

# **Salt Lake City School District**

## **Annual Budget Fiscal Year 2012-13**



### **Salt Lake City School District**

440 East 100 South  
Salt Lake City, Utah 84111  
[www.slcschools.org](http://www.slcschools.org)

#### **Prepared by the Office of the Business Administrator**

Janet M. Roberts, Business Administrator  
Richard G. James, Budget Director



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

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## **SALT LAKE CITY SCHOOL DISTRICT 2012-13 ANNUAL BUDGET**

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### **Board of Education**

**Kristi Swett**

*President*

*Precinct 7*

*Term ends: 12/31/2012*

**Heather Bennett**

*Vice President*

*Precinct 5*

*Term ends: 12/31/2012*

**Amanda Thorderson**

*Precinct 1*

*Term ends: 12/31/2012*

**Alama Uluave**

*Precinct 2*

*Term ends: 12/31/2012*

**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*

**Maria Chevesich**

*Student Representative*

*Term ends: 6/30/2012*

### **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 system budget  
for the Fiscal Year 2011-2012.  
The budget is judged to conform  
to the principles and standards of the  
ASBO International® Meritorious Budget Awards  
Program.

A handwritten signature in blue ink, appearing to read "Chuck Lindman".

President

A handwritten signature in blue ink, appearing to read "John D. Russo".

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, 2011. 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**  
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May 2012

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 2012-13 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2011-12 as well as the proposed tax rate for calendar year 2012. 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. Some 59.39 percent of our students qualify for free or reduced lunch. We have more than 85 primary languages spoken by our students. Nearly 4.39 percent 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 of 76 students from 2010-11 our district anticipates a slight enrollment increase of 236 students for the coming year. Enrollment for the 2012-13 school year is expected to be 23,820 Average Daily Membership (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.

**MCKELL WITHERS**  
Superintendent of 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 2012-13 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 23,584 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 judgment 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:

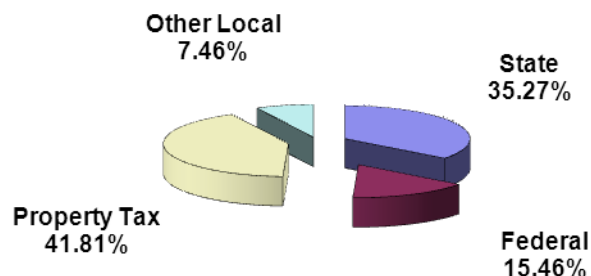
- **Distribution Services** – *This fund accounts for cooperative purchasing, receiving and distribution services to district departments and schools. Costs are recovered by surcharges to those who purchase goods from the warehouse.*

- **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 35.27 percent of its resources from the state, 49.27 percent from local sources, including property taxes, and about 15.46 percent from the federal government.

### ALL GOVERNMENTAL FUNDS



During the 2012 Legislative Session, Utah's K-12 education budget was increased by 1.3%. The amount the district contributes to the Utah Retirement System for employees will increase by 1.9% for the 2012-13 fiscal year. This leaves the district with a budget deficit they must address for the 2012-13 fiscal year. The board will address the cuts, 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 \$896,669 in 2011-12. A three-year comparison of district revenue is summarized below:

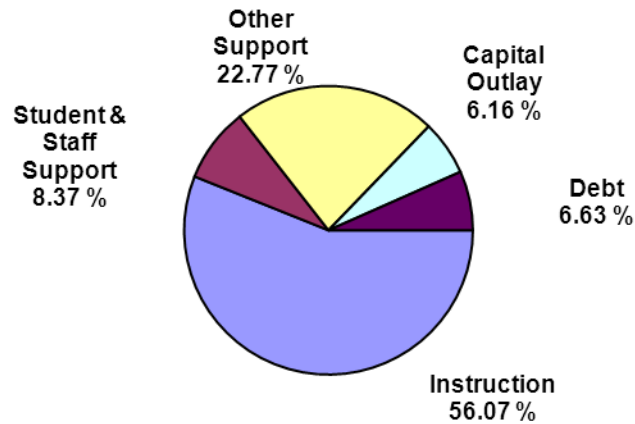
**REVENUE**

	<b>2010-11 Actual</b>	<b>2011-12 Revised Budget</b>	<b>2012-13 Proposed Budget</b>	<b>%Change Prior Year</b>
<b>Governmental Funds:</b>				
General Fund	\$179,664,027	\$171,033,032	\$ 170,698,396	-0.20%
Charter School Fund	4,506,081	4,621,194	4,529,108	-1.99%
Special Programs Fund	15,706,490	22,902,272	19,113,022	-16.55%
Child Nutrition Fund	13,088,341	13,387,481	12,939,722	-3.34%
Student Activity Fund	3,690,857	4,000,000	4,000,000	0.00%
Capital and Debt Service Funds	38,852,727	31,207,128	32,924,582	5.50%
<b>Total</b>	<b>\$255,508,523</b>	<b>\$247,151,107</b>	<b>\$ 244,204,830</b>	<b>-1.19%</b>
<b>Internal Service Funds:</b>				
Distribution Services	\$ 788,449	\$ 776,416	\$ 757,566	-2.43%
Printing and Graphics	218,517	220,000	223,000	1.36%
Technical Services	966,100	998,000	998,000	0.00%
Employee Benefits	3,008,442	2,820,000	3,099,699	9.92%
<b>Total</b>	<b>\$ 4,981,508</b>	<b>\$ 4,814,416</b>	<b>\$ 5,078,265</b>	<b>5.48%</b>

**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 some \$177.2 million. The Capital and Debt Service Funds are expected to spend \$30.3 million, as we continue the district's building program. Below is a three-year summary of district expenditures:

## EXPENDITURES

	2010-11 Actual	2011-12 Revised Budget	2012-13 Proposed Budget	% Change Prior Year
<b>Governmental Funds:</b>				
General Fund	\$174,688,668	\$178,822,061	\$ 177,153,738	-0.93%
Charter School Fund	4,150,633	4,445,049	4,430,444	-0.33%
Special Programs Fund	15,677,225	20,676,669	22,580,601	9.21%
Child Nutrition Fund	13,101,724	14,642,273	14,098,682	-3.71%
Student Activity Fund	3,228,121	4,000,000	4,000,000	0.00%
Capital and Debt Service Funds	39,531,000	48,679,254	30,276,031	-37.81%
<b>Total</b>	250,377,371	271,265,306	252,539,496	-6.90%
Less Bond Proceeds	6,000,000	-	-	-
<b>Net Total</b>	<b>\$244,377,371</b>	<b>\$271,265,306</b>	<b>\$ 252,539,496</b>	<b>-6.90%</b>
<b>Internal Service Funds:</b>				
Distribution Services	\$ 780,555	\$ 773,056	\$ 759,094	-1.81%
Printing and Graphics	234,467	249,302	261,688	4.97%
Technical Services	1,011,069	1,023,979	1,035,676	1.14%
Employee Benefits	3,008,794	3,120,000	3,120,000	0.00%
<b>Total</b>	<b>\$ 5,034,885</b>	<b>\$ 5,166,337</b>	<b>\$ 5,176,458</b>	<b>0.20%</b>

## 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 some 23,820 regular education students (ADM) in 38 schools. New schools are built and remodeled to accommodate all resident students and allow for choice throughout the district.

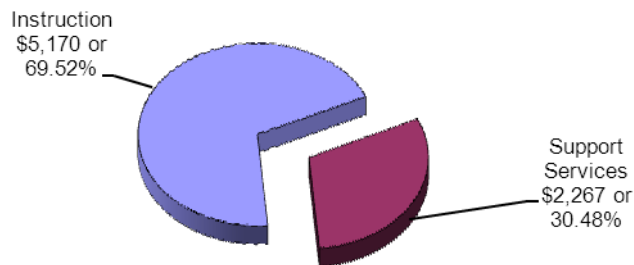
The 2012-13 General Fund budget appropriates about \$7,437 per student. We are pleased that the district allocates 69.52 percent of these funds to direct instructional services for regular programs.



## General Fund Expenditures

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

	2010-11		2011-12 Revised Budget		2012-13 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,052	68.43%	\$ 5,257	69.33%	\$ 5,170	69.52%
Support Services	2,331	31.57%	2,326	30.67%	2,267	30.48%
<b>Total</b>	<b>\$ 7,383</b>	<b>100.00%</b>	<b>\$ 7,583</b>	<b>100.00%</b>	<b>\$ 7,437</b>	<b>100.00%</b>
Pupils in ADM	23,660		23,584		23,820	
Increase in expenditure per Pupil	1.23%		2.70%		-1.91%	



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

	2010-11		2011-12 Revised Budget		2012-13 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,415	86.90%	\$ 6,668	87.94%	\$ 6,603	88.79%
Contract services	128	1.73%	132	1.74%	118	1.59%
Maintenance & repairs	200	2.71%	96	1.27%	95	1.28%
Field trips, ins., phone & travel	71	0.95%	83	1.09%	84	1.13%
Supplies, textbooks & utilities	466	6.31%	508	6.70%	468	6.29%
Equipment	103	1.40%	96	1.26%	69	0.92%
<b>Total</b>	<b>\$ 7,383</b>	<b>100.00%</b>	<b>\$ 7,583</b>	<b>100.00%</b>	<b>\$ 7,437</b>	<b>100.00%</b>
Pupils in ADM	23,660		23,584		23,820	
Increase in expenditure per Pupil	1.23%		2.70%		-1.91%	

## District Staffing and Resource Allocation

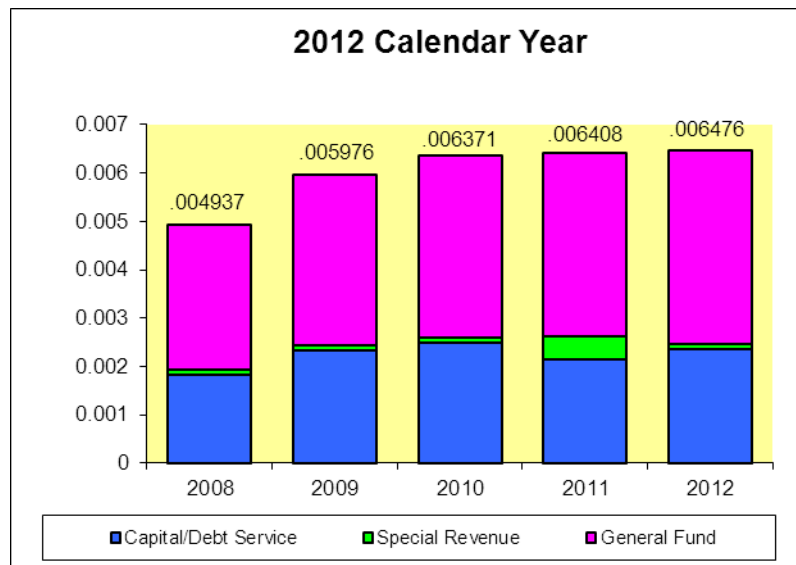
In an effort to meet district goals and equitably allocate resources to best address the varied needs of its students, the district provides base allocations of school staff uniformly by level to all schools within the district. The district also provides teaching staff uniformly by grade level depending 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.

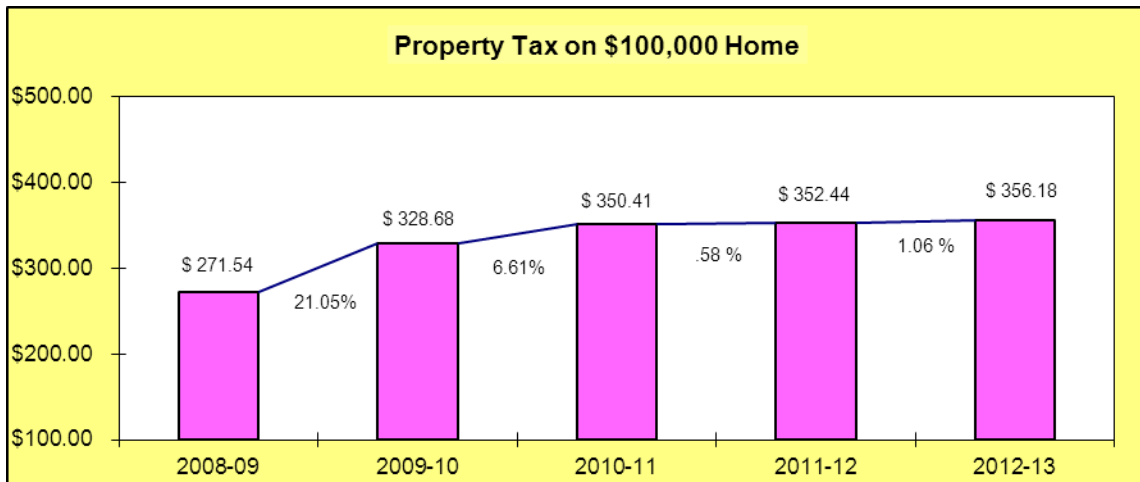
## Property Taxes

The Salt Lake City School District assessed property valuation is expected to decrease slightly by some \$3.5 million in 2012, which is a .02% decrease 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 proposed tax rate for 2012 is .006476 or \$6.48 per \$1,000 of assessed valuation. Since homeowners receive a 45 percent discount on property taxes, the owner of a \$100,000 home will pay an estimated \$356.18 in 2012.





### 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 2012-13 year include 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.

## 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 12<sup>th</sup> 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 percent.
- 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, Spyhop, Warner Foundation, University of Utah, Brigham Young University, Salt Lake Community College, Salt Lake City Arts Council, Kiwanis Club, and First Bank. The curriculum is designed to support students as they transition to high school.

- *Open Classroom (OC)*, a district sponsored K-8 charter school, has a strong parent involvement component, and students have the advantage of elective classes based not only on the core but also on parent expertise.
- The *Salt Lake Center for Science Education (SLCSE)*, a district sponsored charter school for grades 6-12, opened in 2008-09. The school has a robust partnership with the University of Utah, Westminster College, the Applied Technology College, and the Utah Museum of Natural History. *SLCSE* serves as a site for districtwide professional development in mathematics and science.
- *The Salt Lake School for the Performing Arts (SLSPA)*, a district-independent charter school, offers a strong performing arts curriculum in partnership with core curriculum provided at Highland High School. Students have many opportunities to perform and compete in drama and music.

#### School Choice Activities

- 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 SLCSO 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 SLCSO. 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 186,440 citizens spread over an area of 110 square miles. The district currently consists of 38 schools: three high schools 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 24,858 (fall of 2011) students enrolled in its regular day school programs, of which 13,194 or 53% are minority (other than Caucasian).

### ***District Community***

The five largest taxpayers in Salt Lake City School District in 2010 were PacifiCorp, Skywest Airlines, Delta Airlines, Qwest Communications, and Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints. In January of 2002, the city of Salt Lake hosted the Winter Olympics.



### ***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; a Special Revenue Fund (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***

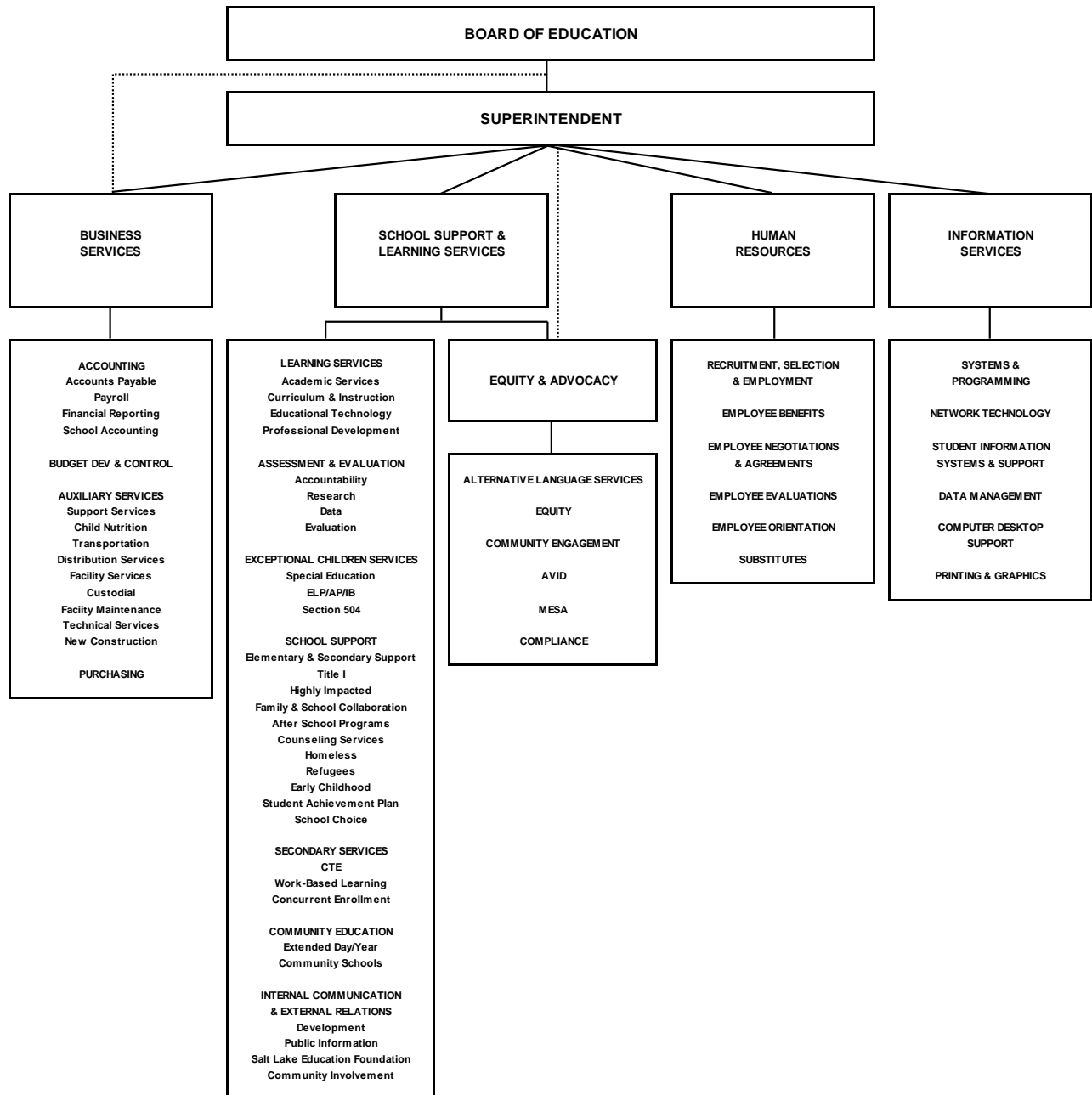
In its proprietary funds, the district's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

# 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, 2012



## ***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 3: 2012-13 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 the high level of collection, maintenance, and analysis of pertinent data. Increase the facilitation of timely feedback to stakeholders related to academic instruction that promotes student achievement.
3. Assessment and Evaluation will administer assessments that expand teacher support, continue to analyze student work, and integrate core curriculum standards to improve student outcomes. Assessment and Evaluation will integrate technology that supports validity and reliability of results.

**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. Increase student achievement and close the achievement gap through districtwide cultural responsiveness.
2. Increase student achievement and close the achievement gap through the implementation of the WIDA Standards.
3. Increase student achievement and close the achievement gap through focused attention on the mindset for closing the gap.

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

1. Continue in-depth implementation of new curriculum and assessment adding parent/guardian involvement and participation with online assessments and portfolios.
2. Provide new PAT foundational curriculum training for PAT educators and instructors ensuring all are certified by the 2014 school year.

**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.

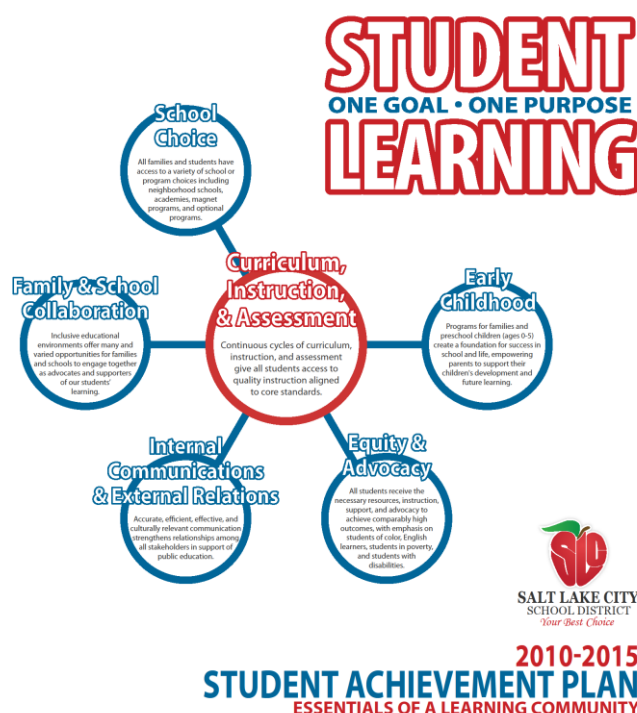
1. Assess the effectiveness of efforts to provide parental access to information about school choice options within Salt Lake City School District for the dual purposes of satisfaction, and attracting and retaining students.

**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. Create and disseminate a content and timing specific framework for teachers and administrators that provide monthly guidelines for communicating student progress and educational activities to parents and guardians.
2. Provide onsite technical assistance to teachers and administrators for effective use of the district *Communication Handbook*.
3. Create training guide and opportunities for schools to assist families in understanding school procedures, student report cards, student achievement data and school specific procedures and expectations.

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

1. Improve communication among all stakeholders in the district by opening more communication channels, including print, online, and interpersonal communication, and by facilitating more two-way communication.
2. Restructure the district and school websites to be more valuable communications tools by making navigation simple and consistent among all sites.



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

**BUDGET DEVELOPMENT PROCESS**

- 1. For the fiscal year beginning July 1, the business administrator prepares a tentative budget which is presented to the Board of Education by the superintendent on or before the preceding June 1.

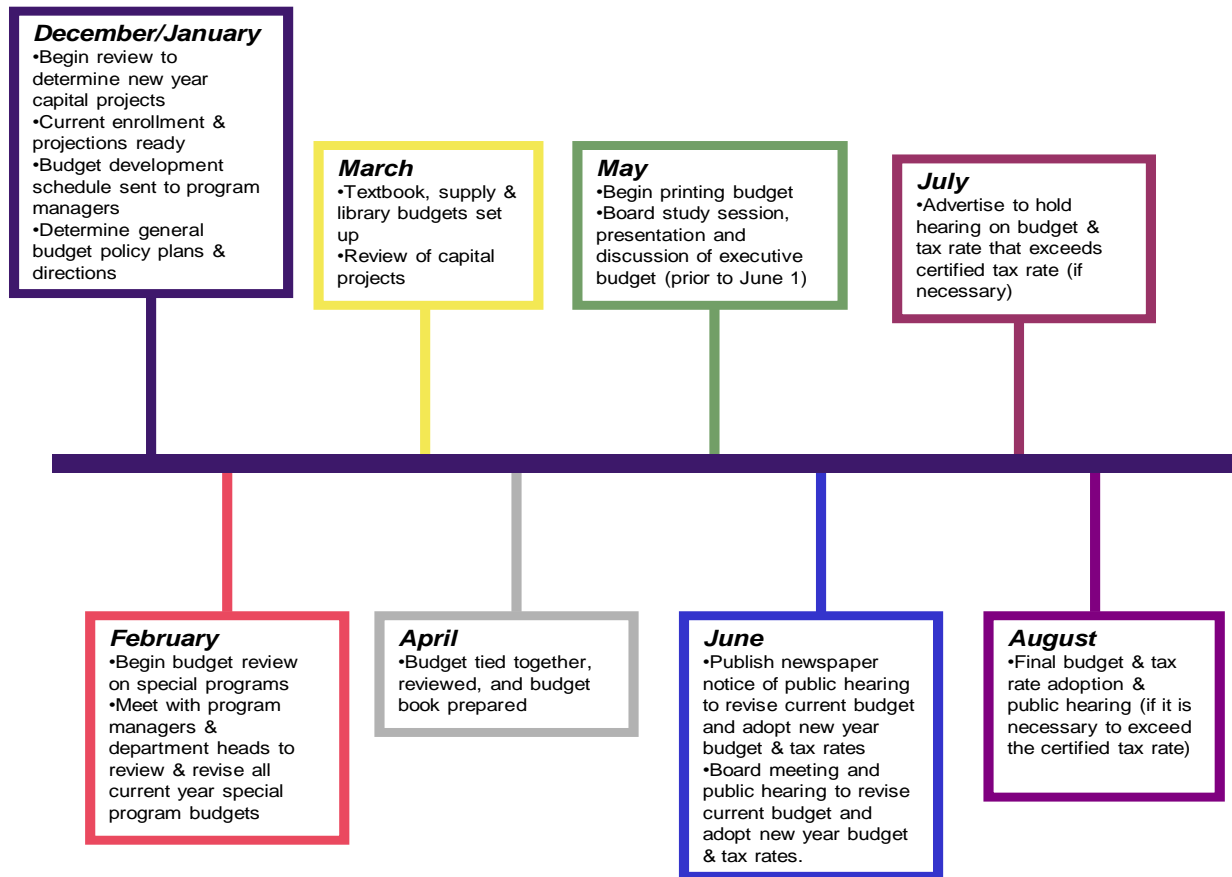
2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 22.
3. Once adopted, the budget can be amended by subsequent Board action. Reductions in or reallocations of appropriations may be approved by the Board after recommendation of the superintendent, but increased appropriations by fund require a public hearing prior to amending the budget.
4. Adjustments in estimated revenue and appropriations for the prior fiscal year are included in the budget document and are approved by the Board as the revised budget.
5. As determined by the State Superintendent of Public Instruction, the level at which expenditures may not legally exceed appropriations is the total budget of a given fund.
6. At the end of a year, unencumbered appropriations lapse.
7. The district has a long term building replacement and retrofit program which has been developed through a process that included a study and recommendations by a broad based committee representing many experts in our community. This process included a structural engineering study of each building and a geotechnical analysis of each site. Also, each year 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.

THE FINANCIAL SECTION OF THE BUDGET CONTAINS:

Governmental and Proprietary Funds ..... 45

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.

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**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*



SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Governmental Fund Types**  
*Fiscal Year 2012-13 Budget*

	Total All Governmental Funds	General Fund	Charter Schools Funds	Special Revenue Funds	Capital & Debt Service Funds
<b>Revenues:</b>					
Property taxes	\$ 102,103,153	\$ 67,524,431	\$ 0	\$ 1,975,272	\$ 32,603,450
Interest on investments	1,064,144	896,669	4,200	0	163,275
Sale of food	1,091,402	0	0	1,091,402	0
Other local revenue	16,070,881	3,854,423	283,267	11,775,334	157,857
State of Utah	86,122,967	76,548,952	4,036,737	5,537,278	0
Federal government	37,752,283	21,873,921	204,904	15,673,458	0
<b>Total Revenues</b>	<b>244,204,830</b>	<b>170,698,396</b>	<b>4,529,108</b>	<b>36,052,744</b>	<b>32,924,582</b>
<b>Expenditures:</b>					
Instruction	141,609,422	123,156,735	3,249,196	15,203,491	0
Counseling and child accounting	6,009,809	5,866,727	114,335	28,747	0
Media services and educational supervision	15,117,227	11,483,210	8,408	3,625,609	0
General district administration	1,212,425	777,124	0	435,301	0
General school administration	12,062,035	9,817,204	367,150	1,877,681	0
Central services	4,811,969	4,665,304	106,561	40,104	0
Operation and maintenance of school buildings	18,828,801	16,477,647	461,431	1,889,723	0
Student transportation	4,935,798	4,909,787	26,011	0	0
Child nutrition services	14,196,034	0	97,352	14,098,682	0
Community services and building rentals	33,284	0	0	33,284	0
Columbus - adult trainable	1,431,591	0	0	1,431,591	0
Capital Outlay	15,545,409	0	0	2,015,070	13,530,339
Debt Service	16,745,692	0	0	0	16,745,692
<b>Total Expenditures</b>	<b>252,539,496</b>	<b>177,153,738</b>	<b>4,430,444</b>	<b>40,679,283</b>	<b>30,276,031</b>
Deficiency of revenues under expenditures	(8,334,666)	(6,455,342)	98,664	(4,626,539)	2,648,551
<b>Other Financing Sources:</b>					
Sale of capital assets	8,000	0	0	8,000	0
Sale of real property	49,170	0	0	0	49,170
<b>Net change in fund balances</b>	<b>(8,277,496)</b>	<b>(6,455,342)</b>	<b>98,664</b>	<b>(4,618,539)</b>	<b>2,697,721</b>
<b>Fund Balances - July 1</b>	<b>63,006,043</b>	<b>35,258,989</b>	<b>932,218</b>	<b>9,737,743</b>	<b>17,077,093</b>
<b>Fund Balances - June 30</b>	<b>\$ 54,728,547</b>	<b>\$ 28,803,647</b>	<b>\$ 1,030,882</b>	<b>\$ 5,119,204</b>	<b>\$ 19,774,814</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 475,580	\$ 0	\$ 0	\$ 475,580	\$ 0
Prepaid expenditures	198,204	144,865	0	10,489	42,850
<b>Restricted:</b>					
Bond payments	1,479,782	0	0	0	1,479,782
Capital projects	18,252,182	0	0	0	18,252,182
<b>Committed:</b>					
Economic stabilization	7,000,000	7,000,000	0	0	0
<b>Assigned:</b>					
Charter Schools	1,030,882		1,030,882	0	0
Programs	12,815,924	12,815,924	0	0	0
Programs reported in the special revenue funds	2,400,996		0	2,400,996	0
Schools	1,354,397	1,316,897	0	37,500	0
Students	2,194,639		0	2,194,639	0
Employee benefit obligations	7,525,961	7,525,961	0	0	0
Unassigned	0	0	0	0	0
<b>Total Fund Balances</b>	<b>\$ 54,728,547</b>	<b>\$ 28,803,647</b>	<b>\$ 1,030,882</b>	<b>\$ 5,119,204</b>	<b>\$ 19,774,814</b>

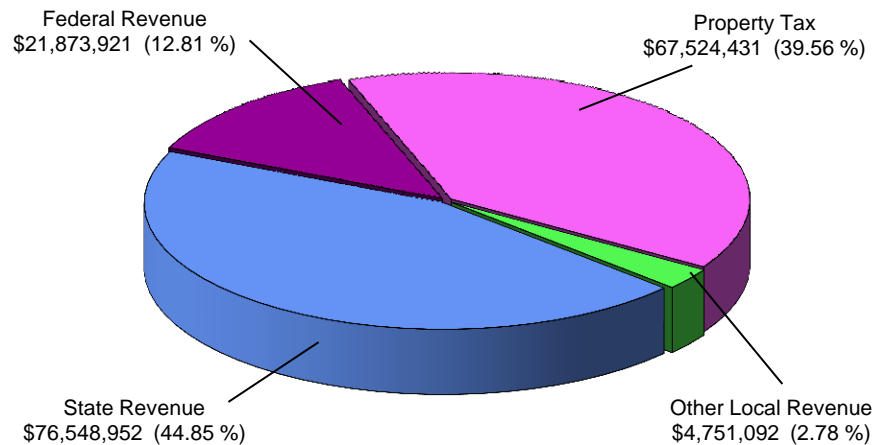


**SALT LAKE CITY SCHOOL DISTRICT****THE GENERAL FUND**

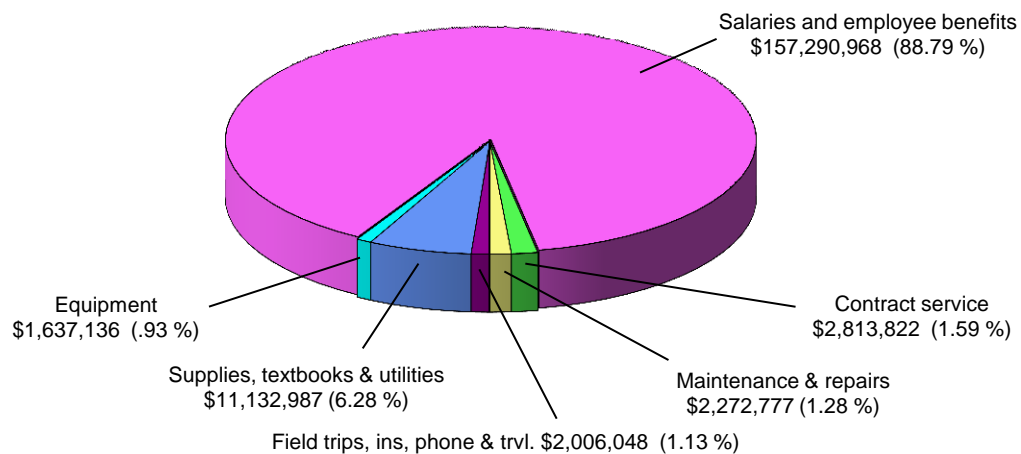
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical federal and state programs are also accounted for here.

**2012-13 Revenues**

\$170.7 Million

**2012-13 Expenditures**

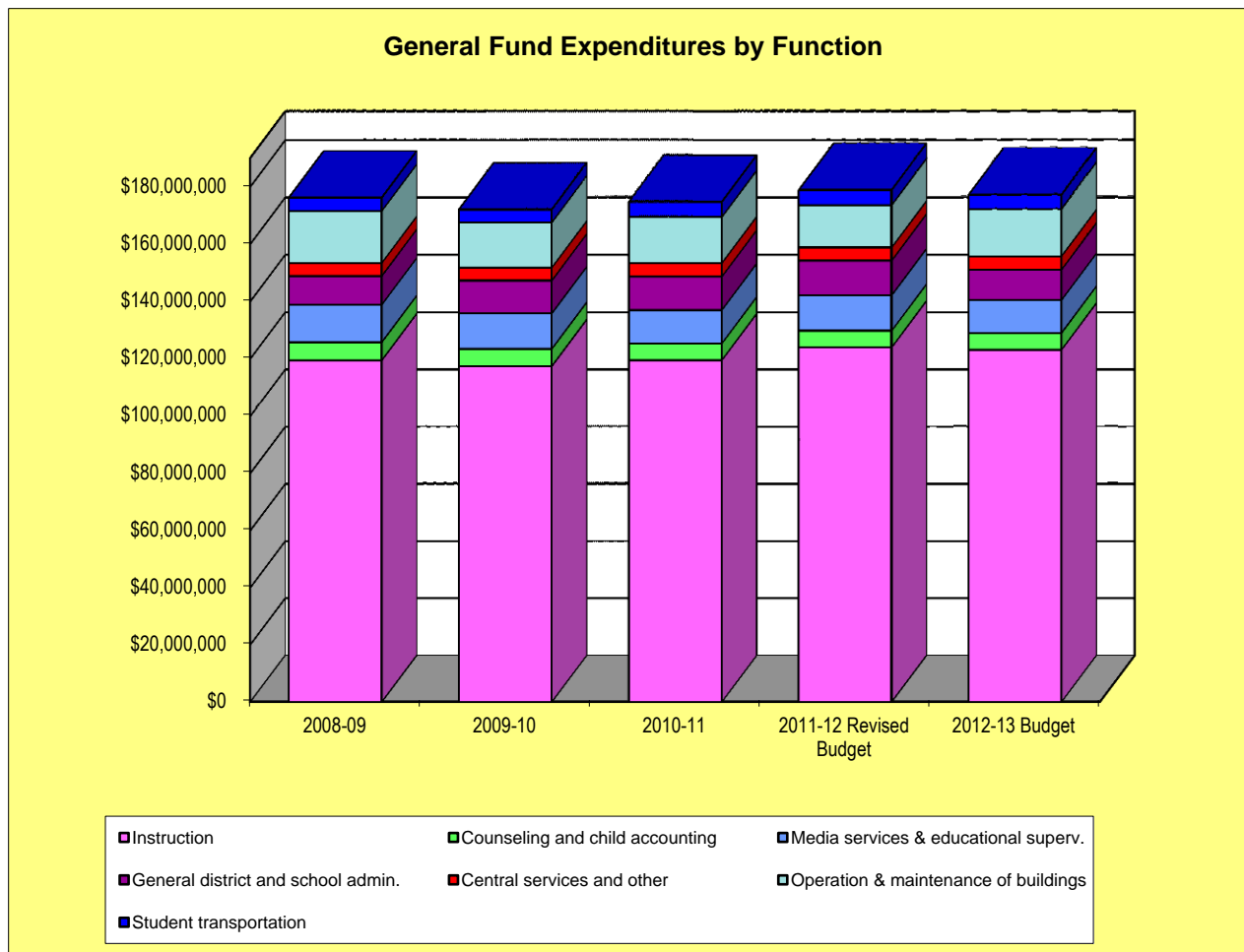
\$177.2 Million



**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund - Expenditures by Function**

*For Fiscal Year 2012-13 With Comparative Information for 2008-09 Through 2011-12*

	<b>2008-09 Actual</b>	<b>2009-10 Actual</b>	<b>2010-11 Actual</b>	<b>2011-12 Revised Budget</b>	<b>2012-13 Budget</b>
Instruction	\$119,488,675	\$117,449,072	\$119,533,426	\$123,992,863	\$123,156,735
Counseling and child accounting	6,292,165	6,039,579	5,826,538	5,811,488	5,866,727
Media services & educational superv.	13,108,313	12,350,447	11,650,037	12,349,997	11,483,210
General district and school admin.	9,993,500	11,456,147	11,643,897	12,097,644	10,594,328
Central services and other	4,555,217	4,526,348	4,727,219	4,597,475	4,665,304
Operation & maintenance of buildings	18,130,614	15,715,987	16,078,902	14,755,329	16,477,647
Student transportation	4,587,471	4,493,919	5,228,649	5,217,265	4,909,787
	<b>\$176,155,955</b>	<b>\$172,031,499</b>	<b>\$174,688,668</b>	<b>\$178,822,061</b>	<b>\$177,153,738</b>



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***Fund Expenditures by Function**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues:</b>					
Property taxes	\$ 59,231,647	\$ 60,252,172	\$ 62,793,446	\$ 63,143,155	\$ 67,524,431
Interest on investments	2,758,022	895,144	1,050,856	896,669	896,669
Other local revenue	5,827,233	5,515,707	6,639,244	4,363,837	3,854,423
State of Utah	89,920,216	81,402,977	82,224,421	78,137,779	76,548,952
Federal government	25,792,586	25,994,484	26,956,060	24,491,592	21,873,921
<b>Total Revenues</b>	<b>183,529,704</b>	<b>174,060,484</b>	<b>179,664,027</b>	<b>171,033,032</b>	<b>170,698,396</b>
<b>Expenditures:</b>					
Instruction	119,488,675	117,449,072	119,533,426	123,992,863	123,156,735
Counseling and child accounting	6,292,165	6,039,579	5,826,538	5,811,488	5,866,727
Media services and educational supervision	13,108,313	12,350,447	11,650,037	12,349,997	11,483,210
General district administration	664,534	885,924	903,263	797,641	777,124
General school administration	9,328,966	10,570,223	10,740,634	11,300,003	9,817,204
Central services	4,555,217	4,526,348	4,727,219	4,597,475	4,665,304
Operation and maintenance of school buildings	18,130,614	15,715,987	16,078,902	14,755,329	16,477,647
Student transportation	4,587,471	4,493,919	5,228,649	5,217,265	4,909,787
<b>Total Expenditures</b>	<b>176,155,955</b>	<b>172,031,499</b>	<b>174,688,668</b>	<b>178,822,061</b>	<b>177,153,738</b>
 Net change in fund balances	 7,373,749	 2,028,985	 4,975,359	 (7,789,029)	 (6,455,342)
 Fund Balance - July 1	 28,669,925	 36,043,674	 38,072,659	 43,048,018	 35,258,989
 Fund Balance - June 30	 <u>\$ 36,043,674</u>	 <u>\$ 38,072,659</u>	 <u>\$ 43,048,018</u>	 <u>\$ 35,258,989</u>	 <u>\$ 28,803,647</u>
<b>Fund Balance</b>					
Nonspendable:					
Inventories	\$ 234,379	\$	\$ 0	\$ 0	\$ 0
Prepaid expenditures	181,736	123,845	144,865	144,865	144,865
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Programs	9,971,271	12,061,073	16,017,386	13,746,015	12,815,924
Schools	2,123,709	1,740,004	2,104,894	1,355,603	1,316,897
Employee benefit obligations	3,841,149	5,310,475	7,525,961	7,525,961	7,525,961
Unassigned	12,691,430	11,837,262	10,254,912	5,486,545	0
<b>Total Fund Balance</b>	<b><u>\$ 36,043,674</u></b>	<b><u>\$ 38,072,659</u></b>	<b><u>\$ 43,048,018</u></b>	<b><u>\$ 35,258,989</u></b>	<b><u>\$ 28,803,647</u></b>

\* 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 2012-13 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 35, and Budget Development and Administration Policies, page 36)

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***Fund Expenditures by Object**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues:</b>					
Property taxes	\$ 59,231,647	\$ 60,252,172	\$ 62,793,446	\$ 63,143,155	\$ 67,524,431
Interest on investments	2,758,022	895,144	1,050,856	896,669	896,669
Other local revenue	5,827,233	5,515,707	6,639,244	4,363,837	3,854,423
State of Utah	89,920,216	81,402,977	82,224,421	78,137,779	76,548,952
Federal government	25,792,586	25,994,484	26,956,060	24,491,592	21,873,921
<b>Total Revenues</b>	<b>183,529,704</b>	<b>174,060,484</b>	<b>179,664,027</b>	<b>171,033,032</b>	<b>170,698,396</b>
<b>Expenditures:</b>					
Salaries	114,287,706	115,291,867	113,805,804	115,291,359	114,027,669
Employee benefits	35,340,510	36,745,668	37,992,235	41,967,489	43,263,299
Contract services - professional & educational	2,906,951	2,817,181	3,022,394	3,101,357	2,813,822
Maintenance & repairs	2,677,690	2,357,534	4,727,922	2,269,107	2,272,777
Field trips, insurance, phone & travel	2,212,812	1,691,238	1,670,027	1,952,999	2,006,048
Supplies, textbooks & utilities	14,879,423	10,904,038	11,024,107	11,981,015	11,132,987
Equipment	3,850,863	2,223,973	2,446,179	2,258,735	1,637,136
<b>Total Expenditures</b>	<b>176,155,955</b>	<b>172,031,499</b>	<b>174,688,668</b>	<b>178,822,061</b>	<b>177,153,738</b>
<b>Net change in fund balances</b>	<b>7,373,749</b>	<b>2,028,985</b>	<b>4,975,359</b>	<b>(7,789,029)</b>	<b>(6,455,342)</b>
<b>Fund Balance - July 1</b>	<b>28,669,925</b>	<b>36,043,674</b>	<b>38,072,659</b>	<b>43,048,018</b>	<b>35,258,989</b>
<b>Fund Balance - June 30</b>	<b>\$ 36,043,674</b>	<b>\$ 38,072,659</b>	<b>\$ 43,048,018</b>	<b>\$ 35,258,989</b>	<b>\$ 28,803,647</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 234,379	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	181,736	123,845	144,865	144,865	144,865
<b>Committed:</b>					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
<b>Assigned</b>					
Programs	9,971,271	12,061,073	16,017,386	13,746,015	12,815,924
Schools	2,123,709	1,740,004	2,104,894	1,355,603	1,316,897
Employee benefit obligations	3,841,149	5,310,475	7,525,961	7,525,961	7,525,961
Unassigned	12,691,430	11,837,262	10,254,912	5,486,545	0
<b>Total Fund Balance</b>	<b>\$ 36,043,674</b>	<b>\$ 38,072,659</b>	<b>\$ 43,048,018</b>	<b>\$ 35,258,989</b>	<b>\$ 28,803,647</b>

\* 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 2012-13 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 35, and Budget Development and Administration Policies, page 36)

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Major Revenue Sources***Fiscal Year 2012-13 Budget With Comparative Information for Years 2008-09 Through 2011-12*

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>REVENUES</b>					
<b>Local Sources</b>					
Property tax	\$ 59,231,647	\$ 60,252,172	\$ 62,793,446	\$ 63,143,155	\$ 67,524,431
Interest on investments	2,758,022	895,144	1,065,231	911,044	911,044
Other local revenue	5,827,233	5,515,707	6,624,869	4,349,462	3,840,048
<b>Total Local Sources</b>	<b>67,816,902</b>	<b>66,663,023</b>	<b>70,483,546</b>	<b>68,403,661</b>	<b>72,275,523</b>
<b>State Sources</b>					
Regular Basic School Programs:					
Regular School Program K-12	21,570,483	30,846,906	30,809,592	35,210,973	34,302,625
Professional Staff Costs	5,909,625	5,845,721	5,959,408	6,512,104	6,653,034
Administrative Costs	41,232	0	0	0	0
Restricted Basic School Program					
Special Education - Regular Program	8,914,966	8,015,092	7,779,436	8,081,016	8,081,016
Special Education - Self Contained	2,667,695	2,702,098	2,482,138	2,686,605	2,686,605
Ext. Year Program - Sev. Handicapped	39,233	41,505	40,266	64,166	43,052
Special Education - State Programs	162,562	158,621	164,055	182,217	182,217
Career and Technical Education (CTE)	2,688,260	2,080,067	5,161,934	2,918,252	2,916,551
Gifted and Talented (Accel. Learner)	97,108	79,143	76,418	95,720	95,720
Adv. Placement & IB (Accel. Learner)	89,809	124,067	93,327	88,793	88,793
Concurrent Enrollment (Accel. Learner)	34,660	30,014	41,146	61,848	62,131
At Risk programs	3,041,548	2,746,395	2,956,263	2,994,649	2,799,420
Youth In Custody	503,907	489,118	505,128	451,288	451,288
Class Size Reduction	4,065,099	4,017,542	3,826,227	3,956,711	4,078,137
Other state sources of revenue					
Retirement and FICA / Flex Allocation	15,112,880	7,048,342	6,872,737	927,421	936,272
Pupil Transportation to and from	2,667,743	2,448,803	2,600,599	2,242,251	2,242,251
Teachers' Supplies	429,305	455,366	236,679	233,187	233,187
Quality Teaching Block Grant	4,522,163	0	0	0	0
Local Discretionary Block Grant	507,770	0	0	0	0
Interv. for Student Success Block Grant	1,264,543	954,366	1,159,643	0	0
School LAND Trust	1,774,503	893,717	859,957	1,203,394	990,715
School Nurses	43,407	37,363	37,300	36,521	36,521
Salary Bonus	148,087	60,272	63,939	63,659	64,649
Reading Achievement	628,611	584,283	508,089	531,626	531,626
Extended Day Kindergarten	750,808	658,172	605,813	567,191	567,191
Educator Salary Adjustment	7,122,144	7,338,437	7,265,060	7,264,865	7,264,865
Technology Appropriation	491,782	341,832	316,531	161,509	0
Library Media	79,480	20,958	17,636	29,743	20,687
Math Improvement	289,411	243,192	7,000	0	0
USTAR	323,155	295,953	377,760	316,170	250,000
Beverly Taylor Sorenson Arts Grant	420,640	476,842	458,595	616,498	621,034
ELL Family Literacy Centers	526,899	238,166	195,595	66,070	0
Bio-technology Wired Grant	157,484	430,753	251,714	0	0
Critical Languages	55,073	66,327	26,910	19,090	0
UPASS (Utah Performance Assessment System for Students)	529,242	72,089	4,378	165,668	66,708
Driver Education	228,747	308,200	254,000	203,756	184,000
Other state revenue	895,153	203,473	209,149	184,818	98,657
<b>Total State Revenues</b>	<b>88,795,217</b>	<b>80,353,195</b>	<b>82,224,422</b>	<b>78,137,779</b>	<b>76,548,952</b>
<b>Federal Sources</b>					
Restricted - direct	176,995	181,717	176,232	164,522	160,778
E Rate	255,469	249,012	249,302	251,208	251,208
ARRA	8,429,125	9,154,326	11,609,514	3,479,701	2,931,363
No Child Left Behind (NCLB)	11,151,052	10,650,748	8,404,177	11,673,926	9,515,419
Programs for the disabled	4,792,419	4,610,740	4,592,060	6,379,952	6,362,429
Career and Technical Education (CTE)	635,688	649,607	622,278	494,182	498,119
Dept. of Health - Medicaid	1,124,999	1,049,782	1,066,258	1,713,290	1,913,788
Other restricted - through state	351,838	498,334	236,239	334,811	240,817
<b>Total Federal Revenues</b>	<b>26,917,585</b>	<b>27,044,266</b>	<b>26,956,060</b>	<b>24,491,592</b>	<b>21,873,921</b>
<b>Total Revenue</b>	<b>\$ 183,529,704</b>	<b>\$ 174,060,484</b>	<b>\$ 179,664,028</b>	<b>\$ 171,033,032</b>	<b>\$ 170,698,396</b>

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Expenditures

Fiscal Year 2012-13 Budget With Comparative Information for Years 2008-09 Through 2011-12

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>EXPENDITURES</b>					
Instruction - Function 1000					
Salaries - teachers	\$ 74,159,979	\$ 75,110,289	75,085,160	\$ 77,046,670	\$ 76,783,813
Salaries - substitute teachers	1,413,645	1,285,714	1,218,615	1,218,575	1,155,048
Salaries - teacher aides	6,820,029	6,582,142	6,128,749	5,988,955	5,998,233
Salaries - all other	77,099	88,492	90,055	64,481	64,481
Total salaries	82,470,752	83,066,637	82,522,579	84,318,681	84,001,575
Employee benefits	24,058,137	25,605,132	26,065,566	29,590,800	30,771,083
Purchased services	3,312,143	2,437,650	4,870,380	2,759,797	3,073,658
Supplies and materials	5,292,325	3,584,144	3,540,058	4,943,436	3,825,387
Textbooks	882,591	584,383	545,441	585,594	303,896
Total supplies and materials	6,174,916	4,168,527	4,085,499	5,529,030	4,129,283
Property (instructional equipment)	3,472,727	2,171,126	1,989,402	1,794,555	1,181,136
Total Expenditures - Instruction	119,488,675	117,449,072	119,533,426	123,992,863	123,156,735
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	4,183,030	4,064,545	3,889,156	3,811,615	3,813,745
Salaries - health services	302,864	309,627	313,509	332,665	331,589
Salaries - secretarial & clerical	132,739	93,045	86,500	78,644	78,037
Salaries - all other	6,912	12,170	1,258	0	0
Total salaries	4,625,545	4,479,387	4,290,423	4,222,924	4,223,371
Employee benefits	1,496,869	1,426,065	1,461,314	1,501,998	1,557,586
Purchased services	141,254	109,347	38,196	70,545	62,917
Supplies and materials	27,242	22,032	27,220	16,021	22,853
Property	1,255	2,748	9,385	0	0
Total Expenditures - Support Services /Counseling & Child Accounting	6,292,165	6,039,579	5,826,538	5,811,488	5,866,727
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,081,656	2,057,945	1,877,255	1,982,990	1,877,633
Salaries - media personnel	2,482,807	2,452,641	2,355,878	2,324,638	2,341,506
Salaries - secretarial & clerical	1,101,336	1,109,065	1,060,670	1,020,313	952,948
Salaries - media aides	33,474	32,821	36,720	42,000	42,000
Salaries - All Other	3,487,396	2,993,193	2,818,202	3,040,268	2,589,717
Total salaries	9,186,669	8,645,665	8,148,725	8,410,209	7,803,804
Employee benefits	2,942,778	2,801,403	2,757,303	2,983,666	2,862,420
Purchased services	324,686	362,210	340,965	460,846	417,912
Supplies and materials (except as below)	341,983	311,652	245,423	289,916	209,133
Library books	183,340	153,509	116,001	136,522	124,847
Periodicals	20,213	19,174	19,013	31,227	32,000
Audio visual materials	16,853	6,735	11,078	26,431	29,094
Property	91,791	50,099	11,529	11,180	4,000
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 13,108,313	\$ 12,350,447	\$ 11,650,037	\$ 12,349,997	\$ 11,483,210



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Major Expenditures***Fiscal Year 2012-13 Budget With Comparative Information for Years 2008-09 Through 2011-12*

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Support Services/General District Administration - Function 2300</b>					
Salaries - district administration	\$ 234,546	\$ 234,746	\$ 234,136	\$ 238,864	\$ 238,864
Salaries - secretarial & clerical	122,502	112,308	113,424	113,627	116,103
Total salaries	357,048	347,054	347,560	352,491	354,967
Employee benefits	140,955	144,986	153,078	151,512	157,156
Purchased services	180,373	393,408	367,542	249,019	250,102
Supplies and materials	23,867	69,881	38,678	45,000	45,000
Other objects	(37,708)	(69,405)	(3,595)	(381)	(30,101)
Total Expenditures - Support Services /General District Administration	664,535	885,924	903,263	797,641	777,124
<b>Support Services/General School Administration - Function 2400</b>					
Salaries - principals and assistants	4,558,268	5,621,796	5,534,117	5,731,558	4,419,453
Salaries - secretarial & clerical	1,870,823	1,822,317	1,846,173	1,889,520	1,955,113
Salaries - all other	8,275	3,457	0	0	0
Total salaries	6,437,366	7,447,570	7,380,290	7,621,078	6,374,566
Employee benefits	2,278,424	2,571,814	2,716,531	2,939,981	2,683,699
Purchased services	290,447	205,746	321,626	384,428	424,220
Supplies and materials	322,730	345,093	322,187	354,516	334,719
Total Expenditures - Support Services /General School Administration	9,328,967	10,570,223	10,740,634	11,300,003	9,817,204
<b>Support Services/Business Services - Function 2500</b>					
Salaries	2,987,259	3,048,496	3,038,559	2,985,788	3,005,414
Employee benefits	1,096,053	1,094,906	1,211,854	1,223,723	1,267,490
Purchased services	202,427	263,884	356,709	231,789	236,225
Supplies and materials	192,888	119,062	120,097	156,175	156,175
Property	76,589	0	0	0	0
Total Expenditures - Support Services /Business Services	4,555,216	4,526,348	4,727,219	4,597,475	4,665,304
<b>Operation &amp; Maintenance of School Buildings - Function 2600</b>					
Salaries	5,975,737	5,989,982	5,762,010	5,066,386	5,942,525
Employee benefits	2,418,175	2,222,681	2,620,404	2,533,293	2,879,472
Purchased services	2,318,495	2,217,193	2,145,585	2,051,566	2,051,566
Supplies and materials	7,212,306	5,286,131	5,550,904	5,104,084	5,604,084
Property	205,900	0	0	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 18,130,613	\$ 15,715,987	\$ 16,078,903	\$ 14,755,329	\$ 16,477,647

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Major Expenditures***Fiscal Year 2012-13 Budget With Comparative Information for Years 2008-09 Through 2011-12*

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 72,074	\$ 59,365	\$ 81,824	\$ 75,282	\$ 82,049
Salaries - supervisors	107,321	82,903	66,513	84,009	78,472
Salaries - bus drivers	1,844,421	1,900,999	1,942,658	1,923,718	1,925,683
Salaries - mechanics	223,513	223,811	224,664	230,793	235,243
Total salaries	<u>2,247,329</u>	<u>2,267,078</u>	<u>2,315,659</u>	<u>2,313,802</u>	<u>2,321,447</u>
Employee benefits	909,119	878,680	1,006,186	1,042,516	1,084,393
Purchased services	1,065,339	945,920	962,056	958,047	576,047
Supplies and materials	363,084	402,241	508,884	450,900	475,900
Other objects	2,600	0	435,863	452,000	452,000
Total Expenditures - Support Services /Student Transportation Services	<u>4,587,471</u>	<u>4,493,919</u>	<u>5,228,648</u>	<u>5,217,265</u>	<u>4,909,787</u>
TOTAL EXPENDITURES	<u>\$ 176,155,955</u>	<u>\$ 172,031,499</u>	<u>\$ 174,688,668</u>	<u>\$ 178,822,061</u>	<u>\$ 177,153,738</u>

## SALT LAKE CITY SCHOOL DISTRICT

## Charter School Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Revenues:					
Interest on Investments	\$ 0	\$ 9,186	\$ 4,360	\$ 4,200	\$ 4,200
Local revenue	371,317	344,390	347,999	282,144	283,267
State of Utah	2,798,029	3,062,565	3,716,433	4,039,654	4,036,737
Federal government	554,338	614,547	437,289	295,196	204,904
Total Revenues	<u>3,723,684</u>	<u>4,030,688</u>	<u>4,506,081</u>	<u>4,621,194</u>	<u>4,529,108</u>
Expenditures:					
Instruction	2,406,180	2,726,575	2,931,574	3,285,713	3,249,196
Counseling and child accounting	28,736	47,108	65,528	109,612	114,335
Media services and educational supervision	4,865	8,715	7,026	8,408	8,408
Central Services	79,060	70,407	84,217	103,320	106,561
General school administration	411,215	402,417	438,401	356,732	367,150
Operation and maintenance of school buildings	440,708	413,252	432,808	456,299	461,431
Student transportation	0	14,850	25,180	26,011	26,011
Child Nutrition Services	139,573	160,086	165,899	98,954	97,352
Total Expenditures	<u>3,510,337</u>	<u>3,843,410</u>	<u>4,150,633</u>	<u>4,445,049</u>	<u>4,430,444</u>
Net change in fund balances	213,347	187,278	355,448	176,145	98,664
Fund Balance - July 1	<u>0</u>	<u>213,347</u>	<u>400,625</u>	<u>756,073</u>	<u>932,218</u>
Fund Balance - June 30	<u>\$ 213,347</u>	<u>\$ 400,625</u>	<u>\$ 756,073</u>	<u>\$ 932,218</u>	<u>\$ 1,030,882</u>
Fund Balance					
Assigned:					
Charter Schools	213,347	400,625	756,073	932,218	1,030,882
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 213,347</u>	<u>\$ 400,625</u>	<u>\$ 756,073</u>	<u>\$ 932,218</u>	<u>\$ 1,030,882</u>

\*\* The 2012-13 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 35, and Budget Development and Administration Policies, page 36)



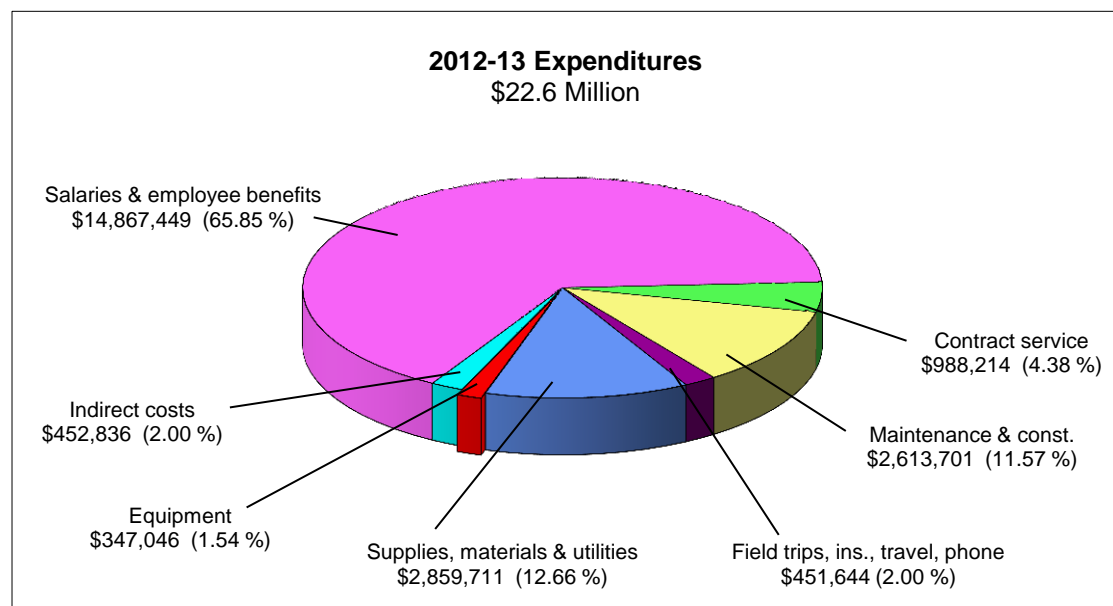
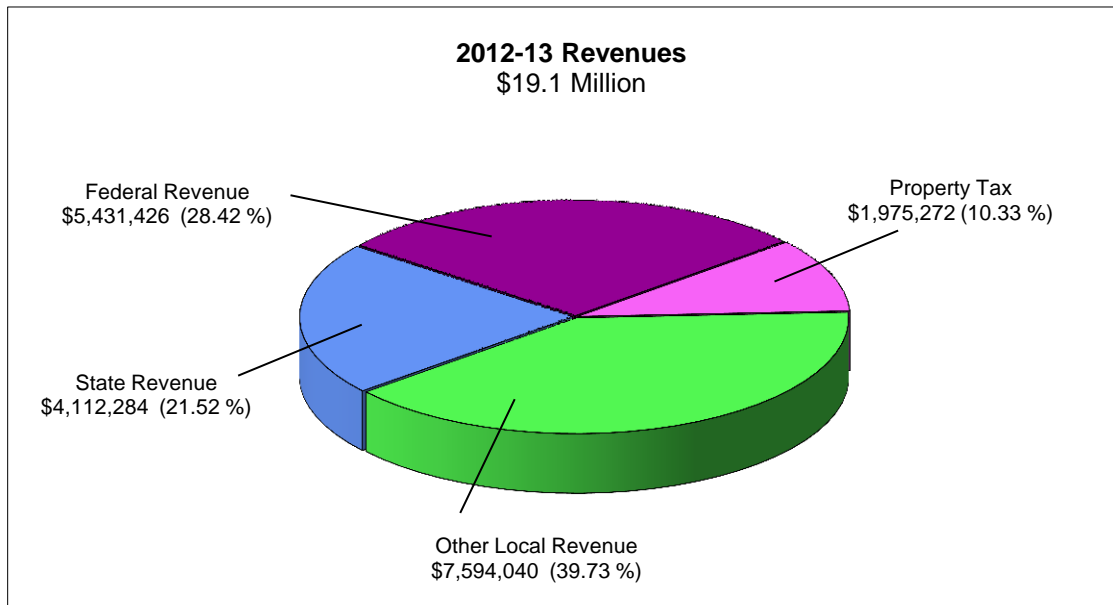
**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - Special Revenue Funds**  
*Fiscal Year 2012-13 Budget*

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund
<b>Revenues:</b>				
Property taxes	\$ 1,975,272	\$ 1,975,272	\$ 0	\$ 0
Sale of food	1,091,402	0	1,091,402	0
Other local revenue	11,775,334	7,594,040	181,294	4,000,000
State of Utah	5,537,278	4,112,284	1,424,994	0
Federal government	15,673,458	5,431,426	10,242,032	0
<b>Total Revenues</b>	<b>36,052,744</b>	<b>19,113,022</b>	<b>12,939,722</b>	<b>4,000,000</b>
<b>Expenditures:</b>				
Instruction	15,203,491	11,203,491	0	4,000,000
Counseling and child accounting	28,747	28,747	0	0
Media services and educational supervision	3,625,609	3,625,609	0	0
General district administration	435,301	435,301	0	0
General school administration	1,877,681	1,877,681	0	0
Central services	40,104	40,104	0	0
Operation and maintenance of school buildings	1,889,723	1,889,723	0	0
Child nutrition services	14,098,682	0	14,098,682	0
Community services and building rentals	33,284	33,284	0	0
Columbus - adult trainable	1,431,591	1,431,591	0	0
Capital Outlay	2,015,070	2,015,070	0	0
<b>Total Expenditures:</b>	<b>40,679,283</b>	<b>22,580,601</b>	<b>14,098,682</b>	<b>4,000,000</b>
Deficiency of revenues under expenditures	(4,626,539)	(3,467,579)	(1,158,960)	0
<b>Other financing sources:</b>				
Sale of capital assets	8,000	0	8,000	0
<b>Net change in fund balances</b>	<b>(4,618,539)</b>	<b>(3,467,579)</b>	<b>(1,150,960)</b>	<b>0</b>
<b>Fund Balance - July 1</b>	<b>9,737,743</b>	<b>5,916,500</b>	<b>1,626,604</b>	<b>2,194,639</b>
<b>Fund Balance - June 30</b>	<b>\$ 5,119,204</b>	<b>\$ 2,448,921</b>	<b>\$ 475,644</b>	<b>\$ 2,194,639</b>
<b>Fund Balance</b>				
<b>Nonspendable:</b>				
Inventories	\$ 475,580	\$ 0	\$ 475,580	0
Prepaid expenditures	10,489	10,425	64	0
<b>Restricted:</b>				
School lunch	0	0	0	0
<b>Assigned:</b>				
Programs reported in the special revenue funds	2,400,996	2,400,996	0	0
Schools	37,500	37,500	0	0
Students	2,194,639	0	0	2,194,639
Unassigned:	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 5,119,204</b>	<b>\$ 2,448,921</b>	<b>\$ 475,644</b>	<b>\$ 2,194,639</b>

**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 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***Fund Expenditures by Function**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues</b>					
Local sources					
Property tax	\$ 2,190,111	\$ 1,972,137	\$ 2,001,385	\$ 7,801,449	\$ 1,975,272
Tuition	2,181,151	1,720,446	1,920,832	1,632,374	1,495,430
Other local revenue	1,708,982	1,972,495	2,532,723	3,275,748	6,098,610
<b>Total local sources</b>	<b>6,080,244</b>	<b>5,665,079</b>	<b>6,454,940</b>	<b>12,709,571</b>	<b>9,569,312</b>
State sources					
Special Education - Preschool	996,603	840,729	838,211	991,897	991,897
Adult High School Completion	1,884,000	1,679,781	1,835,883	1,777,353	1,777,353
Retirement & FICA / Flex Allocation	122,579	84,682	114,423	0	0
Other state revenue	1,166,747	1,097,425	1,126,353	1,216,927	1,343,034
<b>Total state revenues</b>	<b>4,169,929</b>	<b>3,702,617</b>	<b>3,914,870</b>	<b>3,986,177</b>	<b>4,112,284</b>
Federal sources					
21st Century/Learning Plus	1,027,585	916,615	707,204	691,296	530,016
Title 1	1,351,377	1,287,828	1,578,494	1,566,152	1,021,772
Handicapped - Preschool	497,147	332,581	149,659	223,203	147,854
Adult Education	309,290	257,412	380,000	401,869	401,869
Other federal revenue	2,986,239	2,852,149	2,521,323	3,324,004	3,329,915
<b>Total federal revenues</b>	<b>6,171,638</b>	<b>5,646,585</b>	<b>5,336,680</b>	<b>6,206,524</b>	<b>5,431,426</b>
<b>Total Revenues</b>	<b>16,421,811</b>	<b>15,014,281</b>	<b>15,706,490</b>	<b>22,902,272</b>	<b>19,113,022</b>
<b>Expenditures</b>					
Instruction	11,203,058	10,407,221	10,935,696	11,403,542	11,203,491
Counseling & child accounting	100,478	51,511	50,868	28,455	28,747
Media services & educational supervision	2,649,610	2,512,949	2,655,914	3,324,597	3,625,609
General district administration	375,397	339,455	388,836	464,466	435,301
General school administration	0	0	0	0	1,877,681
Central services	25,759	25,568	39,230	39,703	40,104
Operation & maintenance of school buildings	921,571	1,349,199	878,701	2,565,380	1,889,723
Columbus - adult trainable	481,990	536,169	685,720	803,100	1,431,591
Community services and building rentals	31,459	26,355	32,209	32,356	33,284
Capital Outlay	968	9,150	10,051	2,015,070	2,015,070
<b>Total Expenditures</b>	<b>15,790,290</b>	<b>15,257,577</b>	<b>15,677,225</b>	<b>20,676,669</b>	<b>22,580,601</b>
<b>Net change in fund balances</b>	<b>631,521</b>	<b>(243,296)</b>	<b>29,265</b>	<b>2,225,603</b>	<b>(3,467,579)</b>
<b>Fund Balance - July 1</b>	<b>3,273,407</b>	<b>3,904,928</b>	<b>3,661,632</b>	<b>3,690,897</b>	<b>5,916,500</b>
<b>Fund Balance - June 30</b>	<b>\$ 3,904,928</b>	<b>\$ 3,661,632</b>	<b>\$ 3,690,897</b>	<b>\$ 5,916,500</b>	<b>\$ 2,448,921</b>
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 15,878	\$ 10,425	\$ 10,425	\$ 10,425
Assigned:					
Programs reported in the special revenue funds	2,104,519	1,411,518	2,847,426	2,613,629	2,400,996
Schools	70,992	58,829	86,497	40,000	37,500
Unassigned	1,729,417	2,175,407	746,549	3,252,446	0
<b>Total Fund Balance</b>	<b>\$ 3,904,928</b>	<b>\$ 3,661,632</b>	<b>\$ 3,690,897</b>	<b>\$ 5,916,500</b>	<b>\$ 2,448,921</b>

\* The 2012-13 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 35, and Budget Development and Administration Policies, page 36)

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***Fund Expenditures by Object**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues</b>					
<b>Local sources</b>					
Property tax	\$ 2,190,111	\$ 1,972,137	\$ 2,001,385	\$ 7,801,449	\$ 1,975,272
Tuition	2,181,151	1,720,446	1,920,832	1,632,374	1,495,430
Other local revenue	1,708,982	1,972,495	2,532,723	3,275,748	6,098,610
<b>Total local sources</b>	<b>6,080,244</b>	<b>5,665,079</b>	<b>6,454,940</b>	<b>12,709,571</b>	<b>9,569,312</b>
<b>State sources</b>					
Special Education - Preschool	996,603	840,729	838,211	991,897	991,897
Adult High School Completion	1,884,000	1,679,781	1,835,883	1,777,353	1,777,353
Retirement & FICA / Flex Allocation	122,579	84,682	114,423	0	0
Other state revenue	1,166,747	1,097,425	1,126,353	1,216,927	1,343,034
<b>Total State Revenues</b>	<b>4,169,929</b>	<b>3,702,617</b>	<b>3,914,870</b>	<b>3,986,177</b>	<b>4,112,284</b>
<b>Federal sources</b>					
21st Century/Learning Plus	1,027,585	916,615	707,204	691,296	530,016
Title 1	1,351,377	1,287,828	1,578,494	1,566,152	1,021,772
Handicapped - Preschool PL 99-457	497,147	332,581	149,659	223,203	147,854
Adult Education	309,290	257,412	380,000	401,869	401,869
Other federal revenue	2,986,239	2,852,149	2,521,323	3,324,004	3,329,915
<b>Total Federal Revenues</b>	<b>6,171,638</b>	<b>5,646,585</b>	<b>5,336,680</b>	<b>6,206,524</b>	<b>5,431,426</b>
<b>Total Revenues</b>	<b>16,421,811</b>	<b>15,014,281</b>	<b>15,706,490</b>	<b>22,902,272</b>	<b>19,113,022</b>
<b>Expenditures</b>					
Salaries	9,741,348	9,312,307	9,406,146	10,662,645	11,313,698
Employee benefits	2,778,248	2,554,909	2,557,317	3,174,393	3,553,751
Contract services - prof. and educ.	714,378	765,972	1,083,612	953,083	988,214
Maintenance & repairs	550,387	501,255	489,332	2,701,093	2,613,701
Field trips, insurance, phone & travel	270,570	276,571	346,939	455,907	451,644
Supplies, textbooks & utilities	915,291	1,457,083	1,173,020	1,939,351	2,859,711
Equipment	456,671	62,026	222,526	311,955	347,046
Indirect costs	363,397	327,454	398,333	478,242	452,836
<b>Total Expenditures</b>	<b>15,790,290</b>	<b>15,257,577</b>	<b>15,677,225</b>	<b>20,676,669</b>	<b>22,580,601</b>
<b>Net change in fund balances</b>	<b>631,521</b>	<b>(243,296)</b>	<b>29,265</b>	<b>2,225,603</b>	<b>(3,467,579)</b>
<b>Fund Balance - July 1</b>	<b>3,273,407</b>	<b>3,904,928</b>	<b>3,661,632</b>	<b>3,690,897</b>	<b>5,916,500</b>
<b>Fund Balance - June 30</b>	<b>\$ 3,904,928</b>	<b>\$ 3,661,632</b>	<b>\$ 3,690,897</b>	<b>\$ 5,916,500</b>	<b>\$ 2,448,921</b>
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 15,878	\$ 10,425	\$ 10,425	\$ 10,425
Assigned:					
Programs reported in the special revenue funds	2,104,519	1,411,518	2,847,426	2,613,629	2,400,996
Schools	70,992	58,829	86,497	40,000	37,500
Unassigned:	1,729,417	2,175,407	746,549	3,252,446	0
<b>Total Fund Balance</b>	<b>\$ 3,904,928</b>	<b>\$ 3,661,632</b>	<b>\$ 3,690,897</b>	<b>\$ 5,916,500</b>	<b>\$ 2,448,921</b>

\* The 2012-13 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 35, and Budget Development and Administration Policies, page 36)



## SALT LAKE CITY SCHOOL DISTRICT

**Child Nutrition Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues:</b>					
Sale of food	\$ 1,024,058	\$ 1,057,186	\$ 1,057,649	\$ 1,085,280	\$ 1,091,402
Other local revenue	632,238	303,348	158,162	180,994	181,294
State of Utah	1,283,577	1,325,910	1,409,369	1,476,835	1,424,994
Federal government	9,255,121	10,414,732	10,463,161	10,644,372	10,242,032
<b>Total Revenues</b>	<b>12,194,994</b>	<b>13,101,176</b>	<b>13,088,341</b>	<b>13,387,481</b>	<b>12,939,722</b>
<b>Expenditures:</b>					
Salaries	3,387,738	3,291,035	3,563,360	3,917,252	3,951,726
Employee benefits	1,226,048	1,211,887	1,311,154	1,513,340	1,594,841
Cost of food sold	5,278,461	5,546,609	5,725,268	6,845,497	6,335,318
Supplies and materials	812,262	794,697	772,940	716,000	702,675
Contracted services	275,491	306,767	314,826	345,878	321,034
Indirect costs, interest & other costs	758,847	614,999	730,146	655,335	626,996
Equipment & equipment maintenance	619,521	230,449	660,924	623,801	540,500
Other expenses	25,906	18,291	23,106	25,170	25,592
<b>Total Expenditures</b>	<b>12,384,274</b>	<b>12,014,734</b>	<b>13,101,724</b>	<b>14,642,273</b>	<b>14,098,682</b>
Excess (deficiency) of revenues over (under) expenditures	(189,280)	1,086,442	(13,383)	(1,254,792)	(1,158,960)
<b>Other financing sources:</b>					
Sale of capital assets	1,497	320	1,878	8,000	8,000
<b>Net change in fund balances</b>	<b>(187,783)</b>	<b>1,086,762</b>	<b>(11,505)</b>	<b>(1,246,792)</b>	<b>(1,150,960)</b>
<b>Fund Balance - July 1</b>	<b>1,985,922</b>	<b>1,798,139</b>	<b>2,884,901</b>	<b>2,873,396</b>	<b>1,626,604</b>
<b>Fund Balance - June 30</b>	<b>\$ 1,798,139</b>	<b>\$ 2,884,901</b>	<b>\$ 2,873,396</b>	<b>\$ 1,626,604</b>	<b>\$ 475,644</b>
<b>Fund Balance</b>					
Nonspendable:					
Inventories	\$ 726,393	\$ 737,379	\$ 475,580	\$ 475,580	\$ 475,580
Prepaid expenditures	0	9,093	64	64	64
Restricted:					
School lunch	1,071,746	2,138,429	2,397,752	1,150,960	0
Unassigned	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 1,798,139</b>	<b>\$ 2,884,901</b>	<b>\$ 2,873,396</b>	<b>\$ 1,626,604</b>	<b>\$ 475,644</b>

\* The 2012-13 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 35, and Budget Development and Administration Policies, page 36)

## SALT LAKE CITY SCHOOL DISTRICT

**Student Activity Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues:</b>					
Other local revenue	\$ 3,213,783	\$ 3,095,526	\$ 3,690,857	\$ 4,000,000	\$ 4,000,000
<b>Total Revenues</b>	<u>3,213,783</u>	<u>3,095,526</u>	<u>3,690,857</u>	<u>4,000,000</u>	<u>4,000,000</u>
<b>Expenditures:</b>					
Salaries	2,097	2,678	37,782	130,958	130,958
Employee benefits	456	626	5,337	9,092	9,092
Field trips, insurance, phone & travel	25,487	12,834	34,446	36,092	36,092
Supplies and materials	3,145,847	3,091,079	3,101,297	3,445,505	3,445,505
Contracted services	33,505	29,723	44,198	348,400	348,400
Memberships & dues	0	0	680	29,953	29,953
Equipment	0	0	4,381	0	0
<b>Total Expenditures</b>	<u>3,207,392</u>	<u>3,136,940</u>	<u>3,228,121</u>	<u>4,000,000</u>	<u>4,000,000</u>
Net change in fund balances	6,391	(41,414)	462,736	0	0
Fund Balance - July 1	<u>1,766,926</u>	<u>1,773,317</u>	<u>1,731,903</u>	<u>2,194,639</u>	<u>2,194,639</u>
Fund Balance - June 30	<u>\$ 1,773,317</u>	<u>\$ 1,731,903</u>	<u>\$ 2,194,639</u>	<u>\$ 2,194,639</u>	<u>\$ 2,194,639</u>
<b>Fund Balance</b>					
Assigned:					
Students	1,773,317	1,731,903	2,194,639	2,194,639	2,194,639
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fund Balances</b>	<u>\$ 1,773,317</u>	<u>\$ 1,731,903</u>	<u>\$ 2,194,639</u>	<u>\$ 2,194,639</u>	<u>\$ 2,194,639</u>

**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Capital & Debt Service Funds**  
*Fiscal Year 2012-13 Budget*

	All Capital & Debt Service Funds	Capital Outlay Fund	Capital Reserve Fund	Debt Service Fund	Municipal Building Authority Fund
Revenues:					
Property tax	\$ 32,603,450	\$ 11,700,878	\$ 4,665,657	\$ 16,236,915	\$ 0
Interest on investments	163,275	34,275	111,000	10,000	8,000
Other local revenue	157,857	(631,484)	0	0	789,341
State of Utah	0	0	0	0	0
Total Revenues	<u>32,924,582</u>	<u>11,103,669</u>	<u>4,776,657</u>	<u>16,246,915</u>	<u>797,341</u>
Expenditures:					
Salaries	2,262,603	2,262,603	0	0	0
Employee benefits	1,024,494	1,024,494	0	0	0
Contracted services	7,543,057	5,221,057	2,322,000	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	2,237,060	2,237,060	0	0	0
Redemption of bond principal	12,810,000	0	0	12,810,000	0
Interest on bonds	3,982,092	0	0	3,930,692	51,400
Paying agent fees	9,100	0	0	5,000	4,100
Total Expenditures	<u>30,276,031</u>	<u>11,152,839</u>	<u>2,322,000</u>	<u>16,745,692</u>	<u>55,500</u>
Deficiency of revenues under expenditures	<u>2,648,551</u>	<u>(49,170)</u>	<u>2,454,657</u>	<u>(498,777)</u>	<u>741,841</u>
Other Financing Sources (Uses):					
Sale of real property	49,170	49,170	0	0	0
Net change in fund balances	2,697,721	0	2,454,657	(498,777)	741,841
Fund Balance - July 1	<u>17,077,093</u>	<u>42,850</u>	<u>15,797,525</u>	<u>498,777</u>	<u>737,941</u>
Fund Balance - June 30	<u>\$ 19,774,814</u>	<u>\$ 42,850</u>	<u>\$ 18,252,182</u>	<u>\$ 0</u>	<u>\$ 1,479,782</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 42,850	\$ 42,850	\$ 0	\$ 0	\$ 0
Restricted:					
Bond payments	1,479,782	0	0	0	1,479,782
Capital projects	18,252,182	0	18,252,182	0	0
Debt Service	0	0	0	0	0
Unassigned	0	0	0	0	0
Total Fund Balance	<u>\$ 19,774,814</u>	<u>\$ 42,850</u>	<u>\$ 18,252,182</u>	<u>\$ 0</u>	<u>\$ 1,479,782</u>

## ***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 2012-13 fiscal year.

## SALT LAKE CITY SCHOOL DISTRICT

**Capital Outlay Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Revenues:					
Property tax	\$ 8,076,144	\$ 7,383,810	\$ 9,952,360	\$ 13,488,616	\$ 11,700,878
Interest on investments	93,515	121,925	18,113	34,275	34,275
Other local revenue	80,807	90,401	125,970	(631,484)	(631,484)
State of Utah	50,000	100,000	0	0	0
Federal government	0	2,701,813	1,711,563	0	0
Total Revenues	<u>8,300,466</u>	<u>10,397,949</u>	<u>11,808,006</u>	<u>12,891,407</u>	<u>11,103,669</u>
Expenditures:					
Salaries	2,333,464	2,389,445	2,377,911	2,265,623	2,262,603
Employee benefits	936,507	942,458	965,909	993,185	1,024,494
Contracted service	4,253,130	4,358,441	5,968,697	6,990,269	5,221,057
Supplies and materials	20,758	373,027	377,778	446,500	386,500
Travel and conference	7,903	7,778	6,625	20,740	21,125
Equipment	884,886	2,615,885	2,230,086	2,224,260	2,237,060
Bond issuance costs	0	0	0	0	0
Total Expenditures	<u>8,436,648</u>	<u>10,687,034</u>	<u>11,927,006</u>	<u>12,940,577</u>	<u>11,152,839</u>
Deficiency of revenues under expenditures	<u>(136,182)</u>	<u>(289,085)</u>	<u>(119,000)</u>	<u>(49,170)</u>	<u>(49,170)</u>
Other Financing Source:					
Sale of real property	52,087	253,938	100,734	49,170	49,170
Net change in fund balances	(84,095)	(35,147)	(18,266)	0	0
Fund balance - July 1	<u>180,358</u>	<u>96,263</u>	<u>61,116</u>	<u>42,850</u>	<u>42,850</u>
Fund balance - June 30	<u>\$ 96,263</u>	<u>\$ 61,116</u>	<u>\$ 42,850</u>	<u>\$ 42,850</u>	<u>\$ 42,850</u>
Fund Balance					
Nonspendable					
Prepaid expenditures	\$ 96,263	\$ 61,116	\$ 42,850	\$ 42,850	\$ 42,850
Unassigned	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 96,263</u>	<u>\$ 61,116</u>	<u>\$ 42,850</u>	<u>\$ 42,850</u>	<u>\$ 42,850</u>

\* The 2012-13 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 35, and Budget Development and Administration Policies, page 36)

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Outlay Fund - Project Budget Report**  
 Fiscal Year 2012-13

Year Built	Location	Project Description	Total Budget
<b>2002</b>	<b>Backman Elementary</b>		
		Sealcoat with crack seal parking lot and paint new lines	\$ 20,371
		Install 2 new RTU's with appropriate duct work diffusers and controls	53,300
		Install air supply fan for library and adjoining offices	7,000
		Paint all exterior surfaces	2,300
		Replace DVR and several cameras on roof	10,000
		<b>Total Backman Elementary</b>	<b>92,971</b>
<b>2004</b>	<b>Beacon Heights Elementary</b>		
		Install VFD motor on cooling tower	10,500
		Replace concrete around the building	7,050
		Overlay asphalt on west side south drive	10,692
		Install new walls in time out booths	5,000
		Replace DVR and move several cameras to roof	12,000
		Paint handrails on southwest custodians' outside entrance	5,000
		<b>Total Beacon Heights Elementary</b>	<b>50,242</b>
<b>1980</b>	<b>Bennion Elementary</b>		
		Sealcoat with crack seal and restripe main playground	7,990
		Replace blinds in all classrooms	19,700
		Paint stairwells, dividing walls and main office	30,000
		<b>Total Bennion Elementary</b>	<b>57,690</b>
<b>2005</b>	<b>Bonneville Elementary</b>		
		<b>Total Bonneville Elementary</b>	<b>0</b>
<b>2004</b>	<b>Dilworth Elementary</b>		
		Crack seal and seal coat south parking areas	5,000
		Install new combustion air dampers for boilers	4,500
		Retrofit corridor lighting	10,000
		Install new mechanical cooling for computer lab	16,500
		Replace DVR and some cameras with IP cameras	12,000
		Paint handrails outside the southwest entrance	6,000
		<b>Total Dilworth Elementary</b>	<b>54,000</b>
<b>1964</b>	<b>Edison Elementary</b>		
		Replace swamp cooler over kitchen	9,100
		Fog/oil seal with crack seal all asphalt except kindergarten play area	46,500
		Install new A/C roof top unit	9,500
		Add two electric hand dryers each in boys and girls restroom	3,200
		Add rooftop heating and cooling units	22,000
		Install drain line from drain box on in parking lot	10,000
		Install glycol feed system and add glycol to heating hot water system	17,600
		Replace library roof	32,725
		Replace DVR and some cameras with IP cameras	12,000
		<b>Total Edison Elementary</b>	<b>162,625</b>
<b>1978</b>	<b>Emerson Elementary</b>		
		Replace lower east roof	180,000
		Install VFD's on cooling system	9,000
		Install isolations and service valves on hot water lines in boiler room	12,000
		Install thermostats in all classrooms	4,500
		Overlay asphalt on playground	79,704
		<b>Total Emerson Elementary</b>	<b>285,204</b>

Year Built	Location	Project Description	Total Budget
1978	<b>Ensign Elementary</b>		
		Replace roof shingles on A, B & C pods	\$ 77,000
		Replace landscape, composite structures, and rubber under structure	98,000
		Replace concrete around the building	10,000
		Install new hot water heating expansion tank	10,000
		Paint all interior metal surfaces	3,953
		<b>Total Ensign Elementary</b>	<b>198,953</b>
2002	<b>Escalante Elementary</b>		
		Install mechanical cooling in admin area	30,000
		Replace tiles in kindergarten area	22,050
		Seal brick walls in hallways on first and second floors	3,975
		Install new cooling loop pump and pipe to existing in parallel circuit	12,980
		Replace stalls in four girls restrooms	21,000
		Replace carpet in the library and main office	5,180
		<b>Total Escalante Elementary</b>	<b>95,185</b>
2000	<b>Franklin Elementary</b>		
		Seal north facing outside block wall	18,760
		Build cabinets to place on stage to store instruments	6,800
		Redo grass playfield	158,000
		<b>Total Franklin Elementary</b>	<b>183,560</b>
1986	<b>Hawthorne Elementary</b>		
		Replace flush valves	6,840
		Install new irrigation system	53,000
		Replace concrete kindergarten play area	20,000
		Replace DVR and some cameras with IP cameras	12,000
		<b>Total Hawthorne Elementary</b>	<b>91,840</b>
2006	<b>Highland Park Elementary</b>		
		Add access control to two doors	6,000
		Replace DVR and some cameras with IP cameras	12,000
		Add bike rack by kindergarten play area	3,000
		<b>Total Highland Park Elementary</b>	<b>21,000</b>
2005	<b>Indian Hills Elementary</b>		
		Replace rock wall on southwest side of building with landscape rock	10,000
		Add access control to three doors	9,000
		Paint school - phase one	5,000
		Replace DVR and some cameras with IP cameras, move some cameras	15,000
		<b>Total Indian Hills Elementary</b>	<b>39,000</b>
1981	<b>Jackson Elementary</b>		
		Add access control to three doors	9,000
		Replace condensate drain pans for air handling units	27,500
		Paint all exterior metal surfaces	3,550
		Replace DVR	7,000
		<b>Total Jackson Elementary</b>	<b>47,050</b>
1978	<b>Lincoln Elementary</b>		
		Install DA sensors on all VAV boxes	14,600
		Install new irrigation system	42,000
		Install new VAV boxes with reheat coils in room 28	7,800
		Sealcoat with crack seal and restripe all asphalt	19,650
		Replace existing override panel with new Kirkland panel	5,800
		Replace electric generator	60,000
		Replace folding door on stage	17,000
		Remove bark and dirt, install concrete planter boxes and trees in courtyard	8,500
		<b>Total Lincoln Elementary</b>	<b>175,350</b>

Year Built	Location	Project Description	Total Budget
1975	<b>Meadowlark Elementary</b>		
		Remodel boys and girls restroom in the south pod	\$ 9,985
		Replace tiles in kindergarten area	22,000
		Upgrade auto handicap doors to electric openers	3,800
		Enclose front entry way to make a commons area	120,200
		Remodel main office	180,000
		<b>Total Meadowlark Elementary</b>	<b>335,985</b>
2002	<b>Mountain View Elementary</b>		
		Repair or replace main school sign	3,500
		Replace DVR and all cameras with IP cameras	20,000
		<b>Total Mountain View Elementary</b>	<b>23,500</b>
2001	<b>Newman Elementary</b>		
		Add access control to three doors	9,000
		Separate music room from multipurpose room air handling unit	10,000
		Upgrade cooling tower, include solid separator	13,200
		Install relief/return air fans	13,200
		Replace 1st - 3rd grade composite structure	42,000
		Corridor lighting retrofit	8,000
		<b>Total Newman Elementary</b>	<b>95,400</b>
2003	<b>Nibley Park Elementary</b>		
		Install solid separator on tower nozzles	13,000
		Sealcoat with crack seal and restripe all parking lots and driveway	14,312
		Install new Kirkland override panel	3,800
		Paint all classrooms and hallways - phase one	5,000
		Replace carpets in classrooms on second floor	30,000
		<b>Total Nibley Park Elementary</b>	<b>66,112</b>
1999	<b>Northstar Elementary</b>		
		Sealcoat with crack seal and restripe all asphalt	36,526
		Replace carpet in yellow pod	13,951
		Move kindergarten south wall further south to increase size of play area	45,000
		<b>Total Northstar Elementary</b>	<b>95,477</b>
2001	<b>Parkview Elementary</b>		
		Sealcoat with crack seal and restripe main parking area	15,235
		<b>Total Parkview Elementary</b>	<b>15,235</b>
2000	<b>Riley Elementary</b>		
		Remove rubber stair treads on two stairways and paint epoxy coating	20,800
		Replace DVR and some cameras with IP cameras add cameras to roof	15,000
		Replace fencing along 900 west - fabric only	3,596
		<b>Total Riley Elementary</b>	<b>39,396</b>
2001	<b>Rose Park Elementary</b>		
		Sealcoat with crack seal and restripe all asphalt	25,299
		Add access control to three doors	9,000
		Extend boiler stack	2,500
		Install separate BAS controls for faculty lounge and classrooms	2,500
		Paint all exterior metal surfaces	3,790
		Paint handrails, stairs and walls in stairways	4,390
		Paint hallway walls in the two classrooms pods on second floor	2,175
		<b>Total Rose Park Elementary</b>	<b>49,654</b>
1993	<b>Uintah Elementary</b>		
		Replace miracle composite structure	44,100
		Sealcoat with crack seal and restripe all asphalt	16,333
		Replace office PA system	17,000
		Add additional acoustic control panels to cafeteria	13,000
		<b>Total Uintah Elementary</b>	<b>90,433</b>



Year Built	Location	Project Description	Total Budget
1976	<b>Wasatch Elementary</b>		
		Add access control to three doors	\$ 9,000
		Remove sod and install concrete in kindergarten play area	8,251
		Install new hot water heating expansion tank	9,000
		<b>Total Wasatch Elementary</b>	<b>26,251</b>
2006	<b>Washington Elementary</b>		
		<b>Total Washington Elementary</b>	<b>0</b>
2001	<b>Whittier Elementary</b>		
		Add access control to three doors	9,000
		Add A/C to communications room	12,000
		Paint classrooms	5,000
		Replace DVR and some cameras with IP cameras	12,000
		Multipurpose room lighting retrofit	15,000
		<b>Total Whittier Elementary</b>	<b>53,000</b>
1979	<b>Bryant Middle School</b>		
		Add 8" wall next to existing retaining wall and add new fence	25,500
		Relocate hot water heating pump from behind ducts, replace crushed ducts	6,800
		Replace DVR and some cameras with IP cameras	14,000
		Replace front main entry doors	9,500
		<b>Total Bryant Middle School</b>	<b>55,800</b>
2008	<b>Clayton Middle School</b>		
		Add additional cameras throughout building	4,500
		Add landscaping north side of grass area	11,000
		<b>Total Clayton Middle School</b>	<b>15,500</b>
2007	<b>Glendale Middle School</b>		
		Sealcoat with crack seal and restripe all asphalt	25,310
		<b>Total Glendale Middle School</b>	<b>25,310</b>
2008	<b>Hillside Middle School</b>		
		Add access control to three doors	9,000
		Install walkway pads on roof	4,000
		Add four additional cameras to school	3,500
		<b>Total Hillside Middle School</b>	<b>16,500</b>
2005	<b>Northwest Middle School</b>		
		Upgrade motors on the basketball standards and folding curtain	19,000
		Replace DVR and some cameras with IP cameras	14,000
		<b>Total Northwest Middle School</b>	<b>33,000</b>
1997	<b>East High School</b>		
		Overlay asphalt on student parking lot	153,727
		Slurry seal with crack seal and restripe stadium parking lot	40,000
		Provide and install glycol in heating and cooling loops	89,000
		Install split A/C in first floor communications room	7,800
		Replace scoreboard on softball field	8,000
		North of main gym - fill in all dirt spaces with concrete and add handrails	5,300
		Replace audio mixer in auditorium	15,000
		Add asphalt driveway leading to soccer field	7,959
		Replace existing 1st floor communications room split A/C unit	16,500
		Install locks on lockers in girls locker room	5,500
		<b>Total East High School</b>	<b>348,786</b>

# FINANCIAL SECTION

Year Built	Location	Project Description	Total Budget
1955	Highland High School		
		Replace all stage drapes	\$ 100,000
		Replace and repair stage rigging as needed	3,000
		Rework electric in sound booth and wall lighting positions	18,000
		Overlay asphalt on driver's ed range and south parking lots	243,398
		Install split A/C system in room A 104 computer lab	13,800
		Remove asphalt on driveway west of library storage and install concrete	4,956
		Add security lighting to football field and driveway	5,000
		Repaint stairs leading to the football locker and weight room	5,000
		Replace bleachers in the main gym	250,000
		Upgrade electric generator	20,000
		Install new exhaust fan and duct work in heat exchanger room	14,300
		Install new fin tube in band room B116 along east wall to separate office	10,000
		Upgrade restrooms by auditorium on first floor	32,392
		Replace acoustic panels in auxiliary gym	3,000
		Replace windows in gym balcony	25,000
		Paint all hall lockers	100,000
		Replace floor tile on third floor	54,329
		Replace DVR and some cameras with IP cameras	25,000
		<b>Total Highland High School</b>	<b>927,175</b>
1921	West High School		
		Replace steam traps	65,000
		Replace concrete along 300 West	11,250
		Sand and refinish Gymnasium floor in main and auxiliary gyms	70,500
		Overlay and patch cafeteria parking lot	18,859
		Sealcoat with crack seal and repaint driving range	33,642
		Replace baseball scoreboard	8,500
		Remodel old dark room into a classroom	60,000
		Add lighting to the new north parking lot	14,000
		Replace heating supply lines in the field house	5,500
		Install new VAV box controls in rooms T212A-B-office and T213A	27,500
		Remodel first floor boys restroom	15,465
		Remodel second floor girls restroom	35,375
		Seal outside concrete walls in pre-k area	25,500
		Paint handrails on all stairways	12,500
		Overlay field house parking lot	82,546
		Add new signage to the 1997 addition to match the 2011 addition signage	6,500
		<b>Total West High School</b>	<b>492,637</b>
1997	Horizonte		
		Replace roof	117,600
		Retrofit VAV boxes in all classrooms on 4th floor	55,000
		Replace sink faucets in all restrooms	7,000
		<b>Total Horizonte</b>	<b>179,600</b>
1937/1958	Administration Building		
		Replace west building roof	62,000
		Replace fan coil units in condenser	22,000
		<b>Total Administration Building</b>	<b>84,000</b>
2004	Auxiliary Services		
		Fog/oil seal with crack seal south and west half parking lot	19,868
		Install walkway pads on east building roof	3,500
		<b>Total Auxiliary Services</b>	<b>23,368</b>
1963	Lowell Building		
		<b>Total Lowell Elementary</b>	<b>0</b>

**FINANCIAL SECTION**

Year Built	Location	Project Description	Total Budget
1957	Goodwin Site	Remove and install new asphalt in faculty parking lot	\$ 83,173
		<b>Total Old Northwest Building</b>	<b>83,173</b>
1950	Rosslyn Heights Building		
		<b>Total Rosslyn Heights Building</b>	<b>0</b>
2002	Transportation Building		
		Sealcoat with crack patch and restripe front parking lot	15,985
		<b>Total Transportation Building</b>	<b>15,985</b>
<b>All Schools</b>			
		All Schools Miscellaneous	500,000
		Asbestos Inspection & Testing	50,000
		Architect/Engineer	160,000
		All Schools Playground, Fibar Pits	50,000
		All Schools Voice Enhancement	50,000
		All Schools Portable Classrooms	25,000
		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
		<b>Total All Schools</b>	<b>1,600,000</b>
		Special Programs Fund Projects	1,405,604
		Capital Outlay Fund Projects	4,940,343
		<b>Total Capital Projects</b>	<b>\$ 6,345,947</b>
<b>District Capital Outlay Program</b>			
		Support Service Salaries	359,067
		Building Improvement Salaries	659,965
		Building & Grounds Maintenance Salaries	<u>1,243,571</u>
		Total Salaries	2,262,603
		Fringe Benefits	1,024,494
		Miscellaneous Contracted Services	100,714
		Equipment Repair	180,000
		Total Capital Outlay Fund Projects - from above	<u>4,940,343</u>
		Total Contracted Services	5,221,057
		Supplies and Materials	386,500
		Travel & Conferences	21,125
		Equipment	2,237,060
		<b>Total District Capital Outlay Program</b>	<b>\$ 11,152,839</b>

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Outlay Fund Projects - 5 Year Plan Summary**  
*Fiscal Year 2012-13*

SCHOOL	2012-13	2013-14	2014-15	2015-16	2016-17	TOTAL
<b>Elementary Schools</b>						
Backman	\$ 92,971	\$ 68,730	\$ 352,050	\$ 51,434	\$ 70,170	\$ 635,355
Beacon Hghts.	50,242	63,000	58,912	40,000	418,500	630,654
Bennion	57,690	97,088	19,474	142,000	77,000	393,252
Bonneville		17,500	7,000	55,675	78,000	158,175
Dilworth	54,000	79,000	60,000	44,850	47,000	284,850
Edison	162,625	45,205	9,500	30,000	17,000	264,330
Emerson	285,204		3,000		29,000	317,204
Ensign	198,953	122,168	58,060	27,500	109,650	516,331
Escalante	95,185	99,358	43,524	41,350	64,850	344,267
Franklin	183,560	12,000	369,776	93,200	62,000	720,536
Hawthorne	91,840	82,800	278,200	5,000	12,000	469,840
Highland Park	21,000	22,000	48,350	8,000	117,059	216,409
Indian Hills	39,000	12,000	12,000	42,350	111,000	216,350
Jackson	47,050	131,495	136,900	188,500	25,050	528,995
Lincoln	175,350	80,800	553,500	37,000	80,000	926,650
Meadowlark	335,985	150,718	25,400	477,210	27,050	1,016,363
Mountain View	23,500	504,455	54,500	11,350	30,000	623,805
Newman	95,400	140,450	101,465	24,850	84,489	446,654
Nibley Park	66,112	79,899	270,650	57,000	47,000	520,661
Northstar	95,477	480,574	60,200	13,500	29,400	679,151
Parkview	15,235	85,000	125,599	52,000	53,350	331,184
Riley	39,396	80,418	7,000	32,649	115,000	274,463
Rose Park	49,654	48,550	15,400	27,500	13,500	154,604
Uintah	90,433	49,000	384,525	62,000	109,997	695,955
Wasatch	26,251	110,450	170,500	210,000	109,621	626,822
Washington		27,500	15,400	20,500	49,600	113,000
Whittier	53,000	56,061	60,385	40,000	52,000	261,446
<b>Middle Schools</b>						
Bryant	55,800	76,286	25,300	44,000	57,150	258,536
Clayton	15,500	6,500	38,000			60,000
Glendale	25,310	36,000	30,000			91,310
Hillside	16,500	15,400		9,949		41,849
Northwest	33,000	125,800	298,500	55,000	96,599	608,899
<b>High Schools</b>						
East	348,786	245,000	165,800	73,000	580,000	1,412,586
Highland	927,175	384,000	826,717	99,600	237,500	2,474,992
West	492,637	559,388	894,012	777,325	117,500	2,840,862
Horizonte	179,600	268,000	120,000	100,499	26,000	694,099
<b>Other Buildings/All Schools</b>						
Administration Building	84,000		30,000	689,500		803,500
Auxilliary Services	23,368	31,300			24,360	79,028
Goodwin Site	83,173	15,050				98,223
Lowell		88,120				88,120
Rosslyn Heights						
Transportation Department	15,985	71,500			57,923	145,408
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 Voice Enhancement	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTAL</b>	<b>\$ 6,345,947</b>	<b>\$ 6,268,563</b>	<b>\$ 7,329,599</b>	<b>\$ 5,284,291</b>	<b>\$ 4,836,318</b>	<b>\$ 30,064,718</b>

## Salt Lake City School District

Tentative Replacement  
As of May 2012



Retrofit



Schedule

### 2012-13



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 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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 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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Revenues:					
Property tax	\$ 11,595,392	\$ 10,268,285	\$ 9,585,160	\$ 488,915	\$ 4,665,657
Other local revenue	0	1,188,806	88,270	0	0
Interest on investments	485,910	365,832	111,656	111,000	111,000
Total Revenues	<u>12,081,302</u>	<u>11,822,923</u>	<u>9,785,086</u>	<u>599,915</u>	<u>4,776,657</u>
Expenditures:					
Salaries	8,469	45,171	0	0	0
Employee benefits	2,039	10,388	0	0	0
Contracted service	22,961,305	6,742,792	3,425,012	15,839,825	2,322,000
Property acquisition	0	0	0	0	0
Total Expenditures	<u>22,971,813</u>	<u>6,798,351</u>	<u>3,425,012</u>	<u>15,839,825</u>	<u>2,322,000</u>
Net change in fund balances	(10,890,511)	5,024,572	6,360,074	(15,239,910)	2,454,657
Fund Balance - July 1	<u>30,543,300</u>	<u>19,652,789</u>	<u>24,677,361</u>	<u>31,037,435</u>	<u>15,797,525</u>
Fund Balance - June 30	<u>\$ 19,652,789</u>	<u>\$ 24,677,361</u>	<u>\$ 31,037,435</u>	<u>\$ 15,797,525</u>	<u>\$ 18,252,182</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Restricted:					
Capital projects	19,652,789	24,677,361	31,037,435	15,797,525	18,252,182
Unassigned:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 19,652,789</u>	<u>\$ 24,677,361</u>	<u>\$ 31,037,435</u>	<u>\$ 15,797,525</u>	<u>\$ 18,252,182</u>

### ***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 \$909,319,608. 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 2012-13 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 2002C		Series 2003		Series 2005A	
Ending June 30	\$4,742,722		\$6,105,000		\$6,105,000		\$35,000,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	0	39,554	770,000	32,725	2,110,000	84,400	1,665,000	905,150
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	715,473
2018							1,915,000	641,675
2019							1,985,000	565,074
2020							2,065,000	485,673
2021							0	403,074
2022							2,240,000	403,076
2023							2,335,000	310,675
2024							2,435,000	211,438
2025							2,540,000	107,950
<b>Totals</b>	<b>\$4,742,722</b>	<b>\$158,217</b>	<b>\$770,000</b>	<b>\$32,725</b>	<b>\$2,110,000</b>	<b>\$84,400</b>	<b>\$22,525,000</b>	<b>\$7,098,282</b>

Year	Series 2005B		Series 2006		Series 2007B	
Ending June 30	\$19,665,000		\$31,255,000		\$6,925,000	
	Principal	Interest	Principal	Interest	Principal	Interest
2013	3,415,000	501,700	2,565,000	732,250	1,170,000	49,725
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						
<b>Totals</b>	<b>\$10,130,000</b>	<b>\$875,850</b>	<b>\$17,590,000</b>	<b>\$3,904,675</b>	<b>\$1,170,000</b>	<b>\$49,725</b>

Year	Series 2010		Series 2012		Grand Totals		
Ending June 30	\$18,255,000		\$16,360,000		Total Principal	Total Interest	Total Debt Service
	Principal	Interest	Principal	Interest			
2013	90,000	833,300	1,025,000	751,888	12,810,000	3,930,692	16,740,692
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	2,158,173	8,938,173
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	1,256,523	8,941,523
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	599,426	4,974,426
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
<b>Totals</b>	<b>\$18,045,000</b>	<b>\$6,480,350</b>	<b>\$16,360,000</b>	<b>\$2,783,538</b>	<b>\$93,442,722</b>	<b>\$21,467,762</b>	<b>\$114,910,484</b>



## SALT LAKE CITY SCHOOL DISTRICT

**Debt Service Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues:</b>					
Property tax	\$ 16,317,312	\$ 16,491,142	\$ 17,211,909	\$ 16,914,065	\$ 16,236,915
Interest on investment	71,596	26,818	9,742	10,000	10,000
<b>Total Revenue</b>	<b>16,388,908</b>	<b>16,517,960</b>	<b>17,221,651</b>	<b>16,924,065</b>	<b>16,246,915</b>
<b>Expenditures:</b>					
Bond issuance costs	0	0	95,564	104,525	0
Redemption of bond principal	11,056,000	10,822,328	12,111,000	11,443,392	12,810,000
Interest on bonds	5,870,578	6,098,993	4,791,903	5,070,069	3,930,692
Paying agent fees	6,000	5,500	5,250	5,000	5,000
<b>Total Expenditures</b>	<b>16,932,578</b>	<b>16,926,821</b>	<b>17,003,717</b>	<b>16,622,986</b>	<b>16,745,692</b>
<b>Other Financing Sources (uses)</b>					
Refunding bonds issued	0	0	18,255,000	16,360,000	0
Bond premium	0	0	2,984,071	2,062,922	0
Bond escrow	0	0	(21,061,213)	(18,664,357)	0
Bond discount	0	0	(66,646)	(34,040)	0
<b>Total Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>111,212</b>	<b>(275,475)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(543,670)</b>	<b>(408,861)</b>	<b>329,146</b>	<b>25,604</b>	<b>(498,777)</b>
<b>Fund Balance - July 1</b>	<b>1,096,558</b>	<b>552,888</b>	<b>144,027</b>	<b>473,173</b>	<b>498,777</b>
<b>Fund Balance - June 30</b>	<b>\$ 552,888</b>	<b>\$ 144,027</b>	<b>\$ 473,173</b>	<b>\$ 498,777</b>	<b>\$ 0</b>
<b>Fund Balance</b>					
Restricted:					
Debt Service	552,888	144,027	473,173	498,777	0
Unassigned:	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 552,888</b>	<b>\$ 144,027</b>	<b>\$ 473,173</b>	<b>\$ 498,777</b>	<b>\$ 0</b>

\* The 2012-13 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 35, and Budget Development and Administration Policies, page 36)

**SALT LAKE CITY SCHOOL DISTRICT**  
**Municipal Building Authority Fund**

*For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>Revenues:</b>					
Other local revenue	\$	\$	\$ 0	\$ 789,341	\$ 789,341
Interest on Investment		16,252	37,984	2,400	8,000
<b>Total Revenue</b>		<u>16,252</u>	<u>37,984</u>	<u>791,741</u>	<u>797,341</u>
<b>Expenditures:</b>					
Salaries		0	0	18,356	0
Employee benefits		0	0	4,689	0
Contracted services		556,021	7,026,224	3,197,321	0
Bond issuance costs		78,023	46,281	0	0
Other Bond Discounts		0	58,380	0	0
Redemption of bond principal		0	0	0	0
Interest on bonds		22,611	42,280	51,400	51,400
Paying agent fees		250	2,100	4,100	4,100
<b>Total Expenditures</b>		<u>0</u>	<u>656,905</u>	<u>3,275,866</u>	<u>55,500</u>
<b>Other Financing Sources (Uses)</b>					
Lease Revenue bonds issued		5,000,000	6,000,000	0	0
<b>Total Other Financing Sources</b>		<u>5,000,000</u>	<u>6,000,000</u>	<u>0</u>	<u>0</u>
<b>Net change in fund balances</b>		4,359,347	(1,137,281)	(2,484,125)	741,841
<b>Fund Balance - July 1</b>		<u>0</u>	<u>4,359,347</u>	<u>3,222,066</u>	<u>737,941</u>
<b>Fund Balance - June 30</b>	\$	<u><u>4,359,347</u></u>	<u><u>3,222,066</u></u>	<u><u>737,941</u></u>	<u><u>1,479,782</u></u>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Prepaid expenditures	\$	\$ 50,300	\$ 0	\$ 0	\$ 0
<b>Restricted:</b>					
Bond payments		0	0	737,941	1,479,782
Capital projects		4,309,047	3,222,066	0	0
Unassigned:		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Fund Balance</b>	\$	<u><u>4,359,347</u></u>	<u><u>3,222,066</u></u>	<u><u>737,941</u></u>	<u><u>1,479,782</u></u>

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

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

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

Year	Series 2009 MBA QSCB				Series 2010 MBA QSCB					
	\$5,000,000				\$6,000,000					
Ending June 30	Principal	Interest	Est. Cap Interest	Est. Sinking Fund	Principal	Interest	Subsidy	Est. Cap Interest	Est. Sinking Fund	Net Debt Service
2013	0	37,000	-5,340	385,000	0	327,000	-312,600	-2,660	352,941	781,341
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	\$434,750	-\$5,340	\$4,615,000	\$6,000,000	\$5,232,000	-\$5,001,600	-\$2,660	\$5,647,059	\$10,919,209



**SALT LAKE CITY**  
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## SALT LAKE CITY SCHOOL DISTRICT

## Summary of Budgets - All Internal Service Funds

Fiscal Year 2012-13 Budget

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Service Fund	Technical Service Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 5,078,265	\$ 757,566	\$ 223,000	\$ 998,000	\$ 3,099,699
Operating Expenses:					
Salaries	1,357,383	346,287	106,418	524,678	380,000
Employee benefits	3,214,030	152,761	47,479	273,790	2,740,000
Supplies and materials	393,740	137,240	55,000	201,500	0
Contracted services	39,030	23,530	0	15,500	0
Cost of space occupied	60,585	49,210	5,617	5,758	0
Equipment maintenance	74,650	20,400	45,000	9,250	0
Depreciation	26,299	23,378	2,124	797	0
Other expenses	10,741	6,288	50	4,403	0
Total Operating Expenses	5,176,458	759,094	261,688	1,035,676	3,120,000
Operating Income (Loss)	(98,193)	(1,528)	(38,688)	(37,676)	(20,301)
Non Operating Revenues:					
Interest on investments	21,000	500	500	0	20,000
Change in net assets	(77,193)	(1,028)	(38,188)	(37,676)	(301)
Net Assets - July 1	444,299	140,191	143,625	160,182	301
Net Assets - June 30	\$ 367,106	\$ 139,163	\$ 105,437	\$ 122,506	\$ 0

## SALT LAKE CITY SCHOOL DISTRICT

**Distribution Services Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Operating Revenues:					
Services	\$ 479,572	\$ 689,830	\$ 788,449	\$ 776,416	\$ 757,566
Operating Expenses:					
Salaries	291,471	338,541	344,885	351,111	346,287
Employee benefits	160,576	136,519	148,488	150,540	152,761
Supplies and materials	38,278	75,787	134,460	145,627	137,240
Contracted services	460	18,090	21,230	23,500	23,530
Cost of space occupied	69,241	88,868	85,546	53,212	49,210
Equipment maintenance	17,595	22,956	18,157	20,400	20,400
Depreciation	18,297	19,497	21,923	22,378	23,378
Travel, conferences & other expenses	5,698	5,545	5,866	6,288	6,288
Total Operating Expenses	601,616	705,803	780,555	773,056	759,094
Operating Income (Loss)	(122,044)	(15,973)	7,894	3,360	(1,528)
Non-operating Revenues:					
Interest on investments	2,594	0	0	500	500
Change in net assets	(119,450)	(15,973)	7,894	3,860	(1,028)
Net Assets - July 1	263,860	144,410	128,437	136,331	140,191
Net Assets - June 30	\$ 144,410	\$ 128,437	\$ 136,331	\$ 140,191	\$ 139,163

## SALT LAKE CITY SCHOOL DISTRICT

**Printing and Graphics Service Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Operating Revenues:					
Services	\$ 227,412	\$ 210,229	\$ 218,517	\$ 220,000	\$ 223,000
Operating Expenses:					
Salaries	105,874	77,954	88,612	96,462	106,418
Employee benefits	42,531	31,930	40,157	43,239	47,479
Supplies and materials	43,689	40,292	43,211	55,000	55,000
Cost of space occupied	4,966	5,016	5,016	5,566	5,617
Equipment maintenance	45,020	37,299	48,985	46,861	45,000
Travel, conferences & other expenses	0	0	3,305	50	50
Depreciation	5,899	7,186	5,181	2,124	2,124
Total Operating Expenses	247,979	199,677	234,467	249,302	261,688
Operating Income (Loss)	(20,567)	10,552	(15,950)	(29,302)	(38,688)
Non Operating Revenues:					
Loss on disposal of capital assets	0	(578)	0	0	0
Interest on investments	2,770	2,740	725	500	500
Total Non Operating revenues	2,770	2,162	725	500	500
Change in net assets	(17,797)	12,714	(15,225)	(28,802)	(38,188)
Net Assets - July 1	192,735	174,938	187,652	172,427	143,625
Net Assets - June 30	\$ 174,938	\$ 187,652	\$ 172,427	\$ 143,625	\$ 105,437

## SALT LAKE CITY SCHOOL DISTRICT

**Technical Service Fund***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Operating Revenues:					
Services	\$ 966,035	\$ 1,161,888	\$ 966,100	\$ 998,000	\$ 998,000
Operating Expenses:					
Salaries	523,015	500,404	513,804	521,907	524,678
Employee benefits	220,971	206,122	232,447	265,418	273,790
Supplies and materials	171,229	191,798	236,242	201,250	201,500
Contracted services	36,248	15,460	12,666	15,500	15,500
Cost of space occupied	5,197	5,249	5,301	5,704	5,758
Equipment maintenance	9,305	11,569	9,979	9,250	9,250
Depreciation	0	0	0	797	797
Travel, conferences & other expenses	70	322	630	4,153	4,403
Total Operating Expenses	966,035	930,924	1,011,069	1,023,979	1,035,676
Operating Income (Loss)	0	230,964	(44,969)	(25,979)	(37,676)
Non Operating Revenues:					
Interest on investments	0	0	166	0	
Total Non Operating revenues	0	0	166	0	0
Change in net assets	0	230,964	(44,803)	(25,979)	(37,676)
Net Assets - July 1	0	0	230,964	186,161	160,182
Net Assets - June 30	\$ 0	\$ 230,964	\$ 186,161	\$ 160,182	\$ 122,506



## SALT LAKE CITY SCHOOL DISTRICT

**Employee Benefits Fund***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

**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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
Operating Revenues:					
Services	\$ <u>1,127,993</u>	\$ <u>2,353,718</u>	\$ <u>3,008,442</u>	\$ <u>2,820,000</u>	\$ <u>3,099,699</u>
Operating Expenses:					
Salaries	190,200	398,542	329,953	380,000	380,000
Employee benefits	<u>1,091,519</u>	<u>1,989,485</u>	<u>2,678,841</u>	<u>2,740,000</u>	<u>2,740,000</u>
Total Operating Expenses	<u>1,281,719</u>	<u>2,388,027</u>	<u>3,008,794</u>	<u>3,120,000</u>	<u>3,120,000</u>
Operating Income (Loss)	<u>(153,726)</u>	<u>(34,309)</u>	<u>(352)</u>	<u>(300,000)</u>	<u>(20,301)</u>
Non Operating Revenues:					
Interest on investments	<u>179,986</u>	<u>159,064</u>	<u>41,452</u>	<u>30,000</u>	<u>20,000</u>
Change in net assets	26,260	124,755	41,100	(270,000)	(301)
Net Assets - July 1	<u>78,186</u>	<u>104,446</u>	<u>229,201</u>	<u>270,301</u>	<u>301</u>
Net Assets - June 30	\$ <u><u>104,446</u></u>	\$ <u><u>229,201</u></u>	\$ <u><u>270,301</u></u>	\$ <u><u>301</u></u>	\$ <u><u>0</u></u>



**SALT LAKE CITY**  
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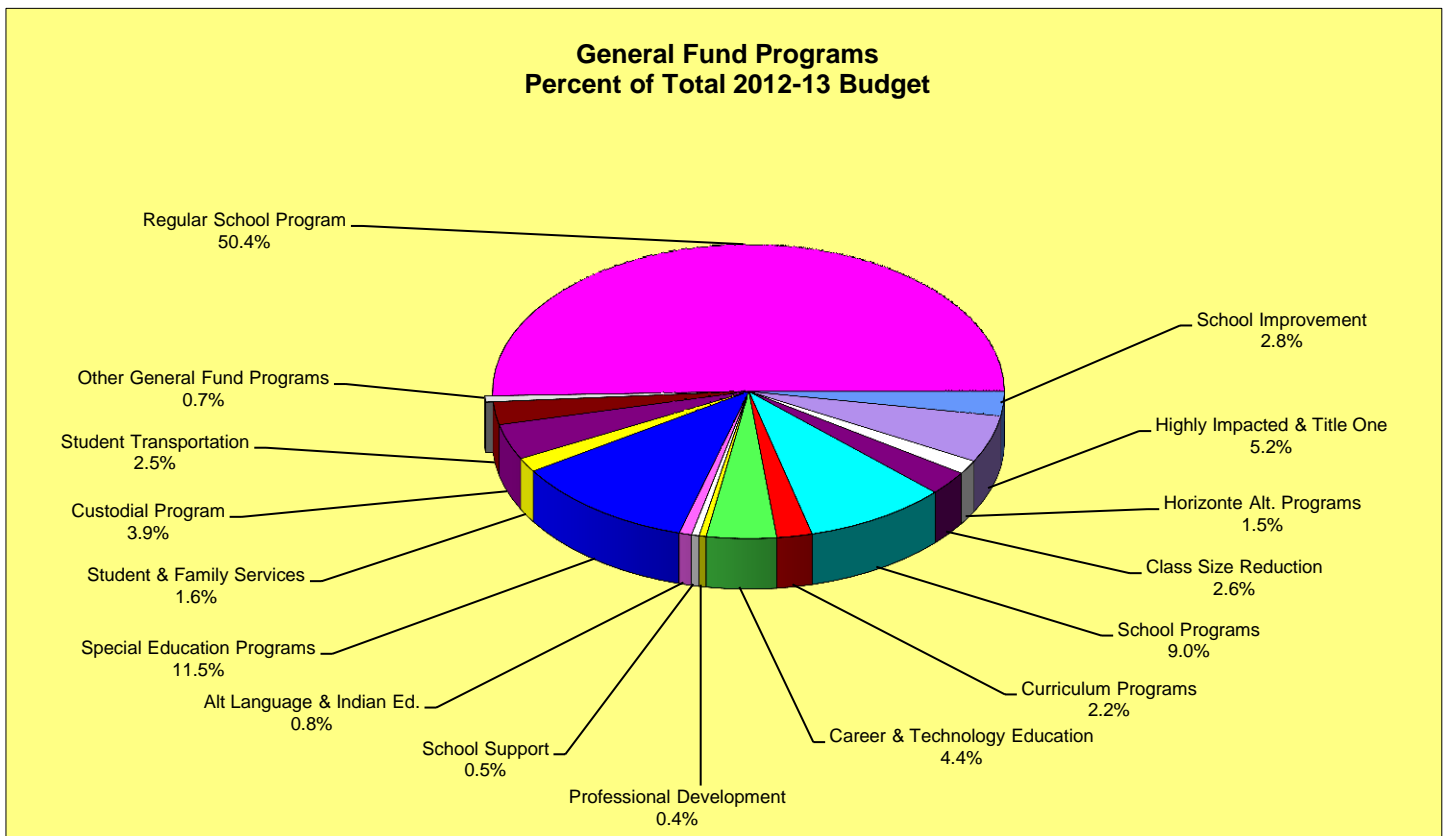
## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

## Recap of Program Expenditure Summaries

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	% of 2012-13 Total Budget
<b>General Fund Budget</b>						
School Improvement Programs	\$ 4,758,120	\$ 4,534,826	\$ 3,338,410	\$ 5,875,706	\$ 4,749,341	2.8%
Highly Impacted Schools and Title One Programs	7,556,929	9,023,056	12,360,817	10,544,057	9,169,964	5.2%
Horizonte Alternative Programs	2,829,486	2,839,397	2,661,958	2,675,201	2,701,521	1.5%
Class Size Reduction Programs	4,511,017	4,498,846	4,696,217	4,816,069	4,692,269	2.6%
School Programs	17,422,742	16,789,393	16,695,733	16,467,564	15,925,634	9.0%
Curriculum Programs	6,159,979	6,284,896	3,738,754	5,924,710	3,956,685	2.2%
Career and Technology Education Programs	7,492,025	7,032,068	9,622,390	8,024,066	7,816,115	4.4%
Professional Development Department Programs	1,254,696	838,368	826,286	1,068,702	787,592	0.4%
School Support and Principals Travel & Training Prog.	795,428	836,691	782,463	876,034	859,094	0.5%
Alternative Language and Indian Education Programs	1,978,924	1,635,957	1,405,386	1,470,068	1,393,804	0.8%
Special Education Programs	20,822,309	21,415,402	21,440,866	20,450,595	20,378,182	11.5%
Student and Family Services Programs	3,530,345	3,156,419	3,018,819	2,910,840	2,754,672	1.6%
Custodial Program	6,696,449	6,387,539	6,608,709	5,761,899	6,940,847	3.9%
Student Transportation Program	4,192,127	4,040,231	4,384,806	4,385,265	4,459,787	2.5%
Other General Fund Programs	1,395,275	1,424,363	1,026,709	1,293,955	1,171,108	0.7%
Regular School Program	84,760,104	81,294,047	82,080,345	86,277,330	89,397,123	50.4%
Total Expenditures & Encumbrances	\$ 176,155,955	\$ 172,031,499	\$ 174,688,668	\$ 178,822,061	\$ 177,153,738	100.0%



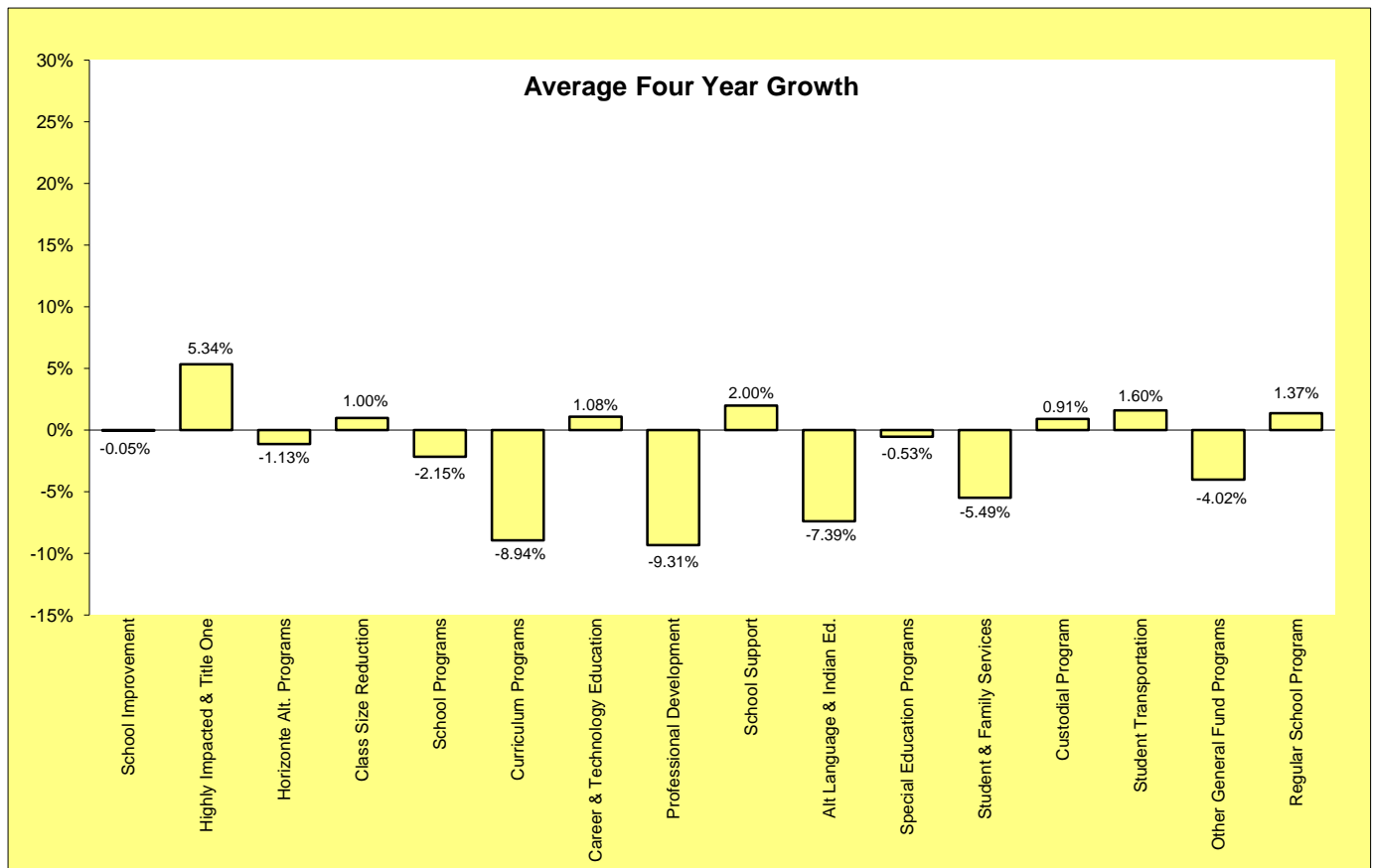
## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

## Summary of Program Expenditure Percent Changes

For Fiscal Year 2012-13 With Comparative Information for Years 2009-10 Through 2011-12

	2009-10 % Change	2010-11 % Change	2011-12 % Change	2012-13 % Change	Avg. 4 Yr. Chg.
<b>General Fund Budget</b>					
School Improvement Programs	-4.69 %	-26.38 %	76.00 %	-19.17 %	-0.05%
Highly Impacted Schools and Title One Programs	19.40	36.99	-14.70	-13.03	5.34%
Horizonte Alternative Programs	0.35	-6.25	0.50	0.98	-1.13%
Class Size Reduction Programs	-0.27	4.39	2.55	-2.57	1.00%
School Programs	-3.64	-0.56	-1.37	-3.29	-2.15%
Curriculum Programs	2.03	-40.51	58.47	-33.22	-8.94%
Career and Technology Education Programs	-6.14	36.84	-16.61	-2.59	1.08%
Professional Development Department Programs	-33.18	-1.44	29.34	-26.30	-9.31%
School Support and Principals Travel & Training Prog.	5.19	-6.48	11.96	-1.93	2.00%
Alternative Language and Indian Education Programs	-17.33	-14.09	4.60	-5.19	-7.39%
Special Education Programs	2.85	0.12	-4.62	-0.35	-0.53%
Student and Family Services Programs	-10.59	-4.36	-3.58	-5.37	-5.49%
Custodial Program	-4.61	3.46	-12.81	20.46	0.91%
Student Transportation Program	-3.62	8.53	0.01	1.70	1.60%
Other General Fund Programs	2.08	-27.92	26.03	-9.49	-4.02%
Regular School Program	-4.09	0.97	5.11	3.62	1.37%



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***School Improvement Programs - Elementary, Middle, and High School**

The Salt Lake City School District allocates funds directly to the schools. The principal, along with the School Improvement Council determine how the School Improvement funds are spent. The following is a summary of the School Improvement Programs.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 2,710,146	\$ 3,345,195	\$ 2,750,730	\$ 3,401,317	\$ 3,281,215	5.27%
Other local revenue	199,426	157,862	105,777	83,490	0	-
State of Utah	455,434	421,849	303,401	1,638,034	1,429,420	53.46%
Federal government	51,657	51,657	51,657	0	0	-
<b>Total Revenues</b>	<b>3,416,663</b>	<b>3,976,563</b>	<b>3,211,565</b>	<b>5,122,841</b>	<b>4,710,635</b>	<b>9.47%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	2,900,958	2,926,394	2,217,080	3,214,849	3,024,029	1.06%
Employee benefits	789,807	734,030	533,285	848,433	837,712	1.52%
Contract services	257,751	183,218	154,081	168,704	133,747	-12.03%
Maintenance & repairs	0	450	90	3,330	3,000	-
Field trips, insurance, phone & travel	191,011	160,571	104,315	128,587	119,919	-9.30%
Supplies and textbooks	566,910	490,011	251,253	1,363,829	550,039	-0.74%
Equipment	44,360	34,813	63,199	138,496	50,426	3.42%
Indirect Costs	7,323	5,339	15,107	9,478	30,469	79.02%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 4,758,120</b>	<b>\$ 4,534,826</b>	<b>\$ 3,338,410</b>	<b>\$ 5,875,706</b>	<b>\$ 4,749,341</b>	<b>-0.05%</b>
<b>Net change in fund balances</b>	<b>\$ (1,341,457)</b>	<b>\$ (558,263)</b>	<b>\$ (126,845)</b>	<b>\$ (752,865)</b>	<b>\$ (38,706)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## Highly Impacted Schools and Title One Programs

Highly Impacted Schools is a state funded program to provide assistance to schools with high numbers of at risk students. At risk is defined by students 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 One is a federally funded program designed to help children living in low-income areas. The following is a summary of these programs.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 2,319,604	\$ 2,032,498	\$ 2,269,896	\$ 263,354	\$ 260,745	-22.19%
Federal Government	5,237,325	6,990,558	13,386,819	9,189,532	8,909,219	17.53%
Total Revenues	<u>7,556,929</u>	<u>9,023,056</u>	<u>15,656,715</u>	<u>9,452,886</u>	<u>9,169,964</u>	<u>5.34%</u>
Expenditures & Encumbrances:						
Salaries	5,292,152	6,434,477	8,407,484	7,341,841	6,054,310	3.60%
Employee benefits	1,590,878	1,930,118	2,521,857	2,297,468	1,982,425	6.15%
Contract services	45,528	151,238	95,587	310,394	238,564	106.00%
Field trips, insurance, phone & travel	13,254	6,906	39,358	45,939	144,542	247.64%
Supplies and textbooks	452,541	330,193	304,992	227,678	522,225	3.85%
Equipment	4,971	435	771,749	112,070	12,301	36.86%
Indirect Costs	157,605	169,689	219,790	208,667	215,597	9.20%
Total Expenditures & Encumbrances	<u>\$ 7,556,929</u>	<u>\$ 9,023,056</u>	<u>\$ 12,360,817</u>	<u>\$ 10,544,057</u>	<u>\$ 9,169,964</u>	<u>5.34%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3,295,898</u>	<u>\$ (1,091,171)</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 141,808	\$ 145,470	\$ 134,076	\$ 145,470	\$ 147,190	0.95%
Other local revenue	35,123	0	4,127	1,458	0	-
State of Utah	2,636,555	2,693,927	2,523,755	2,528,273	2,554,331	-0.78%
Federal Government	16,000	0	0	0	0	-
Total Revenues	<u>2,829,486</u>	<u>2,839,397</u>	<u>2,661,958</u>	<u>2,675,201</u>	<u>2,701,521</u>	<u>-1.13%</u>
Expenditures & Encumbrances:						
Salaries	1,948,980	1,982,157	1,810,070	1,830,714	1,833,380	-1.48%
Employee benefits	644,427	626,812	600,655	626,243	651,322	0.27%
Contract services	67,030	78,939	40,469	59,412	59,412	-2.84%
Maintenance & repairs	10,536	9,205	53,073	20,500	20,500	23.64%
Field trips, insurance, phone & travel	16,565	18,437	19,558	19,700	19,700	4.73%
Supplies, textbooks & utilities	130,010	104,511	100,696	93,270	91,500	-7.41%
Equipment	597	9,934	25,526	15,000	15,000	603.14%
Indirect Costs	11,341	9,402	11,911	10,362	10,707	-1.40%
Total Expenditures & Encumbrances	<u>\$ 2,829,486</u>	<u>\$ 2,839,397</u>	<u>\$ 2,661,958</u>	<u>\$ 2,675,201</u>	<u>\$ 2,701,521</u>	<u>-1.13%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,285,929	\$ 4,232,203	\$ 4,035,465	\$ 4,158,412	\$ 4,279,838	-0.04%
Federal Government	225,091	266,643	660,752	657,657	412,431	-9.40%
Total Revenues	<u>4,511,020</u>	<u>4,498,846</u>	<u>4,696,217</u>	<u>4,816,069</u>	<u>4,692,269</u>	<u>1.00%</u>
Expenditures & Encumbrances:						
Salaries	3,400,650	3,407,842	3,479,362	3,487,417	3,370,763	-0.22%
Employee benefits	1,105,454	1,085,845	1,202,737	1,313,223	1,311,516	4.66%
Contract services	0	0	0	329	206	-
Indirect Costs	4,913	5,159	14,118	15,100	9,784	-7.67%
Total Expenditures & Encumbrances	<u>\$ 4,511,017</u>	<u>\$ 4,498,846</u>	<u>\$ 4,696,217</u>	<u>\$ 4,816,069</u>	<u>\$ 4,692,269</u>	<u>1.00%</u>
Net change in fund balances	\$ 3	\$ 0	\$ 0	\$ 0	\$ 0	



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***School Programs including: Library Media Services, Extended Learning, Quality Teaching, LAND Trust, Elementary Music, etc.**

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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 10,324,330	\$ 11,050,536	\$ 11,252,058	\$ 11,210,959	\$ 11,363,755	2.52%
Other local revenue	219,221	206,550	215,789	238,293	146,675	-8.27%
State of Utah	5,703,368	4,388,610	4,118,573	4,284,515	3,916,393	-7.83%
Federal Government	986,695	517,912	183,939	179,122	106,794	-22.29%
<b>Total Revenues</b>	<b>17,233,614</b>	<b>16,163,608</b>	<b>15,770,359</b>	<b>15,912,889</b>	<b>15,533,617</b>	<b>-2.47%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	11,491,886	11,743,368	11,580,030	11,085,322	10,814,111	-1.47%
Employee benefits	3,636,194	3,605,929	3,759,786	3,858,188	3,944,448	2.12%
Contract services	78,766	117,482	124,421	132,836	81,845	0.98%
Maintenance & repairs	48,517	60,267	46,358	56,000	56,000	3.86%
Field trips, insurance, phone & travel	329,930	281,661	299,104	252,259	219,540	-8.36%
Supplies and textbooks	1,647,022	780,748	632,692	821,652	636,215	-15.34%
Equipment	148,553	168,156	203,791	195,054	106,508	-7.08%
Indirect Costs	41,874	31,782	49,551	66,253	66,967	14.98%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 17,422,742</b>	<b>\$ 16,789,393</b>	<b>\$ 16,695,733</b>	<b>\$ 16,467,564</b>	<b>\$ 15,925,634</b>	<b>-2.15%</b>
<b>Net change in fund balances</b>	<b>\$ (189,128)</b>	<b>\$ (625,785)</b>	<b>\$ (925,374)</b>	<b>\$ (554,675)</b>	<b>\$ (392,017)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,959,215	\$ 1,830,429	\$ 1,952,990	\$ 1,852,960	\$ 1,694,309	-3.38%
Other local revenue	54,222	7,060	3,720	9,070	1,700	-24.22%
State of Utah	1,403,141	708,383	401,623	520,634	401,302	-17.85%
Federal government	2,746,286	3,692,586	1,380,421	3,540,075	1,859,374	-8.07%
<b>Total Revenues</b>	<b>6,162,864</b>	<b>6,238,458</b>	<b>3,738,754</b>	<b>5,922,739</b>	<b>3,956,685</b>	<b>-8.95%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,475,054	3,149,356	2,389,440	3,779,205	2,452,295	-7.36%
Employee benefits	1,039,104	965,430	789,337	1,279,314	863,034	-4.24%
Contract services	207,236	246,650	132,088	127,232	120,941	-10.41%
Maintenance & repairs	3,406	617	206	1,800	5,800	17.57%
Field trips, insurance, phone & travel	155,554	151,120	66,853	106,301	94,616	-9.79%
Supplies and textbooks	486,752	421,661	304,716	357,857	194,046	-15.03%
Equipment	720,652	1,285,011	11,965	144,083	137,410	-20.23%
Indirect Costs	72,221	65,051	44,149	128,918	88,543	5.65%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 6,159,979</b>	<b>\$ 6,284,896</b>	<b>\$ 3,738,754</b>	<b>\$ 5,924,710</b>	<b>\$ 3,956,685</b>	<b>-8.94%</b>
<b>Net change in fund balances</b>	<b>\$ 2,885</b>	<b>\$ (46,438)</b>	<b>\$ 0</b>	<b>\$ (1,971)</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 3,200,885	\$ 3,208,626	\$ 3,286,722	\$ 3,603,693	\$ 3,658,169	3.57%
State of Utah	3,646,219	3,173,835	5,713,390	3,179,688	3,149,219	-3.41%
Federal government	635,688	649,607	622,278	529,182	533,119	-4.03%
<b>Total Revenues</b>	<b>7,482,792</b>	<b>7,032,068</b>	<b>9,622,390</b>	<b>7,312,563</b>	<b>7,340,507</b>	<b>-0.48%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	4,627,631	4,536,859	4,578,230	4,837,511	4,864,616	1.28%
Employee benefits	1,505,910	1,467,788	1,560,442	1,813,573	1,895,834	6.47%
Contract services	215,283	267,329	305,318	239,861	181,304	-3.95%
Maintenance & repairs	26,629	14,023	2,394,488	48,810	48,810	20.82%
Field trips, insurance, phone & travel	83,735	56,299	64,136	95,395	95,085	3.39%
Supplies, textbooks & utilities	382,162	283,270	330,905	362,745	365,635	-1.08%
Equipment	464,234	236,123	96,663	250,991	21,111	-23.86%
Indirect Costs	186,441	170,377	292,208	375,180	343,720	21.09%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 7,492,025</b>	<b>\$ 7,032,068</b>	<b>\$ 9,622,390</b>	<b>\$ 8,024,066</b>	<b>\$ 7,816,115</b>	<b>1.08%</b>
<b>Net change in fund balances</b>	<b>\$ (9,233)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (711,503)</b>	<b>\$ (475,608)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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, ESL Endorsement, Teacher Quality, Math & Science Support, and Integrated Support Services. The following is a summary of these programs.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 316,526	\$ 223,324	\$ 247,684	\$ 296,786	\$ 263,575	-4.18%
Other local revenue	12,669	10,000	10,000	10,339	10,000	-5.27%
State of Utah	103,755	31,308	55,609	66,998	24,707	-19.05%
Federal government	821,746	573,736	512,993	694,579	489,310	-10.11%
<b>Total Revenues</b>	<b>1,254,696</b>	<b>838,368</b>	<b>826,286</b>	<b>1,068,702</b>	<b>787,592</b>	<b>-9.31%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	877,651	592,312	576,342	702,640	506,004	-10.59%
Employee benefits	277,885	175,622	161,963	241,867	181,331	-8.69%
Contract services	0	3,295	37,341	53,519	47,907	-
Maintenance & repairs	1,056	1,109	0	0	0	-
Field trips, insurance, phone & travel	20,327	24,374	12,803	14,159	14,191	-7.55%
Supplies and textbooks	50,061	29,334	26,333	40,275	26,552	-11.74%
Equipment	8,411	1,201	529	0	0	-
Indirect Costs	19,305	11,121	10,975	16,242	11,607	-9.97%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,254,696</b>	<b>\$ 838,368</b>	<b>\$ 826,286</b>	<b>\$ 1,068,702</b>	<b>\$ 787,592</b>	<b>-9.31%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 713,737	\$ 768,780	\$ 722,630	\$ 796,761	\$ 798,388	2.97%
Federal government	68,554	55,259	46,966	66,250	47,250	-7.77%
<b>Total Revenues</b>	<b>782,291</b>	<b>824,039</b>	<b>769,596</b>	<b>863,011</b>	<b>845,638</b>	<b>2.02%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	574,975	601,861	564,059	616,135	595,553	0.89%
Employee benefits	174,176	201,095	178,140	210,250	213,764	5.68%
Contract services	800	0	2,000	28	24	-
Field trips, insurance, phone & travel	29,712	12,738	14,928	23,281	23,281	-5.41%
Supplies and textbooks	14,258	7,273	9,465	11,895	11,895	-4.14%
Indirect Costs	1,507	13,724	13,871	14,445	14,577	216.82%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 795,428</b>	<b>\$ 836,691</b>	<b>\$ 782,463</b>	<b>\$ 876,034</b>	<b>\$ 859,094</b>	<b>2.00%</b>
<b>Net change in fund balances</b>	<b>\$ (13,137)</b>	<b>\$ (12,652)</b>	<b>\$ (12,867)</b>	<b>\$ (13,023)</b>	<b>\$ (13,456)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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; translation and interpreting services to refugee students and their families; and district personnel with classes designed for an ESL/Bilingual Teacher Endorsement. The Indian Education Program is designed to provide supplemental services to address the educational and cultural needs of Native American students. The following is a summary of these programs.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 27,924	\$ 247,532	\$ 166,959	\$ 169,685	\$ 190,433	145.49%
Other local revenue	0	3,200	28,997	25,185	25,185	-
State of Utah	907,399	471,061	446,158	376,001	339,749	-15.64%
Federal government	1,048,296	914,164	763,272	899,197	838,437	-5.00%
Total Revenues	<u>1,983,619</u>	<u>1,635,957</u>	<u>1,405,386</u>	<u>1,470,068</u>	<u>1,393,804</u>	<u>-7.43%</u>
Expenditures & Encumbrances:						
Salaries	979,427	1,019,241	803,446	787,779	745,554	-5.97%
Employee benefits	276,350	313,184	267,259	268,460	270,375	-0.54%
Contract services	110,836	154,919	156,100	208,558	169,068	13.13%
Field trips, insurance, phone & travel	63,020	25,645	21,504	10,783	16,559	-18.43%
Supplies and textbooks	499,799	92,243	129,819	155,097	155,675	-17.21%
Equipment	12,340	5,007	3,120	14,317	12,167	-0.35%
Indirect Costs	37,152	25,718	24,138	25,074	24,406	-8.58%
Total Expenditures & Encumbrances	<u>\$ 1,978,924</u>	<u>\$ 1,635,957</u>	<u>\$ 1,405,386</u>	<u>\$ 1,470,068</u>	<u>\$ 1,393,804</u>	<u>-7.39%</u>
Net change in fund balances	<u>\$ 4,695</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 47,887	\$ 29,931	\$ 30,726	\$ 47,489	\$ 49,025	0.59%
Other local revenue	94,560	81,080	78,490	66,000	66,000	-7.55%
State of Utah	15,812,097	14,484,710	13,556,481	12,007,843	11,986,729	-6.05%
Federal government	4,867,765	6,819,681	7,775,169	8,329,263	8,276,428	17.51%
<b>Total Revenues</b>	<b>20,822,309</b>	<b>21,415,402</b>	<b>21,440,866</b>	<b>20,450,595</b>	<b>20,378,182</b>	<b>-0.53%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	14,806,702	15,453,492	14,716,213	14,309,953	14,228,297	-0.98%
Employee benefits	4,688,959	4,784,583	4,659,345	4,959,174	5,143,381	2.42%
Contract services	824,645	485,592	642,710	554,014	550,042	-8.32%
Maintenance & repairs	6,683	2,224	1,445	5,000	5,000	-6.30%
Field trips, insurance, phone & travel	102,813	91,650	80,208	89,600	86,000	-4.09%
Supplies and textbooks	227,236	291,083	653,270	316,785	185,148	-4.63%
Equipment	32,755	155,619	518,389	58,799	5,500	-20.80%
Indirect Costs	132,516	151,159	169,286	157,270	174,814	7.98%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 20,822,309</b>	<b>\$ 21,415,402</b>	<b>\$ 21,440,866</b>	<b>\$ 20,450,595</b>	<b>\$ 20,378,182</b>	<b>-0.53%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## Student &amp; Family Services Programs including: Counselors, School Nurses, Alcohol &amp; 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,243,067	\$ 1,523,076	\$ 1,601,081	\$ 1,646,997	\$ 1,592,558	7.03%
Other local revenue	29,835	130,219	101,943	111,747	108,400	65.83%
State of Utah	1,813,024	1,078,715	1,054,861	972,647	907,622	-12.48%
Federal government	399,386	415,351	253,891	148,768	146,092	-15.86%
<b>Total Revenues</b>	<b>3,485,312</b>	<b>3,147,361</b>	<b>3,011,776</b>	<b>2,880,159</b>	<b>2,754,672</b>	<b>-5.24%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	2,136,338	1,918,744	1,816,681	1,770,132	1,667,281	-5.49%
Employee benefits	658,658	581,401	585,154	598,749	592,064	-2.53%
Contract services	653,147	562,760	508,952	487,594	449,477	-7.80%
Field trips, insurance, phone & travel	13,863	14,726	13,155	8,950	7,700	-11.11%
Supplies and textbooks	46,343	47,710	59,016	30,818	25,560	-11.21%
Equipment	1,255	3,565	9,385	0	0	-
Indirect Costs	20,741	27,513	26,476	14,597	12,590	-9.82%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 3,530,345</b>	<b>\$ 3,156,419</b>	<b>\$ 3,018,819</b>	<b>\$ 2,910,840</b>	<b>\$ 2,754,672</b>	<b>-5.49%</b>
<b>Net change in fund balances</b>	<b>\$ (45,033)</b>	<b>\$ (9,058)</b>	<b>\$ (7,043)</b>	<b>\$ (30,681)</b>	<b>\$ 0</b>	



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## Custodial Programs

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

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,696,449	\$ 6,387,539	\$ 6,608,709	\$ 5,761,899	\$ 6,940,847	0.91%
Total Revenues	<u>6,696,449</u>	<u>6,387,539</u>	<u>6,608,709</u>	<u>5,761,899</u>	<u>6,940,847</u>	<u>0.91%</u>
Expenditures & Encumbrances:						
Salaries	4,421,054	4,330,224	4,183,110	3,480,693	4,341,822	-0.45%
Employee benefits	1,757,035	1,557,938	1,943,196	1,762,106	2,079,925	4.59%
Maintenance & repairs	48,714	41,010	34,800	43,905	43,905	-2.47%
Field trips, insurance, phone & travel	175	223	2,095	2,395	2,395	317.14%
Supplies and materials	469,471	458,144	445,508	472,700	472,700	0.17%
Indirect Costs	0	0	0	100	100	-
Total Expenditures & Encumbrances	<u>\$ 6,696,449</u>	<u>\$ 6,387,539</u>	<u>\$ 6,608,709</u>	<u>\$ 5,761,899</u>	<u>\$ 6,940,847</u>	<u>0.91%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,523,835	\$ 1,591,428	\$ 1,784,207	\$ 2,143,014	\$ 2,217,536	11.38%
Other local revenue	549	0	0	0	0	-
State of Utah	2,667,743	2,448,803	2,600,599	2,242,251	2,242,251	-3.99%
<b>Total Revenues</b>	<b>4,192,127</b>	<b>4,040,231</b>	<b>4,384,806</b>	<b>4,385,265</b>	<b>4,459,787</b>	<b>1.60%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	2,231,020	2,250,704	2,315,658	2,313,802	2,321,447	1.01%
Employee benefits	904,733	873,035	1,006,186	1,042,516	1,084,393	4.96%
Contract services - professional & ed	0	15,958	10,256	12,500	12,500	-
Maintenance & repairs	8,470	281,546	275,519	288,500	288,500	826.53%
Insurance, phone & travel	283,031	216,747	268,302	275,047	275,047	-0.71%
Supplies and materials	401,789	402,241	508,885	450,900	475,900	4.61%
Equipment	363,084	0	0	2,000	2,000	-24.86%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 4,192,127</b>	<b>\$ 4,040,231</b>	<b>\$ 4,384,806</b>	<b>\$ 4,385,265</b>	<b>\$ 4,459,787</b>	<b>1.60%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***Other General Fund Programs including: Program Evaluation, Special Grants, Community Involvement, etc.****Programs in this summary include Program Evaluation, Community Involvement, and Special Grants.****The following is a summary of these programs.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 860,138	\$ 883,106	\$ 525,125	\$ 580,874	\$ 498,244	-10.52%
Other local revenue	42,954	42,554	42,581	42,253	0	-
State of Utah	490,716	497,980	458,595	666,069	670,605	8.67%
Federal government	1,467	723	408	4,759	2,259	13.50%
<b>Total Revenues</b>	<b>1,395,275</b>	<b>1,424,363</b>	<b>1,026,709</b>	<b>1,293,955</b>	<b>1,171,108</b>	<b>-4.02%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	946,799	961,116	707,895	857,230	778,297	-4.45%
Employee benefits	283,037	294,964	255,336	311,907	296,074	1.15%
Contract services	28,127	32,528	29,947	30,002	18,001	-9.00%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone & travel	21,950	10,518	6,210	12,272	14,672	-8.29%
Supplies and materials	114,393	124,104	26,406	81,935	63,510	-11.12%
Indirect Costs	969	1,133	915	109	54	-23.61%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,395,275</b>	<b>\$ 1,424,363</b>	<b>\$ 1,026,709</b>	<b>\$ 1,293,955</b>	<b>\$ 1,171,108</b>	<b>-4.02%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

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

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 29,466,369	\$ 29,017,200	\$ 31,733,068	\$ 31,485,251	\$ 34,829,187	4.55%
Other local revenue	7,896,026	5,772,326	7,095,355	4,672,671	4,393,132	-11.09%
State of Utah	47,675,233	44,739,095	45,752,274	45,233,060	44,386,041	-1.72%
Federal government	8,686,630	5,046,606	251,238	253,208	253,208	-24.27%
<b>Total Revenues</b>	<b>93,724,258</b>	<b>84,575,227</b>	<b>84,831,935</b>	<b>81,644,190</b>	<b>83,861,568</b>	<b>-2.63%</b>
<b>Expenditures &amp; Encumbrances:</b>						
<b>Instruction</b>						
Salaries	41,953,672	41,370,826	41,273,358	42,282,407	43,909,733	1.17%
Employee benefits	11,572,335	13,064,622	13,210,150	15,466,895	16,629,206	10.92%
Maintenance & repairs	460,994	252,385	311,512	312,000	312,000	-8.08%
Field trips, insurance, phone & travel	172,788	0	20,900	201,000	201,000	4.08%
Supplies and textbooks	2,257,951	1,773,692	1,775,536	2,106,255	1,788,860	-5.19%
Equipment	2,127,646	324,110	306,000	877,925	824,713	-15.31%
Indirect costs	0	0	200	250	250	-
<b>Total Instruction</b>	<b>58,545,386</b>	<b>56,785,635</b>	<b>56,897,656</b>	<b>61,246,732</b>	<b>63,665,762</b>	<b>2.19%</b>
<b>Counseling and Child Accounting</b>						
Salaries	1,634,783	1,826,170	1,827,519	1,810,335	1,812,324	2.72%
Employee benefits	557,742	610,186	657,759	669,135	695,066	6.16%
Supplies and materials	6,863	8,636	8,695	9,000	9,000	7.78%
<b>Total Counseling and Child Accounting</b>	<b>2,199,388</b>	<b>2,444,992</b>	<b>2,493,973</b>	<b>2,488,470</b>	<b>2,516,390</b>	<b>3.60%</b>
<b>General District Administration</b>						
Salaries	346,253	347,054	347,560	352,491	354,967	0.63%
Employee benefits	137,979	144,986	153,078	151,512	157,156	3.47%
Contract services	141,314	360,295	338,707	182,500	182,500	7.29%
Field trips, insurance, phone & travel	29,059	33,114	28,835	35,954	35,954	5.93%
Supplies and materials	23,867	69,881	20,738	45,000	45,000	22.14%
Indirect costs	(731,618)	(756,572)	(789,007)	(864,646)	(843,424)	3.82%
<b>Total General District Administration</b>	<b>(53,146)</b>	<b>198,758</b>	<b>99,911</b>	<b>(97,189)</b>	<b>(67,847)</b>	<b>6.92%</b>
<b>General School Administration</b>						
Salaries	6,262,158	6,378,820	6,225,190	6,367,619	6,263,939	0.01%
Employee benefits	2,217,785	2,229,102	2,346,837	2,531,939	2,655,617	4.94%
Contract services	209,664	142,611	257,172	278,291	329,373	14.27%
Supplies, textbooks & utilities	322,729	345,093	322,187	354,516	334,719	0.93%
<b>Total General School Administration</b>	<b>9,012,336</b>	<b>9,095,626</b>	<b>9,151,386</b>	<b>9,532,365</b>	<b>9,583,648</b>	<b>1.58%</b>

(continued on the following page)

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

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

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Business Services</b>						
Salaries	\$ 2,409,769	\$ 2,393,725	\$ 2,420,594	\$ 2,487,786	\$ 2,497,928	0.91%
Employee benefits	856,628	831,166	925,617	947,670	981,441	3.64%
Contract services	71,223	82,149	82,420	76,000	76,000	1.68%
Maintenance & repairs	122,968	125,628	137,597	150,110	150,110	5.52%
Field trips, insurance, phone & travel	21,219	10,954	13,336	18,680	23,150	2.28%
Supplies and materials	184,936	111,289	98,827	142,000	142,000	-5.80%
Equipment	76,589	0	0	0	0	-
Indirect costs	0	0	1,139	2,184	2,150	-
<b>Total Business Services</b>	<b>3,743,332</b>	<b>3,554,911</b>	<b>3,679,530</b>	<b>3,824,430</b>	<b>3,872,779</b>	<b>0.86%</b>
<b>Operation and Maint. of School Bldgs.</b>						
Salaries	1,553,483	1,650,752	1,566,483	1,575,498	1,591,019	0.60%
Employee benefits	661,049	662,186	674,115	768,867	797,215	5.15%
Contract services	24,840	1,625	0	0	0	-
Maintenance & repairs	1,667,756	1,568,612	1,472,834	1,338,652	1,338,652	-4.93%
Field trips, insurance, phone & travel	546,049	576,011	594,427	612,697	612,697	3.05%
Supplies and utilities	6,838,935	4,732,921	5,014,166	4,536,808	5,036,808	-6.59%
<b>Total Operation and Maint. of School Bldg:</b>	<b>11,292,112</b>	<b>9,192,107</b>	<b>9,322,025</b>	<b>8,832,522</b>	<b>9,376,391</b>	<b>-4.24%</b>
<b>Student transportation</b>						
Salaries	16,310	16,373	0	0	0	-
Employee benefits	4,386	5,645	0	0	0	-
Equipment	0	0	435,864	450,000	450,000	-
<b>Total student transportation</b>	<b>20,696</b>	<b>22,018</b>	<b>435,864</b>	<b>450,000</b>	<b>450,000</b>	<b>518.58%</b>
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 84,760,104</b>	<b>\$ 81,294,047</b>	<b>\$ 82,080,345</b>	<b>\$ 86,277,330</b>	<b>\$ 89,397,123</b>	<b>1.37%</b>
<b>Net change in fund balances</b>	<b>\$ 8,964,154</b>	<b>\$ 3,281,180</b>	<b>\$ 2,751,590</b>	<b>\$ (4,633,140)</b>	<b>\$ (5,535,555)</b>	
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 77,933,765</b>	<b>\$ 85,420,814</b>	<b>\$ 92,263,647</b>	<b>\$ 92,263,647</b>	<b>\$ 89,513,825</b>	<b>6.15%</b>



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

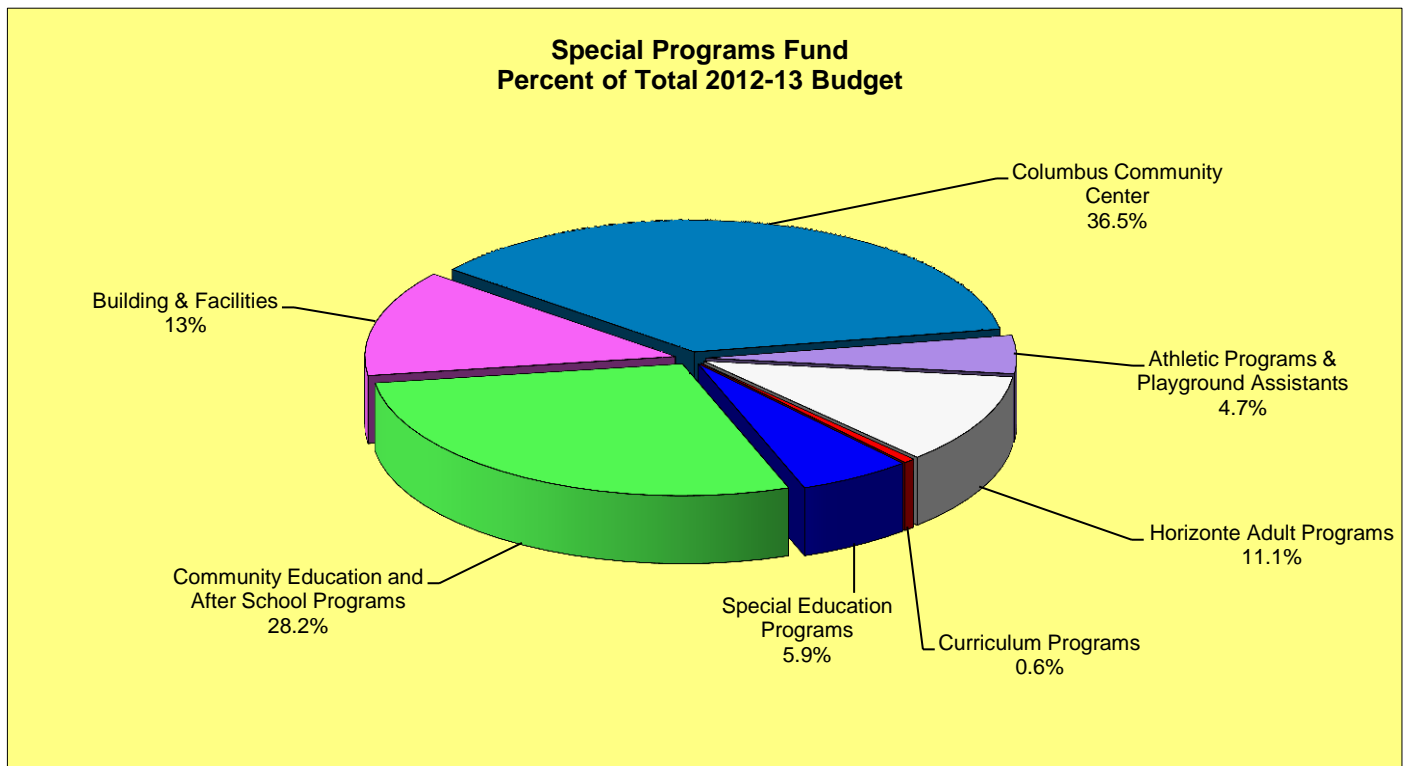
## SALT LAKE CITY SCHOOL DISTRICT

## Special Programs Fund Budget

## Recap of Program Expenditure Summaries

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	% of 2012-13 Total Budget
<b>Special Revenue Funds Budget</b>						
Athletic Programs, Playground Assistants, etc. \$	1,316,765	\$ 1,614,704	\$ 1,553,741	\$ 1,100,434	\$ 1,059,414	4.7%
Horizonte Adult Programs	2,607,312	2,289,317	2,480,108	2,573,110	2,503,736	11.1%
Curriculum Programs	134,272	123,404	122,820	133,442	134,070	0.6%
Special Education Programs	1,582,112	1,416,507	1,337,265	1,310,486	1,322,954	5.9%
Community Education and After School Program	4,626,775	4,458,555	4,530,566	4,823,525	6,372,725	28.2%
Building & Facilities	109,604	99,443	90,767	3,394,882	2,958,913	13.0%
Columbus Community Center	5,413,450	5,255,647	5,561,958	7,340,790	8,228,789	36.5%
Total Expenditures & Encumbrances	<u>\$ 15,790,290</u>	<u>\$ 15,257,577</u>	<u>\$ 15,677,225</u>	<u>\$ 20,676,669</u>	<u>\$ 22,580,601</u>	<u>100.0%</u>



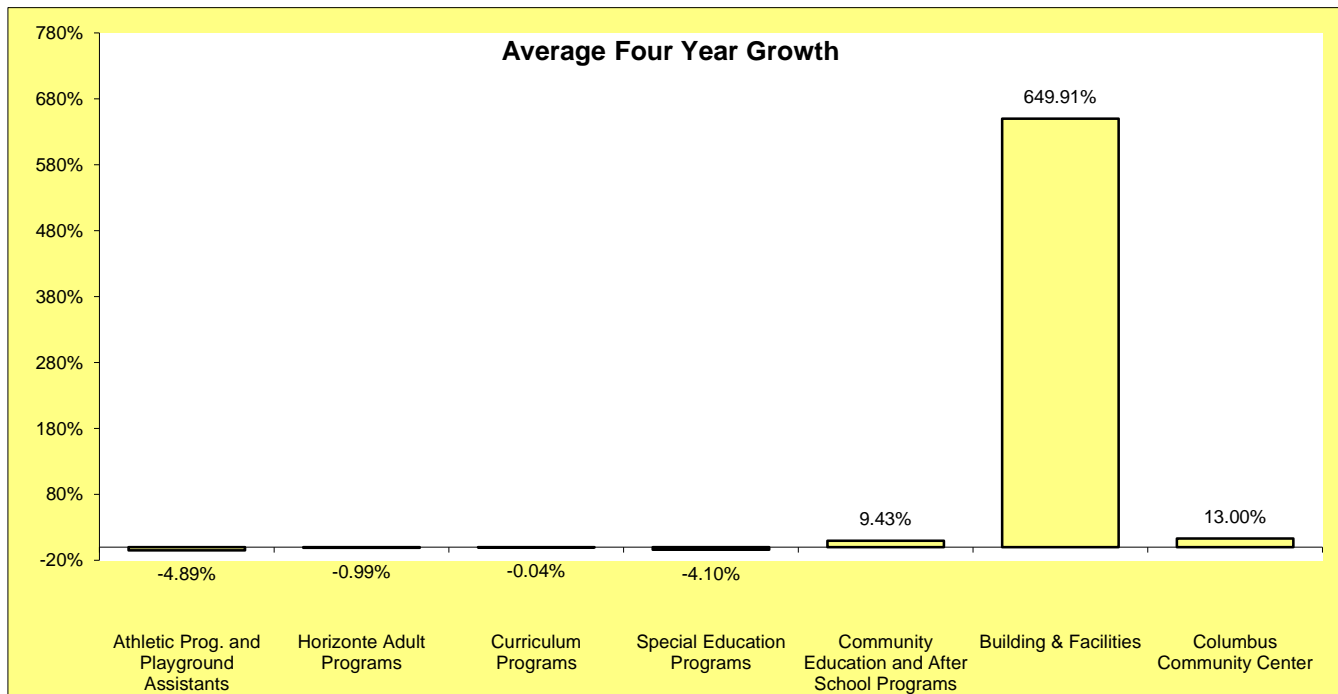
## SALT LAKE CITY SCHOOL DISTRICT

## Special Programs Fund Budget

## Summary of Program Expenditure Percent Changes

For Fiscal Year 2012-13 With Comparative Information for Years 2009-10 Through 2011-12

	2009-10 % Change	2010-11 % Change	2011-12 % Change	2012-13 % Change	Avg. 4 Yr. Chg.
<b>Special Revenue Funds</b>					
Athletic Programs, Playground Assistants, etc.	22.63%	-3.78%	-29.18%	-3.73%	-4.89%
Horizonte Adult Programs	-12.20%	8.33%	3.75%	-2.70%	-0.99%
Curriculum Programs	-8.09%	-0.47%	8.65%	0.47%	-0.04%
Special Education Programs	-10.47%	-5.59%	-2.00%	0.95%	-4.10%
Community Education and After School Programs	-3.64%	1.62%	6.47%	32.12%	9.43%
Building & Facilities	-9.27%	-8.72%	3640.22%	-12.84%	649.91%
Columbus Community Center	-2.92%	5.83%	31.98%	12.10%	13.00%





## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,156,280	\$ 1,012,989	\$ 1,125,462	\$ 948,907	\$ 935,915	-4.76%
Other local revenue	63,753	57,374	15,681	0	0	-
<b>Total Revenues</b>	<b>1,220,033</b>	<b>1,070,363</b>	<b>1,141,143</b>	<b>948,907</b>	<b>935,915</b>	<b>-5.82%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	507,856	474,753	466,191	478,961	481,198	-1.31%
Employee benefits	122,515	111,995	113,492	126,357	135,984	2.75%
Contract services	198,401	239,391	442,094	160,728	124,743	-9.28%
Maintenance & repairs	26,482	28,471	13,888	30,000	30,000	3.32%
Field trips, insurance, phone & travel	133,051	144,585	172,852	146,849	145,749	2.39%
Supplies and textbooks	103,946	596,225	181,445	155,039	141,740	9.09%
Equipment	224,514	19,284	163,779	2,500	0	-
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,316,765</b>	<b>\$ 1,614,704</b>	<b>\$ 1,553,741</b>	<b>\$ 1,100,434</b>	<b>\$ 1,059,414</b>	<b>-4.89%</b>
<b>Net change in fund balances</b>	<b>\$ (96,732)</b>	<b>\$ (544,341)</b>	<b>\$ (412,598)</b>	<b>\$ (151,527)</b>	<b>\$ (123,499)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.

	2008-09	2009-10	2010-11	2011-12	2012-13	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 195,876	\$ 139,884	\$ 67,111	\$ 148,916	\$ 151,868	-5.62%
Other local revenue	177,475	163,957	171,460	131,210	131,220	-6.52%
State of Utah	1,895,998	1,679,379	1,831,806	1,784,855	1,784,855	-1.47%
Federal Government	337,963	306,097	409,731	435,793	435,793	7.24%
Total Revenues	<u>2,607,312</u>	<u>2,289,317</u>	<u>2,480,108</u>	<u>2,500,774</u>	<u>2,503,736</u>	<u>-0.99%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	1,817,091	1,618,318	1,669,843	1,661,135	1,662,902	-2.12%
Employee benefits	546,300	457,379	482,833	493,420	559,607	0.61%
Contract services	2,225	2,335	58,817	104,218	84,218	921.27%
Maintenance & repairs	74,608	48,513	47,300	49,066	20,962	-17.98%
Field trips, insurance, phone & travel	7,659	7,559	7,909	14,024	14,024	20.78%
Supplies, textbooks & utilities	141,518	147,851	155,625	159,136	139,023	-0.44%
Equipment	29,911	19,324	24,066	43,000	23,000	-5.78%
Indirect Costs	(12,000)	(11,962)	33,715	49,111	0	-
Total Expenditures & Encumbrances	<u>\$ 2,607,312</u>	<u>\$ 2,289,317</u>	<u>\$ 2,480,108</u>	<u>\$ 2,573,110</u>	<u>\$ 2,503,736</u>	<u>-0.99%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ (72,336)</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 124,272	\$ 123,404	\$ 122,820	\$ 133,442	\$ 134,070	1.97%
State of Utah	10,000	0	0	0	0	-25.00%
<b>Total Revenues</b>	<b>134,272</b>	<b>123,404</b>	<b>122,820</b>	<b>133,442</b>	<b>134,070</b>	<b>-0.04%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	52,313	43,824	44,007	44,384	44,384	-3.79%
Employee benefits	13,589	11,938	13,299	14,330	14,958	2.52%
Contract services	30,846	39,587	37,380	38,600	38,600	6.28%
Field trips, insurance, phone & travel	17,805	17,829	17,362	19,260	19,260	2.04%
Supplies and textbooks	19,719	10,226	10,637	16,733	16,733	-3.79%
Indirect costs	0	0	135	135	135	-
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 134,272</b>	<b>\$ 123,404</b>	<b>\$ 122,820</b>	<b>\$ 133,442</b>	<b>\$ 134,070</b>	<b>-0.04%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Other local revenue	\$ 66,504	\$ 141,324	\$ 144,750	\$ 0	\$ 0	-
State of Utah	1,210,665	990,603	995,877	1,040,937	1,040,937	-3.50%
Federal Government	304,943	284,580	196,638	269,549	282,017	-1.88%
<b>Total Revenues</b>	<b>1,582,112</b>	<b>1,416,507</b>	<b>1,337,265</b>	<b>1,310,486</b>	<b>1,322,954</b>	<b>-4.10%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	1,124,010	1,027,324	985,943	940,727	940,727	-4.08%
Employee benefits	363,917	328,985	309,228	334,641	348,711	-1.04%
Contract services	69,726	29,972	0	112	74	-24.97%
Field trips, insurance, phone & travel	2,344	2,912	24,902	17,500	17,500	161.65%
Supplies and textbooks	13,614	21,421	9,911	10,800	10,800	-5.17%
Indirect Costs	8,501	5,893	7,281	6,706	5,142	-9.88%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,582,112</b>	<b>\$ 1,416,507</b>	<b>\$ 1,337,265</b>	<b>\$ 1,310,486</b>	<b>\$ 1,322,954</b>	<b>-4.10%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 714,310	\$ 695,859	\$ 686,086	\$ 659,375	\$ 753,419	1.37%
Other local revenue	2,023,427	1,689,273	1,884,726	1,604,475	3,610,334	19.61%
State of Utah	0	0	0	0	66,689	-
Federal government	2,603,962	2,374,468	2,401,617	2,398,214	1,462,116	-10.96%
<b>Total Revenues</b>	<b>5,341,699</b>	<b>4,759,600</b>	<b>4,972,429</b>	<b>4,662,064</b>	<b>5,892,558</b>	<b>2.58%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,123,667	3,028,186	2,931,589	3,148,609	4,116,697	7.95%
Employee benefits	740,409	654,631	670,407	711,615	1,177,349	14.75%
Contract services	347,197	382,886	455,276	442,919	586,088	17.20%
Field trips, insurance, phone & travel	48,302	60,337	63,198	92,776	88,366	20.74%
Supplies and textbooks	163,936	170,425	231,265	220,815	214,824	7.76%
Equipment	28,600	2,540	7,593	21,634	10,300	-16.00%
Indirect Costs	174,664	159,550	171,238	185,157	179,101	0.64%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 4,626,775</b>	<b>\$ 4,458,555</b>	<b>\$ 4,530,566</b>	<b>\$ 4,823,525</b>	<b>\$ 6,372,725</b>	<b>9.43%</b>
<b>Net change in fund balances</b>	<b>\$ 714,924</b>	<b>\$ 301,045</b>	<b>\$ 441,863</b>	<b>\$ (161,461)</b>	<b>\$ (480,167)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12***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.**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Other local revenue	\$ 122,933	\$ 99,443	\$ 90,767	\$ 6,005,809	\$ 95,000	-5.68%
<b>Total Revenues</b>	<u>122,933</u>	<u>99,443</u>	<u>90,767</u>	<u>6,005,809</u>	<u>95,000</u>	<u>-5.68%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	13,888	23,872	27,832	795,193	25,137	20.25%
Employee benefits	3,000	4,930	6,528	242,613	8,147	42.89%
Contract services	0	0	0	55,500	500	-
Maintenance & repairs	14,571	88	0	1,719,270	2,004,470	-
Supplies and textbooks	0	0	0	500,000	859,943	-
Equipment	0	0	0	21,112	0	-
Field trips, insurance, phone & travel	0	0	(2,150)	(1,450)	(1,000)	-
Indirect Costs	78,145	70,553	58,557	62,644	61,716	-5.26%
<b>Total Expenditures &amp; Encumbrances</b>	<u>\$ 109,604</u>	<u>\$ 99,443</u>	<u>\$ 90,767</u>	<u>\$ 3,394,882</u>	<u>\$ 2,958,913</u>	<u>649.91%</u>
<b>Net change in fund balances</b>	<u>\$ 13,329</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,610,927</u>	<u>\$ (2,863,913)</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## Special Programs Fund Budget

For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12

## 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.

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Other local revenue	\$ 1,435,415	\$ 1,541,572	\$ 2,146,076	\$ 3,077,437	\$ 3,757,486	40.44%
State of Utah	1,053,265	1,032,635	1,087,187	1,160,385	1,219,803	3.95%
Federal government	2,924,770	2,681,440	2,328,695	3,102,968	3,251,500	2.79%
<b>Total Revenues</b>	<b>5,413,450</b>	<b>5,255,647</b>	<b>5,561,958</b>	<b>7,340,790</b>	<b>8,228,789</b>	<b>13.00%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,102,523	3,096,029	3,280,742	3,593,636	4,042,653	7.58%
Employee benefits	988,517	985,050	961,531	1,251,417	1,308,995	8.11%
Contract services	65,984	71,802	90,044	151,006	154,405	33.50%
Maintenance & repairs	434,727	424,183	428,144	902,757	558,269	7.10%
Field trips, insurance, phone & travel	61,408	45,900	62,865	166,948	167,745	43.29%
Supplies, textbooks & utilities	472,559	521,500	584,137	876,828	1,476,648	53.12%
Equipment	173,645	10,298	27,088	223,709	313,746	20.17%
Indirect Costs	114,087	100,885	127,407	174,489	206,328	20.21%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 5,413,450</b>	<b>\$ 5,255,647</b>	<b>\$ 5,561,958</b>	<b>\$ 7,340,790</b>	<b>\$ 8,228,789</b>	<b>13.00%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	



**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*



**THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:**

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

**Information about district revenue and expenditures, including enrollment trends**

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



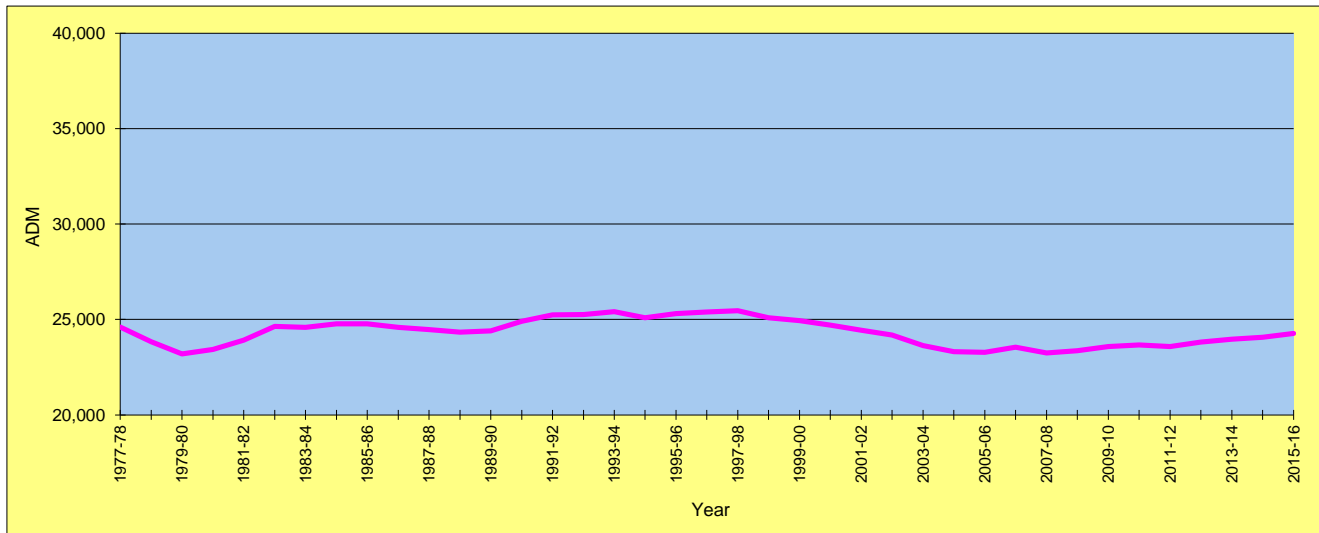
Chart 1

## SALT LAKE CITY SCHOOL DISTRICT

**District Enrollment Trends***Years Ended 1978 to 2011 Actual with Projections from 2012 to 2016*

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 enrollment and average daily membership (ADM) have been very accurate in the past; 2010-11 actual ADM of 23,660 was within 233 students of the projected 23,427 ADM for that year. Since the 2011-12 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,584 students, which is approximately a .22 percent variance from the 23,532 projection included in the 2011-12 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1977-78	24,604	1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	23,587
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	23,584
1980-81	23,426	1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	23,820
1981-82	23,909	1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	23,961
1982-83	24,641	1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	24,073
1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,251	2015-16	24,275
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,356	Projected	



(Includes Self-Contained Handicapped and Youth In Custody)

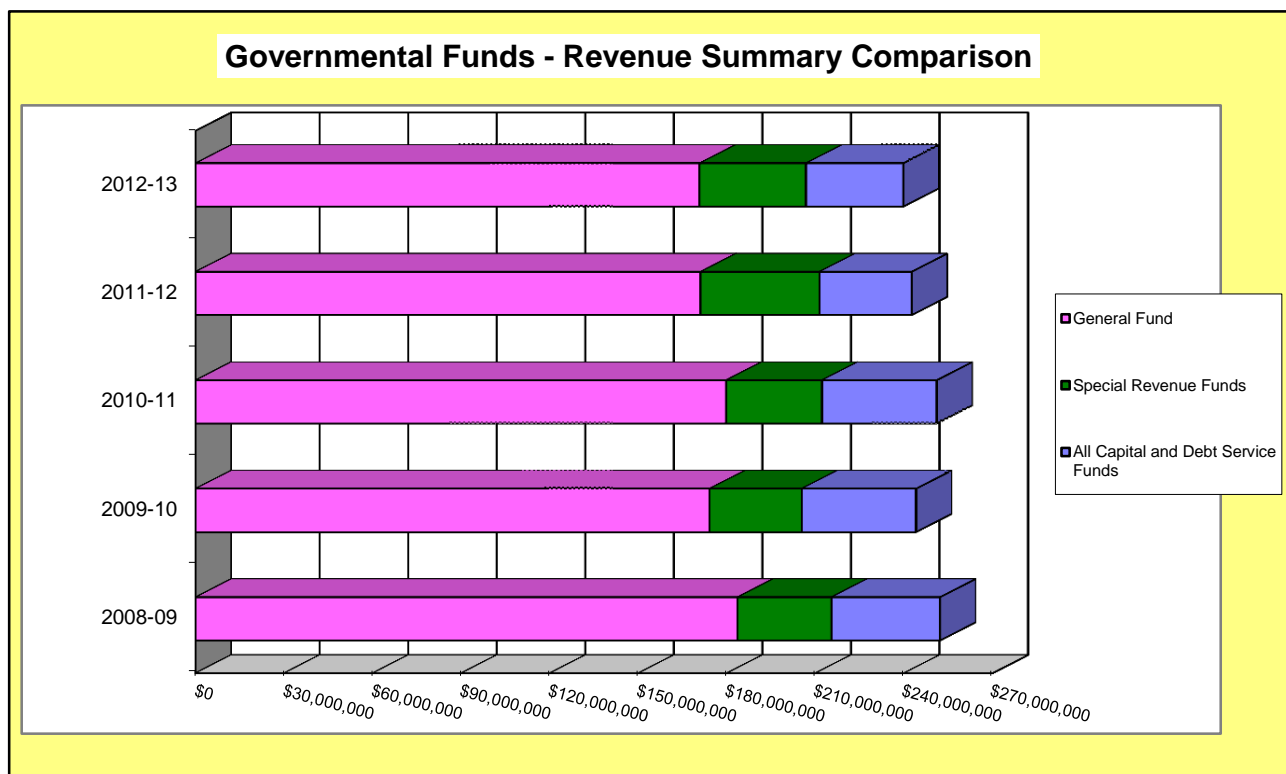


Chart 2

## SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Revenue Summary Comparison***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2008-09	\$ 183,529,704	\$ 31,830,588	\$ 36,770,676	\$ 252,130,968
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	171,033,032	40,289,753	31,207,128	242,529,913
2012-13	170,698,396	36,052,744	32,924,582	239,675,722



## SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Revenue and Expenditures Summary Comparison***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>General Fund</b>					
Revenues:					
Property taxes	\$ 59,231,647	\$ 60,252,172	\$ 62,793,446	\$ 63,143,155	\$ 67,524,431
Interest on Investments	2,758,022	895,144	1,050,856	896,669	896,669
Other local revenue	5,827,233	5,515,707	6,639,244	4,363,837	3,854,423
State of Utah	89,920,216	81,402,977	82,224,421	78,137,779	76,548,952
Federal government	25,792,586	25,994,484	26,956,060	24,491,592	21,873,921
Total Revenues	<u>183,529,704</u>	<u>174,060,484</u>	<u>179,664,027</u>	<u>171,033,032</u>	<u>170,698,396</u>
Expenditures:					
Instruction	119,488,675	117,449,072	119,533,426	123,992,863	123,156,735
Child accounting and counseling	6,292,165	6,039,579	5,826,538	5,811,488	5,866,727
Media services and educational supervision	13,108,313	12,350,447	11,650,037	12,349,997	11,483,210
General district administration	664,534	885,924	903,263	797,641	777,124
General school administration	9,328,966	10,570,223	10,740,634	11,300,003	9,817,204
Central services	4,555,217	4,526,348	4,727,219	4,597,475	4,665,304
Operation and maintenance of school buildings	18,130,614	15,715,987	16,078,902	14,755,329	16,477,647
Student transportation	4,587,471	4,493,919	5,228,649	5,217,265	4,909,787
Child Nutrition Services					
Total Expenditures	<u>\$ 176,155,955</u>	<u>\$ 172,031,499</u>	<u>\$ 174,688,668</u>	<u>\$ 178,822,061</u>	<u>\$ 177,153,738</u>
<b>Special Revenue Funds</b>					
Revenues:					
Property taxes	\$ 2,190,111	\$ 1,972,137	\$ 2,001,385	\$ 7,801,449	\$ 1,975,272
Sale of Food	1,024,058	1,057,186	1,057,649	1,085,280	1,091,402
Other local revenue	7,736,154	7,091,816	8,302,574	9,089,116	11,775,334
State of Utah	5,453,506	5,028,527	5,324,239	5,463,012	5,537,278
Federal government	15,426,759	16,061,317	15,799,841	16,850,896	15,673,458
Total Revenues	<u>31,830,588</u>	<u>31,210,983</u>	<u>32,485,688</u>	<u>40,289,753</u>	<u>36,052,744</u>
Expenditures:					
Instruction	14,410,450	13,544,161	14,163,817	15,403,542	15,203,491
Counseling	100,478	51,511	50,868	28,455	28,747
Media services and educational supervision	2,649,610	2,512,949	2,655,914	3,324,597	3,625,609
General district administration	375,397	339,455	388,836	464,466	435,301
General school administration	0	0	0	0	1,877,681
Central services	25,759	25,568	39,230	39,703	40,104
Operation and maintenance of school buildings	921,571	1,349,199	878,701	2,565,380	1,889,723
Child nutrition services	12,384,274	12,014,734	13,101,724	14,642,273	14,098,682
Community services and building rentals	31,459	26,355	32,209	32,356	33,284
Columbus - adult trainable	481,990	536,169	685,720	803,100	1,431,591
Capital Outlay	968	9,150	10,051	2,015,070	2,015,070
Total Expenditures	<u>\$ 31,381,956</u>	<u>\$ 30,409,251</u>	<u>\$ 32,007,070</u>	<u>\$ 39,318,942</u>	<u>\$ 40,679,283</u>

(continued on the following page)

**INFORMATIONAL SECTION**

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Revised Budget	2012-13 Budget
<b>All Capital &amp; Debt Service Funds</b>					
Revenues:					
Property Tax	\$ 35,988,848	\$ 34,143,237	\$ 36,749,429	\$ 30,891,596	\$ 32,603,450
Interest on Investments	651,021	530,827	177,495	157,675	163,275
Other local, State of Utah & Federal	80,807	1,279,207	214,240	157,857	157,857
State of Utah	50,000	100,000	0	0	0
Federal government	0	2,701,813	1,711,563	0	0
Total Revenues	<u>36,770,676</u>	<u>38,755,084</u>	<u>38,852,727</u>	<u>31,207,128</u>	<u>32,924,582</u>
Expenditures:					
Salaries	2,341,933	2,434,616	2,377,911	2,283,979	2,262,603
Employee benefits	938,546	952,846	965,909	997,874	1,024,494
Contracted services	27,214,435	11,657,254	16,419,933	26,027,415	7,543,057
Supplies and materials	20,758	373,027	377,778	446,500	386,500
Travel and conferences	7,903	7,778	6,625	20,740	21,125
Equipment & Property acquisition	884,886	2,615,885	2,230,086	2,224,260	2,237,060
Property acquisition	0	0	0	0	0
Bond issuance costs	0	78,023	200,225	104,525	0
Bond redemption, interest & paying agent fees	16,932,578	16,949,682	16,952,533	16,573,961	16,801,192
Total Expenditures:	<u>\$ 48,341,039</u>	<u>\$ 35,069,111</u>	<u>\$ 39,531,000</u>	<u>\$ 48,679,254</u>	<u>\$ 30,276,031</u>
<b>Total All Governmental Funds</b>					
Revenues	<u>\$ 252,130,968</u>	<u>\$ 244,026,551</u>	<u>\$ 251,002,442</u>	<u>\$ 242,529,913</u>	<u>\$ 239,675,722</u>
Expenditures:	<u>\$ 255,878,950</u>	<u>\$ 237,509,861</u>	<u>\$ 246,226,738</u>	<u>\$ 266,820,257</u>	<u>\$ 248,109,052</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 .001665 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 2012-13, the amount per student is \$2,842 which is a .92% increase from the \$2,816 guaranteed for 2011-12.

#### **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 126)** shows graphically the source of the \$170.7 million in revenue for the General Fund of the district. The effect of the state funding system is that 61.04 % of the General Fund revenue of the district is controlled by the state appropriation process, and 23.37 % is controlled by the tax rates and assessed value of the tax base. It makes no difference to the district how much the proceeds are from the basic tax rate. The amount received per student in ADM in the basic program is always the amount guaranteed by the legislature. What changes each year is the portion that is provided by local tax as compared to the portion provided by state funds, but the total will always be the guaranteed amount per student. (**see Chart 4, page 127**)

Since the state legislature has already passed and the Governor has signed into law the 2012-13 School Finance Act, the district can estimate very accurately the 61.04 % 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 236 student increase). (**see Chart 1, District Enrollment Trends, page 119**)

**Chart 5 (page 128)** displays the historical trend in revenue growth in the General Fund over the past four years and projects revenue for the budget year. Total revenue has grown steadily until the 2009-10 budget year, where it decreased by 5.16 %. The current year shows a decrease of 4.80 % due to a phasing out of the federal stimulus funding, 2012-13 is projected to decrease by .20%. State revenue is projected to decrease 2.03% for the new budget year, and federal revenue is projected to decrease 10.69 % based on known appropriations. Net taxable value is projected to decrease .02 %, and the tax rate for the General Fund is projected to increase, resulting in a 6.94% increase in property tax revenue in the General Fund.

Property tax revenue is the only major revenue source for all of the other Governmental Funds. **Chart 7 (page 130)** displays the tax rate for the past five years for the district. The chart shows that the total tax rate has increased from years 2008 to 2012 from .004937 to .006476, a 31.17 % increase. The tax rate for the General Fund has increased 35.51 % during this period. The tax rate for Capital Projects and Debt Service increased 25.49% and the tax rate for Special Programs increased 7.21 %. 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.

**Chart 8 (page 131)** displays the estimated market value, taxable value, and net taxable value of property within the district. Estimated market value of property in the district has decreased an average of 3.14 % per year during the 2008 to 2012 period. In this same period, total taxable value has decreased an average of 3.28 % per year, and net taxable value has decreased an average of 3.23 % per year. The most important value is the net taxable value. This is the value to which the tax rate of the district is applied to arrive at taxes assessed. Total taxable value has changed at a different rate than market value because of changes made by the legislature and the tax commission in the method of calculating taxable value. Net taxable value is what remains after the Redevelopment Agency takes its tax increment from the taxable value.

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

Chart 3

# SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue  
2012-13 Total \$170.7 Million

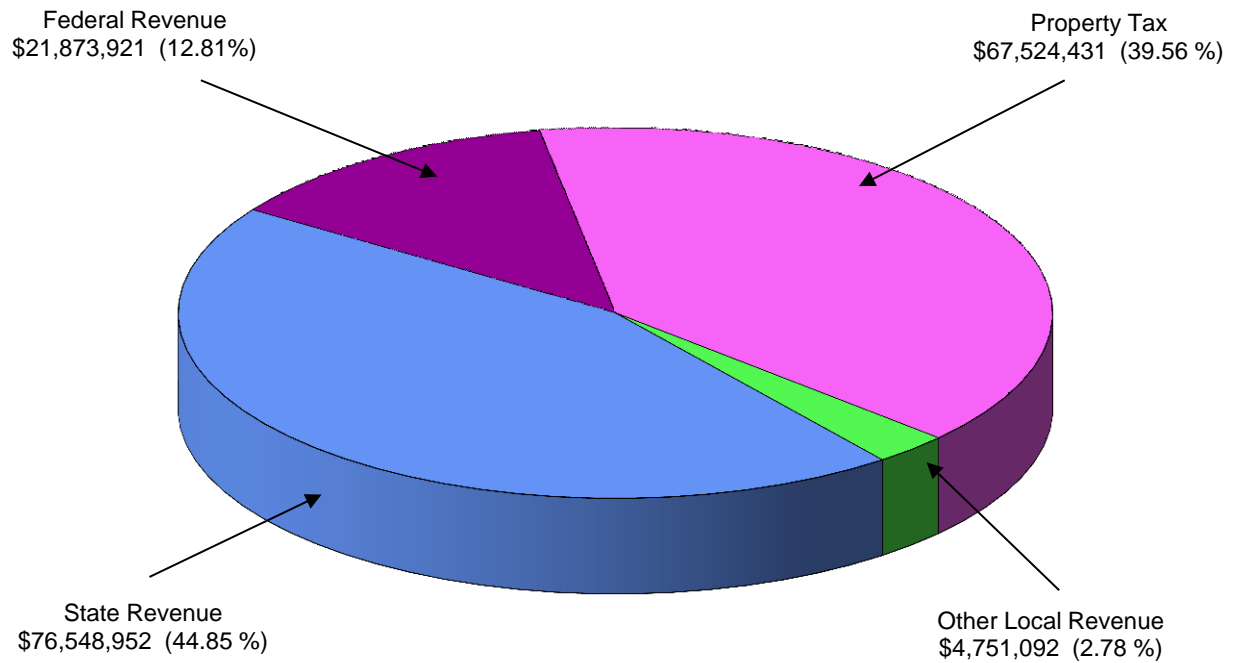


Chart 4

# SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue  
State Guaranteed Basic Program and Basic Tax Rate Combined

2012-13 Total \$170.7 Million

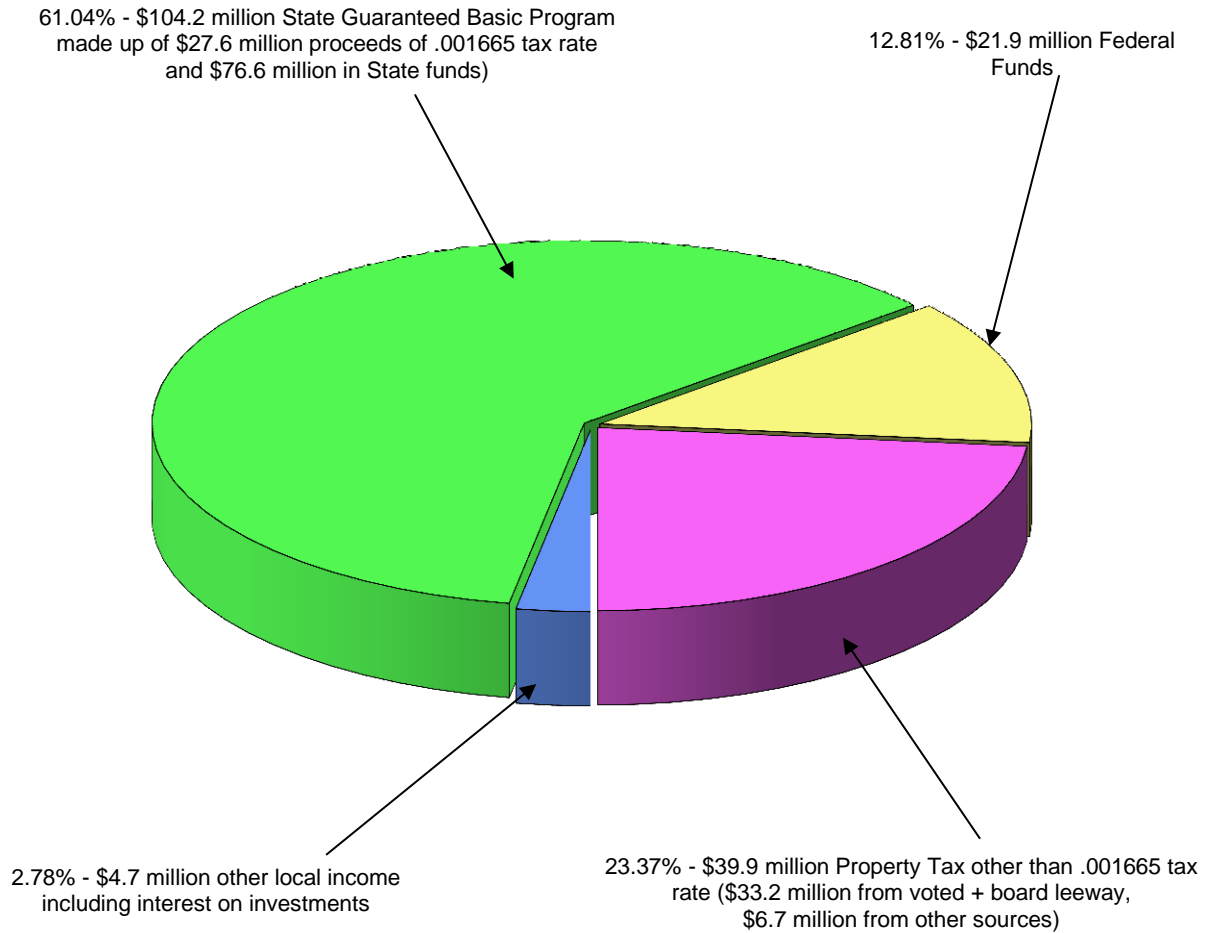


Chart 5

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Revenues by Source***Years Ended 2009 to 2011 Actual and Years Ended 2012 to 2013 Estimated*

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2008-09 \$	59,231,647 \$	2,758,022 \$	5,827,233 \$	89,920,216 \$	25,792,586 \$	183,529,704	6.54%
2009-10	60,252,172	895,144	5,515,707	81,402,977	25,994,484	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	63,143,155	896,669	4,363,837	78,137,779	24,491,592	171,033,032	-4.80%
* 2012-13	67,524,431	896,669	3,854,423	76,548,952	21,873,921	170,698,396	-0.20%

(\*Estimated)

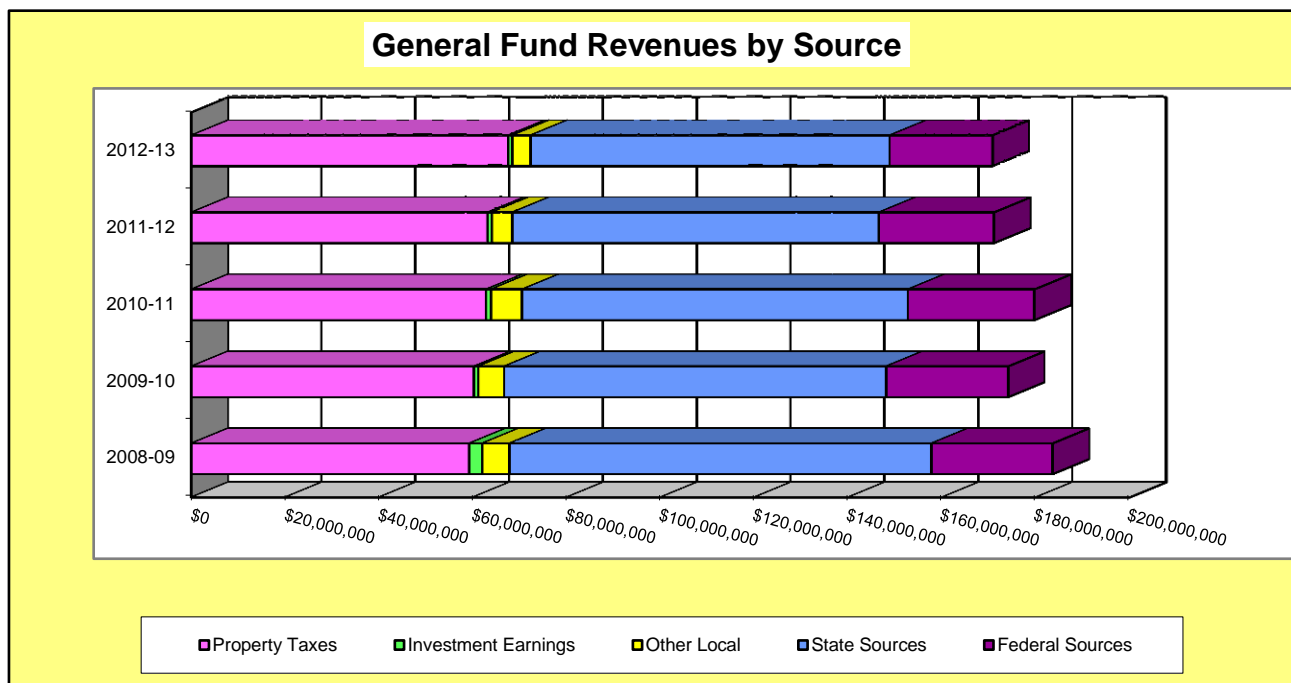


Chart 6

## SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Property Tax Revenue Summary***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2008-09	\$ 59,231,647	\$ 2,190,111	\$ 35,988,848	\$ 97,410,606
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	63,143,155	7,801,449	30,891,596	101,836,200
2012-13	67,524,431	1,975,272	32,603,450	102,103,153

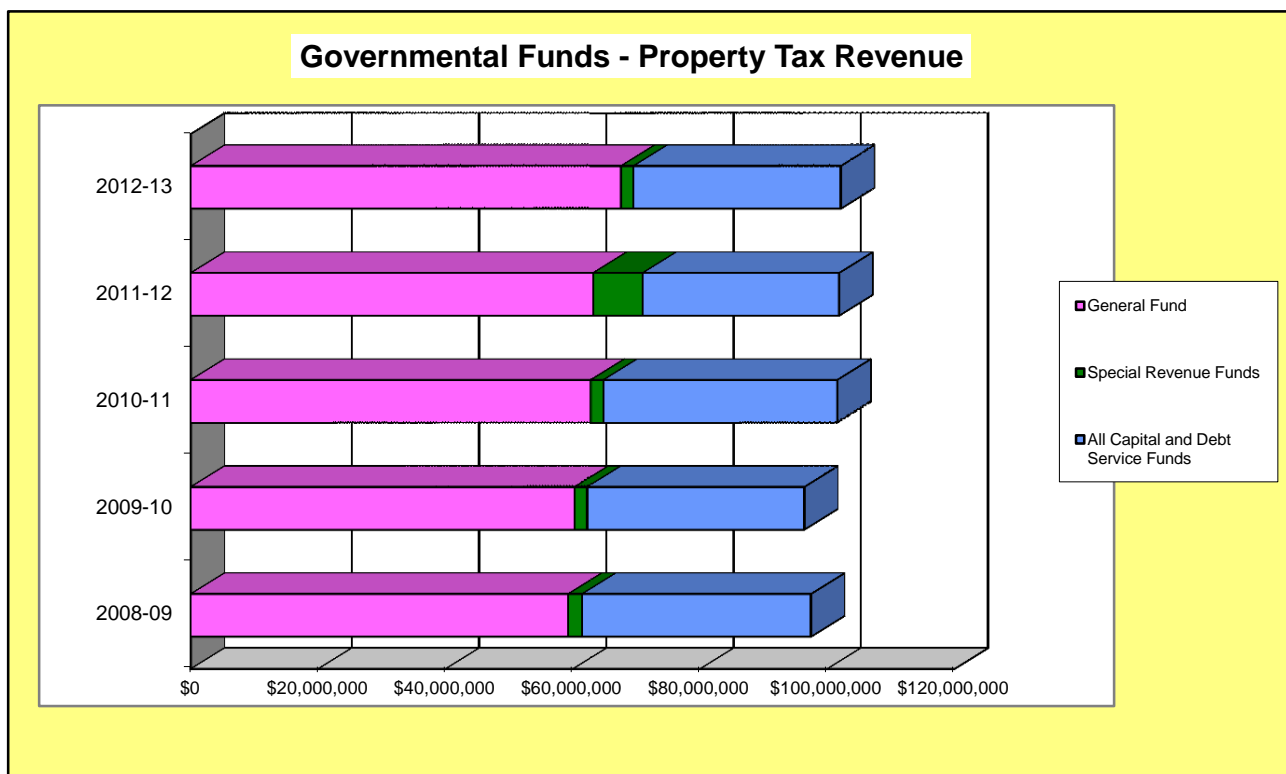
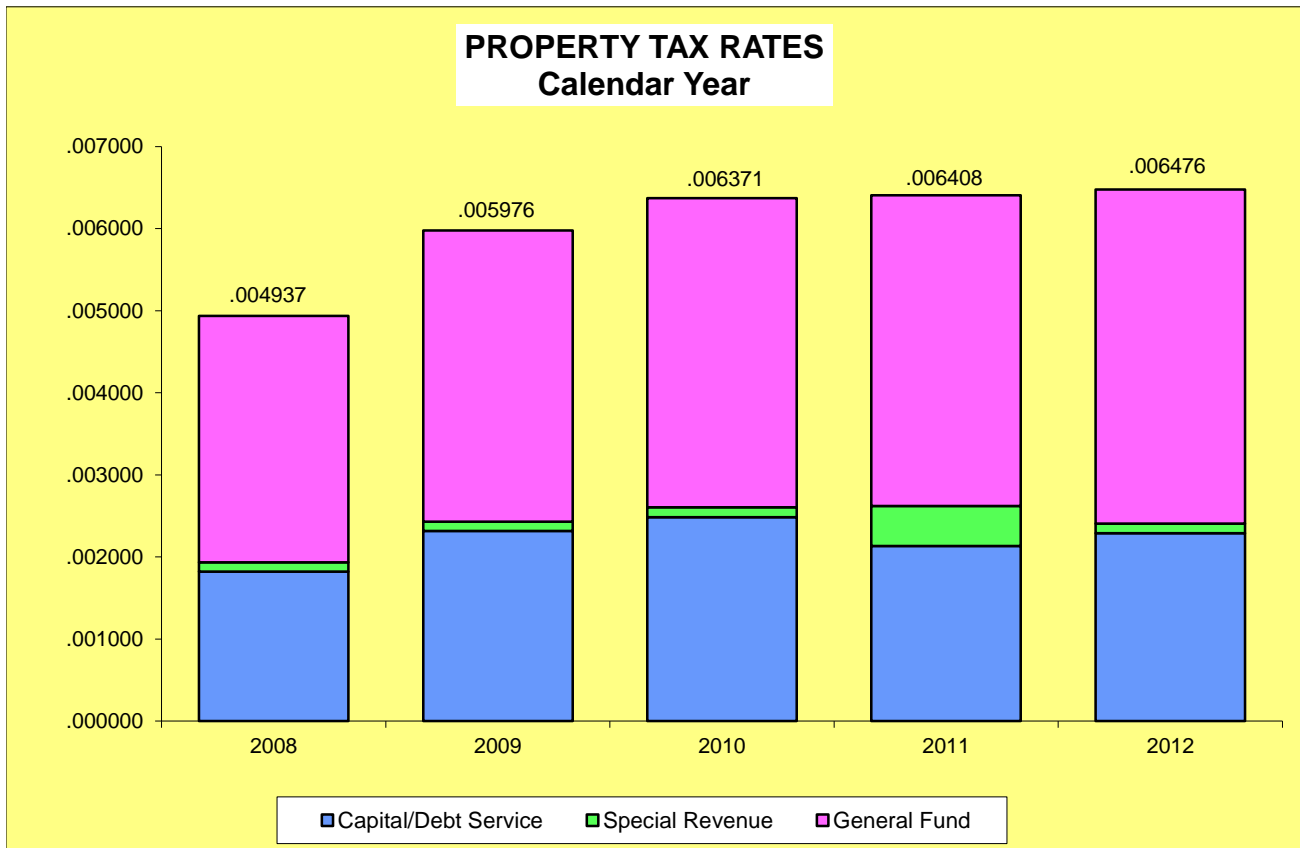


Chart 7

## SALT LAKE CITY SCHOOL DISTRICT

**Schedule of Property Tax Rates by Fund***Years Ended 2008 through 2012*

Calendar Year	Capital and Debt Service	Special Programs	General Fund	Total Funds	
<u>Tax Rates Per \$1 of Taxable Value</u>					
2008	.001824	.000111	.003002	.004937	1
2009	.002316	.000116	.003544	.005976	2
2010	.002486	.000120	.003765	.006371	3
2011	.002135	.000485	.003788	.006408	4
2012	.002289	.000119	.004068	.006476	5



1 Tax rate includes judgment levy of .000027

2 Tax rate includes capital equalization levy of .000353

3 Tax rate includes capital equalization levy of .000247 and a judgment levy of .000032

4 Tax rate includes capital equalization levy of .000293

5 Tax rate includes capital equalization levy of .000293

## SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District Estimated Fair Market,  
Taxable and Net Taxable Value***Years Ended 2008 through 2012*

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
2008	28,669,298,571	5.34%	21,864,169,682	5.72%	19,803,937,355	5.17%
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	* 25,069,058,250	0.98%	* 18,995,785,853	0.35%	* 17,246,520,716	0.20%
2012	* 25,065,453,388	-0.01%	* 18,992,240,478	-0.02%	* 17,242,975,341	-0.02%

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

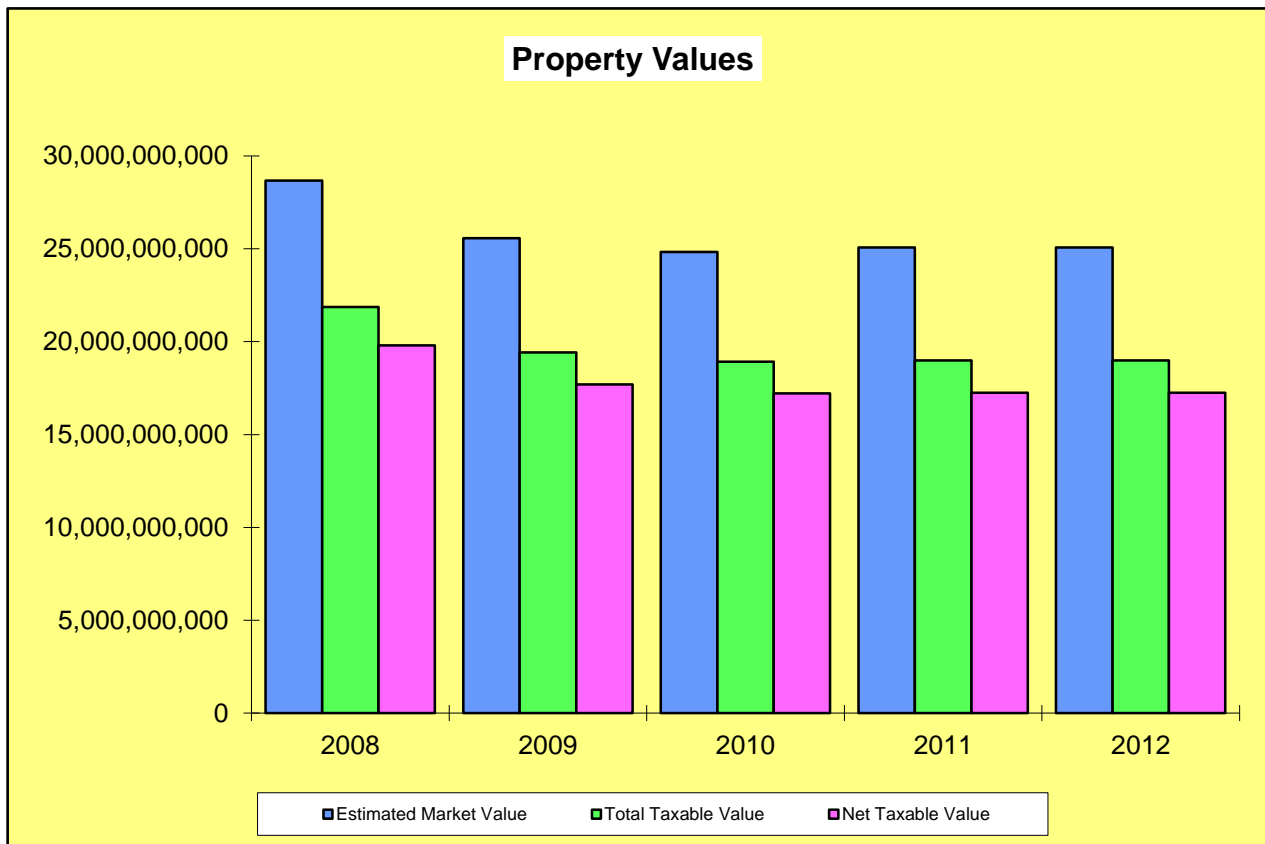


Chart 9

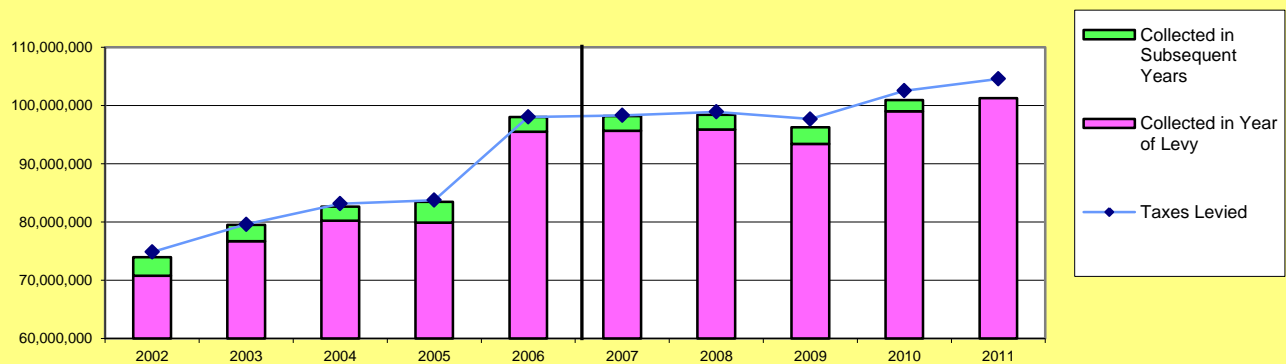
## SALT LAKE CITY SCHOOL DISTRICT

## Property Tax Levied and Collected

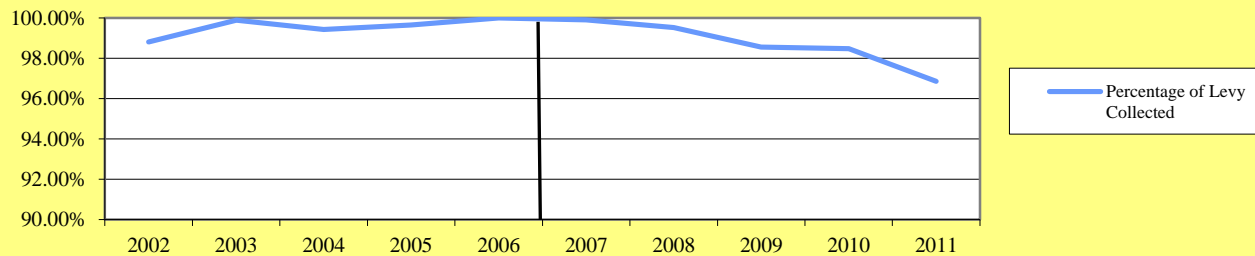
Calendar Years Ended 2002 through 2011

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)
2002	\$74,837,283	\$70,740,584	94.53%	\$3,196,875	\$73,937,459	98.80%
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%	2,568,288	98,187,733	99.90%
2008	98,892,331	95,841,478	96.91%	2,561,697	98,403,175	99.51%
2009	97,662,099	93,364,752	95.60%	2,885,647	96,250,399	98.55%
2010	102,507,323	98,984,079	96.56%	1,953,184	100,937,263	98.47%
2011	104,561,807	101,267,001	96.85%	0	101,267,001	96.85%

Property Taxes &amp; Collections (1)



Percentage of Levy Collected (2)



\* 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.

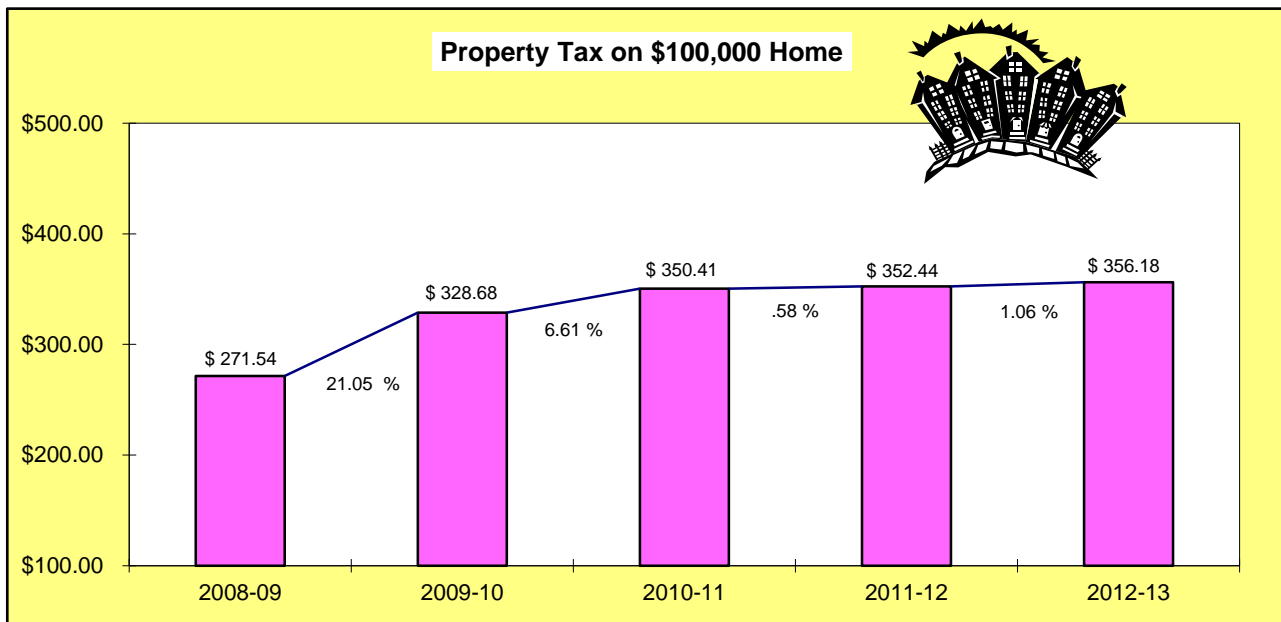


Chart 10

## SALT LAKE CITY SCHOOL DISTRICT

**Impact of Budget on Taxpayers***For Fiscal Year 2012-13 With Comparative Information for Years 2008-09 Through 2011-12*

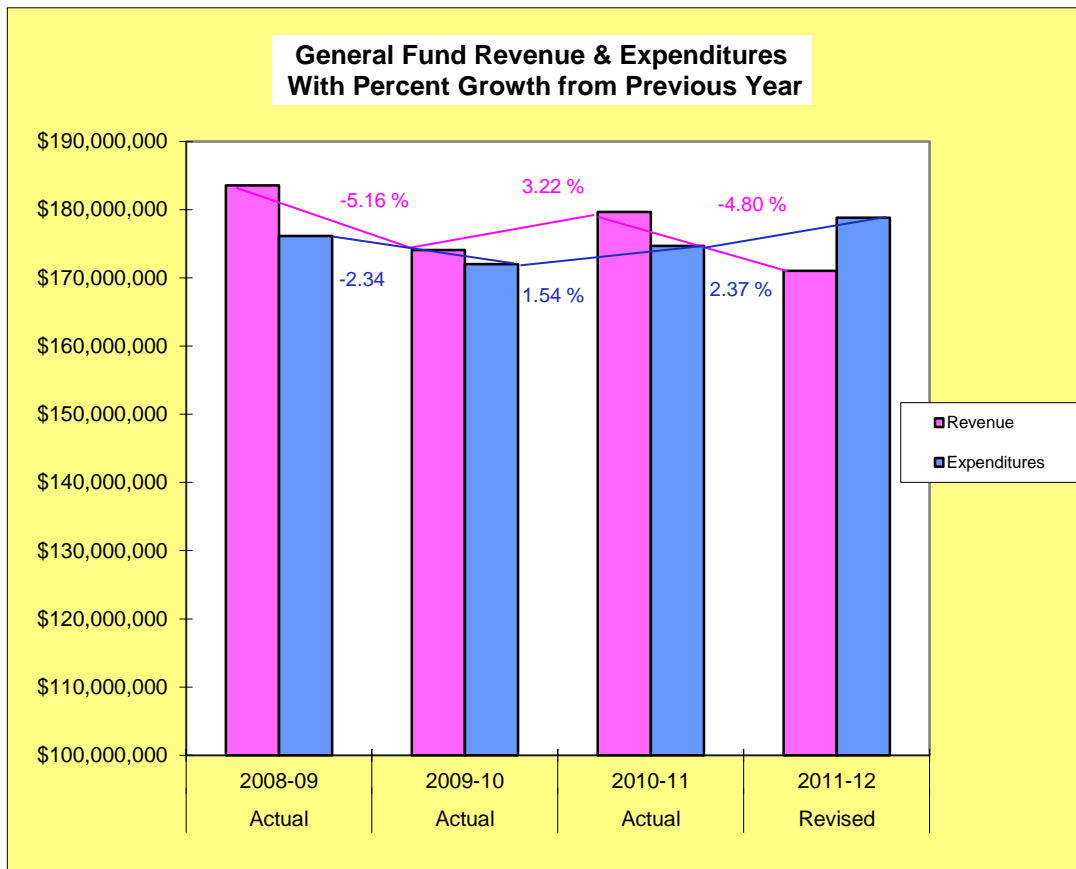
	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Budget
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	55.00%	55.00%	55.00%	55.00%	55.00%
Taxable value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total property tax rate assessed	.004937	.005976	.006371	.006408	.006476
Property tax due	\$271.54	\$328.68	\$350.41	\$352.44	\$356.18
Property Tax increase (decrease) from prior year	(\$8.08)	\$57.15	\$21.73	\$2.04	\$3.74
Percent Change from Prior Year	-2.89%	21.05%	6.61%	0.58%	1.06%



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***Comparative Information for Years 2008-09 Through 2011-12***Fund Revenue & Expenditures****With Percent Growth from Previous Year**

	2008-09 Actual	2009-10 Actual	% Growth	2010-11 Actual	% Growth	2011-12 Revised Budget	% Growth
Revenue	\$ 183,529,704	\$ 174,060,484	-5.16%	\$ 179,664,027	3.22%	\$ 171,033,032	-4.80%
Expenditures	176,155,955	172,031,499	-2.34%	174,688,668	1.54%	178,822,061	2.37%



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

Comparative Information for Years 2008-09 Through 2011-12

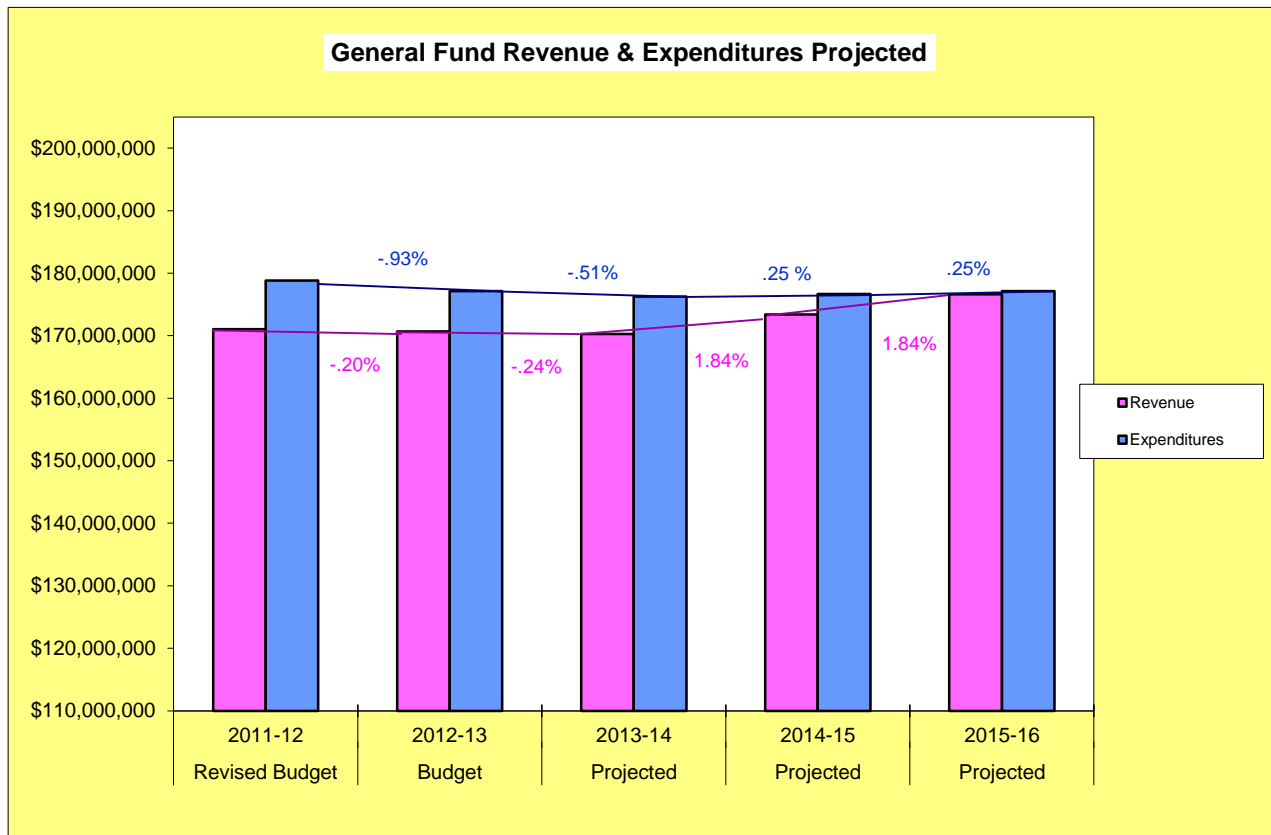
## Revenue and Expenditure Growth History

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

	2008-09 Actual	2009-10 Actual	% Growth	2010-11 Actual	% Growth	2011-12 Revised Budget	% Growth	Average % Growth
<b>Revenues:</b>								
Property taxes	\$ 59,231,647	\$ 60,252,172	1.7%	\$ 62,793,446	4.2%	\$ 63,143,155	0.6%	2.2%
Interest on investments	2,758,022	895,144	-67.5%	1,050,856	17.4%	896,669	-14.7%	-22.5%
Other local revenue	5,827,233	5,515,707	-5.3%	6,639,244	20.4%	4,363,837	-34.3%	-8.4%
State of Utah	89,920,216	81,402,977	-9.5%	82,224,421	1.0%	78,137,779	-5.0%	-4.4%
Federal government	25,792,586	25,994,484	0.8%	26,956,060	3.7%	24,491,592	-9.1%	-1.7%
<b>Total Revenues</b>	<b>183,529,704</b>	<b>174,060,484</b>	<b>-5.2%</b>	<b>179,664,027</b>	<b>3.2%</b>	<b>171,033,032</b>	<b>-4.8%</b>	<b>-2.3%</b>
<b>Expenditures:</b>								
Salaries	114,287,706	115,291,867	0.9%	113,805,804	-1.3%	115,291,359	1.3%	0.3%
Employee benefits	35,340,510	36,745,668	4.0%	37,992,235	3.4%	41,967,489	10.5%	6.3%
Contract services - professional & educational	2,906,951	2,817,181	-3.1%	3,022,394	7.3%	3,101,357	2.6%	2.2%
Maintenance & repairs	2,677,690	2,357,534	-12.0%	4,727,922	100.5%	2,269,107	-52.0%	-5.1%
Field trips, ins., phone & travel	2,212,812	1,691,238	-23.6%	1,670,027	-1.3%	1,952,999	16.9%	-3.9%
Supplies, textbooks & utilities	14,879,423	10,904,038	-26.7%	11,024,107	1.1%	11,981,015	8.7%	-6.5%
Equipment	3,850,863	2,223,973	-42.2%	2,446,179	10.0%	2,258,735	-7.7%	-13.8%
<b>Total Expenditures</b>	<b>176,155,955</b>	<b>172,031,499</b>	<b>-2.3%</b>	<b>174,688,668</b>	<b>1.5%</b>	<b>178,822,061</b>	<b>2.4%</b>	<b>10.6%</b>
Excess (deficiency) of revenues and other sources (uses over expenditures)	7,373,749	2,028,985		4,975,359		(7,789,029)		
Fund Balance - July 1	28,669,925	36,043,674		38,072,659		43,048,018		
Fund Balance - June 30	\$ 36,043,674	\$ 38,072,659		\$ 43,048,018		\$ 35,258,989		
<b>Fund Balance</b>								
<b>Nonspendable:</b>								
Inventories	\$ 234,379	\$ 0		\$ 0		\$ 0		
Prepaid expenditures	181,736	123,845		144,865		144,865		
<b>Committed:</b>								
Economic stabilization	7,000,000	7,000,000		7,000,000		7,000,000		
<b>Assigned</b>								
Programs	9,971,271	12,061,073		16,017,386		13,746,015		
Schools	2,123,709	1,740,004		2,104,894		1,355,603		
Employee benefit obligations	3,841,149	5,310,475		7,525,961		7,525,961		
Unassigned	12,691,430	11,837,262		10,254,912		5,486,545		
<b>Total Fund Balance</b>	<b>\$ 36,043,674</b>	<b>\$ 38,072,659</b>		<b>\$ 43,048,018</b>		<b>\$ 35,258,989</b>		

**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget Projected**  
*For Fiscal Year 2011-12 Through 2015-16*  
**Fund Expenditures by Object**

	2011-12 Revised Budget	2012-13 Budget	% Growth	2013-14 Projected	% Growth	2014-15 Projected	% Growth	2015-16 Projected	% Growth
Revenue	\$ 171,033,032	\$ 170,698,396	-0.20%	\$ 170,286,494	-0.24%	\$ 173,416,034	1.84%	\$ 176,608,650	1.84%
Expenditures	178,822,061	177,153,738	-0.93%	176,249,235	-0.51%	176,686,194	0.25%	177,127,523	0.25%



**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget Projected**  
*For Fiscal Year 2012-13 Through 2015-16*  
**Fund Expenditures by Object**

	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Projected Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 67,524,431	\$ 69,212,542	\$ 70,942,856	\$ 72,716,427	2.50%
Interest on investments	896,669	905,636	914,692	923,839	1.00%
Other local revenue	3,854,423	3,892,967	3,931,897	3,971,216	1.00%
State of Utah	76,548,952	77,697,186	78,862,644	80,045,584	1.50%
Federal government	21,873,921	18,578,163	18,763,945	18,951,584	1.00%
<b>Total Revenues</b>	<b>170,698,396</b>	<b>170,286,494</b>	<b>173,416,034</b>	<b>176,608,650</b>	<b>1.15%</b>
<b>Expenditures:</b>					
Salaries	114,027,669	114,027,669	114,027,669	114,027,669	0.00%
Employee benefits	43,263,299	43,695,932	44,132,891	44,574,220	1.00%
Contract services - professional & educational	2,813,822	2,813,822	2,813,822	2,813,822	0.00%
Maintenance & repairs	2,272,777	2,272,777	2,272,777	2,272,777	0.00%
Field trips, insurance, phone & travel	2,006,048	2,006,048	2,006,048	2,006,048	0.00%
Supplies, textbooks & utilities	11,132,987	11,132,987	11,132,987	11,132,987	0.00%
Equipment	1,637,136	300,000	300,000	300,000	0.00%
<b>Total Expenditures</b>	<b>177,153,738</b>	<b>176,249,235</b>	<b>176,686,194</b>	<b>177,127,523</b>	<b>0.00%</b>
Deficiency of revenues under expenditures	(6,455,342)	(5,962,741)	(3,270,160)	(518,873)	
Fund Balance - July 1	35,258,989	28,803,647	22,840,906	19,570,746	
Fund Balance - June 30	\$ 28,803,647	\$ 22,840,906	\$ 19,570,746	\$ 19,051,873	
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Prepaid expenditures	\$ 144,865	\$ 144,865	\$ 144,865	\$ 144,865	
<b>Committed:</b>					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
<b>Assigned</b>					
Programs	12,815,924	12,815,924	12,815,924	12,815,924	
Schools	1,316,897	1,316,897	1,316,897	1,316,897	
Employee benefit obligations	7,525,961	7,525,961	7,525,961	7,525,961	
Unassigned	0	(5,962,741)	(9,232,901)	(9,751,774)	
<b>Total Fund Balance</b>	<b>\$ 28,803,647</b>	<b>\$ 22,840,906</b>	<b>\$ 19,570,746</b>	<b>\$ 19,051,873</b>	

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 2008-09 Through 2011-12

## Revenue and Expenditure Growth History

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

	2008-09 Actual	2009-10 Actual	% Growth	2010-11 Actual	% Growth	2011-12 Revised Budget	% Growth	Average % Growth
<b>Revenues:</b>								
Property taxes	\$ 2,190,111	\$ 1,972,137	-10.0%	\$ 2,001,385	1.5%	\$ 7,801,449	289.8%	85.4%
Other local revenue	3,890,133	3,692,942	-5.1%	4,453,555	20.6%	4,908,122	10.2%	8.7%
State of Utah	4,169,929	3,702,617	-11.2%	3,914,870	5.7%	3,986,177	1.8%	-1.5%
Federal government	6,171,638	5,646,585	-8.5%	5,336,680	-5.5%	6,206,524	16.3%	0.2%
<b>Total Revenues</b>	<b>16,421,811</b>	<b>15,014,281</b>	<b>-8.6%</b>	<b>15,706,490</b>	<b>4.6%</b>	<b>22,902,272</b>	<b>45.8%</b>	<b>13.2%</b>
<b>Expenditures:</b>								
Salaries	9,741,348	9,312,307	-4.4%	9,406,146	1.0%	10,662,645	13.4%	3.2%
Employee benefits	2,778,248	2,554,909	-8.0%	2,557,317	0.1%	3,174,393	24.1%	4.8%
Contract services - professional & educational	714,378	765,972	7.2%	1,083,612	41.5%	953,083	-12.0%	11.1%
Maintenance & construction	550,387	501,255	-8.9%	489,332	-2.4%	2,701,093	452.0%	130.3%
Field trips, insurance, phone & travel	270,570	276,571	2.2%	346,939	25.4%	455,907	31.4%	22.8%
Supplies, materials & utilities	915,291	1,457,083	59.2%	1,173,020	-19.5%	1,939,351	65.3%	37.3%
Equipment	456,671	62,026	-86.4%	222,526	258.8%	311,955	40.2%	-10.6%
Indirect costs	363,397	327,454	-9.9%	398,333	21.6%	478,242	20.1%	10.5%
<b>Total Expenditures</b>	<b>15,790,290</b>	<b>15,257,577</b>	<b>-3.4%</b>	<b>15,677,225</b>	<b>2.8%</b>	<b>20,676,669</b>	<b>31.9%</b>	<b>10.3%</b>
Excess (deficiency) of revenues over (under) expenditures	631,521	(243,296)		29,265		2,225,603		
Fund Balance - July 1	3,273,407	3,904,928		3,661,632		3,690,897		
Fund Balance - June 30	\$ 3,904,928	\$ 3,661,632		\$ 3,690,897		\$ 5,916,500		
<b>Fund Balance</b>								
<b>Nonspendable:</b>								
Prepaid expenditures	\$ 0	\$ 15,878		\$ 10,425		\$ 10,425		
<b>Assigned:</b>								
Programs reported in the special revenue funds	2,104,519	1,411,518		2,847,426		2,613,629		
Schools	70,992	58,829		86,497		40,000		
Unassigned	1,729,417	2,175,407		746,549		3,252,446		
<b>Total Fund Balance</b>	<b>\$ 3,904,928</b>	<b>\$ 3,661,632</b>		<b>\$ 3,690,897</b>		<b>\$ 5,916,500</b>		

**SALT LAKE CITY SCHOOL DISTRICT**  
**Special Programs Fund Budget Projected**  
*For Fiscal Year 2012-13 Through 2015-16*  
**Fund Expenditures by Object**

	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	Projected Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 1,975,272	\$ 2,024,654	\$ 2,075,270	\$ 2,127,152	2.50%
Other local revenue	7,594,040	7,669,980	7,746,680	7,824,147	1.00%
State of Utah	4,112,284	4,173,968	4,236,578	4,300,127	1.50%
Federal government	5,431,426	5,485,740	5,540,597	5,596,003	1.00%
<b>Total Revenues</b>	<b>19,113,022</b>	<b>19,354,342</b>	<b>19,599,125</b>	<b>19,847,429</b>	<b>1.26%</b>
<b>Expenditures:</b>					
Salaries	11,313,698	11,313,698	11,313,698	11,313,698	0.00%
Employee benefits	3,553,751	3,589,289	3,625,182	3,661,434	1.00%
Contract services - professional and educational	988,214	988,214	988,214	988,214	0.00%
Maintenance & construction	2,613,701	653,425	163,356	40,839	-75.00%
Field trips, insurance, phone & travel	451,644	451,644	451,644	451,644	0.00%
Supplies, materials & utilities	2,859,711	2,859,711	2,859,711	2,859,711	0.00%
Equipment	347,046	347,046	347,046	347,046	0.00%
Indirect and other costs	452,836	452,836	452,836	452,836	0.00%
<b>Total Expenditures</b>	<b>22,580,601</b>	<b>20,655,863</b>	<b>20,201,687</b>	<b>20,115,422</b>	<b>-3.72%</b>
Deficiency of revenues under expenditures	(3,467,579)	(1,301,521)	(602,562)	(267,993)	
Fund Balance - July 1	5,916,500	2,448,921	1,147,400	544,838	
Fund Balance - June 30	\$ 2,448,921	\$ 1,147,400	\$ 544,838	\$ 276,845	
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 10,425	\$ 10,425	\$ 10,425	\$ 10,425	
Assigned:					
Programs reported in the special revenue funds	2,400,996	2,400,996	2,400,996	2,400,996	
Schools	37,500	37,500	37,500	37,500	
Unassigned:	0	(1,301,521)	(1,904,083)	(2,172,076)	
<b>Total Fund Balance</b>	<b>\$ 2,448,921</b>	<b>\$ 1,147,400</b>	<b>\$ 544,838</b>	<b>\$ 276,845</b>	

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 2008-09 Through 2011-12***Revenue and Expenditure Growth History****With Percent Growth from Previous Year and Average Percent Growth for Period**

	2008-09 Actual	2009-10 Actual	% Growth	2010-11 Actual	% Growth	2011-12 Revised Budget	% Growth	Average % Growth
<b>Revenues:</b>								
Property tax	\$ 19,671,536	\$ 17,652,095	-10.3%	\$ 19,537,520	10.7%	\$ 13,977,531	-28.5%	-9.6%
Interest on investments	579,425	487,757	-15.8%	129,769	-73.4%	145,275	11.9%	-25.0%
Other local revenue	80,807	1,279,207	1483.0%	214,240	-83.3%	(631,484)	-394.8%	-293.8%
<b>Total Revenues</b>	<b>20,381,768</b>	<b>22,220,872</b>	<b>9.0%</b>	<b>21,593,092</b>	<b>-2.8%</b>	<b>13,491,322</b>	<b>-37.5%</b>	<b>-11.3%</b>
<b>Expenditures:</b>								
Salaries	2,341,933	2,434,616	4.0%	2,377,911	-2.3%	2,265,623	-4.7%	-1.1%
Employee benefits	938,546	952,846	1.5%	965,909	1.4%	993,185	2.8%	1.9%
Contracted services	27,214,435	11,101,233	-59.2%	9,393,709	-15.4%	22,830,094	143.0%	-5.4%
Construction materials	20,758	373,027	1697.0%	377,778	1.3%	446,500	18.2%	683.7%
Travel and conferences	7,903	7,778	-1.6%	6,625	-14.8%	20,740	213.1%	54.1%
Equipment	884,886	2,615,885	195.6%	2,230,086	-14.7%	2,224,260	-0.3%	50.5%
Bond Issuance Costs	0	0	-	0	-	0	-	-
<b>Total Expenditures</b>	<b>31,408,461</b>	<b>17,485,385</b>	<b>-44.3%</b>	<b>15,352,018</b>	<b>-12.2%</b>	<b>28,780,402</b>	<b>87.5%</b>	<b>-2.8%</b>
Deficiency of revenues under expenditures	(11,026,693)	4,735,487		6,241,074		(15,289,080)		
Other financing sources (uses)								
Sale of real property	52,087	253,938		100,734		49,170		
<b>Net change in fund balances</b>	<b>(10,974,606)</b>	<b>4,989,425</b>		<b>6,341,808</b>		<b>(15,239,910)</b>		
<b>Fund Balance - July 1</b>	<b>30,723,658</b>	<b>19,749,052</b>		<b>24,738,477</b>		<b>31,080,285</b>		
<b>Fund Balance - June 30</b>	<b>\$ 19,749,052</b>	<b>\$ 24,738,477</b>		<b>\$ 31,080,285</b>		<b>\$ 15,840,375</b>		
<b>Fund Balance</b>								
Nonspendable:								
Prepaid expenditures	\$ 96,263	\$ 61,116		\$ 42,850		\$ 42,850		
Restricted:								
Capital projects	19,652,789	24,677,361		31,037,435		15,797,525		
Unassigned	0	0		0		0		
<b>Total Fund Balance</b>	<b>\$ 19,749,052</b>	<b>\$ 24,738,477</b>		<b>\$ 31,080,285</b>		<b>\$ 15,840,375</b>		



**SALT LAKE CITY SCHOOL DISTRICT**  
**Capital Outlay Fund and Capital Reserve Fund Combined Budget Projected**  
*For Fiscal Year 2012-13 Through 2016-17*  
**Fund Expenditures by Object**

	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected	2016-17 Projected
Revenues:					
Property tax	\$ 16,366,535	\$ 16,366,535	\$ 23,247,186	\$ 23,247,186	\$ 24,761,713
Interest on investments	145,275	145,275	145,275	145,275	145,275
Other Local Revenue	(631,484)	(631,484)	(631,484)	(631,484)	(631,484)
Total Revenues	<u>15,880,326</u>	<u>15,880,326</u>	<u>22,760,977</u>	<u>22,760,977</u>	<u>24,275,504</u>
Expenditures and Encumbrances:					
Salaries	2,262,603	2,229,865	2,285,361	2,342,245	2,400,551
Employee benefits	1,024,494	1,036,609	1,077,294	1,120,221	1,165,551
Contracted service - ongoing	5,221,057	6,549,277	7,610,313	5,565,005	5,117,032
Contracted service - construction	2,322,000	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	2,237,060	2,239,725	2,239,725	2,239,725	2,239,725
Property acquisition	0	0	0	0	0
Total Expenditures	<u>13,474,839</u>	<u>12,463,101</u>	<u>13,620,318</u>	<u>11,674,821</u>	<u>11,330,484</u>
Excess revenue over (under) expenditures & encumbrances	\$ 2,405,487	\$ 3,417,225	\$ 9,140,659	\$ 11,086,156	\$ 12,945,020
Other Financing Sources (Uses)					
Sale of real property	49,170	49,170	49,170	49,170	49,170
Net change in fund balances	2,454,657	3,466,395	9,189,829	11,135,326	12,994,190
Fund Balance - July 1	<u>15,840,375</u>	<u>18,295,032</u>	<u>21,761,427</u>	<u>30,951,256</u>	<u>42,086,582</u>
Fund Balance - June 30	<u>\$ 18,295,032</u>	<u>\$ 21,761,427</u>	<u>\$ 30,951,256</u>	<u>\$ 42,086,582</u>	<u>\$ 55,080,772</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 42,850	\$ 42,850	\$ 42,850	\$ 42,850	\$ 42,850
Committed					
Property Acquisition	1,599,649	2,099,649	3,099,649	4,099,649	5,099,649
Unassigned:	<u>16,652,533</u>	<u>19,618,928</u>	<u>27,808,757</u>	<u>37,944,083</u>	<u>49,938,273</u>
Total Fund Balance	<u>\$ 18,295,032</u>	<u>\$ 21,761,427</u>	<u>\$ 30,951,256</u>	<u>\$ 42,086,582</u>	<u>\$ 55,080,772</u>

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

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

**SALT LAKE CITY SCHOOL DISTRICT**  
**Debt Service Fund Budget Projected**  
*For Fiscal Year 2012-13 Through 2015-16*  
**Fund Expenditures by Object**

	2012-13 Budget	2013-14 Projected	2014-15 Projected	2015-16 Projected
Revenues:				
Property Tax	\$ 16,236,915	\$ 17,325,330	\$ 10,444,679	\$ 10,445,700
Interest on Investments	10,000	10,000	10,000	10,000
Total Revenue	<u>16,246,915</u>	<u>17,335,330</u>	<u>10,454,679</u>	<u>10,455,700</u>
Expenditures:				
Redemption of bond principal	12,810,000	13,990,000	7,740,000	8,087,722
Interest on bonds	3,930,692	3,341,830	2,711,179	2,364,978
Paying agent fees	5,000	3,500	3,500	3,000
Total Expenditures	<u>16,745,692</u>	<u>17,335,330</u>	<u>10,454,679</u>	<u>10,455,700</u>
Net Change in Fund Balances	<u>(498,777)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>498,777</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</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 and Staffing Levels**  
*For Fiscal Years 2008-09 Through 2012-13*

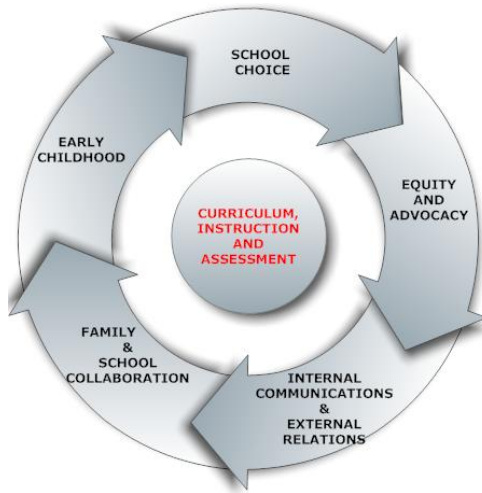
	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Proposed
<b>Instruction</b>	1,756.22	1,769.96	1,745.78	1,736.47	1,721.31
<b>Supporting Services:</b>					
Students	71.72	70.47	69.48	70.02	70.02
Instructional Staff	143.44	137.56	131.67	129.67	129.67
General District Administration	3.50	3.50	3.50	3.50	3.50
School Administration	122.76	130.57	131.53	132.05	132.05
Central Services Services	54.35	55.96	55.75	52.87	52.87
Operation & Maintenance of Buildings	225.23	213.19	217.48	214.87	214.87
Student Transportation	60.59	59.28	55.55	53.51	53.51
Other & Internal Services	31.54	35.80	37.47	45.60	45.60
<b>Child Nutrition Services</b>	167.23	168.39	179.73	175.97	175.97
<b>Non K-12 Programs</b>	547.93	540.83	530.86	531.11	531.11
<b>Capital Projects</b>	43.00	43.97	44.44	41.46	41.46
<b>Total</b>	<u>3,227.51</u>	<u>3,229.48</u>	<u>3,203.24</u>	<u>3,187.10</u>	<u>3,171.94</u>
Licensed Teachers	1,320.87	1,346.44	1,347.05	1,332.02	1,316.86
Non Teaching Staff	<u>1,906.64</u>	<u>1,883.04</u>	<u>1,856.19</u>	<u>1,855.08</u>	<u>1,855.08</u>
<b>Total</b>	<u>3,227.51</u>	<u>3,229.48</u>	<u>3,203.24</u>	<u>3,187.10</u>	<u>3,171.94</u>



## ***PERFORMANCE MEASURES***

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

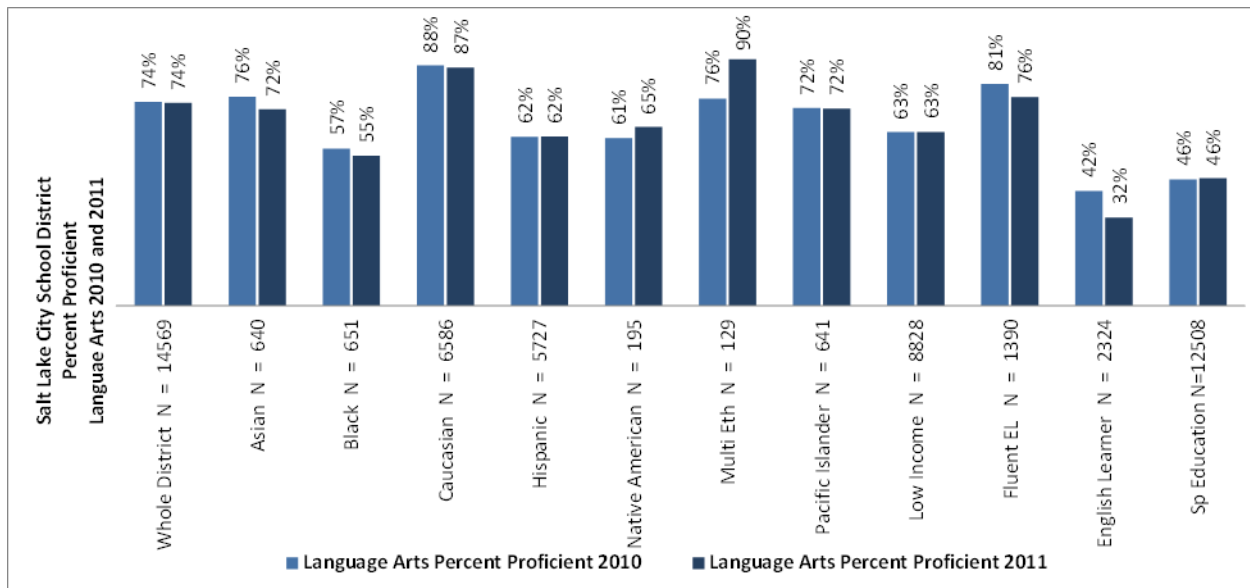
The following assessments are only meant to be examples and not all inclusive.



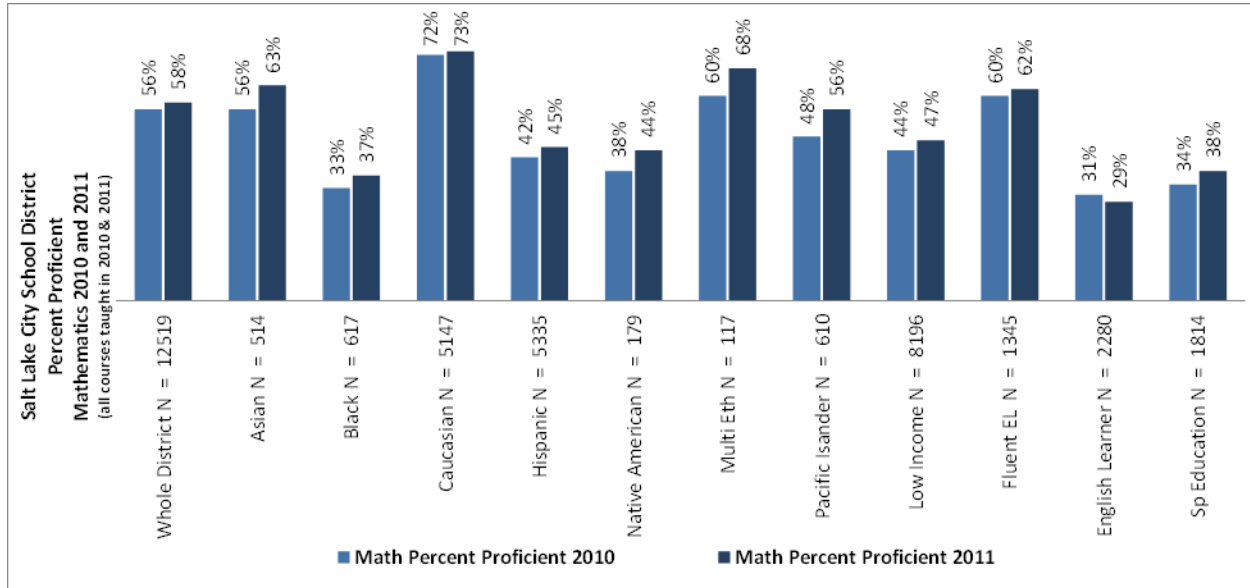
### CURRICULUM, INSTRUCTION AND ASSESSMENT

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

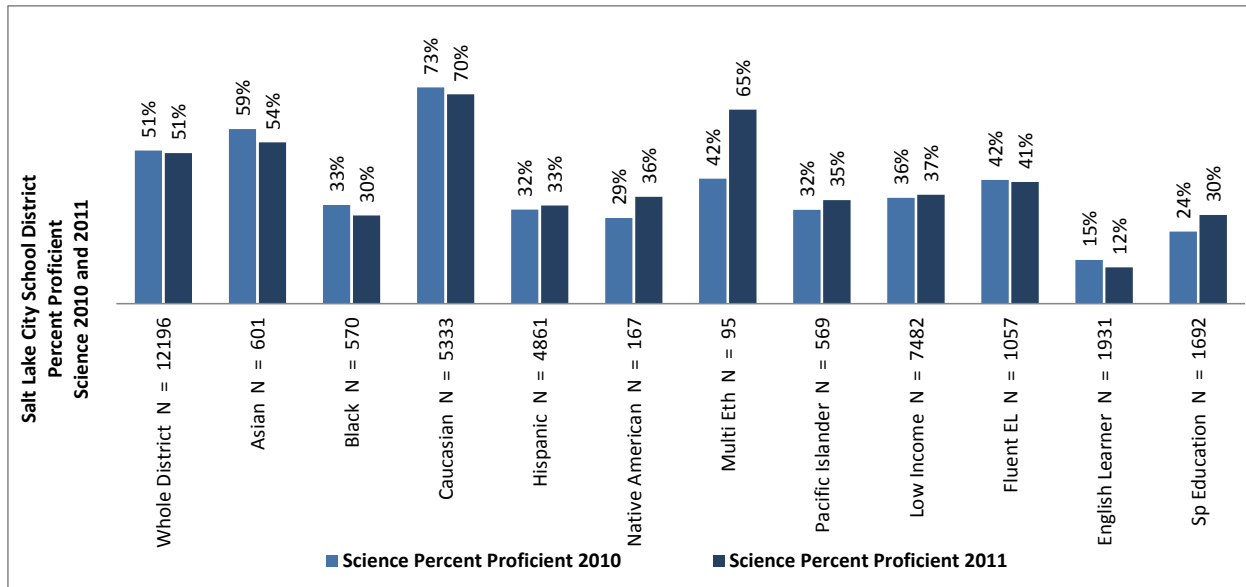
- The 2010-15 Student Achievement Plan encompasses the goal to align curriculum, instruction, and assessment cycles to provide Pre-K to 12 grade students access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
- Utah's Criterion References Tests (CRTs) are aligned to the Utah Core Curriculum, which includes a comprehensive curriculum for each core subject and grade level. CRTs are administered each spring to assess mastery of core subject areas.
- The following charts represent 2010 and 2011 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 2-11.
- Student performance results remained steady at 74% of students overall scoring proficient on the Language Arts CRT.

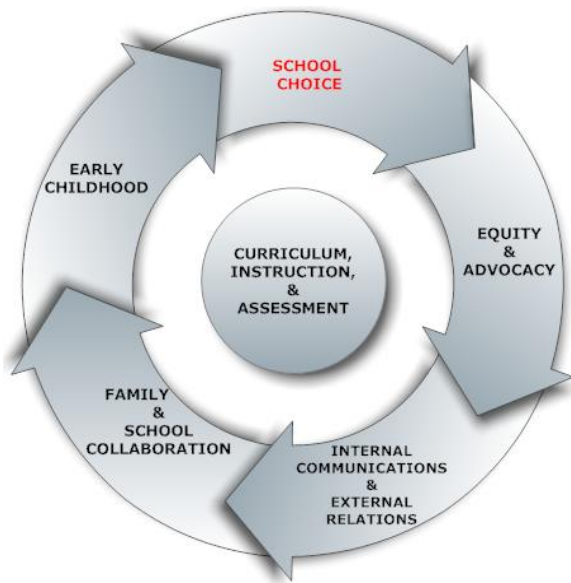


- Math results are reported as percentage of students scoring proficient for the last two years for Math 3-7, Pre-algebra, Algebra, and Geometry. Slight increases in overall proficiency were reported; 56% to 58% proficient from 2010 to 2011. Increases were also reported for Asian, Hispanic, Black, Native American, and Multi ethnicity students. Low income students increased from 44% to 47% proficient. Other students groups; fluent English learners, and special education students also performed slightly better.



- 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 results remained steady at 51% of students scoring proficient.



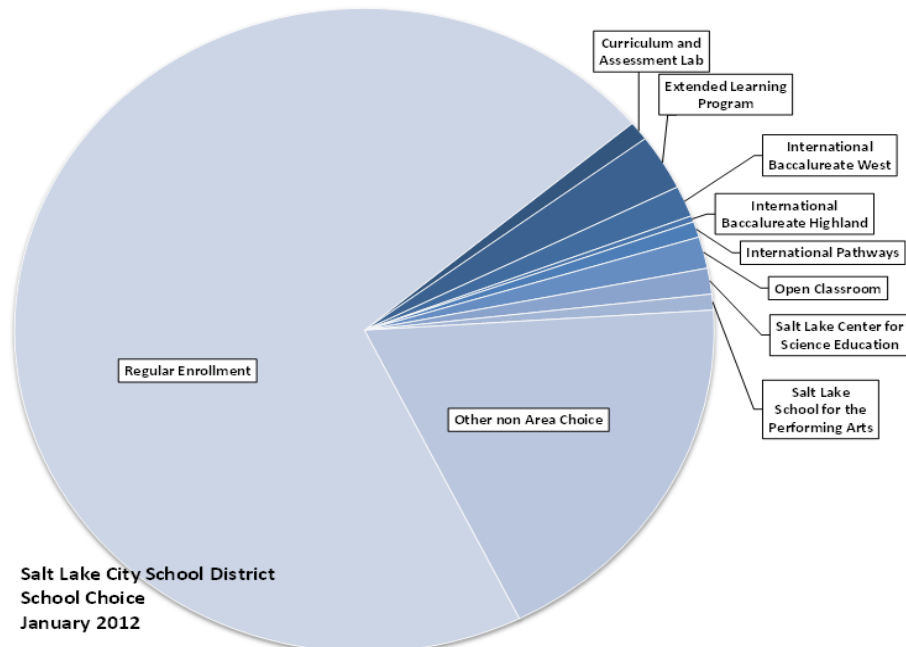


### SCHOOL CHOICE

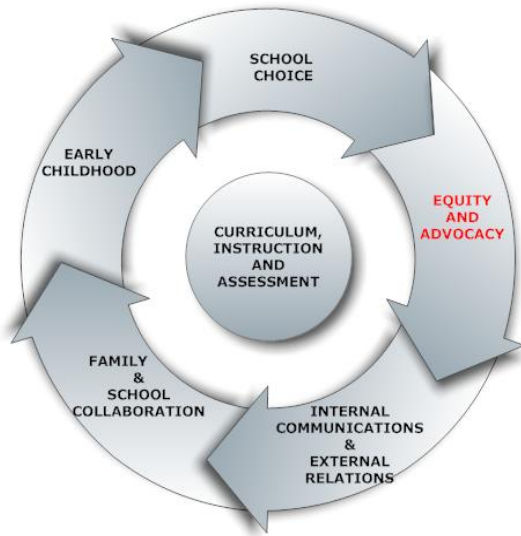
All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnet programs, and optional programs.

- 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 2012, over 7000 students attended a school or program that was not their neighborhood school, representing almost 28% 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.

Choice Initiatives; Charter; Choice and Special Programs	N Jan 2011	N Jan 2010 2012	N Gain/Loss	Percent Gain/Loss	% of Total
Curriculum and Assessment Lab	157	248	91	37%	1.0%
Extended Learning Program	475	723	248	34%	2.8%
International Baccalureate West	474	402	-72	-18%	1.6%
International Baccalureate Highland	32	79	47	59%	0.3%
International Pathways	154	205	51	25%	0.8%
Open Classroom	409	407	-2	0%	1.6%
Salt Lake Center for Science Education	290	335	45	13%	1.3%
Salt Lake School for the Performing Arts	180	205	25	12%	0.8%
Other non Area Choice	3746	4809	1063	22%	18.7%
Total Choice Initiatives	6033	7413	1380	19%	28.8%
Regular Enrollment	19537	18327	-1210	-7%	71.2%
Jan 1 2012 Enrollment	25570	25740	170	1%	100.0%





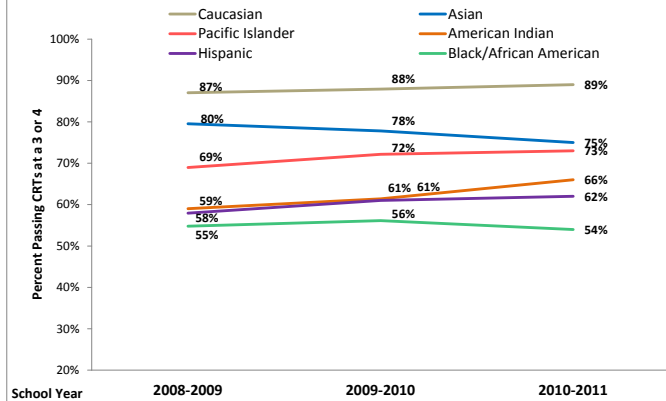


### EQUITY AND ADVOCACY

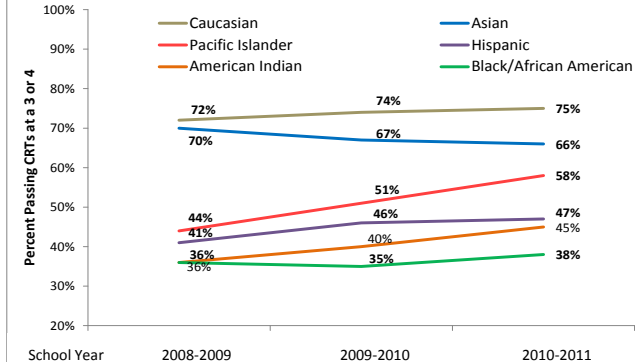
All students receive the necessary resources, instruction, support, and advocacy to achieve comparably high outcomes, with emphasis on students of color, English learners, students in poverty, and students with disabilities.

- 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.

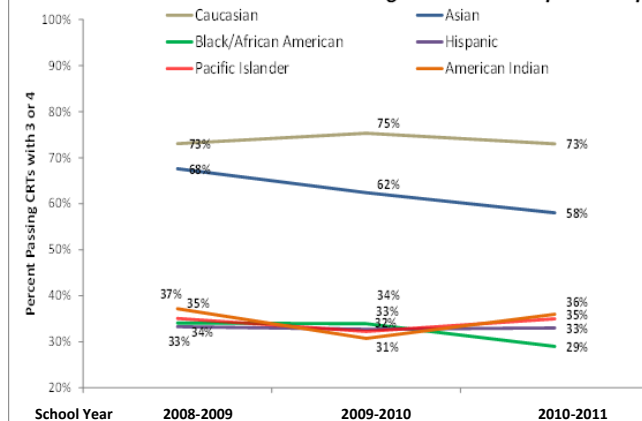
**Salt Lake School District Achievement Gap Represented by Percent of Students Passing Language Arts CRTs by Ethnicity**

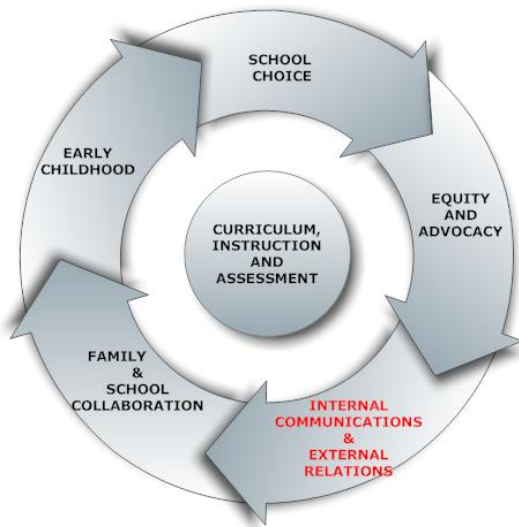


**Salt Lake School District Achievement Gap Represented by Percent of Students Passing Math CRTs Excluding Algebra II and Second Grade by Ethnicity**



**Salt Lake School District Achievement Gap Represented by Percent of Students Passing Science CRTs by Ethnicity**



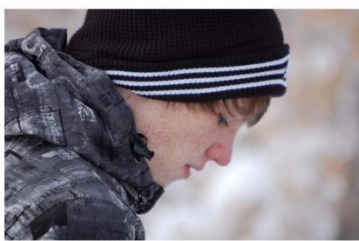


### Internal Communications and External Relations

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

- Students who attend our schools in many instances are faced with multiple obstacles. The Salt Lake Education Foundation seeks resources from a variety of sources to assist students and families in meeting basic needs, such as clothing, shoes, school supplies, vision screening, and eye care. Additionally, collaboration with other non-government agencies has proven effective in providing basic resources to our students who need assistance.

### COATS



Coats for students in need

### VOLUNTEERS



Volunteers lend helping hands

### VISION



Glasses for vision care for students

### SHOES



New shoes for students

### DENTAL

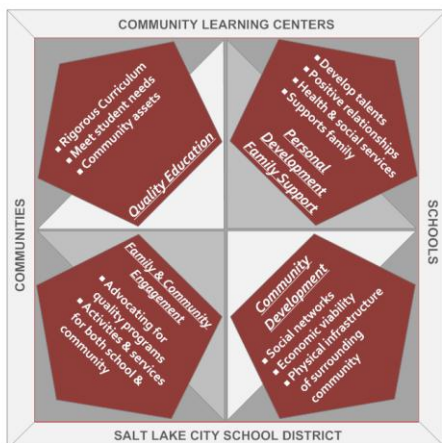


Mobile dental care to students

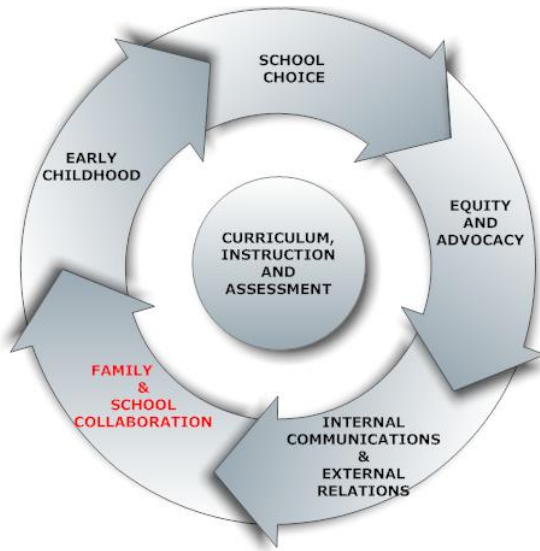
### SUPPLIES



Supplies for schools and kids



- 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.



### 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

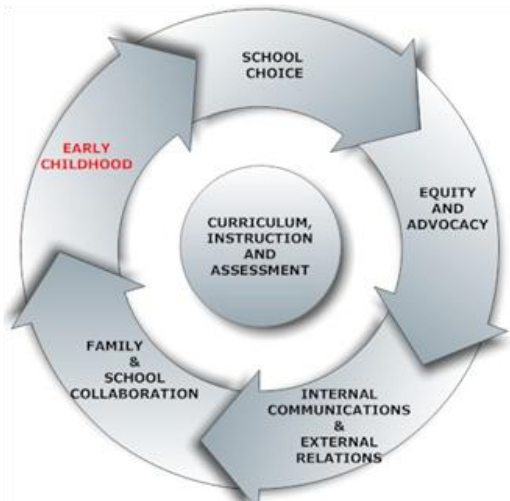
- Increase parent knowledge of early childhood development and improves parenting practices
- Provides early detection of developmental delays and health issues
- Prevents child abuse and neglect
- Increases children's school readiness and school success

### Evidence-based model and promising approach



## Parents as Teachers Approach

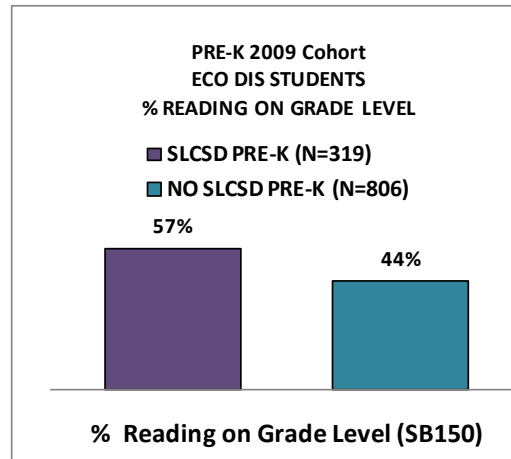
	2006	2011
Philosophy/Theoretical Framework	Strengths Model	Human Ecology and Family Systems Developmental Parenting Attribution Theory Empowerment and Self-Efficacy
Personal Visit Approach, Content	Instructional; Focus on Child Development	Parent educators facilitate, reflect, partner with families. 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



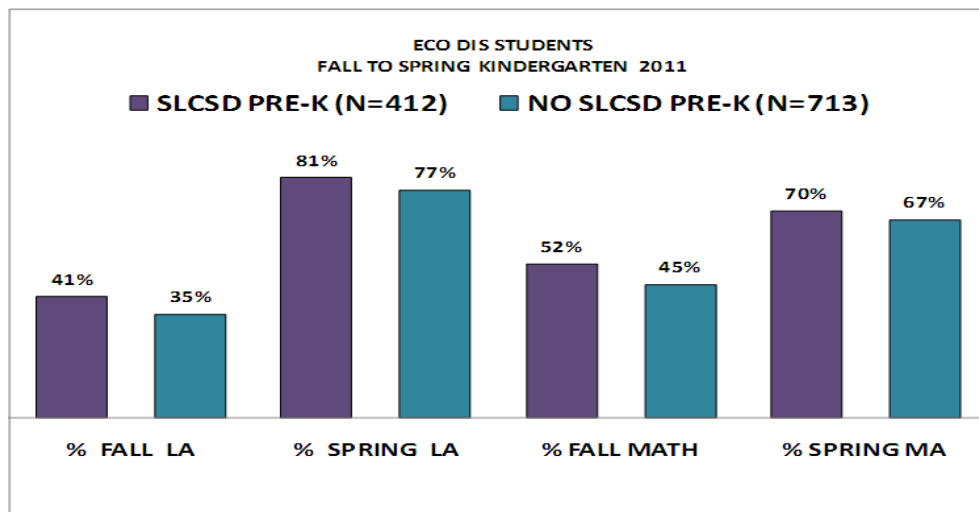
### Early Childhood

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

- The 2008 Pre-Kindergarten cohort completed 2<sup>nd</sup> grade in 2011.
- They participated in grade level assessments used to determine if students are reading on grade level.
- The students who attended Salt Lake City School District Pre-K displayed a greater percent of students reading on grade level than those who did not.



- 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.

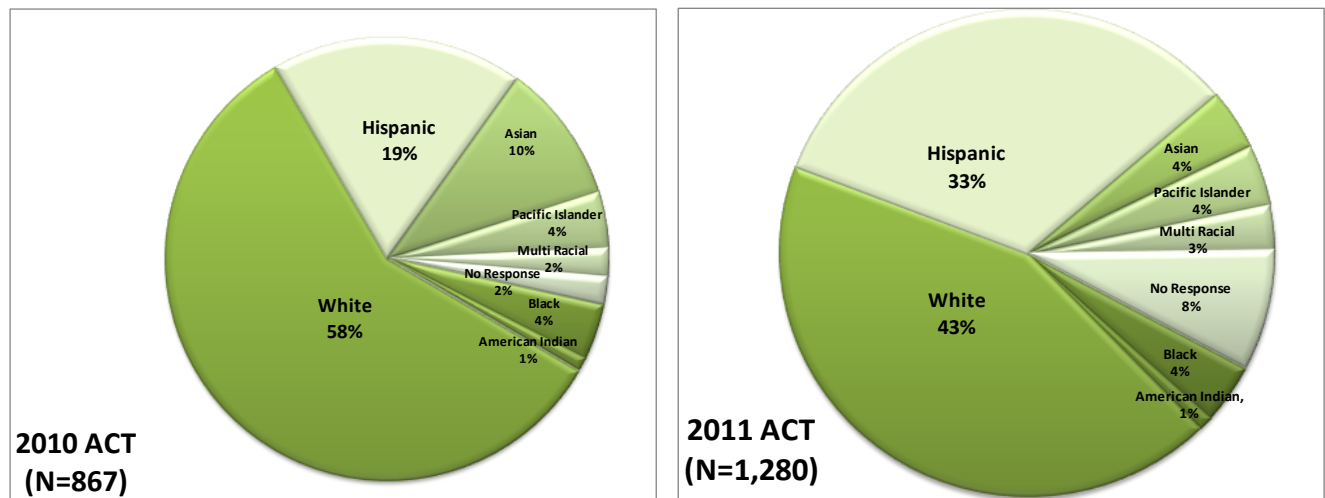


## ACT – American College Testing

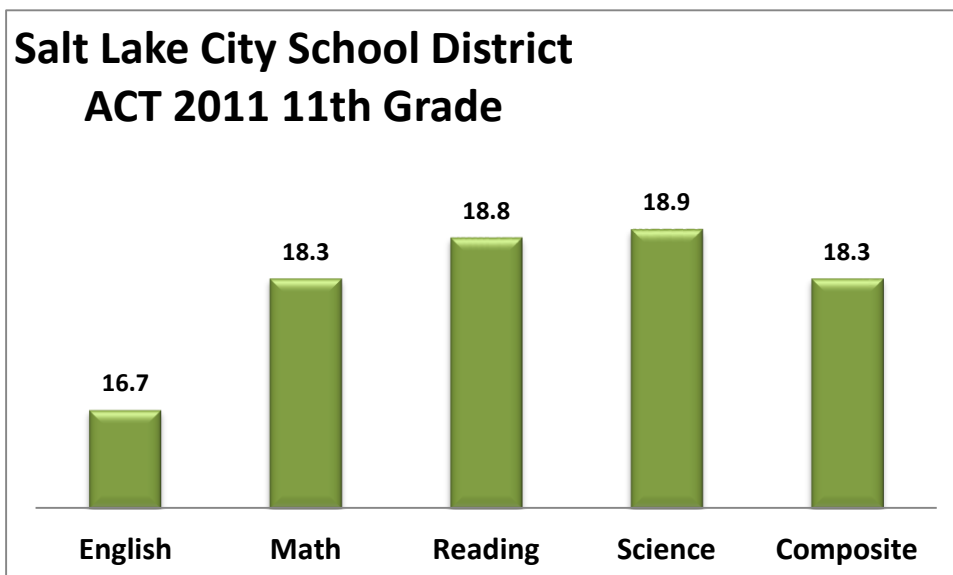
### High School Profile

The ACT college readiness assessment provides a profile of student interest 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 2010-11 school year, the Utah State Office of Education provided an opportunity for districts to be included in a pilot program that gave all 11<sup>th</sup> grade students enrolled in the district an opportunity to participate in ACT testing. In the 2010 year, 867 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, within the regular school day and without having to pay an additional fee. However, with full participation, the 2010-11 results are not comparable to any previous cohort.



The following chart represents the mean scores for the district 11<sup>th</sup> 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 the AP program, and the flexibility it allows for students who have not always followed the honors path an option to participate, is another indicator of success.

### Students Participating in AP Testing

School	Total Students	Unknown	12th Grade	11th Grade	10th Grade	9th Grade	<9th Grade	Percent of Population Participating	Total 2011 ADM (Average Daily Membership)
East High School	288	3	87	100	97	1		14%	2101
Highland High School	389	2	119	164	104			25%	1545
West High School	351	7	76	132	130	4	2	14%	2556

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 a 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 2010-11 year:

\*62% of the tests taken received a 3 or better, an increase of 1% over the previous year.

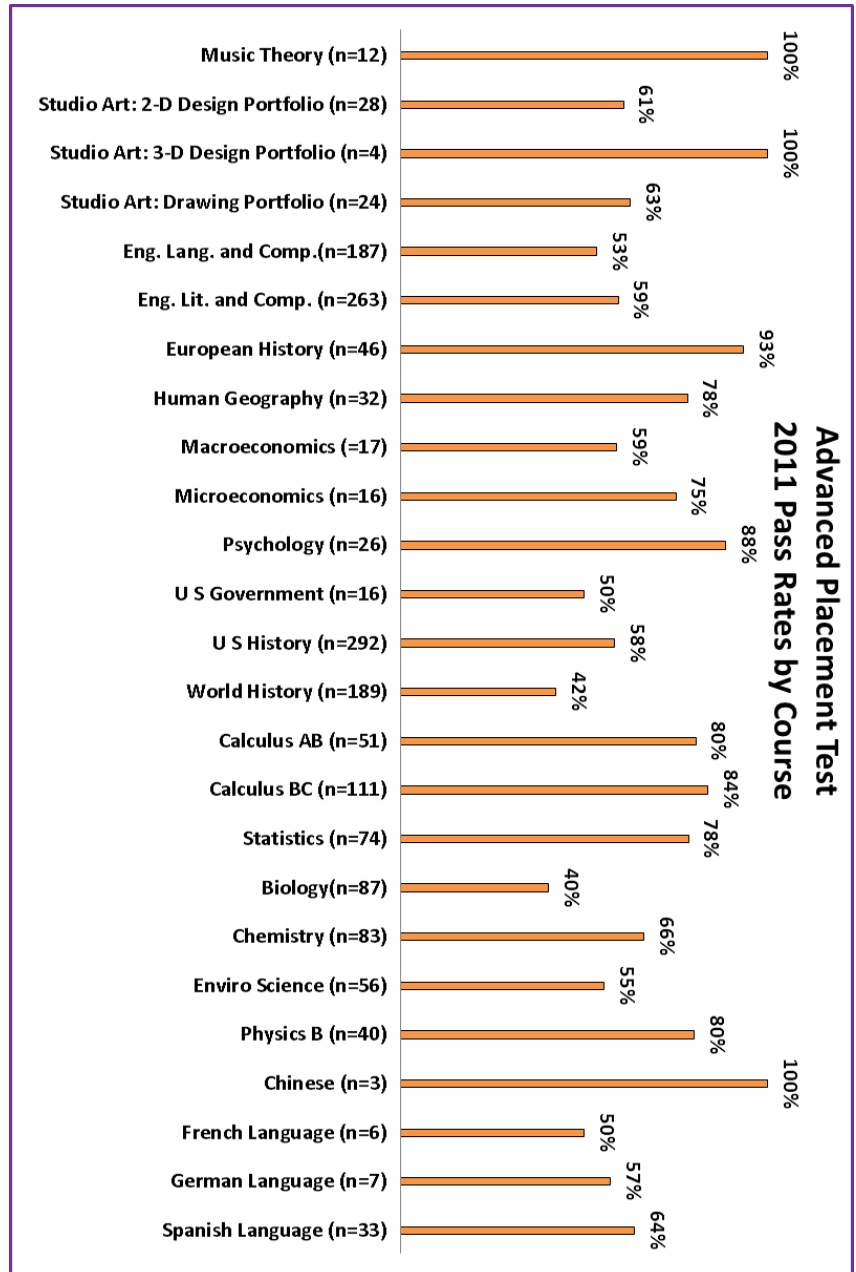
\*The District's pass rate was 6% lower than the state pass rate and 3% higher than the National pass rate.

\*The District administered 1,724 exams with 1,065 exams receiving a 3 or above

Salt Lake City School District Advanced Placement Testing 2011						
Total AP Students in Your District: 1,030						
District Totals	5	4	3	2	1	Total Exams
Number of Exams	265	355	445	426	233	1,724
Percentage of Total	15	21	26	25	14	100

Salt Lake City School District promotes a healthy AP program that balances receiving college credit for a high school course with encouraging students to stretch them to 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 scores. Courses with more than 20 students participating that displayed pass rates over 50% were:

- European History (n=46) 93%
- Human Geography (n=32) 78%
- Psychology (n=26) 88%
- US History (n=292) 58%
- Calculus (n=51) 80%
- Calculus BC (n=111) 84%
- Statistics (n=74) 78%
- Chemistry (n=83) 66%
- Enviro science (n=56) 55%
- Physics (n=40) 80%
- Spanish (n=33) 64%



## 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.

**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.

**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.

**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.