel	62,865	60,990	73,187	107,985	132,691	27.77%
Supplies, textbooks & utilities	584,137	547,961	826,863	1,030,829	916,379	14.22%
Equipment	27,088	241,894	58,271	225,085	188,544	149.01%
Indirect Costs	127,407	148,435	188,051	156,556	160,324	6.46%
Total Expenditures & Encumbrances	<u>\$ 5,561,958</u>	<u>\$ 6,138,770</u>	<u>\$ 7,682,505</u>	<u>\$ 6,915,415</u>	<u>\$ 7,068,324</u>	<u>6.77%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 6,183</u>	<u>\$ 100</u>	<u>\$ 0</u>	<u>\$ 0</u>	



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

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

Information about District Revenue and Expenditures, Including Enrollment Trends

• Chart 1 – District Enrollment Trends – Average Daily Membership	121
• October 1 Enrollment by School	122
• Chart 2 – Governmental Funds – Revenue Summary Comparison	123
• Governmental Funds – Revenue and Expenditures Summary Comparison.....	124
• Chart 3 – Total General Fund Revenue	126
• Chart 4 – General Fund Revenue – State Guaranteed Basic Program and Basic Tax Rate Combined	127
• Chart 5 – General Fund Revenues by Source	128
• Chart 6 – Property Tax Revenue Summary	129
• Chart 7 – Schedule of Property Tax Rates by Fund	130
• Chart 8 – Taxable Property Within the District, Estimated Market Value, Total Taxable Value, and Net Taxable Value	131
• Chart 9 – Property Tax Levied and Collected.....	132
• Chart 10 – Impact of Budget on Taxpayers.....	133
• Bonded Debt Amortization Schedule	134
• Municipal Building Authority Fund Lease Revenue Bonds	135

A Forecast of the Revenue and Expenditures for the General Fund, Special Programs Fund, Capital Outlay & Capital Reserve Funds, and Debt Service Fund for 2014-15 through 2017-18.....	136
---	------------

District Employee and Staffing Levels	145
--	------------

Performance Measures	147
-----------------------------------	------------

Glossary of Terms	164
--------------------------------	------------



Chart 1

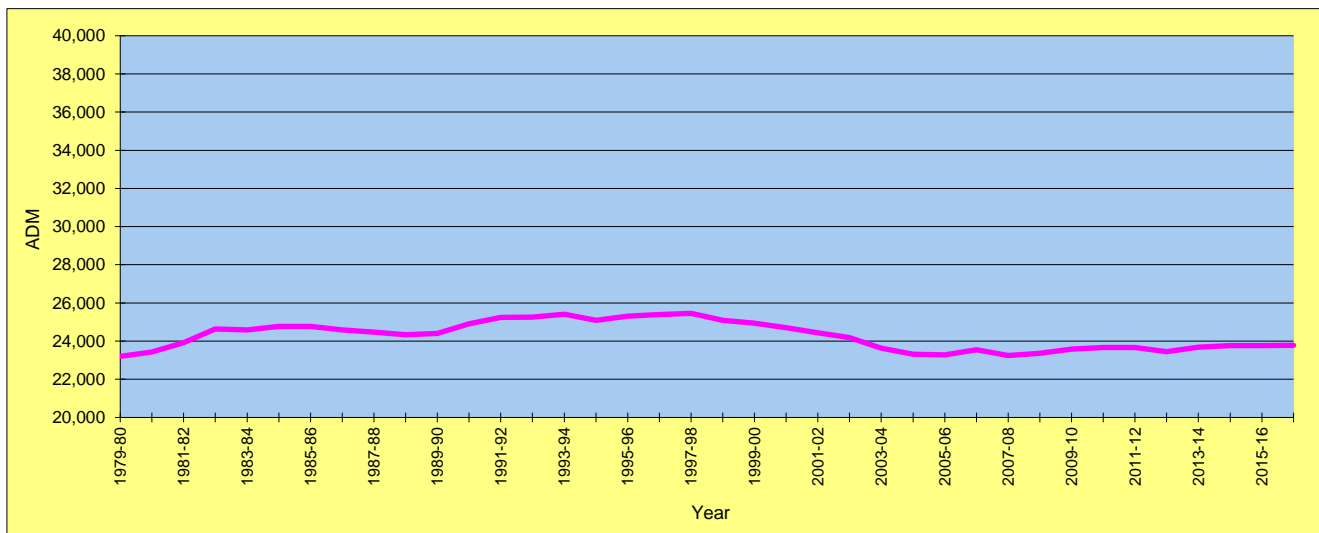
SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership*Years Ended 1980 to 2013 Actual with Projections from 2014 to 2018*

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

These projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Each year, for many years, historical information has been kept relative to the number of students who leave our schools each year for various reasons and the number of students who enter the schools in each age group. From this data base, giving greatest weight to the most recent experience and making adjustments for observed changes in some neighborhoods, implied estimates of immigration and outmigration are made. Birth data is also projected forward adjusted by the implied estimates of in and outmigration as described above. These projections of average daily membership (ADM) have been very accurate in the past; 2012-13 actual ADM of 23,439 was within 5 students of the projected 23,434 ADM for that year. Since the 2013-14 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,661 students, which is approximately a .92 percent variance from the 23,464 projection included in the 2013-14 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1979-80	23,201	1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	23,666
1980-81	23,426	1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	23,439
1981-82	23,909	1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	23,681
1982-83	24,641	1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	23,767
1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,251	2015-16	23,771
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,356	2016-17	23,778
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	23,587	2017-18	23,782
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	23,660	Projected	



(Includes Self-Contained Handicapped and Youth In Custody)

SALT LAKE CITY SCHOOL DISTRICT

October 1 Enrollment by School*For Fiscal Years 2010-11 to 2013-14 with Projections for 2014-15 to 2017-18*

	Actual Enrollment				Projected Enrollment *			
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Elementary								
Backman	604	575	565	604	603	605	595	598
Beacon Heights	486	497	463	446	446	447	449	450
Bennion	267	281	280	262	262	262	264	265
Bonneville	523	524	571	562	561	563	565	568
Dilworth	567	581	595	579	578	580	582	585
Edison	579	571	601	629	628	630	633	635
Emerson	530	553	565	584	583	585	587	590
Ensign	362	360	354	343	343	344	345	346
Escalante	575	575	495	484	484	485	487	489
Franklin	540	550	538	534	533	535	537	539
Hawthorne	483	472	466	470	470	471	473	475
Highland Park	596	644	649	735	734	736	739	742
Indian Hills	430	464	456	457	457	458	460	462
Jackson	535	506	459	465	465	466	468	470
Lincoln	535	525	535	487	487	488	490	492
Meadowlark	554	535	516	525	524	526	528	530
Mountain View	596	647	593	604	603	605	608	610
Newman	478	490	448	484	484	485	487	489
Nibley Park	581	559	517	495	495	496	498	500
North Star	687	708	652	706	705	707	710	713
Parkview	429	408	439	460	460	461	463	465
Riley	423	408	406	411	411	412	413	415
Rose Park	488	467	454	469	469	470	472	474
Uintah	542	556	553	552	551	553	555	557
Wasatch	471	497	505	476	476	477	479	481
Washington	333	365	391	369	369	370	371	373
Whittier	674	643	661	698	697	699	702	705
	13,868	13,961	13,727	13,890	13,876	13,916	13,960	14,016
Middle Schools								
Bryant	540	541	493	437	437	438	440	446
Clayton	610	640	688	744	743	745	748	731
Glendale	786	786	765	794	793	796	799	801
Hillside	519	518	540	545	544	546	548	534
Northwest	787	728	683	781	780	782	786	812
	3,242	3,213	3,169	3,301	3,298	3,307	3,321	3,323
High Schools								
East	2,109	2,042	1,986	1,909	1,907	1,913	1,920	1,928
Highland	1,546	1,568	1,539	1,564	1,562	1,567	1,573	1,580
West	2,559	2,525	2,528	2,403	2,401	2,408	2,417	2,427
Innovations			166	247	247	247	247	247
Horizonte	577	550	588	609	608	610	613	615
	6,791	6,685	6,807	6,732	6,725	6,745	6,770	6,796
Charters and Other								
Open Classroom	399	384	380	385	385	386	387	387
School for Science Ed.	290	335	348	378	378	379	380	380
Hospital & Columbus	71	60	56	45	45	45	45	45
	760	779	784	808	807	810	813	813
Total Enrollment	24,661	24,638	24,487	24,731	24,706	24,778	24,863	24,948

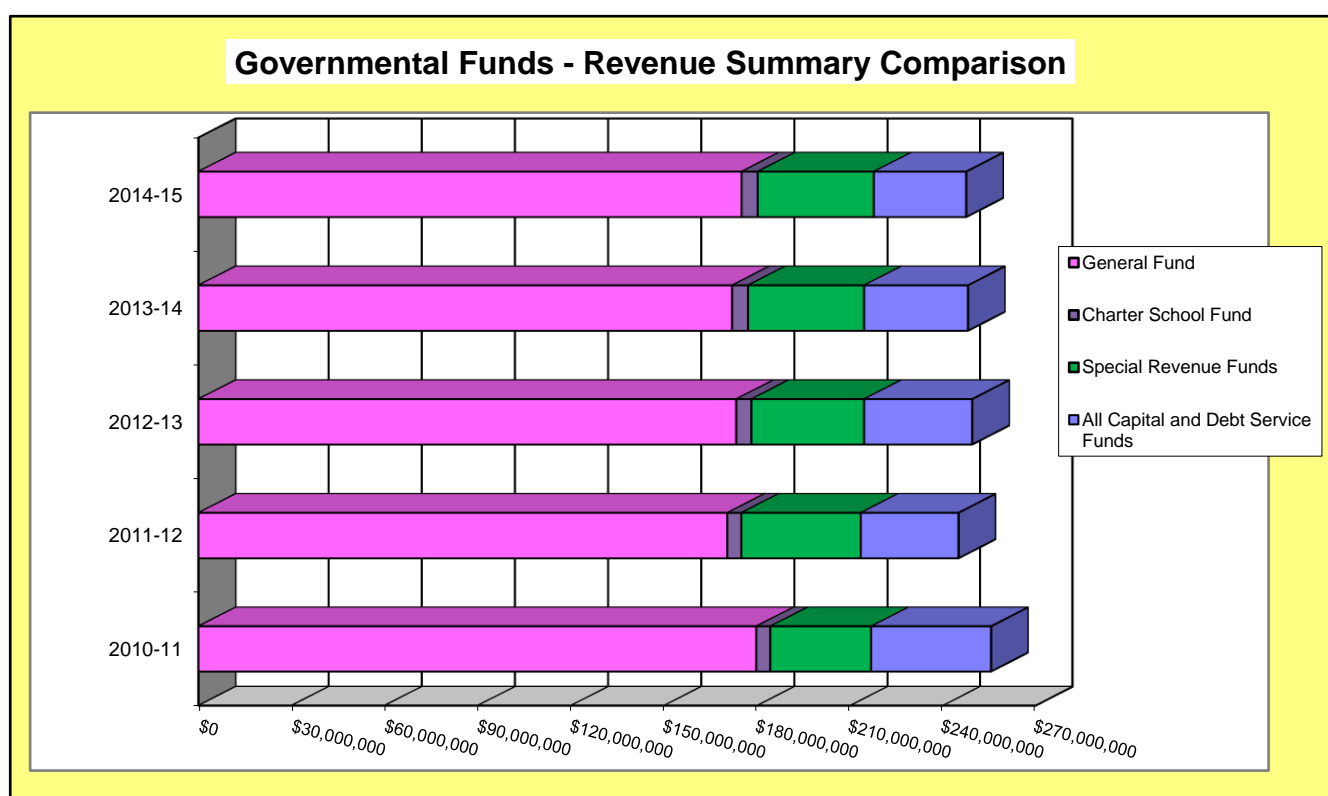
* Projections are calculated using a 5 year cohort history.

Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

Fiscal Year	General Fund	Charter School Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2010-11	\$ 179,664,027	\$ 4,506,081	\$ 32,485,688	\$ 38,852,727	\$ 255,508,523
2011-12	170,338,962	4,527,360	38,450,861	31,626,059	244,943,242
2012-13	173,222,637	4,871,912	36,286,563	35,013,537	249,394,649
2013-14	171,868,244	5,155,864	37,365,270	33,624,512	248,013,890
2014-15	174,940,202	5,195,543	37,389,589	29,916,737	247,442,071



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
General Fund					
Revenues:					
Property taxes	\$ 62,793,446	\$ 64,858,727	\$ 71,560,420	\$ 70,324,332	\$ 73,187,286
Interest on Investments	1,050,856	1,158,297	1,040,665	911,044	911,044
Other local revenue	6,639,244	6,636,744	4,434,963	2,649,879	2,553,099
State of Utah	82,224,421	75,704,315	75,920,789	80,404,961	82,405,738
Federal government	26,956,060	21,980,879	20,265,800	17,578,028	15,883,035
Total Revenues	<u>179,664,027</u>	<u>170,338,962</u>	<u>173,222,637</u>	<u>171,868,244</u>	<u>174,940,202</u>
Expenditures:					
Instruction	119,533,426	116,903,349	118,897,833	120,330,090	122,563,093
Child accounting and counseling	5,826,538	5,710,867	5,662,642	5,891,475	6,016,124
Media services and educational supervision	11,650,037	11,825,879	11,473,536	12,640,678	12,354,302
General District administration	903,263	613,128	719,420	833,466	831,043
General school administration	10,740,634	11,101,716	9,790,201	10,044,216	10,345,633
Central services	4,727,219	4,435,006	4,523,336	4,840,619	4,912,042
Operation and maintenance of school buildings	16,078,902	14,589,554	16,745,842	17,205,552	17,434,319
Student transportation	5,228,649	5,443,418	5,437,029	6,281,741	5,958,639
Total Expenditures	<u>\$ 174,688,668</u>	<u>\$ 170,622,917</u>	<u>\$ 173,249,839</u>	<u>\$ 178,067,837</u>	<u>\$ 180,415,195</u>
Charter School Fund					
Revenues:					
Interest on Investments	\$ 4,360	\$ 7,619	\$ 10,211	\$ 7,600	\$ 7,600
Other local revenue	347,999	223,334	232,069	274,796	277,078
State of Utah	3,716,433	4,010,502	4,290,481	4,538,591	4,539,705
Federal government	437,289	285,905	339,151	334,877	371,160
Total Revenues	<u>4,506,081</u>	<u>4,527,360</u>	<u>4,871,912</u>	<u>5,155,864</u>	<u>5,195,543</u>
Expenditures:					
Instruction	2,931,574	3,128,692	3,736,250	4,085,355	3,864,062
Child accounting and counseling	65,528	109,035	158,691	168,311	179,076
Media services and educational supervision	7,026	6,610	10,466	8,379	8,002
General school administration	438,401	355,453	380,598	400,219	410,534
Central services	84,217	81,636	63,394	52,500	52,500
Operation and maintenance of school buildings	432,808	411,177	437,554	528,600	553,250
Student transportation	25,180	20,413	143,912	15,521	16,993
Child Nutrition Services	165,899	96,268	98,303	108,461	111,126
Total Expenditures	<u>\$ 4,150,633</u>	<u>\$ 4,209,284</u>	<u>\$ 5,029,168</u>	<u>\$ 5,367,346</u>	<u>\$ 5,195,543</u>

(continued on the following page)

