

---

# **ANNUAL BUDGET**

**For the Fiscal Year 2011-2012**

---



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

**Salt Lake City, Utah**

# **Salt Lake City School District**

## **Annual Budget Fiscal Year 2011-12**



### **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*

# **TABLE OF CONTENTS**

## **THE INTRODUCTORY SECTION OF THE BUDGET CONTAINS:**

|  |    |
|--|----|
| Introductory Section Table of Contents .....       | 1  |
| Board of Education and Central Office Staff .....  | 3  |
| ASBO Meritorious Budget Award .....                | 4  |
| GFOA Distinguished Budget Presentation Award ..... | 5  |
| Executive Summary .....                            | 7  |
| Introduction .....                                 | 7  |
| Organization .....                                 | 8  |
| • Budget Presentation .....                        | 8  |
| • Budget Development .....                         | 8  |
| Financial .....                                    | 9  |
| • Governmental Funds .....                         | 9  |
| • Proprietary Funds .....                          | 9  |
| • Revenue Highlights .....                         | 10 |
| • Expenditure Highlights .....                     | 11 |
| • Fund Balance and Retained Earnings .....         | 12 |
| Other Information .....                            | 12 |
| • Students .....                                   | 12 |
| • District Staffing & Resource Allocation .....    | 14 |
| • Property Taxes .....                             | 14 |
| • Capital Improvement & Debt Service Plan .....    | 15 |
| • Education Program Goals .....                    | 15 |

## **THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:**

|  |    |
|--|----|
| Organizational Section Table of Contents .....                       | 27 |
| The District Entity .....  | 28 |
| The Administrative Organizational Chart of the District .....        | 31 |
| District Vision, Mission, & 2010-2015 Student Achievement Plan ..... | 32 |
| Significant Laws Affecting this Budget .....                         | 34 |
| Budget Development and Administration Policies .....                 | 36 |
| Budget Development Process .....                                     | 38 |
| Budget Administration and Management Process .....                   | 39 |
| Budget Development Timeline .....                                    | 40 |
| Explanation of Function Classification of Expenditures .....         | 41 |

**THE FINANCIAL SECTION OF THE BUDGET CONTAINS:**

- Financial Section Table of Contents .....43
- Summary of Budgets – All Governmental Fund Types .....45
- Governmental Funds:
  - General Fund .....47
  - Charter School Funds .....55
  - Special Revenue Funds .....57
  - All Capital Funds .....63
  - Debt Service Fund .....75
  - Municipal Building Authority Fund .....78
- Proprietary Funds:
  - Internal Service Funds .....81
- Program Summaries:
  - General Fund .....87
  - Special Revenue Funds .....107

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

- Information Section Table of Contents ..... 117
- Information about district revenue and expenditures, including enrollment trends
  - District Enrollment Trends ..... 119
  - Governmental Funds – Revenue Summary Comparison  
2007-08 through 2011-12 ..... 121
  - A summary of revenue and expenditures for all Governmental Funds  
2007-08 through 2011-12 ..... 122
  - Major Revenue Sources, Underlying Assumptions, and Significant  
Revenue Trends ..... 124
  - Total General Fund Revenue 2011-12 ..... 126
  - Operating Revenue Combining Minimum Basic Tax Proceeds with  
State Funding 2011-12 ..... 127
  - General Fund Revenue by Source 2007-08 through 2011-12 ..... 128
  - Governmental Funds – Property Tax Revenue Summary  
2007-08 through 2011-12 ..... 129
  - Schedule of Property Tax Rates by Fund 2007 through 2011 ..... 130
  - Taxable Property Within the District, Estimated Fair Market Value,  
Total Taxable Value, and Net Taxable Value 2007 through 2011 ..... 131
  - Property Tax Assessed and Collected 2000-01 through 2009-10 ..... 132
  - Impact of Budget on Taxpayers with a \$100,000 Home ..... 133
- A forecast of the revenue and expenditures of all Governmental Funds  
2011-12 through 2014-15 ..... 134
- District employee staffing levels ..... 143
- Performance measures ..... 145
- Glossary of terms ..... 158

**THE INTRODUCTORY SECTION OF THE BUDGET CONTAINS:**

**Board of Education and Central Office Staff** ..... 3

**ASBO Meritorious Budget Award** ..... 4

**GFOA Distinguished Budget Presentation Award** ..... 5

**Executive Summary** ..... 7

**Introduction** ..... 7

**Organization** ..... 8

        • Budget Presentation..... 8

        • Budget Development ..... 8

**Financial** ..... 9

        • Governmental Funds..... 9

        • Proprietary Funds ..... 9

        • Revenue Highlights ..... 10

        • Expenditure Highlights ..... 11

        • Fund Balance and Retained Earnings ..... 12

**Other Information**..... 12

        • Students..... 12

        • District Staffing & Resource Allocation..... 14

        • Property Taxes..... 14

        • Capital Improvement & Debt Service Plan ..... 15

        • Education Program Goals ..... 15



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

**SALT LAKE CITY SCHOOL DISTRICT  
2011-12 ANNUAL BUDGET**

---

**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*

Bianca Ramirez

*Student Representative*

*Term ends: 6/30/2011*

**Administration**

McKell Withers

*Superintendent*

Janet M. Roberts

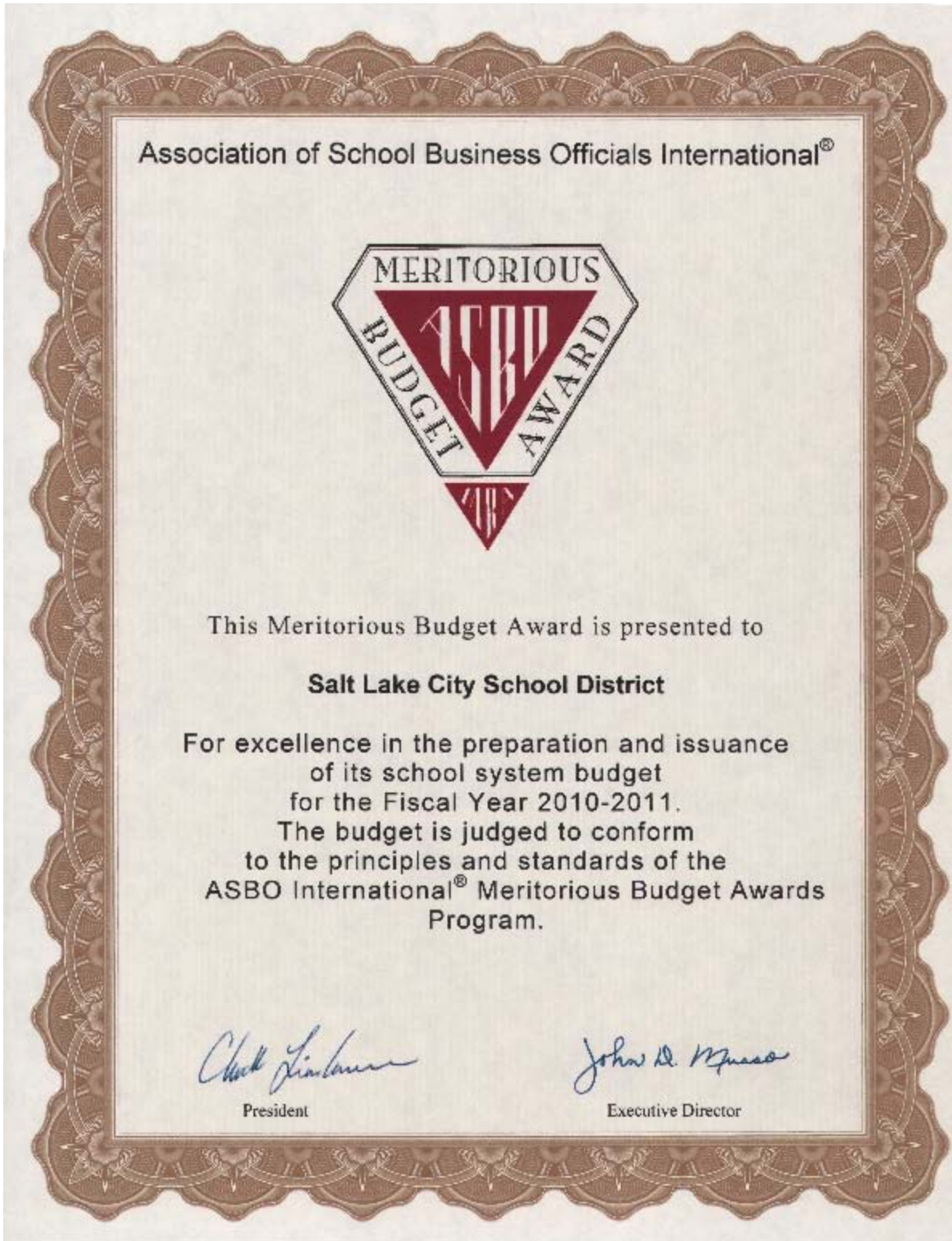
*Business Administrator*

Dorothy Cosgrove

*Associate Superintendent*

*School Support*







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, 2010. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

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



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



May 2011

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 2011-12 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2010-11 as well as the proposed tax rate for calendar year 2011. 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 60.29 percent of our students qualify for free or reduced lunch. We have more than 96 primary languages spoken by our students. Nearly 5.55 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 160 students from 2009-10 our district anticipates a slight enrollment increase of 105 students for the coming year. Enrollment for the 2011-12 school year is expected to be 23,532 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

[mckell.withers@slcschools.org](mailto:mckell.withers@slcschools.org)

p 801. 578.8349  
f 801. 578.8685

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

[www.slcschools.org](http://www.slcschools.org)

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 2011-12 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 23,427 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 Programs** – *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 Program. 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.*

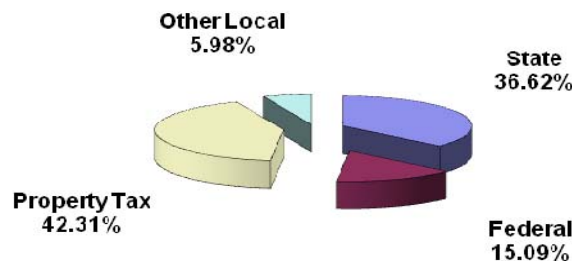


- **Printing & Graphics** – This fund accounts for printing, duplicating, and graphic design services provided to schools and departments. Costs are recovered by charges to user schools and departments.
- **Technical Services** – This fund accounts for specific technical support provided to schools and 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 36.62 percent of its resources from the state, 48.29 percent from local sources, including property taxes, and about 15.09 percent from the federal government.

### ALL GOVERNMENTAL FUNDS



During the 2011 Legislative Session, Utah’s K-12 education budget was cut 1% for the 2011 fiscal year. Although the average cut for K-12 Education was 1%, the cuts to the Salt Lake City School District totaled approximately 2.3%. This was largely due to the fact that we receive a large portion of state at risk funding that was cut at a proportionately higher level. Because our student enrollment is not increasing and charter schools and other school districts are, funds were also shifted to cover growth. In addition, the amount the district contributes to the Utah Retirement System for employees will increase by .54% for the 2011-12 fiscal year. This leaves the district with a 2.6% budget deficit they must address for the 2011-12 fiscal year. The board will address the cuts through a combination of increasing efficiencies, personnel cuts (through attrition), program/service cuts or modifications, and tax increases.

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 \$1 million. We earned nearly \$2.44 million in 2007-08, \$2.76 million in 2008-09, and are projecting earnings of only \$911,044 in 2010-11. A three-year comparison of district revenue is summarized below:

*INTRODUCTORY SECTION – Executive Summary*

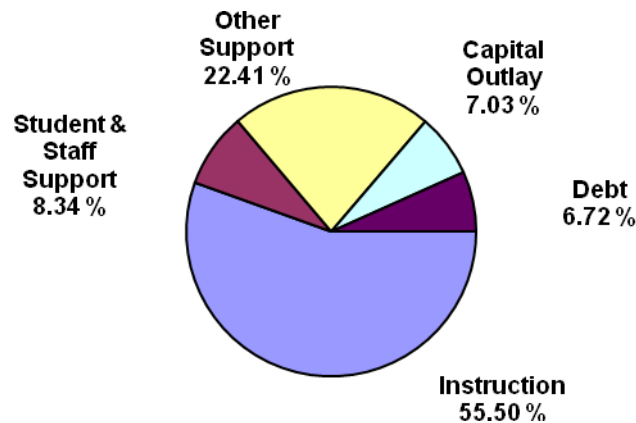
**REVENUE**

|                                | <b>2009-10<br/>Actual</b> | <b>2010-11<br/>Revised Budget</b> | <b>2011-12<br/>Proposed Budget</b> | <b>% Change<br/>Prior Year</b> |
|--------------------------------|---------------------------|-----------------------------------|------------------------------------|--------------------------------|
| <b>Governmental Funds:</b>     |                           |                                   |                                    |                                |
| General Fund                   | \$ 174,060,484            | \$ 177,774,609                    | \$ 167,476,000                     | -5.79%                         |
| Charter School Fund            | 4,030,688                 | 4,415,716                         | 4,136,465                          | -6.32%                         |
| Special Programs Fund          | 15,014,281                | 16,248,613                        | 21,723,217                         | 33.69%                         |
| Child Nutrition Fund           | 13,101,176                | 13,550,512                        | 13,908,824                         | 2.64%                          |
| Student Activity Fund          | 3,095,526                 | 3,500,000                         | 4,000,000                          | 14.29%                         |
| Capital and Debt Service Funds | 38,755,084                | 37,107,931                        | 33,587,782                         | -9.49%                         |
| <b>Total</b>                   | <b>\$ 248,057,239</b>     | <b>\$ 252,597,381</b>             | <b>\$ 244,832,288</b>              | <b>-3.07%</b>                  |
| <b>Internal Service Funds:</b> |                           |                                   |                                    |                                |
| Distribution Services          | \$ 689,830                | \$ 789,800                        | \$ 772,300                         | -2.22%                         |
| Printing and Graphics          | 210,229                   | 225,000                           | 225,000                            | 0.00%                          |
| Technical Services             | 1,161,889                 | 981,500                           | 981,500                            | 0.00%                          |
| Employee Benefits              | 2,353,718                 | 2,595,000                         | 2,985,000                          | 15.03%                         |
| <b>Total</b>                   | <b>\$ 4,415,666</b>       | <b>\$ 4,591,300</b>               | <b>\$ 4,963,800</b>                | <b>8.11%</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 \$176.1 million. The Capital and Debt Service Funds are expected to spend \$32.8 million, as we continue the district's building program. Below is a three-year summary of district expenditures:



**EXPENDITURES**

|                                | 2009-10<br>Actual     | 2010-11<br>Revised Budget | 2011-12<br>Proposed Budget | % Change<br>Prior Year |
|--------------------------------|-----------------------|---------------------------|----------------------------|------------------------|
| <b>Governmental Funds:</b>     |                       |                           |                            |                        |
| General Fund                   | \$ 172,031,499        | \$ 184,337,592            | \$ 176,071,940             | -4.48%                 |
| Charter School Fund            | 3,843,410             | 4,523,931                 | 4,188,323                  | -7.42%                 |
| Special Programs Fund          | 15,257,577            | 17,071,042                | 19,428,625                 | 13.81%                 |
| Child Nutrition Fund           | 12,014,734            | 14,718,542                | 14,895,223                 | 1.20%                  |
| Student Activity Fund          | 3,136,940             | 3,500,000                 | 4,000,000                  | 14.29%                 |
| Capital and Debt Service Funds | 35,069,111            | 57,852,427                | 32,846,971                 | -43.22%                |
| <b>Total</b>                   | 241,353,271           | 282,003,534               | 251,431,082                | -10.84%                |
| Less Bond Proceeds             | 5,000,000             | 6,000,000                 | -                          | -                      |
| <b>Net Total</b>               | <b>\$ 236,353,271</b> | <b>\$ 276,003,534</b>     | <b>\$ 251,431,082</b>      | <b>-8.90%</b>          |
| <b>Internal Service Funds:</b> |                       |                           |                            |                        |
| Distribution Services          | \$ 705,803            | \$ 783,800                | \$ 784,904                 | 0.14%                  |
| Printing and Graphics          | 199,677               | 234,128                   | 233,691                    | -0.19%                 |
| Technical Services             | 930,924               | 993,037                   | 999,945                    | 0.70%                  |
| Employee Benefits              | 2,388,027             | 2,940,000                 | 3,165,000                  | 7.65%                  |
| <b>Total</b>                   | <b>\$ 4,224,431</b>   | <b>\$ 4,950,965</b>       | <b>\$ 5,183,540</b>        | <b>4.70%</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 23,532 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.

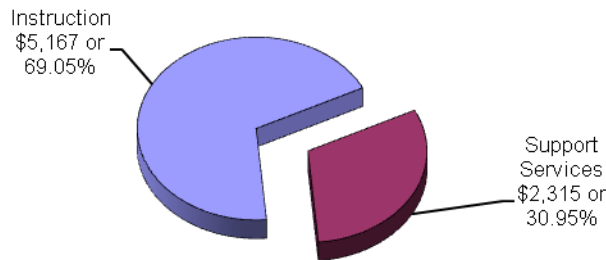
The 2011-12 General Fund budget appropriates about \$7,482 per student. We are pleased that the district allocates 69.05 percent of these funds to direct instructional services for regular programs.

*INTRODUCTORY SECTION – Executive Summary*

**General Fund Expenditures**

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

|                                   | <u>2009-10</u>  |                | <u>2010-11</u>  |                | <u>2011-12 Proposed Budget</u> |                |
|-----------------------------------|-----------------|----------------|-----------------|----------------|--------------------------------|----------------|
|                                   | Per ADM         | Expenditure    | Per ADM         | Expenditure    | Per ADM                        | Expenditure    |
| Instruction                       | \$ 4,979        | 68.27%         | \$ 5,459        | 69.38%         | \$ 5,167                       | 69.05%         |
| Support Services                  | 2,314           | 31.73%         | 2,410           | 30.62%         | 2,315                          | 30.95%         |
| <b>Total</b>                      | <b>\$ 7,293</b> | <b>100.00%</b> | <b>\$ 7,869</b> | <b>100.00%</b> | <b>\$ 7,482</b>                | <b>100.00%</b> |
| Pupils in ADM                     | 23,587          |                | 23,427          |                | 23,532                         |                |
| Increase in expenditure per Pupil | -3.73%          |                | 7.89%           |                | -4.91%                         |                |



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**

|                                   | <u>2009-10</u>    |                          | <u>2010-11</u>    |                          | <u>2011-12</u>    |                          |
|-----------------------------------|-------------------|--------------------------|-------------------|--------------------------|-------------------|--------------------------|
|                                   | Amount<br>Per ADM | % Current<br>Expenditure | Amount<br>Per ADM | % Current<br>Expenditure | Amount<br>Per ADM | % Current<br>Expenditure |
| Salaries & benefits               | \$ 6,446          | 88.38%                   | \$ 6,713          | 85.31%                   | \$ 6,569          | 87.81%                   |
| Contract services                 | 119               | 1.64%                    | 161               | 2.05%                    | 125               | 1.67%                    |
| Maintenance & repairs             | 100               | 1.37%                    | 99                | 1.25%                    | 96                | 1.28%                    |
| Field trips, ins., phone & travel | 72                | 0.98%                    | 94                | 1.19%                    | 89                | 1.18%                    |
| Supplies, textbooks & utilities   | 462               | 6.34%                    | 553               | 7.03%                    | 443               | 5.92%                    |
| Equipment                         | 94                | 1.29%                    | 249               | 3.17%                    | 160               | 2.14%                    |
| <b>Total</b>                      | <b>\$ 7,293</b>   | <b>100.00%</b>           | <b>\$ 7,869</b>   | <b>100.00%</b>           | <b>\$ 7,482</b>   | <b>100.00%</b>           |
| Pupils in ADM                     | 23,587            |                          | 23,427            |                          | 23,532            |                          |
| Increase in expenditure per Pupil | -3.73%            |                          | 7.89%             |                          | -4.91%            |                          |

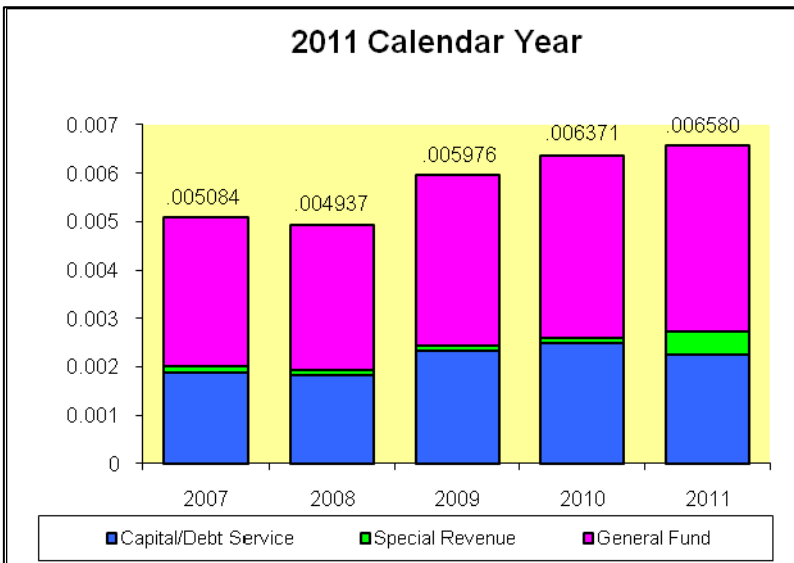
## District Staffing and Resource Allocation

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.

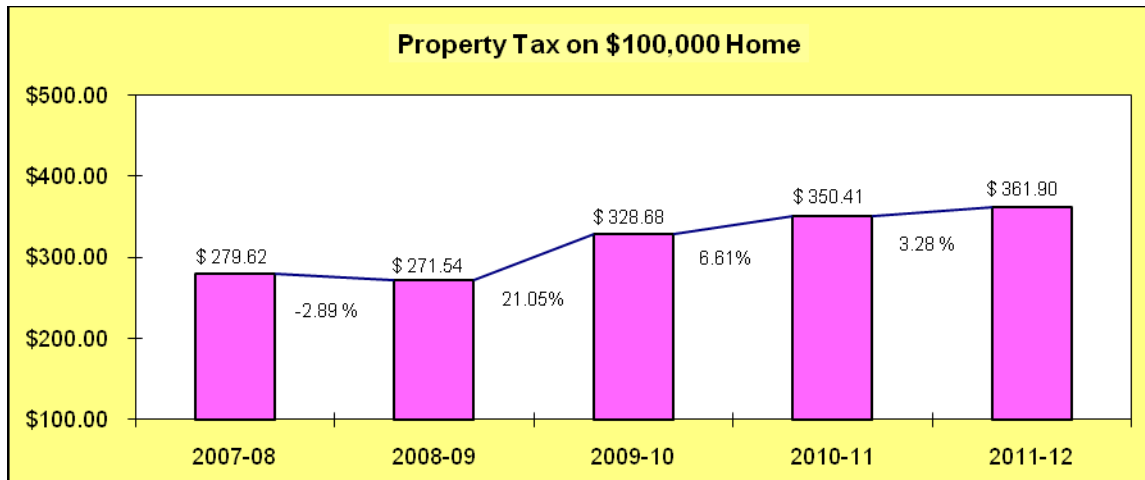
## Property Taxes

The Salt Lake City School District assessed property valuation is expected to increase slightly by some \$75 million in 2011, which is a .39% increase from the prior year.

Each year the district must determine a “certified tax rate” based on an assessed valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax



revenue as was collected during the current year, plus taxes on new growth in the city. The district is proposing to assess an increase in the special transportation levy of .000032 or \$500,000. These funds will be used to cover a decrease in State transportation funds the district will experience in the 2011-12 fiscal year. In addition, the district is proposing an increase to the Tort Liability levy of .000076 or \$1.2 million. This levy is being assessed in lieu of a Judgment Levy. The proposed tax rate for 2011 is .006580 or \$6.58 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 \$361.90 in 2011. The property tax increase for the owner of a \$100,000 home without the tax increase would have been an estimated \$355.96 in 2011.



### Capital Improvement and Debt Service Plan

The district continues its 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 and Municipal Building Authority Fund expenditures for the 2010-11 year include construction costs for Emerson Elementary School, the Lowell Site, Goodwin Avenue Site, and CTC 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. SLCSD believes instruction should be differentiated, individualized, scaffolded, and sheltered to meet student needs and that professional development for teachers on varied instructional strategies is critical to enhancing and improving educational practice.

Assessment is the basis for evaluating student achievement and growth. This includes gathering evidence to measure student performance, learning, and academic growth over time, as well as the efficacy of various programs. Assessment includes a variety of formal and informal methods. Comparably high outcomes are expected of all students. Salt Lake City School District's goal in this Essential includes aligning curriculum, instruction, and assessment cycles to provide pre-kindergarten through 12th grade students access and support that enhances individual student learning so that high outcomes are attained, and all students are prepared to flourish in a global society.

The Learning Services Department includes Academic Services, Assessment and Evaluation, and Exceptional Children, and has 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 SLCS 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. SLCS 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 Department of Educational Equity 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 underrepresentation 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 Department of Educational Equity'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 after school 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. SLCSO 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.



SLCSD 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 SLCSD'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.

SLCSD 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. SLCS D students participate in this college preparatory program through integrated courses in mathematics, engineering, science, technology, and computer science.
- *Artstream* is a consortium of schools that collaborate together to plan and provide comprehensive high quality fine arts education opportunities across elementary, middle, and high school levels.
- *AVID* (Advancement Via Individual Determination) helps underserved, first generation college-bound students with high academic potential to participate in rigorous coursework to prepare for entrance into colleges and universities.
- The *Curriculum and Assessment (C&A) Lab* programs at Ensign and Hawthorne Elementary Schools and Clayton Middle School are focused on embedding the performance results in daily practice and building a cooperative learning community. Students learn through integrated curriculum and performance assessments with a strong emphasis on writing.
- *International Pathways* is a two-way Spanish/English bilingual Extended Learning Program (ELP) located at Emerson Elementary and Hillside Middle Schools. Students in the program are provided the opportunity to become bilingual and bi-literate through an accelerated academic program.
- The *Health Professions Academy (HPA)*, serves students across the district in grades 9-12 in a partnership with the University of Utah that includes support from the School of Medicine, Department of Health Sciences, College of Pharmacy, College of Nursing, and Department of Genetics. Students take field trips, participate in discussions with guest speakers, attend lectures by experts in a variety of medical fields, and have hands-on experiences with health professionals.
- *Nibley Park* is a K-8 school. The school benefits from partnerships with Highland High, Spychop, Warner Foundation, University of Utah, Brigham Young University, Salt Lake Community College, Salt Lake City Arts Council, Kiwanis Club, and First Bank. The curriculum is designed to support students as they transition to high school.
- *Open Classroom (O.C.)*, 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 SLCS D 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 SLCSO'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.
- 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. After school sessions provide additional academic help to students, and evening classes allow community members to explore hobbies, receive tutoring, learn English, or study to become American citizens.

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 programs, such as the Parent Assistant and Student Assistant, parents and students have access to information including personal academic progress, progress towards a diploma, scores from standardized tests, attendance, and miscellaneous information including lunch menus and non-school days.



## **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





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

**THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:**

**The District Entity ..... 28**

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

- Entity .....28
- Fund structure .....29
- System of classifying revenue and expenditures .....29
- The budget basis of measuring available revenue and expenditures .....29

**The Administrative Organizational Chart of the District .....31**

**District Vision, Mission, & 2010-2015 Student Achievement Plan .....32**

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

**Significant Laws Affecting this Budget ..... 34**

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

**Budget Development and Administration Policies.....36**

**Budget Development Process.....38**

**Budget Administration and Management Process.....39**

**Budget Development Timeline .....40**

**Explanation of Function Classification of Expenditures .....41**



## **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 183,000 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 24,848 (fall of 2010) students enrolled in its regular day school programs, of which 14,014 or 56% are minority (other than Caucasian).

### ***District Community***

The five largest taxpayers in Salt Lake City School District in 2009 were PacifiCorp, Sky West Airlines, Delta Airlines, Qwest Corporation, 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***

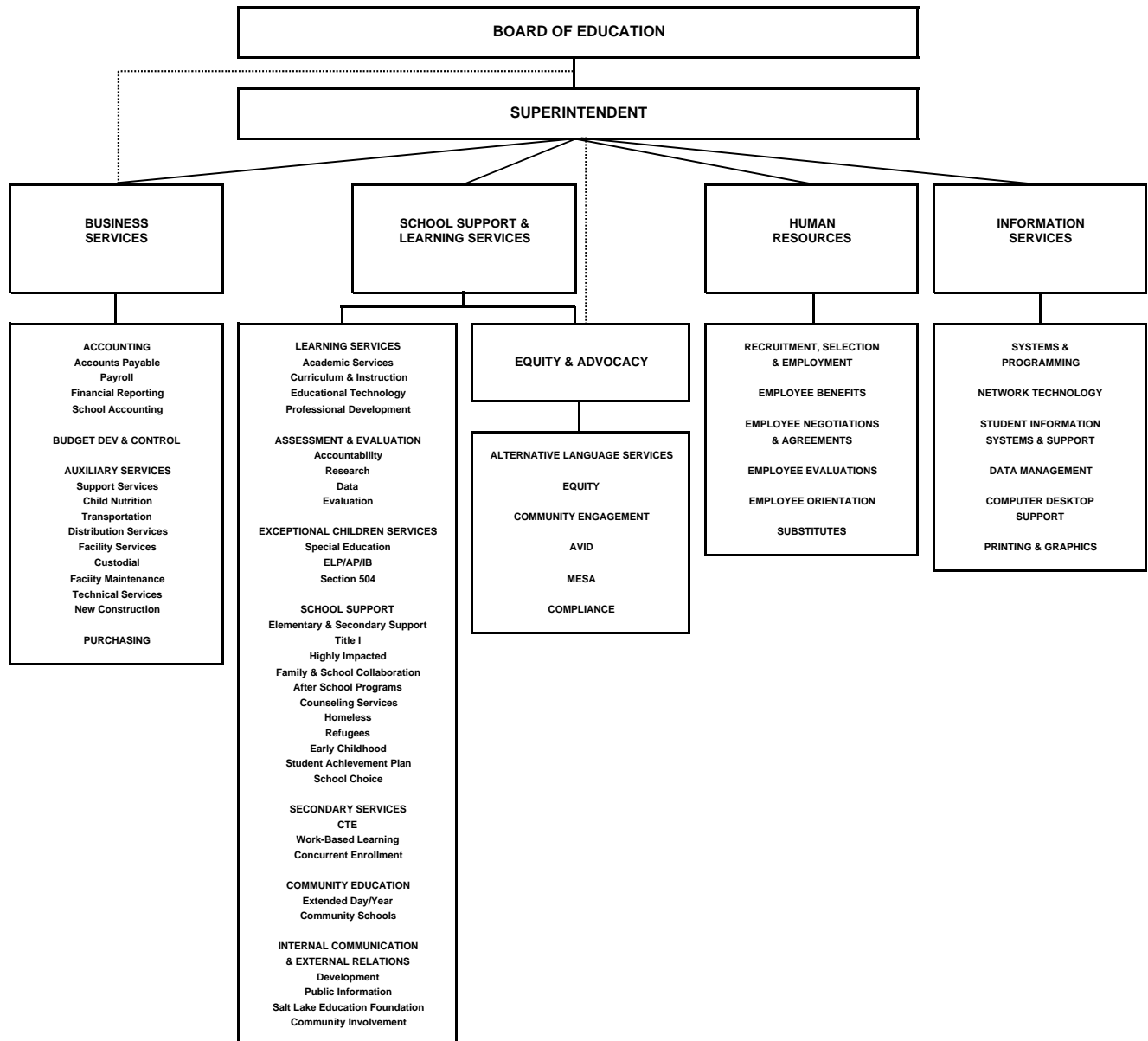
In its proprietary funds, the district's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

**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, 2011



## ***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 2: 2011-12 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 cycles 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.

**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.

**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. Increase the number of families served through the Early Childhood Programs: Parents as Teachers (prenatal to age 5), Pre-Kindergarten for three- and four-year-olds, and kindergarten readiness classes.

**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.

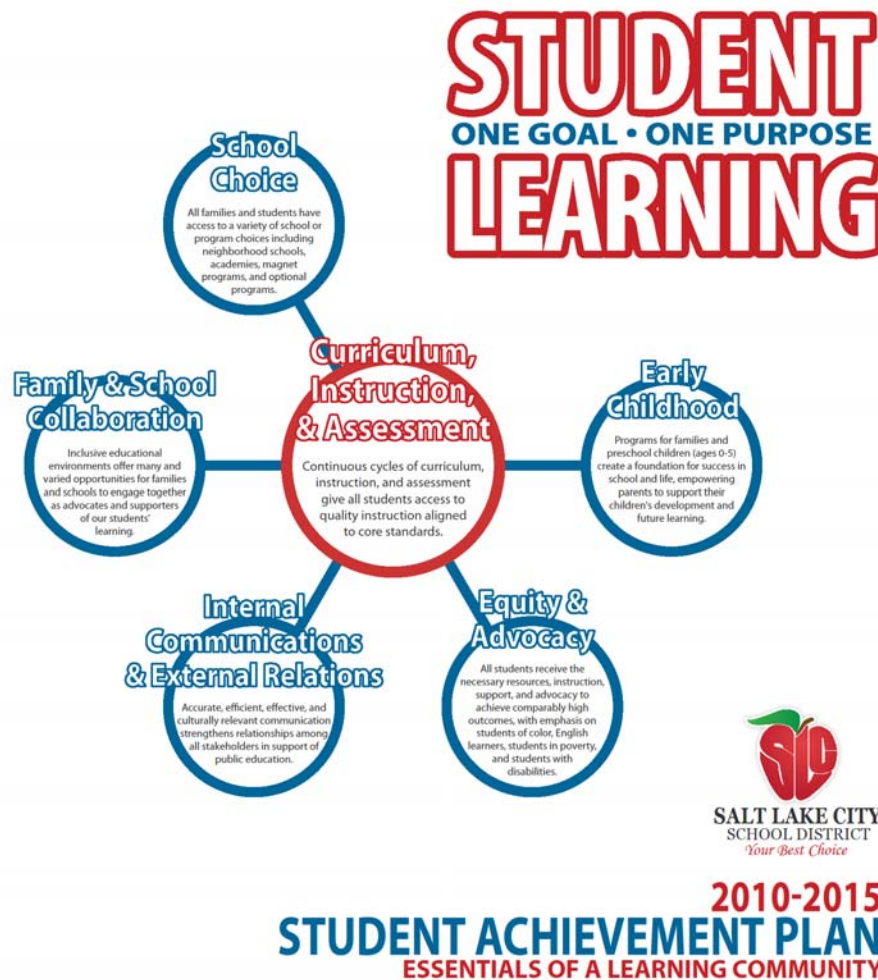
1. Assess our efforts to attract and retain students in Salt Lake City School District by increasing community awareness, knowledge, and participation in school choice opportunities within the district.

**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. Every school ensures that the family of each student receives narrative (spoken or written) communication from the school at least once per month that shares information about student progress or educational activities and provides opportunities for families to give feedback or express needs.

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

1. In collaboration with Information Systems, design a strategy to improve communication between the district and its schools and employees by establishing and implementing a districtwide intranet.



## **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 Sections 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 for economic stabilization. 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 (General Fund) budget 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.

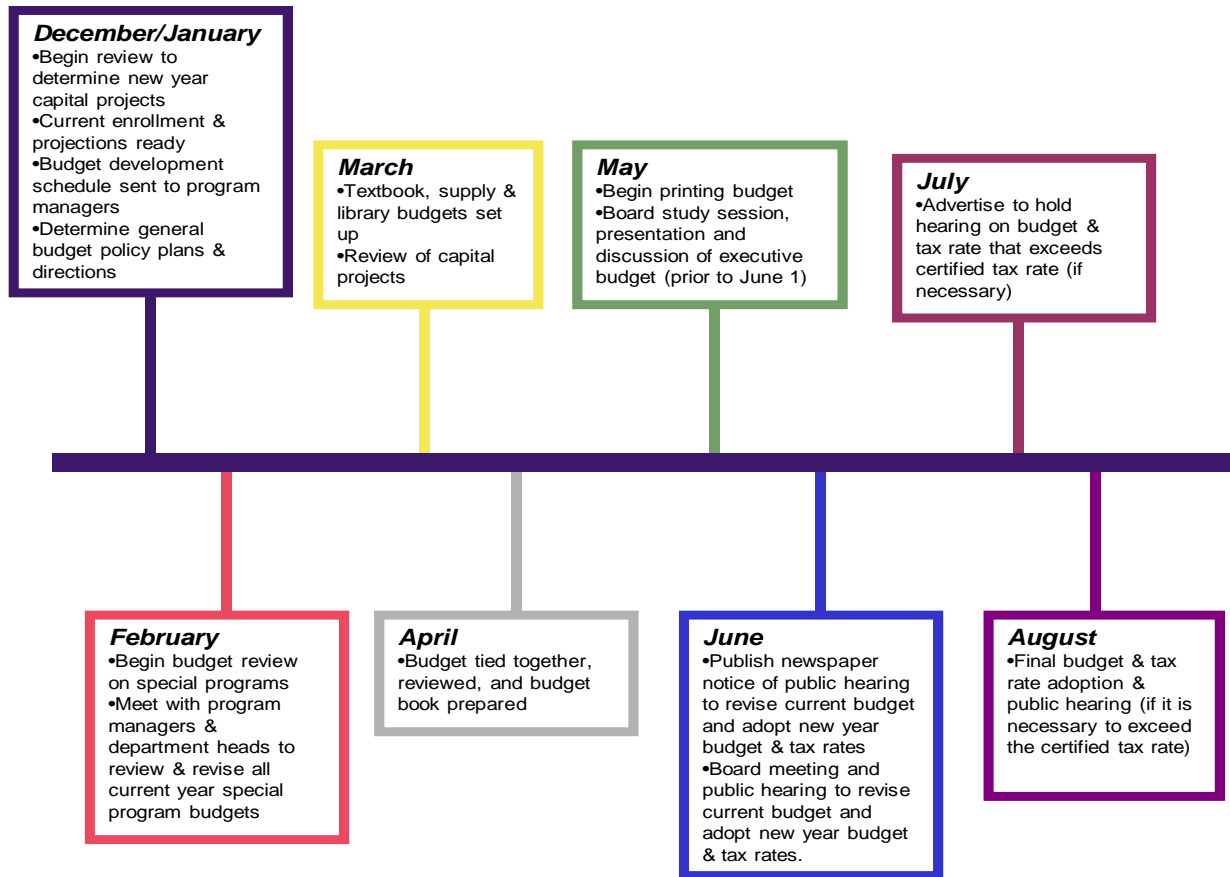
2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 22.
3. Once adopted, the budget can be amended by subsequent Board action. Reductions in or reallocations of appropriations may be approved by the Board after 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.

**Governmental Funds:**

- General Fund ..... 47
- Charter School Funds ..... 55
- Special Revenue Funds ..... 57
- All Capital Funds ..... 63
- Debt Service Fund ..... 75
- Municipal Building Authority Fund ..... 78

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

**Proprietary Funds:**

- Internal Service Funds ..... 81

**Program Summaries:**

- General Fund ..... 87
- Special Revenue Fund ..... 107





SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Governmental Fund Types**  
*Fiscal Year 2011-12 Budget*

|  | Total All<br>Governmental<br>Funds | General<br>Fund      | Charter<br>Schools<br>Funds | Special<br>Revenue<br>Funds | Capital &<br>Debt Service<br>Funds |
|--|------------------------------------|----------------------|-----------------------------|-----------------------------|------------------------------------|
| <b>Revenues:</b>                               |                                    |                      |                             |                             |                                    |
| Property taxes                                 | \$ 103,582,260                     | \$ 62,772,161        | \$ 0                        | \$ 7,801,449                | \$ 33,008,650                      |
| Interest on investments                        | 1,381,469                          | 911,044              | 9,000                       | 0                           | 461,425                            |
| Sale of food                                   | 1,066,533                          | 0                    | 0                           | 1,066,533                   | 0                                  |
| Other local revenue                            | 12,190,005                         | 3,486,585            | 316,591                     | 8,269,122                   | 117,707                            |
| State of Utah                                  | 89,667,911                         | 80,637,191           | 3,583,951                   | 5,446,769                   | 0                                  |
| Federal government                             | 36,944,110                         | 19,669,019           | 226,923                     | 17,048,168                  | 0                                  |
| <b>Total Revenues</b>                          | <b>244,832,288</b>                 | <b>167,476,000</b>   | <b>4,136,465</b>            | <b>39,632,041</b>           | <b>33,587,782</b>                  |
| <b>Expenditures:</b>                           |                                    |                      |                             |                             |                                    |
| Instruction                                    | 139,537,742                        | 121,582,621          | 2,995,066                   | 14,960,055                  | 0                                  |
| Counseling and child accounting                | 5,945,998                          | 5,826,725            | 67,293                      | 51,980                      | 0                                  |
| Media services and educational supervision     | 15,013,359                         | 11,971,015           | 9,522                       | 3,032,822                   | 0                                  |
| General district administration                | 1,152,221                          | 766,881              | 0                           | 385,340                     | 0                                  |
| General school administration                  | 11,797,704                         | 11,437,155           | 360,549                     | 0                           | 0                                  |
| Central services                               | 4,639,606                          | 4,515,477            | 97,508                      | 26,621                      | 0                                  |
| Operation and maintenance of school buildings  | 17,786,732                         | 14,786,654           | 451,111                     | 2,548,967                   | 0                                  |
| Student transportation                         | 5,210,592                          | 5,185,412            | 25,180                      | 0                           | 0                                  |
| Child nutrition services                       | 15,077,317                         | 0                    | 182,094                     | 14,895,223                  | 0                                  |
| Community services and building rentals        | 26,367                             | 0                    | 0                           | 26,367                      | 0                                  |
| Columbus - adult trainable                     | 666,403                            | 0                    | 0                           | 666,403                     | 0                                  |
| Capital Outlay                                 | 17,677,731                         | 0                    | 0                           | 1,730,070                   | 15,947,661                         |
| Debt Service                                   | 16,899,310                         | 0                    | 0                           | 0                           | 16,899,310                         |
| <b>Total Expenditures</b>                      | <b>251,431,082</b>                 | <b>176,071,940</b>   | <b>4,188,323</b>            | <b>38,323,848</b>           | <b>32,846,971</b>                  |
| Deficiency of revenues under expenditures      | (6,598,794)                        | (8,595,940)          | (51,858)                    | 1,308,193                   | 740,811                            |
| <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>(6,541,624)</b>                 | <b>(8,595,940)</b>   | <b>(51,858)</b>             | <b>1,316,193</b>            | <b>789,981</b>                     |
| <b>Fund Balances - July 1</b>                  | <b>52,644,588</b>                  | <b>31,509,676</b>    | <b>292,410</b>              | <b>6,295,977</b>            | <b>14,546,525</b>                  |
| <b>Fund Balances - June 30</b>                 | <b>\$ 46,102,964</b>               | <b>\$ 22,913,736</b> | <b>\$ 240,552</b>           | <b>\$ 7,612,170</b>         | <b>\$ 15,336,506</b>               |
| <b>Fund Balance</b>                            |                                    |                      |                             |                             |                                    |
| <b>Nonspendable:</b>                           |                                    |                      |                             |                             |                                    |
| Inventories                                    | \$ 737,379                         | \$ 0                 | \$ 0                        | \$ 737,379                  | \$ 0                               |
| Prepaid expenditures                           | 209,932                            | 123,845              | 0                           | 24,971                      | 61,116                             |
| <b>Restricted:</b>                             |                                    |                      |                             |                             |                                    |
| Debt Service                                   | 297,217                            | 0                    | 0                           | 0                           | 297,217                            |
| <b>Committed:</b>                              |                                    |                      |                             |                             |                                    |
| Economic stabilization                         | 7,000,000                          | 7,000,000            | 0                           | 0                           | 0                                  |
| <b>Assigned:</b>                               |                                    |                      |                             |                             |                                    |
| Charter Schools                                | 240,552                            |                      | 240,552                     | 0                           | 0                                  |
| Programs                                       | 9,718,490                          | 9,718,490            | 0                           | 0                           | 0                                  |
| Programs reported in the special revenue funds | 5,047,916                          |                      | 0                           | 5,047,916                   | 0                                  |
| Schools  | 830,927                            | 760,926              | 0                           | 70,001                      | 0                                  |
| Students                                       | 1,731,903                          |                      | 0                           | 1,731,903                   | 0                                  |
| Employee benefit obligations                   | 5,310,475                          | 5,310,475            | 0                           | 0                           | 0                                  |
| Unassigned                                     | 14,978,173                         | 0                    | 0                           | 0                           | 14,978,173                         |
| <b>Total Fund Balances</b>                     | <b>\$ 46,102,964</b>               | <b>\$ 22,913,736</b> | <b>\$ 240,552</b>           | <b>\$ 7,612,170</b>         | <b>\$ 15,336,506</b>               |

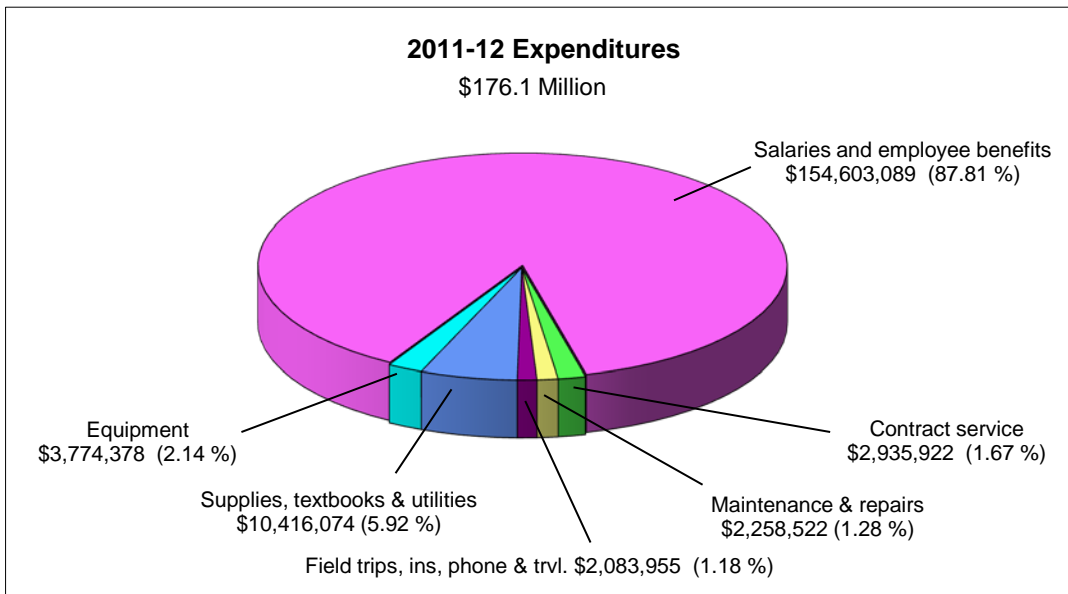
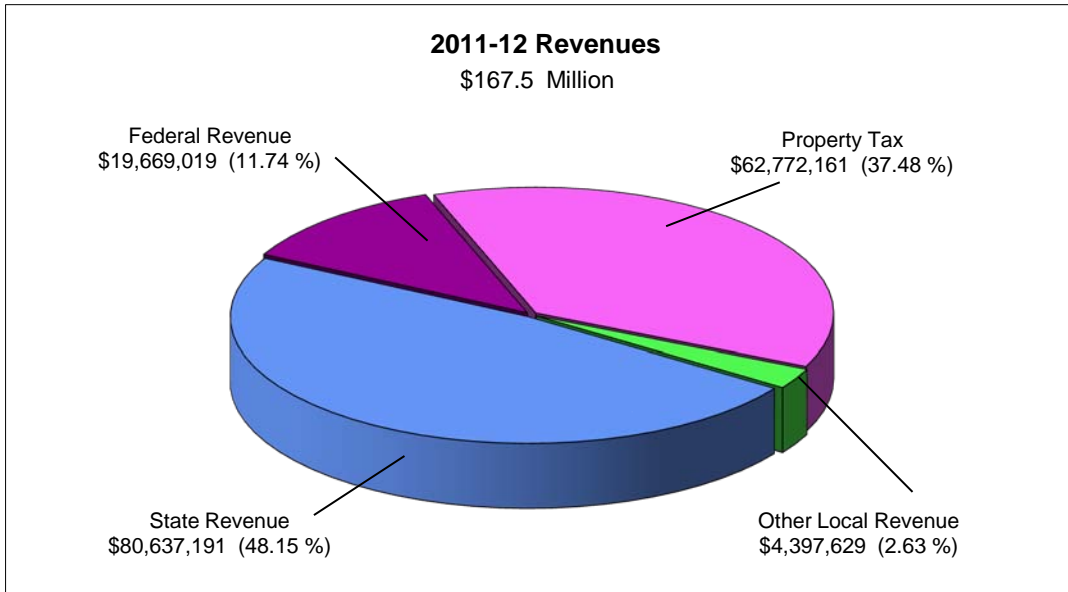


**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

**SALT LAKE CITY SCHOOL DISTRICT**

**THE GENERAL FUND**

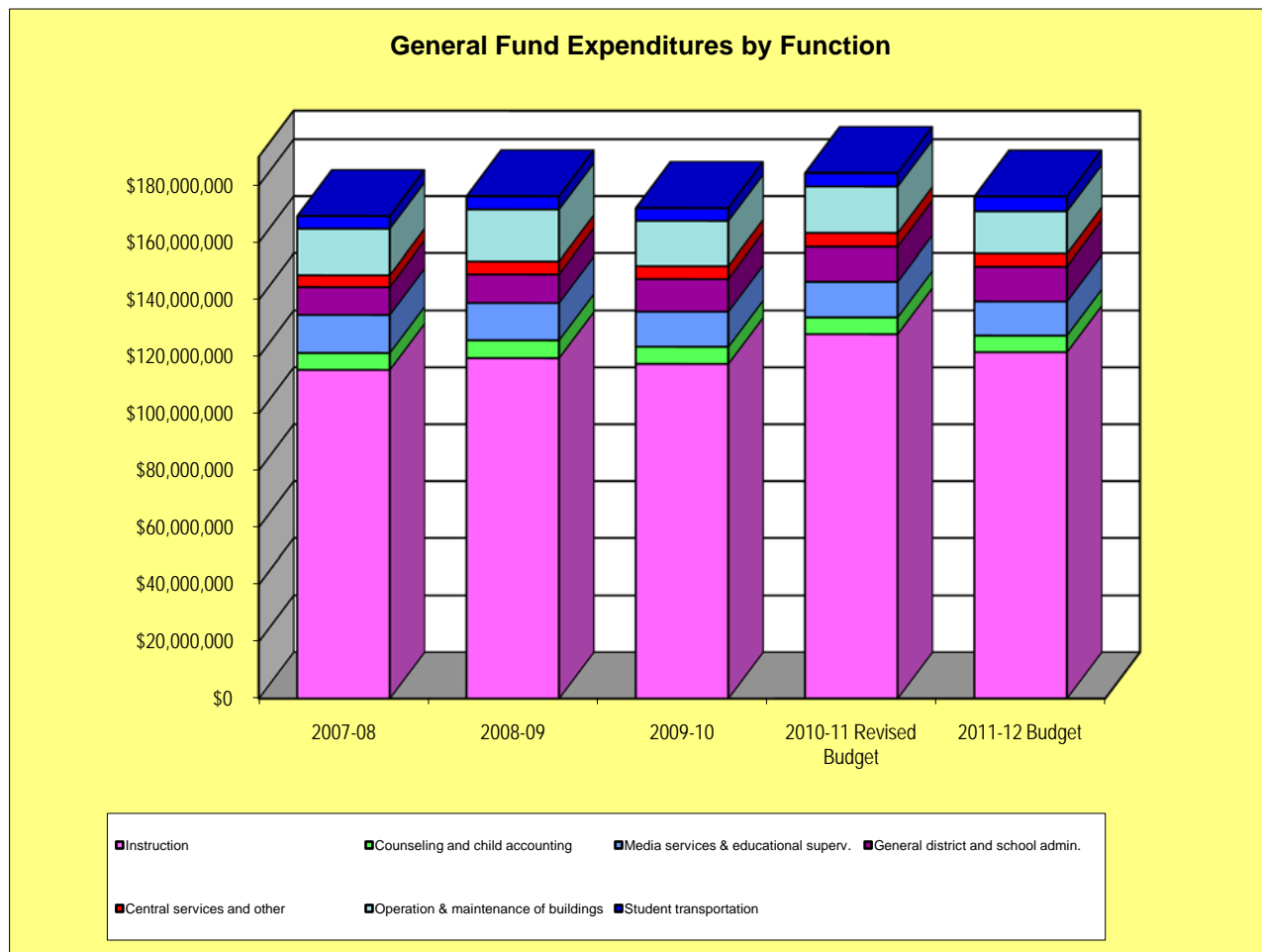
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical federal and state programs are also accounted for here.



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

*For Fiscal Year 2011-12 With Comparative Information for 2007-08 Through 2010-11*

|                                      | <b>2007-08<br/>Actual</b> | <b>2008-09<br/>Actual</b> | <b>2009-10<br/>Actual</b> | <b>2010-11<br/>Revised Budget</b> | <b>2011-12<br/>Budget</b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|---------------------------|
| Instruction                          | \$115,341,468             | \$119,488,675             | \$117,449,072             | \$127,892,954                     | \$121,582,621             |
| Counseling and child accounting      | 5,957,556                 | 6,292,165                 | 6,039,579                 | 5,941,683                         | 5,826,725                 |
| Media services & educational superv. | 13,388,451                | 13,108,313                | 12,350,447                | 12,469,816                        | 11,971,015                |
| General district and school admin.   | 9,759,757                 | 9,993,500                 | 11,456,147                | 12,188,896                        | 12,204,036                |
| Central services and other           | 4,177,060                 | 4,555,217                 | 4,526,348                 | 4,814,729                         | 4,515,477                 |
| Operation & maintenance of buildings | 16,158,448                | 18,130,614                | 15,715,987                | 16,308,518                        | 14,786,654                |
| Student transportation               | 4,414,868                 | 4,587,471                 | 4,493,919                 | 4,720,996                         | 5,185,412                 |
|                                      | <b>\$169,197,608</b>      | <b>\$176,155,955</b>      | <b>\$172,031,499</b>      | <b>\$184,337,592</b>              | <b>\$176,071,940</b>      |



SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**Fund Expenditures by Function**

|   | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget    |
|---|----------------------|----------------------|----------------------|---------------------------|----------------------|
| <b>Revenues:</b>                              |                      |                      |                      |                           |                      |
| Property taxes                                | \$ 60,271,613        | \$ 59,231,647        | \$ 60,252,172        | \$ 62,392,846             | \$ 62,772,161        |
| Interest on investments                       | 2,440,637            | 2,758,022            | 895,144              | 911,044                   | 911,044              |
| Other local revenue                           | 4,743,467            | 5,827,233            | 5,515,707            | 3,579,349                 | 3,486,585            |
| State of Utah                                 | 90,796,466           | 89,920,216           | 81,402,977           | 85,355,437                | 80,637,191           |
| Federal government                            | 14,015,777           | 25,792,586           | 25,994,484           | 25,535,933                | 19,669,019           |
| <b>Total Revenues</b>                         | <b>172,267,960</b>   | <b>183,529,704</b>   | <b>174,060,484</b>   | <b>177,774,609</b>        | <b>167,476,000</b>   |
| <b>Expenditures:</b>                          |                      |                      |                      |                           |                      |
| Instruction                                   | 115,341,468          | 119,488,675          | 117,449,072          | 127,892,954               | 121,582,621          |
| Counseling and child accounting               | 5,957,556            | 6,292,165            | 6,039,579            | 5,941,683                 | 5,826,725            |
| Media services and educational supervision    | 13,388,451           | 13,108,313           | 12,350,447           | 12,469,816                | 11,971,015           |
| General district administration               | 729,620              | 664,534              | 885,924              | 973,478                   | 766,881              |
| General school administration                 | 9,030,137            | 9,328,966            | 10,570,223           | 11,215,418                | 11,437,155           |
| Central services                              | 4,177,060            | 4,555,217            | 4,526,348            | 4,814,729                 | 4,515,477            |
| Operation and maintenance of school buildings | 16,158,448           | 18,130,614           | 15,715,987           | 16,308,518                | 14,786,654           |
| Student transportation                        | 4,414,868            | 4,587,471            | 4,493,919            | 4,720,996                 | 5,185,412            |
| <b>Total Expenditures</b>                     | <b>169,197,608</b>   | <b>176,155,955</b>   | <b>172,031,499</b>   | <b>184,337,592</b>        | <b>176,071,940</b>   |
| <br>  |                      |                      |                      |                           |                      |
| Net change in fund balances                   | 3,070,352            | 7,373,749            | 2,028,985            | (6,562,983)               | (8,595,940)          |
| <br>  |                      |                      |                      |                           |                      |
| Fund Balance - July 1                         | 25,599,573           | 28,669,925           | 36,043,674           | 38,072,659                | 31,509,676           |
| <br>  |                      |                      |                      |                           |                      |
| Fund Balance - June 30                        | \$ 28,669,925        | \$ 36,043,674        | \$ 38,072,659        | \$ 31,509,676             | \$ 22,913,736        |
| <br>  |                      |                      |                      |                           |                      |
| <b>Fund Balance</b>                           |                      |                      |                      |                           |                      |
| <b>Nonspendable:</b>                          |                      |                      |                      |                           |                      |
| Inventories                                   | \$ 267,894           | \$ 234,379           | \$ 0                 | \$ 0                      | \$ 0                 |
| Prepaid expenditures                          | 437,465              | 181,736              | 123,845              | 123,845                   | 123,845              |
| <b>Committed:</b>                             |                      |                      |                      |                           |                      |
| Economic stabilization *                      | 7,000,000            | 7,000,000            | 7,000,000            | 7,000,000                 | 7,000,000            |
| <b>Assigned:</b>                              |                      |                      |                      |                           |                      |
| Programs                                      | 4,000,111            | 9,971,271            | 12,061,073           | 10,873,609                | 9,718,490            |
| Schools                                       | 3,544,215            | 2,123,709            | 1,740,004            | 880,739                   | 760,926              |
| Employee benefit obligations                  | 0                    | 3,841,149            | 5,310,475            | 5,310,475                 | 5,310,475            |
| Unassigned                                    | 13,420,240           | 12,691,430           | 11,837,262           | 7,321,008                 | 0                    |
| <b>Total Fund Balance</b>                     | <b>\$ 28,669,925</b> | <b>\$ 36,043,674</b> | <b>\$ 38,072,659</b> | <b>\$ 31,509,676</b>      | <b>\$ 22,913,736</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 2011-12 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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**Fund Expenditures by Object**

|  | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget    |
|--|----------------------|----------------------|----------------------|---------------------------|----------------------|
| <b>Revenues:</b>                               |                      |                      |                      |                           |                      |
| Property taxes                                 | \$ 60,271,613        | \$ 59,231,647        | \$ 60,252,172        | \$ 62,392,846             | \$ 62,772,161        |
| Interest on investments                        | 2,440,637            | 2,758,022            | 895,144              | 911,044                   | 911,044              |
| Other local revenue                            | 4,743,467            | 5,827,233            | 5,515,707            | 3,579,349                 | 3,486,585            |
| State of Utah                                  | 90,796,466           | 89,920,216           | 81,402,977           | 85,355,437                | 80,637,191           |
| Federal government                             | 14,015,777           | 25,792,586           | 25,994,484           | 25,535,933                | 19,669,019           |
| <b>Total Revenues</b>                          | <b>172,267,960</b>   | <b>183,529,704</b>   | <b>174,060,484</b>   | <b>177,774,609</b>        | <b>167,476,000</b>   |
| <b>Expenditures:</b>                           |                      |                      |                      |                           |                      |
| Salaries                                       | 110,143,002          | 114,287,706          | 115,291,867          | 115,355,873               | 112,850,720          |
| Employee benefits                              | 36,706,686           | 35,340,510           | 36,745,668           | 41,910,814                | 41,752,369           |
| Contract services - professional & educational | 2,451,974            | 2,906,951            | 2,817,181            | 3,770,157                 | 2,935,922            |
| Maintenance & repairs                          | 2,496,153            | 2,677,690            | 2,357,534            | 2,308,699                 | 2,258,522            |
| Field trips, insurance, phone & travel         | 2,083,380            | 2,212,812            | 1,691,238            | 2,191,518                 | 2,083,955            |
| Supplies, textbooks & utilities                | 12,948,150           | 14,879,423           | 10,904,038           | 12,956,885                | 10,416,074           |
| Equipment                                      | 2,368,263            | 3,850,863            | 2,223,973            | 5,843,646                 | 3,774,378            |
| <b>Total Expenditures</b>                      | <b>169,197,608</b>   | <b>176,155,955</b>   | <b>172,031,499</b>   | <b>184,337,592</b>        | <b>176,071,940</b>   |
| <b>Net change in fund balances</b>             | <b>3,070,352</b>     | <b>7,373,749</b>     | <b>2,028,985</b>     | <b>(6,562,983)</b>        | <b>(8,595,940)</b>   |
| <b>Fund Balance - July 1</b>                   | <b>25,599,573</b>    | <b>28,669,925</b>    | <b>36,043,674</b>    | <b>38,072,659</b>         | <b>31,509,676</b>    |
| <b>Fund Balance - June 30</b>                  | <b>\$ 28,669,925</b> | <b>\$ 36,043,674</b> | <b>\$ 38,072,659</b> | <b>\$ 31,509,676</b>      | <b>\$ 22,913,736</b> |
| <b>Fund Balance</b>                            |                      |                      |                      |                           |                      |
| <b>Nonspendable:</b>                           |                      |                      |                      |                           |                      |
| Inventories                                    | \$ 267,894           | \$ 234,379           | \$ 0                 | \$ 0                      | \$ 0                 |
| Prepaid expenditures                           | 437,465              | 181,736              | 123,845              | 123,845                   | 123,845              |
| <b>Committed:</b>                              |                      |                      |                      |                           |                      |
| Economic stabilization *                       | 7,000,000            | 7,000,000            | 7,000,000            | 7,000,000                 | 7,000,000            |
| <b>Assigned</b>                                |                      |                      |                      |                           |                      |
| Programs                                       | 4,000,111            | 9,971,271            | 12,061,073           | 10,873,609                | 9,718,490            |
| Schools  | 3,544,215            | 2,123,709            | 1,740,004            | 880,739                   | 760,926              |
| Employee benefit obligations                   | 0                    | 3,841,149            | 5,310,475            | 5,310,475                 | 5,310,475            |
| Unassigned                                     | 13,420,240           | 12,691,430           | 11,837,262           | 7,321,008                 | 0                    |
| <b>Total Fund Balance</b>                      | <b>\$ 28,669,925</b> | <b>\$ 36,043,674</b> | <b>\$ 38,072,659</b> | <b>\$ 31,509,676</b>      | <b>\$ 22,913,736</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 2011-12 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 2011-12 Budget With Comparative Information for Years 2007-08 Through 2010-11

|   | 2007-08<br>Actual     | 2008-09<br>Actual     | 2009-10<br>Actual     | 2010-11<br>Revised Budget | 2011-12<br>Budget     |
|---|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| <b>REVENUES</b>   |                       |                       |                       |                           |                       |
| <b>Local Sources</b>                                    |                       |                       |                       |                           |                       |
| Property tax  | \$ 60,271,613         | \$ 59,231,647         | \$ 60,252,172         | \$ 62,392,846             | \$ 62,772,160         |
| Interest on investments                                 | 2,440,637             | 2,758,022             | 895,144               | 911,044                   | 911,044               |
| Other local revenue                                     | 4,743,467             | 5,827,233             | 5,515,707             | 3,579,349                 | 3,486,586             |
| <b>Total Local Sources</b>                              | <b>67,455,717</b>     | <b>67,816,902</b>     | <b>66,663,023</b>     | <b>66,883,239</b>         | <b>67,169,790</b>     |
| <b>State Sources</b>                                    |                       |                       |                       |                           |                       |
| <b>Regular Basic School Programs:</b>                   |                       |                       |                       |                           |                       |
| Regular School Program K-12                             | 29,001,519            | 21,570,483            | 30,846,906            | 31,803,219                | 35,075,513            |
| Professional Staff Costs                                | 5,803,446             | 5,909,625             | 5,845,721             | 5,959,408                 | 6,512,104             |
| Administrative Costs                                    | 40,224                | 41,232                | 0                     | 0                         | 0                     |
| <b>Restricted Basic School Program</b>                  |                       |                       |                       |                           |                       |
| Special Education - Regular Program                     | 8,328,634             | 8,914,966             | 8,015,092             | 7,878,292                 | 8,988,961             |
| Special Education - Self Contained                      | 2,473,693             | 2,667,695             | 2,702,098             | 2,482,138                 | 2,482,138             |
| Ext. Year Program - Sev. Handicapped                    | 46,936                | 39,233                | 41,505                | 61,379                    | 50,000                |
| Special Education - State Programs                      | 153,641               | 162,562               | 158,621               | 164,055                   | 164,055               |
| Career and Technical Education (CTE)                    | 2,771,260             | 2,688,260             | 2,080,067             | 3,712,844                 | 4,019,409             |
| Gifted and Talented (Accel. Learner)                    | 94,735                | 97,108                | 79,143                | 76,344                    | 76,344                |
| Adv. Placement & IB (Accel. Learner)                    | 101,400               | 89,809                | 124,067               | 93,327                    | 72,187                |
| Concurrent Enrollment (Accel. Learner)                  | 48,819                | 34,660                | 30,014                | 77,201                    | 77,334                |
| At Risk programs  | 3,088,369             | 3,041,548             | 2,746,395             | 2,937,095                 | 3,441,596             |
| Youth In Custody  | 561,699               | 503,907               | 489,118               | 505,129                   | 453,081               |
| Class Size Reduction                                    | 3,754,730             | 4,065,099             | 4,017,542             | 3,908,941                 | 3,925,243             |
| <b>Other state sources of revenue</b>                   |                       |                       |                       |                           |                       |
| Retirement and FICA / Flex Allocation                   | 14,658,922            | 15,112,880            | 7,048,342             | 8,957,681                 | 934,194               |
| Pupil Transportation to and from                        | 2,898,034             | 2,667,743             | 2,448,803             | 2,600,599                 | 2,600,599             |
| Teachers' Supplies                                      | 432,698               | 429,305               | 455,366               | 236,679                   | 236,679               |
| Quality Teaching Block Grant                            | 3,248,520             | 4,522,163             | 0                     | 0                         | 0                     |
| Local Discretionary Block Grant                         | 895,756               | 507,770               | 0                     | 0                         | 0                     |
| Interv. for Student Success Block Grant                 | 1,229,383             | 1,264,543             | 954,366               | 943,999                   | 0                     |
| School LAND Trust                                       | 908,267               | 1,774,503             | 893,717               | 1,034,904                 | 855,680               |
| School Nurses   | 43,053                | 43,407                | 37,363                | 37,300                    | 37,300                |
| Salary Bonus  | 2,104,412             | 148,087               | 60,272                | 18,184                    | 0                     |
| Reading Achievement                                     | 684,298               | 628,611               | 584,283               | 508,733                   | 508,733               |
| Extended Day Kindergarten                               | 680,992               | 750,808               | 658,172               | 605,813                   | 605,813               |
| Educator Salary Adjustment                              | 4,228,049             | 7,122,144             | 7,338,437             | 7,147,749                 | 7,247,959             |
| Technology Appropriation                                | 768,293               | 491,782               | 341,832               | 478,040                   | 0                     |
| Library Media   | 82,009                | 79,480                | 20,958                | 18,276                    | 28,398                |
| Math Improvement  | 247,763               | 289,411               | 243,192               | 0                         | 0                     |
| USTAR   | 0                     | 323,155               | 295,953               | 500,793                   | 265,170               |
| Beverly Taylor Sorenson Arts Grant                      | 0                     | 420,640               | 476,842               | 443,930                   | 433,091               |
| ELL Family Literacy Centers                             | 0                     | 526,899               | 238,166               | 222,509                   | 0                     |
| Bio-technology Wired Grant                              | 0                     | 157,484               | 430,753               | 251,714                   | 0                     |
| Critical Languages                                      | 0                     | 55,073                | 66,327                | 36,000                    | 36,000                |
| Dept. of Health - Medicaid                              | 594,005               | 646,282               | 578,487               | 578,000                   | 578,000               |
| Dept. of Health - Medicaid Outreach                     | 261,620               | 478,717               | 471,295               | 510,360                   | 511,278               |
| UPASS (Utah Performance Assessment System for Students) | 143,133               | 529,242               | 72,089                | 103,337                   | 67,674                |
| Driver Education  | 147,253               | 228,747               | 308,200               | 254,900                   | 184,900               |
| Other state revenue                                     | 270,901               | 895,153               | 203,473               | 206,565                   | 167,758               |
| <b>Total State Revenues</b>                             | <b>90,796,466</b>     | <b>89,920,216</b>     | <b>81,402,977</b>     | <b>85,355,437</b>         | <b>80,637,191</b>     |
| <b>Federal Sources</b>                                  |                       |                       |                       |                           |                       |
| Restricted - direct                                     | 195,003               | 176,995               | 181,717               | 176,550                   | 176,614               |
| E Rate  | 0                     | 255,469               | 249,012               | 249,302                   | 249,302               |
| ARRA  | 0                     | 8,429,125             | 9,154,326             | 10,027,862                | 3,384,357             |
| No Child Left Behind (NCLB)                             | 7,820,108             | 11,151,052            | 10,650,748            | 9,007,806                 | 9,866,903             |
| Programs for the disabled                               | 4,882,406             | 4,792,419             | 4,610,740             | 5,115,872                 | 5,169,641             |
| Career and Technical Education (CTE)                    | 689,226               | 635,688               | 649,607               | 617,161                   | 618,823               |
| Other restricted - through state                        | 429,034               | 351,838               | 498,334               | 341,380                   | 203,379               |
| <b>Total Federal Revenues</b>                           | <b>14,015,777</b>     | <b>25,792,586</b>     | <b>25,994,484</b>     | <b>25,535,933</b>         | <b>19,669,019</b>     |
| <b>Total Revenue</b>                                    | <b>\$ 172,267,960</b> | <b>\$ 183,529,704</b> | <b>\$ 174,060,484</b> | <b>\$ 177,774,609</b>     | <b>\$ 167,476,000</b> |



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Expenditures

Fiscal Year 2011-12 Budget With Comparative Information for Years 2007-08 Through 2010-11

|   | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|---|-------------------|-------------------|-------------------|---------------------------|-------------------|
| <b>EXPENDITURES</b>   |                   |                   |                   |                           |                   |
| Instruction - Function 1000   |                   |                   |                   |                           |                   |
| Salaries - teachers   | \$ 71,649,706     | \$ 74,159,979     | \$ 75,110,289     | \$ 76,241,406             | \$ 75,289,709     |
| Salaries - substitute teachers  | 1,309,225         | 1,413,645         | 1,285,714         | 1,278,484                 | 1,163,643         |
| Salaries - teacher aides  | 6,350,744         | 6,820,029         | 6,582,142         | 6,078,123                 | 5,764,794         |
| Salaries - all other  | 96,802            | 77,099            | 88,492            | 84,873                    | 71,587            |
| Total salaries  | 79,406,477        | 82,470,752        | 83,066,637        | 83,682,886                | 82,289,733        |
| Employee benefits   | 25,574,746        | 24,058,137        | 25,605,132        | 29,253,192                | 29,214,363        |
| Purchased services  | 2,673,860         | 3,312,143         | 2,437,650         | 3,439,880                 | 2,894,240         |
| Supplies and materials  | 4,513,500         | 5,292,325         | 3,584,144         | 5,355,314                 | 3,573,076         |
| Textbooks   | 1,102,939         | 882,591           | 584,383           | 350,562                   | 301,360           |
| Total supplies and materials  | 5,616,439         | 6,174,916         | 4,168,527         | 5,705,876                 | 3,874,436         |
| Property (instructional equipment)  | 2,069,946         | 3,472,727         | 2,171,126         | 5,811,120                 | 3,309,849         |
| Total Expenditures - Instruction  | 115,341,468       | 119,488,675       | 117,449,072       | 127,892,954               | 121,582,621       |
| Support Services/Counseling & Child Accounting - Function 2100                |                   |                   |                   |                           |                   |
| Salaries - guidance   | 4,014,496         | 4,183,030         | 4,064,545         | 3,878,859                 | 3,805,527         |
| Salaries - health services  | 315,783           | 302,864           | 309,627           | 307,014                   | 296,974           |
| Salaries - secretarial & clerical   | 83,785            | 132,739           | 93,045            | 86,925                    | 86,475            |
| Salaries - all other  | 500               | 6,912             | 12,170            | 1,258                     | 0                 |
| Total salaries  | 4,414,564         | 4,625,545         | 4,479,387         | 4,274,056                 | 4,188,976         |
| Employee benefits   | 1,451,959         | 1,496,869         | 1,426,065         | 1,545,892                 | 1,525,809         |
| Purchased services  | 60,370            | 141,254           | 109,347           | 85,549                    | 92,210            |
| Supplies and materials  | 27,195            | 27,242            | 22,032            | 36,186                    | 19,730            |
| Property  | 3,468             | 1,255             | 2,748             | 0                         | 0                 |
| Total Expenditures - Support Services<br>/Counseling & Child Accounting       | 5,957,556         | 6,292,165         | 6,039,579         | 5,941,683                 | 5,826,725         |
| Support Services/Media Services & Educational Supervision - Function 2200     |                   |                   |                   |                           |                   |
| Salaries - supervisors & directors  | 2,394,748         | 2,081,656         | 2,057,945         | 1,864,715                 | 1,820,755         |
| Salaries - media personnel  | 2,434,662         | 2,482,807         | 2,452,641         | 2,445,646                 | 2,369,862         |
| Salaries - secretarial & clerical   | 1,113,693         | 1,101,336         | 1,109,065         | 1,058,276                 | 1,042,824         |
| Salaries - media aides  | 37,370            | 33,474            | 32,821            | 40,500                    | 40,500            |
| Salaries - All Other  | 3,142,604         | 3,487,396         | 2,993,193         | 2,859,230                 | 2,749,709         |
| Total salaries  | 9,123,077         | 9,186,669         | 8,645,665         | 8,268,367                 | 8,023,650         |
| Employee benefits   | 2,995,295         | 2,942,778         | 2,801,403         | 2,961,710                 | 2,946,432         |
| Purchased services  | 372,918           | 324,686           | 362,210           | 563,483                   | 482,272           |
| Supplies and materials (except as below)                                      | 485,037           | 341,983           | 311,652           | 466,700                   | 316,980           |
| Library books   | 180,104           | 183,340           | 153,509           | 125,436                   | 135,558           |
| Periodicals   | 21,128            | 20,213            | 19,174            | 25,600                    | 25,600            |
| Audio visual materials  | 27,006            | 16,853            | 6,735             | 27,994                    | 27,994            |
| Property  | 183,886           | 91,791            | 50,099            | 30,526                    | 12,529            |
| Total Expenditures - Support Services<br>/Media Services & Educational Super. | \$ 13,388,451     | \$ 13,108,313     | \$ 12,350,447     | \$ 12,469,816             | \$ 11,971,015     |

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2011-12 Budget With Comparative Information for Years 2007-08 Through 2010-11

|   | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|---|-------------------|-------------------|-------------------|---------------------------|-------------------|
| <b>Support Services/General District Administration - Function 2300</b>   |                   |                   |                   |                           |                   |
| Salaries - district administration  | \$ 230,282        | \$ 234,546        | \$ 234,746        | \$ 234,797                | \$ 234,497        |
| Salaries - secretarial & clerical   | 110,909           | 122,502           | 112,308           | 114,902                   | 114,150           |
| Total salaries  | 341,191           | 357,048           | 347,054           | 349,699                   | 348,647           |
| Employee benefits   | 132,320           | 140,955           | 144,986           | 159,848                   | 161,332           |
| Purchased services  | 235,910           | 180,373           | 393,408           | 421,817                   | 229,954           |
| Supplies and materials  | 22,294            | 23,867            | 69,881            | 30,000                    | 30,000            |
| Other objects   | (2,095)           | (37,708)          | (69,405)          | 12,114                    | (3,052)           |
| Total Expenditures - Support Services<br>/General District Administration | 729,620           | 664,535           | 885,924           | 973,478                   | 766,881           |
| <b>Support Services/General School Administration - Function 2400</b>     |                   |                   |                   |                           |                   |
| Salaries - principals and assistants                                      | 4,342,736         | 4,558,268         | 5,621,796         | 5,802,389                 | 5,850,049         |
| Salaries - secretarial & clerical   | 1,812,617         | 1,870,823         | 1,822,317         | 1,828,912                 | 1,884,255         |
| Salaries - all other  | 6,944             | 8,275             | 3,457             | 0                         | 0                 |
| Total salaries  | 6,162,297         | 6,437,366         | 7,447,570         | 7,631,301                 | 7,734,304         |
| Employee benefits   | 2,152,998         | 2,278,424         | 2,571,814         | 2,906,627                 | 3,015,216         |
| Purchased services  | 272,961           | 290,447           | 205,746           | 332,397                   | 342,542           |
| Supplies and materials  | 441,881           | 322,730           | 345,093           | 345,093                   | 345,093           |
| Total Expenditures - Support Services<br>/General School Administration   | 9,030,137         | 9,328,967         | 10,570,223        | 11,215,418                | 11,437,155        |
| <b>Support Services/Business Services - Function 2500</b>                 |                   |                   |                   |                           |                   |
| Salaries  | 2,800,982         | 2,987,259         | 3,048,496         | 3,048,054                 | 2,909,859         |
| Employee benefits   | 996,232           | 1,096,053         | 1,094,906         | 1,224,972                 | 1,224,618         |
| Purchased services  | 200,758           | 202,427           | 263,884           | 379,420                   | 230,825           |
| Supplies and materials  | 179,088           | 192,888           | 119,062           | 162,283                   | 150,175           |
| Property  | 0                 | 76,589            | 0                 | 0                         | 0                 |
| Total Expenditures - Support Services<br>/Business Services               | 4,177,060         | 4,555,216         | 4,526,348         | 4,814,729                 | 4,515,477         |
| <b>Operation &amp; Maintenance of School Buildings - Function 2600</b>    |                   |                   |                   |                           |                   |
| Salaries  | 5,745,300         | 5,975,737         | 5,989,982         | 5,811,707                 | 5,061,063         |
| Employee benefits   | 2,558,909         | 2,418,175         | 2,222,681         | 2,827,092                 | 2,623,387         |
| Purchased services  | 2,353,050         | 2,318,495         | 2,217,193         | 2,043,611                 | 2,037,596         |
| Supplies and materials  | 5,501,189         | 7,212,306         | 5,286,131         | 5,626,108                 | 5,064,608         |
| Property  | 0                 | 205,900           | 0                 | 0                         | 0                 |
| Total Expenditures - Operation &<br>Maintenance of School Buildings       | \$ 16,158,448     | \$ 18,130,613     | \$ 15,715,987     | \$ 16,308,518             | \$ 14,786,654     |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Major Expenditures***Fiscal Year 2011-12 Budget With Comparative Information for Years 2007-08 Through 2010-11*

|   | 2007-08<br>Actual     | 2008-09<br>Actual     | 2009-10<br>Actual     | 2010-11<br>Revised Budget | 2011-12<br>Budget     |
|---|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| Support Services/Student Transportation Services - Function 2700          |                       |                       |                       |                           |                       |
| Salaries - secretarial & clerical   | \$ 71,475             | \$ 72,074             | \$ 59,365             | \$ 81,824                 | \$ 89,949             |
| Salaries - supervisors  | 89,657                | 107,321               | 82,903                | 66,513                    | 64,213                |
| Salaries - bus drivers  | 1,747,782             | 1,844,421             | 1,900,999             | 1,915,802                 | 1,914,602             |
| Salaries - mechanics  | 240,200               | 223,513               | 223,811               | 225,664                   | 225,724               |
| Total salaries  | <u>2,149,114</u>      | <u>2,247,329</u>      | <u>2,267,078</u>      | <u>2,289,803</u>          | <u>2,294,488</u>      |
| Employee benefits   | 844,229               | 909,119               | 878,680               | 1,031,481                 | 1,041,212             |
| Purchased services  | 857,599               | 1,065,339             | 945,920               | 971,812                   | 971,812               |
| Supplies and materials  | 448,305               | 363,084               | 402,241               | 425,900                   | 425,900               |
| Other objects   | 115,621               | 2,600                 | 0                     | 2,000                     | 452,000               |
| Total Expenditures - Support Services<br>/Student Transportation Services | <u>4,414,868</u>      | <u>4,587,471</u>      | <u>4,493,919</u>      | <u>4,720,996</u>          | <u>5,185,412</u>      |
| TOTAL EXPENDITURES  | <u>\$ 169,197,608</u> | <u>\$ 176,155,955</u> | <u>\$ 172,031,499</u> | <u>\$ 184,337,592</u>     | <u>\$ 176,071,940</u> |

## SALT LAKE CITY SCHOOL DISTRICT

**Charter School Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|   | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|---|-------------------|-------------------|-------------------|---------------------------|-------------------|
| <b>Revenues:</b>                              |                   |                   |                   |                           |                   |
| Interest on Investments                       | \$ 0              | \$ 0              | \$ 9,186          | \$ 9,000                  | \$ 9,000          |
| Local revenue                                 | 167,358           | 371,317           | 344,390           | 321,934                   | 316,591           |
| State of Utah                                 | 1,738,906         | 2,798,029         | 3,062,565         | 3,656,102                 | 3,583,951         |
| Federal government                            | 242,580           | 554,338           | 614,547           | 428,680                   | 226,923           |
| <b>Total Revenues</b>                         | <b>2,148,844</b>  | <b>3,723,684</b>  | <b>4,030,688</b>  | <b>4,415,716</b>          | <b>4,136,465</b>  |
| <b>Expenditures:</b>                          |                   |                   |                   |                           |                   |
| Instruction                                   | 1,748,350         | 2,406,180         | 2,726,575         | 3,256,711                 | 2,995,066         |
| Counseling and child accounting               | 0                 | 28,736            | 47,108            | 67,496                    | 67,293            |
| Media services and educational supervision    | 24,676            | 4,865             | 8,715             | 9,522                     | 9,522             |
| Central Services                              | 0                 | 79,060            | 70,407            | 91,437                    | 97,508            |
| General school administration                 | 225,200           | 411,215           | 402,417           | 441,327                   | 360,549           |
| Operation and maintenance of school buildings | 90,938            | 440,708           | 413,252           | 450,455                   | 451,111           |
| Student transportation                        | 0                 | 0                 | 14,850            | 25,180                    | 25,180            |
| Child Nutrition Services                      | 59,680            | 139,573           | 160,086           | 181,803                   | 182,094           |
| <b>Total Expenditures</b>                     | <b>2,148,844</b>  | <b>3,510,337</b>  | <b>3,843,410</b>  | <b>4,523,931</b>          | <b>4,188,323</b>  |
| Net change in fund balances                   | 0                 | 213,347           | 187,278           | (108,215)                 | (51,858)          |
| Fund Balance - July 1                         | 0                 | 0                 | 213,347           | 400,625                   | 292,410           |
| Fund Balance - June 30                        | \$ 0              | \$ 213,347        | \$ 400,625        | \$ 292,410                | \$ 240,552        |
| <b>Fund Balance</b>                           |                   |                   |                   |                           |                   |
| <b>Assigned:</b>                              |                   |                   |                   |                           |                   |
| Charter Schools                               | 0                 | 213,347           | 400,625           | 292,410                   | 240,552           |
| Unassigned                                    | 0                 | 0                 | 0                 | 0                         | 0                 |
| <b>Total Fund Balance</b>                     | <b>\$ 0</b>       | <b>\$ 213,347</b> | <b>\$ 400,625</b> | <b>\$ 292,410</b>         | <b>\$ 240,552</b> |

\*\* The 2011-12 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*

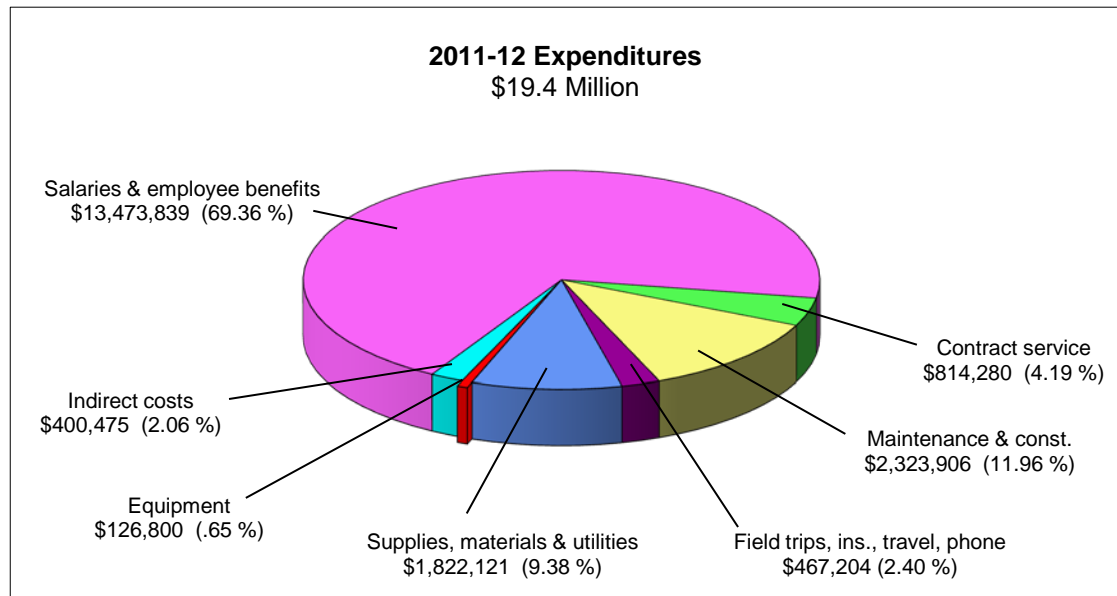
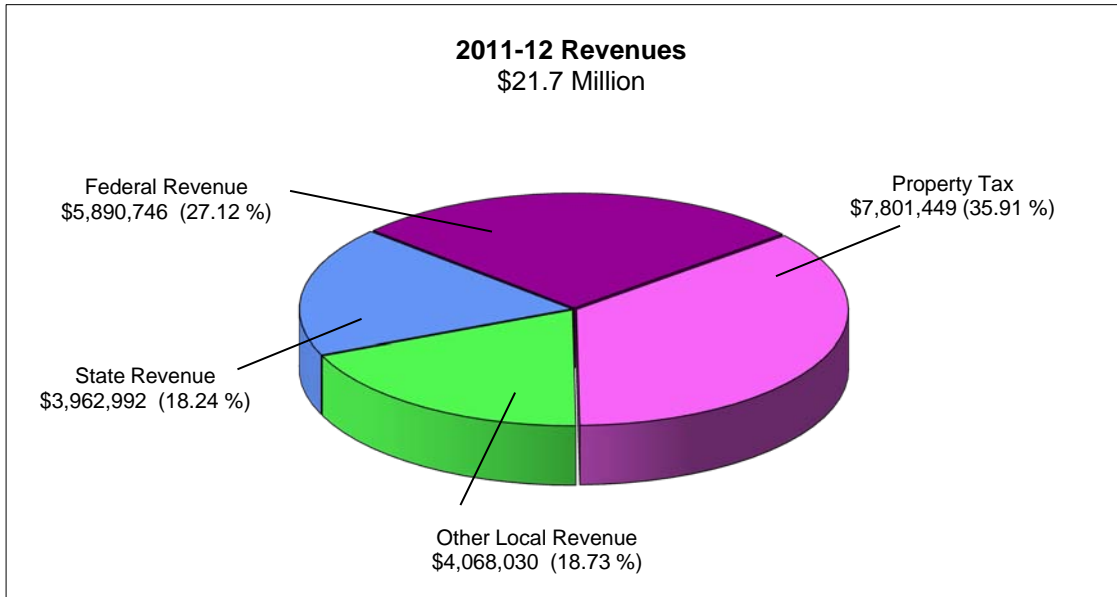
SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - Special Revenue Funds**  
*Fiscal Year 2011-12 Budget*

|  | Total<br>Special Revenue<br>Funds | Special<br>Programs<br>Fund | Child<br>Nutrition<br>Fund | Student<br>Activity<br>Fund |
|--|-----------------------------------|-----------------------------|----------------------------|-----------------------------|
| <b>Revenues:</b>                               |                                   |                             |                            |                             |
| Property taxes                                 | \$ 7,801,449                      | \$ 7,801,449                | \$ 0                       | \$ 0                        |
| Sale of food                                   | 1,066,533                         | 0                           | 1,066,533                  | 0                           |
| Other local revenue                            | 8,269,122                         | 4,068,030                   | 201,092                    | 4,000,000                   |
| State of Utah                                  | 5,446,769                         | 3,962,992                   | 1,483,777                  | 0                           |
| Federal government                             | 17,048,168                        | 5,890,746                   | 11,157,422                 | 0                           |
| <b>Total Revenues</b>                          | <b>39,632,041</b>                 | <b>21,723,217</b>           | <b>13,908,824</b>          | <b>4,000,000</b>            |
| <b>Expenditures:</b>                           |                                   |                             |                            |                             |
| Instruction                                    | 14,960,055                        | 10,960,055                  | 0                          | 4,000,000                   |
| Counseling and child accounting                | 51,980                            | 51,980                      | 0                          | 0                           |
| Media services and educational supervision     | 3,032,822                         | 3,032,822                   | 0                          | 0                           |
| General district administration                | 385,340                           | 385,340                     | 0                          | 0                           |
| Central services                               | 26,621                            | 26,621                      | 0                          | 0                           |
| Operation and maintenance of school buildings  | 2,548,967                         | 2,548,967                   | 0                          | 0                           |
| Child nutrition services                       | 14,895,223                        | 0                           | 14,895,223                 | 0                           |
| Community services and building rentals        | 26,367                            | 26,367                      | 0                          | 0                           |
| Columbus - adult trainable                     | 666,403                           | 666,403                     | 0                          | 0                           |
| Capital Outlay                                 | 1,730,070                         | 1,730,070                   | 0                          | 0                           |
| <b>Total Expenditures:</b>                     | <b>38,323,848</b>                 | <b>19,428,625</b>           | <b>14,895,223</b>          | <b>4,000,000</b>            |
| Deficiency of revenues under expenditures      | 1,308,193                         | 2,294,592                   | (986,399)                  | 0                           |
| <b>Other financing sources:</b>                |                                   |                             |                            |                             |
| Sale of capital assets                         | 8,000                             | 0                           | 8,000                      | 0                           |
| <b>Net change in fund balances</b>             | <b>1,316,193</b>                  | <b>2,294,592</b>            | <b>(978,399)</b>           | <b>0</b>                    |
| Fund Balance - July 1                          | 6,295,977                         | 2,839,203                   | 1,724,871                  | 1,731,903                   |
| Fund Balance - June 30                         | \$ 7,612,170                      | \$ 5,133,795                | \$ 746,472                 | \$ 1,731,903                |
| <b>Fund Balance</b>                            |                                   |                             |                            |                             |
| <b>Nonspendable:</b>                           |                                   |                             |                            |                             |
| Inventories                                    | \$ 737,379                        | \$ 0                        | \$ 737,379                 | 0                           |
| Prepaid expenditures                           | 24,971                            | 15,878                      | 9,093                      | 0                           |
| <b>Restricted:</b>                             |                                   |                             |                            |                             |
| School lunch                                   | 0                                 | 0                           | 0                          | 0                           |
| <b>Assigned:</b>                               |                                   |                             |                            |                             |
| Programs reported in the special revenue funds | 5,047,916                         | 5,047,916                   | 0                          | 0                           |
| Schools  | 70,001                            | 70,001                      | 0                          | 0                           |
| Students                                       | 1,731,903                         | 0                           | 0                          | 1,731,903                   |
| Unassigned:                                    | 0                                 | 0                           | 0                          | 0                           |
| <b>Total Fund Balance</b>                      | <b>\$ 7,612,170</b>               | <b>\$ 5,133,795</b>         | <b>\$ 746,472</b>          | <b>\$ 1,731,903</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***Fund Expenditures by Function**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|
| <b>Revenues</b>                                |                     |                     |                     |                           |                     |
| <b>Local sources</b>                           |                     |                     |                     |                           |                     |
| Property tax                                   | \$ 2,309,107        | \$ 2,190,111        | \$ 1,972,137        | \$ 1,968,879              | \$ 7,801,449        |
| Tuition  | 1,506,499           | 2,181,151           | 1,720,446           | 1,525,055                 | 1,388,142           |
| Other local revenue                            | 1,865,655           | 1,708,982           | 1,972,495           | 2,444,550                 | 2,679,888           |
| <b>Total local sources</b>                     | <b>5,681,261</b>    | <b>6,080,244</b>    | <b>5,665,079</b>    | <b>5,938,484</b>          | <b>11,869,479</b>   |
| <b>State sources</b>                           |                     |                     |                     |                           |                     |
| Special Education - Preschool                  | 670,195             | 996,603             | 840,729             | 838,211                   | 986,053             |
| Adult High School Completion                   | 1,822,556           | 1,884,000           | 1,679,781           | 1,835,883                 | 1,777,353           |
| Retirement & FICA / Flex Allocation            | 140,165             | 122,579             | 84,682              | 114,423                   | 0                   |
| Other state revenue                            | 1,082,797           | 1,166,747           | 1,097,425           | 1,230,915                 | 1,199,586           |
| <b>Total state revenues</b>                    | <b>3,715,713</b>    | <b>4,169,929</b>    | <b>3,702,617</b>    | <b>4,019,432</b>          | <b>3,962,992</b>    |
| <b>Federal sources</b>                         |                     |                     |                     |                           |                     |
| 21st Century/Learning Plus                     | 1,245,758           | 1,027,585           | 916,615             | 712,567                   | 539,612             |
| Title 1  | 1,284,757           | 1,351,377           | 1,287,828           | 1,453,804                 | 1,384,876           |
| Handicapped - Preschool                        | 679,481             | 497,147             | 332,581             | 472,036                   | 375,929             |
| Adult Education                                | 314,626             | 309,290             | 257,412             | 380,000                   | 380,000             |
| Other federal revenue                          | 2,806,074           | 2,986,239           | 2,852,149           | 3,272,290                 | 3,210,329           |
| <b>Total federal revenues</b>                  | <b>6,330,696</b>    | <b>6,171,638</b>    | <b>5,646,585</b>    | <b>6,290,697</b>          | <b>5,890,746</b>    |
| <b>Total Revenues</b>                          | <b>15,727,670</b>   | <b>16,421,811</b>   | <b>15,014,281</b>   | <b>16,248,613</b>         | <b>21,723,217</b>   |
| <b>Expenditures</b>                            |                     |                     |                     |                           |                     |
| Instruction                                    | 10,192,313          | 11,203,058          | 10,407,221          | 11,890,071                | 10,960,055          |
| Counseling & child accounting                  | 98,292              | 100,478             | 51,511              | 51,782                    | 51,980              |
| Media services & educational supervision       | 2,890,554           | 2,649,610           | 2,512,949           | 2,953,614                 | 3,032,822           |
| General district administration                | 402,999             | 375,397             | 339,455             | 422,813                   | 385,340             |
| Central services                               | 25,074              | 25,759              | 25,568              | 26,517                    | 26,621              |
| Operation & maintenance of school buildings    | 836,205             | 921,571             | 1,349,199           | 1,026,420                 | 2,548,967           |
| Columbus - adult trainable                     | 420,645             | 481,990             | 536,169             | 661,861                   | 666,403             |
| Community services and building rentals        | 69,256              | 31,459              | 26,355              | 25,614                    | 26,367              |
| Capital Outlay                                 | 10,630              | 968                 | 9,150               | 12,350                    | 1,730,070           |
| <b>Total Expenditures</b>                      | <b>14,945,968</b>   | <b>15,790,290</b>   | <b>15,257,577</b>   | <b>17,071,042</b>         | <b>19,428,625</b>   |
| <b>Net change in fund balances</b>             | <b>781,702</b>      | <b>631,521</b>      | <b>(243,296)</b>    | <b>(822,429)</b>          | <b>2,294,592</b>    |
| <b>Fund Balance - July 1</b>                   | <b>2,491,705</b>    | <b>3,273,407</b>    | <b>3,904,928</b>    | <b>3,661,632</b>          | <b>2,839,203</b>    |
| <b>Fund Balance - June 30</b>                  | <b>\$ 3,273,407</b> | <b>\$ 3,904,928</b> | <b>\$ 3,661,632</b> | <b>\$ 2,839,203</b>       | <b>\$ 5,133,795</b> |
| <b>Fund Balance</b>                            |                     |                     |                     |                           |                     |
| <b>Nonspendable:</b>                           |                     |                     |                     |                           |                     |
| Prepaid expenditures                           | \$ 14,345           | \$ 0                | \$ 15,878           | \$ 15,878                 | \$ 15,878           |
| <b>Assigned:</b>                               |                     |                     |                     |                           |                     |
| Programs reported in the special revenue funds | 1,501,459           | 2,104,519           | 1,411,518           | 2,212,347                 | 5,047,916           |
| Schools  | 0                   | 70,992              | 58,829              | 70,001                    | 70,001              |
| Unassigned                                     | 1,757,603           | 1,729,417           | 2,175,407           | 540,977                   | 0                   |
| <b>Total Fund Balance</b>                      | <b>\$ 3,273,407</b> | <b>\$ 3,904,928</b> | <b>\$ 3,661,632</b> | <b>\$ 2,839,203</b>       | <b>\$ 5,133,795</b> |

\* The 2011-12 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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

**Fund Expenditures by Object**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|
| <b>Revenues</b>                                |                     |                     |                     |                           |                     |
| <b>Local sources</b>                           |                     |                     |                     |                           |                     |
| Property tax                                   | \$ 2,309,107        | \$ 2,190,111        | \$ 1,972,137        | \$ 1,968,879              | \$ 7,801,449        |
| Tuition  | 1,506,499           | 2,181,151           | 1,720,446           | 1,525,055                 | 1,388,142           |
| Other local revenue                            | 1,865,655           | 1,708,982           | 1,972,495           | 2,444,550                 | 2,679,888           |
| <b>Total local sources</b>                     | <b>5,681,261</b>    | <b>6,080,244</b>    | <b>5,665,079</b>    | <b>5,938,484</b>          | <b>11,869,479</b>   |
| <b>State sources</b>                           |                     |                     |                     |                           |                     |
| Special Education - Preschool                  | 670,195             | 996,603             | 840,729             | 838,211                   | 986,053             |
| Adult High School Completion                   | 1,822,556           | 1,884,000           | 1,679,781           | 1,835,883                 | 1,777,353           |
| Retirement & FICA / Flex Allocation            | 140,165             | 122,579             | 84,682              | 114,423                   | 0                   |
| Other state revenue                            | 1,082,797           | 1,166,747           | 1,097,425           | 1,230,915                 | 1,199,586           |
| <b>Total State Revenues</b>                    | <b>3,715,713</b>    | <b>4,169,929</b>    | <b>3,702,617</b>    | <b>4,019,432</b>          | <b>3,962,992</b>    |
| <b>Federal sources</b>                         |                     |                     |                     |                           |                     |
| 21st Century/Learning Plus                     | 1,245,758           | 1,027,585           | 916,615             | 712,567                   | 539,612             |
| Title 1  | 1,284,757           | 1,351,377           | 1,287,828           | 1,453,804                 | 1,384,876           |
| Handicapped - