

Salt Lake City School District

Annual Budget
Fiscal Year 2013-14



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

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SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

**SALT LAKE CITY SCHOOL DISTRICT
2013-14 ANNUAL BUDGET**

Board of Education

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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

Martine Cao
Student Representative
Term ends: 6/30/2013

Administration

McKell Withers
Superintendent

Janet M. Roberts
Business Administrator

Dorothy Cosgrove
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 2012-2013.*

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



A handwritten signature in cursive script, reading 'Brian L. Mee'.

Brian L. Mee, SFO, RSBA
President

A handwritten signature in cursive script, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
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, 2012. 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 2013

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 2013-14 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2012-13 as well as the proposed tax rate for calendar year 2013. 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. Almost 63.35% of our students qualify for free or reduced lunch. We have more than 86 primary languages spoken by our students. Nearly 4.12% 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 drop in Average Daily Membership (ADM) of 231 students from 2011-12, our district anticipates a slight enrollment increase of 30 students for the coming year. Enrollment for the 2013-14 school year is expected to be 23,464 ADM with slight increases anticipated in future years. Many of our new choice initiatives are designed to retain and attract new students to our schools.

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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 make funding an even greater challenge. We encourage state 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 2013-14 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 23,434 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 several years.

Budget Development

Budget development is a year-round process. 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. In the meantime, 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 this budget, it will conduct a public hearing 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. Following GASB 34 recommendations, the Child Nutrition Program has been reclassified as a Special Revenue Fund. In addition, our Student Activities are accounted for in these funds.*
- **Capital and Debt Service** – *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:

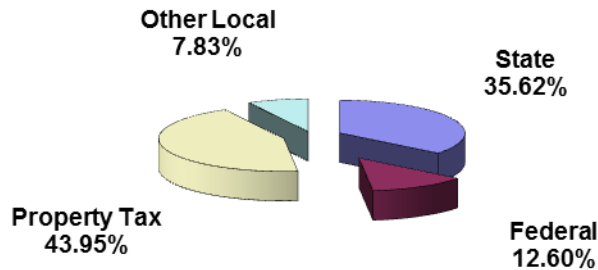
- **Distribution Services** – *This fund accounts for cooperative purchasing, receiving and distribution services to district departments and schools. Costs are recovered by surcharges to those who purchase goods from the warehouse.*

- **Printing & Graphics** – *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** – *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** – *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 35.62% of its resources from the state, 51.78% from local sources, including property taxes, and about 12.60% from the federal government.

ALL GOVERNMENTAL FUNDS



During the 2013 Utah Legislative Session, state funding for Public Education increased 4.6%, which included growth for new students and a 2% increase in the WPU. Although many programs included funds for growth, state funds for K-3 Reading, Enhancements for At-Risk Students, and Optional Extended Day Kindergarten did not receive any new growth. In addition, the amount the district contributes to the Utah State Retirement System for employees will increase 1.7% for the 2013-14 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 four years. For example, in our largest fund (General Fund) we are projecting interest earnings of less than \$.9 million. We earned nearly \$2.76 million in 2008-09, and are projecting earnings of only \$911,044 in 2012-13. Following is a three-year comparison of district revenue:

INTRODUCTORY SECTION – Executive Summary

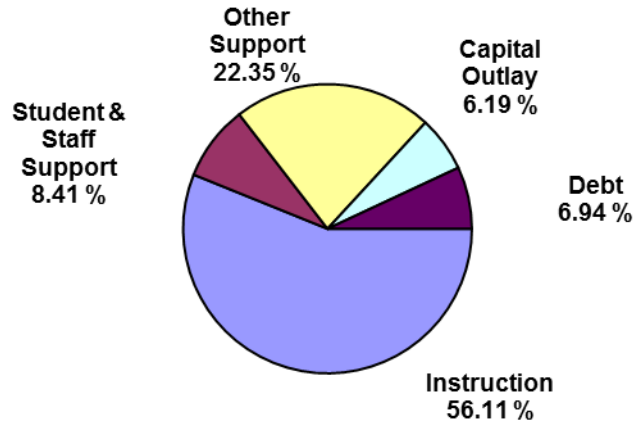
REVENUE

	2011-12 Actual	2012-13 Revised Budget	2013-14 Proposed Budget	%Change Prior Year
Governmental Funds:				
General Fund	\$170,338,962	\$171,905,621	\$ 170,055,487	-1.08%
Charter School Fund	4,527,360	4,858,947	4,808,052	-1.05%
Special Programs Fund	21,946,965	19,326,897	18,645,808	-3.52%
Child Nutrition Fund	13,087,071	12,606,372	12,476,254	-1.03%
Student Activity Fund	3,416,825	4,000,000	4,000,000	0.00%
Capital and Debt Service Funds	31,626,059	33,077,233	33,609,417	1.61%
Total	\$244,943,242	\$245,775,070	\$ 243,595,018	-0.89%
Internal Service Funds:				
Distribution Services	\$ 714,691	\$ 736,209	\$ 735,609	-0.08%
Printing and Graphics	210,932	218,000	218,000	0.00%
Technical Services	991,317	998,000	998,000	0.00%
Employee Benefits	2,972,774	3,075,000	3,326,000	8.16%
Total	\$ 4,889,714	\$ 5,027,209	\$ 5,277,609	4.98%

Expenditures

Much 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 \$176.2 million. The Capital and Debt Service Funds are expected to spend \$32.0 million, as we continue the district’s building program. Following is a three-year summary of district expenditures:

EXPENDITURES

	2011-12 Actual	2012-13 Revised Budget	2013-14 Proposed Budget	% Change Prior Year
Governmental Funds:				
General Fund	\$170,622,917	\$180,283,777	\$ 176,184,464	-2.27%
Charter School Fund	4,209,284	5,226,599	4,916,710	-5.93%
Special Programs Fund	18,447,087	22,000,312	20,021,716	-8.99%
Child Nutrition Fund	13,447,806	13,118,188	12,811,054	-2.34%
Student Activity Fund	3,486,643	4,000,000	4,000,000	0.00%
Capital and Debt Service Funds	42,547,904	35,357,948	31,967,305	-9.59%
Total	252,761,641	259,986,824	249,901,249	-3.88%
Less Bond Proceeds	-	-	-	-
Net Total	\$252,761,641	\$259,986,824	\$ 249,901,249	-3.88%
Internal Service Funds:				
Distribution Services	\$ 732,350	\$ 786,426	\$ 760,774	-3.26%
Printing and Graphics	241,448	259,200	259,226	0.01%
Technical Services	990,190	1,018,538	1,040,764	2.18%
Employee Benefits	2,994,688	3,376,000	3,376,000	0.00%
Total	\$ 4,958,676	\$ 5,440,164	\$ 5,436,764	-0.06%

Fund Balance and Retained Earnings

Utah law allows a maximum undistributed reserve for economic stabilization of five percent 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.*

Students

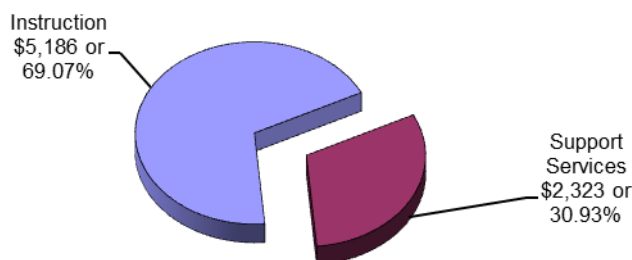
Salt Lake City School District will serve 23,464 regular education students (ADM) in 39 schools. New schools are built and remodeled to accommodate all resident students and allow for choice throughout the district.

The 2013-14 General Fund budget appropriates about \$7,509 per student. We are pleased that the district allocates 69.07% of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2011-12 Actual		2012-13 Revised Budget		2013-14 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 4,940	68.52%	\$ 5,291	68.77%	\$ 5,186	69.07%
Support Services	2,270	31.48%	2,402	31.23%	2,323	30.93%
Total	\$ 7,210	100.00%	\$ 7,693	100.00%	\$ 7,509	100.00%
Pupils in ADM	23,665		23,434		23,464	
Increase in expenditure per Pupil	-2.35%		6.70%		-2.40%	



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

	2011-12 Actual		2012-13 Revised Budget		2013-14 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,403	88.80%	\$ 6,700	87.09%	\$ 6,642	88.45%
Contract services	114	1.58%	126	1.64%	81	1.08%
Maintenance & repairs	102	1.42%	97	1.26%	97	1.29%
Field trips, ins., phone & travel	71	0.99%	85	1.10%	86	1.14%
Supplies, textbooks & utilities	426	5.91%	567	7.37%	501	6.68%
Equipment	94	1.30%	118	1.54%	102	1.36%
Total	\$ 7,210	100.00%	\$ 7,693	100.00%	\$ 7,509	100.00%
Pupils in ADM	23,665		23,434		23,464	
Increase in expenditure per Pupil	-2.35%		6.70%		-2.40%	

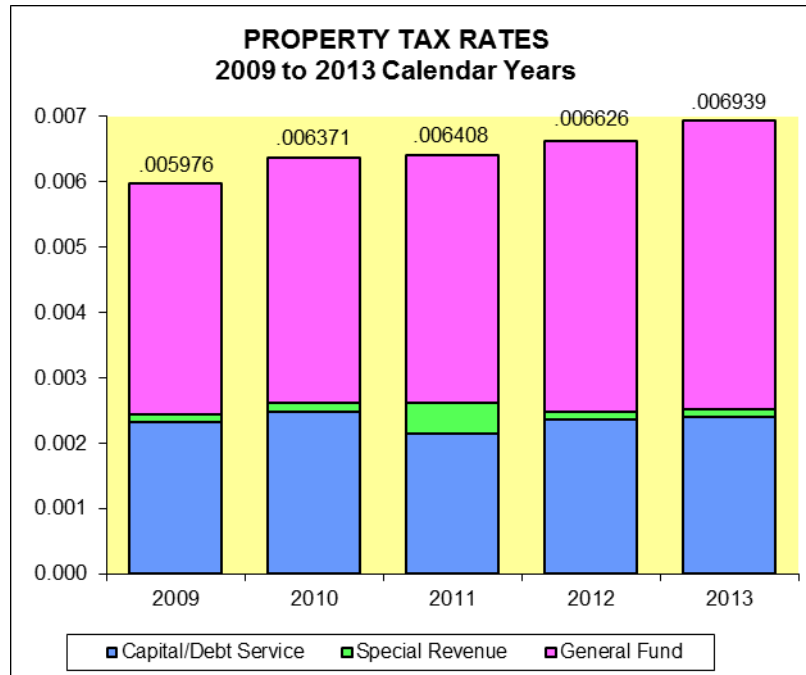
District Staffing and Resource Allocation

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.

Property Taxes

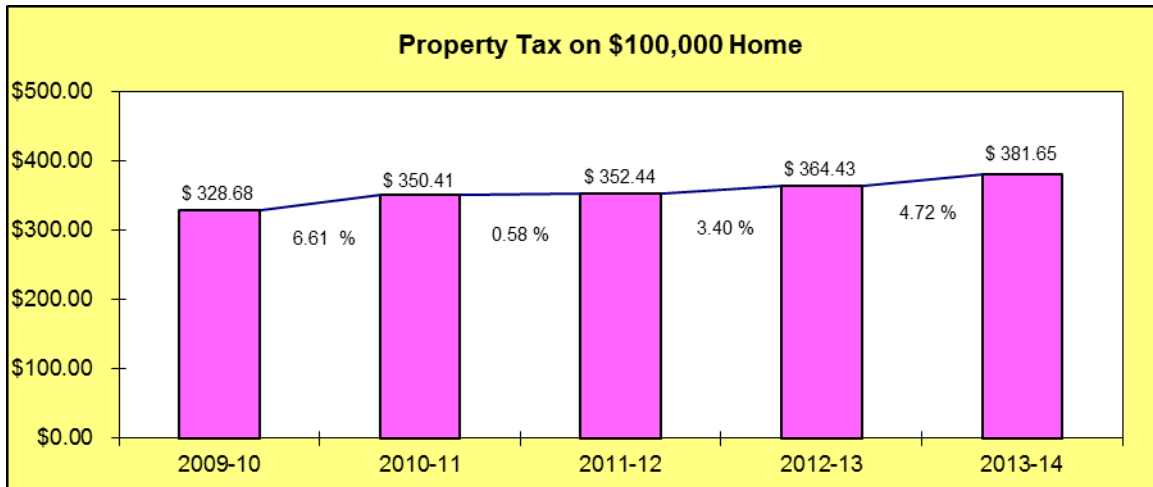
The Salt Lake City School District assessed property valuation is expected to increase slightly by some \$147.9 million in 2013, which is a .79% increase from the prior year.

Each year the district must determine a “certified tax rate” based on an assessed 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 collected during the current year, plus taxes on new growth in the city. The district is



proposing an increase in the Board Discretionary Levy in the General Fund of .000230 or \$12.65 for a home with the market value of \$100,000. This will allow the district to cover state retirement and associated employee costs due to a shortfall in the value of the WPU. The proposed tax rate for 2013 is .006939 or \$6.94 per \$1,000 of assessed valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 home will pay an estimated \$381.65 in 2013.

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.

The Capital Reserve Fund expenditures for the 2013-14 year include final construction costs for the Glendale/Mountain View Community Learning Center.

Capital improvements are funded from two sources, the regular capital outlay tax levy, and general obligation bonds. District voters approved a \$136 million bond authorization in 1999. Pursuant to this authorization, the district issued the last of the general obligation bond authorization in the 2005-06 fiscal year. Moody's Investors Service has rated all sold bonds with the highest "Aaa" rating. This exceptional rating is a reflection of the sound fiscal policies of the district and 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
2014	\$ 13,990,000	\$ 3,341,830	\$ 17,331,830
2015	7,740,000	2,711,179	10,451,179
2016	8,087,722	2,364,978	10,452,700
2017	6,780,000	2,158,174	8,938,174
2018	7,075,000	1,863,375	8,938,375
2019	7,360,000	1,576,974	8,936,974
2020	7,685,000	1,256,524	8,941,524
2021	7,990,000	944,949	8,934,949
2022	4,375,000	599,425	4,974,425
2023	4,575,000	400,275	4,975,275
2024	2,435,000	211,438	2,646,438
2025	2,540,000	107,950	2,647,950
Total	\$ 80,632,722	\$ 17,537,071	\$ 98,169,793

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 department's 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 access and support that appropriately enhances individual student learning. Progress for this goal will be measured by an increase in the percent of students scoring proficiently on the end-of-level criterion referenced tests.
- Integrate classroom, district, and state assessments to inform and adjust instruction, meet individual student needs, monitor progress, and increase student learning, as well as achieving and exceeding rigorous state and national standards. Progress for this goal will be measured by comparing year-to-year differences in performance among disaggregated student groups on end-of-level criterion referenced tests and increases in English fluency of English learners on the Utah Alternative Language Proficiency Assessment.
- Conduct research into methods, strategies, and tools to assist teachers in improving student engagement in classrooms and development of a professional development plan that includes culturally relevant, differentiated instructional strategies.
- Increase student access to technology to enhance student learning. Progress will be measured by an increase in the number of technology tools in schools and the use of technology-based instruction in classrooms.

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, allows 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

- Increase student achievement and close the achievement gap through equity audits and data analysis.
 - Conduct equity audits in ELP and special education. Analyze CRT results, graduation rates, suspension rates, and over-or-under representation to establish a baseline for the achievement gaps.
 - Develop plans to address inequities.
- Increase student achievement and close achievement gaps through districtwide culturally relevant professional development.
 - Provide districtwide professional development (PD) on cultural relevancy to create a culture of inclusion, equity, and excellence. Attendance at PD sessions will be logged, and language and culture coaches will follow up with participants.
 - Incorporate cultural relevancy as a component in all other professional development. Progress toward this goal will be measured by written plans, rosters of PD attendance, and responses to questions about cultural relevancy on session evaluations.
 - Begin building capacity for addressing educational equity at four school sites. Teams will attend monthly PD sessions with follow-up coaching and mentoring on-site. It is expected that the achievement gap in the four school sites will close at twice the rate as the district achievement gap.
- Increase student achievement and close the achievement gap through advocacy and support to students.
 - Align student advocacy programs with specific outcomes and targets based on student achievement data. Gaps in student services will be identified to determine new programs and interventions to be developed.
 - Establish an Equity Advisory Committee to focus on community outreach and parent involvement.
 - Develop and administer a school culture and climate survey to assess advocacy in all schools and to create baseline data for improvement.

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

- Increase the number of Parents and Teachers (PAT) certified educators by 25%.
- Integrate Pre-K Utah state core guidelines with the PAT Born to Learn® curriculum. This will be accomplished by providing professional development to instructors and reviewing lesson plans.
- Provide a successful transition into kindergarten for students who enroll in Salt Lake City School District’s Pre-K programs. Progress toward this goal will be measured through a review of student participation in the program.

- Hold Pre-K/PAT family group meetings in all Title I schools. An evaluation will be completed by parents after each meeting.
- Provide opportunities for parents during family group meetings to network and become more involved in planning the meetings to meet their needs.

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, Spychop, 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

- 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.
 - Assist each school in developing a marketing plan to promote its assets, unique strengths, and positive features to its community. Each school will be expected to create a one-page promotional flyer.
 - Design and update the district's and each school's webpages to include school choice information. Once all webpages are current, they will be updated and maintained no less than once per month.
 - Refine the school choice catalog and create a list of school choice options with contact information in multiple languages.
 - Design specific strategies to inform underrepresented groups about options.
 - Develop a plan for continuous updating, availability, and distribution of marketing items to schools, faith-based and social service agencies, Student Services Department, Chamber of Commerce, and realty/rental companies.
 - Utilize television, radio, Internet, and news media to publicize SLCS D choice options.
- Attract and retain students through distributing choice options geographically throughout the district.
 - Maintain successful existing programs and develop new programs.
 - Develop new programs, expansions or replications distributed across all geographic areas of SLCS D. The outcome of broad geographical distribution of choice options would result in each quadrant of the district having at least one choice program at elementary, middle school, and high school level.

- Mirror district demographics in optional programs and district sponsored charter schools by recruiting underrepresented groups to participate.
- Identify available resources for transportation to increase access for all students to take advantage of diverse educational opportunities.
- Attract and retain students through expanding and replicating successful choice programs into adjacent grade levels where it meets student and community needs and is developmentally appropriate.

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

- Increase school focus, develop plans, and monitor school efforts to improve family collaboration prioritizing the following five areas:
 - Regular two-way communication with parents;
 - Parents as decision makers and participants in school governance;
 - Parents active at school sites including providing feedback and information, volunteering in the school, and attending informational or promotional activities;
 - Parents assisting students at home; and
 - Education for parents including academic subject matter, student support, language acquisition, life and work skills, and effective parenting strategies.
- Hire a district-level Family and School Collaboration Specialist to review and document current and possible school efforts and to provide technical assistance to schools to strengthen collaboration.
- Revise the School Improvement Plan template to incorporate a more complete definition of family and school collaboration and to require schools to be involved in family and school collaboration goals and activities.
- Update and maintain school webpages to include specific identified information as determined at the district level.

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 the essential needs of their families, 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. A dedicated Family Community Center operates at Rose Park Elementary, 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

- Provide the necessary resources and assistance to schools and district departments to enable a multi-faceted approach to communication, including websites, Internet technology, social websites, and printed materials.
 - Determine the current state of communications, such as newsletters, emails, and websites within the schools and departments to create baseline data from which to make improvements.
 - Design, develop, and implement a communication plan using a variety of forms directed to all members of the community, employees, students, family members, business entities, and other community-based organizations.
 - Encourage and assist all schools in the development of current, informative, and accurate websites that are updated and maintained weekly.
 - Explore the effectiveness of new technology, including social media to reach members of the community; provide support for regular email, group email, and social media among students, administrators and teachers.
 - Retain capacity to provide weekly or monthly newsletters as printed materials for those who do not have access to electronic means of communication.
- Provide the necessary resources, training, and assistance to schools and district departments to develop the skills for fund development and cultivation of new partners.
 - Design, develop, and implement training and mentoring opportunities that increase the capacity of employees.
 - Cultivate new community partners and relationships leading to funding and in-kind resources to benefit district programs.

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,

Dr. McKell Withers
Superintendent

Janet M. Roberts
Business Administrator

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THE DISTRICT ENTITY

The District is Legally Autonomous

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

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

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.

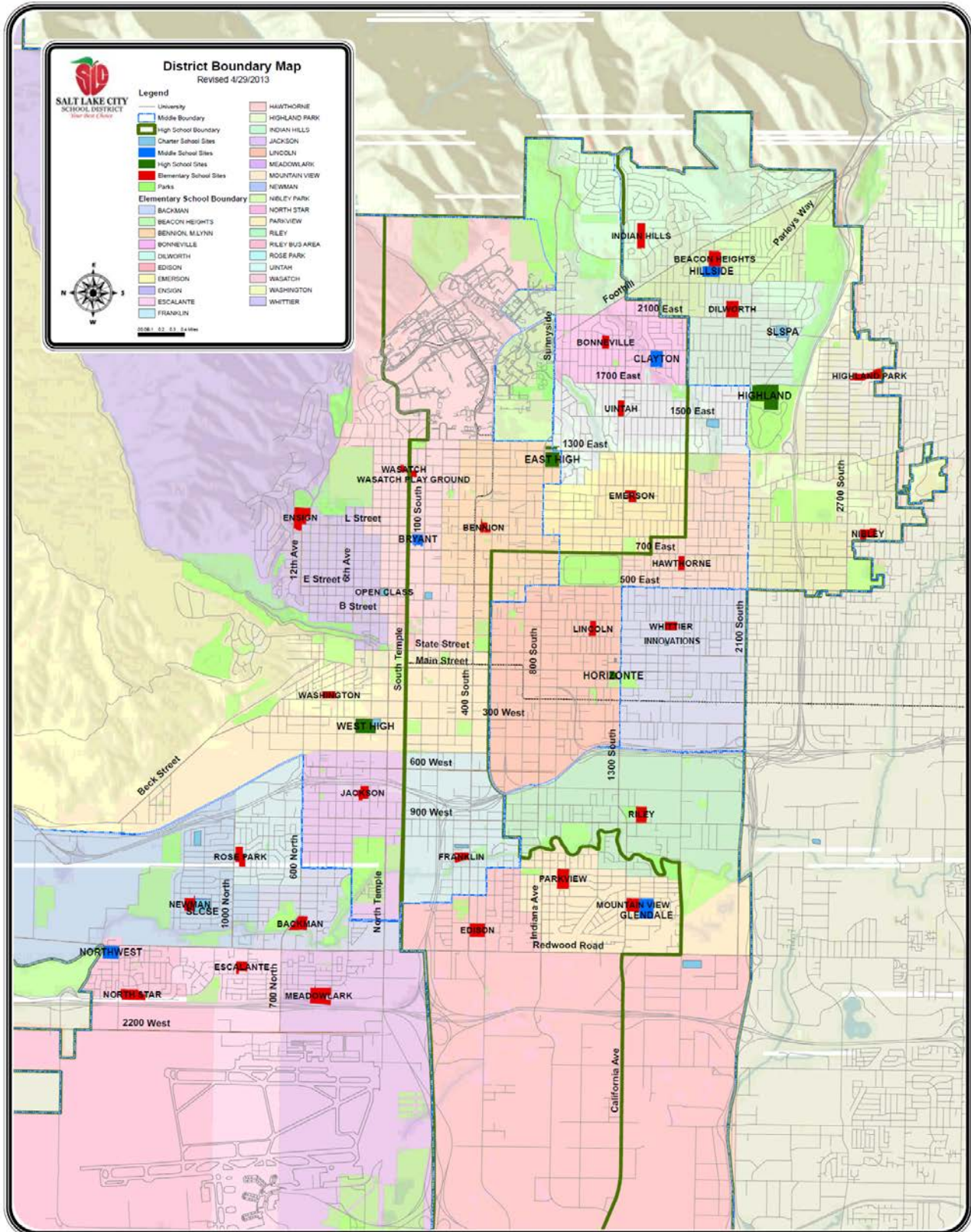
District Size and Scope

The district serves a general population projected to be approximately 189,899 citizens spread over an area of 110 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 motivated students and for the handicapped; and other special services. The district currently has 24,487 (fall of 2012) students enrolled in its regular day school programs, of which 13,949 or 57% are minority (other than Caucasian).

District Community

The five largest taxpayers in Salt Lake City School District in 2011 were City Creek Reserve, PacifiCorp, Sinclair Oil, Delta Airlines, and Qwest Corporation. The five largest employers are the University of Utah, State of Utah, Salt Lake County, Salt Lake City School District, and Intermountain Health Care. It should be noted, the five largest employers are the same as they were in 2003.

District Boundary Map



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; two Charter School Funds; 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 Expenditure

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

The district includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

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

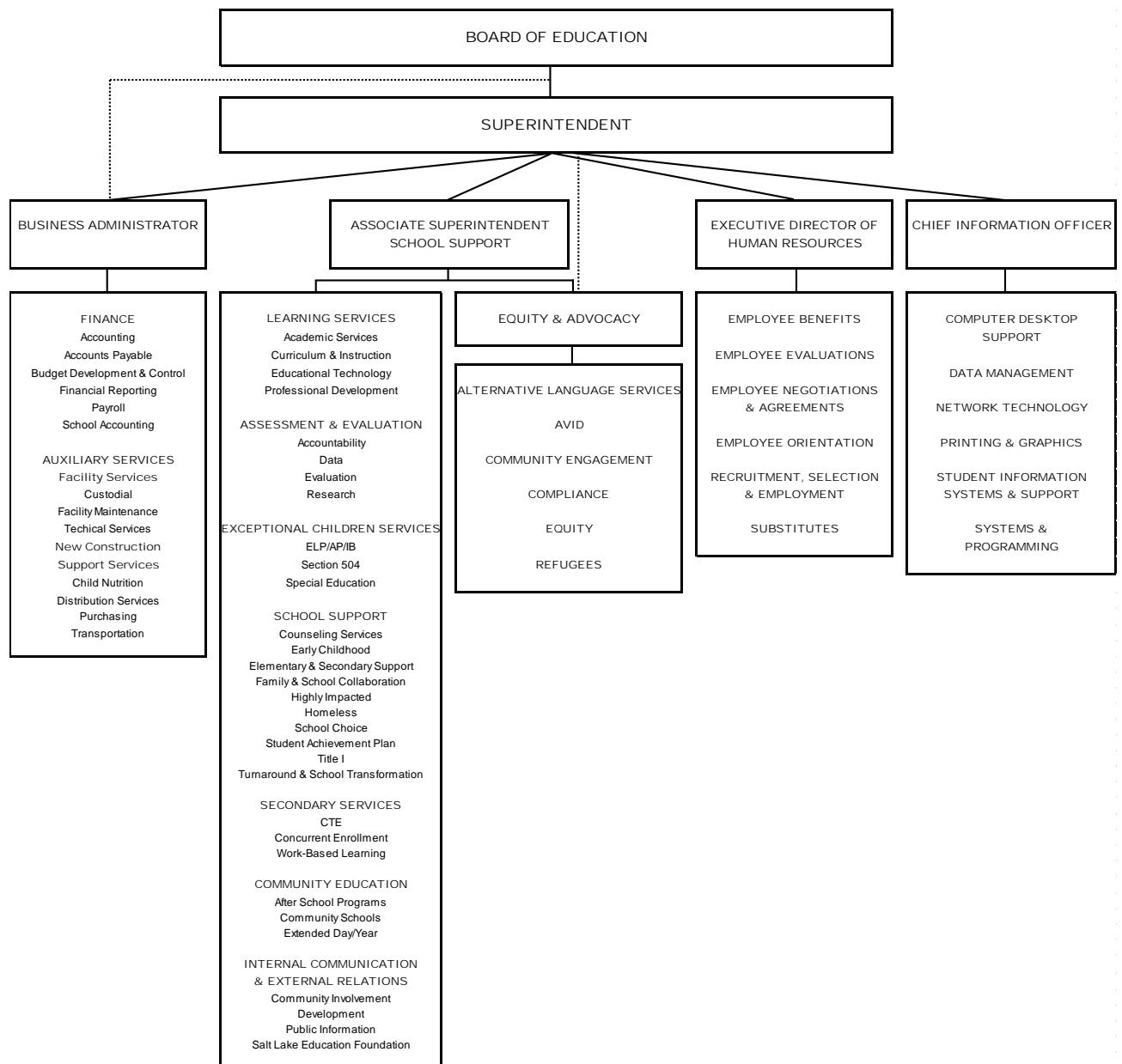
In its proprietary funds, the district's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

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, 2013



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 4: 2013-14 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 PreK-12 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. Increase capacity of the department to link data sources such as PowerSchool, online assessments, historical test data, etc. to provide feedback to teachers and other stakeholders in order to improve student outcomes and ensure high quality programming.
3. Continue the integration of state writing assessment with district analytic writing assessments to promote student learning, teacher understanding, and enhanced writing instruction.
4. School administrators will use SharePoint and Illuminate to access educational data and reports as well as use formative testing.

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. Continue to increase student achievement through building capacity for cultural competency and relevancy.
2. Address student advocacy through building capacity for cultural competency and relevancy.

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. Provide new programs for pre-k and PAT based upon community needs and wishes.

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.

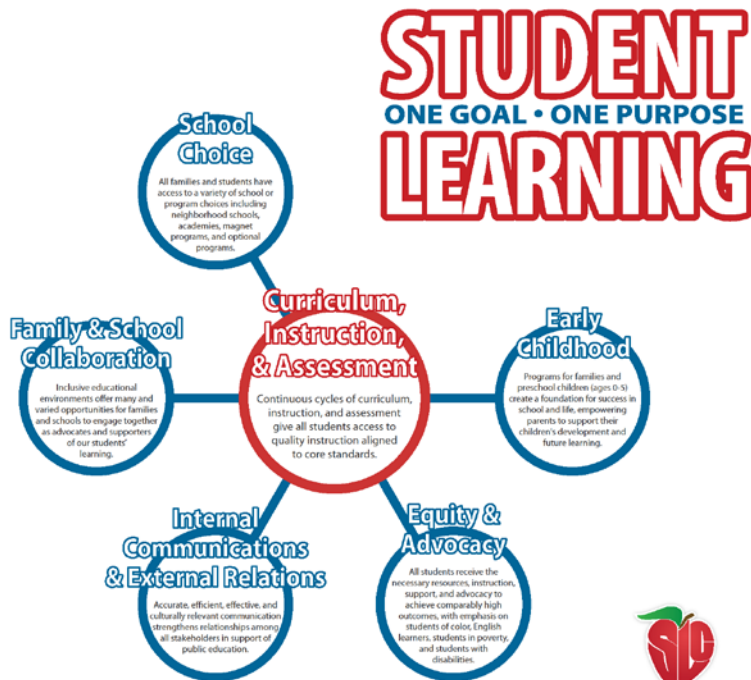
1. Explore possibilities for providing a science or world language teacher for elementary schools in an extended school day schedule that also provides planning time and Professional Learning Community/Collaborative time during the school day.

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. Share relevant, informative topics with families that facilitate (1) understanding how student progress is reported, (2) recognition of how parents are already contributing to student success, and (3) provide ideas to further engage parents in shared decision making and overall parental involvement.

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

1. Restructure the district and school websites to be more valuable communications tools by making navigation simple and consistent among all sites.
2. Increase sharing of information between schools and departments through increased use of technology, social media, and hands-on training.



2010-2015
STUDENT ACHIEVEMENT PLAN
ESSENTIALS OF A LEARNING COMMUNITY

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 boards 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 Principles, 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

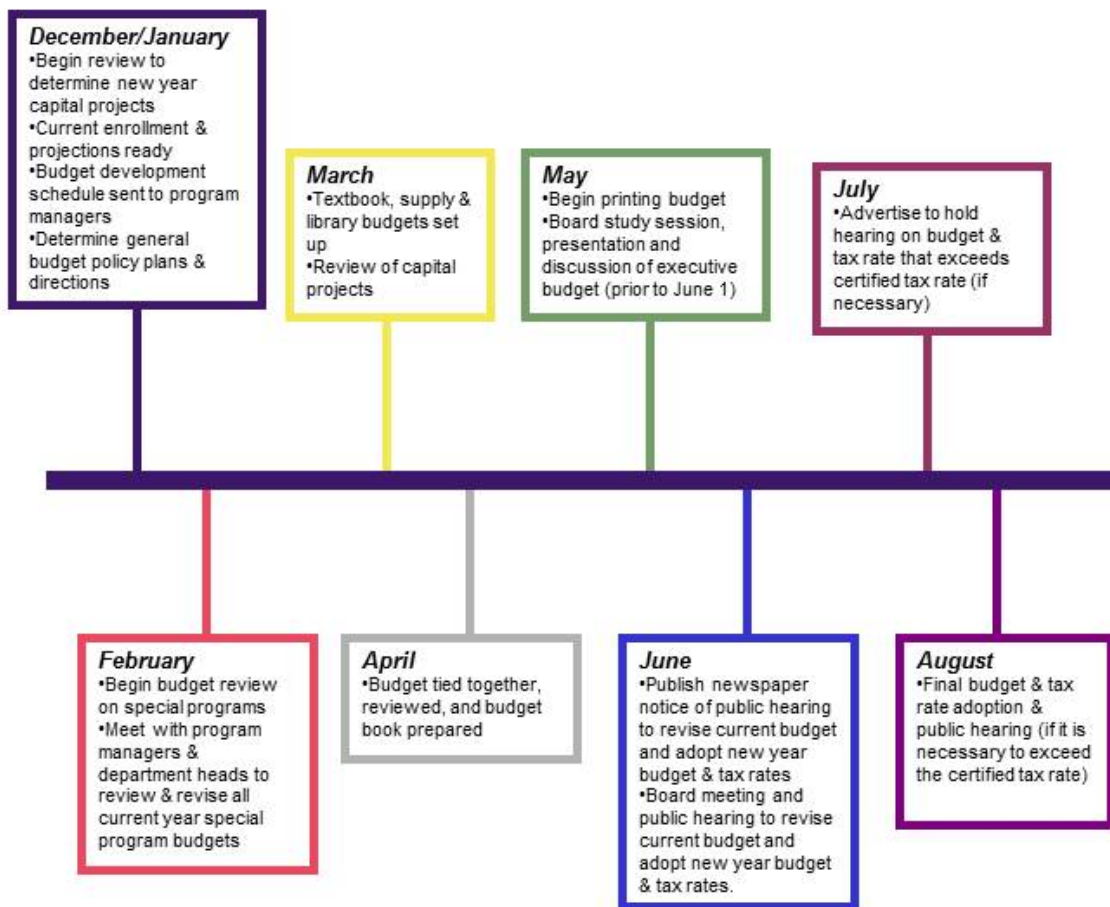
The district has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and 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.

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.



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THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

Governmental and Proprietary Funds 47

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:

- General Fund 49
- Charter School Funds 57
- Special Revenue Funds 59
- All Capital Funds 65
- Debt Service Fund 77
- Municipal Building Authority Fund 80

Information on the current debt obligations of the district including; a description of the current debt, the legal debt limit, and debt service to be included in future budgets.

Proprietary Funds:

- Internal Service Funds 83

Program Summaries:

- General Fund 89
- Special Revenue Fund 109



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
 Fiscal Year 2013-14 Budget

	Total All Governmental Funds	General Fund	Charter Schools Funds	Special Revenue Funds	Capital & Debt Service Funds
Revenues:					
Property taxes	\$ 107,055,111	\$ 71,895,411	\$ 0	\$ 1,933,824	\$ 33,225,876
Interest on investments	1,144,328	911,044	7,600	0	225,684
Sale of food	1,330,797	0	0	1,330,797	0
Other local revenue	16,593,428	3,664,948	235,767	12,534,856	157,857
State of Utah	86,761,827	77,157,610	4,217,152	5,387,065	0
Federal government	30,709,527	16,426,474	347,533	13,935,520	0
Total Revenues	243,595,018	170,055,487	4,808,052	35,122,062	33,609,417
Expenditures:					
Instruction	140,218,031	121,688,533	3,690,806	14,838,692	0
Counseling and child accounting	5,977,991	5,785,154	162,753	30,084	0
Media services and educational supervision	15,046,774	10,860,912	9,452	4,176,410	0
General district administration	1,163,300	807,862	0	355,438	0
General school administration	12,023,233	9,829,647	395,299	1,798,287	0
Central services	4,922,273	4,771,688	110,053	40,532	0
Operation and maintenance of school buildings	18,137,381	16,598,423	424,307	1,114,651	0
Student transportation	5,863,425	5,842,245	21,180	0	0
Child nutrition services	12,913,914	0	102,860	12,811,054	0
Community services and building rentals	37,717	0	0	37,717	0
Columbus - adult trainable	791,900	0	0	791,900	0
Capital Outlay	15,470,980	0	0	838,005	14,632,975
Debt Service	17,334,330	0	0	0	17,334,330
Total Expenditures	249,901,249	176,184,464	4,916,710	36,832,770	31,967,305
Deficiency of revenues under expenditures	(6,306,231)	(6,128,977)	(108,658)	(1,710,708)	1,642,112
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	(6,249,061)	(6,128,977)	(108,658)	(1,702,708)	1,691,282
Fund Balances - July 1	65,168,252	34,385,907	706,497	8,655,925	21,419,923
Fund Balances - June 30	\$ 58,919,191	\$ 28,256,930	\$ 597,839	\$ 6,953,217	\$ 23,111,205
Fund Balance					
Nonspendable:					
Inventories	\$ 446,573	\$ 0	\$ 0	\$ 446,573	\$ 0
Prepaid expenditures	302,042	114,464	0	81,624	105,954
Restricted:					
Bond payments	2,257,851	0	0	0	2,257,851
Capital projects	20,747,400	0	0	0	20,747,400
School Lunch	1,240,371	0	0	1,240,371	0
Committed:					
Economic stabilization	7,000,000	7,000,000	0	0	0
Assigned:					
Charter Schools	597,839	0	597,839	0	0
Programs	12,374,766	12,374,766	0	0	0
Programs reported in the special revenue funds	3,013,328	0	0	3,013,328	0
Schools	1,288,239	1,241,739	0	46,500	0
Students	2,124,821	0	0	2,124,821	0
Employee benefit obligations	7,525,961	7,525,961	0	0	0
Unassigned	0	0	0	0	0
Total Fund Balances	\$ 58,919,191	\$ 28,256,930	\$ 597,839	\$ 6,953,217	\$ 23,111,205

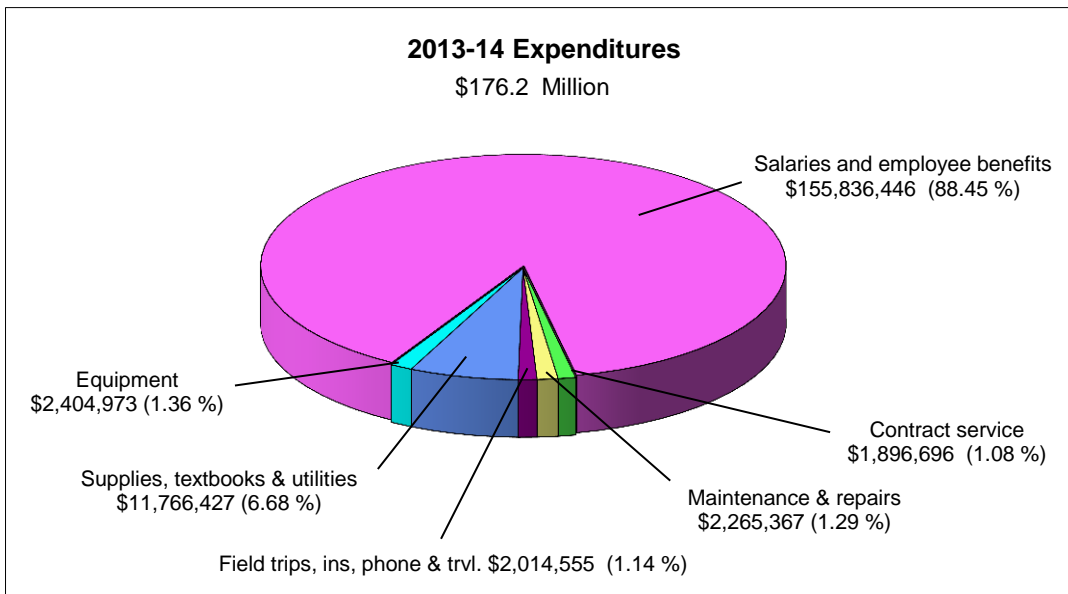
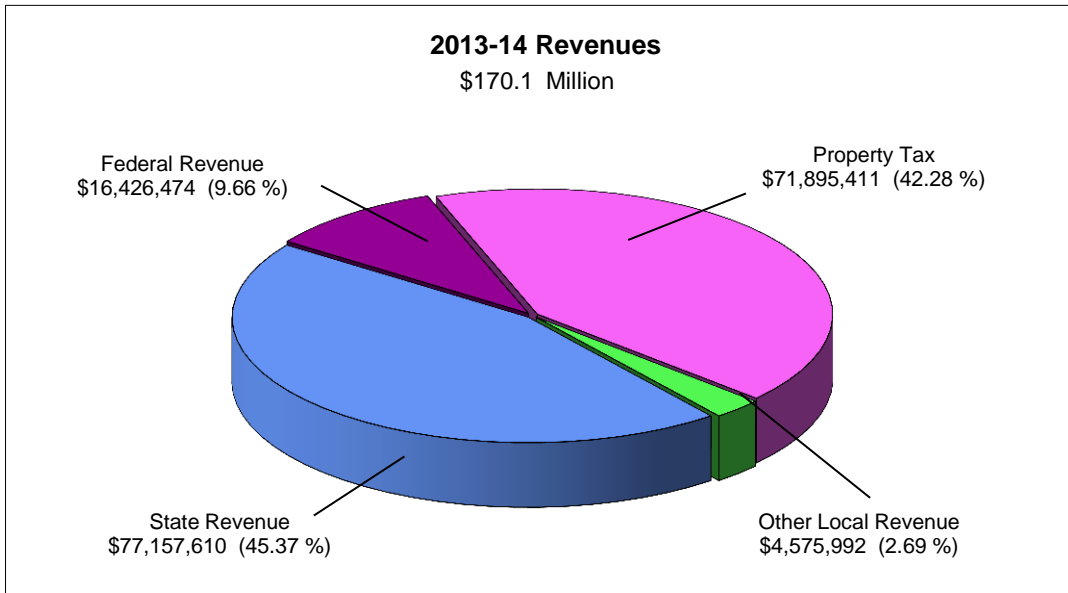


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THE GENERAL FUND

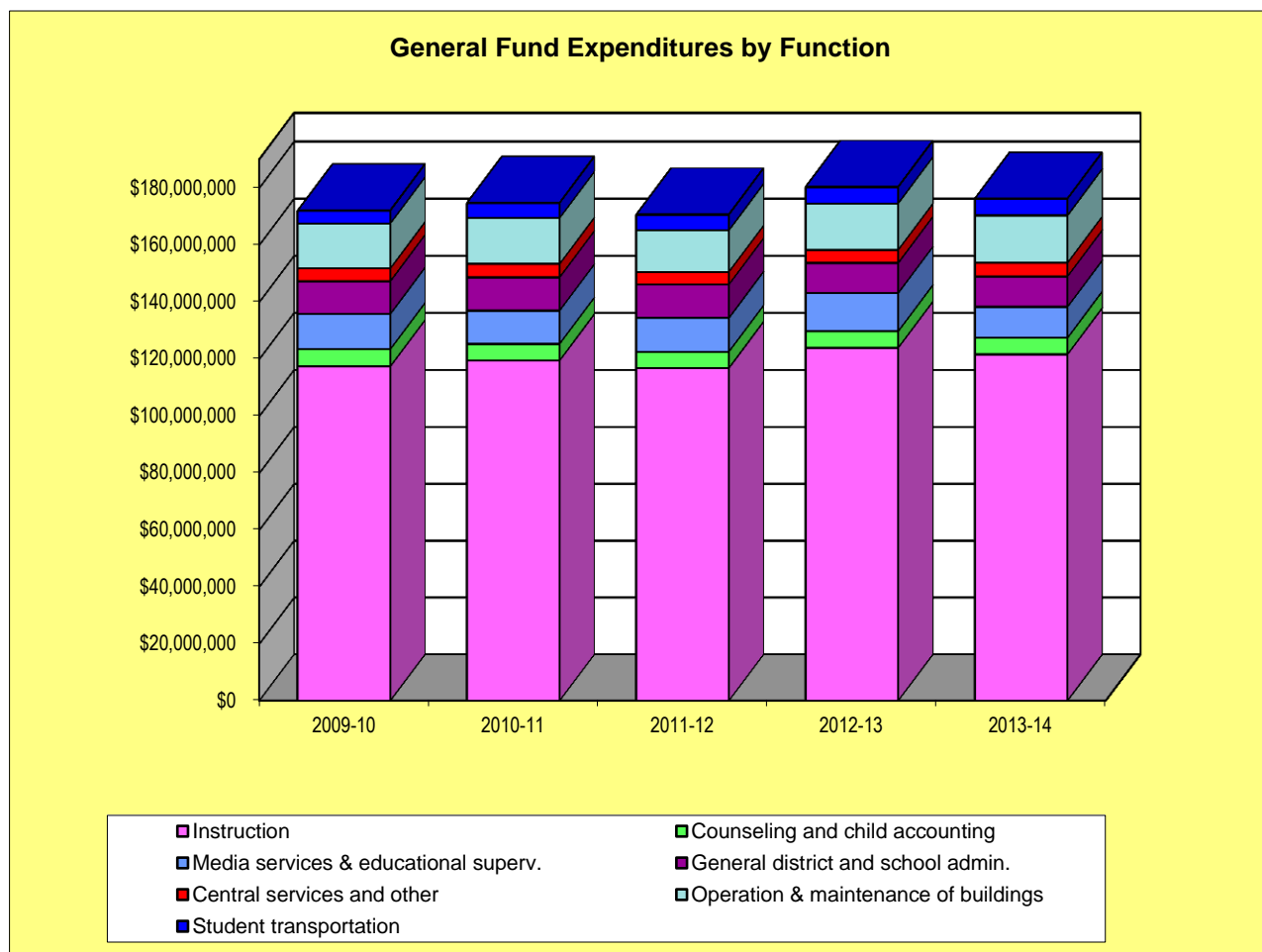
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical federal and state programs are also accounted for here.



SALT LAKE CITY SCHOOL DISTRICT
General Fund - Expenditures by Function

For Fiscal Year 2013-14 With Comparative Information for 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Instruction	\$117,449,072	\$119,533,426	\$116,903,349	\$123,984,483	\$121,688,533
Counseling and child accounting	6,039,579	5,826,538	5,710,867	5,781,652	5,785,154
Media services & educational superv.	12,350,447	11,650,037	11,825,879	13,379,015	10,860,912
General district and school admin.	11,456,147	11,643,897	11,714,844	10,540,361	10,637,509
Central services and other	4,526,348	4,727,219	4,435,006	4,600,584	4,771,688
Operation & maintenance of buildings	15,715,987	16,078,902	14,589,554	16,270,056	16,598,423
Student transportation	4,493,919	5,228,649	5,443,418	5,727,626	5,842,245
	\$172,031,499	\$174,688,668	\$170,622,917	\$180,283,777	\$176,184,464



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Fund Expenditures by Function

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Property taxes	\$ 60,252,172	\$ 62,793,446	\$ 64,858,727	\$ 67,524,431	\$ 71,895,411
Interest on investments	895,144	1,050,856	1,158,297	911,044	911,044
Other local revenue	5,515,707	6,639,244	6,636,744	3,986,235	3,664,948
State of Utah	80,353,195	82,224,421	75,704,315	76,749,917	77,157,610
Federal government	27,044,266	26,956,060	21,980,879	22,733,994	16,426,474
Total Revenues	174,060,484	179,664,027	170,338,962	171,905,621	170,055,487
Expenditures:					
Instruction	117,449,072	119,533,426	116,903,349	123,984,483	121,688,533
Counseling and child accounting	6,039,579	5,826,538	5,710,867	5,781,652	5,785,154
Media services and educational supervision	12,350,447	11,650,037	11,825,879	13,379,015	10,860,912
General district administration	885,924	903,263	613,128	914,200	807,862
General school administration	10,570,223	10,740,634	11,101,716	9,626,161	9,829,647
Central services	4,526,348	4,727,219	4,435,006	4,600,584	4,771,688
Operation and maintenance of school buildings	15,715,987	16,078,902	14,589,554	16,270,056	16,598,423
Student transportation	4,493,919	5,228,649	5,443,418	5,727,626	5,842,245
Total Expenditures	172,031,499	174,688,668	170,622,917	180,283,777	176,184,464
Net change in fund balances	2,028,985	4,975,359	(283,955)	(8,378,156)	(6,128,977)
Fund Balance - July 1	36,043,674	38,072,659	43,048,018	42,764,063	34,385,907
Fund Balance - June 30	\$ 38,072,659	\$ 43,048,018	\$ 42,764,063	\$ 34,385,907	\$ 28,256,930
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 123,845	\$ 144,865	\$ 114,464	\$ 114,464	\$ 114,464
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Programs	12,061,073	16,017,386	16,223,740	13,505,442	12,374,766
Schools	1,740,004	2,104,894	2,294,233	1,241,739	1,241,739
Employee benefit obligations	5,310,475	7,525,961	7,525,961	7,525,961	7,525,961
Unassigned	11,837,262	10,254,912	9,605,665	4,998,301	0
Total Fund Balance	\$ 38,072,659	\$ 43,048,018	\$ 42,764,063	\$ 34,385,907	\$ 28,256,930

* 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 2013-14 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 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***Fund Expenditures by Object**

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Property taxes	\$ 60,252,172	\$ 62,793,446	\$ 64,858,727	\$ 67,524,431	\$ 71,895,411
Interest on investments	895,144	1,050,856	1,158,297	911,044	911,044
Other local revenue	5,515,707	6,639,244	6,636,744	3,986,235	3,664,948
State of Utah	80,353,195	82,224,421	75,704,315	76,749,917	77,157,610
Federal government	27,044,266	26,956,060	21,980,879	22,733,994	16,426,474
Total Revenues	174,060,484	179,664,027	170,338,962	171,905,621	170,055,487
Expenditures:					
Salaries	115,291,867	113,805,804	113,539,501	113,597,059	111,323,810
Employee benefits	36,745,668	37,992,235	37,991,187	43,415,437	44,512,636
Contract services - professional & educational	2,817,181	3,022,394	2,686,246	2,958,004	1,896,696
Maintenance & repairs	2,357,534	4,727,922	2,422,300	2,264,644	2,265,367
Field trips, insurance, phone & travel	1,691,238	1,670,027	1,682,238	1,989,094	2,014,555
Supplies, textbooks & utilities	10,904,038	11,024,107	10,076,137	13,288,589	11,766,427
Equipment	2,223,973	2,446,179	2,225,308	2,770,950	2,404,973
Total Expenditures	172,031,499	174,688,668	170,622,917	180,283,777	176,184,464
Net change in fund balances	2,028,985	4,975,359	(283,955)	(8,378,156)	(6,128,977)
Fund Balance - July 1	36,043,674	38,072,659	43,048,018	42,764,063	34,385,907
Fund Balance - June 30	\$ 38,072,659	\$ 43,048,018	\$ 42,764,063	\$ 34,385,907	\$ 28,256,930
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 123,845	\$ 144,865	\$ 114,464	\$ 114,464	\$ 114,464
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned					
Programs	12,061,073	16,017,386	16,223,740	13,505,442	12,374,766
Schools	1,740,004	2,104,894	2,294,233	1,241,739	1,241,739
Employee benefit obligations	5,310,475	7,525,961	7,525,961	7,525,961	7,525,961
Unassigned	11,837,262	10,254,912	9,605,665	4,998,301	0
Total Fund Balance	\$ 38,072,659	\$ 43,048,018	\$ 42,764,063	\$ 34,385,907	\$ 28,256,930

* 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 2013-14 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 2013-14 Budget With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
REVENUES					
Local Sources					
Property tax	\$ 60,252,172	\$ 62,793,446	\$ 64,858,727	\$ 67,524,431	\$ 71,895,411
Interest on investments	895,144	1,050,856	1,158,297	911,044	911,044
Other local revenue	5,515,707	6,639,244	6,636,744	3,986,235	3,664,948
Total Local Sources	66,663,023	70,483,546	72,653,768	72,421,710	76,471,403
State Sources					
Regular Basic School Programs:					
Regular School Program K-12	30,846,906	30,809,592	33,159,345	33,777,625	34,785,669
Professional Staff Costs	5,845,721	5,959,408	6,560,880	6,720,958	6,855,755
Restricted Basic School Program					
Special Education - Regular Program	8,015,092	7,779,436	8,050,986	8,139,325	8,250,448
Special Education - Self Contained	2,702,098	2,482,138	2,686,605	2,713,240	2,740,372
Ext. Year Program - Sev. Handicapped	41,505	40,266	64,166	43,636	43,052
Special Education - State Programs	158,621	164,055	182,217	190,292	182,217
Career and Technical Education (CTE)	2,080,067	5,161,934	2,966,160	2,795,633	2,761,271
Gifted and Talented (Accel. Learner)	79,143	76,418	96,477	93,230	95,720
Adv. Placement & IB (Accel. Learner)	124,067	93,327	83,619	82,250	82,250
Concurrent Enrollment (Accel. Learner)	30,014	41,146	26,655	64,669	64,727
At Risk programs	2,746,395	2,956,263	2,923,773	2,573,778	2,571,505
Youth In Custody	489,118	505,128	464,849	461,273	461,273
Class Size Reduction	4,017,542	3,826,227	3,887,019	4,248,934	4,347,157
Other state sources of revenue					
Retirement and FICA / Flexible Allocation	7,048,342	6,872,737	926,730	918,436	896,294
Pupil Transportation to and from	2,448,803	2,600,599	2,242,251	2,442,589	2,442,589
Teachers' Supplies	455,366	236,679	233,187	226,421	225,668
Interv. for Student Success Block Grant	954,366	1,159,643	0	0	0
School LAND Trust	893,717	859,957	1,014,210	1,304,471	1,099,019
School Nurses	37,363	37,300	36,521	35,816	35,816
Teacher Salary Supplement	60,272	63,939	76,149	64,649	64,649
Reading Achievement	584,283	508,089	525,152	525,152	491,643
Extended Day Kindergarten	658,172	605,813	567,276	471,656	477,946
Educator Salary Adjustment	7,338,437	7,265,060	7,302,696	7,118,429	7,115,142
Technology Appropriation	341,832	316,531	120,430	328,012	0
Library Media	20,958	17,636	28,073	23,864	22,022
Staff Development	243,192	7,000	7,000	117,200	0
USTAR	295,953	377,760	259,771	274,065	249,978
Beverly Taylor Sorenson Arts Grant	476,842	458,595	551,465	384,760	319,730
ELL Family Literacy Centers	238,166	195,595	62,651	3,418	0
Bio-technology Wired Grant	430,753	251,714	0	0	0
Critical Languages	66,327	26,910	19,090	33,000	33,000
UPASS (Utah Performance Assessment System for Students)	72,089	4,378	100,839	130,210	65,437
Driver Education	308,200	254,000	215,336	195,980	195,580
Other state revenue	203,473	209,149	262,737	246,946	181,681
Total State Revenues	80,353,195	82,224,422	75,704,315	76,749,917	77,157,610
Federal Sources					
Restricted - direct	181,717	176,232	149,737	109,635	99,635
E Rate	249,012	249,302	251,208	266,817	266,817
ARRA	9,154,326	11,609,514	2,342,600	4,661,799	483,276
No Child Left Behind (NCLB)	10,650,748	8,404,177	10,829,852	9,837,656	8,644,094
Programs for the disabled	4,610,740	4,592,060	5,909,052	5,669,134	5,094,923
Career and Technical Education (CTE)	649,607	622,278	500,866	382,854	387,922
Dept. of Health - Medicaid	1,049,782	1,066,258	1,713,290	1,313,558	1,315,981
Other restricted - through state	498,334	236,239	284,274	492,541	133,826
Total Federal Revenues	27,044,266	26,956,060	21,980,879	22,733,994	16,426,474
Total Revenue	\$ 174,060,484	\$ 179,664,028	\$ 170,338,962	\$ 171,905,621	\$ 170,055,487

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2013-14 Budget With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 75,110,289	\$ 75,085,160	\$ 75,742,746	\$ 75,539,720	\$ 75,766,960
Salaries - substitute teachers	1,285,714	1,218,615	1,207,112	1,164,535	1,029,982
Salaries - teacher aides	6,582,142	6,128,749	5,821,313	5,876,763	4,803,974
Salaries - all other	88,492	90,055	48,523	88,450	89,378
Total salaries	83,066,637	82,522,579	82,819,694	82,669,468	81,690,294
Employee benefits	25,605,132	26,065,566	26,546,639	30,478,311	31,562,255
Purchased services	2,437,650	4,870,380	2,190,317	2,360,496	2,129,770
Supplies and materials	3,584,144	3,540,058	2,821,983	5,650,483	4,412,200
Textbooks	584,383	545,441	773,066	802,495	280,743
Total supplies and materials	4,168,527	4,085,499	3,595,049	6,452,978	4,692,943
Property (instructional equipment)	2,171,126	1,989,402	1,751,650	2,023,230	1,613,271
Total Expenditures - Instruction	117,449,072	119,533,426	116,903,349	123,984,483	121,688,533
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	4,064,545	3,889,156	3,805,819	3,750,297	3,711,357
Salaries - health services	309,627	313,509	323,588	283,408	283,730
Salaries - secretarial & clerical	93,045	86,500	82,128	110,262	114,597
Salaries - all other	12,170	1,258	0	0	0
Total salaries	4,479,387	4,290,423	4,211,535	4,143,967	4,109,684
Employee benefits	1,426,065	1,461,314	1,424,804	1,551,742	1,589,983
Purchased services	109,347	38,196	54,473	54,217	54,217
Supplies and materials	22,032	27,220	20,055	31,726	31,270
Property	2,748	9,385	0	0	0
Total Expenditures - Support Services /Counseling & Child Accounting	6,039,579	5,826,538	5,710,867	5,781,652	5,785,154
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,057,945	1,877,255	1,975,555	1,893,760	1,695,223
Salaries - media personnel	2,452,641	2,355,878	2,316,941	2,328,383	2,345,229
Salaries - secretarial & clerical	1,109,065	1,060,670	994,625	957,661	912,264
Salaries - media aides	32,821	36,720	40,575	38,200	38,200
Salaries - All Other	2,993,193	2,818,202	2,986,442	3,587,709	2,350,953
Total salaries	8,645,665	8,148,725	8,314,138	8,805,713	7,341,869
Employee benefits	2,801,403	2,757,303	2,777,562	3,235,986	2,846,146
Purchased services	362,210	340,965	337,617	451,378	225,963
Supplies and materials (except as below)	311,652	245,423	229,589	709,835	273,779
Library books	153,509	116,001	118,669	128,196	127,061
Periodicals	19,174	19,013	20,418	21,584	22,000
Audio visual materials	6,735	11,078	7,454	26,323	24,094
Property	50,099	11,529	20,432	0	0
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 12,350,447	\$ 11,650,037	\$ 11,825,879	\$ 13,379,015	\$ 10,860,912

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2013-14 Budget With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administration	\$ 234,746	\$ 234,136	\$ 238,864	\$ 320,582	\$ 239,359
Salaries - secretarial & clerical	112,308	113,424	113,571	115,313	116,103
Total salaries	347,054	347,560	352,435	435,895	355,462
Employee benefits	144,986	153,078	147,859	186,763	169,959
Purchased services	393,408	367,542	110,733	194,133	226,910
Supplies and materials	69,881	38,678	67,549	109,155	67,201
Other objects	(69,405)	(3,595)	(65,448)	(11,746)	(11,670)
Total Expenditures - Support Services /General District Administration	885,924	903,263	613,128	914,200	807,862
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	5,621,796	5,534,117	5,708,051	4,523,308	4,550,881
Salaries - secretarial & clerical	1,822,317	1,846,173	1,870,331	1,882,370	1,926,828
Salaries - all other	3,457	0	0	0	0
Total salaries	7,447,570	7,380,290	7,578,382	6,405,678	6,477,709
Employee benefits	2,571,814	2,716,531	2,803,636	2,671,825	2,801,980
Purchased services	205,746	321,626	327,302	213,939	215,239
Supplies and materials	345,093	322,187	392,396	334,719	334,719
Total Expenditures - Support Services /General School Administration	10,570,223	10,740,634	11,101,716	9,626,161	9,829,647
Support Services/Business Services - Function 2500					
Salaries	3,048,496	3,038,559	2,965,509	3,017,216	3,095,961
Employee benefits	1,094,906	1,211,854	1,199,720	1,301,328	1,376,961
Purchased services	263,884	356,709	142,798	122,865	139,591
Supplies and materials	119,062	120,097	126,979	159,175	159,175
Total Expenditures - Support Services /Business Services	4,526,348	4,727,219	4,435,006	4,600,584	4,771,688
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,989,982	5,762,011	4,998,164	5,779,783	5,881,797
Employee benefits	2,222,681	2,620,404	2,159,606	2,915,499	3,034,976
Purchased services	2,217,193	2,145,584	2,332,404	2,045,655	2,077,466
Supplies and materials	5,286,131	5,550,903	5,099,380	5,529,119	5,604,184
Total Expenditures - Operation & Maintenance of School Buildings	\$ 15,715,987	\$ 16,078,902	\$ 14,589,554	\$ 16,270,056	\$ 16,598,423

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*Fiscal Year 2013-14 Budget With Comparative Information for Years 2009-10 Through 2012-13*

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 59,365	\$ 81,824	\$ 78,765	\$ 61,488	\$ 80,854
Salaries - supervisors	82,903	66,513	84,009	76,762	79,254
Salaries - bus drivers	1,900,999	1,942,659	1,907,396	1,970,123	1,975,683
Salaries - mechanics	223,811	224,664	229,472	230,966	235,243
Total salaries	<u>2,267,078</u>	<u>2,315,660</u>	<u>2,299,642</u>	<u>2,339,339</u>	<u>2,371,034</u>
Employee benefits	878,680	1,006,186	931,363	1,073,983	1,130,376
Purchased services	945,920	962,056	1,174,355	1,012,896	946,047
Supplies and materials	402,241	508,884	584,833	654,200	650,900
Other objects	0	435,863	453,225	647,208	743,888
Total Expenditures - Support Services /Student Transportation Services	<u>4,493,919</u>	<u>5,228,649</u>	<u>5,443,418</u>	<u>5,727,626</u>	<u>5,842,245</u>
TOTAL EXPENDITURES	<u>\$ 172,031,499</u>	<u>\$ 174,688,668</u>	<u>\$ 170,622,917</u>	<u>\$ 180,283,777</u>	<u>\$ 176,184,464</u>

SALT LAKE CITY SCHOOL DISTRICT

Charter School Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Interest on Investments	\$ 9,186	\$ 4,360	\$ 7,619	\$ 7,600	\$ 7,600
Local revenue	344,390	347,999	223,334	238,226	235,767
State of Utah	3,062,565	3,716,433	4,010,502	4,253,317	4,217,152
Federal government	614,547	437,289	285,905	359,804	347,533
Total Revenues	4,030,688	4,506,081	4,527,360	4,858,947	4,808,052
Expenditures:					
Instruction	2,726,575	2,931,574	3,128,692	3,849,247	3,690,806
Counseling and child accounting	47,108	65,528	109,035	160,716	162,753
Media services and educational supervision	8,715	7,026	6,610	9,452	9,452
Central Services	70,407	84,217	81,636	131,807	110,053
General school administration	402,417	438,401	355,453	391,021	395,299
Operation and maintenance of school buildings	413,252	432,808	411,177	437,767	424,307
Student transportation	14,850	25,180	20,413	143,393	21,180
Child Nutrition Services	160,086	165,899	96,268	103,196	102,860
Total Expenditures	3,843,410	4,150,633	4,209,284	5,226,599	4,916,710
Net change in fund balances	187,278	355,448	318,076	(367,652)	(108,658)
Fund Balance - July 1	213,347	400,625	756,073	1,074,149	706,497
Fund Balance - June 30	\$ <u>400,625</u>	\$ <u>756,073</u>	\$ <u>1,074,149</u>	\$ <u>706,497</u>	\$ <u>597,839</u>
Fund Balance					
Assigned:					
Charter Schools	400,625	756,073	1,074,149	706,497	597,839
Unassigned	0	0	0	0	0
Total Fund Balance	\$ <u>400,625</u>	\$ <u>756,073</u>	\$ <u>1,074,149</u>	\$ <u>706,497</u>	\$ <u>597,839</u>

** The 2013-14 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

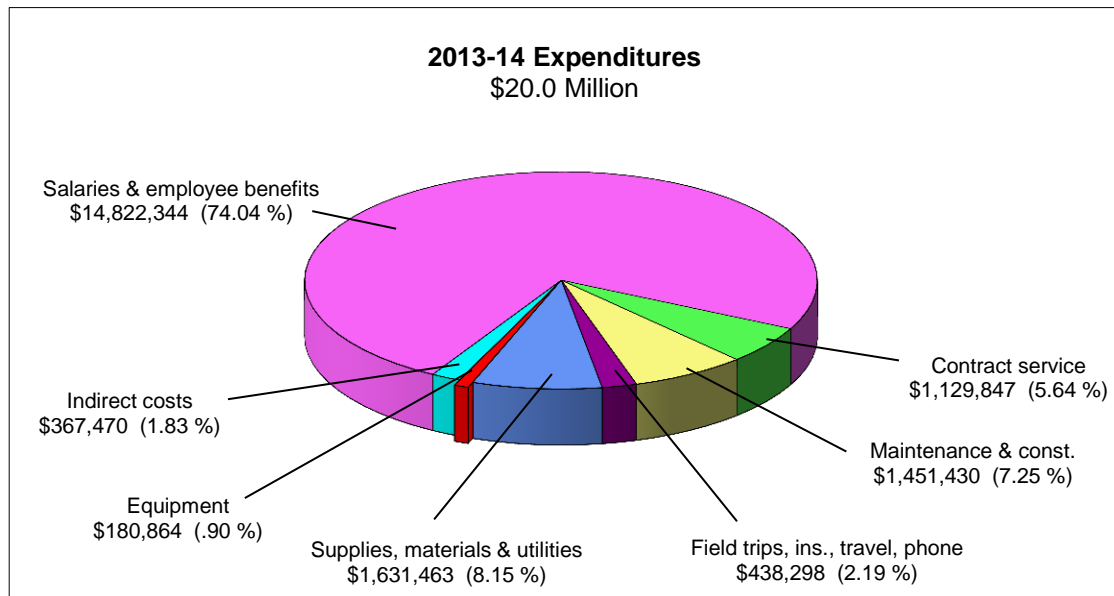
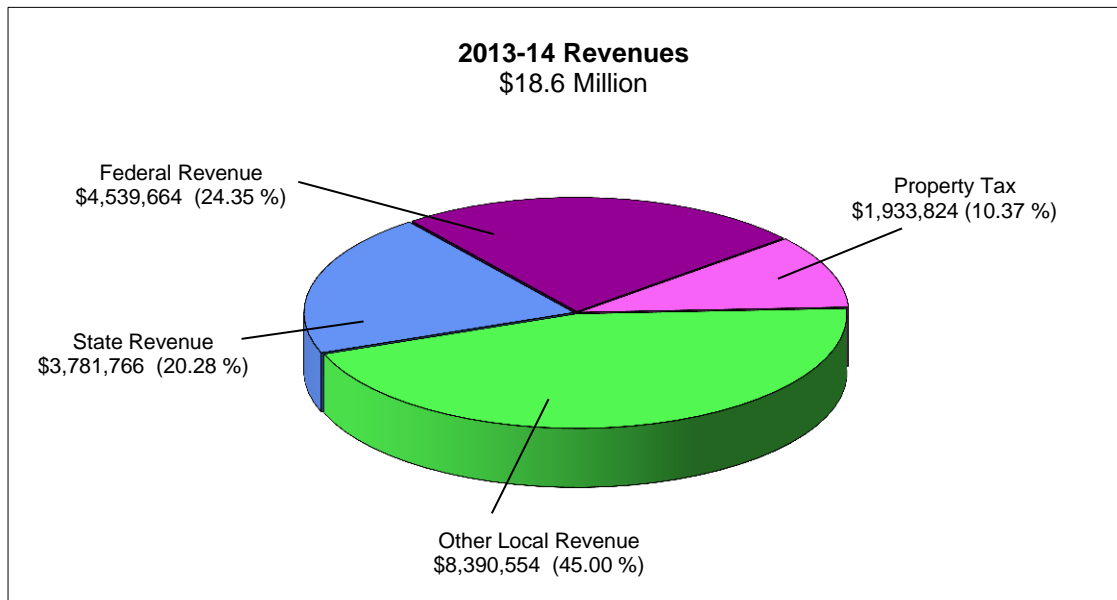
SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2013-14 Budget

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund
Revenues:				
Property taxes	\$ 1,933,824	\$ 1,933,824	\$ 0	\$ 0
Sale of food	1,330,797	0	1,330,797	0
Other local revenue	12,534,856	8,390,554	144,302	4,000,000
State of Utah	5,387,065	3,781,766	1,605,299	0
Federal government	13,935,520	4,539,664	9,395,856	0
Total Revenues	35,122,062	18,645,808	12,476,254	4,000,000
Expenditures:				
Instruction	14,838,692	10,838,692	0	4,000,000
Counseling and child accounting	30,084	30,084	0	0
Media services and educational supervision	4,176,410	4,176,410	0	0
General district administration	355,438	355,438	0	0
General school administration	1,798,287	1,798,287	0	0
Central services	40,532	40,532	0	0
Operation and maintenance of school buildings	1,114,651	1,114,651	0	0
Child nutrition services	12,811,054	0	12,811,054	0
Community services and building rentals	37,717	37,717	0	0
Columbus - adult trainable	791,900	791,900	0	0
Capital Outlay	838,005	838,005	0	0
Total Expenditures:	36,832,770	20,021,716	12,811,054	4,000,000
Deficiency of revenues under expenditures	(1,710,708)	(1,375,908)	(334,800)	0
Other financing sources:				
Sale of capital assets	8,000	0	8,000	0
Net change in fund balances	(1,702,708)	(1,375,908)	(326,800)	0
Fund Balance - July 1	8,655,925	4,517,360	2,013,744	2,124,821
Fund Balance - June 30	\$ 6,953,217	\$ 3,141,452	\$ 1,686,944	\$ 2,124,821
Fund Balance				
Nonspendable:				
Inventories	\$ 446,573	\$ 0	\$ 446,573	0
Prepaid expenditures	81,624	81,624	0	0
Restricted:				
School lunch	1,240,371	0	1,240,371	0
Assigned:				
Programs reported in the special revenue funds	3,013,328	3,013,328	0	0
Schools	46,500	46,500	0	0
Students	2,124,821	0	0	2,124,821
Unassigned:	0	0	0	0
Total Fund Balance	\$ 6,953,217	\$ 3,141,452	\$ 1,686,944	\$ 2,124,821

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 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Fund Expenditures by Function

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues					
Local sources					
Property tax	\$ 1,972,137	\$ 2,001,385	\$ 8,304,246	\$ 1,975,272	\$ 1,933,824
Tuition	1,720,446	1,920,832	1,897,119	1,604,777	1,495,004
Other local revenue	1,972,495	2,532,723	2,713,528	6,199,810	6,895,550
Total local sources	5,665,079	6,454,940	12,914,893	9,779,859	10,324,378
State sources					
Special Education - Preschool	840,729	838,211	991,897	963,318	963,318
Adult High School Completion	1,679,781	1,835,883	1,777,353	1,616,741	1,616,741
Retirement & FICA / Flexible Allocation	84,682	114,423	0	0	0
Other state revenue	1,097,425	1,126,353	1,126,340	1,295,333	1,201,707
Total state revenues	3,702,617	3,914,870	3,895,590	3,875,392	3,781,766
Federal sources					
21st Century/Learning Plus	916,615	707,204	499,547	816,952	627,177
Title 1	1,287,828	1,578,494	1,062,373	813,600	0
Handicapped - Preschool	332,581	149,659	308,937	165,000	260,647
Adult Education	257,412	380,000	402,865	365,290	365,290
Other federal revenue	2,852,149	2,521,323	2,862,760	3,510,804	3,286,550
Total federal revenues	5,646,585	5,336,680	5,136,482	5,671,646	4,539,664
Total Revenues	15,014,281	15,706,490	21,946,965	19,326,897	18,645,808
Expenditures					
Instruction	10,407,221	10,935,696	10,199,549	11,828,004	10,838,692
Counseling & child accounting	51,511	50,868	27,262	29,717	30,084
Media services & educational supervision	2,512,949	2,655,914	2,926,951	3,825,390	4,176,410
General district administration	339,455	388,836	441,026	485,135	355,438
General school administration	0	0	0	1,761,906	1,798,287
Central services	25,568	39,230	39,043	40,479	40,532
Operation & maintenance of school buildings	1,349,199	878,701	2,381,095	1,148,102	1,114,651
Columbus - adult trainable	536,169	685,720	880,966	1,431,591	791,900
Community services and building rentals	26,355	32,209	38,847	33,284	37,717
Capital Outlay	9,150	10,051	1,512,348	1,416,704	838,005
Total Expenditures	15,257,577	15,677,225	18,447,087	22,000,312	20,021,716
Net change in fund balances	(243,296)	29,265	3,499,878	(2,673,415)	(1,375,908)
Fund Balance - July 1	3,904,928	3,661,632	3,690,897	7,190,775	4,517,360
Fund Balance - June 30	\$ 3,661,632	\$ 3,690,897	\$ 7,190,775	\$ 4,517,360	\$ 3,141,452
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 15,878	\$ 10,425	\$ 81,624	\$ 81,624	\$ 81,624
Assigned:					
Programs reported in the special revenue funds	1,411,518	2,847,426	4,145,865	3,295,696	3,013,328
Schools	58,829	86,497	83,173	57,500	46,500
Unassigned	2,175,407	746,549	2,880,113	1,082,540	0
Total Fund Balance	\$ 3,661,632	\$ 3,690,897	\$ 7,190,775	\$ 4,517,360	\$ 3,141,452

* The 2013-14 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 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Fund Expenditures by Object

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues					
Local sources					
Property tax	\$ 1,972,137	\$ 2,001,385	\$ 8,304,246	\$ 1,975,272	\$ 1,933,824
Tuition	1,720,446	1,920,832	1,897,119	1,604,777	1,495,004
Other local revenue	1,972,495	2,532,723	2,713,528	6,199,810	6,895,550
Total local sources	5,665,079	6,454,940	12,914,893	9,779,859	10,324,378
State sources					
Special Education - Preschool	840,729	838,211	991,897	963,318	963,318
Adult High School Completion	1,679,781	1,835,883	1,777,353	1,616,741	1,616,741
Retirement & FICA / Flexible Allocation	84,682	114,423	0	0	0
Other state revenue	1,097,425	1,126,353	1,126,340	1,295,333	1,201,707
Total State Revenues	3,702,617	3,914,870	3,895,590	3,875,392	3,781,766
Federal sources					
21st Century/Learning Plus	916,615	707,204	499,547	816,952	627,177
Title 1	1,287,828	1,578,494	1,062,373	813,600	0
Handicapped - Preschool PL 99-457	332,581	149,659	308,937	165,000	260,647
Adult Education	257,412	380,000	402,865	365,290	365,290
Other federal revenue	2,852,149	2,521,323	2,862,760	3,510,804	3,286,550
Total Federal Revenues	5,646,585	5,336,680	5,136,482	5,671,646	4,539,664
Total Revenues	15,014,281	15,706,490	21,946,965	19,326,897	18,645,808
Expenditures					
Salaries	9,312,307	9,406,146	10,277,440	11,461,327	11,195,683
Employee benefits	2,554,909	2,557,317	2,714,713	3,477,830	3,626,661
Contract services - prof. and educ.	765,972	1,083,612	819,329	1,428,179	1,129,847
Maintenance & repairs	501,255	489,332	2,031,761	2,041,289	1,451,430
Field trips, insurance, phone & travel	276,571	346,939	335,196	480,584	438,298
Supplies, textbooks & utilities	1,457,083	1,173,020	1,481,995	2,210,003	1,631,463
Equipment	62,026	222,526	337,285	424,682	180,864
Indirect costs	327,454	398,333	449,368	476,418	367,470
Total Expenditures	15,257,577	15,677,225	18,447,087	22,000,312	20,021,716
Net change in fund balances	(243,296)	29,265	3,499,878	(2,673,415)	(1,375,908)
Fund Balance - July 1	3,904,928	3,661,632	3,690,897	7,190,775	4,517,360
Fund Balance - June 30	\$ 3,661,632	\$ 3,690,897	\$ 7,190,775	\$ 4,517,360	\$ 3,141,452
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 15,878	\$ 10,425	\$ 81,624	\$ 81,624	\$ 81,624
Assigned:					
Programs reported in the special revenue funds	1,411,518	2,847,426	4,145,865	3,295,696	3,013,328
Schools	58,829	86,497	83,173	57,500	46,500
Unassigned:	2,175,407	746,549	2,880,113	1,082,540	0
Total Fund Balance	\$ 3,661,632	\$ 3,690,897	\$ 7,190,775	\$ 4,517,360	\$ 3,141,452

* The 2013-14 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 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Sale of food	\$ 1,057,186	\$ 1,057,649	\$ 1,074,480	\$ 1,330,599	\$ 1,330,797
Other local revenue	303,348	158,162	132,818	125,582	144,302
State of Utah	1,325,910	1,409,369	1,552,420	1,545,267	1,605,299
Federal government	10,414,732	10,463,161	10,327,353	9,604,924	9,395,856
Total Revenues	13,101,176	13,088,341	13,087,071	12,606,372	12,476,254
Expenditures:					
Salaries	3,291,035	3,563,360	3,586,440	3,417,392	3,482,200
Employee benefits	1,211,887	1,311,154	1,316,036	1,469,484	1,577,014
Cost of food sold	5,546,609	5,725,268	6,328,420	6,138,648	5,730,000
Supplies and materials	794,697	772,940	624,994	656,709	610,250
Contracted services	306,767	314,826	303,536	431,985	453,513
Indirect costs, interest & other costs	614,999	730,146	630,708	604,785	603,916
Equipment & equipment maintenance	230,449	660,924	635,885	378,126	329,602
Other expenses	18,291	23,106	21,787	21,059	24,559
Total Expenditures	12,014,734	13,101,724	13,447,806	13,118,188	12,811,054
Excess (deficiency) of revenues over (under) expenditures	1,086,442	(13,383)	(360,735)	(511,816)	(334,800)
Other financing sources:					
Sale of capital assets	320	1,878	4,899	8,000	8,000
Net change in fund balances	1,086,762	(11,505)	(355,836)	(503,816)	(326,800)
Fund Balance - July 1	1,798,139	2,884,901	2,873,396	2,517,560	2,013,744
Fund Balance - June 30	\$ 2,884,901	\$ 2,873,396	\$ 2,517,560	\$ 2,013,744	\$ 1,686,944
Fund Balance					
Nonspendable:					
Inventories	\$ 737,379	\$ 475,580	\$ 446,573	\$ 446,573	\$ 446,573
Prepaid expenditures	9,093	64	0	0	0
Restricted:					
School lunch	2,138,429	2,397,752	2,070,987	1,567,171	1,240,371
Unassigned	0	0	0	0	0
Total Fund Balance	\$ 2,884,901	\$ 2,873,396	\$ 2,517,560	\$ 2,013,744	\$ 1,686,944

* The 2013-14 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 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Other local revenue	\$ 3,095,526	\$ 3,690,857	\$ 3,416,825	\$ 4,000,000	\$ 4,000,000
Total Revenues	<u>3,095,526</u>	<u>3,690,857</u>	<u>3,416,825</u>	<u>4,000,000</u>	<u>4,000,000</u>
Expenditures:					
Salaries	2,678	37,782	132,076	245,805	300,000
Employee benefits	626	5,337	14,736	44,613	53,500
Field trips, insurance, phone & travel	12,834	34,446	58,196	43,988	45,000
Supplies and materials	3,091,079	3,101,297	2,951,280	3,448,694	3,360,000
Contracted services	29,723	44,198	275,878	175,721	200,000
Memberships & dues	0	680	0	1,331	1,500
Equipment	0	4,381	54,477	39,848	40,000
Total Expenditures	<u>3,136,940</u>	<u>3,228,121</u>	<u>3,486,643</u>	<u>4,000,000</u>	<u>4,000,000</u>
Net change in fund balances	(41,414)	462,736	(69,818)	0	0
Fund Balance - July 1	<u>1,773,317</u>	<u>1,731,903</u>	<u>2,194,639</u>	<u>2,124,821</u>	<u>2,124,821</u>
Fund Balance - June 30	<u>\$ 1,731,903</u>	<u>\$ 2,194,639</u>	<u>\$ 2,124,821</u>	<u>\$ 2,124,821</u>	<u>\$ 2,124,821</u>
Fund Balance					
Assigned:					
Students	1,731,903	2,194,639	2,124,821	2,124,821	2,124,821
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balances	<u>\$ 1,731,903</u>	<u>\$ 2,194,639</u>	<u>\$ 2,124,821</u>	<u>\$ 2,124,821</u>	<u>\$ 2,124,821</u>

SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Capital & Debt Service Funds
Fiscal Year 2013-14 Budget

	All Capital & Debt Service Funds	Capital Outlay Fund	Capital Reserve Fund	Debt Service Fund	Municipal Building Authority Fund
Revenues:					
Property tax	\$ 33,225,876	\$ 14,719,414	\$ 1,689,981	\$ 16,816,481	\$ 0
Interest on investments	225,684	34,275	160,000	13,409	18,000
Other local revenue	157,857	(631,484)	0	0	789,341
Total Revenues	33,609,417	14,122,205	1,849,981	16,829,890	807,341
Expenditures:					
Salaries	2,128,765	2,128,765	0	0	0
Employee benefits	1,016,960	1,016,960	0	0	0
Contracted services	8,519,489	8,113,489	406,000	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	2,504,536	2,504,536	0	0	0
Redemption of bond principal	13,990,000	0	0	13,990,000	0
Interest on bonds	3,393,230	0	0	3,341,830	51,400
Paying agent fees	6,700	0	0	2,500	4,200
Total Expenditures	31,967,305	14,171,375	406,000	17,334,330	55,600
Deficiency of revenues under expenditures	1,642,112	(49,170)	1,443,981	(504,440)	751,741
Other Financing Sources (Uses):					
Sale of real property	49,170	49,170	0	0	0
Net change in fund balances	1,691,282	0	1,443,981	(504,440)	751,741
Fund Balance - July 1	21,419,923	105,954	19,303,419	504,440	1,506,110
Fund Balance - June 30	\$ 23,111,205	\$ 105,954	\$ 20,747,400	\$ 0	\$ 2,257,851
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 105,954	\$ 105,954	\$ 0	\$ 0	\$ 0
Restricted:					
Bond payments	2,257,851	0	0	0	2,257,851
Capital projects	20,747,400	0	20,747,400	0	0
Debt Service	0	0	0	0	0
Unassigned	0	0	0	0	0
Total Fund Balance	\$ 23,111,205	\$ 105,954	\$ 20,747,400	\$ 0	\$ 2,257,851

Major Capital Projects and Effect on Operations

Capital Outlay Fund

Following the Capital Outlay Fund budget is a schedule showing the amount necessary to fund what is referred to as the five-year capital plan at each school.

Capital Reserve and Municipal Building Authority Funds

The Salt Lake City Board of Education is in the process of finalizing a ten-year retrofit or replacement schedule for District buildings. These expenditures will all be included in the Capital Reserve and the Municipal Building Authority Funds.

Effect on Operations

The capital expenditures are funded by dedicated and specific resources. Because they are for the replacement of existing buildings, they do not have a material impact on the operating budget in the 2013-14 fiscal year.

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Property tax	\$ 7,383,810	\$ 9,952,360	\$ 11,550,020	\$ 12,778,601	\$ 14,719,414
Interest on investments	121,925	18,113	7,272	34,275	34,275
Other local revenue	90,401	125,970	(639,341)	(565,846)	(631,484)
State of Utah	100,000	0	40,601	23,013	0
Federal government	2,701,813	1,711,563	0	0	0
Total Revenues	10,397,949	11,808,006	10,958,552	12,270,043	14,122,205
Expenditures:					
Salaries	2,389,445	2,377,911	2,344,274	2,304,308	2,128,765
Employee benefits	942,458	965,909	871,205	1,031,623	1,016,960
Contracted service	4,358,441	5,968,697	5,555,188	6,626,057	8,113,489
Supplies and materials	373,027	377,778	321,432	166,500	386,500
Travel and conference	7,778	6,625	7,577	21,185	21,125
Equipment	2,615,885	2,230,086	1,869,036	2,169,540	2,504,536
Total Expenditures	10,687,034	11,927,006	10,968,712	12,319,213	14,171,375
Deficiency of revenues under expenditures	(289,085)	(119,000)	(10,160)	(49,170)	(49,170)
Other Financing Source:					
Sale of real property	253,938	100,734	73,264	49,170	49,170
Net change in fund balances	(35,147)	(18,266)	63,104	0	0
Fund balance - July 1	96,263	61,116	42,850	105,954	105,954
Fund balance - June 30	\$ 61,116	\$ 42,850	\$ 105,954	\$ 105,954	\$ 105,954
Fund Balance					
Nonspendable					
Prepaid expenditures	\$ 61,116	\$ 42,850	\$ 105,954	\$ 105,954	\$ 105,954
Unassigned	0	0	0	0	0
Total Fund Balance	\$ 61,116	\$ 42,850	\$ 105,954	\$ 105,954	\$ 105,954

* The 2013-14 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 2013-14

Year Built	Location	Project Description	Total Budget
2002	Backman Elementary	Replace EPDM tiles in kindergarten play area	\$ 23,700
		Complete Test & Balance on entire building	15,000
		Remove sod, install asphalt for teacher parking lot	35,000
		Replace two floor tile sections on 2nd floor Kindergarten play area	3,450
		Total Backman Elementary	93,250
2004	Beacon Heights Elementary	Replace concrete in front of building	15,000
		Total Beacon Heights Elementary	15,000
1980	Bennion Elementary	Restripe all asphalt	6,000
		Replace countertops, sinks, and faucets in 3rd floor classrooms	16,278
		Total Bennion Elementary	22,278
2005	Bonneville Elementary	Replace fence on east side of grass play field	7,000
		Add three additional sections of lockers	10,670
		Restripe all asphalt	5,000
		Total Bonneville Elementary	22,670
2004	Dilworth Elementary	Replace hot water heater pumps	15,600
		Recover folding door in multipurpose room	20,000
		Replace relief fan for AHU	12,500
		Total Dilworth Elementary	48,100
1964	Edison Elementary	Re-top poured in place rubber, edge attachment in kindergarten play area	15,500
		Install drain line from box in parking lot	26,500
		Replace 15 unit ventilators	330,000
		Total Edison Elementary	372,000
1978	Emerson Elementary	Upgrade sound system in gym	5,000
		Total Emerson Elementary	5,000
1978	Ensign Elementary	Standard sealcoat with crack seal and restriping	9,272
		Replace RTU with new RTU with economizer package	15,400
		Total Ensign Elementary	24,672
2002	Escalante Elementary	Replace carpet in all classrooms on 2nd floor	26,208
		HA5 sealcoat with crack seal all asphalt	24,000
		Replace all VFD's	38,000
		Add DX cooling to computer lab	22,500
		Add 1 1/2" EPDM top coat under playground equipment	17,000
		Total Escalante Elementary	127,708
2000	Franklin Elementary	Restripe all asphalt	4,500
		Total Franklin Elementary	4,500

Year Built	Location	Project Description	Total Budget
1986	Hawthorne Elementary	Install new A/C unit and VAV boxes	\$ 55,200
		Total Hawthorne Elementary	55,200
2006	Highland Park Elementary		0
2005	Indian Hills Elementary	Repair walkway east of grass play field	5,500
		Crackseal and sealcoat asphalt walkway	3,500
		Replace sod play area with artificial turf	6,500
		Replace rock walls in three areas with landscape block	20,000
		Total Indian Hills Elementary	35,500
1981	Jackson Elementary	Install VFD's on hot water pumps	12,600
		Replace A/C unit with new DX cooling	89,000
		Total Jackson Elementary	101,600
1978	Lincoln Elementary	Replace east fire hydrant in parking lot	7,500
		Replace DX cooling unit and install VAV boxes	72,800
		Replace east, west, and north outside doors	60,000
		Remove fiber pits and install poured rubber	25,000
		Remove asphalt on playground, install new asphalt	109,724
		Replace fence on south side of playground	10,000
		Enclose front entry to make larger office	200,000
		Build new parking lot on north side of school with drop off	100,000
		Replace equipment in kindergarten play area	60,500
Total Lincoln Elementary	645,524		
1975	Meadowlark Elementary	Sealcoat with crack seal and restriping on asphalt parking lots	57,648
		Move kindergarten wall to west, install new playground equipment	135,410
		Install new override panels	7,200
Total Meadowlark Elementary	200,258		
2002	Mountain View Elementary	Patch existing poured rubber in kindergarten play area, install flex grout	8,100
		Re-roof complete building	393,250
		Replace carpet	68,000
		Install bike rack, northeast corner of school	4,600
		Remove sod and install turf in kindergarten play area	6,000
Total Mountain View Elementary	479,950		
2001	Newman Elementary	Replace fire horns and rewire to Class A	10,000
		Install new cooling tower	98,000
		Replace existing communications room split A/C	16,500
Total Newman Elementary	124,500		
2003	Nibley Park Elementary	Install LCD projector in auditorium	6,500
		Sealcoat with crack seal and restripe playground	14,000
		Install new material on folding door between gym and cafeteria	20,000
		Replace carpet in west hall by entry way	2,500
		Total Nibley Park Elementary	43,000

Year Built	Location	Project Description	Total Budget
1999	Northstar Elementary	Replace carpet in green pod	\$ 16,124
		Complete building re-roof	401,500
		Total Northstar Elementary	417,624
2001	Parkview Elementary	Replace 1/2 carpet in classrooms and office area	33,500
		Total Parkview Elementary	33,500
2000	Riley Elementary	Replace all classroom carpet on 2nd floor	32,639
		Paint classrooms, hallways, gym and office	29,000
		Restripe all asphalt	5,000
		Total Riley Elementary	66,639
2001	Rose Park Elementary	Concrete replacement - phase one	8,500
		Install split A/C in communications room	17,600
		Remodel main office	120,000
		Total Rose Park Elementary	146,100
1993	Uintah Elementary	Replace classroom blinds	7,800
		Install new VAV boxes in office and faculty lounge	30,800
		Replace sod in kindergarten play area with artificial turf	15,225
		Rewire sprinkler valves	30,000
		Total Uintah Elementary	83,825
1976	Wasatch Elementary	Replace EPDM tiles in kindergarten play area	28,000
		Remove old playground pit plastic, replace wood walls with concrete	13,000
		Replace air cooled condenser for main building A/C	2,500
		Total Wasatch Elementary	43,500
2006	Washington Elementary	Install tile backsplash on walls behind sinks in 18 classrooms	9,450
		Recover bench seats in classrooms and hallways	5,750
		Restripe all asphalt	5,000
		Test & Balance for classrooms on first floor	8,000
		Total Washington Elementary	28,200
2001	Whittier Elementary	Replace countertops in classrooms	5,000
		HA5 sealcoat with crack seal all asphalt	25,914
		Replace front entry concrete	20,000
		Remove road base from old portable locations, install soil and sod	3,000
		Install new wall text on three big folding doors	25,000
		Total Whittier Elementary	78,914
1979	Bryant Middle School	Restripe all asphalt	3,000
		Add 8" wall next to existing retaining wall, add new fence	80,000
		Replace auditorium style seats in room 120 & 121	40,000
		Replace doors on three outside entries	30,000
		Total Bryant Middle School	153,000
2008	Clayton Middle School	Change main water line	50,000
		Restripe all asphalt	3,000
		Total Clayton Middle School	53,000

Year Built	Location	Project Description	Total Budget
2007	Glendale Middle School		\$ 0
2008	Hillside Middle School		
		Remove air supply from room 1071 to auditorium fan	15,400
		Redo lighting control panel for auditorium	5,000
		Install fence around grass playfield	15,470
		Restripe all asphalt	3,000
		Total Hillside Middle School	38,870
2005	Northwest Middle School		
		Gym lighting retrofit	25,000
		Replace exterior concrete as needed	27,500
		Paint interior metal surfaces	21,500
		Install two new VAV boxes/controls	19,800
		Total Northwest Middle School	93,800
1997	East High School		
		Install cover over football field during winter season	7,500
		Replace intercom system	26,000
		Build new cabinets for sewing room	65,000
		Turn room C404 into science lab	80,000
		Sealcoat and restripe faculty parking lot	20,395
		Replace 50 plastic duplex floor outlets	12,500
		Engineer and design - retrofit gym fans with new mixed air dampers	8,000
		Replace D section on track	150,000
		Total East High School	369,395
1955	Highland High School		
		Replace auditorium seating	225,000
		Paint halls and classrooms - phase one	10,000
		Upgrade press box on football field	7,500
		Replace wood floor in north and south balcony	34,000
		Upgrade football locker room	45,000
		Upgrade teams locker shower and restrooms, add shower stalls	10,000
		Install cover over football field during winter season	7,500
		Engineer to design MAU's replacement in wood shop	6,500
		Sand and refinish gym floor and auxiliary gym	60,000
		Upgrade electrical panels in kitch and north balcony	10,000
		Replace front entry doors by main office, add access control	45,000
		Replace carpet in main office area and library	30,000
		Replace outside windows and doors on shop hall	50,000
		Remove glass panels-wall upper section, replace with sheetrock or metal	10,000
		Install pads on walls under basketball standards in main gym	5,000
		Paint walls and replace sound panels in football training area	30,000
		Change all outside lighting to LED lights	5,500
		Replace windows, doors on shop side classrooms, replace other windows	50,000
		Engineer to design - new exhaust system in welding shop	5,500
		Total Highland High School	646,500

Year Built	Location	Project Description	Total Budget
1921	West High School		
		Replace cafeteria entry doors on main building	\$ 28,950
		Install cover over football field during winter season	7,500
		Replace auditorium sound system	60,000
		Replace lighting control board in auditorium	10,000
		Sealcoat with crack seal and restripe all asphalt	35,393
		Replace all stage drapes in auditorium	100,000
		Remodel 4th floor boys restroom	15,465
		Remodel 3rd floor girls restroom	35,375
		Add ticket booth on northeast side of football field	7,500
		Build building between track and soccer field	20,000
		Re-grout outside of main building	25,000
		Engineer to design - replace existing RTU's for band and choral rooms	8,000
		Engineer to design - retrofit existing AHU for locker/weight room	10,000
		Total West High School	363,183
1997	Horizonte		
		Install new data cable throughout building	70,000
		Replace carpet in classrooms - phase one	15,000
		Paint 2nd floor hallways and railings	10,000
		Paint outside handrails, west side of school	4,050
		Replace fire sprinkler flow switch with pressure switch	3,500
		Remove playground equipment and ground cover, install new	41,685
		Replace VAV boxes on 3rd floor	55,000
		Paint classrooms on 2nd and 3rd floors	10,000
		Total Horizonte	209,235
1937/1958	Administration Building		
		NUVO gap, crackseal, standard sealcoat all asphalt and restripe	9,780
		Total Administration Building	9,780
2004	Auxiliary Services		
			0
1963	Lowell Building		
			0
1957	Goodwin Site		
			0
1950	Rosslyn Heights Building		
			0
2002	Transportation Building		
		Upgrade lighting in bus work area	12,000
		Add 25 power pedestals to bus parking area	75,000
		Total Transportation Building	87,000

Year Built	Location	Project Description	Total Budget
All Schools			
		All Schools Miscellaneous	\$ 500,000
		All Schools Security	860,000
		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			2,460,000

Total Capital Projects	\$ 7,802,775
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District Capital Outlay Program

Support Service Salaries	458,292	
Building Improvement Salaries	570,785	
Building & Grounds Maintenance Salaries	<u>1,099,688</u>	
Total Salaries		2,128,765
Fringe Benefits		1,016,960
Miscellaneous Contracted Services	130,714	
Equipment Repair	180,000	
Total Capital Outlay Fund Projects - from above	<u>7,802,775</u>	
Total Contracted Services		8,113,489
Supplies and Materials		386,500
Travel & Conferences		21,125
Equipment		2,504,536
Total District Capital Outlay Program		\$ 14,171,375


SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund Projects - 5 Year Plan Summary
Fiscal Year 2013-14

SCHOOL	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL
Elementary Schools						
Backman	\$ 93,250	\$ 50,500	\$ 387,100	\$ 40,500	\$ 115,887	\$ 687,237
Beacon Hgts.	15,000	73,500	80,000	390,000	100,000	658,500
Bennion	22,278	39,974	147,000	112,115		321,367
Bonneville	22,670	24,000	39,000	96,000	450,000	631,670
Dilworth	48,100	64,000	141,500	47,000	6,000	306,600
Edison	372,000	392,000	65,500	12,000	127,500	969,000
Emerson	5,000	4,500	24,000		45,000	78,500
Ensign	24,672	61,006	196,116	15,500	86,000	383,294
Escalante	127,708	32,100	66,500	43,800	3,000	273,108
Franklin	4,500	454,676	122,800	99,300	50,000	731,276
Hawthorne	55,200	48,900	341,800	7,000	60,000	512,900
Highland Park		63,800	55,000	27,000	148,459	294,259
Indian Hills	35,500	25,000	92,900	160,000	110,000	423,400
Jackson	101,600	138,355	283,645	225,500	331,000	1,080,100
Lincoln	645,524	46,500	501,250	80,000	61,000	1,334,274
Meadowlark	200,258	66,520	528,160	29,000	112,000	935,938
Mountain View	479,950	84,961	117,200	30,000	104,500	816,611
Newman	124,500	95,400	24,850	105,500	151,439	501,689
Nibley Park	43,000	285,650	17,000	32,000	7,000	384,650
Northstar	417,624	95,342	16,000	8,900	62,000	599,866
Parkview	33,500	162,599	30,000	292,393	77,000	595,492
Riley	66,639	51,000	11,500	145,649	48,000	322,788
Rose Park	146,100	58,400	53,500	60,500	40,000	358,500
Uintah	83,825	527,325	144,000	104,997	38,000	898,147
Wasatch	43,500	483,600	210,000	102,000	85,071	924,171
Washington	28,200	49,000	47,500	34,350	45,000	204,050
Whittier	78,914	63,385	74,500	47,000	70,000	333,799
Middle Schools						
Bryant	153,000	58,500	60,000	59,150	7,000	337,650
Clayton	53,000	40,000	18,000	10,000	60,000	181,000
Glendale		39,500	96,000	60,000	68,000	263,500
Hillside	38,870		9,949	70,000	20,000	138,819
Northwest	93,800	91,000	63,500	112,949	7,000	368,249
High Schools						
East	369,395	189,206	40,395	122,000	650,000	1,370,996
Highland	646,500	222,500	682,817	229,500	49,600	1,830,917
West	363,183	788,012	907,825	116,500	273,000	2,448,520
Horizonte	209,235	190,000	102,575	20,000		521,810
Other Buildings/All Schools						
Administration Building	9,780	648,000	30,000	30,000		717,780
Auxiliary Services		6,000	3,000		24,360	33,360
Goodwin Site		15,050			5,000	20,050
Lowell		88,120			12,750	100,870
Roslyn Heights						
Transportation Department	87,000	68,655	71,500	7,500		234,655
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	860,000	100,000	100,000	100,000	100,000	1,260,000
All Schools Voice Enhancement	50,000	50,000	50,000	50,000	50,000	250,000
TOTAL	\$ 7,802,775	\$ 7,686,536	\$ 7,603,882	\$ 4,885,603	\$ 5,410,566	\$ 33,389,362

Salt Lake City School District

Tentative Replacement As of May 2013  Retrofit  Schedule

2013-14



Glendale/Mountain View
Community Learning Center

FUTURE PROJECTS

District Office Northwest Quadrant
Land Acquisition

Note: This is a graphical representation of the 10 year building retrofit program. The order of schools and replacement vs. retrofit is subject to change by the Board.

SALT LAKE CITY SCHOOL DISTRICT

Capital Reserve Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Property tax	\$ 10,268,285	\$ 9,585,160	\$ 2,282,261	\$ 3,587,934	\$ 1,689,981
Other local revenue	1,188,806	88,270	0	0	0
Interest on investments	365,832	111,656	162,993	160,000	160,000
Total Revenues	11,822,923	9,785,086	2,445,254	3,747,934	1,849,981
Expenditures:					
Salaries	45,171	0	2,002	3,061	0
Employee benefits	10,388	0	523	760	0
Contracted service	6,742,792	3,425,012	11,686,236	6,234,622	406,000
Total Expenditures	6,798,351	3,425,012	11,688,761	6,238,443	406,000
Net change in fund balances	5,024,572	6,360,074	(9,243,507)	(2,490,509)	1,443,981
Fund Balance - July 1	19,652,789	24,677,361	31,037,435	21,793,928	19,303,419
Fund Balance - June 30	\$ 24,677,361	\$ 31,037,435	\$ 21,793,928	\$ 19,303,419	\$ 20,747,400
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Capital projects	24,677,361	31,037,435	21,793,928	19,303,419	20,747,400
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 24,677,361	\$ 31,037,435	\$ 21,793,928	\$ 19,303,419	\$ 20,747,400

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 \$907,120,708. 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. For tax purposes primary residential property is assessed at 55% of its fair market value. All other taxable property is assessed at 100% of its fair market value. The following is the amortization schedule for these bond issues showing the debt service to be paid in the 2013-14 budget and future years on bonds currently outstanding.

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
2014	0	39,555	1,720,000	846,875
2015	0	39,554	1,780,000	786,675
2016	4,742,722	39,554	0	715,474
2017			1,845,000	715,474
2018			1,915,000	641,675
2019			1,985,000	565,074
2020			2,065,000	485,674
2021			0	403,074
2022			2,240,000	403,075
2023			2,335,000	310,675
2024			2,435,000	211,438
2025			2,540,000	107,950
Totals	\$4,742,722	\$118,663	\$20,860,000	\$6,193,133

Year	Series 2005B		Series 2006	
Ending June 30	\$19,665,000		\$31,255,000	
	Principal	Interest	Principal	Interest
2014	5,755,000	330,950	2,655,000	629,650
2015	960,000	43,200	1,820,000	523,450
2016			0	450,650
2017			1,540,000	450,650
2018			1,610,000	389,050
2019			1,670,000	324,650
2020			2,475,000	257,850
2021			3,255,000	146,475
2022				
2023				
2024				
2025				
Totals	\$6,715,000	\$374,150	\$15,025,000	\$3,172,425

Year	Series 2010		Series 2012		Grand Totals		
Ending June 30	\$18,255,000		\$16,360,000		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service
2014	550,000	831,500	3,310,000	663,300	13,990,000	3,341,830	17,331,830
2015	0	820,500	3,180,000	497,800	7,740,000	2,711,179	10,451,179
2016	0	820,500	3,345,000	338,800	8,087,722	2,364,978	10,452,700
2017	2,360,000	820,500	1,035,000	171,550	6,780,000	2,158,174	8,938,174
2018	2,480,000	702,500	1,070,000	130,150	7,075,000	1,863,375	8,938,375
2019	2,605,000	578,500	1,100,000	108,750	7,360,000	1,576,974	8,936,974
2020	2,735,000	448,250	410,000	64,750	7,685,000	1,256,524	8,941,524
2021	2,850,000	338,850	1,885,000	56,550	7,990,000	944,949	8,934,949
2022	2,135,000	196,350			4,375,000	599,425	4,974,425
2023	2,240,000	89,600			4,575,000	400,275	4,975,275
2024					2,435,000	211,438	2,646,438
2025					2,540,000	107,950	2,647,950
Totals	\$17,955,000	\$5,647,050	\$15,335,000	\$2,031,650	\$80,632,722	\$17,537,071	\$98,169,793

SALT LAKE CITY SCHOOL DISTRICT
Debt Service Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Property tax	\$ 16,491,142	\$ 17,211,909	\$ 17,396,111	\$ 16,236,915	\$ 16,816,481
Interest on investment	26,818	9,742	17,973	15,000	13,409
Total Revenue	16,517,960	17,221,651	17,414,084	16,251,915	16,829,890
Expenditures:					
Bond issuance costs	0	95,564	96,104	0	0
Redemption of bond principal	10,822,328	12,111,000	12,433,000	12,810,000	13,990,000
Interest on bonds	6,098,993	4,791,903	4,080,461	3,930,692	3,341,830
Paying agent fees	5,500	5,250	5,000	4,000	2,500
Total Expenditures	16,926,821	17,003,717	16,614,565	16,744,692	17,334,330
Other Financing Sources (uses)					
Refunding bonds issued	0	18,255,000	16,360,000	0	0
Bond premium	0	2,984,071	2,062,922	0	0
Bond escrow	0	(21,061,213)	(18,664,357)	0	0
Bond discount	0	(66,646)	(34,040)	0	0
Total Other Financing Sources	0	111,212	(275,475)	0	0
Net change in fund balances	(408,861)	329,146	524,044	(492,777)	(504,440)
Fund Balance - July 1	552,888	144,027	473,173	997,217	504,440
Fund Balance - June 30	\$ 144,027	\$ 473,173	\$ 997,217	\$ 504,440	\$ 0
Fund Balance					
Restricted:					
Debt Service	144,027	473,173	997,217	504,440	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 144,027	\$ 473,173	\$ 997,217	\$ 504,440	\$ 0

* The 2013-14 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
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					Net Debt Service
	\$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	
2014	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2015	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2016	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2017	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2018	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2019	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2020	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2021	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2022	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2023	0	37,000	0	385,000	0	327,000	-312,600	0	352,941	789,341
2024	5,000,000	27,750	0	380,000	0	327,000	-312,600	0	352,941	775,091
2025	0	0	0	0	0	327,000	-312,600	0	352,941	367,341
2026	0	0	0	0	0	327,000	-312,600	0	352,941	367,341
2027	0	0	0	0	0	327,000	-312,600	0	352,941	367,341
2028	0	0	0	0	6,000,000	327,000	-312,600	0	352,944	367,344
Totals	\$5,000,000	\$397,750	\$0	\$4,230,000	\$6,000,000	\$4,905,000	-\$4,689,000	\$0	\$5,294,118	\$10,137,868

SALT LAKE CITY SCHOOL DISTRICT
Municipal Building Authority Fund

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Revenues:					
Other local revenue	\$	\$ 0	\$ 789,341	\$ 789,341	\$ 789,341
Interest on Investment	16,252	37,984	18,828	18,000	18,000
Total Revenue	16,252	37,984	808,169	807,341	807,341
Expenditures:					
Salaries	0	0	18,356	0	0
Employee benefits	0	0	4,689	0	0
Contracted services	556,021	7,026,224	3,197,321	0	0
Bond issuance costs	78,023	46,281	0	0	0
Other Bond Discounts	0	58,380	0	0	0
Redemption of bond principal	0	0	0	0	0
Interest on bonds	22,611	42,280	51,400	51,400	51,400
Paying agent fees	250	2,100	4,100	4,200	4,200
Total Expenditures	656,905	7,175,265	3,275,866	55,600	55,600
Other Financing Sources (Uses)					
Lease Revenue bonds issued	5,000,000	6,000,000	0	0	0
Total Other Financing Sources	5,000,000	6,000,000	0	0	0
Net change in fund balances	4,359,347	(1,137,281)	(2,467,697)	751,741	751,741
Fund Balance - July 1	0	4,359,347	3,222,066	754,369	1,506,110
Fund Balance - June 30	\$ 4,359,347	\$ 3,222,066	\$ 754,369	\$ 1,506,110	\$ 2,257,851
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 50,300	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Bond payments	0	0	754,369	1,506,110	2,257,851
Capital projects	4,309,047	3,222,066	0	0	0
Unassigned:	0	0	0	0	0
Total Fund Balance	\$ 4,359,347	\$ 3,222,066	\$ 754,369	\$ 1,506,110	\$ 2,257,851



SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Internal Service Funds
Fiscal Year 2013-14 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Service Fund	Technical Service Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 5,277,609	\$ 735,609	\$ 218,000	\$ 998,000	\$ 3,326,000
Operating Expenses:					
Salaries	1,424,009	332,497	101,458	525,054	465,000
Employee benefits	3,406,339	160,395	49,926	285,018	2,911,000
Supplies and materials	442,400	145,900	95,000	201,500	0
Contracted services	35,800	25,300	0	10,500	0
Cost of space occupied	58,168	46,688	5,668	5,812	0
Equipment maintenance	33,500	21,000	5,000	7,500	0
Depreciation	25,848	22,927	2,124	797	0
Other expenses	10,700	6,067	50	4,583	0
Total Operating Expenses	5,436,764	760,774	259,226	1,040,764	3,376,000
Operating Income (Loss)	(159,155)	(25,165)	(41,226)	(42,764)	(50,000)
Non Operating Revenues:					
Interest on investments	51,000	500	500	0	50,000
Change in net assets	(108,155)	(24,665)	(40,726)	(42,764)	0
Net Assets - July 1	390,265	68,955	101,949	167,045	52,316
Net Assets - June 30	\$ 282,110	\$ 44,290	\$ 61,223	\$ 124,281	\$ 52,316

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Operating Revenues:					
Services	\$ 689,830	\$ 788,449	\$ 714,691	\$ 736,209	\$ 735,609
Operating Expenses:					
Salaries	338,541	344,885	332,409	331,469	332,497
Employee benefits	136,519	148,488	117,209	157,095	160,395
Supplies and materials	75,787	134,460	142,480	171,770	145,900
Contracted services	18,090	21,230	20,259	25,300	25,300
Cost of space occupied	88,868	85,546	70,340	50,798	46,688
Equipment maintenance	22,956	18,157	23,621	21,000	21,000
Depreciation	19,497	21,923	20,194	22,927	22,927
Travel, conferences & other expenses	5,545	5,866	5,838	6,067	6,067
Total Operating Expenses	705,803	780,555	732,350	786,426	760,774
Operating Income (Loss)	(15,973)	7,894	(17,659)	(50,217)	(25,165)
Non-operating Revenues:					
Interest on investments	0	0	0	500	500
Change in net assets	(15,973)	7,894	(17,659)	(49,717)	(24,665)
Net Assets - July 1	144,410	128,437	136,331	118,672	68,955
Net Assets - June 30	\$ 128,437	\$ 136,331	\$ 118,672	\$ 68,955	\$ 44,290

SALT LAKE CITY SCHOOL DISTRICT
Printing and Graphics Service Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

The Printing and Graphics Service 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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Operating Revenues:					
Services	\$ 210,229	\$ 218,517	\$ 210,932	\$ 218,000	\$ 218,000
Operating Expenses:					
Salaries	77,954	88,612	93,139	103,908	101,458
Employee benefits	31,930	40,157	40,524	47,501	49,926
Supplies and materials	40,292	43,211	55,014	95,000	95,000
Cost of space occupied	5,016	5,016	5,066	5,617	5,668
Equipment maintenance	37,299	48,985	42,640	5,000	5,000
Travel, conferences & other expenses	0	3,305	1,861	50	50
Depreciation	7,186	5,181	3,204	2,124	2,124
Total Operating Expenses	199,677	234,467	241,448	259,200	259,226
Operating Income (Loss)	10,552	(15,950)	(30,516)	(41,200)	(41,226)
Non Operating Revenues:					
Loss on disposal of capital assets	(578)	0	0	0	0
Interest on investments	2,740	725	738	500	500
Total Non Operating revenues	2,162	725	738	500	500
Change in net assets	12,714	(15,225)	(29,778)	(40,700)	(40,726)
Net Assets - July 1	174,938	187,652	172,427	142,649	101,949
Net Assets - June 30	\$ 187,652	\$ 172,427	\$ 142,649	\$ 101,949	\$ 61,223

SALT LAKE CITY SCHOOL DISTRICT

Technical Service Fund

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

The Technical Service 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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Operating Revenues:					
Services	\$ 1,161,888	\$ 966,100	\$ 991,317	\$ 998,000	\$ 998,000
Operating Expenses:					
Salaries	500,404	513,804	520,557	515,049	525,054
Employee benefits	206,122	232,447	235,276	272,851	285,018
Supplies and materials	191,798	236,242	209,175	201,500	201,500
Contracted services	15,460	12,666	10,329	10,500	10,500
Cost of space occupied	5,249	5,301	5,354	5,758	5,812
Equipment maintenance	11,569	9,979	4,870	7,500	7,500
Depreciation	0	0	796	797	797
Travel, conferences & other expenses	322	630	3,833	4,583	4,583
Total Operating Expenses	930,924	1,011,069	990,190	1,018,538	1,040,764
Operating Income (Loss)	230,964	(44,969)	1,127	(20,538)	(42,764)
Non Operating Revenues:					
Interest on investments	0	166	295		
Total Non Operating revenues	0	166	295	0	0
Change in net assets	230,964	(44,803)	1,422	(20,538)	(42,764)
Net Assets - July 1	0	230,964	186,161	187,583	167,045
Net Assets - June 30	\$ 230,964	\$ 186,161	\$ 187,583	\$ 167,045	\$ 124,281

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

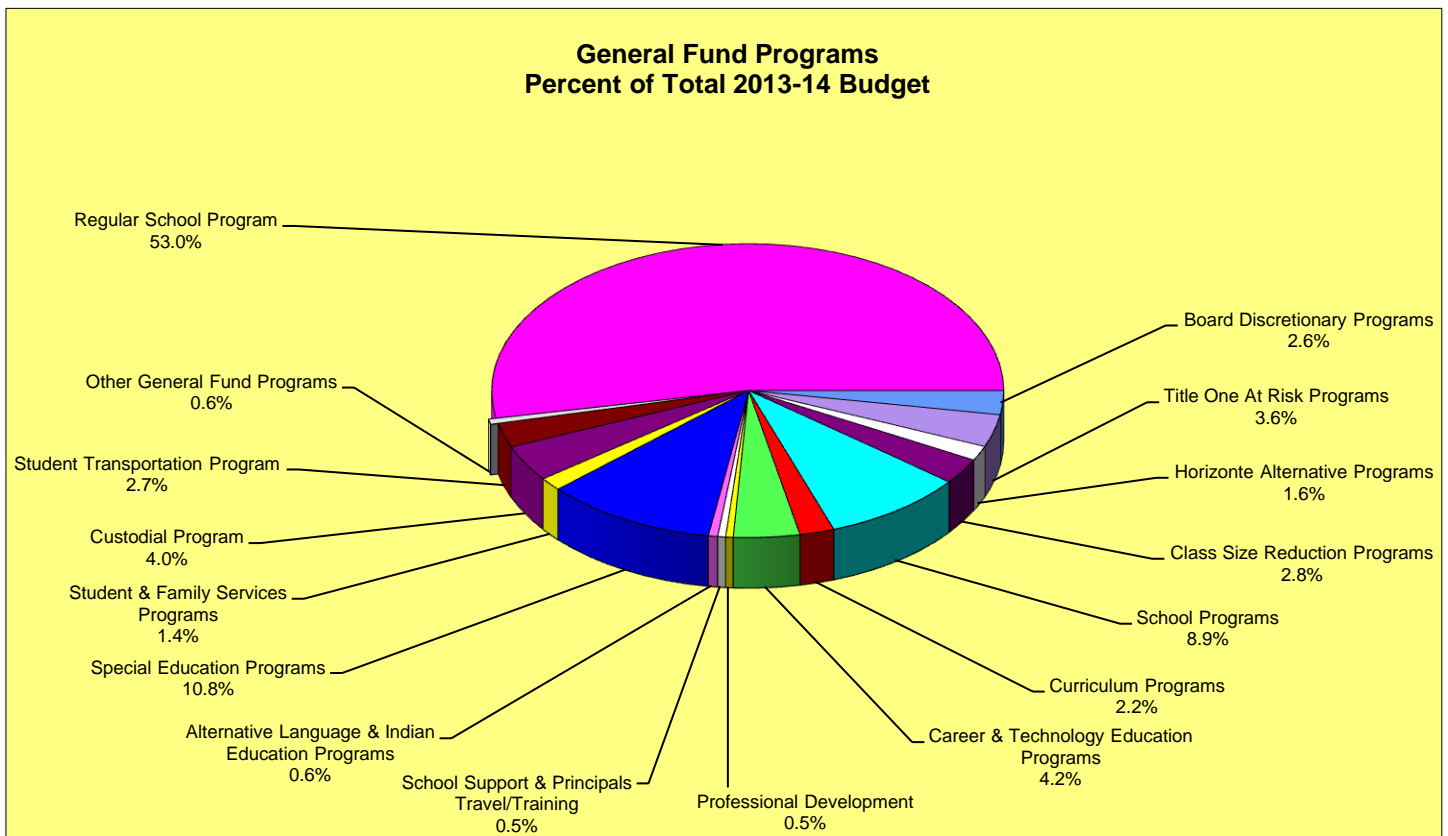
	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
Operating Revenues:					
Services	\$ 2,353,718	\$ 3,008,442	\$ 2,972,774	\$ 3,075,000	\$ 3,326,000
Operating Expenses:					
Salaries	398,542	329,953	466,335	465,000	465,000
Employee benefits	1,989,485	2,678,841	2,528,353	2,911,000	2,911,000
Total Operating Expenses	2,388,027	3,008,794	2,994,688	3,376,000	3,376,000
Operating Income (Loss)	(34,309)	(352)	(21,914)	(301,000)	(50,000)
Non Operating Revenues:					
Interest on investments	159,064	41,452	54,929	50,000	50,000
Change in net assets	124,755	41,100	33,015	(251,000)	0
Net Assets - July 1	104,446	229,201	270,301	303,316	52,316
Net Assets - June 30	\$ 229,201	\$ 270,301	\$ 303,316	\$ 52,316	\$ 52,316



SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget
Recap of Program Expenditure Summaries

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	% of 2013-14 Total Budget
General Fund Budget						
Board Discretionary Student Achievement	\$ 4,534,826	\$ 3,338,410	\$ 5,045,473	\$ 5,915,966	\$ 4,668,390	2.6%
Title One At Risk Programs	9,023,056	12,360,817	8,970,030	11,382,397	6,297,002	3.6%
Horizonte Alternative Programs	2,839,397	2,661,958	2,584,013	2,742,992	2,854,731	1.6%
Class Size Reduction Programs	4,498,846	4,696,217	4,726,199	4,895,868	5,011,272	2.8%
School Programs	16,789,393	16,695,733	15,635,499	16,363,290	15,741,583	8.9%
Curriculum Programs	6,284,896	3,738,754	5,539,691	4,451,026	3,823,983	2.2%
Career and Technology Education Programs	7,032,068	9,622,390	7,578,446	7,483,459	7,324,457	4.2%
Professional Development Programs	838,368	826,286	908,298	857,143	834,758	0.5%
School Support and Principals Travel & Training Prog.	836,691	782,463	814,867	855,915	877,986	0.5%
Alternative Language and Indian Education Programs	1,635,957	1,405,386	1,291,612	1,174,051	1,029,354	0.6%
Special Education Programs	21,415,402	21,440,866	19,979,440	19,434,895	19,001,975	10.8%
Student and Family Services Programs	3,156,419	3,018,819	2,795,579	2,634,582	2,538,682	1.4%
Custodial Program	6,387,539	6,608,709	5,439,699	6,881,894	7,046,982	4.0%
Student Transportation Program	4,040,231	4,384,806	4,500,307	4,682,418	4,700,357	2.7%
Other General Fund Programs	1,424,363	1,026,709	1,193,201	984,088	1,026,357	0.6%
Regular School Program	81,294,047	82,080,345	83,620,563	89,543,793	93,406,595	53.0%
Total Expenditures & Encumbrances	\$ 172,031,499	\$ 174,688,668	\$ 170,622,917	\$ 180,283,777	\$ 176,184,464	100.0%



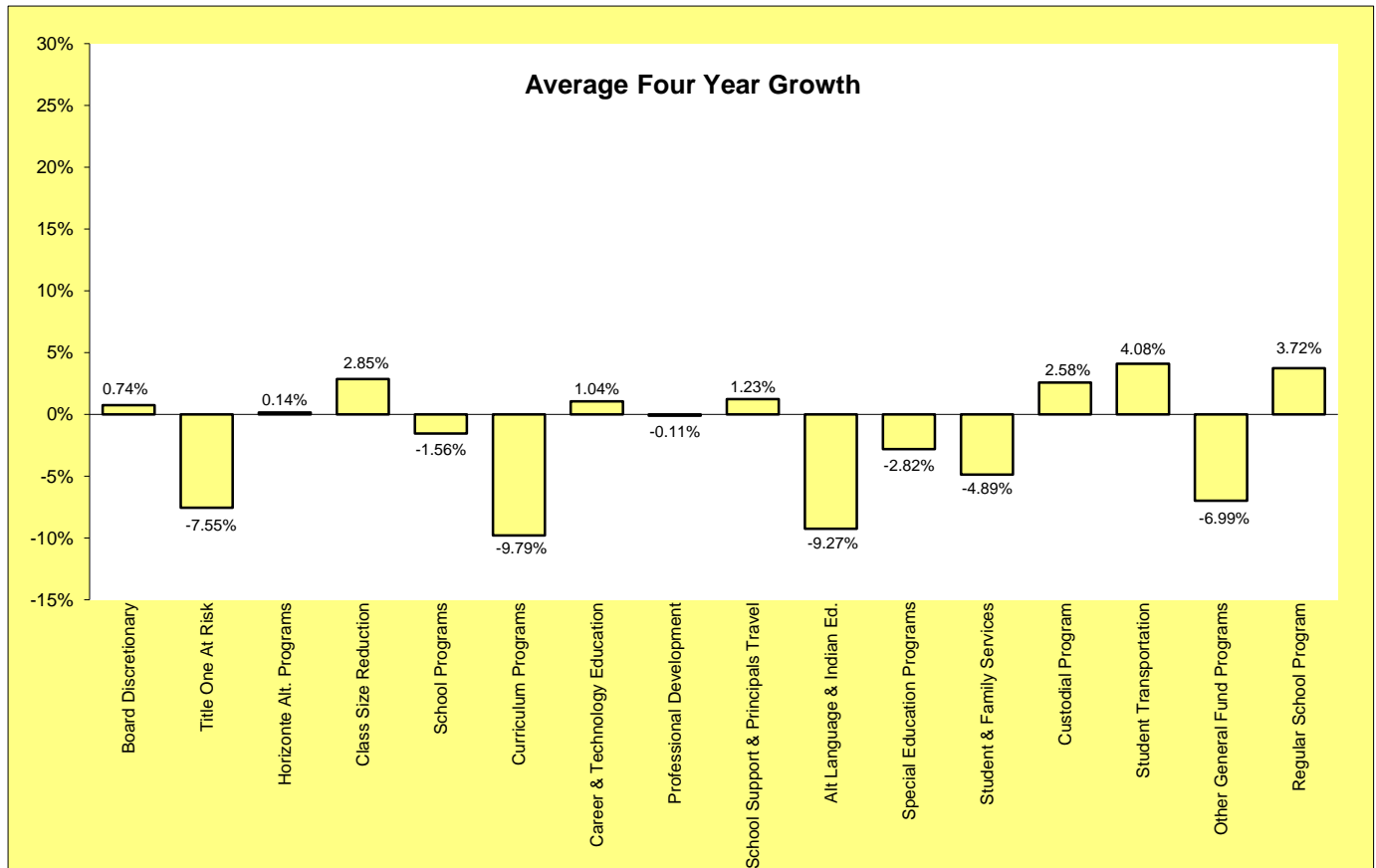
SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2013-14 With Comparative Information for Years 2010-11 Through 2012-13

	2010-11 % Change	2011-12 % Change	2012-13 % Change	2013-14 % Change	Avg. 4 Yr. Chg.
General Fund Budget					
Board Discretionary Student Achievement	-26.38 %	51.13 %	17.25 %	-21.09 %	0.74%
Title One At Risk Programs	36.99	-27.43	26.89	-44.68	-7.55%
Horizonte Alternative Programs	-6.25	-2.93	6.15	4.07	0.14%
Class Size Reduction Programs	4.39	0.64	3.59	2.36	2.85%
School Programs	-0.56	-6.35	4.65	-3.80	-1.56%
Curriculum Programs	-40.51	48.17	-19.65	-14.09	-9.79%
Career and Technology Education Programs	36.84	-21.24	-1.25	-2.12	1.04%
Professional Development Programs	-1.44	9.93	-5.63	-2.61	-0.11%
School Support and Principals Travel & Training Prog.	-6.48	4.14	5.04	2.58	1.23%
Alternative Language and Indian Education Programs	-14.09	-8.10	-9.10	-12.32	-9.27%
Special Education Programs	0.12	-6.82	-2.73	-2.23	-2.82%
Student and Family Services Programs	-4.36	-7.39	-5.76	-3.64	-4.89%
Custodial Program	3.46	-17.69	26.51	2.40	2.58%
Student Transportation Program	8.53	2.63	4.05	0.38	4.08%
Other General Fund Programs	-27.92	16.22	-17.53	4.30	-6.99%
Regular School Program	0.97	1.88	7.08	4.31	3.72%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***Board Discretionary 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 determine how the Student Achievement funds are spent. The following is a summary of the Board Discretionary Student Achievement Funds.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,345,195	\$ 2,750,730	\$ 3,050,101	\$ 3,204,101	\$ 3,182,896	-1.21%
Other local revenue	157,862	105,777	128,080	124,018	24,120	-21.18%
State of Utah	421,849	303,401	1,638,033	1,486,745	1,461,374	61.61%
Federal government	51,657	51,657	0	0	0	-
Total Revenues	3,976,563	3,211,565	4,816,214	4,814,864	4,668,390	4.35%
Expenditures & Encumbrances:						
Salaries	2,926,394	2,217,080	3,385,714	3,164,936	2,910,150	-0.14%
Employee benefits	734,030	533,285	823,479	929,092	895,566	5.50%
Contract services	183,218	154,081	156,018	251,959	129,280	-7.36%
Maintenance & repairs	450	90	990	3,330	0	-
Field trips, insurance, phone & travel	160,571	104,315	121,491	122,903	116,318	-6.89%
Supplies and textbooks	490,011	251,253	462,580	1,278,333	562,083	3.68%
Equipment	34,813	63,199	85,564	124,837	24,524	-7.39%
Indirect Costs	5,339	15,107	9,637	40,576	30,469	117.67%
Total Expenditures & Encumbrances	\$ 4,534,826	\$ 3,338,410	\$ 5,045,473	\$ 5,915,966	\$ 4,668,390	0.74%
Net change in fund balances	\$ (558,263)	\$ (126,845)	\$ (229,259)	\$ (1,101,102)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Title I At Risk Programs

Students at risk are determined by 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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 2,032,498	\$ 2,269,896	\$ 263,354	\$ 320,510	\$ 258,239	-21.82%
Federal Government	6,990,558	13,386,819	7,702,389	11,061,887	6,038,763	-3.40%
Total Revenues	9,023,056	15,656,715	7,965,743	11,382,397	6,297,002	-7.55%
Expenditures & Encumbrances:						
Salaries	6,434,477	8,407,484	6,503,300	7,208,896	3,783,169	-10.30%
Employee benefits	1,930,118	2,521,857	1,919,532	2,343,976	1,370,525	-7.25%
Contract services	151,238	95,587	140,359	583,159	17,791	-22.06%
Field trips, insurance, phone & travel	6,906	39,358	16,964	41,519	136,203	468.06%
Supplies and textbooks	330,193	304,992	103,227	895,881	845,309	39.00%
Equipment	435	771,749	113,815	48,752	13,502	750.98%
Indirect Costs	169,689	219,790	172,833	260,214	130,503	-5.77%
Total Expenditures & Encumbrances	\$ 9,023,056	\$ 12,360,817	\$ 8,970,030	\$ 11,382,397	\$ 6,297,002	-7.55%
Net change in fund balances	\$ 0	\$ 3,295,898	\$ (1,004,287)	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***Horizonte Alternative Programs**

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, and Youth in Custody and Neglected and Delinquent, which are programs that serve students who are in the custody of the state. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 145,470	\$ 134,076	\$ 116,461	\$ 146,892	\$ 147,190	0.30%
Other local revenue	0	4,127	1,459	3,000	0	-
State of Utah	2,693,927	2,523,755	2,466,093	2,593,100	2,564,592	-1.20%
Total Revenues	2,839,397	2,661,958	2,584,013	2,742,992	2,711,782	-1.12%
Expenditures & Encumbrances:						
Salaries	1,982,157	1,810,070	1,824,414	1,911,572	1,920,087	-0.78%
Employee benefits	626,812	600,655	597,895	693,543	718,206	3.65%
Contract services	78,939	40,469	23,018	63,496	59,412	-6.18%
Maintenance & repairs	9,205	53,073	9,961	1,647	20,500	30.68%
Field trips, insurance, phone & travel	18,437	19,558	16,424	10,285	19,700	1.71%
Supplies, textbooks & utilities	104,511	100,696	93,376	43,506	91,940	-3.01%
Equipment	9,934	25,526	20,252	8,000	15,000	12.75%
Indirect Costs	9,402	11,911	(1,327)	10,943	9,886	1.29%
Total Expenditures & Encumbrances	\$ 2,839,397	\$ 2,661,958	\$ 2,584,013	\$ 2,742,992	\$ 2,854,731	0.14%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ (142,949)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Class Size Reduction Programs

The State Class Size Reduction Program is funding from State and Federal sources to be used to lower K-8 class size. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,232,203	\$ 4,035,465	\$ 4,088,720	\$ 4,463,990	\$ 4,566,927	1.98%
Federal Government	266,643	660,752	637,479	431,878	444,345	-7.57%
Total Revenues	4,498,846	4,696,217	4,726,199	4,895,868	5,011,272	2.85%
Expenditures & Encumbrances:						
Salaries	3,407,842	3,479,362	3,452,553	3,509,773	3,540,271	0.97%
Employee benefits	1,085,845	1,202,737	1,258,895	1,375,595	1,451,457	8.42%
Contract services	0	0	114	216	640	-
Indirect Costs	5,159	14,118	14,637	10,284	18,904	7.29%
Total Expenditures & Encumbrances	\$ 4,498,846	\$ 4,696,217	\$ 4,726,199	\$ 4,895,868	\$ 5,011,272	2.85%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

School Programs including: Library Media Services, Extended Learning, Quality Teaching,
LAND Trust, Elementary Music

The programs included in the following summary are designed to provide even more educational opportunities for the district's students. Some of the programs include Library Media Services, Extended Learning Programs, K-3 Reading, JROTC, School LAND Trust, Elementary Music Teachers, and Driver Education. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 11,050,536	\$ 11,252,058	\$ 10,960,814	\$ 10,727,068	\$ 10,934,322	-0.26%
Other local revenue	206,550	215,789	234,635	193,539	192,604	-1.69%
State of Utah	4,388,610	4,118,573	4,038,788	4,200,491	3,917,997	-2.68%
Federal Government	517,912	183,939	181,450	338,444	54,908	-22.35%
Total Revenues	16,163,608	15,770,359	15,415,687	15,459,542	15,099,831	-1.65%
Expenditures & Encumbrances:						
Salaries	11,743,368	11,580,030	10,864,852	10,906,783	10,507,157	-2.63%
Employee benefits	3,605,929	3,759,786	3,631,225	4,038,867	4,029,533	2.94%
Contract services	117,482	124,421	128,689	199,388	20,576	-20.62%
Maintenance & repairs	60,267	46,358	42,039	56,000	56,000	-1.77%
Field trips, insurance, phone & travel	281,661	299,104	200,432	228,485	207,698	-6.56%
Supplies and textbooks	780,748	632,692	526,491	741,575	729,999	-1.63%
Equipment	168,156	203,791	161,100	130,677	129,097	-5.81%
Indirect Costs	31,782	49,551	80,671	61,515	61,523	23.39%
Total Expenditures & Encumbrances	\$ 16,789,393	\$ 16,695,733	\$ 15,635,499	\$ 16,363,290	\$ 15,741,583	-1.56%
Net change in fund balances	\$ (625,785)	\$ (925,374)	\$ (219,812)	\$ (903,748)	\$ (641,752)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Curriculum Programs

The Curriculum Programs include Library Media Administration, Math and Science, Performance Assessment, Achievement Testing, and Language Arts. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,830,429	\$ 1,952,990	\$ 1,765,951	\$ 1,794,951	\$ 1,807,832	-0.31%
Other local revenue	7,060	3,720	54,742	9,002	1,700	-18.98%
State of Utah	708,383	401,623	439,381	811,022	447,806	-9.20%
Federal government	3,692,586	1,380,421	3,278,721	1,791,837	1,566,645	-14.39%
Total Revenues	6,238,458	3,738,754	5,538,795	4,406,812	3,823,983	-9.68%
Expenditures & Encumbrances:						
Salaries	3,149,356	2,389,440	3,757,656	2,615,580	2,410,872	-5.86%
Employee benefits	965,430	789,337	1,197,644	960,471	885,725	-2.06%
Contract services	246,650	132,088	115,835	42,192	95,603	-15.31%
Maintenance & repairs	617	206	1,011	1,800	5,800	210.01%
Field trips, insurance, phone & travel	151,120	66,853	58,876	122,555	128,566	-3.73%
Supplies and textbooks	421,661	304,716	169,835	567,670	225,322	-11.64%
Equipment	1,285,011	11,965	131,351	78,729	0	-
Indirect Costs	65,051	44,149	107,483	62,029	72,095	2.71%
Total Expenditures & Encumbrances	\$ 6,284,896	\$ 3,738,754	\$ 5,539,691	\$ 4,451,026	\$ 3,823,983	-9.79%
Net change in fund balances	\$ (46,438)	\$ 0	\$ (896)	\$ (44,214)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,208,626	\$ 3,286,722	\$ 3,438,304	\$ 3,536,224	\$ 3,584,591	2.93%
Other local revenue	0	0	75	0	0	-
State of Utah	3,173,835	5,713,390	3,196,798	3,021,270	2,986,212	-1.48%
Federal government	649,607	622,278	534,925	412,854	417,922	-8.92%
Total Revenues	7,032,068	9,622,390	7,170,102	6,970,348	6,988,725	-0.15%
Expenditures & Encumbrances:						
Salaries	4,536,859	4,578,230	4,586,693	4,515,068	4,504,088	-0.18%
Employee benefits	1,467,788	1,560,442	1,535,590	1,778,237	1,856,007	6.61%
Contract services	267,329	305,318	153,537	142,774	145,009	-11.44%
Maintenance & repairs	14,023	2,394,488	172,343	48,610	48,810	62.02%
Field trips, insurance, phone & travel	56,299	64,136	75,278	116,761	94,002	16.74%
Supplies, textbooks & utilities	283,270	330,905	254,828	363,759	339,642	4.98%
Equipment	236,123	96,663	543,747	177,396	21,190	-22.76%
Indirect Costs	170,377	292,208	256,430	340,854	315,709	21.33%
Total Expenditures & Encumbrances	\$ 7,032,068	\$ 9,622,390	\$ 7,578,446	\$ 7,483,459	\$ 7,324,457	1.04%
Net change in fund balances	\$ 0	\$ 0	\$ (408,344)	\$ (513,111)	\$ (335,732)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 223,324	\$ 247,684	\$ 254,352	\$ 263,864	\$ 263,916	4.54%
Other local revenue	10,000	10,000	10,339	10,000	10,000	0.00%
State of Utah	31,308	55,609	54,233	70,445	48,008	13.34%
Federal government	573,736	512,993	589,374	512,834	512,834	-2.65%
Total Revenues	838,368	826,286	908,298	857,143	834,758	-0.11%
Expenditures & Encumbrances:						
Salaries	592,312	576,342	650,214	529,567	512,477	-3.37%
Employee benefits	175,622	161,963	194,794	185,205	180,890	0.75%
Contract services	3,295	37,341	11,390	47,708	47,662	336.62%
Maintenance & repairs	1,109	0	0	0	0	-
Field trips, insurance, phone & travel	24,374	12,803	4,625	19,828	19,273	-5.23%
Supplies and textbooks	29,334	26,333	33,743	60,776	74,456	38.46%
Equipment	1,201	529	0	1,591	0	-
Indirect Costs	11,121	10,975	13,532	12,468	0	-
Total Expenditures & Encumbrances	\$ 838,368	\$ 826,286	\$ 908,298	\$ 857,143	\$ 834,758	-0.11%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

School Support and Principals Travel and Training Programs

The School Support staff oversee the school reform efforts, shared governance and site based training, oversee grant proposals, and monitor school goal setting and performance. The following is a summary of the School Support Program and also the program which provides travel and training for the principals in the district.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 768,780	\$ 722,630	\$ 748,662	\$ 787,476	\$ 820,256	1.67%
State of Utah	0	0	11,543	0	0	-
Federal government	55,259	46,966	39,037	57,250	47,487	-3.52%
Total Revenues	824,039	769,596	799,242	844,726	867,743	1.33%
Expenditures & Encumbrances:						
Salaries	601,861	564,059	591,427	599,663	598,031	-0.16%
Employee benefits	201,095	178,140	189,699	209,643	236,841	4.44%
Contract services	0	2,000	10	24	0	-
Field trips, insurance, phone & travel	12,738	14,928	11,025	23,281	23,281	20.69%
Supplies and textbooks	7,273	9,465	8,785	10,994	9,590	7.96%
Indirect Costs	13,724	13,871	13,921	12,310	10,243	-6.34%
Total Expenditures & Encumbrances	\$ 836,691	\$ 782,463	\$ 814,867	\$ 855,915	\$ 877,986	1.23%
Net change in fund balances	\$ (12,652)	\$ (12,867)	\$ (15,625)	\$ (11,189)	\$ (10,243)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 247,532	\$ 166,959	\$ 146,921	\$ 191,162	\$ 198,439	-4.96%
Other local revenue	3,200	28,997	29,730	25,185	25,185	171.76%
State of Utah	471,061	446,158	318,131	222,905	218,359	-13.41%
Federal government	914,164	763,272	796,830	734,799	587,371	-8.94%
Total Revenues	1,635,957	1,405,386	1,291,612	1,174,051	1,029,354	-9.27%
Expenditures & Encumbrances:						
Salaries	1,019,241	803,446	719,442	672,026	557,520	-11.33%
Employee benefits	313,184	267,259	230,075	220,777	204,564	-8.67%
Contract services	154,919	156,100	202,933	99,927	88,748	-10.68%
Field trips, insurance, phone & travel	25,645	21,504	5,814	23,767	11,645	-13.65%
Supplies and textbooks	92,243	129,819	96,031	129,476	140,669	13.12%
Equipment	5,007	3,120	14,774	7,164	10,455	27.20%
Indirect Costs	25,718	24,138	22,543	20,914	15,753	-9.69%
Total Expenditures & Encumbrances	\$ 1,635,957	\$ 1,405,386	\$ 1,291,612	\$ 1,174,051	\$ 1,029,354	-9.27%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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 which extend beyond the normal 180 day school year; the Resource Program, which provides students who need more than the regular instructional program special education; Self Contained, which provides service to students with disabilities in a contained setting; and other Special Education Programs. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 29,931	\$ 30,726	\$ 33,501	\$ 44,174	\$ 50,169	16.90%
Other local revenue	81,080	78,490	84,070	111,009	107,900	8.27%
State of Utah	14,484,710	13,556,481	12,023,717	12,079,750	12,217,122	-3.91%
Federal government	6,819,681	7,775,169	7,838,152	6,983,272	6,411,484	-1.50%
Total Revenues	21,415,402	21,440,866	19,979,440	19,218,205	18,786,675	-3.07%
Expenditures & Encumbrances:						
Salaries	15,453,492	14,716,213	14,123,715	13,429,235	13,256,547	-3.55%
Employee benefits	4,784,583	4,659,345	4,546,503	4,937,529	5,012,839	1.19%
Contract services	485,592	642,710	766,316	604,884	345,686	-7.20%
Maintenance & repairs	2,224	1,445	3,539	8,000	8,000	64.93%
Field trips, insurance, phone & travel	91,650	80,208	82,482	85,000	86,354	-1.44%
Supplies and textbooks	291,083	653,270	246,240	183,461	168,637	-10.52%
Equipment	155,619	518,389	60,211	10,500	5,500	-24.12%
Indirect Costs	151,159	169,286	150,434	176,286	118,412	-5.42%
Total Expenditures & Encumbrances	\$ 21,415,402	\$ 21,440,866	\$ 19,979,440	\$ 19,434,895	\$ 19,001,975	-2.82%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (216,690)	\$ (215,300)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***Student & Family Services Programs including: Counselors, School Nurses, Alcohol & Drug Free Schools**

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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,523,076	\$ 1,601,081	\$ 1,556,958	\$ 1,514,235	\$ 1,548,534	0.42%
Other local revenue	130,219	101,943	111,123	95,700	22,714	-20.64%
State of Utah	1,078,715	1,054,861	977,210	890,461	896,549	-4.22%
Federal government	415,351	253,891	127,872	134,872	70,885	-20.73%
Total Revenues	3,147,361	3,011,776	2,773,163	2,635,268	2,538,682	-4.83%
Expenditures & Encumbrances:						
Salaries	1,918,744	1,816,681	1,733,755	1,592,696	1,506,878	-5.37%
Employee benefits	581,401	585,154	561,103	578,518	573,420	-0.34%
Contract services	562,760	508,952	446,725	419,132	419,749	-6.35%
Field trips, insurance, phone & travel	14,726	13,155	5,309	8,475	8,200	-11.08%
Supplies and textbooks	47,710	59,016	35,261	23,763	23,663	-12.60%
Equipment	3,565	9,385	0	0	0	-
Indirect Costs	27,513	26,476	13,426	11,998	6,772	-18.85%
Total Expenditures & Encumbrances	\$ 3,156,419	\$ 3,018,819	\$ 2,795,579	\$ 2,634,582	\$ 2,538,682	-4.89%
Net change in fund balances	\$ (9,058)	\$ (7,043)	\$ (22,416)	\$ 686	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Custodial Programs

This program accounts for the custodial services that are provided to the school buildings throughout the district.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,387,539	\$ 6,608,709	\$ 5,439,699	\$ 6,881,894	\$ 7,046,982	2.58%
Total Revenues	6,387,539	6,608,709	5,439,699	6,881,894	7,046,982	2.58%
Expenditures & Encumbrances:						
Salaries	4,330,224	4,183,110	3,409,573	4,237,484	4,316,977	-0.08%
Employee benefits	1,557,938	1,943,196	1,491,930	2,125,310	2,210,905	10.48%
Maintenance & repairs	41,010	34,800	36,948	43,905	43,905	1.76%
Field trips, insurance, phone & travel	223	2,095	2,086	2,395	2,395	243.50%
Supplies and materials	458,144	445,508	499,087	472,700	472,700	0.79%
Indirect Costs	0	0	75	100	100	-
Total Expenditures & Encumbrances	\$ 6,387,539	\$ 6,608,709	\$ 5,439,699	\$ 6,881,894	\$ 7,046,982	2.58%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Student Transportation Program

The Student Transportation Program provides transportation of students to and from school.

This program also provides operation and maintenance of the district's bus fleet.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,591,428	\$ 1,784,207	\$ 2,258,056	\$ 2,239,829	\$ 2,257,768	10.47%
State of Utah	2,448,803	2,600,599	2,242,251	2,442,589	2,442,589	-0.06%
Total Revenues	4,040,231	4,384,806	4,500,307	4,682,418	4,700,357	4.08%
Expenditures & Encumbrances:						
Salaries	2,250,704	2,315,658	2,299,643	2,339,339	2,371,034	1.34%
Employee benefits	873,035	1,006,186	931,363	1,073,983	1,130,376	7.37%
Contract services - professional & ed	15,958	10,256	9,930	35,349	12,500	-5.42%
Maintenance & repairs	281,546	275,519	271,686	307,500	288,500	0.62%
Insurance, phone & travel	216,747	268,302	402,852	270,047	245,047	3.26%
Supplies and materials	402,241	508,885	584,833	654,200	650,900	15.45%
Equipment	0	0	0	2,000	2,000	-
Total Expenditures & Encumbrances	\$ 4,040,231	\$ 4,384,806	\$ 4,500,307	\$ 4,682,418	\$ 4,700,357	4.08%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Other General Fund Programs including: Program Evaluation, Special Grants, Community Involvement,

**Programs in this summary include Program Evaluation, Community Involvement, and Special Grants.
The following is a summary of these programs.**

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 883,106	\$ 525,125	\$ 548,831	\$ 560,543	\$ 668,079	-6.09%
Other local revenue	42,554	42,581	41,799	0	0	-
State of Utah	497,980	458,595	601,036	421,286	356,256	-5.58%
Federal government	723	408	1,535	2,259	2,022	44.92%
Total Revenues	1,424,363	1,026,709	1,193,201	984,088	1,026,357	-6.99%
Expenditures & Encumbrances:						
Salaries	961,116	707,895	836,082	651,884	680,427	-7.30%
Employee benefits	294,964	255,336	303,483	266,270	280,583	-1.22%
Contract services	32,528	29,947	29,417	18,001	18,000	-11.17%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone & travel	10,518	6,210	1,450	13,550	14,672	9.87%
Supplies and materials	124,104	26,406	22,734	33,829	32,175	-18.52%
Indirect Costs	1,133	915	35	54	0	-
Total Expenditures & Encumbrances	\$ 1,424,363	\$ 1,026,709	\$ 1,193,201	\$ 984,088	\$ 1,026,357	-6.99%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Regular School Program - All other activities not shown in special programs

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 29,017,200	\$ 31,733,068	\$ 34,540,117	\$ 35,632,018	\$ 39,384,437	8.93%
Other local revenue	5,772,326	7,095,355	7,098,989	4,325,826	4,191,769	-6.85%
State of Utah	44,739,095	45,752,274	43,345,027	43,725,353	44,775,580	0.02%
Federal government	5,046,606	251,238	253,114	271,808	271,808	-23.65%
Total Revenues	84,575,227	84,831,935	85,237,247	83,955,005	88,623,594	1.20%
Expenditures & Encumbrances:						
Instruction						
Salaries	41,370,826	41,273,358	42,200,432	43,169,025	45,245,839	2.34%
Employee benefits	13,064,622	13,210,150	13,756,235	16,377,841	17,894,654	9.24%
Contract services	0	0	0	46,654	51,007	-
Maintenance & repairs	252,385	311,512	291,650	312,000	312,000	5.91%
Field trips, insurance, phone & travel	0	20,900	3,513	202,900	203,400	-
Supplies and textbooks	1,773,692	1,775,536	1,879,772	2,261,139	1,831,815	0.82%
Equipment	324,110	306,000	641,268	1,536,096	1,441,817	86.21%
Indirect costs	0	200	250	250	250	-
Total Instruction	56,785,635	56,897,656	58,773,120	63,905,905	66,980,782	4.49%
Counseling and Child Accounting						
Salaries	1,826,170	1,827,519	1,810,805	1,763,015	1,787,805	-0.53%
Employee benefits	610,186	657,759	647,488	685,714	723,638	4.65%
Supplies and materials	8,636	8,695	8,048	9,000	9,000	1.05%
Total Counseling and Child Accounting	2,444,992	2,493,973	2,466,341	2,457,729	2,520,443	0.77%
General District Administration						
Salaries	347,054	347,560	352,435	354,654	355,462	0.61%
Employee benefits	144,986	153,078	147,858	163,804	169,959	4.31%
Contract services	360,295	338,707	107,034	183,500	183,500	-12.27%
Field trips, insurance, phone & travel	33,114	28,835	19,071	35,954	35,954	2.14%
Supplies and materials	69,881	20,738	29,115	45,000	45,000	-8.90%
Indirect costs	(756,572)	(789,007)	(766,106)	(891,013)	(641,404)	-3.81%
Total General District Administration	198,758	99,911	(110,593)	(108,101)	148,471	-6.33%
General School Administration						
Salaries	6,378,820	6,225,190	6,378,293	6,362,779	6,426,648	0.19%
Employee benefits	2,229,102	2,346,837	2,425,283	2,661,815	2,790,131	6.29%
Contract services	142,611	257,172	281,292	114,659	120,392	-3.90%
Supplies, textbooks & utilities	345,093	322,187	381,340	334,719	334,719	-0.75%
Total General School Administration	9,095,626	9,151,386	9,466,208	9,473,972	9,671,890	1.58%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Regular School Program - All other activities not shown in special programs

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,393,725	\$ 2,420,594	\$ 2,481,693	\$ 2,527,522	\$ 2,569,551	1.84%
Employee benefits	831,166	925,617	935,860	1,020,557	1,072,906	7.27%
Contract services	82,149	82,420	22,973	(27,800)	(11,074)	-28.37%
Maintenance & repairs	125,628	137,597	124,219	142,700	142,700	3.40%
Field trips, insurance, phone & travel	10,954	13,336	10,362	23,150	23,150	27.83%
Supplies and materials	111,289	98,827	115,969	142,000	142,000	6.90%
Indirect costs	0	1,139	2,183	3,000	3,000	-
Total Business Services	3,554,911	3,679,530	3,693,259	3,831,129	3,942,233	2.72%
Operation and Maint. of School Bldgs.						
Salaries	1,650,752	1,566,483	1,576,810	1,535,562	1,562,820	-1.33%
Employee benefits	662,186	674,115	665,253	788,690	823,911	6.11%
Contract services	1,625	0	0	0	0	-
Maintenance & repairs	1,568,612	1,472,834	1,467,914	1,338,652	1,338,652	-3.67%
Field trips, insurance, phone & travel	576,011	594,427	644,184	638,239	638,697	2.72%
Supplies and utilities	4,732,921	5,014,166	4,524,842	5,036,808	5,036,808	1.61%
Total Operation and Maint. of School Bldg:	9,192,107	9,322,025	8,879,003	9,337,951	9,400,888	0.57%
Student transportation						
Salaries	16,373	0	0	0	0	-
Employee benefits	5,645	0	0	0	0	-
Equipment	0	435,864	453,225	645,208	741,888	-
Total student transportation	22,018	435,864	453,225	645,208	741,888	817.37%
Total Expenditures & Encumbrances	\$ 81,294,047	\$ 82,080,345	\$ 83,620,563	\$ 89,543,793	\$ 93,406,595	3.72%
Net change in fund balances	\$ 3,281,180	\$ 2,751,590	\$ 1,616,684	\$ (5,588,788)	\$ (4,783,001)	



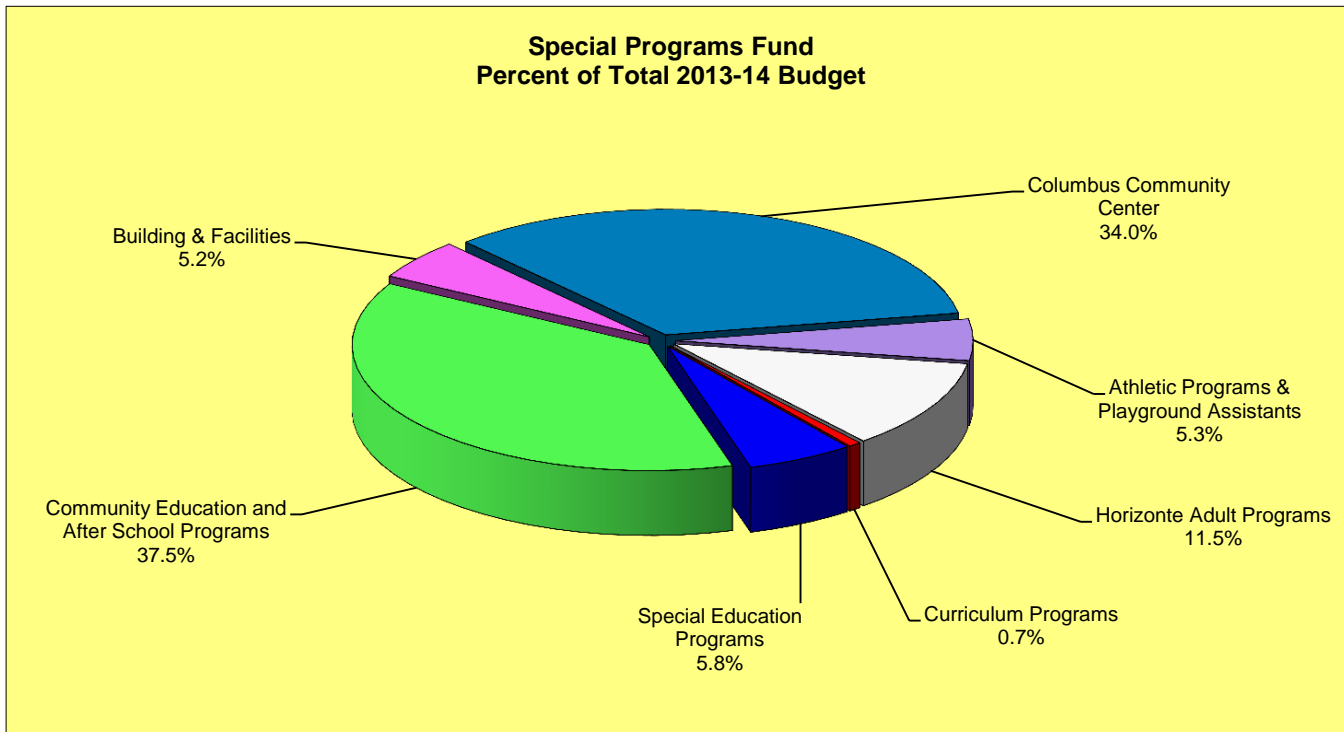
SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	% of 2013-14 Total Budget
Special Revenue Funds Budget						
Athletic Programs, Playground Assistants, etc. \$	1,614,704	\$ 1,553,741	\$ 2,601,704	\$ 1,243,553	\$ 1,064,185	5.3%
Horizonte Adult Programs	2,289,317	2,480,108	2,454,283	2,351,352	2,297,755	11.5%
Curriculum Programs	123,404	122,820	125,914	134,751	134,672	0.7%
Special Education Programs	1,416,507	1,337,265	1,248,975	1,173,338	1,163,784	5.8%
Community Education and After School Program	4,458,555	4,530,566	4,376,120	7,305,236	7,520,836	37.5%
Building & Facilities	99,443	90,767	1,501,321	1,634,751	1,035,705	5.2%
Columbus Community Center	5,255,647	5,561,958	6,138,770	8,157,331	6,804,779	34.0%
Total Expenditures & Encumbrances	\$ 15,257,577	\$ 15,677,225	\$ 18,447,087	\$ 22,000,312	\$ 20,021,716	100.0%



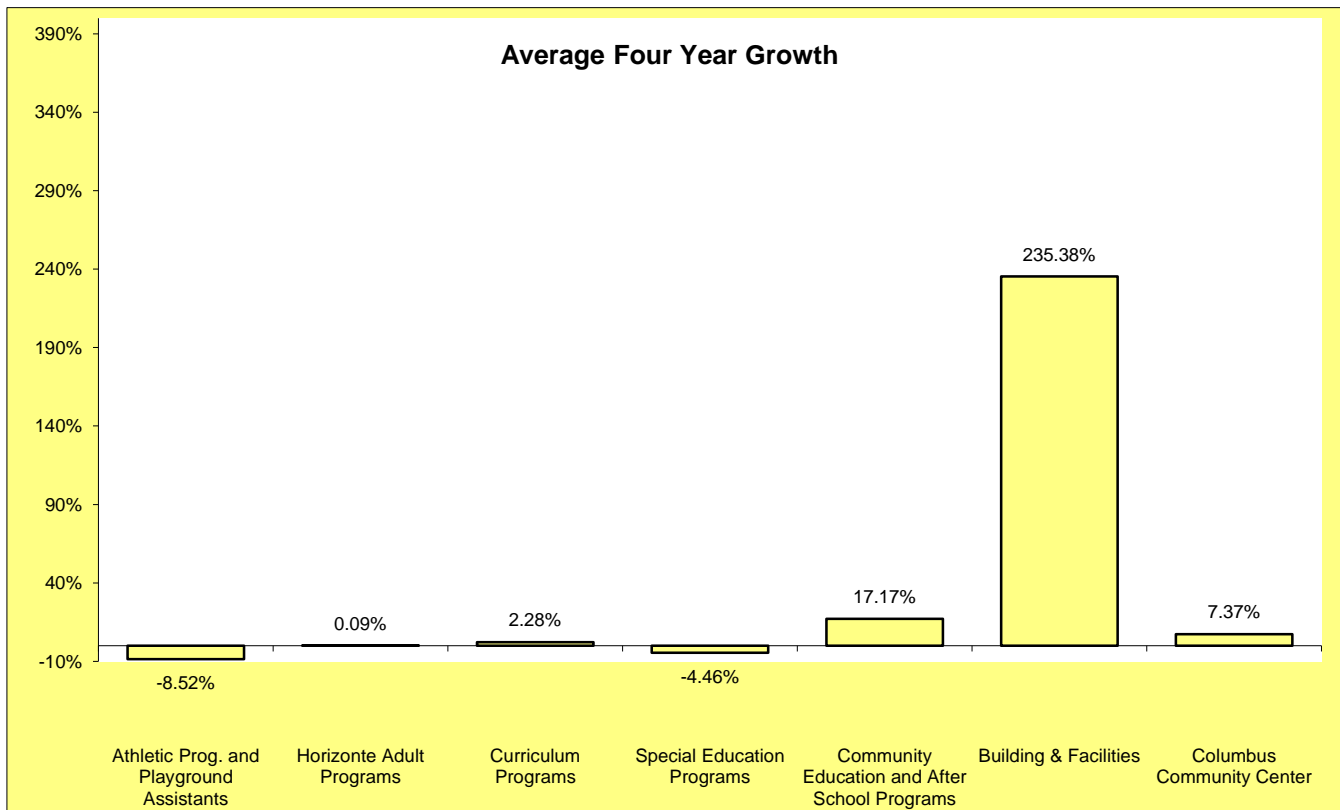
SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2013-14 With Comparative Information for Years 2010-11 Through 2012-13

	2010-11 % Change	2011-12 % Change	2012-13 % Change	2013-14 % Change	Avg. 4 Yr. Chg.
Special Revenue Funds					
Athletic Programs, Playground Assistants, etc.	-3.78%	67.45%	-52.20%	-14.42%	-8.52%
Horizonte Adult Programs	8.33%	-1.04%	-4.19%	-2.28%	0.09%
Curriculum Programs	-0.47%	2.52%	7.02%	-0.06%	2.28%
Special Education Programs	-5.59%	-6.60%	-6.06%	-0.81%	-4.46%
Community Education and After School Programs	1.62%	-3.41%	66.93%	2.95%	17.17%
Building & Facilities	-8.72%	1554.04%	8.89%	-36.64%	235.38%
Columbus Community Center	5.83%	10.37%	32.88%	-16.58%	7.37%



SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,012,989	\$ 1,125,462	\$ 6,003,096	\$ 960,058	\$ 905,350	-2.66%
Other local revenue	57,374	15,681	46,929	0	0	-
Total Revenues	1,070,363	1,141,143	6,050,025	960,058	905,350	-3.85%
Expenditures & Encumbrances:						
Salaries	474,753	466,191	1,247,139	477,230	471,834	-0.15%
Employee benefits	111,995	113,492	352,044	134,861	141,359	6.55%
Contract services	239,391	442,094	177,148	302,743	124,743	-11.97%
Maintenance & repairs	28,471	13,888	17,369	30,000	30,000	1.34%
Field trips, insurance, phone & travel	144,585	172,852	185,950	154,971	145,499	0.16%
Supplies and textbooks	596,225	181,445	616,660	142,748	150,750	-18.68%
Equipment	19,284	163,779	5,394	1,000	0	-
Total Expenditures & Encumbrances	\$ 1,614,704	\$ 1,553,741	\$ 2,601,704	\$ 1,243,553	\$ 1,064,185	-8.52%
Net change in fund balances	\$ (544,341)	\$ (412,598)	\$ 3,448,321	\$ (283,495)	\$ (158,835)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 139,884	\$ 67,111	\$ 132,552	\$ 144,892	\$ 151,868	2.14%
Other local revenue	163,957	171,460	135,831	131,210	131,220	-4.99%
State of Utah	1,679,379	1,831,806	1,747,024	1,607,023	1,615,453	-0.95%
Federal Government	306,097	409,731	438,876	396,227	399,214	7.61%
Total Revenues	2,289,317	2,480,108	2,454,283	2,279,352	2,297,755	0.09%
Expenditures & Encumbrances:						
Salaries	1,618,318	1,669,843	1,588,977	1,406,110	1,399,619	-3.38%
Employee benefits	457,379	482,833	465,925	423,024	508,026	2.77%
Contract services	2,335	58,817	94,430	104,198	84,200	876.50%
Maintenance & repairs	48,513	47,300	43,295	60,500	20,962	-14.20%
Field trips, insurance, phone & travel	7,559	7,909	11,095	26,824	26,824	63.72%
Supplies, textbooks & utilities	147,851	155,625	161,383	257,079	235,124	14.76%
Equipment	19,324	24,066	40,067	20,000	23,000	4.76%
Indirect Costs	(11,962)	33,715	49,111	53,617	0	-
Total Expenditures & Encumbrances	\$ 2,289,317	\$ 2,480,108	\$ 2,454,283	\$ 2,351,352	\$ 2,297,755	0.09%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (72,000)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Curriculum Programs including K-12 Physical Education and Fine Arts

The K-12 Physical Education program provides inservice training for teachers and aides to allow them to develop the curriculum for the students. The District's Fine Arts program help to provide leadership in the development of a district-wide curriculum in the Fine Arts. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 123,404	\$ 122,820	\$ 125,914	\$ 134,751	\$ 134,672	2.28%
Total Revenues	123,404	122,820	125,914	134,751	134,672	2.28%
Expenditures & Encumbrances:						
Salaries	43,824	44,007	44,078	44,859	44,243	0.24%
Employee benefits	11,938	13,299	13,628	15,164	15,732	7.95%
Contract services	39,587	37,380	37,213	38,600	38,600	-0.62%
Field trips, insurance, phone & travel	17,829	17,362	16,452	19,260	19,260	2.01%
Supplies and textbooks	10,226	10,637	14,408	16,733	16,702	15.83%
Indirect costs	0	135	135	135	135	-
Total Expenditures & Encumbrances	\$ 123,404	\$ 122,820	\$ 125,914	\$ 134,751	\$ 134,672	2.28%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Special Education Prekindergarten and Hospitalized Programs

The Preschool program is designed to provide a free and appropriate public education to students who have been classified as disabled in accordance with state guidelines who are between the ages of three and five. 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. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 141,324	\$ 144,750	\$ 0	\$ 0	\$ 0	-
State of Utah	990,603	995,877	1,040,937	1,008,338	1,008,338	0.45%
Federal Government	284,580	196,638	208,038	165,000	155,446	-11.34%
Total Revenues	<u>1,416,507</u>	<u>1,337,265</u>	<u>1,248,975</u>	<u>1,173,338</u>	<u>1,163,784</u>	<u>-4.46%</u>
Expenditures & Encumbrances:						
Salaries	1,027,324	985,943	924,267	814,148	813,162	-5.21%
Employee benefits	328,985	309,228	299,211	311,128	317,535	-0.87%
Contract services	29,972	0	39	83	78	-24.93%
Field trips, insurance, phone & travel	2,912	24,902	14,480	14,500	17,500	125.24%
Supplies and textbooks	21,421	9,911	6,201	28,040	10,800	-12.40%
Indirect Costs	5,893	7,281	4,777	5,439	4,709	-5.02%
Total Expenditures & Encumbrances	<u>\$ 1,416,507</u>	<u>\$ 1,337,265</u>	<u>\$ 1,248,975</u>	<u>\$ 1,173,338</u>	<u>\$ 1,163,784</u>	<u>-4.46%</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

Special Programs Fund Budget*For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13***Community Education and After School Programs**

Community Education provides programs for students and community members outside the regular school day. Through Community Education programs schools serve as Community Centers. Programs include Extended Day Programs, Pre-Kindergarten for At Risk Students, Tutor School program, and 21st Century Learning Center programs. The following is a summary of these programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 695,859	\$ 686,086	\$ 652,601	\$ 735,571	\$ 741,934	1.66%
Other local revenue	1,689,273	1,884,726	1,862,537	3,818,257	5,645,170	58.54%
Federal government	2,374,468	2,401,617	1,906,357	1,973,239	851,364	-16.04%
Total Revenues	4,759,600	4,972,429	4,421,495	6,527,067	7,238,468	13.02%
Expenditures & Encumbrances:						
Salaries	3,028,186	2,931,589	2,971,339	4,707,370	4,859,862	15.12%
Employee benefits	654,631	670,407	645,775	1,318,874	1,493,819	32.05%
Contract services	382,886	455,276	372,607	751,792	691,271	20.14%
Field trips, insurance, phone & travel	60,337	63,198	47,679	96,959	92,513	13.33%
Supplies and textbooks	170,425	231,265	135,382	241,142	229,756	8.70%
Equipment	2,540	7,593	28,818	10,000	9,750	70.96%
Indirect Costs	159,550	171,238	174,520	179,099	143,865	-2.46%
Total Expenditures & Encumbrances	\$ 4,458,555	\$ 4,530,566	\$ 4,376,120	\$ 7,305,236	\$ 7,520,836	17.17%
Net change in fund balances	\$ 301,045	\$ 441,863	\$ 45,375	\$ (778,169)	\$ (282,368)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

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. The following is a summary of the Building and Facilities program.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 99,443	\$ 90,767	\$ 1,501,320	\$ 95,000	\$ 101,000	0.39%
Total Revenues	<u>99,443</u>	<u>90,767</u>	<u>1,501,320</u>	<u>95,000</u>	<u>101,000</u>	<u>0.39%</u>
Expenditures & Encumbrances:						
Salaries	23,872	27,832	32,667	25,137	28,124	4.45%
Employee benefits	4,930	6,528	7,630	8,147	9,593	23.65%
Contract services	0	0	81,998	1,538,926	935,205	-
Maintenance & repairs	88	0	1,308,086	500	500	-
Field trips, insurance, phone & travel	0	(2,150)	(1,450)	325	(1,000)	-
Indirect Costs	70,553	58,557	72,390	61,716	63,283	-2.58%
Total Expenditures & Encumbrances	<u>\$ 99,443</u>	<u>\$ 90,767</u>	<u>\$ 1,501,321</u>	<u>\$ 1,634,751</u>	<u>\$ 1,035,705</u>	<u>235.38%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (1)</u>	<u>\$ (1,539,751)</u>	<u>\$ (934,705)</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Columbus Community Center Programs

The district operates the Columbus Community Center. Columbus provides training programs for disabled and handicapped people to help them to obtain employment. The following is a summary of the Columbus Community Center Programs.

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 1,541,572	\$ 2,146,076	\$ 2,454,113	\$ 3,760,120	\$ 2,513,164	15.76%
State of Utah	1,032,635	1,087,187	1,107,629	1,260,031	1,157,975	3.03%
Federal government	2,681,440	2,328,695	2,583,211	3,137,180	3,133,640	4.22%
Total Revenues	5,255,647	5,561,958	6,144,953	8,157,331	6,804,779	7.37%
Expenditures & Encumbrances:						
Salaries	3,096,029	3,280,742	3,468,972	3,986,473	3,578,839	3.90%
Employee benefits	985,050	961,531	930,501	1,266,632	1,140,597	3.95%
Contract services	71,802	90,044	77,005	154,405	105,455	11.72%
Maintenance & repairs	424,183	428,144	663,012	544,685	570,263	8.61%
Field trips, insurance, phone & travel	45,900	62,865	60,990	167,745	137,702	50.00%
Supplies, textbooks & utilities	521,500	584,137	547,961	1,478,161	978,331	21.90%
Equipment	10,298	27,088	241,894	382,818	138,114	310.29%
Indirect Costs	100,885	127,407	148,435	176,412	155,478	13.53%
Total Expenditures & Encumbrances	\$ 5,255,647	\$ 5,561,958	\$ 6,138,770	\$ 8,157,331	\$ 6,804,779	7.37%
Net change in fund balances	\$ 0	\$ 0	\$ 6,183	\$ 0	\$ 0	



SALT LAKE CITY
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THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

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

Information about district revenue and expenditures, including enrollment trends

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District employee staffing levels 145

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The District Bond Amortization Schedule is included in the Financial Section of this budget



SALT LAKE CITY
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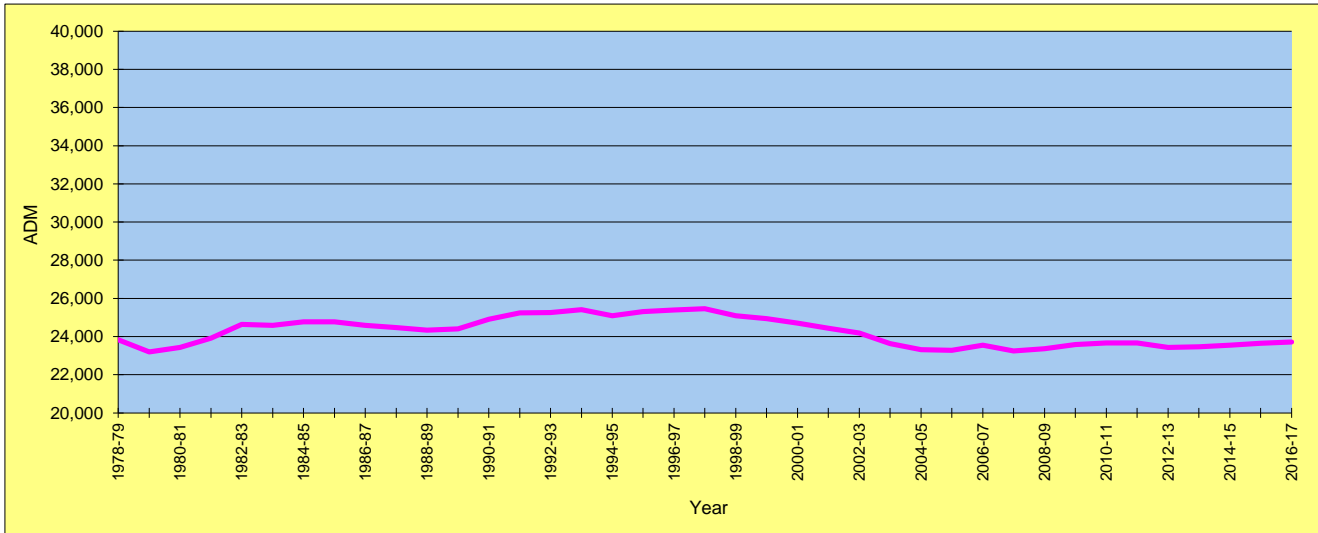
Chart 1

SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends - Average Daily Membership
Years Ended 1979 to 2012 Actual with Projections from 2013 to 2017

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; 2011-12 actual ADM of 23,665 was within 81 students of the projected 23,584 ADM for that year. Since the 2012-13 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,434 students, which is approximately a -1.62 percent variance from the 23,820 projection included in the 2012-13 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1978-79	23,830	1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	23,660
1979-80	23,201	1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	23,665
1980-81	23,426	1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	23,434
1981-82	23,909	1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	23,464
1982-83	24,641	1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	23,545
1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,251	2015-16	23,646
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,356	2016-17	23,723
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	23,587	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 2012-13 with Projections for 2013-14 to 2015-16*

	Actual Enrollment			Projected Enrollment *		
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Elementary						
Backman	604	575	565	564	562	560
Beacon Heights	486	497	463	462	461	459
Bonneville	523	524	571	570	568	566
Dilworth	567	581	595	594	592	590
Edison	579	571	601	600	598	596
Emerson	530	553	565	564	562	560
North Star	687	708	652	651	649	646
Ensign	362	360	354	354	352	351
Franklin	540	550	538	537	535	533
Mountain View	596	647	593	592	590	588
Hawthorne	483	472	466	465	464	462
Highland Park	596	644	649	648	646	643
Indian Hills	430	464	456	455	454	452
Jackson	535	506	459	458	457	455
Lincoln	535	525	535	534	532	530
Bennion	267	281	280	280	279	277
Meadowlark	554	535	516	515	514	511
Newman	478	490	448	447	446	444
Nibley Park	581	559	517	516	515	512
Parkview	429	408	439	438	437	435
Riley	423	408	406	405	404	402
Rose Park	488	467	454	453	452	450
Escalante	575	575	495	494	493	491
Uintah	542	556	553	552	550	548
Wasatch	471	497	505	504	503	500
Washington	333	365	391	390	389	387
Whittier	674	643	661	660	658	655
	13,868	13,961	13,727	13,709	13,661	13,602
Middle Schools						
Bryant	540	541	493	492	491	489
Clayton	610	640	688	687	685	682
Glendale	786	786	765	764	761	758
Hillside	519	518	540	539	537	535
Northwest	787	728	683	682	680	677
	3,242	3,213	3,169	3,165	3,154	3,140
High Schools						
East	2,109	2,042	1,986	1,983	1,976	1,968
Highland	1,546	1,568	1,539	1,537	1,532	1,525
West	2,559	2,525	2,528	2,525	2,516	2,505
Innovations			166	166	166	166
Horizonte	577	550	588	587	585	583
	6,791	6,685	6,807	6,798	6,775	6,747
Charters and Other						
Open Classroom	399	384	380	380	378	377
School for Science Ed.	290	220	348	348	346	345
Hospital & Columbus	71	60	56	56	56	55
	760	664	784	783	780	777
Total Enrollment	24,661	24,523	24,487	24,455	24,370	24,266

* Projections are calculated using a 3 year cohort history.

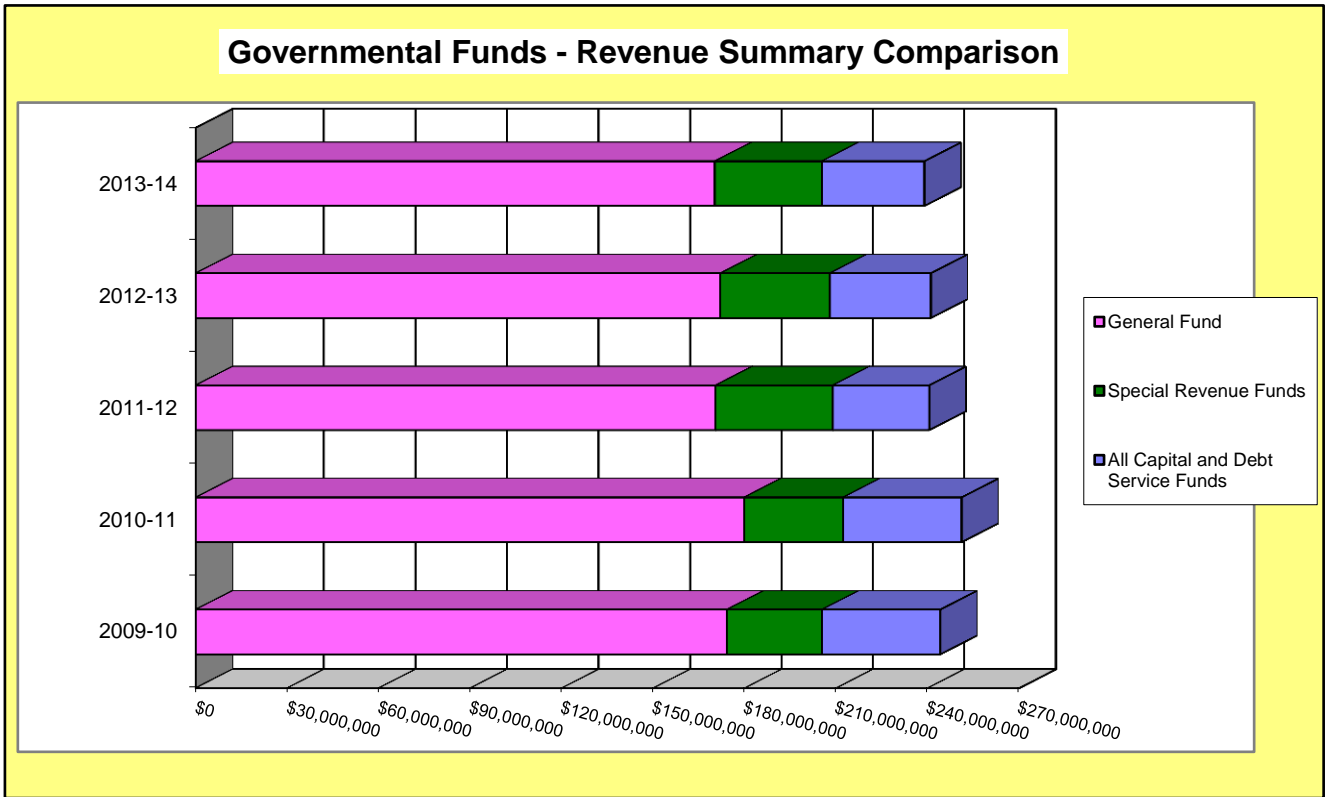
Chart 2

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2009-10	\$ 174,060,484	\$ 31,210,983	\$ 38,755,084	\$ 244,026,551
2010-11	179,664,027	32,485,688	38,852,727	251,002,442
2011-12	170,338,962	38,450,861	31,626,059	240,415,882
2012-13	171,905,621	35,933,269	33,077,233	240,916,123
2013-14	170,055,487	35,122,062	33,609,417	238,786,966



SALT LAKE CITY SCHOOL DISTRICT
Governmental Funds - Revenue and Expenditures Summary Comparison
For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
General Fund					
Revenues:					
Property taxes	\$ 60,252,172	\$ 62,793,446	\$ 64,858,727	\$ 67,524,431	\$ 71,895,411
Interest on Investments	895,144	1,050,856	1,158,297	911,044	911,044
Other local revenue	5,515,707	6,639,244	6,636,744	3,986,235	3,664,948
State of Utah	80,353,195	82,224,421	75,704,315	76,749,917	77,157,610
Federal government	27,044,266	26,956,060	21,980,879	22,733,994	16,426,474
Total Revenues	174,060,484	179,664,027	170,338,962	171,905,621	170,055,487
Expenditures:					
Instruction	117,449,072	119,533,426	116,903,349	123,984,483	121,688,533
Child accounting and counseling	6,039,579	5,826,538	5,710,867	5,781,652	5,785,154
Media services and educational supervision	12,350,447	11,650,037	11,825,879	13,379,015	10,860,912
General district administration	885,924	903,263	613,128	914,200	807,862
General school administration	10,570,223	10,740,634	11,101,716	9,626,161	9,829,647
Central services	4,526,348	4,727,219	4,435,006	4,600,584	4,771,688
Operation and maintenance of school buildings	15,715,987	16,078,902	14,589,554	16,270,056	16,598,423
Student transportation	4,493,919	5,228,649	5,443,418	5,727,626	5,842,245
Total Expenditures	\$ 172,031,499	\$ 174,688,668	\$ 170,622,917	\$ 180,283,777	\$ 176,184,464
Special Revenue Funds					
Revenues:					
Property taxes	\$ 1,972,137	\$ 2,001,385	\$ 8,304,246	\$ 1,975,272	\$ 1,933,824
Sale of Food	1,057,186	1,057,649	1,074,480	1,330,599	1,330,797
Other local revenue	7,091,816	8,302,574	8,160,290	11,930,169	12,534,856
State of Utah	5,028,527	5,324,239	5,448,010	5,420,659	5,387,065
Federal government	16,061,317	15,799,841	15,463,835	15,276,570	13,935,520
Total Revenues	31,210,983	32,485,688	38,450,861	35,933,269	35,122,062
Expenditures:					
Instruction	13,544,161	14,163,817	13,686,192	15,828,004	14,838,692
Counseling	51,511	50,868	27,262	29,717	30,084
Media services and educational supervision	2,512,949	2,655,914	2,926,951	3,825,390	4,176,410
General district administration	339,455	388,836	441,026	485,135	355,438
General school administration	0	0	0	1,761,906	1,798,287
Central services	25,568	39,230	39,043	40,479	40,532
Operation and maintenance of school buildings	1,349,199	878,701	2,381,095	1,148,102	1,114,651
Child nutrition services	12,014,734	13,101,724	13,447,806	13,118,188	12,811,054
Community services and building rentals	26,355	32,209	38,847	33,284	37,717
Columbus - adult trainable	536,169	685,720	880,966	1,431,591	791,900
Capital Outlay	9,150	10,051	1,512,348	1,416,704	838,005
Total Expenditures	\$ 30,409,251	\$ 32,007,070	\$ 35,381,536	\$ 39,118,500	\$ 36,832,770

(continued on the following page)

INFORMATIONAL SECTION

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Revised Budget	2013-14 Budget
All Capital & Debt Service Funds					
Revenues:					
Property Tax	\$ 34,143,237	\$ 36,749,429	\$ 31,228,392	\$ 32,603,450	\$ 33,225,876
Interest on Investments	530,827	177,495	207,066	227,275	225,684
Other local, State of Utah & Federal	1,279,207	214,240	150,000	223,495	157,857
State of Utah	100,000	0	40,601	23,013	0
Federal government	2,701,813	1,711,563	0	0	0
Total Revenues	<u>38,755,084</u>	<u>38,852,727</u>	<u>31,626,059</u>	<u>33,077,233</u>	<u>33,609,417</u>
Expenditures:					
Salaries	2,434,616	2,377,911	2,364,632	2,307,369	2,128,765
Employee benefits	952,846	965,909	876,417	1,032,383	1,016,960
Contracted services	11,657,254	16,419,933	20,438,745	12,860,679	8,519,489
Supplies and materials	373,027	377,778	321,432	166,500	386,500
Travel and conferences	7,778	6,625	7,577	21,185	21,125
Equipment & Property acquisition	2,615,885	2,230,086	1,869,036	2,169,540	2,504,536
Bond issuance costs	78,023	200,225	96,104	0	0
Bond redemption, interest & paying agent fees	16,949,682	16,952,533	16,573,961	16,800,292	17,389,930
Total Expenditures:	<u>\$ 35,069,111</u>	<u>\$ 39,531,000</u>	<u>\$ 42,547,904</u>	<u>\$ 35,357,948</u>	<u>\$ 31,967,305</u>
Total All Governmental Funds					
Revenues	<u>\$ 244,026,551</u>	<u>\$ 251,002,442</u>	<u>\$ 240,415,882</u>	<u>\$ 240,916,123</u>	<u>\$ 238,786,966</u>
Expenditures:	<u>\$ 237,509,861</u>	<u>\$ 246,226,738</u>	<u>\$ 248,552,357</u>	<u>\$ 254,760,225</u>	<u>\$ 244,984,539</u>

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 .001691 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 2013-14, the amount per student is \$2,899 which is a 2.0 % increase from the \$2,842 guaranteed for 2012-13.

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, Drug and Alcohol Prevention, 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 128) shows graphically the source of the \$170.1 million in revenue for the General Fund of the district. The effect of the state funding system is that 61.56 % of the General Fund revenue of the district is controlled by the state appropriation process, and 26.09 % 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 129**)

Since the state legislature has already passed and the Governor has signed into law the 2013-14 School Finance Act, the district can estimate very accurately the 61.56 % 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 (a 30 student increase). (**see Chart 1, District Enrollment Trends, page 121**)

Chart 5 (page 130) 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 2009-10 budget year, where it decreased by 5.16 %. The current year shows a increase of .92 %, 2013-14 is projected to be a decrease of 1.08 % due to a conclusion of federal school improvement grants. State revenue is projected to increase .53 % for the new budget year, and federal revenue is projected to decrease 27.74 % based on known appropriations. Net taxable value is projected to increase .88 %, and the tax rate for the General Fund is projected to increase, resulting in a 6.47 % increase in property tax revenue in the General Fund.

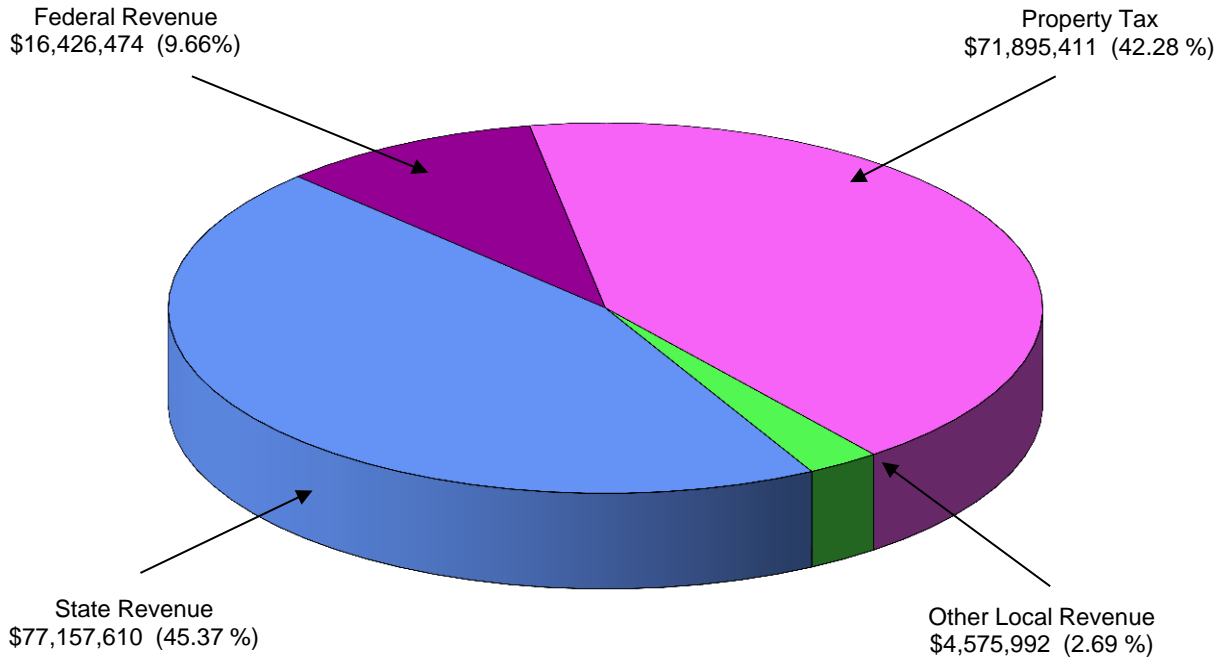
Property tax revenue is the only major revenue source for all of the other Governmental Funds. **Chart 7 (page 132)** displays the tax rate for the past five years for the district. The chart shows that the total tax rate has increased from years 2009 to 2013 from .005976 to .006939, a 16.11 % increase. The tax rate for the General Fund has increased 24.69 % during this period. The tax rate for Capital Projects and Debt Service increased 3.67 % and the tax rate for Special Programs increased 2.59 %. 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 133) 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 decreased an average of .75 % per year during the 2009 to 2013 period. In this same period, total taxable value has decreased an average of .85 % per year, and net taxable value has decreased an average of .98 % 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 134) displays total taxes assessed and the trend in the percent of total taxes assessed actually collected.

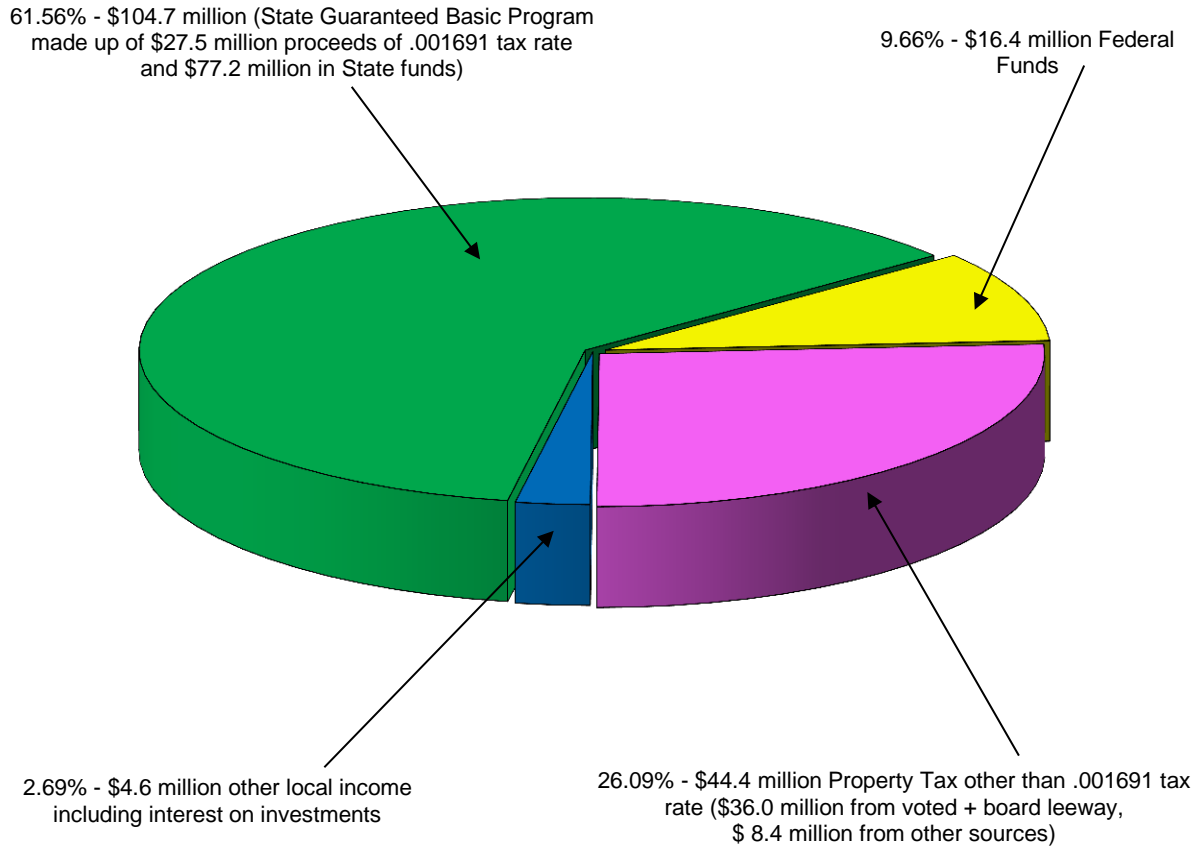
SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue
2013-14 Total \$170.1 Million



SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2013-14 Total \$170.1 Million



SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source

Years Ended 2010 to 2012 Actual and Years Ended 2013 to 2014 Estimated

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2009-10 \$	60,252,172 \$	895,144 \$	5,515,707 \$	80,353,195 \$	27,044,266 \$	174,060,484	-5.16%
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	67,524,431	911,044	3,986,235	76,749,917	22,733,994	171,905,621	0.92%
* 2013-14	71,895,411	911,044	3,664,948	77,157,610	16,426,474	170,055,487	-1.08%

(*Estimated)

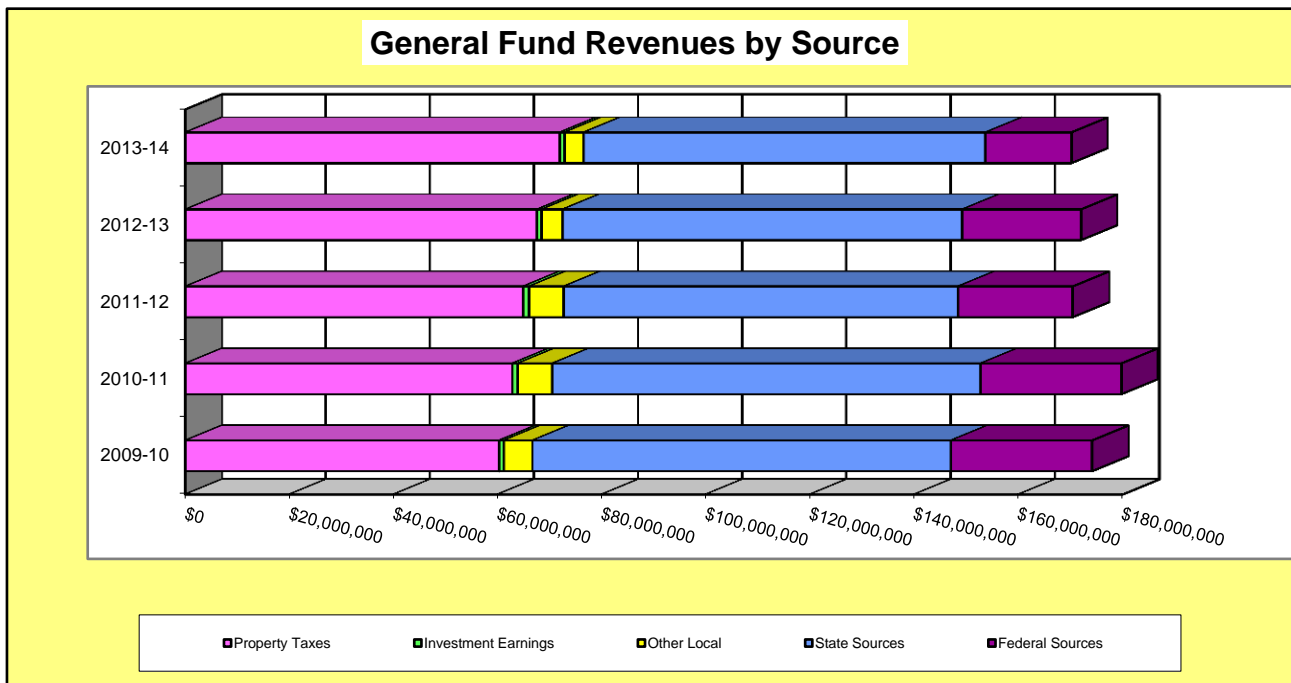


Chart 6

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Property Tax Revenue Summary

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2009-10	\$ 60,252,172	\$ 1,972,137	\$ 34,143,237	\$ 96,367,546
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	67,524,431	1,975,272	32,603,450	102,103,153
2013-14	71,895,411	1,933,824	33,225,876	107,055,111

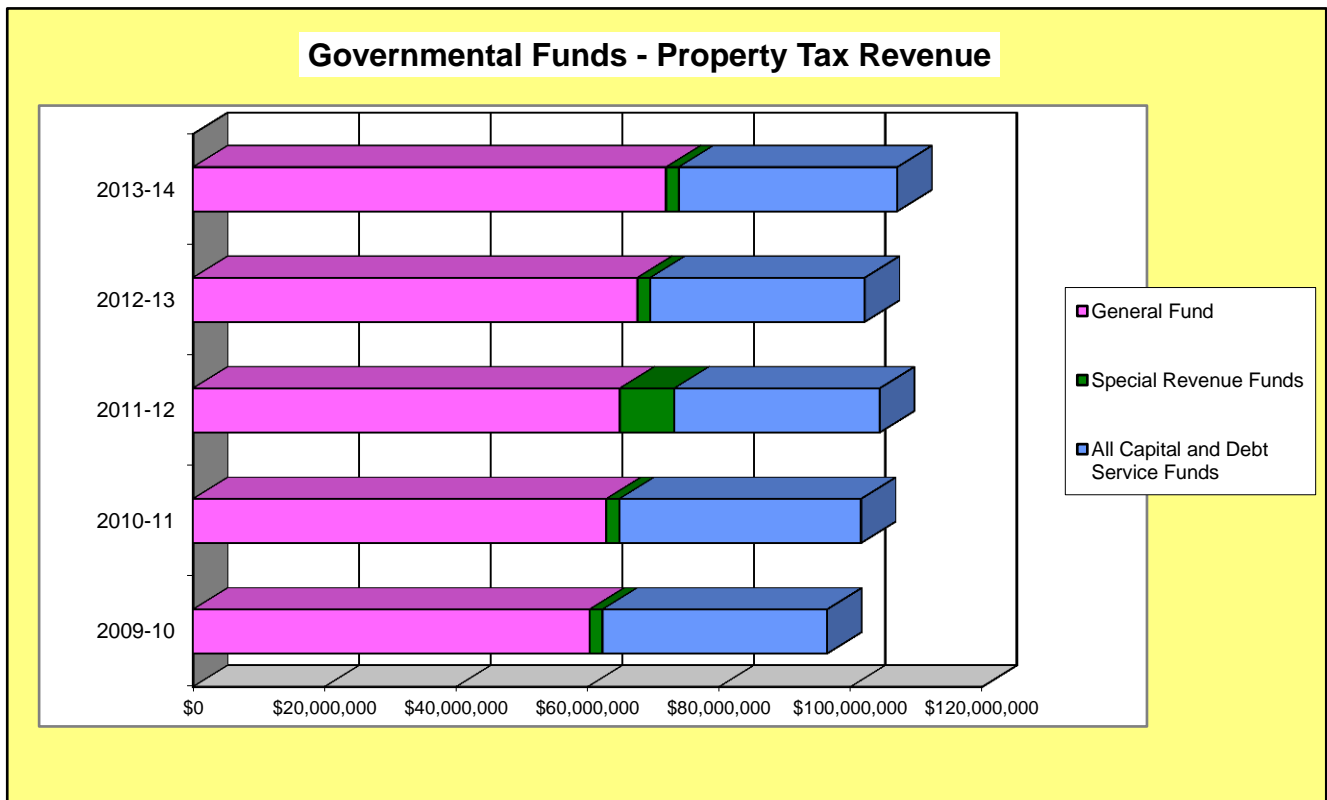
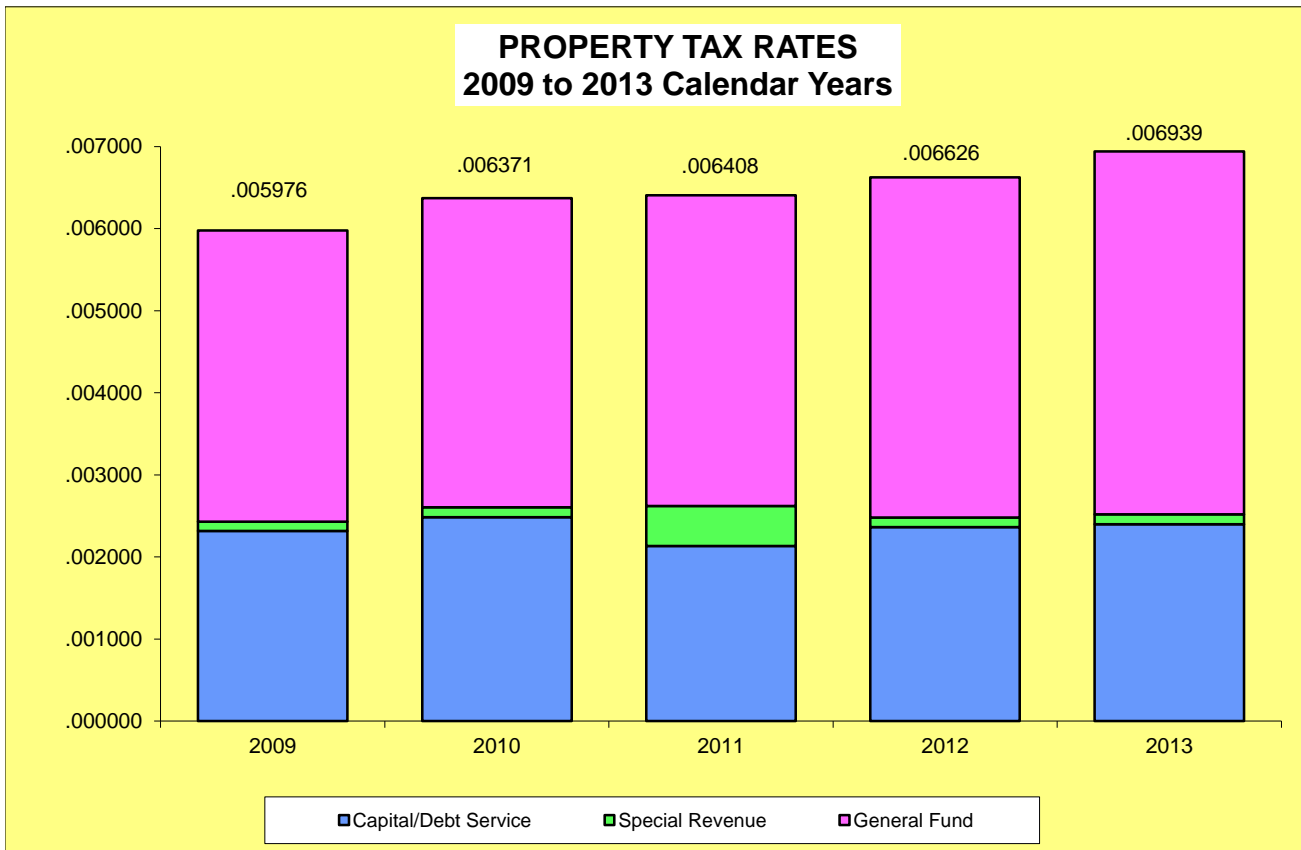


Chart 7

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund
Years Ended 2009 through 2013

Calendar Year	Capital and Debt Service	Special Programs	General Fund	Total Funds	
<u>Tax Rates Per \$1 of Taxable Value</u>					
2009	.002316	.000116	.003544	.005976	1
2010	.002486	.000120	.003765	.006371	2
2011	.002135	.000485	.003788	.006408	3
2012	.002363	.000119	.004144	.006626	4
2013	.002401	.000119	.004419	.006939	5



- 1 Tax rate includes capital equalization levy of .000353
- 2 Tax rate includes capital equalization levy of .000247 and a judgement levy of .000032
- 3 Tax rate includes capital equalization levy of .000293
- 4 Tax rate includes capital equalization levy of .000348
- 5 Tax rate includes capital equalization levy of .000348

Chart 8

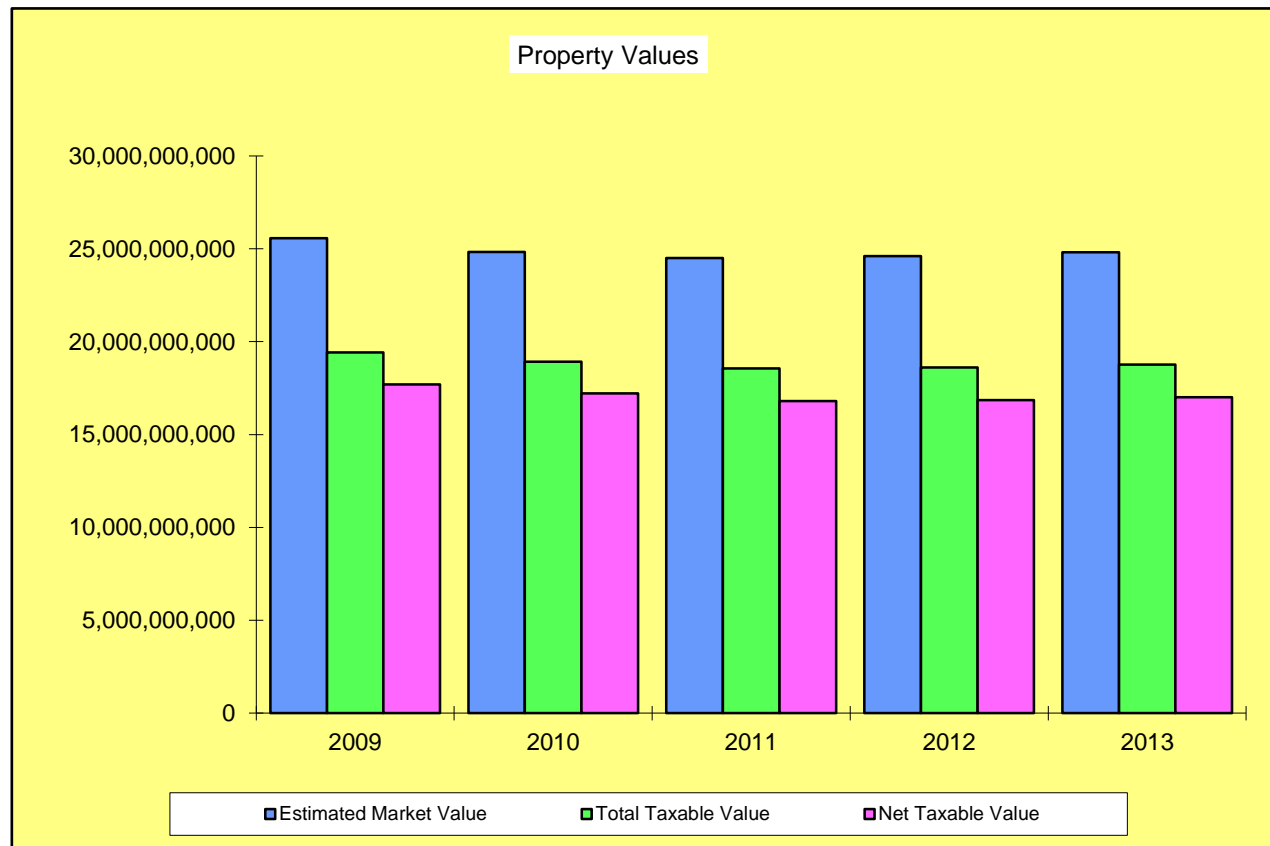
SALT LAKE CITY SCHOOL DISTRICT

Taxable Property Within the District Estimated Fair Market, Taxable and Net Taxable Value

Years Ended 2009 through 2013

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
2009	25,580,544,749	-10.77%	19,423,594,034	-11.16%	17,706,337,341	-10.59%
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	* 24,605,172,506	0.44%	* 18,611,911,529	0.32%	* 16,862,646,392	0.35%
2013	* 24,813,010,489	0.84%	* 18,759,846,798	0.79%	* 17,010,581,660	0.88%

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

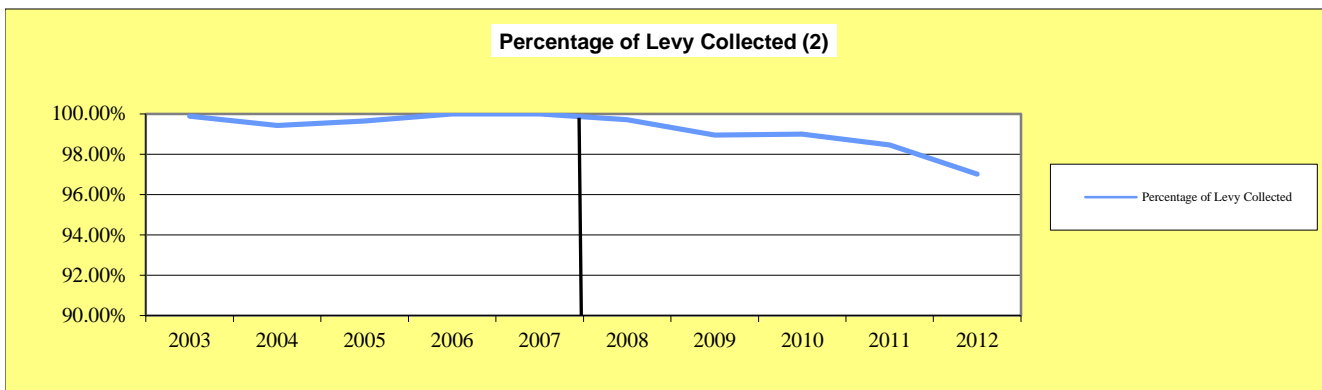
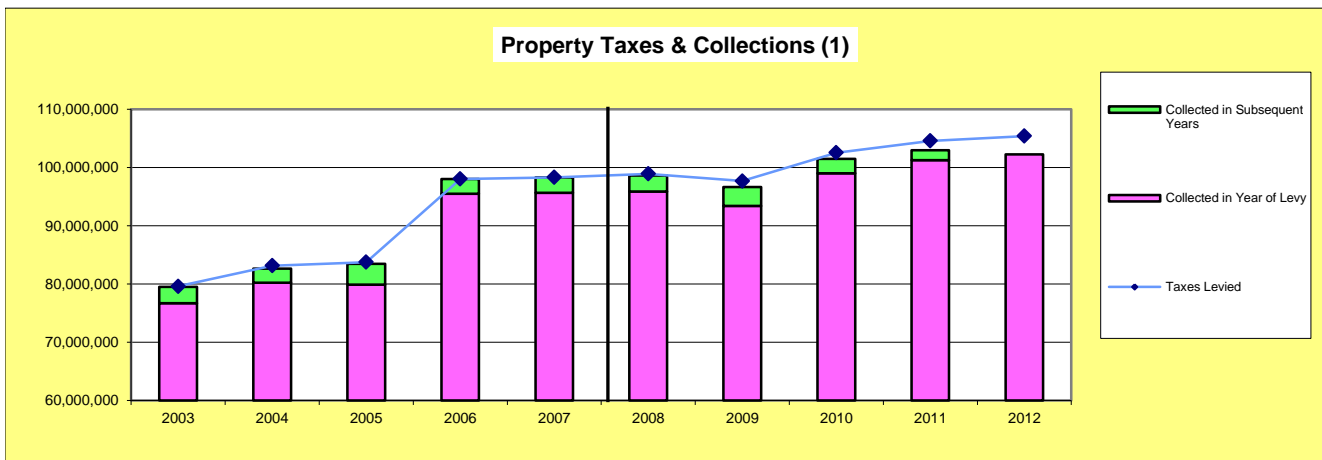


SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2003 through 2012

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)
2003	\$79,597,337	\$76,667,109	96.32%	\$2,833,630	\$79,500,739	99.88%
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%	2,767,262	98,608,740	99.71%
2009	97,662,099	93,364,752	95.60%	3,269,747	96,634,499	98.95%
2010	102,507,323	98,984,079	96.56%	2,494,559	101,478,638	99.00%
2011	104,561,807	101,267,001	96.85%	1,677,090	102,944,091	98.45%
2012	105,362,837	102,220,670	97.02%	0	102,220,670	97.02%



* 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.

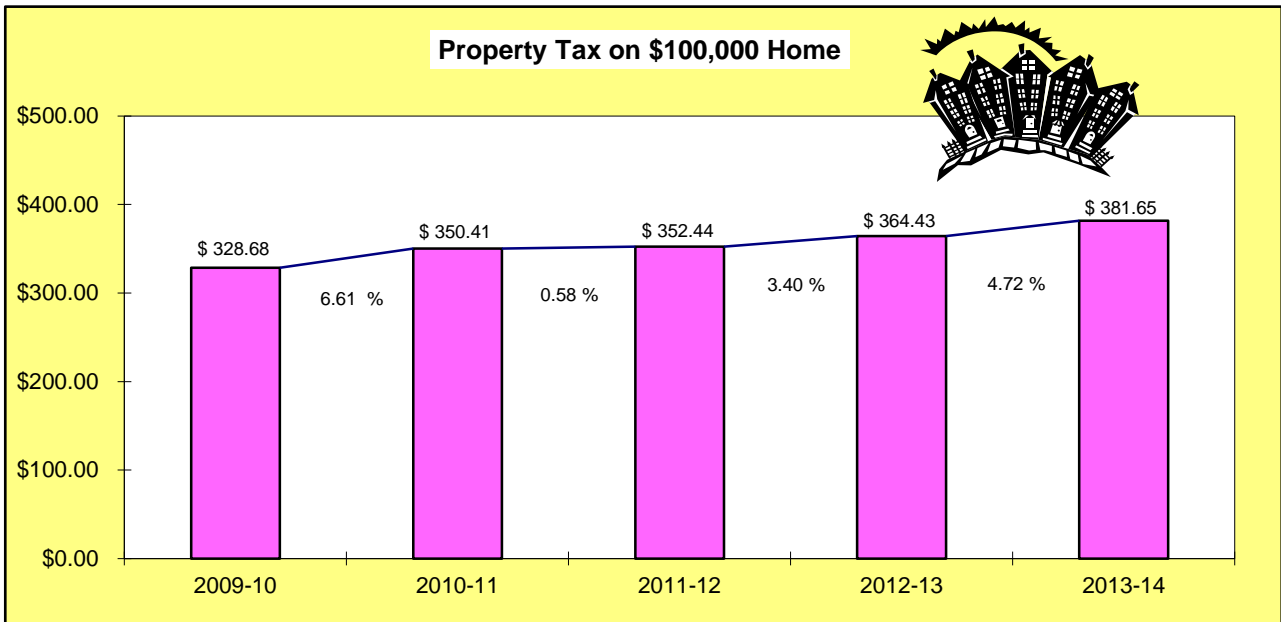
*** Future tax collections and collection rates are estimated to remain relatively constant in 2013.

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers

For Fiscal Year 2013-14 With Comparative Information for Years 2009-10 Through 2012-13

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 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	.005976	.006371	.006408	.006626	.006939
Property tax due	\$328.68	\$350.41	\$352.44	\$364.43	\$381.65
Property Tax increase (decrease) from prior year	\$57.15	\$21.73	\$2.04	\$11.99	\$17.22
Percent Change from Prior Year	21.05%	6.61%	0.58%	3.40%	4.72%



SALT LAKE CITY SCHOOL DISTRICT

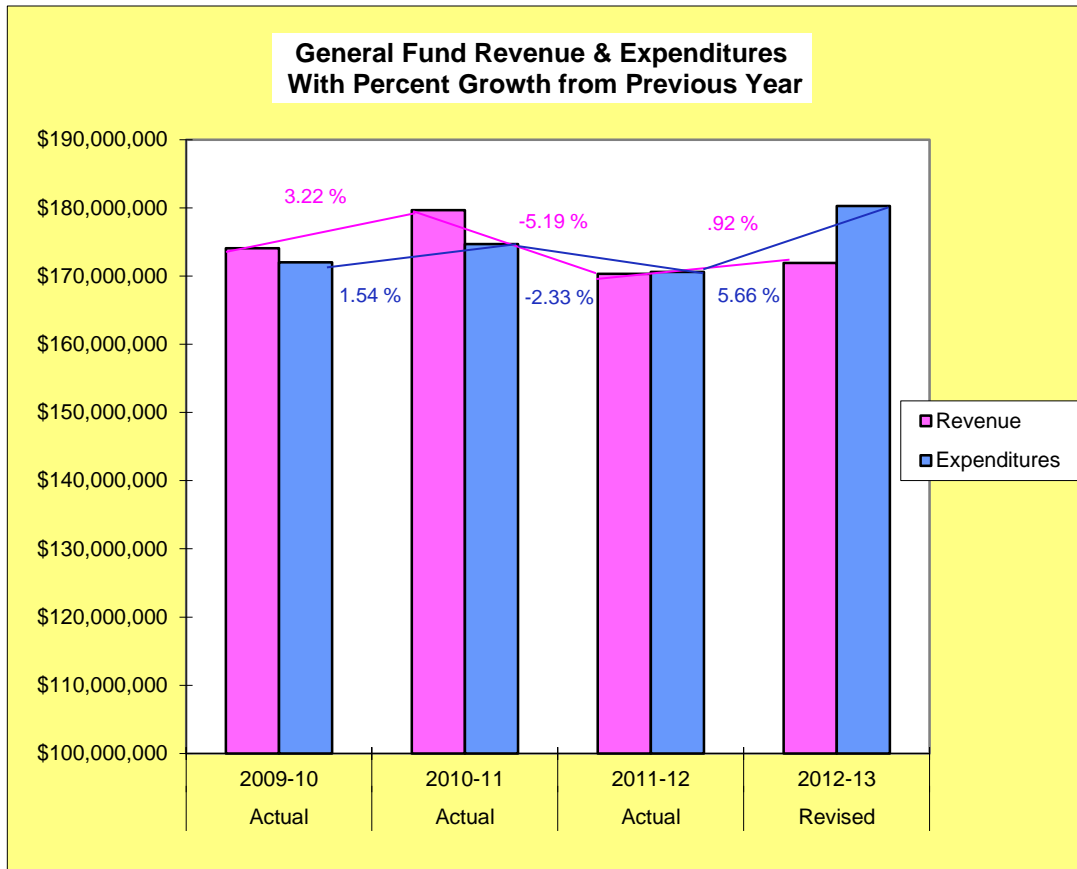
General Fund Budget

Comparative Information for Years 2009-10 Through 2012-13

Fund Revenue & Expenditures

With Percent Growth from Previous Year

	2009-10 Actual	2010-11 Actual	% Growth	2011-12 Actual	% Growth	2012-13 Revised Budget	% Growth
Revenue	\$ 174,060,484	\$ 179,664,027	3.22%	\$ 170,338,962	-5.19%	\$ 171,905,621	0.92%
Expenditures	172,031,499	174,688,668	1.54%	170,622,917	-2.33%	180,283,777	5.66%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Comparative Information for Years 2009-10 Through 2012-13

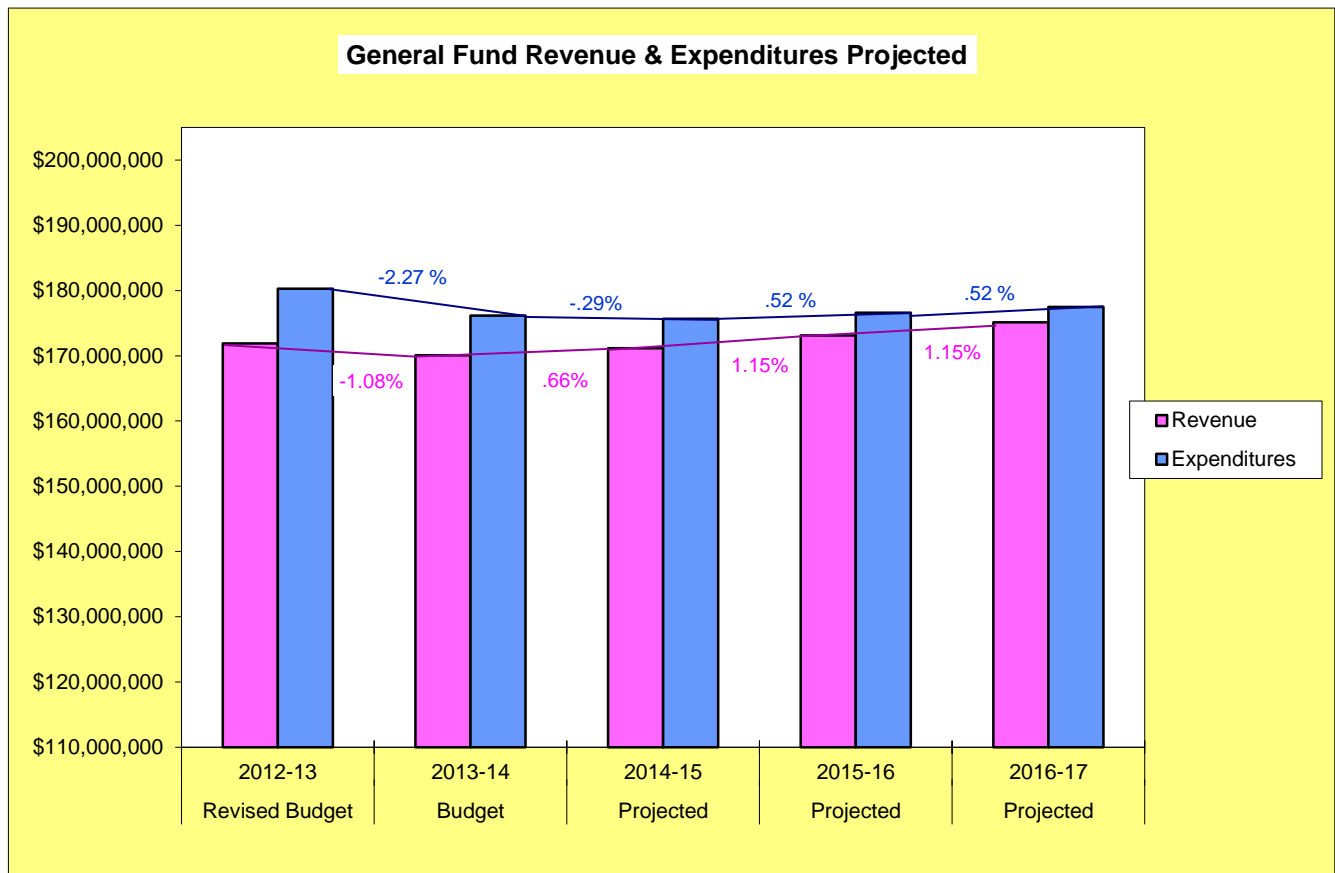
Revenue and Expenditure Growth History

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

	2009-10 Actual	2010-11 Actual	% Growth	2011-12 Actual	% Growth	2012-13 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 60,252,172	\$ 62,793,446	4.2%	\$ 64,858,727	3.3%	\$ 67,524,431	4.1%	4.0%
Interest on investments	895,144	1,050,856	17.4%	1,158,297	10.2%	911,044	-21.3%	0.6%
Other local revenue	5,515,707	6,639,244	20.4%	6,636,744	0.0%	3,986,235	-39.9%	-9.2%
State of Utah	80,353,195	82,224,421	2.3%	75,704,315	-7.9%	76,749,917	1.4%	-1.5%
Federal government	27,044,266	26,956,060	-0.3%	21,980,879	-18.5%	22,733,994	3.4%	-5.3%
Total Revenues	174,060,484	179,664,027	3.2%	170,338,962	-5.2%	171,905,621	0.9%	-0.4%
Expenditures:								
Salaries	115,291,867	113,805,804	-1.3%	113,539,501	-0.2%	113,597,059	0.1%	-0.5%
Employee benefits	36,745,668	37,992,235	3.4%	37,991,187	0.0%	43,415,437	14.3%	6.1%
Contract services - professional & educational	2,817,181	3,022,394	7.3%	2,686,246	-11.1%	2,958,004	10.1%	1.7%
Maintenance & repairs	2,357,534	4,727,922	100.5%	2,422,300	-48.8%	2,264,644	-6.5%	-1.3%
Field trips, ins., phone & travel	1,691,238	1,670,027	-1.3%	1,682,238	0.7%	1,989,094	18.2%	5.9%
Supplies, textbooks & utilities	10,904,038	11,024,107	1.1%	10,076,137	-8.6%	13,288,589	31.9%	7.3%
Equipment	2,223,973	2,446,179	10.0%	2,225,308	-9.0%	2,770,950	24.5%	8.2%
Total Expenditures	172,031,499	174,688,668	1.5%	170,622,917	-2.3%	180,283,777	5.7%	10.9%
Excess (deficiency) of revenues and other sources (uses over expenditures)	2,028,985	4,975,359		(283,955)		(8,378,156)		
Fund Balance - July 1	36,043,674	38,072,659		43,048,018		42,764,063		
Fund Balance - June 30	\$ 38,072,659	\$ 43,048,018		\$ 42,764,063		\$ 34,385,907		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 123,845	\$ 144,865		\$ 114,464		\$ 114,464		
Committed:								
Economic stabilization	7,000,000	7,000,000		7,000,000		7,000,000		
Assigned								
Programs	12,061,073	16,017,386		16,223,740		13,505,442		
Schools	1,740,004	2,104,894		2,294,233		1,241,739		
Employee benefit obligations	5,310,475	7,525,961		7,525,961		7,525,961		
Unassigned	11,837,262	10,254,912		9,605,665		4,998,301		
Total Fund Balance	\$ 38,072,659	\$ 43,048,018		\$ 42,764,063		\$ 34,385,907		

SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2012-13 Through 2016-17
Fund Expenditures by Object

	2012-13 Revised Budget	2013-14 Budget	% Growth	2014-15 Projected	% Growth	2015-16 Projected	% Growth	2016-17 Projected	% Growth
Revenue	\$ 171,905,621	\$ 170,055,487	-1.08%	\$ 171,171,306	0.66%	\$ 173,132,824	1.15%	\$ 175,119,038	1.15%
Expenditures	180,283,777	176,184,464	-2.27%	175,669,744	-0.29%	176,577,802	0.52%	177,504,021	0.52%



SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2013-14 Through 2016-17
Fund Expenditures by Object

	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 71,895,411	\$ 72,973,842	\$ 74,068,450	\$ 75,179,477	1.50%
Interest on investments	911,044	920,154	929,356	938,650	1.00%
Other local revenue	3,664,948	3,664,948	3,664,948	3,664,948	0.00%
State of Utah	77,157,610	77,929,186	78,708,478	79,495,563	1.00%
Federal government	16,426,474	15,683,176	15,761,592	15,840,400	0.50%
Total Revenues	170,055,487	171,171,306	173,132,824	175,119,038	0.99%
Expenditures:					
Salaries	111,323,810	111,323,810	111,323,810	111,323,810	0.00%
Employee benefits	44,512,636	45,402,889	46,310,947	47,237,166	2.00%
Contract services - professional & educational	1,896,696	1,896,696	1,896,696	1,896,696	0.00%
Maintenance & repairs	2,265,367	2,265,367	2,265,367	2,265,367	0.00%
Field trips, insurance, phone & travel	2,014,555	2,014,555	2,014,555	2,014,555	0.00%
Supplies, textbooks & utilities	11,766,427	11,766,427	11,766,427	11,766,427	0.00%
Equipment	2,404,973	1,000,000	1,000,000	1,000,000	0.00%
Total Expenditures	176,184,464	175,669,744	176,577,802	177,504,021	0.25%
Deficiency of revenues under expenditures	(6,128,977)	(4,498,438)	(3,444,978)	(2,384,983)	
Fund Balance - July 1	34,385,907	28,256,930	23,758,492	20,313,514	
Fund Balance - June 30	\$ 28,256,930	\$ 23,758,492	\$ 20,313,514	\$ 17,928,531	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 114,464	\$ 114,464	\$ 114,464	\$ 114,464	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Programs	12,374,766	12,374,766	12,374,766	12,374,766	
Schools	1,241,739	1,241,739	1,241,739	1,241,739	
Employee benefit obligations	7,525,961	7,525,961	7,525,961	7,525,961	
Unassigned	0	(4,498,438)	(7,943,416)	(10,328,399)	
Total Fund Balance	\$ 28,256,930	\$ 23,758,492	\$ 20,313,514	\$ 17,928,531	

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 2009-10 Through 2012-13

Revenue and Expenditure Growth History

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

	2009-10 Actual	2010-11 Actual	% Growth	2011-12 Actual	% Growth	2012-13 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 1,972,137	\$ 2,001,385	1.5%	\$ 8,304,246	314.9%	\$ 1,975,272	-76.2%	0.1%
Other local revenue	3,692,942	4,453,555	20.6%	4,610,647	3.5%	7,804,587	69.3%	37.1%
State of Utah	3,702,617	3,914,870	5.7%	3,895,590	-0.5%	3,875,392	-0.5%	1.6%
Federal government	5,646,585	5,336,680	-5.5%	5,136,482	-3.8%	5,671,646	10.4%	0.1%
Total Revenues	15,014,281	15,706,490	4.6%	21,946,965	39.7%	19,326,897	-11.9%	9.6%
Expenditures:								
Salaries	9,312,307	9,406,146	1.0%	10,277,440	9.3%	11,461,327	11.5%	7.7%
Employee benefits	2,554,909	2,557,317	0.1%	2,714,713	6.2%	3,477,830	28.1%	12.0%
Contract services - professional & educational	765,972	1,083,612	41.5%	819,329	-24.4%	1,428,179	74.3%	28.8%
Maintenance & construction	501,255	489,332	-2.4%	2,031,761	315.2%	2,041,289	0.5%	102.4%
Field trips, insurance, phone & travel	276,571	346,939	25.4%	335,196	-3.4%	480,584	43.4%	24.6%
Supplies, materials & utilities	1,457,083	1,173,020	-19.5%	1,481,995	26.3%	2,210,003	49.1%	17.2%
Equipment	62,026	222,526	258.8%	337,285	51.6%	424,682	25.9%	194.9%
Indirect costs	327,454	398,333	21.6%	449,368	12.8%	476,418	6.0%	15.2%
Total Expenditures	15,257,577	15,677,225	2.8%	18,447,087	17.7%	22,000,312	19.3%	14.7%
Excess (deficiency) of revenues over (under) expenditures	(243,296)	29,265		3,499,878		(2,673,415)		
Fund Balance - July 1	3,904,928	3,661,632		3,690,897		7,190,775		
Fund Balance - June 30	\$ 3,661,632	\$ 3,690,897		\$ 7,190,775		\$ 4,517,360		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 15,878	\$ 10,425		\$ 81,624		\$ 81,624		
Assigned:								
Programs reported in the special revenue funds	1,411,518	2,847,426		4,145,865		3,295,696		
Schools	58,829	86,497		83,173		57,500		
Unassigned	2,175,407	746,549		2,880,113		1,082,540		
Total Fund Balance	\$ 3,661,632	\$ 3,690,897		\$ 7,190,775		\$ 4,517,360		

SALT LAKE CITY SCHOOL DISTRICT
Special Programs Fund Budget Projected
For Fiscal Year 2013-14 Through 2016-17
Fund Expenditures by Object

	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 1,933,824	\$ 1,933,824	\$ 1,933,824	\$ 1,933,824	0.00%
Other local revenue	8,390,554	8,390,554	8,390,554	8,390,554	0.00%
State of Utah	3,781,766	3,819,584	3,857,780	3,896,358	1.00%
Federal government	4,539,664	4,562,362	4,585,174	4,608,100	0.50%
Total Revenues	18,645,808	18,706,324	18,767,332	18,828,836	0.33%
Expenditures:					
Salaries	11,195,683	11,195,683	11,195,683	11,195,683	0.00%
Employee benefits	3,626,661	3,699,194	3,773,178	3,848,642	2.00%
Contract services - professional and educational	1,129,847	1,129,847	1,129,847	1,129,847	0.00%
Maintenance & construction	1,451,430	362,858	90,715	22,679	-75.00%
Field trips, insurance, phone & travel	438,298	438,298	438,298	438,298	0.00%
Supplies, materials & utilities	1,631,463	1,631,463	1,631,463	1,631,463	0.00%
Equipment	180,864	180,864	180,864	180,864	0.00%
Indirect and other costs	367,470	367,470	367,470	367,470	0.00%
Total Expenditures	20,021,716	19,005,677	18,807,518	18,814,946	-2.03%
Deficiency of revenues under expenditures	(1,375,908)	(299,353)	(40,186)	13,890	
Fund Balance - July 1	4,517,360	3,141,452	2,842,099	2,801,913	
Fund Balance - June 30	\$ 3,141,452	\$ 2,842,099	\$ 2,801,913	\$ 2,815,803	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 81,624	\$ 81,624	\$ 81,624	\$ 81,624	
Assigned:					
Programs reported in the special revenue funds	3,013,328	3,013,328	3,013,328	3,013,328	
Schools	46,500	46,500	46,500	46,500	
Unassigned:	0	(299,353)	(339,539)	(325,649)	
Total Fund Balance	\$ 3,141,452	\$ 2,842,099	\$ 2,801,913	\$ 2,815,803	

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. Keeping this fund out of financial trouble in the future is going to be a challenge and probably will require a slight increase in the tax rate.

SALT LAKE CITY SCHOOL DISTRICT

Capital Outlay and Capital Reserve Fund Budgets

Comparative Information for Years 2009-10 Through 2012-13

Revenue and Expenditure Growth History

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

	2009-10 Actual	2010-11 Actual	% Growth	2011-12 Actual	% Growth	2012-13 Revised Budget	% Growth	Average % Growth
Revenues:								
Property tax	\$ 17,652,095	\$ 19,537,520	10.7%	\$ 13,832,281	-29.2%	\$ 16,366,535	18.3%	-2.4%
Interest on investments	487,757	129,769	-73.4%	170,265	31.2%	194,275	14.1%	-20.1%
Other local revenue	1,279,207	214,240	-83.3%	(639,341)	-398.4%	(565,846)	-11.5%	-48.1%
Total Revenues	22,220,872	21,593,092	-2.8%	13,403,806	-37.9%	16,017,977	19.5%	-9.3%
Expenditures:								
Salaries	2,434,616	2,377,911	-2.3%	2,346,276	-1.3%	2,307,369	-1.7%	-1.7%
Employee benefits	952,846	965,909	1.4%	871,728	-9.8%	1,032,383	18.4%	2.8%
Contracted services	11,101,233	9,393,709	-15.4%	17,241,424	83.5%	12,860,679	-25.4%	5.3%
Construction materials	373,027	377,778	1.3%	321,432	-14.9%	166,500	-48.2%	-18.5%
Travel and conferences	7,778	6,625	-14.8%	7,577	14.4%	21,185	179.6%	57.5%
Equipment	2,615,885	2,230,086	-14.7%	1,869,036	-16.2%	2,169,540	16.1%	-5.7%
Bond Issuance Costs	0	0	-	0	-	0	-	-
Total Expenditures	17,485,385	15,352,018	-12.2%	22,657,473	47.6%	18,557,656	-18.1%	2.0%
Deficiency of revenues under expenditures	4,735,487	6,241,074		(9,253,667)		(2,539,679)		
Other financing sources (uses)								
Sale of real property	253,938	100,734		73,264		49,170		
Net change in fund balances	4,989,425	6,341,808		(9,180,403)		(2,490,509)		
Fund Balance - July 1	19,749,052	24,738,477		31,080,285		21,899,882		
Fund Balance - June 30	\$ 24,738,477	\$ 31,080,285		\$ 21,899,882		\$ 19,409,373		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 61,116	\$ 42,850		\$ 105,954		\$ 105,954		
Restricted:								
Capital projects	24,677,361	31,037,435		21,793,928		19,303,419		
Unassigned	0	0		0		0		
Total Fund Balance	\$ 24,738,477	\$ 31,080,285		\$ 21,899,882		\$ 19,409,373		

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund and Capital Reserve Fund Combined Budget Projected
For Fiscal Year 2013-14 Through 2017-18
Fund Expenditures by Object

	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected	2017-18 Projected
Revenues:					
Property tax	\$ 16,409,395	\$ 23,289,988	\$ 23,289,988	\$ 24,805,114	\$ 24,805,114
Interest on investments	194,275	194,275	194,275	194,275	194,275
Other Local Revenue	(631,484)	(631,484)	(631,484)	(631,484)	(631,484)
Total Revenues	15,972,186	22,852,779	22,852,779	24,367,905	24,367,905
Expenditures and Encumbrances:					
Salaries	2,128,765	2,168,837	2,204,110	2,240,206	2,275,509
Employee benefits	1,016,960	1,051,333	1,085,702	1,122,148	1,160,286
Contracted service - ongoing	8,113,489	7,967,250	7,884,596	5,166,317	5,691,280
Contracted service - construction	406,000	0	0	0	0
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	2,504,536	2,234,725	2,234,725	2,234,725	2,234,725
Property acquisition	0	0	0	0	0
Total Expenditures	14,577,375	13,829,770	13,816,758	11,171,021	11,769,425
Excess revenue over (under) expenditures & encumbrances	\$ 1,394,811	\$ 9,023,009	\$ 9,036,021	\$ 13,196,884	\$ 12,598,480
Other Financing Sources (Uses)					
Sale of real property	49,170	49,170	49,170	49,170	49,170
Net change in fund balances	1,443,981	9,072,179	9,085,191	13,246,054	12,647,650
Fund Balance - July 1	19,409,373	20,853,354	29,925,533	39,010,724	52,256,778
Fund Balance - June 30	\$ 20,853,354	\$ 29,925,533	\$ 39,010,724	\$ 52,256,778	\$ 64,904,428
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 105,954	\$ 105,954	\$ 105,954	\$ 105,954	\$ 105,954
Committed					
Property Acquisition	2,099,649	3,099,649	4,099,649	5,099,649	6,099,649
Unassigned:					
	18,647,751	26,719,930	34,805,121	47,051,175	58,698,825
Total Fund Balance	\$ 20,853,354	\$ 29,925,533	\$ 39,010,724	\$ 52,256,778	\$ 64,904,428

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 2013-14 Through 2016-17
Fund Expenditures by Object

	2013-14 Budget	2014-15 Projected	2015-16 Projected	2016-17 Projected
Revenues:				
Property Tax	\$ 16,816,481	\$ 10,440,269	\$ 10,441,290	\$ 8,926,514
Interest on Investments	<u>13,409</u>	<u>13,410</u>	<u>13,410</u>	<u>13,410</u>
Total Revenue	<u><u>16,829,890</u></u>	<u><u>10,453,679</u></u>	<u><u>10,454,700</u></u>	<u><u>8,939,924</u></u>
Expenditures:				
Redemption of bond principal	13,990,000	7,740,000	8,087,722	6,780,000
Interest on bonds	3,341,830	2,711,179	2,364,978	2,158,174
Paying agent fees	<u>2,500</u>	<u>2,500</u>	<u>2,000</u>	<u>1,750</u>
Total Expenditures	<u><u>17,334,330</u></u>	<u><u>10,453,679</u></u>	<u><u>10,454,700</u></u>	<u><u>8,939,924</u></u>
Net Change in Fund Balances	<u>(504,440)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>504,440</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

The following explains the reasoning supporting projected budgets. 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 Staffing Levels
For Fiscal Years 2009-2010 Through 2013-14

	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Proposed
Instruction	1,769.96	1,745.78	1,736.47	1,721.00	1,722.00
Supporting Services:					
Students	70.47	69.48	70.02	70.02	70.02
Instructional Staff	137.56	131.67	129.67	129.67	129.67
General District Administration	3.50	3.50	3.50	3.50	3.50
School Administration	130.57	131.53	132.05	133.52	133.52
Central Services Services	55.96	55.75	52.87	53.89	53.89
Operation & Maintenance of Buildings	213.19	217.48	214.87	210.16	210.16
Student Transportation	59.28	55.55	53.51	53.00	53.00
Other & Internal Services	35.80	37.47	45.60	45.59	45.59
Child Nutrition Services	168.39	179.73	175.97	175.15	175.15
Non K-12 Programs	540.83	530.86	531.11	531.11	531.11
Capital Projects	43.97	44.44	41.46	41.46	41.46
Total	<u>3,229.48</u>	<u>3,203.24</u>	<u>3,187.10</u>	<u>3,168.06</u>	<u>3,169.06</u>
Licensed Teachers	1,346.44	1,347.05	1,332.02	1,351.00	1,335.84
Non Teaching Staff	1,883.04	1,856.19	1,855.08	1,817.06	1,833.22
Total	<u>3,229.48</u>	<u>3,203.24</u>	<u>3,187.10</u>	<u>3,168.06</u>	<u>3,169.06</u>

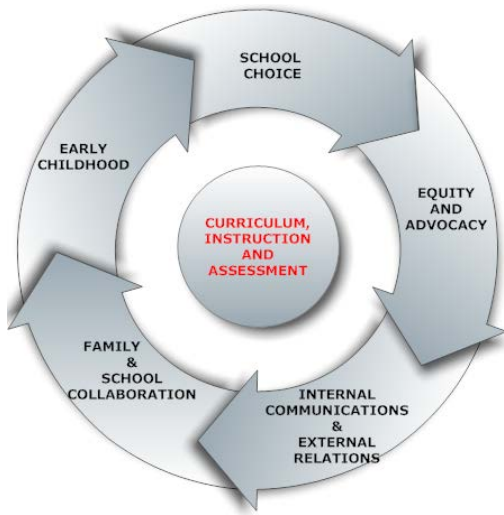


SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

PERFORMANCE MEASURES

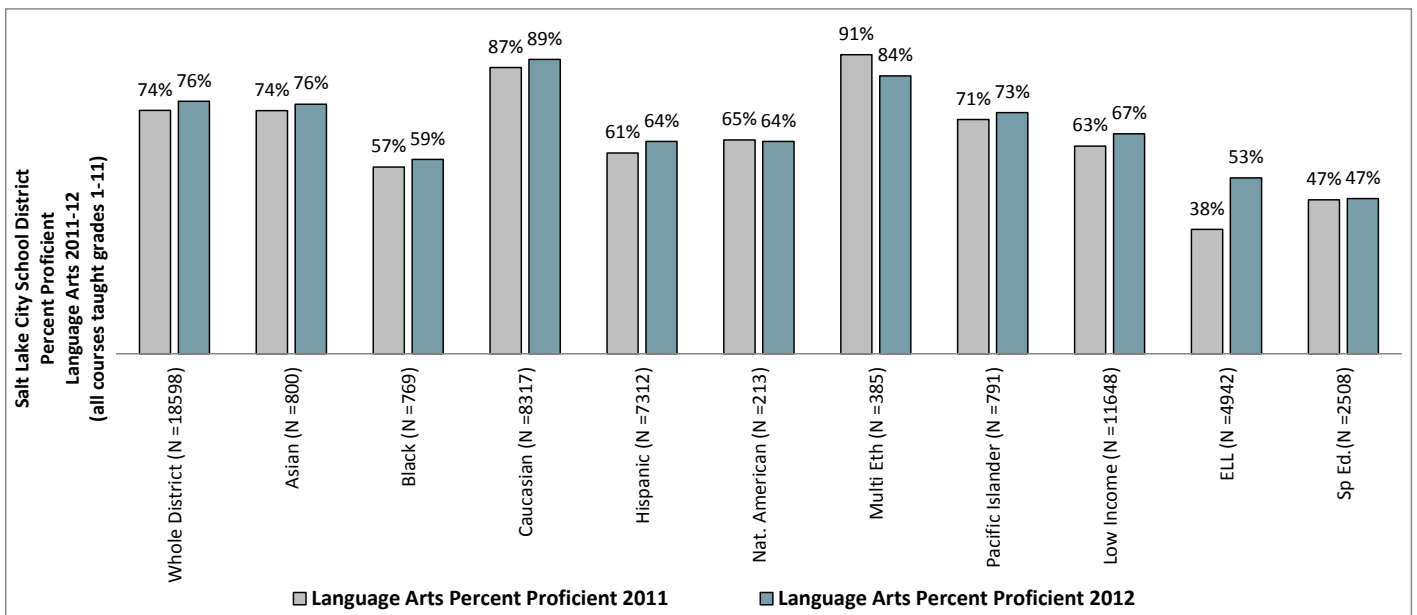
This section of the budget contains measures directly related to resource allocation. It is intended to present a picture to highlight initiatives the district has undertaken linked to the 2010-2015 Student Achievement Plan. The Student Achievement Plan is comprised of essentials of a professional learning 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.

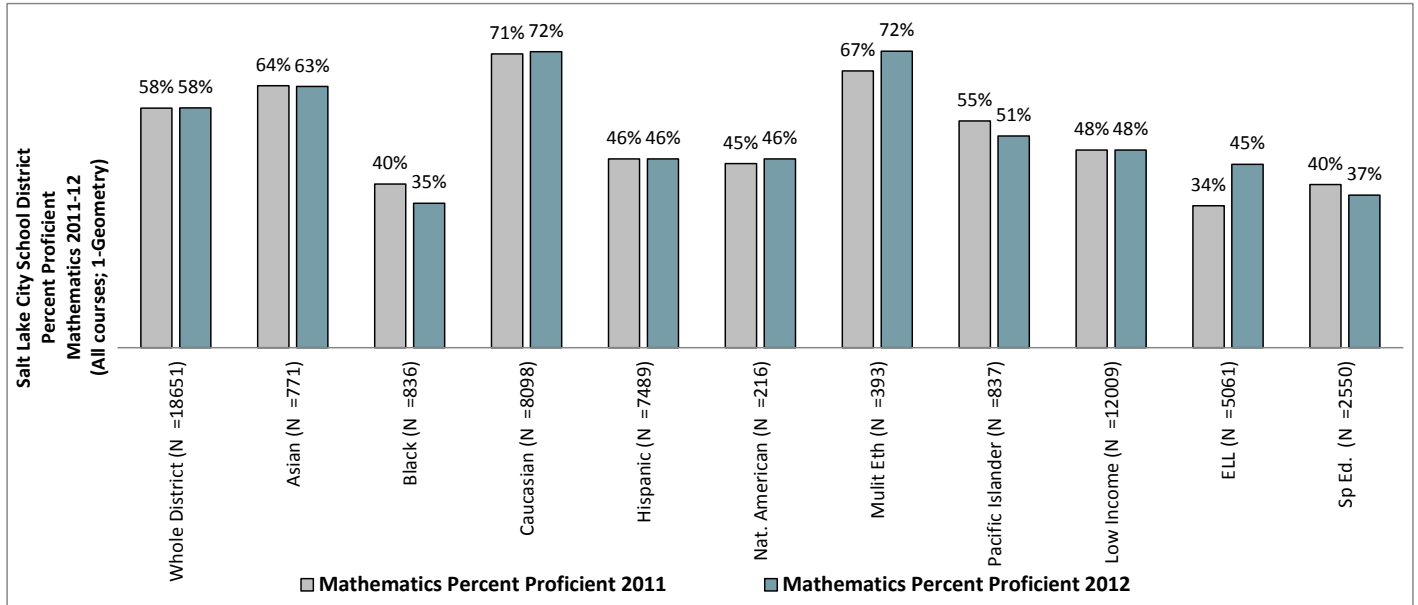


CURRICULUM, INSTRUCTION AND ASSESSMENT
 Continuous cycles of Curriculum, Instruction and Assessment that give all students access to quality instruction aligned to core standards.

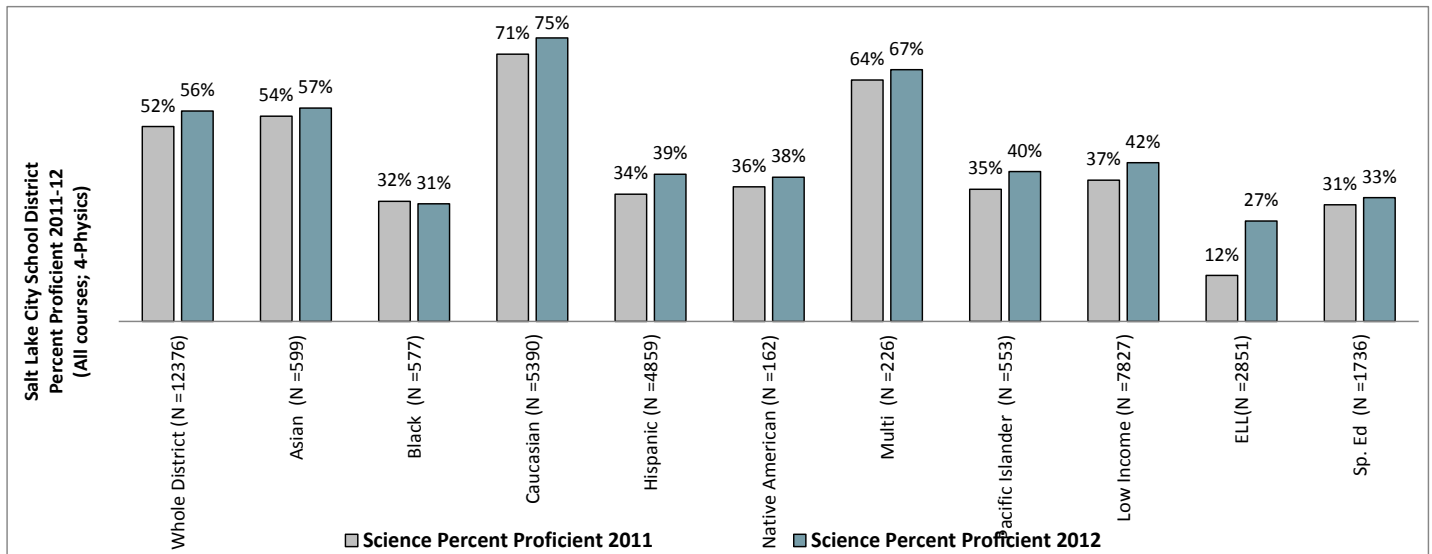
- The 2010-15 Student Achievement Plan encompasses the goal to align curriculum, instruction, and assessment cycles to provide Pre-K to 12 grade students access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global 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 2011 and 2012 CRT overall performance for students present for both administrations. Whole districts 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 results remained steady at 74% proficient to 76^ students overall scoring proficient on the Language Arts CRT.

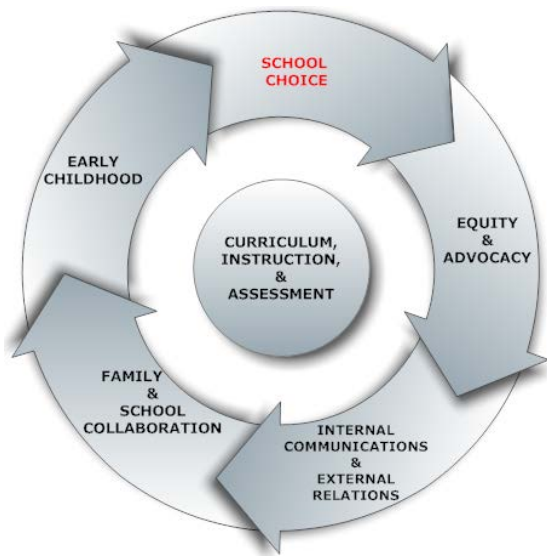


- Math results are reported as percentage of students scoring proficient for the last two years for Math 1-7, Pre-algebra, Algebra, and Geometry. Overall proficiency remained stable at 58% proficient



- These science results are reported as percentage of students scoring proficient for the last two years for students in grades 4-8, Earth Systems, Biology, Chemistry, and Physics. Overall increase from 52% to 56% proficient is encouraging. In addition, all subgroups with the exception of black also experienced increases in percent proficient.





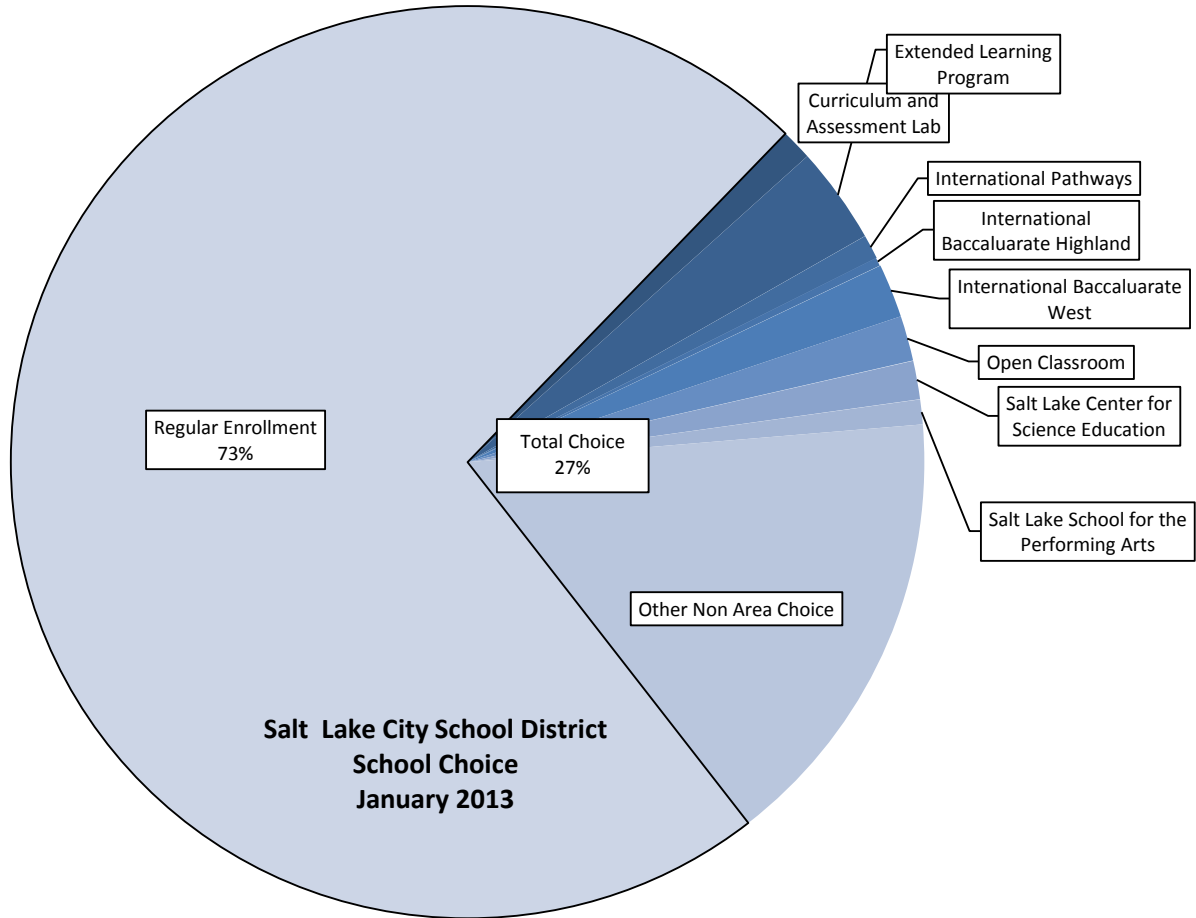
SCHOOL CHOICE

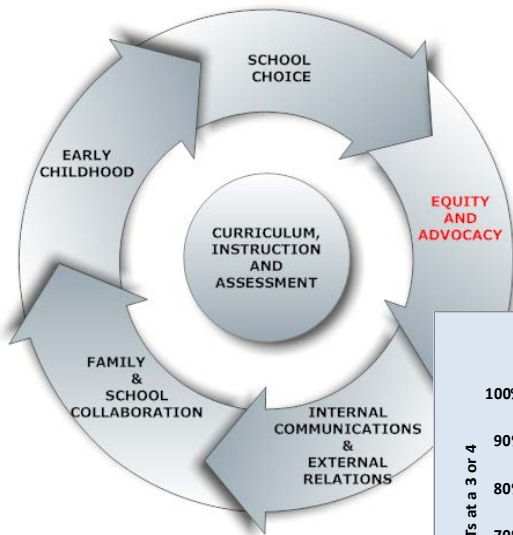
All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnet programs, and optional programs.

- 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 January 2013, about 7000 students attended a school or program that was not their neighborhood school, representing almost 27% of students in our district. Most choice programs have experienced an increase in enrollment since 2009. Increasing numbers underscore the importance of offering multiple options as families seek to enhance individual student learning and satisfaction at school.
- 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	Jan-11	Jan-12	Jan-13
Curriculum and Assessment Lab	157	248	280
Extended Learning Program	475	723	881
International Pathways	154	205	215
International Baccaluarate Highland	32	79	77
International Baccaluarate West	474	402	491
Open Classroom	409	407	409
Salt Lake Center for Science Education	290	335	351
Salt Lake School for the Performing Arts	180	205	226
Other Non Area Choice	3746	4809	4034
Total Choice Initiative	6033	7413	6964
Regular Enrollment	19537	18327	18587
January 1 Total Enrollment	25570	25740	25551

* 2012 other choice included SPED Ed quadrant services

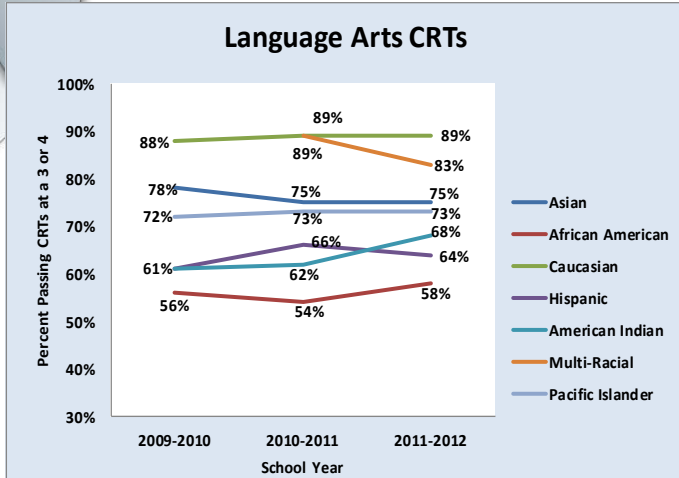




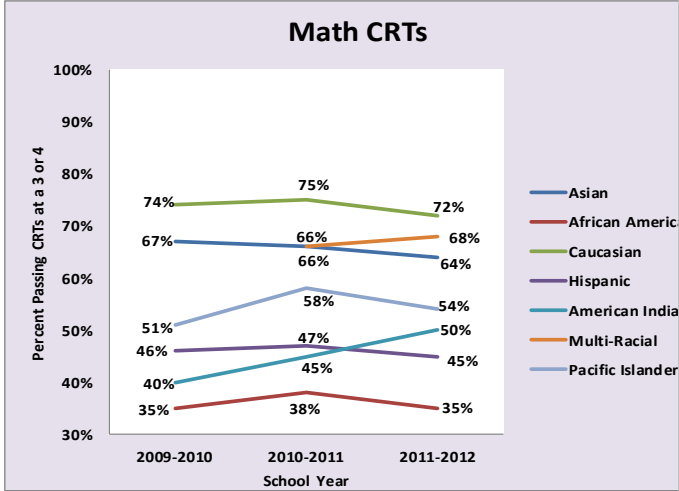
EQUITY AND ADVOCACY

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.

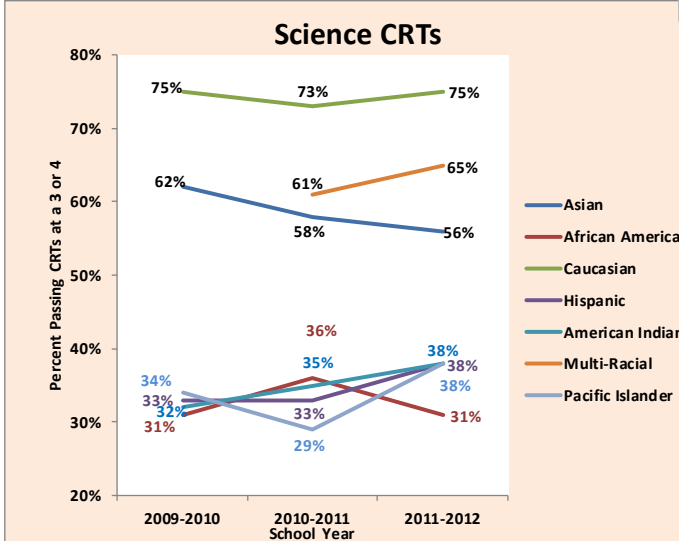
- Equity requires that educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. We seek to increase student achievement and close the achievement gap through equity audits, data analysis, and culturally relevant professional development.
- These charts represent achievement data for students the past three years in the Salt Lake City School District by ethnicity. Schools have been participating in culturally relevant professional development for the past three years. The charts represent students participating in CRTs in 2009, 2010, and 2011 for Language Arts, Mathematics, and Science.



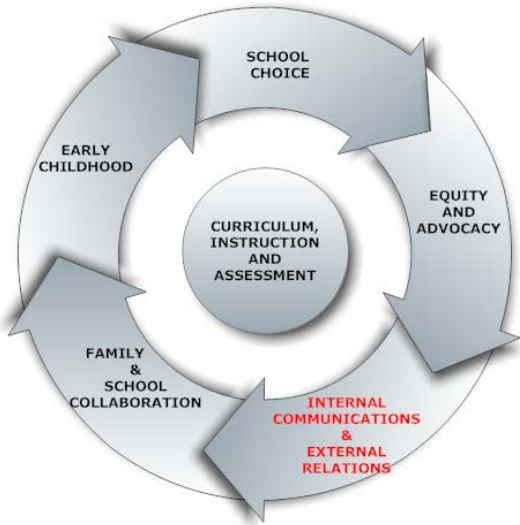
- Full Academic Year (no Charters)
- Years 2009-2010 CRTs include grades 2-11 and Year 2010-2011 CRTs include Grades 3-11 for CRTs.
- Achievement disparities are evident when comparing our Caucasian subgroup to all other ethnic groups.
- Performance differences continue to be quite evident.
- Our American Indian subgroup have continuously increased in performance from the 2009-2010 to the 2011-2012 CRTs.



- Full Academic Year (no 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.
- Our Multi-Racial and American Indian subgroups have increased in performance from the 2010-2011 to 2011-2012 CRTs.

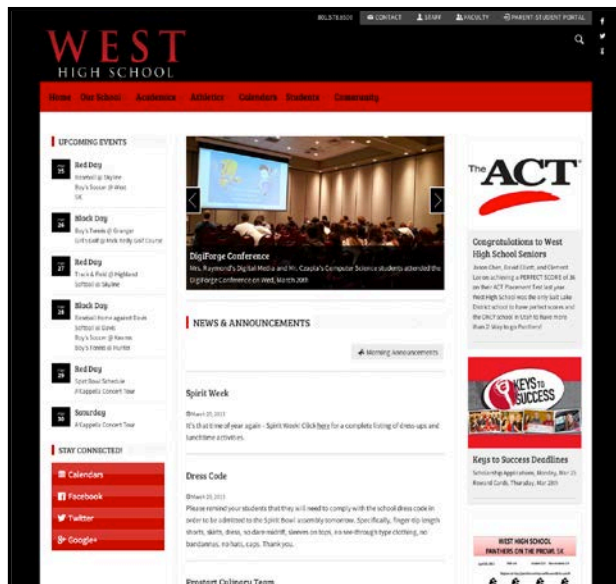
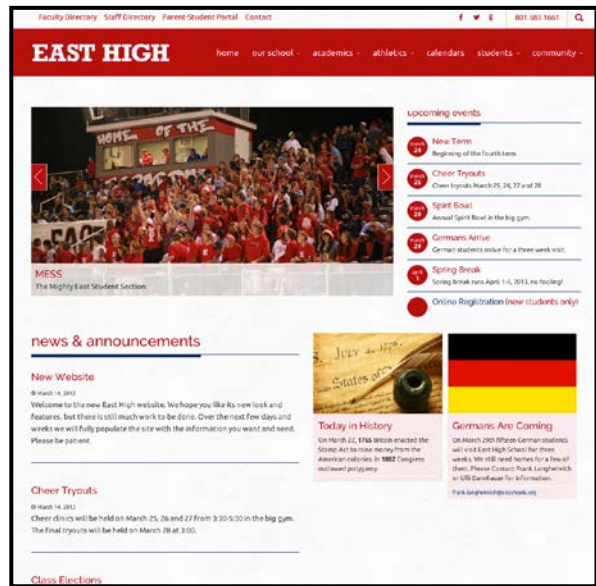
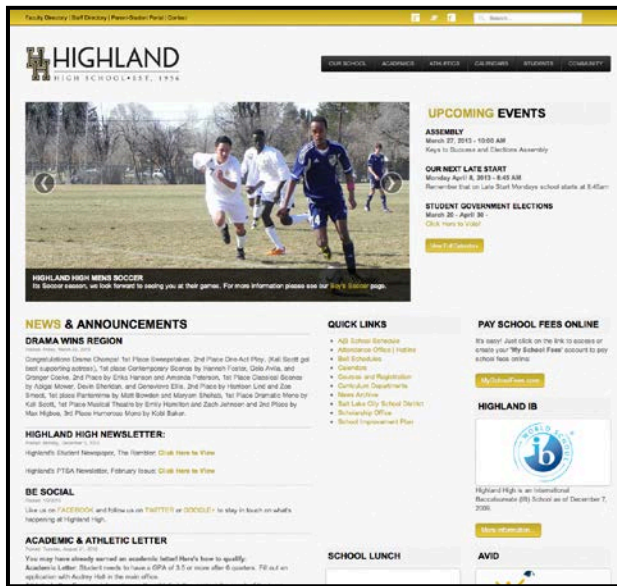


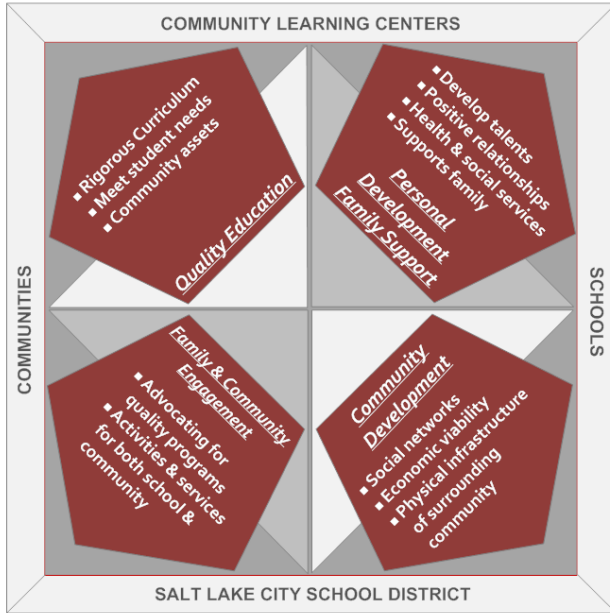
- Full Academic Year (no Charters)
- Grades 4-11 for CRTs
- Achievement disparities are evident when comparing our Caucasian subgroup to all other ethnic subgroups.
- Our African American, Hispanic, American Indian and Pacific Islander subgroups continue to experience vast performance differences in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

- The Communication Department aims to improve and increase the amount of communication between the district and the community. The way society communicates is changing. Accordingly, through updated and enhanced high school websites and the creation of a new community email newsletter the department is sharing more information with a wider audience while at the same time maintaining the traditional communications channels.

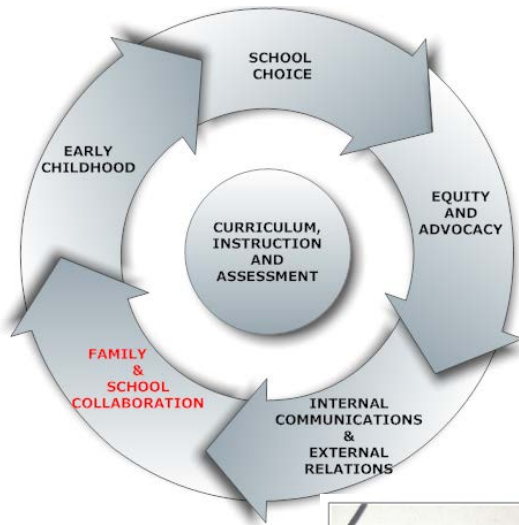




- We continue to support full service Community Learning Centers which are public elementary or secondary schools that coordinate multiple federal, state, and/or local educational and social service programs through community-based organizations and public/private partnerships. These centers strengthen relationships among all stakeholders in support of public education.

Salt Lake Education Foundation New Community Learning Center





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.

Parents as Teachers Foundational Model

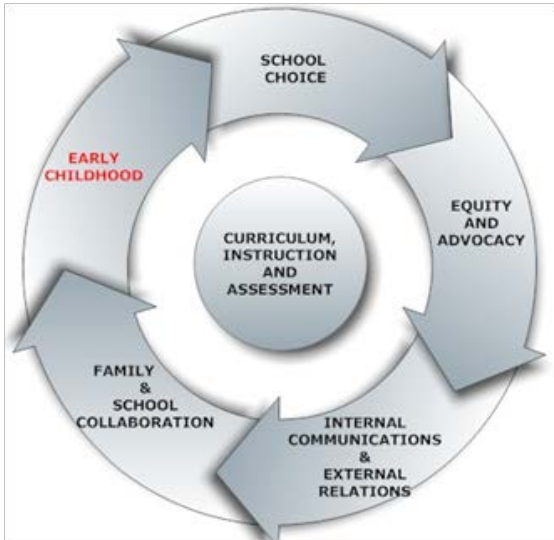
- Increase parent knowledge of early childhood development and improves parenting practices
- Provides early detection of developmental delays and health issues
- Prevents child abuse and neglect
- Increases children's school readiness and school success



More Family Involvement

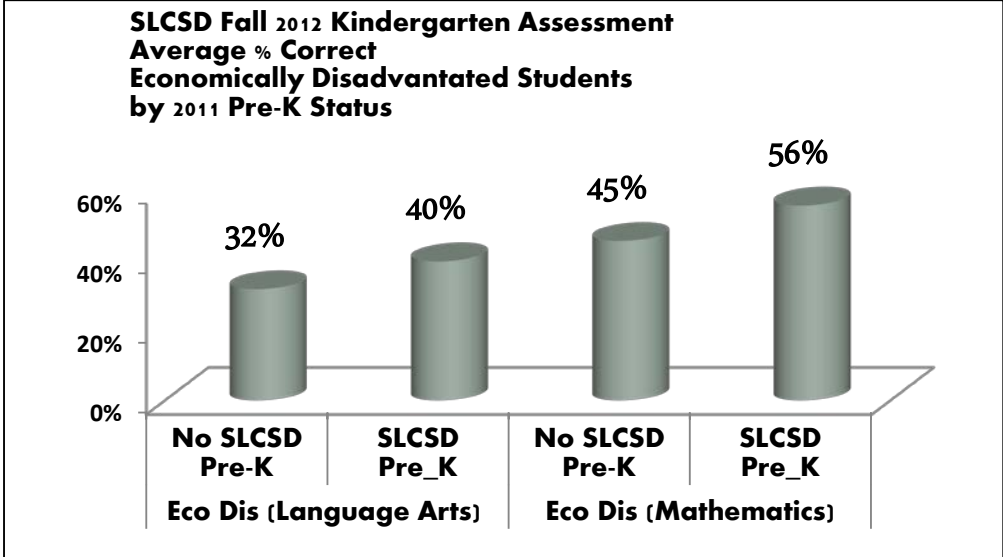
- Increase family connection events during class and evening s
- Increased parent participation to help with curriculum planning for 3 year-old class
- Increased parent participation to support facilitation of family meeting connections meetings

Parents as Teachers Approach		
	2006	2011
Philosophy/Theoretical Framework	Strengths Model	Human Ecology and Family Systems Developmental Parenting Attribution Theory Empowerment and Self-Efficacy
Personal Visit Approach, Content	Instructional; Focus on Child Development	Parent educators facilitate, reflect, partner with families. Focus on healthy pregnancies, parent-child interaction, development-centered parenting, family well-being.
Structure of the Personal Visit	5 elements: rapport, observation, parent-child activity, discussion, summary	Opening, Parent-Child Interaction, Development-Centered Parenting, Family Well-Being, Closing
Screening	Child Screening	Family-Centered Assessment Child Screening
Relationship between parenting and child development	Parenting Issues	7 Developmental Topics addressed throughout the child's development using key messages: Sleep, Attachment, Nutrition, Discipline, Routines/Transitions, Safety, Health
Parenting Behavior	No specific behaviors: Designer, Authority, Consultant	Parenting Behaviors (nurturing, designing/guiding, responding, communicating, supporting learning)
Curriculum Structure	Specialized Visits, Personal Visit Plans by month	Foundational Visits (First Visit, Child Development, Parenting Behaviors, Developmental Topics, Brain Development, Family Dynamics & Culture, Family Supports, Planning as Partners), Guided Planning Tools



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.

- For economically disadvantaged students attending Pre-K is critical. They reported higher average incoming Kindergarten scores in both Language Arts and Math leaving Pre-K more prepared for Kindergarten the following year.



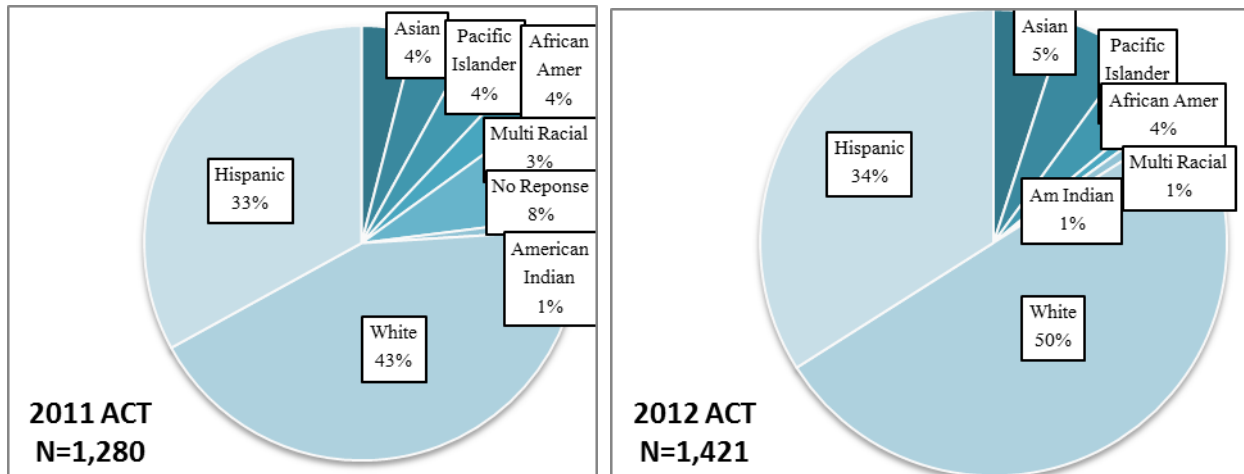
- Salt Lake City School District offers Early Childhood programs to support children and their families, birth through age five. Programs are designed to give students the assistance they need to prepare them for school success. Parents are also provided the information and support to be successful parents. Students who attended Salt Lake City School district's Pre-K program outperformed those who did not up to a year later on kindergarten assessments. They started kindergarten higher and finished kindergarten higher.

ACT – AMERICAN COLLEGE TESTING

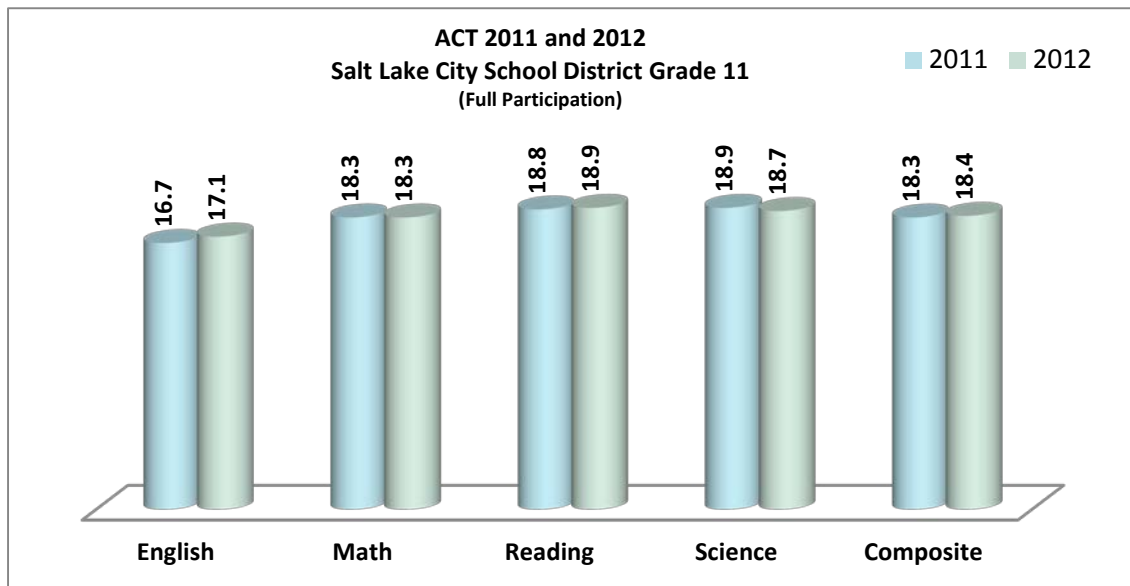
High School Profile

The ACT college readiness assessment provides a profile of student interests and abilities. Four academic tests are given: English, mathematics, reading, and science reasoning. Tests are numerically scored from a low of 1 to a high of 36.

In the 2011-2012 school year, the Utah State Office of Education continued for the second year a pilot program that gave all 11th grade students enrolled in the district an opportunity to participate in ACT testing. In the 2012 year, 1,421 students participated, compared to the 1,280 students that participated in the 2011 administration of ACT. Our new scores represent more access and opportunity for all of our students, as the test is offered within the regular school day and without having to pay an additional fee.



The following chart represents the mean scores for the district 11th grade, within the four academic areas that the ACT assesses.



AP-ADVANCED PLACEMENT TESTS

Salt Lake City School District’s Advanced Placement Program, sponsored by the College Entrance Examination Board, helps serve the needs of our academically gifted students, as well as other strongly motivated students, to gain college credit and follow a rigorous curriculum. The goal of the district is to encourage as many students as possible to participate in these courses to increase college and career readiness. In the past year, we have increased the percentage of students participating in AP courses. The AP program depends upon students mastering the curriculum and passing difficult examinations. Pass rates, the percentage of enrolled students who took the exam and passed it, are an important indicator of success. But increasing the enrollment in AP programs, and the flexibility it allows for students who have not always followed the honors path and option to participate, is also another indicator of success.

Students Participating in AP Testing

School	Total Students	12th Grade	11th Grade	10th Grade	9th Grade	< 9th Grade	Percent of Population Participating	Total 2012 ADM (Average Daily Membership)
East High School	309	107	96	106	0	0	15%	2,039
Highland High School	347	125	126	95	1	0	22%	1,567
West High School	324	57	144	112	11	0	13%	2,536

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.

The following general results were noted for the 2011-2012 year:

*64% of the tests taken received a 3 or better, an increase of 2% over the previous year.

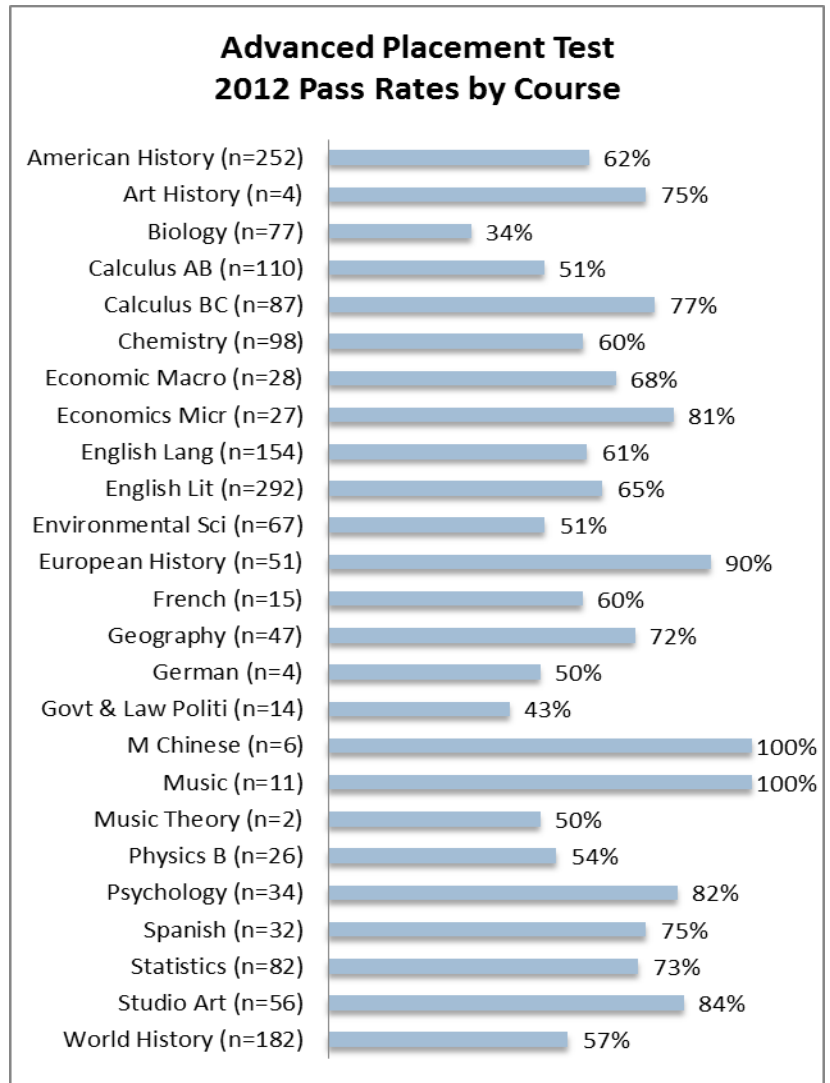
*The District’s pass rate was 4% lower than the state pass rate and 5% higher than the national pass rate.

*The District administered 1,758 exams with 1,117 exams receiving a 3 or above.

Salt Lake City School District Advanced Placement Testing 2012						
Total AP Students in the District:1,417						
District Totals	5	4	3	2	1	Total Exams
Number of Exams	300	370	447	401	240	1,758
Percentage of Total	17%	21%	25%	23%	14%	100%

Salt Lake City School District promotes a healthy AP program that balances college credit for a high school course with encouragement for students to stretch and reach their college and career readiness potential. At the same time, participation and pass rates are important to evaluate our effectiveness with funding to schools, depending on their scores. Courses with more than 20 students participating that displayed pass rates over 50% were:

- American History (n=252) 62%
- Calculus AB (n=110) 51%
- Calculus BC (n=87) 77%
- Chemistry (n=98) 60%
- Economic Macro (n=28) 68%
- Economic Micr (n=27) 81%
- English Lang (n=154) 61%
- English Lit (n=292) 65%
- Environmental Sci (n=67) 51%
- European History (n=51) 90%
- Geography (n=47) 72%
- Physics B (n=26) 54%
- Psychology (n=34) 82%
- Spanish (n=32) 75%
- Statistics (n=82) 73%
- Studio Art (n=56) 84%
- World History (n=182) 57%



DROPOUT RATES

High School Dropout Rate				
	FY 2009	FY2010	FY 2011	FY 2012
Salt Lake City School District	8%	7%	6%	4%

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.