INFORMATIONAL SECTION

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Revised Budget	2014-15 Budget
Special Revenue Funds					
Revenues:					
Property taxes	\$ 2,001,385	\$ 8,304,246	\$ 2,054,945	\$ 1,933,824	\$ 1,889,769
Sale of Food	1,057,649	1,074,480	1,260,986	1,292,663	1,292,663
Other local revenue	8,302,574	8,160,290	11,778,378	13,590,883	13,287,060
State of Utah	5,324,239	5,448,010	5,384,987	5,576,856	5,656,551
Federal government	15,799,841	15,463,835	15,807,267	14,971,044	15,263,546
Total Revenues	<u>32,485,688</u>	<u>38,450,861</u>	<u>36,286,563</u>	<u>37,365,270</u>	<u>37,389,589</u>
Expenditures:					
Instruction	14,163,817	13,686,192	13,966,006	16,707,483	16,227,217
Counseling	50,868	27,262	29,540	31,431	32,989
Media services and educational supervision	2,655,914	2,926,951	3,098,804	4,783,355	4,742,154
General District administration	388,836	441,026	469,805	369,590	373,860
General school administration	0	0	1,505,058	1,945,697	1,979,908
Central services	39,230	39,043	40,081	135,805	141,401
Operation and maintenance of school buildings	878,701	2,381,095	2,107,141	1,073,279	1,056,393
Child nutrition services	13,101,724	13,447,806	13,031,736	13,314,938	13,149,771
Community services and building rentals	32,209	38,847	29,315	39,006	39,497
Columbus - adult trainable	685,720	880,966	1,248,839	791,680	821,667
Capital Outlay	10,051	1,512,348	1,021,122	443,300	464,553
Total Expenditures	<u>\$ 32,007,070</u>	<u>\$ 35,381,536</u>	<u>\$ 36,547,447</u>	<u>\$ 39,635,564</u>	<u>\$ 39,029,410</u>
All Capital & Debt Service Funds					
Revenues:					
Property Tax	\$ 36,749,429	\$ 31,228,392	\$ 34,550,589	\$ 33,225,876	\$ 29,517,564
Interest on Investments	177,495	207,066	182,520	225,684	221,716
Other local, State of Utah & Federal	214,240	150,000	257,415	172,952	177,457
State of Utah	0	40,601	23,013	0	0
Federal government	1,711,563	0	0	0	0
Total Revenues	<u>38,852,727</u>	<u>31,626,059</u>	<u>35,013,537</u>	<u>33,624,512</u>	<u>29,916,737</u>
Expenditures:					
Salaries	2,377,911	2,364,632	2,222,358	2,167,644	2,267,507
Employee benefits	965,909	876,417	892,049	1,058,832	1,156,956
Contracted services	16,419,933	20,438,745	11,381,425	9,692,600	7,057,121
Supplies and materials	377,778	321,432	153,149	388,500	386,500
Travel and conferences	6,625	7,577	16,108	21,851	21,125
Equipment & Property acquisition	2,230,086	1,869,036	247,399	3,329,967	2,230,517
Bond issuance costs	200,225	96,104	113,133	0	0
Bond redemption, interest & paying agent fees	16,952,533	16,573,961	16,797,980	17,412,776	10,531,636
Total Expenditures:	<u>\$ 39,531,000</u>	<u>\$ 42,547,904</u>	<u>\$ 31,823,601</u>	<u>\$ 34,072,170</u>	<u>\$ 23,651,362</u>
Total All Governmental Funds					
Revenues	<u>\$ 255,508,523</u>	<u>\$ 244,943,242</u>	<u>\$ 249,394,649</u>	<u>\$ 248,013,890</u>	<u>\$ 247,442,071</u>
Expenditures:	<u>\$ 250,377,371</u>	<u>\$ 252,761,641</u>	<u>\$ 246,650,055</u>	<u>\$ 257,142,917</u>	<u>\$ 248,291,510</u>

Chart 3

SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue

2014-15 Total \$174.9 Million

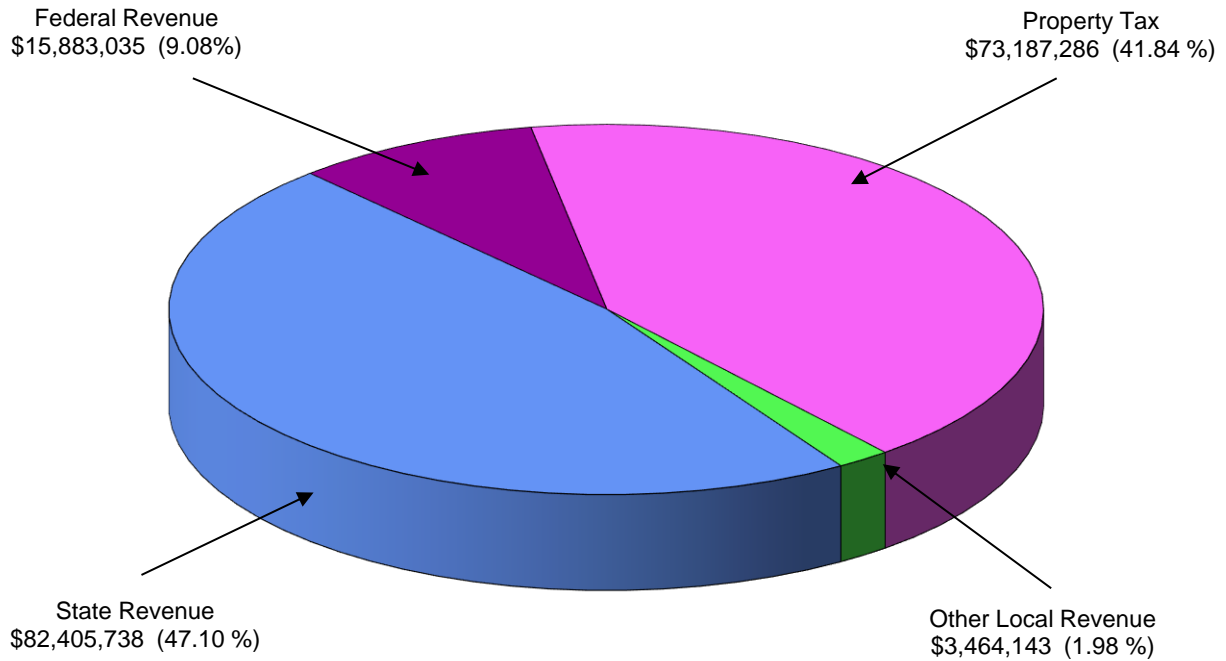


Chart 4

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2014-15 Total \$174.9 Million

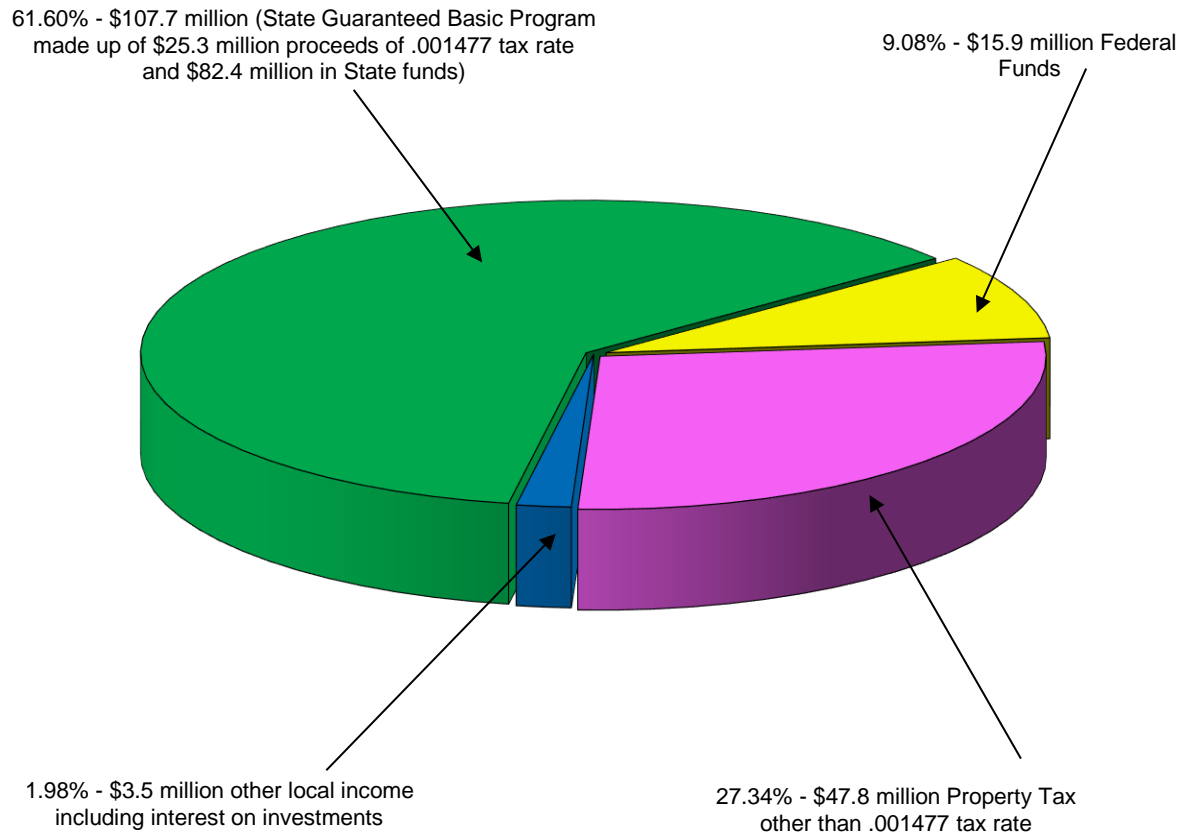


Chart 5

SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

Years Ended 2011 to 2013 Actual and Years Ended 2014 to 2015 Estimated

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2010-11 \$	62,793,446 \$	1,050,856 \$	6,639,244 \$	82,224,421 \$	26,956,060 \$	179,664,027	3.22%
2011-12	64,858,727	1,158,297	6,636,744	75,704,315	21,980,879	170,338,962	-5.19%
2012-13	71,560,420	1,040,665	4,434,963	75,920,789	20,265,800	173,222,637	1.69%
* 2013-14	70,324,332	911,044	2,649,879	80,404,961	17,578,028	171,868,244	-0.78%
* 2014-15	73,187,286	911,044	2,553,099	82,405,738	15,883,035	174,940,202	1.79%

(*Estimated)

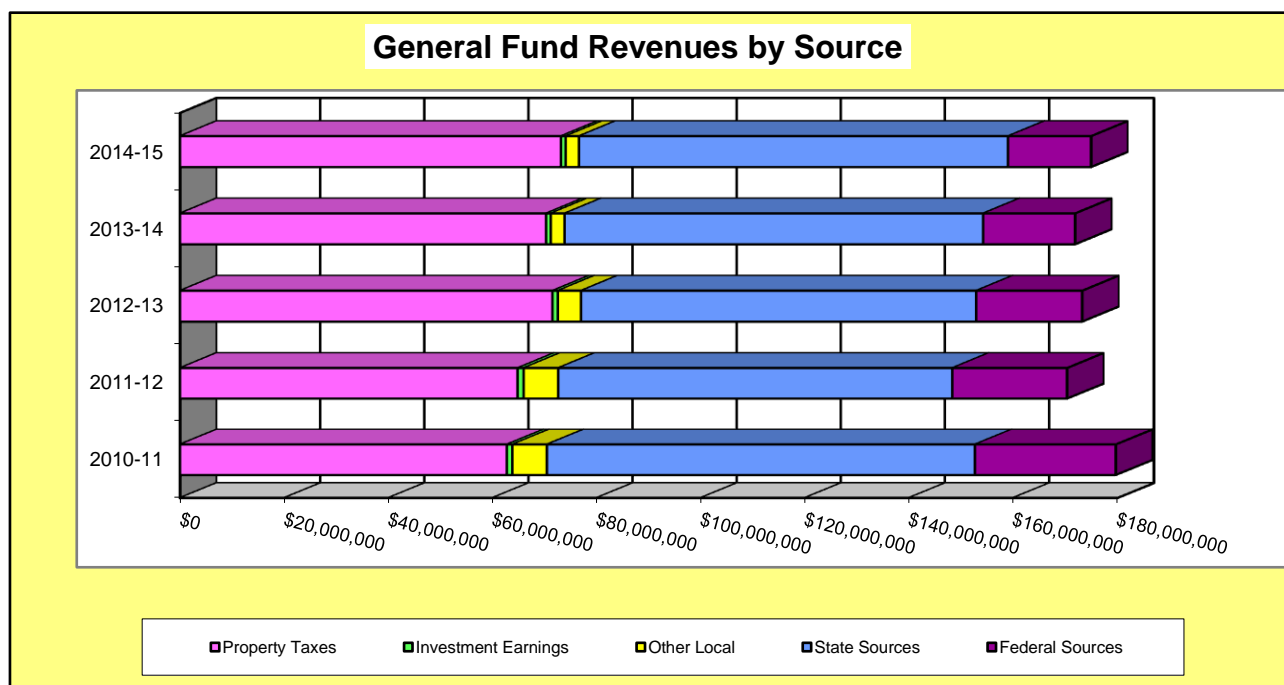


Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Revenue Summary

For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14

The tax rate approved by the Board of Education is multiplied by the net taxable value, adjusted by a five year collection rate, to determine the property tax revenue.

Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Funds
2010-11	\$ 62,793,446	\$ 2,001,385	\$ 36,749,429	\$ 101,544,260
2011-12	64,858,727	8,304,246	31,228,392	104,391,365
2012-13	71,560,420	2,054,945	34,550,589	108,165,954
2013-14	70,324,332	1,933,824	33,225,876	105,484,032
2014-15	73,187,286	1,889,769	29,517,564	104,594,619

Property Tax Revenue

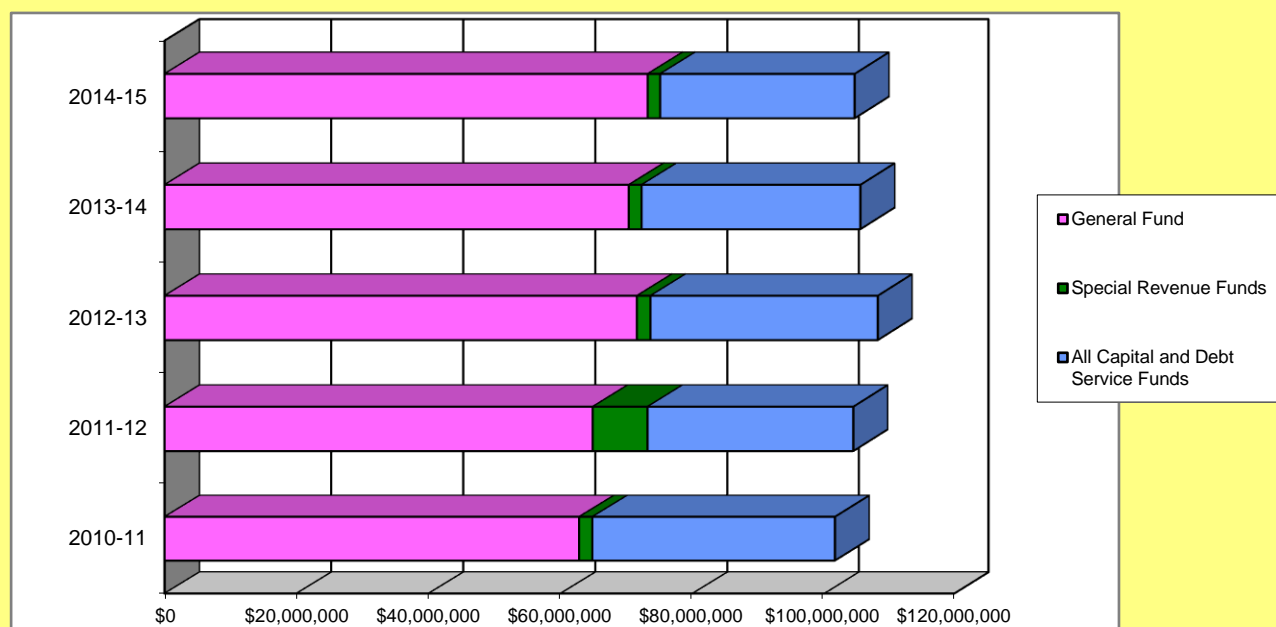


Chart 7

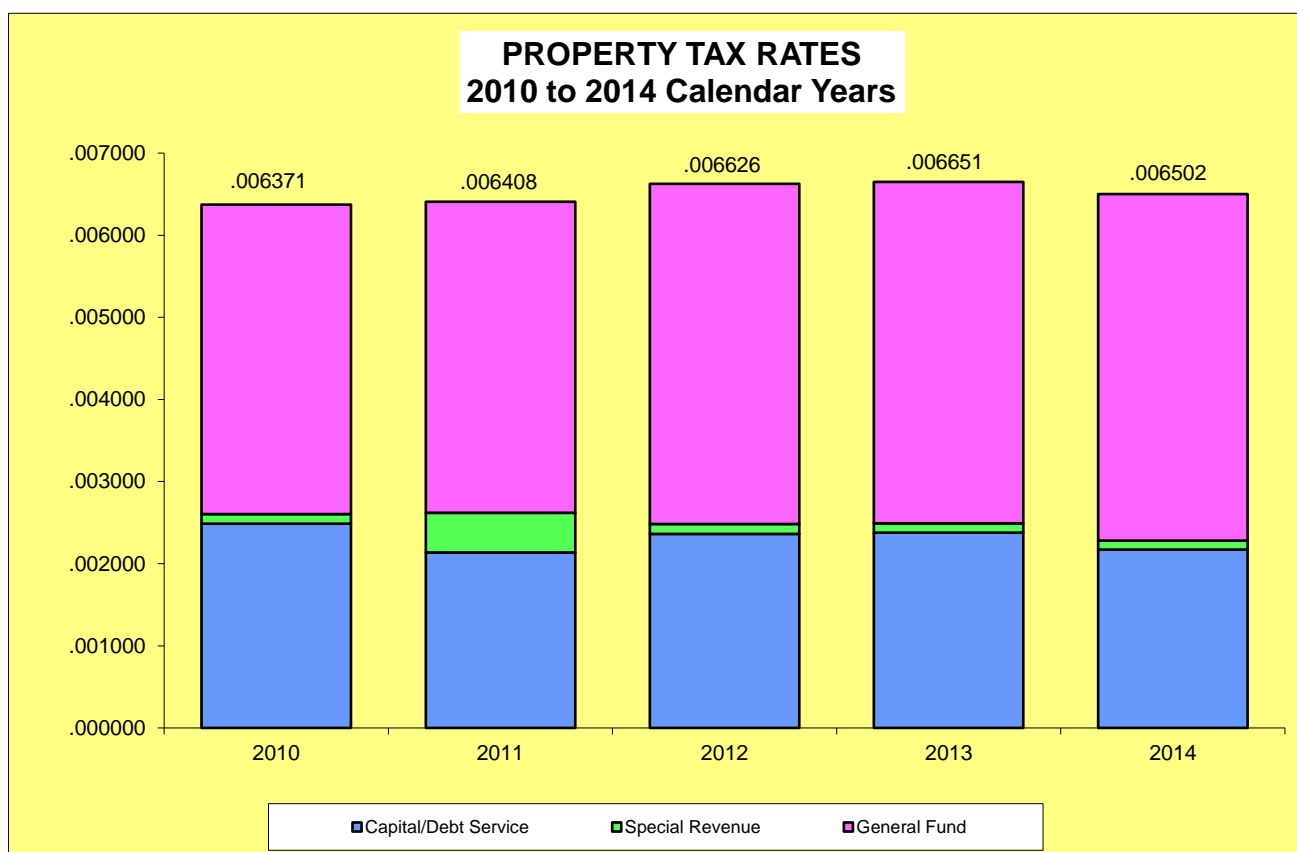
SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund

Years Ended 2010 through 2014

We do not anticipate significant changes in future tax rates.

Calendar Year	Capital and Debt Service	Special Programs	General Fund	Total Funds	
<u>Tax Rates Per \$1 of Taxable Value</u>					
2010	.002486	.000120	.003765	.006371	1
2011	.002135	.000485	.003788	.006408	2
2012	.002363	.000119	.004144	.006626	3
2013	.002380	.000110	.004161	.006651	4
2014	.002171	.000108	.004223	.006502	5



1 Tax rate includes capital equalization levy of .000247 and a judgement levy of .000032

2 Tax rate includes capital equalization levy of .000293

3 Tax rate includes capital equalization levy of .000348

4 Tax rate includes capital equalization levy of .000367

5 Tax rate includes capital equalization levy of .000367

Chart 8

SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District, Estimated Market Value,
Total Taxable Value, and Net Taxable Value***Years Ended 2010 through 2014*

Market Value is assessed on January 1st for the upcoming fiscal year, July 1 through June 30. Primary residences are given a 45% exclusion. All other real property is taxed at 100% of the assessed value. Vehicles are assessed a fee in lieu of a taxable value.

Calendar Year	Estimated Market Value	Percent Increase From Prior Year	Total Taxable Value	Percent Increase From Prior Year	Net Taxable Value	Percent Increase From Prior Year
2010	24,826,812,300	-2.95%	18,930,284,003	-2.54%	17,212,251,776	-2.79%
2011	24,496,904,249	-1.33%	18,552,363,988	-2.00%	16,803,098,851	-2.38%
2012	24,407,186,130	-0.37%	18,560,886,638	0.05%	16,642,374,564	-0.96%
* 2013	25,056,434,486	2.66%	18,917,973,234	1.92%	16,999,461,160	2.15%
* 2014	25,814,221,993	3.02%	19,368,990,893	2.38%	17,450,478,819	2.65%
** 2015	26,588,649,000	3.00%	19,756,371,000	2.00%	17,799,488,000	2.00%
** 2016	27,386,308,000	3.00%	20,151,498,000	2.00%	18,155,478,000	2.00%
** 2017	28,207,897,000	3.00%	20,554,528,000	2.00%	18,518,587,000	2.00%

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

** Projected

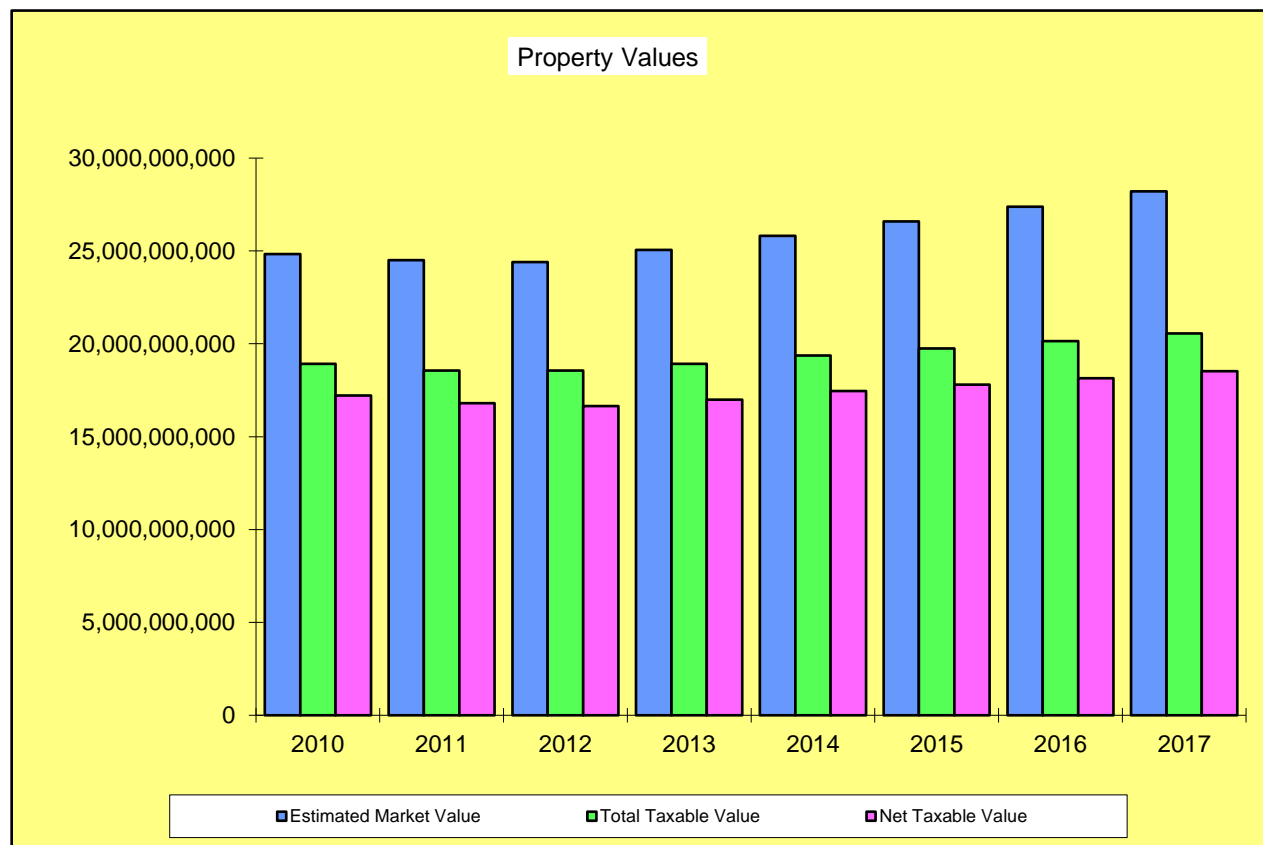


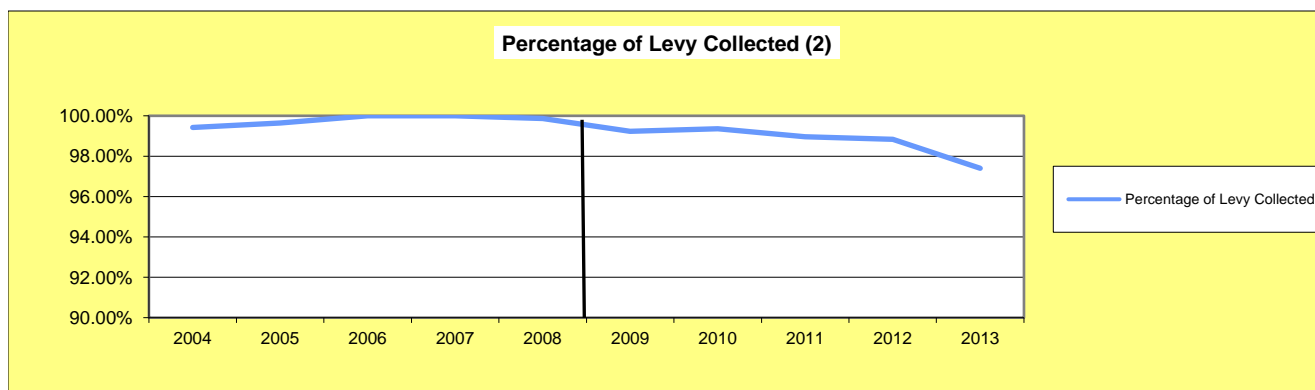
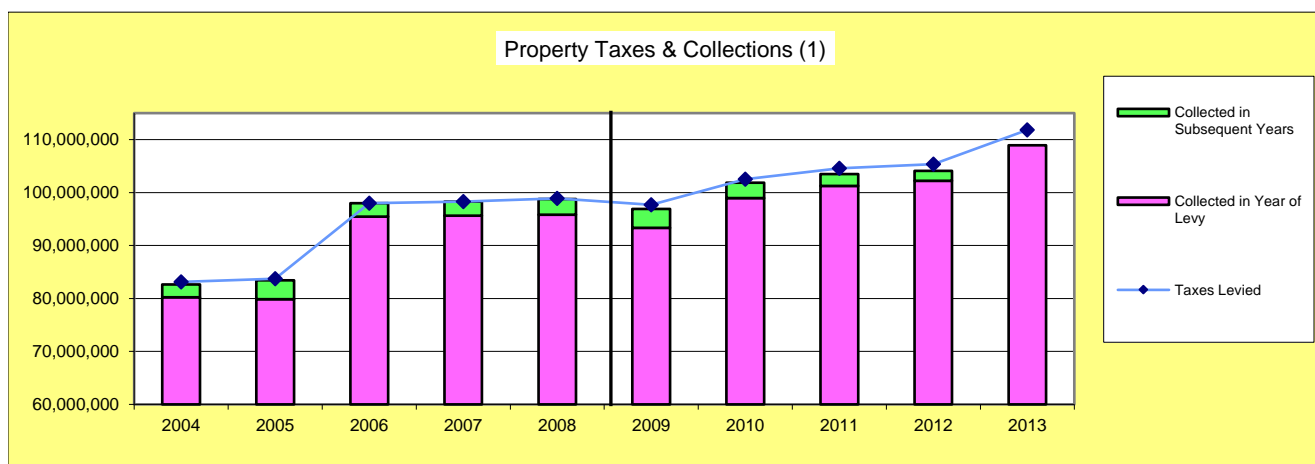
Chart 9

SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2004 through 2013

Calendar Year	* Taxes Levied	Collected Within the Calendar Year of the Levy		** Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy (1)		Amount	Percentage of Levy (2)
2004	\$83,130,132	\$80,210,105	96.49%	\$2,435,310	\$82,645,415	99.42%
2005	83,726,442	79,860,573	95.38%	3,569,138	83,429,711	99.65%
2006	98,008,618	95,449,850	97.39%	2,558,768	98,008,618	100.00%
2007	98,281,497	95,619,445	97.29%	2,664,127	98,283,572	100.00%
2008	98,892,331	95,841,478	96.91%	2,919,769	98,761,247	99.87%
2009	97,662,099	93,364,752	95.60%	3,542,551	96,907,303	99.23%
2010	102,507,323	98,984,079	96.56%	2,868,378	101,852,457	99.36%
2011	104,561,807	101,267,001	96.85%	2,219,090	103,486,091	98.97%
2012	105,362,837	102,220,670	97.02%	1,904,971	104,125,641	98.83%
2013	111,823,157	108,914,237	97.40%	0	108,914,237	97.40%



* Taxes levied includes the fee in lieu of property tax on motor vehicles. Excludes redevelopment.

** It is expected that taxes levied will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion. During the year, the District may collect taxes from the current year as well as taxes levied in the four previous years. This chart shows taxes collected in the year levied as well as taxes that were collected in subsequent years for the year levied.

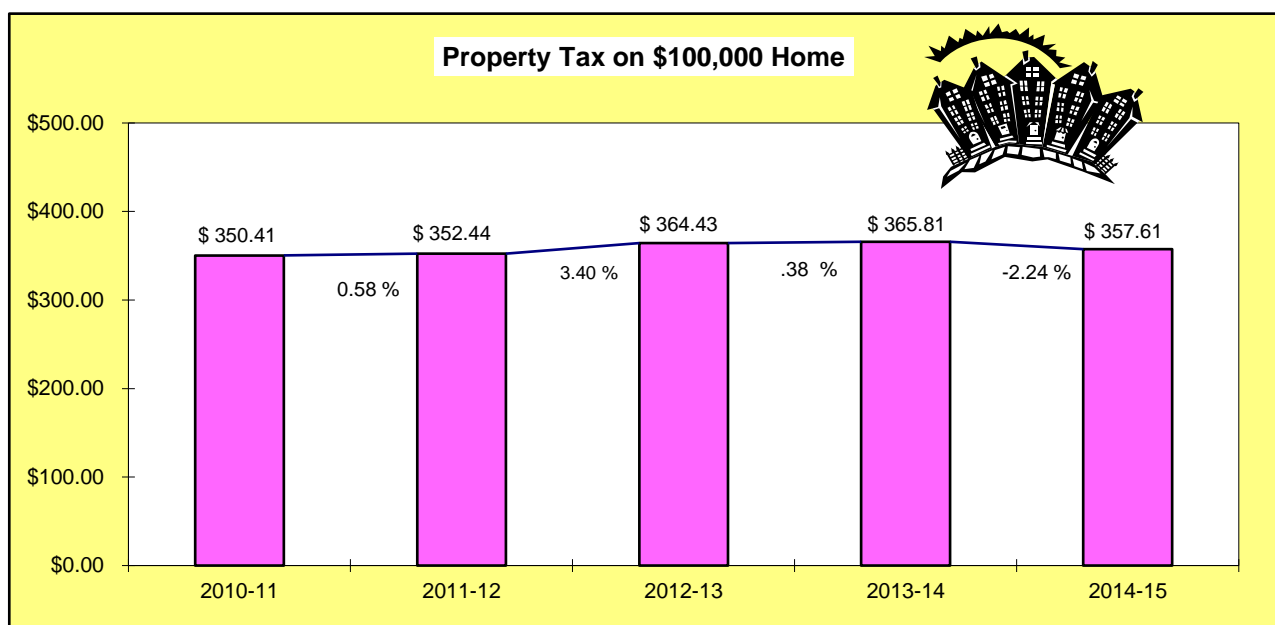
*** Future tax collections and collection rates are estimated to remain relatively constant in 2014.

Chart 10

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers*For Fiscal Year 2014-15 With Comparative Information for Years 2010-11 Through 2013-14*

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Budget
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	55.00%	55.00%	55.00%	55.00%	55.00%
Taxable value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total property tax rate assessed	.006371	.006408	.006626	.006651	.006502
Property tax due	\$350.41	\$352.44	\$364.43	\$365.81	\$357.61
Property Tax increase (decrease) from prior year	\$21.73	\$2.04	\$11.99	\$1.38	(\$8.20)
Percent Change from Prior Year	6.61%	0.58%	3.40%	0.38%	-2.24%



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

Year	Series 2001QZAB		Series 2005A	
Ending June 30	\$4,742,722		\$35,000,000	
	Principal	Interest	Principal	Interest
2015	0	39,554	1,780,000	71,200
2016	4,742,722	39,554		
2017				
2018				
2019				
2020				
2021				
2022				
2023				
2024				
2025				
Totals	\$4,742,722	\$79,108	\$1,780,000	\$71,200

Year	Series 2005B		Series 2006		Series 2010	
Ending June 30	\$19,665,000		\$31,255,000		\$18,255,000	
	Principal	Interest	Principal	Interest	Principal	Interest
2015	960,000	43,200	1,820,000	265,600	0	820,500
2016			0	192,800	0	820,500
2017			1,540,000	192,800	2,360,000	820,500
2018			1,610,000	131,200	2,480,000	702,500
2019			1,670,000	66,800	2,605,000	578,500
2020					2,735,000	448,250
2021					2,850,000	338,850
2022					2,135,000	196,350
2023					2,240,000	89,600
2024						
2025						
Totals	\$960,000	\$43,200	\$6,640,000	\$849,200	\$17,405,000	\$4,815,550

Year	Series 2012		Series 2013		Grand Totals		
Ending June 30	\$16,360,000		\$21,840,000		Total Principal	Total Interest	Total Debt Service
	Principal	Interest	Principal	Interest			
2015	3,180,000	497,800	75,000	896,925	7,815,000	2,634,779	10,449,779
2016	3,345,000	338,800	75,000	895,800	8,162,722	2,287,454	10,450,176
2017	1,035,000	171,550	1,920,000	894,675	6,855,000	2,079,525	8,934,525
2018	1,070,000	130,150	1,950,000	861,075	7,110,000	1,824,925	8,934,925
2019	1,100,000	108,750	1,975,000	826,950	7,350,000	1,581,000	8,931,000
2020	410,000	64,750	4,530,000	747,950	7,675,000	1,260,950	8,935,950
2021	1,885,000	56,550	3,280,000	521,450	8,015,000	916,850	8,931,850
2022			1,855,000	357,450	3,990,000	553,800	4,543,800
2023			1,950,000	264,700	4,190,000	354,300	4,544,300
2024			2,050,000	167,200	2,050,000	167,200	2,217,200
2025			2,130,000	85,200	2,130,000	85,200	2,215,200
Totals	\$12,025,000	\$1,368,350	\$21,790,000	\$6,519,375	\$65,342,722	\$13,745,983	\$79,088,705

SALT LAKE CITY SCHOOL DISTRICT
Municipal Building Authority Fund
Lease Revenue Bonds

Lease Revenue Bonds - In 2009, the Municipal Building Authority of Salt Lake City School District issued \$5 million of Qualified School Construction Bonds (QSCB) lease revenue bonds to supplement construction costs for Emerson Elementary School, and the Lowell and Goodwin Avenue sites. This bond accrues interest at a rate of 0.74% and matures March 15, 2024. In 2010, the Municipal Building Authority also issued QSCB Bonds for \$6 million for construction and renovation at West High School. The District makes payments in amounts equal to the interest and principal to the Building Authority from the Capital Outlay fund for the use of the buildings.

Debt Service Schedule of Outstanding Lease Revenue Bonds of The Municipal Building Authority

Year	Series 2009 MBA QSCB				Series 2010 MBA QSCB					
	\$5,000,000				\$6,000,000					
Ending June 30	Principal	Interest	Est. Cap Interest	Est. Sinking Fund	Principal	Interest	Subsidy	Est. Cap Interest	Est. Sinking Fund	Net Debt Service
2015	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2016	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2017	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2018	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2019	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2020	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2021	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2022	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2023	0	37,000	0	385,000	0	327,000	-290,093	0	352,941	811,848
2024	5,000,000	27,750	0	380,000	0	327,000	-290,093	0	352,941	797,598
2025	0	0	0	0	0	327,000	-290,093	0	352,941	389,848
2026	0	0	0	0	0	327,000	-290,093	0	352,941	389,848
2027	0	0	0	0	0	327,000	-290,093	0	352,941	389,848
2028	0	0	0	0	6,000,000	327,000	-290,093	0	352,944	389,851
Totals	\$5,000,000	\$360,750	\$0	\$3,845,000	\$6,000,000	\$4,578,000	-\$4,061,302	\$0	\$4,941,177	\$9,663,625

SALT LAKE CITY SCHOOL DISTRICT

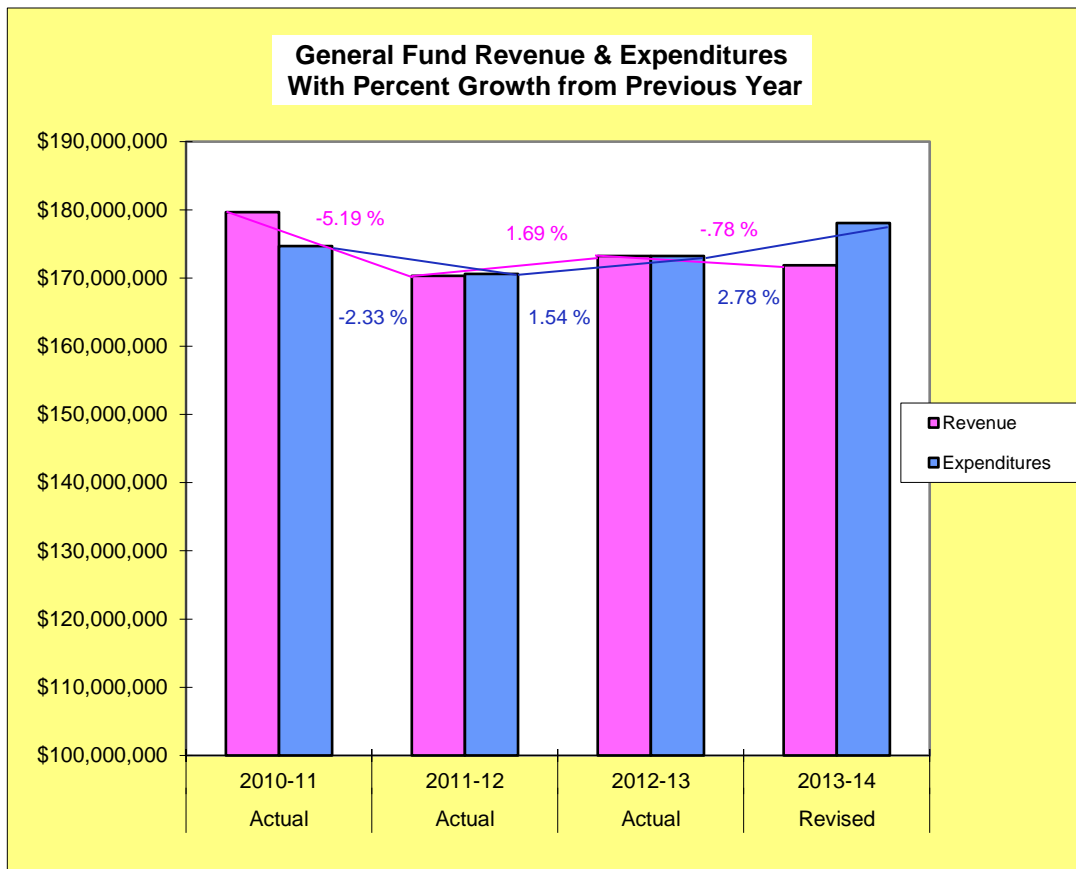
General Fund Budget

Comparative Information for Years 2010-11 Through 2013-14

Fund Revenue & Expenditures

With Percent Growth from Previous Year

	2010-11 Actual	2011-12 Actual	% Growth	2012-13 Actual	% Growth	2013-14 Revised Budget	% Growth
Revenue	\$ 179,664,027	\$ 170,338,962	-5.19%	\$ 173,222,637	1.69%	\$ 171,868,244	-0.78%
Expenditures	174,688,668	170,622,917	-2.33%	173,249,839	1.54%	178,067,837	2.78%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Comparative Information for Years 2010-11 Through 2013-14

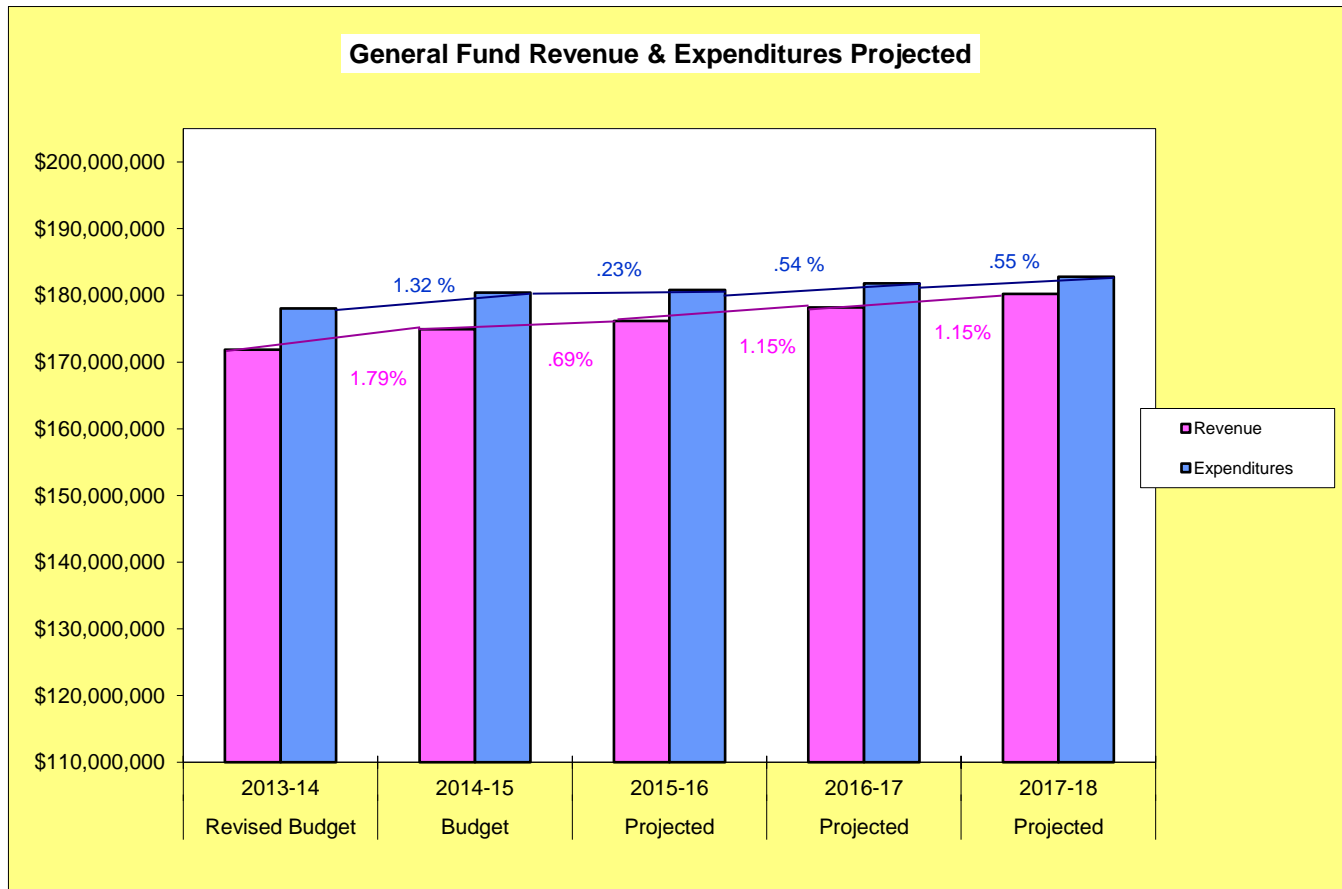
Revenue and Expenditure Growth History

With Percent Growth from Previous Year and Average Percent Growth for Period

	2010-11 Actual	2011-12 Actual	% Growth	2012-13 Actual	% Growth	2013-14 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 62,793,446	\$ 64,858,727	3.3%	\$ 71,560,420	10.3%	\$ 70,324,332	-1.7%	4.0%
Interest on investments	1,050,856	1,158,297	10.2%	1,040,665	-10.2%	911,044	-12.5%	-4.4%
Other local revenue	6,639,244	6,636,744	0.0%	4,434,963	-33.2%	2,649,879	-40.3%	-20.0%
State of Utah	82,224,421	75,704,315	-7.9%	75,920,789	0.3%	80,404,961	5.9%	-0.7%
Federal government	26,956,060	21,980,879	-18.5%	20,265,800	-7.8%	17,578,028	-13.3%	-11.6%
Total Revenues	<u>179,664,027</u>	<u>170,338,962</u>	<u>-5.2%</u>	<u>173,222,637</u>	<u>1.7%</u>	<u>171,868,244</u>	<u>-0.8%</u>	<u>-1.4%</u>
Expenditures:								
Salaries	113,805,804	113,539,501	-0.2%	111,947,570	-1.4%	111,433,344	-0.5%	-0.7%
Employee benefits	37,992,235	37,991,187	0.0%	40,167,265	5.7%	44,708,117	11.3%	5.9%
Contract services - professional & educational	2,913,972	2,518,139	-13.6%	2,585,772	2.7%	2,504,839	-3.1%	-4.7%
Maintenance & repairs	4,727,922	2,422,300	-48.8%	2,533,653	4.6%	2,480,650	-2.1%	-15.8%
Field trips, ins., phone & travel	1,670,027	1,682,238	0.7%	1,463,050	-13.0%	1,961,344	34.1%	5.8%
Supplies, textbooks & utilities	11,132,529	10,244,244	-8.0%	11,530,610	12.6%	12,991,681	12.7%	5.6%
Equipment	2,446,179	2,225,308	-9.0%	3,021,919	35.8%	1,987,862	-34.2%	-6.2%
Total Expenditures	<u>174,688,668</u>	<u>170,622,917</u>	<u>-2.3%</u>	<u>173,249,839</u>	<u>1.5%</u>	<u>178,067,837</u>	<u>2.8%</u>	<u>10.5%</u>
Excess (deficiency) of revenues and other sources (uses over expenditures)	<u>4,975,359</u>	<u>(283,955)</u>		<u>(27,202)</u>		<u>(6,199,593)</u>		
Fund Balance - July 1	<u>38,072,659</u>	<u>43,048,018</u>		<u>42,764,063</u>		<u>42,736,861</u>		
Fund Balance - June 30	<u>\$ 43,048,018</u>	<u>\$ 42,764,063</u>		<u>\$ 42,736,861</u>		<u>\$ 36,537,268</u>		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 144,865	\$ 114,464		\$ 93,008		\$ 93,008		
Committed:								
Economic stabilization	7,000,000	7,000,000		7,000,000		7,000,000		
Assigned								
Programs	16,017,386	16,223,740		15,841,276		14,695,311		
Programs reported in the schools	2,104,894	2,294,233		2,030,585		1,434,542		
Employee benefit obligations	7,525,961	7,525,961		8,475,961		8,475,961		
Unassigned	<u>10,254,912</u>	<u>9,605,665</u>		<u>9,296,031</u>		<u>4,838,446</u>		
Total Fund Balance	<u>\$ 43,048,018</u>	<u>\$ 42,764,063</u>		<u>\$ 42,736,861</u>		<u>\$ 36,537,268</u>		

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2013-14 Through 2017-18
Fund Expenditures by Object

	2013-14 Revised Budget	2014-15 Budget	% Growth	2015-16 Projected	% Growth	2016-17 Projected	% Growth	2017-18 Projected	% Growth
Revenue \$	171,868,244	\$ 174,940,202	1.79%	\$ 176,152,471	0.69%	\$ 178,184,069	1.15%	\$ 180,241,176	1.15%
Expenditures	178,067,837	180,415,195	1.32%	180,822,913	0.23%	181,798,699	0.54%	182,794,001	0.55%



SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2014-15 Through 2017-18
Fund Expenditures by Object

	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 73,187,286	\$ 74,285,095	\$ 75,399,371	\$ 76,530,362	1.50%
Interest on investments	911,044	920,154	929,356	938,650	1.00%
Other local revenue	2,553,099	2,553,099	2,553,099	2,553,099	0.00%
State of Utah	82,405,738	83,229,795	84,062,093	84,902,714	1.00%
Federal government	15,883,035	15,164,328	15,240,150	15,316,351	0.50%
Total Revenues	<u>174,940,202</u>	<u>176,152,471</u>	<u>178,184,069</u>	<u>180,241,176</u>	1.01%
Expenditures:					
Salaries	112,781,159	112,781,159	112,781,159	112,781,159	0.00%
Employee benefits	47,832,655	48,789,308	49,765,094	50,760,396	2.00%
Contract services - professional & educational	1,952,738	1,952,738	1,952,738	1,952,738	0.00%
Maintenance & repairs	2,476,372	2,476,372	2,476,372	2,476,372	0.00%
Field trips, insurance, phone & travel	1,930,052	1,930,052	1,930,052	1,930,052	0.00%
Supplies, textbooks & utilities	11,893,284	11,893,284	11,893,284	11,893,284	0.00%
Equipment	1,548,935	1,000,000	1,000,000	1,000,000	0.00%
Total Expenditures	<u>180,415,195</u>	<u>180,822,913</u>	<u>181,798,699</u>	<u>182,794,001</u>	0.44%
Deficiency of revenues under expenditures	<u>(5,474,993)</u>	<u>(4,670,442)</u>	<u>(3,614,630)</u>	<u>(2,552,825)</u>	
Fund Balance - July 1	<u>36,537,268</u>	<u>31,062,275</u>	<u>26,391,833</u>	<u>22,777,203</u>	
Fund Balance - June 30	<u>\$ 31,062,275</u>	<u>\$ 26,391,833</u>	<u>\$ 22,777,203</u>	<u>\$ 20,224,378</u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 93,008	\$ 93,008	\$ 93,008	\$ 93,008	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Programs	14,058,764	14,058,764	14,058,764	14,058,764	
Programs reported in the schools	1,434,542	1,434,542	1,434,542	1,434,542	
Employee benefit obligations	8,475,961	8,475,961	8,475,961	8,475,961	
Unassigned	<u>0</u>	<u>(4,670,442)</u>	<u>(8,285,072)</u>	<u>(10,837,897)</u>	
Total Fund Balance	<u>\$ 31,062,275</u>	<u>\$ 26,391,833</u>	<u>\$ 22,777,203</u>	<u>\$ 20,224,378</u>	

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

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

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Comparative Information for Years 2010-11 Through 2013-14

Revenue and Expenditure Growth History

With Percent Growth from Previous Year and Average Percent Growth for Period

	2010-11 Actual	2011-12 Actual	% Growth	2012-13 Actual	% Growth	2013-14 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 2,001,385	\$ 8,304,246	314.9%	\$ 2,054,945	-75.3%	\$ 1,933,824	-5.9%	-1.1%
Other local revenue	4,453,555	4,610,647	3.5%	8,012,111	73.8%	8,524,823	6.4%	30.5%
State of Utah	3,914,870	3,895,590	-0.5%	3,695,674	-5.1%	3,926,856	6.3%	0.1%
Federal government	5,336,680	5,136,482	-3.8%	6,089,275	18.5%	5,172,757	-15.1%	-1.0%
Total Revenues	<u>15,706,490</u>	<u>21,946,965</u>	<u>39.7%</u>	<u>19,852,005</u>	<u>-9.5%</u>	<u>19,558,260</u>	<u>-1.5%</u>	<u>8.2%</u>
Expenditures:								
Salaries	9,406,146	10,277,440	9.3%	10,946,545	6.5%	12,019,075	9.8%	9.3%
Employee benefits	2,557,317	2,714,713	6.2%	2,994,976	10.3%	3,770,836	25.9%	15.8%
Contract services - professional & educational	1,083,612	819,329	-24.4%	1,275,834	55.7%	1,261,101	-1.2%	5.5%
Maintenance & construction	489,332	2,031,761	315.2%	2,673,573	31.6%	1,110,788	-58.5%	42.3%
Field trips, insurance, phone & travel	346,939	335,196	-3.4%	308,353	-8.0%	440,097	42.7%	9.0%
Supplies, materials & utilities	1,173,020	1,481,995	26.3%	1,412,617	-4.7%	1,577,333	11.7%	11.5%
Equipment	222,526	337,285	51.6%	131,456	-61.0%	304,542	131.7%	12.3%
Indirect costs	398,333	449,368	12.8%	480,713	7.0%	383,755	-20.2%	-1.2%
Total Expenditures	<u>15,677,225</u>	<u>18,447,087</u>	<u>17.7%</u>	<u>20,224,067</u>	<u>9.6%</u>	<u>20,867,527</u>	<u>3.2%</u>	<u>11.0%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>29,265</u>	<u>3,499,878</u>		<u>(372,062)</u>		<u>(1,309,267)</u>		
Fund Balance - July 1	<u>3,661,632</u>	<u>3,690,897</u>		<u>7,190,775</u>		<u>6,818,713</u>		
Fund Balance - June 30	<u>\$ 3,690,897</u>	<u>\$ 7,190,775</u>		<u>\$ 6,818,713</u>		<u>\$ 5,509,446</u>		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 10,425	\$ 81,624		\$ 85,176		\$ 83,627		
Restricted:								
Community Recreation	746,549	2,880,113		1,659,136		869,358		
Assigned:								
Programs reported in the special revenue funds	2,847,426	4,145,865		5,016,901		4,530,461		
Programs reported in the schools	86,497	83,173		57,500		26,000		
Unassigned	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		
Total Fund Balance	<u>\$ 3,690,897</u>	<u>\$ 7,190,775</u>		<u>\$ 6,818,713</u>		<u>\$ 5,509,446</u>		

SALT LAKE CITY SCHOOL DISTRICT
Special Programs Fund Budget Projected
For Fiscal Year 2014-15 Through 2017-18
Fund Expenditures by Object

	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 1,889,769	\$ 1,889,769	\$ 1,889,769	\$ 1,889,769	0.00%
Other local revenue	8,321,087	8,321,087	8,321,087	8,321,087	0.00%
State of Utah	4,006,551	4,046,617	4,087,083	4,127,954	1.00%
Federal government	5,345,611	5,372,339	5,399,201	5,426,197	0.50%
Total Revenues	<u>19,563,018</u>	<u>19,629,812</u>	<u>19,697,140</u>	<u>19,765,007</u>	0.34%
Expenditures:					
Salaries	12,252,156	12,252,156	12,252,156	12,252,156	0.00%
Employee benefits	4,039,718	4,120,512	4,202,922	4,286,980	2.00%
Contract services - professional and educational	1,115,874	1,115,874	1,115,874	1,115,874	0.00%
Maintenance & construction	1,133,652	283,413	70,853	17,713	-75.00%
Field trips, insurance, phone & travel	438,164	438,164	438,164	438,164	0.00%
Supplies, materials & utilities	1,441,068	1,441,068	1,441,068	1,441,068	0.00%
Equipment	224,844	224,844	224,844	224,844	0.00%
Indirect and other costs	387,944	387,944	387,944	387,944	0.00%
Total Expenditures	<u>21,033,420</u>	<u>20,263,975</u>	<u>20,133,825</u>	<u>20,164,743</u>	-1.38%
Deficiency of revenues under expenditures	<u>(1,470,402)</u>	<u>(634,163)</u>	<u>(436,685)</u>	<u>(399,736)</u>	
Fund Balance - July 1	<u>5,509,446</u>	<u>4,039,044</u>	<u>3,404,881</u>	<u>2,968,196</u>	
Fund Balance - June 30	<u>\$ 4,039,044</u>	<u>\$ 3,404,881</u>	<u>\$ 2,968,196</u>	<u>\$ 2,568,460</u>	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 83,627	\$ 83,627	\$ 83,627	\$ 83,627	
Restricted:					
Community Recreation	0	0	0	0	
Assigned:					
Programs reported in the special revenue funds	3,935,167	3,935,167	3,935,167	3,935,167	
Programs reported in the schools	20,250	20,250	20,250	20,250	
Unassigned:	<u>0</u>	<u>(634,163)</u>	<u>(1,070,848)</u>	<u>(1,470,584)</u>	
Total Fund Balance	<u>\$ 4,039,044</u>	<u>\$ 3,404,881</u>	<u>\$ 2,968,196</u>	<u>\$ 2,568,460</u>	

The column under the heading "Projected Growth Rate" is the rate of growth used in making the projection. The following explains the reasoning supporting the projected growth rate. Property tax growth rate is projected using our most recent past experience. This assumption is the most optimistic projection we could reasonably expect. The other revenue sources are projected based on our past experience. Expenditures are based on a judgment of the least amount of growth we could expect in these programs. The Board of Education will never consider adopting a deficit budget. State Law prohibits school districts from adopting a deficit budget. The point made by this model is that balancing future budgets will not be easy. It has never been easy in the past, and it certainly will not be easy during the years covered by this model.

SALT LAKE CITY SCHOOL DISTRICT

Capital Outlay and Capital Reserve Fund Budgets*Comparative Information for Years 2010-11 Through 2013-14***Revenue and Expenditure Growth History****With Percent Growth from Previous Year and Average Percent Growth for Period**

	2010-11 Actual	2011-12 Actual	% Growth	2012-13 Actual	% Growth	2013-14 Revised Budget	% Growth	Average % Growth
Revenues:								
Property tax	\$ 19,537,520	\$ 13,832,281	-29.2%	\$ 17,109,463	23.7%	\$ 16,409,395	-4.1%	-5.3%
Interest on investments	129,769	170,265	31.2%	149,486	-12.2%	194,275	30.0%	16.6%
Other local revenue	214,240	(639,341)	-398.4%	(531,926)	-16.8%	(639,341)	20.2%	-132.8%
Total Revenues	21,593,092	13,403,806	-37.9%	16,750,036	25.0%	15,964,329	-4.7%	-8.7%
Expenditures:								
Salaries	2,377,911	2,346,276	-1.3%	2,222,358	-5.3%	2,167,644	-2.5%	-2.9%
Employee benefits	965,909	871,728	-9.8%	892,049	2.3%	1,058,832	18.7%	3.2%
Contracted services	9,393,709	17,241,424	83.5%	11,381,425	-34.0%	9,692,600	-14.8%	1.1%
Construction materials	377,778	321,432	-14.9%	153,149	-52.4%	388,500	153.7%	0.9%
Travel and conferences	6,625	7,577	14.4%	16,108	112.6%	21,851	35.7%	76.6%
Equipment	2,230,086	1,869,036	-16.2%	247,399	-86.8%	3,329,967	1246.0%	16.4%
Total Expenditures	15,352,018	22,657,473	47.6%	14,912,488	-34.2%	16,659,394	11.7%	2.8%
Deficiency of revenues under expenditures	6,241,074	(9,253,667)		1,837,548		(695,065)		
Other financing sources (uses)								
Sale of real property	100,734	73,264		72,826		49,170		
Net change in fund balances	6,341,808	(9,180,403)		1,910,374		(645,895)		
Fund Balance - July 1	24,738,477	31,080,285		21,899,882		23,810,256		
Fund Balance - June 30	\$ 31,080,285	\$ 21,899,882		\$ 23,810,256		\$ 23,164,361		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 42,850	\$ 105,954		\$ 27,876		\$ 27,876		
Restricted:								
Capital projects	31,037,435	21,793,928		23,782,380		23,136,485		
Unassigned:	0	0		0		0		
Total Fund Balance	\$ 31,080,285	\$ 21,899,882		\$ 23,810,256		\$ 23,164,361		

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund and Capital Reserve Fund Combined Budget Projected
For Fiscal Year 2014-15 Through 2018-19
Fund Expenditures by Object

	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
Revenues:					
Property tax	\$ 20,303,204	\$ 20,303,204	\$ 20,303,204	\$ 20,303,204	\$ 20,303,204
Interest on investments	194,275	194,275	194,275	194,275	194,275
Other Local Revenue	(639,341)	(639,341)	(639,341)	(639,341)	(639,341)
Total Revenues	<u>19,858,138</u>	<u>19,858,138</u>	<u>19,858,138</u>	<u>19,858,138</u>	<u>19,858,138</u>
Expenditures and Encumbrances:					
Salaries	2,267,507	2,354,627	2,410,649	2,468,182	2,525,505
Employee benefits	1,156,956	1,214,004	1,261,706	1,312,158	1,364,953
Contracted service - ongoing	7,057,121	8,425,516	7,256,737	7,178,599	4,758,647
Construction materials	386,500	386,500	386,500	386,500	386,500
Travel and conferences	21,125	21,125	21,125	21,125	21,125
Equipment	<u>2,230,517</u>	<u>2,239,725</u>	<u>2,239,725</u>	<u>2,239,725</u>	<u>2,239,725</u>
Total Expenditures	<u>13,119,726</u>	<u>14,641,497</u>	<u>13,576,442</u>	<u>13,606,289</u>	<u>11,296,455</u>
Excess revenue over (under) expenditures & encumbrances	\$ 6,738,412	\$ 5,216,641	\$ 6,281,696	\$ 6,251,849	\$ 8,561,683
Other Financing Sources (Uses)					
Sale of real property	49,170	49,170	49,170	49,170	49,170
Net change in fund balances	6,787,582	5,265,811	6,330,866	6,301,019	8,610,853
Fund Balance - July 1	<u>23,164,361</u>	<u>29,951,943</u>	<u>35,217,754</u>	<u>41,548,620</u>	<u>47,849,639</u>
Fund Balance - June 30	<u>\$ 29,951,943</u>	<u>\$ 35,217,754</u>	<u>\$ 41,548,620</u>	<u>\$ 47,849,639</u>	<u>\$ 56,460,492</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 27,876	\$ 27,876	\$ 27,876	\$ 27,876	\$ 27,876
Restricted:					
Property Acquisition	3,099,649	4,099,649	5,099,649	6,099,649	7,099,649
Capital projects	26,824,418	31,090,229	36,421,095	41,722,114	49,332,967
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 29,951,943</u>	<u>\$ 35,217,754</u>	<u>\$ 41,548,620</u>	<u>\$ 47,849,639</u>	<u>\$ 56,460,492</u>

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

The Capital Outlay Fund and Capital Reserve Fund are projected as a combined fund because the resources of the funds are interchangeable. The only reason for maintaining the Capital Reserve Fund is because it is a legal device for accumulating resources in one year to be used for projects in future years. The combined resources of both funds will be used to meet the capital asset needs of the District.

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget Projected
For Fiscal Year 2014-15 Through 2017-18
Fund Expenditures by Object

	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected
Revenues:				
Property Tax	\$ 9,214,360	\$ 10,442,985	\$ 8,927,084	\$ 8,927,484
Interest on Investments	9,441	9,441	9,441	9,441
Total Revenue	9,223,801	10,452,426	8,936,525	8,936,925
Expenditures:				
Redemption of bond principal	7,815,000	8,162,722	6,855,000	7,110,000
Interest on bonds	2,634,779	2,287,454	2,079,525	1,824,925
Paying agent fees	3,000	2,250	2,000	2,000
Total Expenditures	10,452,779	10,452,426	8,936,525	8,936,925
Net Change in Fund Balances	(1,228,978)	0	0	0
Fund Balance - July 1	1,228,978	0	0	0
Fund Balance - June 30	\$ 0	\$ 0	\$ 0	\$ 0

Property tax is projected at an amount necessary to cover annual debt service needs. Redemption of bond principal and interest are projected to meet estimated debt and interest repayment schedules including repayment schedules for bonds expected to be sold in future years.

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2010-11 Through 2014-15

Instruction staffing is based upon district-wide student/teacher ratios by grade. Instruction staffing decreases are due to decreases forced on the District by State and Federal funding cuts. Other staffing is based upon staffing levels necessary to support the District's five year Student Achievement Plan. Since 2014-15 is the final year of the plan, future staffing may change to support the new plan.

The Board of Education approved holding a tax hearing in order to reduce student/teacher ratios district wide. This would result in projected increases in Instruction staffing for 2014-15.

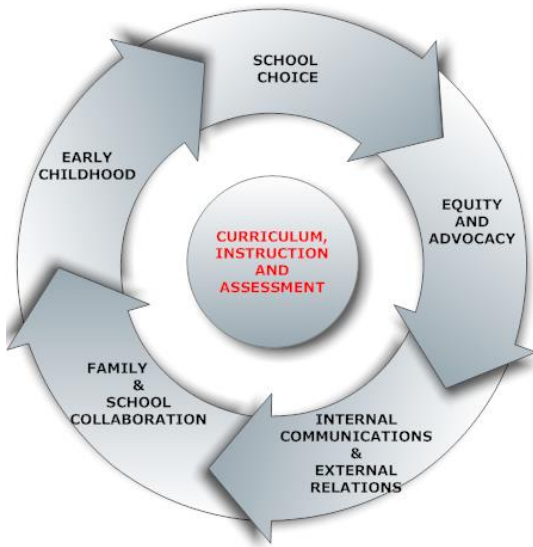
	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Proposed
Instruction	1,745.78	1,736.47	1,721.00	1,685.61	1,716.11
Supporting Services:					
Students	69.48	70.02	70.02	70.96	70.96
Staff	131.67	129.67	129.67	122.96	122.96
District	3.50	3.50	3.50	3.50	3.50
Administratio	131.53	132.05	133.52	133.39	133.39
Central Services Services	55.75	52.87	53.89	53.38	53.38
Maintenance of Buildings	217.48	214.87	210.16	203.43	203.43
Transportatio	55.55	53.51	53.00	53.65	53.65
Internal	37.47	45.60	45.59	38.56	38.56
Child Nutrition Services	179.73	175.97	175.15	161.90	161.90
Non K-12 Programs	530.86	531.11	531.11	537.63	537.63
Capital Projects	44.44	41.46	41.46	38.93	38.93
Total	<u>3,203.24</u>	<u>3,187.10</u>	<u>3,168.07</u>	<u>3,103.90</u>	<u>3,134.40</u>
Licensed Teachers	1,347.05	1,332.02	1,351.00	1,303.01	1,333.51
Non Teaching Staff	<u>1,856.19</u>	<u>1,855.08</u>	<u>1,817.07</u>	<u>1,800.89</u>	<u>1,800.89</u>
Total	<u>3,203.24</u>	<u>3,187.10</u>	<u>3,168.07</u>	<u>3,103.90</u>	<u>3,134.40</u>



PERFORMANCE MEASURES

This section of the budget contains measures directly related to resource allocation. It is intended to present a picture to highlight initiatives the District has undertaken linked to the 2010-2015 Student Achievement Plan. The Student Achievement Plan is comprised of essentials of a professional learning community. District resources are allocated to make progress in these essentials in order to meet the District's goal of learning for all students.

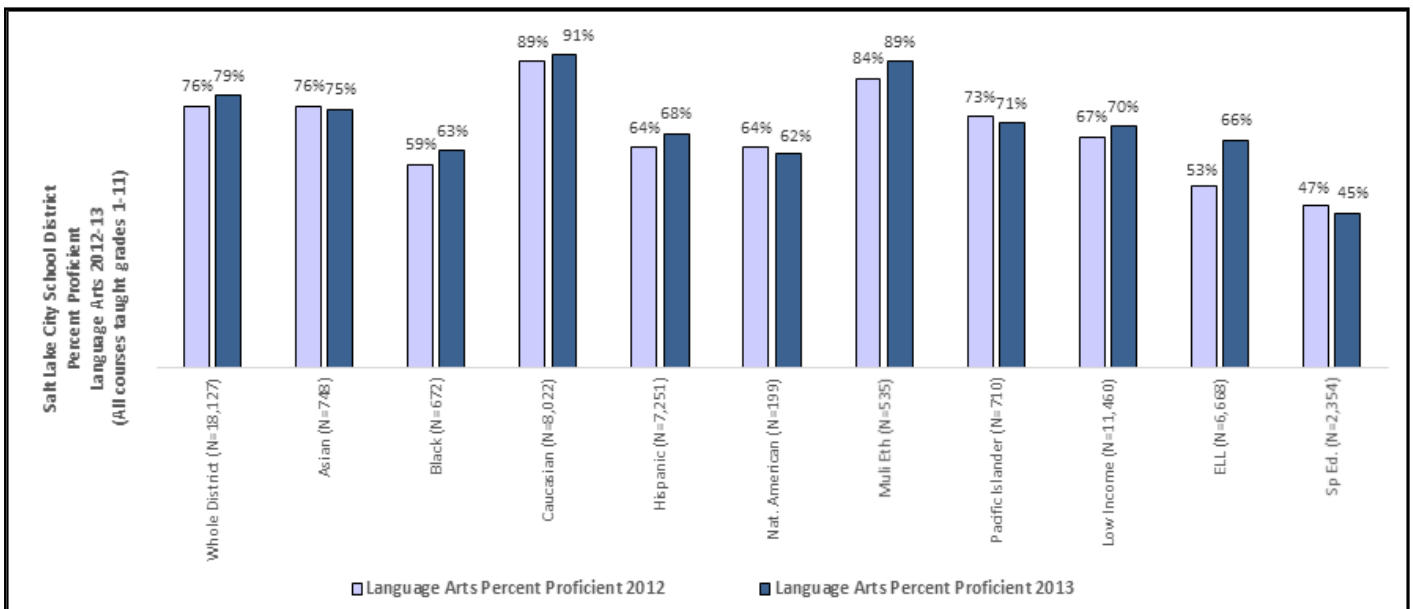
The following assessments are only meant to be examples and not all inclusive.



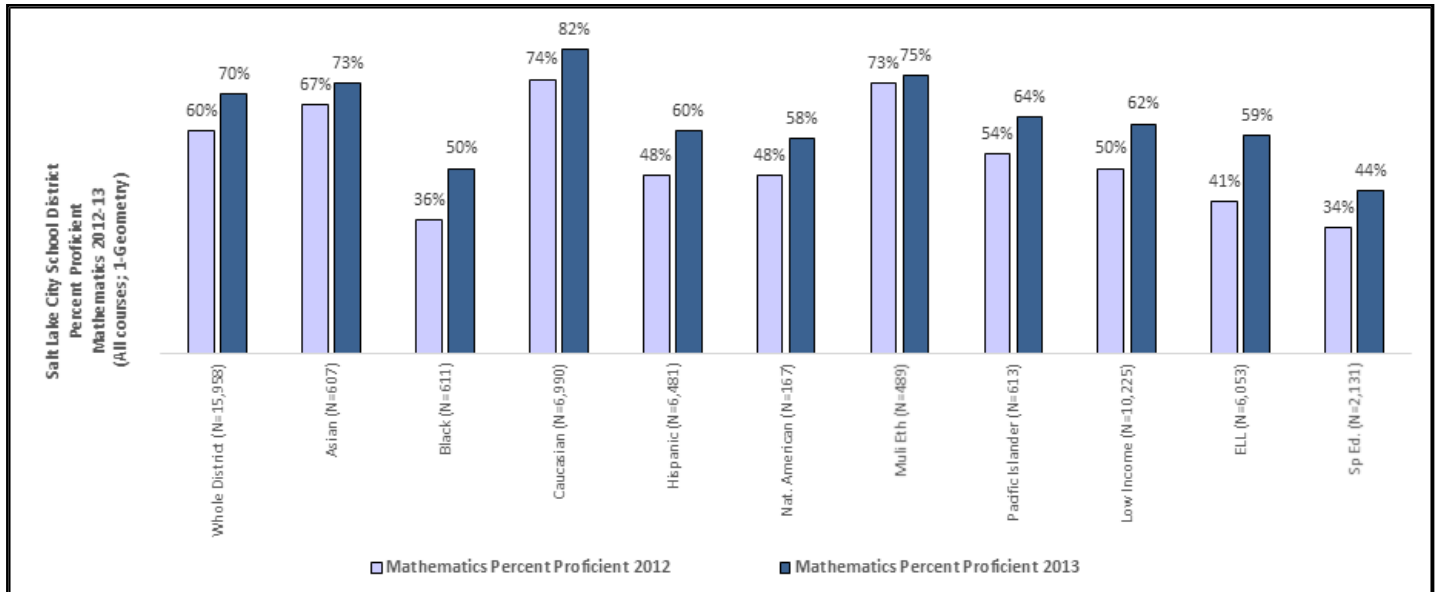
CURRICULUM, INSTRUCTION AND ASSESSMENT

Continuous cycles of Curriculum, Instruction and Assessment that give all students access to quality instruction aligned to core standards.

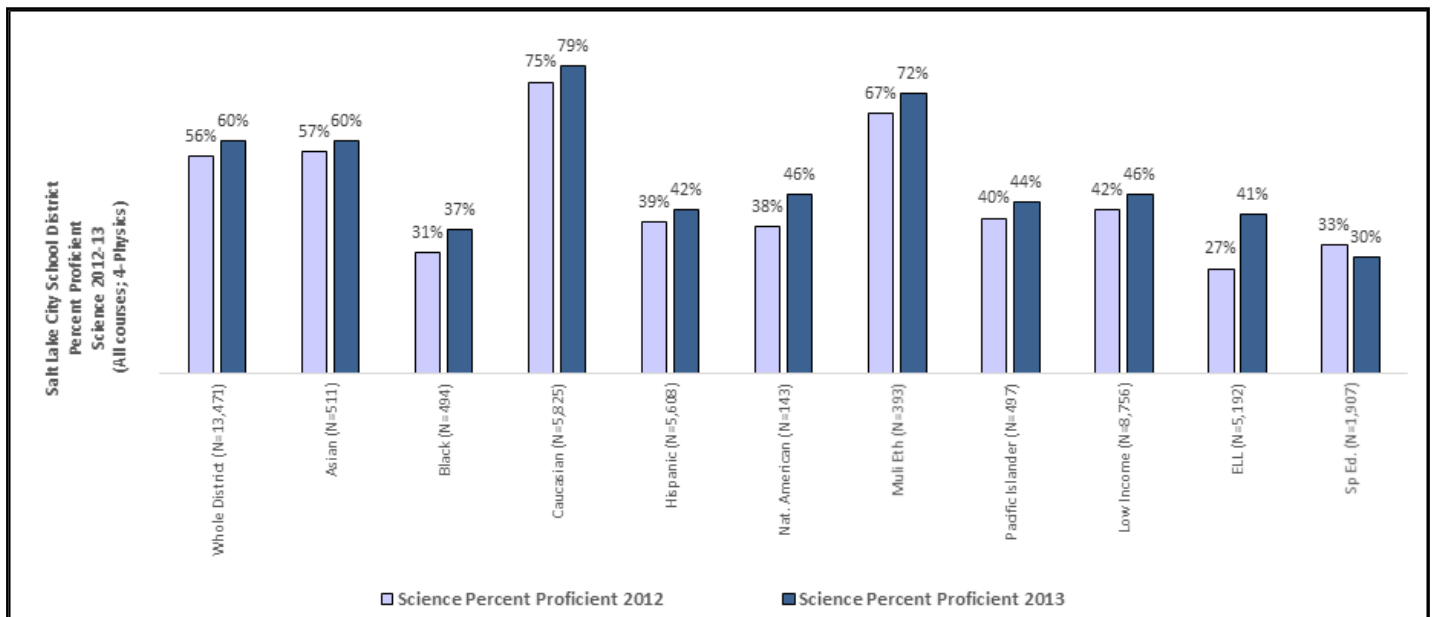
- The 2010-15 Student Achievement Plan encompasses the goal to align curriculum, instruction, and assessment cycles to provide Pre-K to 12 grade students' access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
- Utah's Criterion References Tests (CRTs) are aligned to the Utah Core Curriculum, which includes a comprehensive curriculum for each core subject and grade level. CRTs are administered each spring to assess mastery of core subject areas.
- The following charts represent 2012 and 2013 CRT overall performance for students present for both administrations. Whole District as well as individual student groups are reported.
- Language Arts results are reported as percentage of students scoring proficient for the last two years in grades 1-11.
- Student performance increased this past year, Overall student performance increased from 75% proficient to 79% proficient on the Language Arts CRT. Increases were also seen in almost every subgroup.

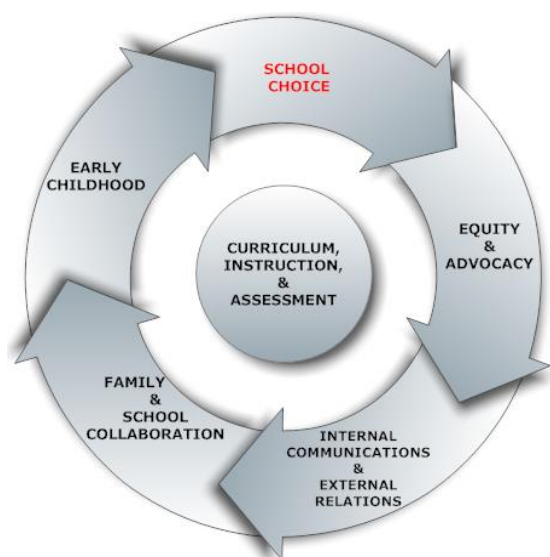


- Math results are reported as the percentage of students scoring proficient for the last two year for Math 1-7, Algebra, and Geometry. Overall student performance results increased from 60% proficient to 70% of students scoring proficient on the Mathematics CRT. It is important to note, however, that concepts tested on the Math CRTs for several grades changed from 2012 to 2013, so it is difficult to compare results across years due to differences in tests



- Science results are reported as the percentage of students scoring proficient for the last two years for students in grades 4-8, Earth Systems, Biology, Chemistry, and Physics. The overall increase from 56% to 60% proficient is encouraging. In addition, all subgroups, with one exception, also experienced increases in percent proficient.





SCHOOL CHOICE

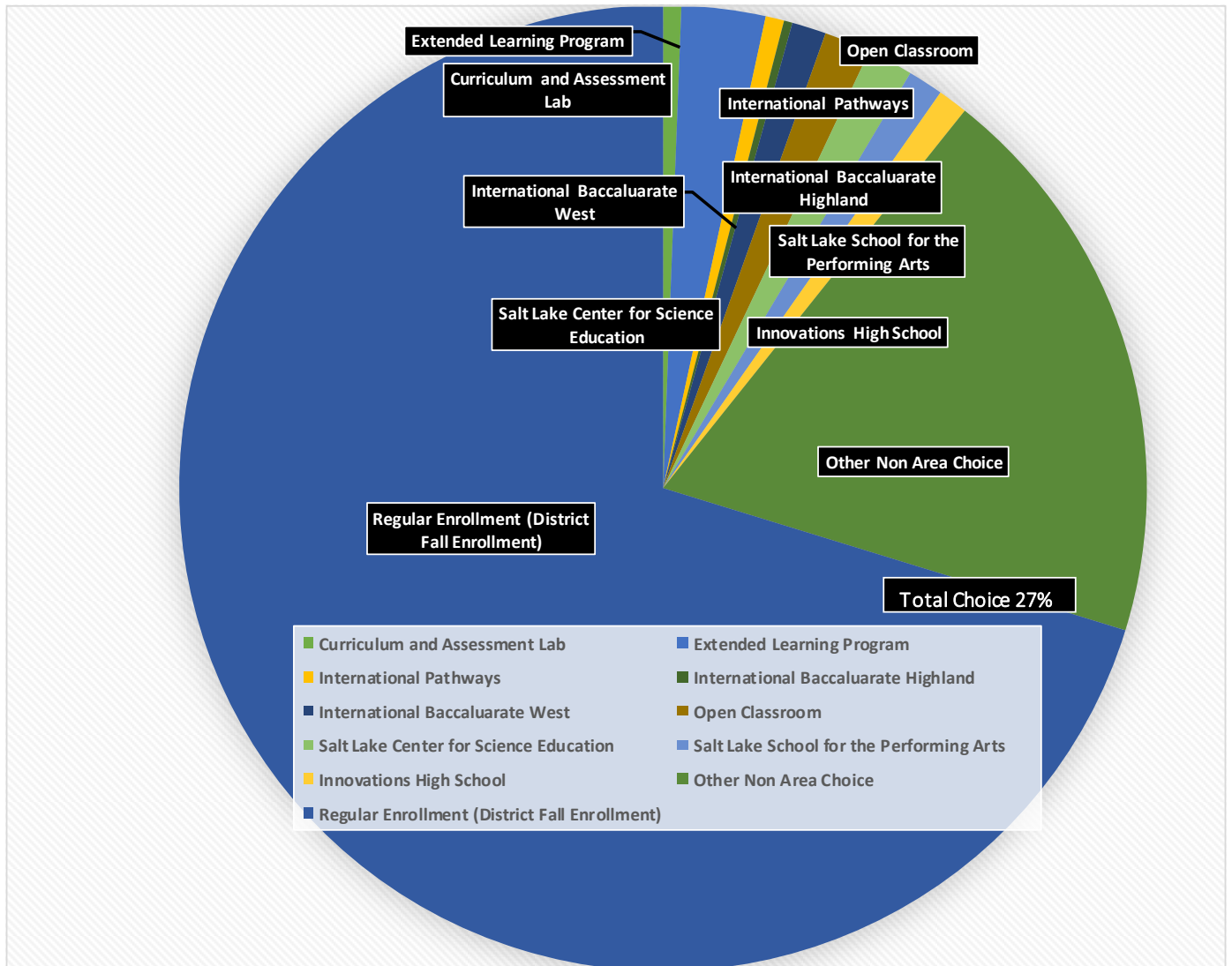
All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnet programs, and optional programs.

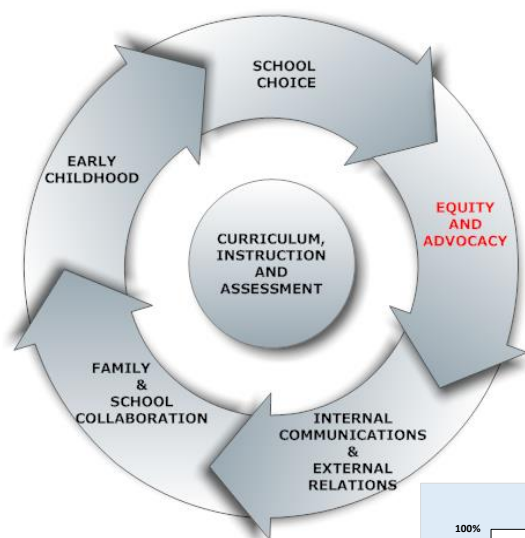
- School Choice initiatives seek to attract and retain students in Salt Lake City School District through multiple methods of advertising and marketing to increase community awareness, knowledge, and participation in school choice opportunities within the District.
- In October 2013, about 7000 students attended a school or program that was not their neighborhood school, representing almost 27% of students in our District. Included this year was a new choice for high school students, Innovations High School with 247 students enrolled. Students come from other SLCS D high schools and surrounding areas.
- Seeking ways to communicate with the community about choice programs remains a priority; as well as increasing future options and opportunities that extend language and science instruction in neighborhood schools.

Choice Initiatives; Charter, and Special Programs	January 2012	January 2012	October 2013
Curriculum and Assessment Lab	248	280	149
Extended Learning Program	723	881	693
International Pathways	205	215	153
International Baccalaureate Highland	23	35	70
International Baccalaureate West	190	225	283
Open Classroom	407	409	385
Salt Lake Center for Science Education	335	351	378
Salt Lake School for the Performing Arts	205	226	292
Innovations High School			247
Other Non-Area Choice	4809	4034	4707
Total Choice Initiatives	7413	6964	7357
Regular Enrollment (District Fall Enrollment)	18327	18587	17366

*2013 *other non area choice* included SPED quadrant services

School Choice Distribution



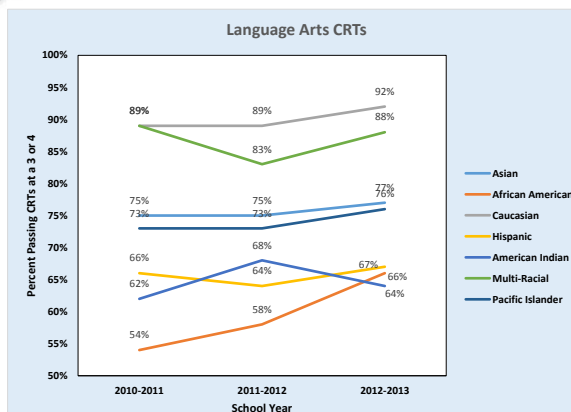


EQUITY AND ADVOCACY

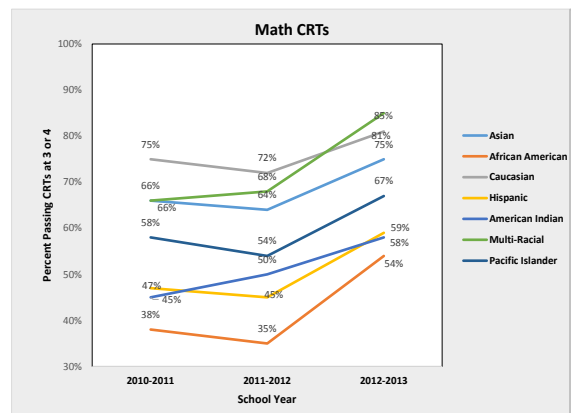
All students receive the necessary resources, instruction, support, and advocacy to achieve comparably high outcomes, with emphasis on students of color, English learners, students in poverty, and students with disabilities.

- Equity requires that educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. We seek to increase student achievement and close the achievement gap through equity audits, data analysis, and culturally relevant professional development.

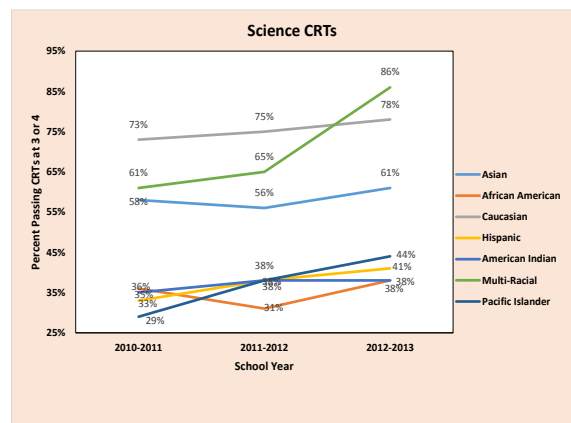
- These charts represent longitudinal achievement data for the past three years for students in the Salt Lake City School District (SLCSD) disaggregated by ethnicity. Schools have been participating in culturally relevant pedagogy for the past four years. The charts represent students participating in Language Arts, Math, and Science CRTs in the 2011, 2012, and 2013 school years.



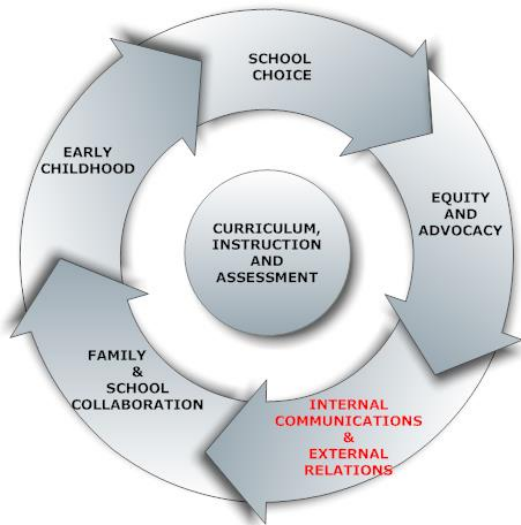
- Full Academic Year (no UAAs or Charters)
- Include grades 3-11 for CRTs.
- Achievement disparities are evident when comparing our Caucasian subgroup to all other ethnic groups.
- Performance differences continue to be quite evident.



- Full Academic Year (no UAAs or Charters)
- Grades 3-11 for CRTs
- Does not include Algebra II (AG2912)
- Achievement disparities are evident when comparing our Caucasian subgroup to all other ethnic groups.
- All subgroups have increased in performance.



- Full Academic Year (no UAAs or Charters)
- Grades 4-11 for CRTs
- Achievement disparities are evident when comparing our Caucasian subgroup to all other ethnic subgroups.
- Our African American, Hispanic, American Indian and Pacific Islander subgroups continue to experience vast performance differences in comparison with their Caucasian peers.



Internal Communications and External Relations

Accurate, efficient, effective, and culturally relevant communication strengthens relationships among all stakeholders in support of public education.

- Communication patterns and trends are changing, and the Communications Department is constantly striving to assist schools in matching those trends and improving and increasing the amount of communication between schools, the District, and the community. The department is focused on increasing the use of electronic communication, while maintaining standard channels of communication, to share information with the widest possible audience.

SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

Home Schools Teachers Students Parents Employees Departments
Google Custom Search Search Select Language

>> Community Newsletter

Illuminate - February 2013

Hello, and welcome to the second edition of *Illuminate* – Salt Lake City School District's community newsletter. This edition focuses on important issues of school safety. Please read the newsletter and the information in the provided links and discuss these issues with your students.

In This Issue

Click on the topic links below to skip to that topic

- School Safety
- SchoolTipline
- Flip the Script
- Legislature
- Utah's New School Accountability System

School Safety

The recent tragedy in Connecticut has once again drawn the nation's attention to school safety. Many have asked and tried to answer the question, "How do we keep our students safe?" Unfortunately, there is not one simple answer.

While tragedies garner a great deal of attention, statistics spanning decades show schools are safe and incidents of violence, such as we have recently seen, are rare. In Salt Lake City School District, we are committed to keeping our schools safe. We have again reviewed our safety policies and procedures. We are committed to constantly reviewing and updating our emergency plans. As part of those plans, students, teachers, and all staff members regularly practice emergency drills.

We can't do it alone. We need your help and support. When you visit your local school, you may find there is a renewed emphasis on tracking who enters the building. Employees have been or will be issued ID cards that they will wear throughout the day. Visitors are asked to check in with the office and wear visitor tags. If you are stopped in a hallway and asked to check in at the office or if you find a door locked, please be patient and understand we are trying to keep your children safe. If you have questions or suggestions, please contact your school principal.

SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

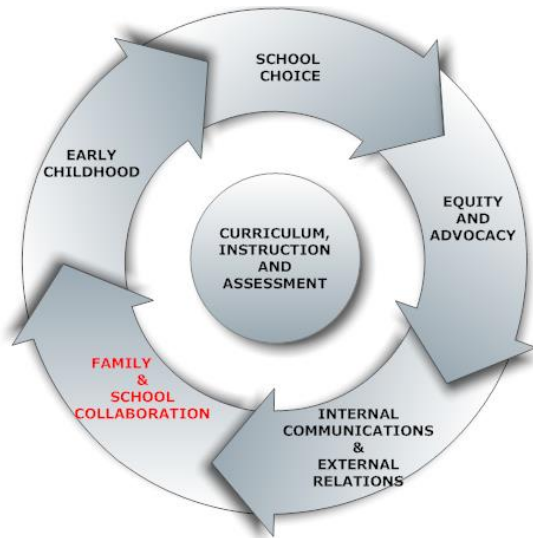
SchoolTipline

There will soon be a new resource to help students report if they are being bullied, have a friend who is thinking about suicide, know someone has brought a weapon to school, or just need help. The district has established a partnership with SchoolTipline, a service allowing students to text information to and have a two-way conversation with local school administrators. District administrators will also be able to respond if needed. The tips can be anonymous or the students can include their names. The goal is to open up channels of communication and provide a safe, comfortable way for students to get involved and help their friends and fellow students.

The SchoolTipline service will launch in the first few days of March. Be on the lookout for posters, fliers, and other information which will explain the program in more detail.

Flip the Script

Salt Lake City School District has recently joined with Salt Lake City and dozens of community groups and organizations in an effort to stop bullying. The Flip the Script campaign is a community-wide effort that will hopefully spread throughout the entire state. Bullying is a community-wide problem. And to develop tougher



Family and School Collaboration

Inclusive educational environments offer many and varied opportunities for families and schools to engage together as advocates and supporters of our students' learning.

Rose Park CLC



Mountain View/
Glendale CLC



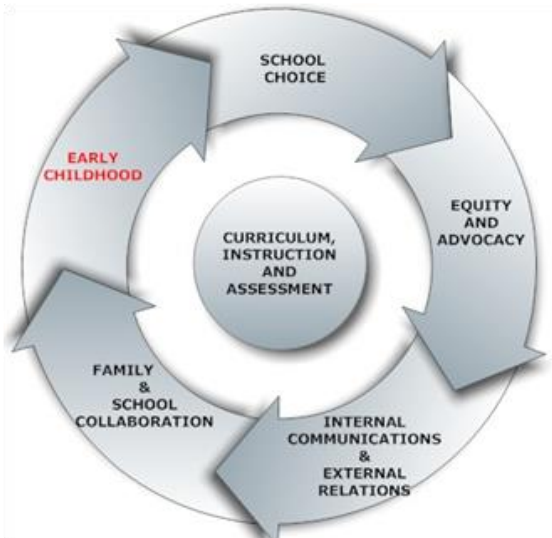
- The Salt Lake City School District and Salt Lake Education Foundation have determined that the expansion of school-based Community Learning Centers (CLCs) is an increasingly high priority. Early data suggests that students' gains increase in a school that provides wraparound services to students and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

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

Five Areas of Service

Quality Education – High-caliber curriculum and instruction enable all children to meet challenging academic standards and use all of the community's assets as resources for learning.

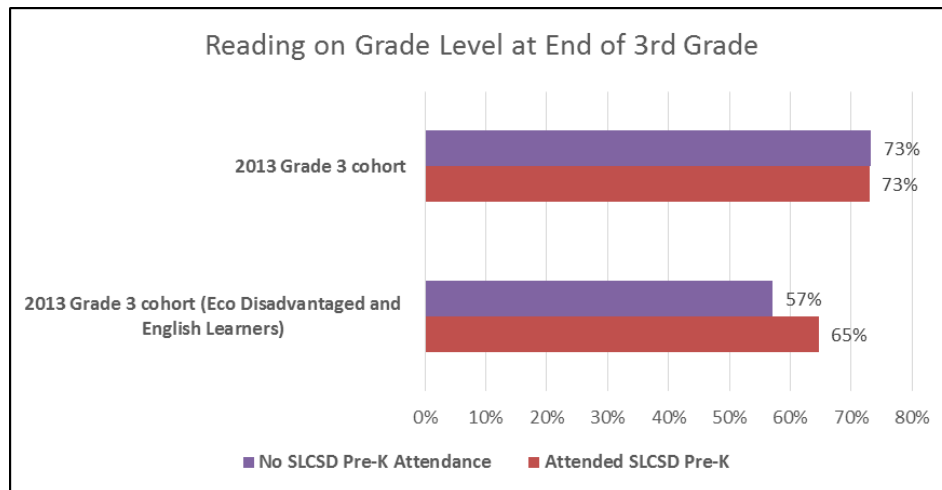
- ✓ Personal Development – Young people develop their assets and talents, form positive relationships with peers and adults, and serve as resources to their communities.
- ✓ Family Support – Family resource centers, early childhood development programs, coordinated health and social services, counseling, and other supports enhance family life by building upon individuals' strengths and skills.
- ✓ Family and Community Engagement – Families and other local community members actively participate in designing, supporting, monitoring, and advocating for quality programs, activities, and services in the school and community.
- ✓ Community Development – All participants focus on strengthening the social networks, economic viability, and physical infrastructure of the surrounding community.



Early Childhood

Children (ages 0-5) create a foundation for success in school and life, empowering parents to support their children's development and future learning.

- While the Pre-K cohort has a greater percentage of diversity, low income, English learners and special education students, they are reading on grade level at the end of third grade at the same rate as their counterparts.
- In addition, students with multiple additive factors (both EL and low income) who attended SLCSO Pre-K in 2009 outscored those who did not.



High School Profile

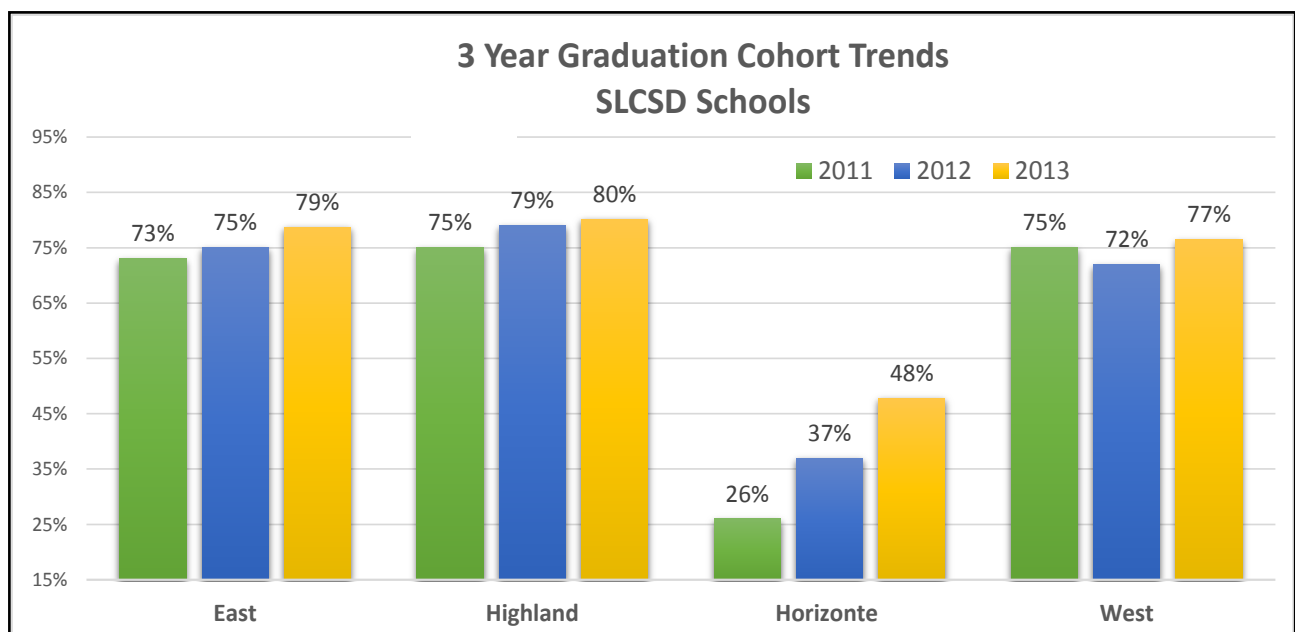
GRADUATION

2013 Whole School								
District School	All Students	Graduation Count	Graduation Rate	Continuing Students + Other Completers	Continuing Students + Other Completers	Dropout Count	Dropout Rate	2012 Graduation Rate
East	512	403	79%	14	3%	95	19%	75%
Highland	378	303	80%	n<10	n<10	67	18%	79%
Horizonte	456	218	48%	10	2%	228	50%	37%
West	549	420	77%	n<10	n<10	124	23%	72%
Innovations	35	11	31%	n<10	n<10	24	69%	NA
SLCSE	16	16	100%	0	NA	0	NA	NA
SLCSD District	1930	1355	70%	37	2%	473	25%	65%

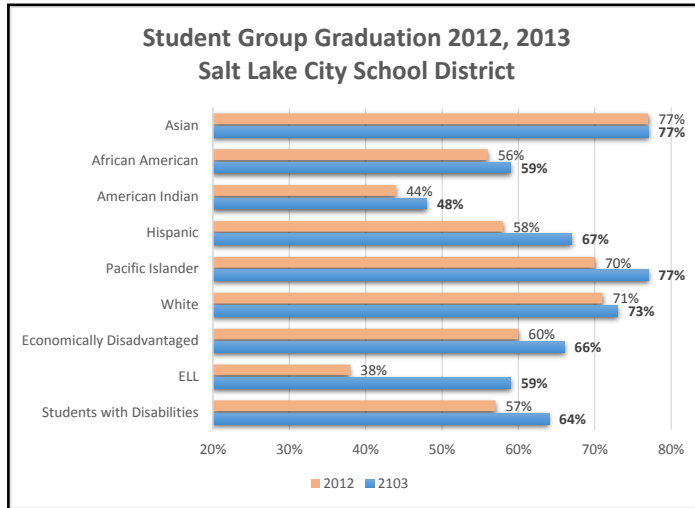
- Recently released graduation numbers for Salt Lake City School District are encouraging. The 2013 cohort experienced a 5% increase over last year from 65% to 70%. In addition, four high schools saw an upward trend as well. East High School increased from 75% to 79% in overall rate, Highland 79% to 80%, Horizonte saw a large increase from 37% to 48%, and West 72% to 77%. Innovations and SLCSE reported graduation for the first time in 2013. The District graduation cohort count increased from 1,890 to 1,930 students.



- In culmination, over the past three years, since the implementation of the new Federal graduation calculation, SLCSD has seen a steady upward trajectory.

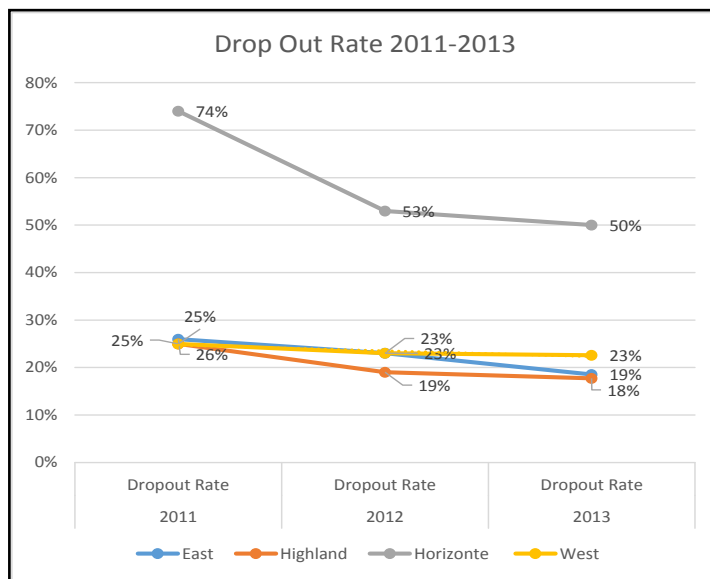


SUBGROUP GRADUATION 2013



- High schools have also increased graduation for student groups. Hispanic students increased 9% to bring SLCSD on par with State averages. The Pacific Islander group increased 7% matching the State average of 77%. English learners graduated at a greater rate than the State average in 2013, and while this looks like a large increase from 2012, we did experience some inaccuracies in English learner identification at the State level.

DROPOUT 2013



- Also encouraging, the dropout rate continues to decline. The district saw the dropout rate go from 28% to 25% overall. There are continuing students, and other completers who are not considered traditional dropouts.



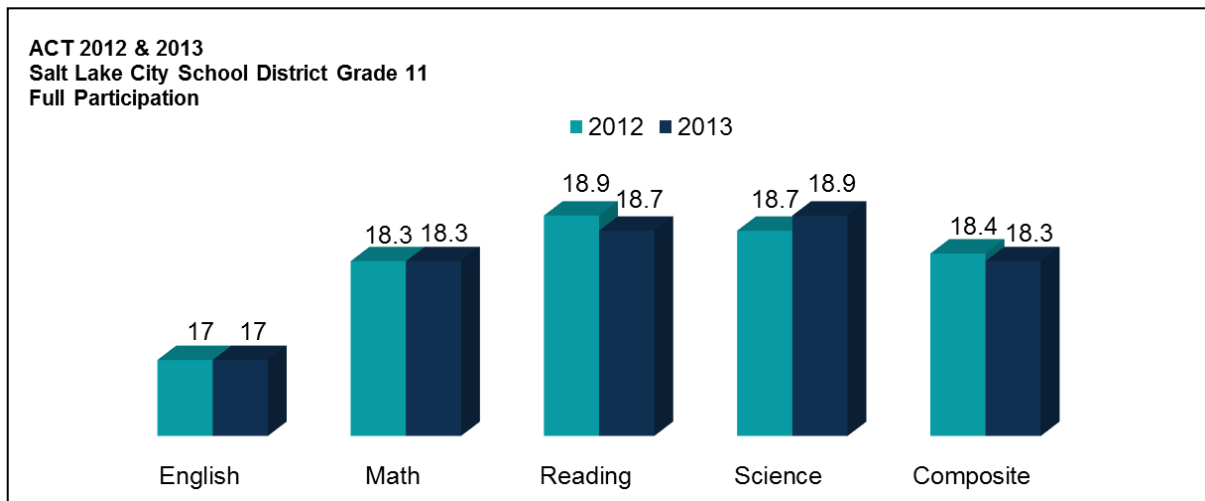
SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

ACT – AMERICAN COLLEGE TESTING

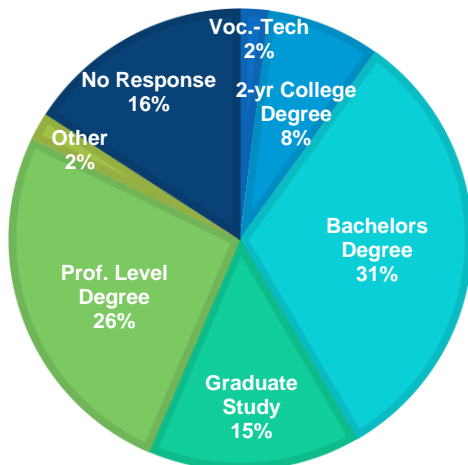
ACT Year	Number of Students Tested
2011	1,200
2012	1,422
2013	1,450

- The ACT is a national college admissions examination that consists of subject area tests in English, Mathematics, Reading, and Science. This is the third year of a pilot program in which all 11th grade students enrolled in the District are given an opportunity to participate in ACT testing.
- For the past two years Salt Lake City School District has had full participation of all 11th grade students.
- The following chart represents the mean scores for the District 11th grade, within the four academic areas that the ACT assesses.

ACT Mean Scores 2012 and 2013



Educational Aspirations



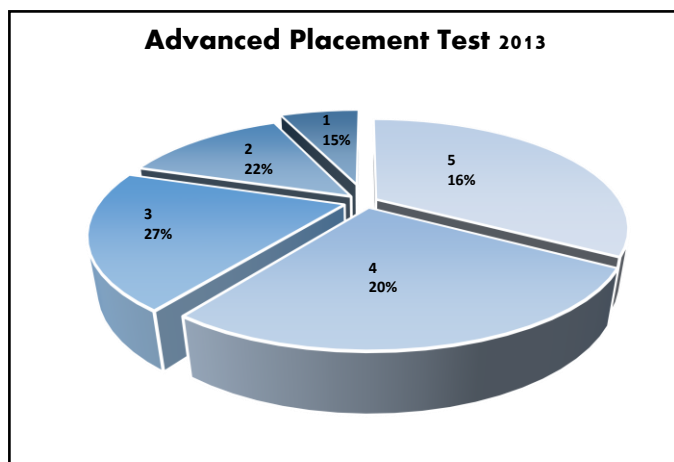
- About 87% of all 2012 ACT-tested high school graduates aspired to attain at least a 2-year post-secondary degree, regardless of race/ethnicity. In Salt Lake, 77% of students reported that their aspirations were to attain at least a 2-year post postsecondary degree. 18% of students were non responders.

AP-ADVANCED PLACEMENT TESTS

Students Participating in AP Testing 2013									
School	AP Count	Unknown	12th Grade	11th Grade	10th Grade	9th Grade	< 9th Grade	Percent of Population Participation	Membership 5/2013
East High School	328	1	130	100	73	24	0	18%	1873
Highland High School	381	4	108	122	147	0	0	30%	1466
West High School	360		81	157	113	9	0	16%	2279

- The **Advanced Placement (AP)** is a program offering college-level curriculum and examinations to high school students. Colleges often grant placement and credit to students who obtain high scores on the examinations. The AP curriculum for the various subjects is created for the College Board by a panel of experts and college-level educators in each subject. AP tests are scored on a 1 to 5 scale as follows:
5 – Extremely well qualified
4 – Well qualified
3 – Qualified
2 – Possibly qualified
1 – No recommendation

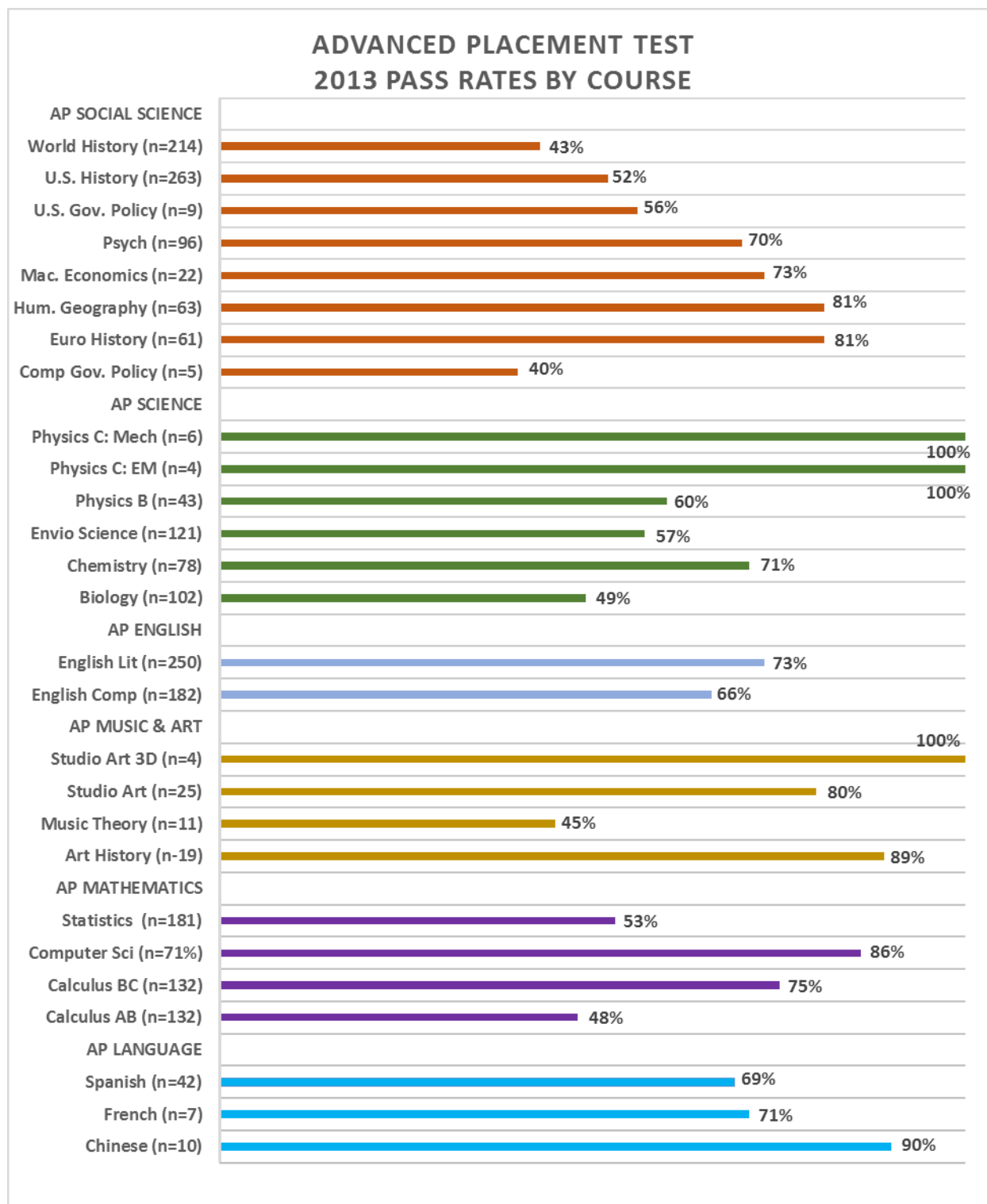
AP Score Distribution



- The AP exams usually combine some form of multiple-choice credit with essay questions or problems to be solved. AP exams are scored on a 1-5 basis with 5 being “extremely well qualified,” and conversely a 1 being “no recommendation.” Utah colleges usually offer credit for scores of 3 and above. Colleges outside Utah offer differing amounts of credit for different scores and tests. Students need to be familiar with the policy of the school of their choice.

AP Scores 2013	Total Exams	% of Total Exams 2012	Total Exams	% of Total Exams 2013
5	318	17%	313	16%
4	386	21%	414	20%
3	468	26%	544	27%
Pass Rate	1172	64%	1271	63%
2	414	23%	443	22%
1	249	14%	310	15%
Non Pass	663	37%	753	37%
Total	1,835			2,024

AP Courses and Pass Rates



IB-INTERNATIONAL BACCALAUREATE

IB Group reporting West High 2013

- The IB Program is a comprehensive and challenging pre-university course that demands the best from both motivated students and teachers. This sophisticated two-year curriculum covers a wide range of academic subjects and has stood the test of time for over half a million students in 138 countries since 1968. IB Diploma graduates are welcomed by the world's leading universities.
- West High School has been a premier IB high school in Utah for many years, while Highland High School recently adding an IB program to their school offerings.

WEST HIGH SCHOOL - IB Scores**SALT LAKE CITY SCHOOL DISTRICT**

May, 2013

	Level	Total Exams Taken	7	6	5	4	3	2	1	P	N	Total Exams Passed	Percent Exams Passed	Average Grade (School)	Average Grade (World)
Total		608	26	111	214	146	64	23	0	0	24	497	82%	4.51	4.78

Note: score of 4 and above is passing

IB Group 1	Total Exams Taken	Total Exams Passed	Percent Exams Passed
Bosnian A1 (self-taught)	1	0	0%
English A1 HL	102	99	97%
Korean A1 (self-taught)	1	1	100%
Polish A1 (self-taught)	1	0	0%
Russian A1 (self-taught)	1	0	0%

IB Group 2	Total Exams Taken	Total Exams Passed	Percent Exams Passed
Arabic AB SL	1	0	0%
Arabic B SL	2	2	100%
Chinese B Mandarin HL	2	2	100%
Chinese B- Mandarin SL	6	6	100%
French AB SL	8	5	63%
French B HL	5	4	80%
French B SL	13	13	100%
German B SL	3	3	100%
Mandarin AB SL	3	3	100%
Spanish AB SL	5	3	60%
Spanish B HL	11	11	100%
Spanish B SL	40	39	98%

IB Group 3	Total Exams Taken	Total Exams passed	Percent Exams Passed
Art History SL English	7	5	71%
Bus. & Man. HL English	14	10	71%
Bus. & Man. SL English	14	12	86%
Economics HL English	8	2	25%
Economics SL English	11	9	82%
Env. & Soc. SL English	39	28	72%
Geography HL English	24	23	96%
Geography SL English	6	5	83%
Hist. Europe/Me HL English	15	15	100%
History SL English	5	5	100%
Psychology HL English	24	13	54%
Psychology SL English	13	10	71%

IB Group 4	Total Exams Taken	Total Exams passed	Percent Exams Passed
Biology HL English	16	13	81%
Biology SL English	16	12	75%
Chemistry HL English	26	16	62%
Chemistry SL English	19	10	53%
Physics HL English	2	2	100%
Physics SL English	13	10	77%

IB Group 5	Total Exams Taken	Total Exams passed	Percent Exams Passed
Computer SC HL English	1	1	100%
Math Studies SL English	34	28	82%
Mathematics HL English	26	24	92%
Mathematics SL English	29	20	69%

IB Group 6	Total Exams Taken	Total Exams passed	Percent Exams Passed
Dance HL English	6	5	83%
Dance SL English	2	1	50%
Film HL English	9	8	89%
Music HL English	5	4	90%
Music Creating SL English	2	1	50%
Music GR. PERF SL English	1	1	100%
Music SO. PERF SL English	6	5	83%
Visual Arts Option A HL English	10	9	90%

IB Group reporting Highland High 2013

HIGHLAND HIGH SCHOOL - IB Scores															
SALT LAKE CITY SCHOOL DISTRICT															
May, 2013															
	Level	Total Exams Taken	7	6	5	4	3	2	1	P	N	Total Exams Passed	Percent Exams Passed	Average Grade (School)	Average Grade (World)
Total		83	1	11	16	30	18	3	0	0	4	58	70%	4.45	4.60
Note: score of 4 and above is passing															

IB Group 1	Total Exams Taken	Total Exams passed	Percent Exams Passed
English A1 HL	13	9	69%

IB Group 4	Total Exams Taken	Total Exams passed	Percent Exams Passed
Biology HL in English	9	1	11%
Chemistry SL in English	2	1	50%

IB Group 2	Total Exams Taken	Total Exams passed	Percent Exams Passed
French AB SL	1	0	0%
Spanish AB SL	1	1	100%
Spanish B SL	12	12	100%

IB Group 5	Total Exams Taken	Total Exams passed	Percent Exams Passed
Math Studies SL in English	18	12	67%

IB Group 3	Total Exams Taken	Total Exams passed	Percent Exams Passed
History Americas HL in English	13	12	92%

IB Group 6	Total Exams Taken	Total Exams passed	Percent Exams Passed
Dance SL in English	1	1	100%
Music HL in English	1	0	0%
Music So PERF SL in English	1	1	100%
Visual Arts Option A HL in English	5	4	90%
Visual Arts Option A SL in English	6	4	67%

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiscal Year. Twelve-month period beginning July 1 and ending June 30 to which the annual operating budget applies.

Full Time Equivalent (FTE). An employee that is hired to fill a normal contract day is equivalent to 1 FTE, i.e., a classroom teacher that teaches a full day for a full school year equates to 1 FTE.

Function. A group of related activities aimed at accomplishing a major service.

Fund. An independent accounting entity with its own assets, liabilities, and fund balances. Generally, funds are established to account for financing of specific activities of an agency's operations.

Fund Balance. The excess of the assets of a fund over its liabilities.

General Fund. To account for resources which are not required to be accounted for in any other fund. Revenues and expenditures of categorical federal and state programs for a students regular day school are accounted for in this fund.

Governmental Funds. Funds generally used to account for tax supported activities.

Indirect Costs. Costs associated with, but not directly attributable to, the providing of a product or service. These costs are usually incurred by other departments in the support of operating departments.

Internal Service Funds. Funds used to account for the financing of goods or services provided by one internal department or agency to other internal departments or agencies on a cost-reimbursement basis.

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

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

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

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

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

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

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

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

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

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

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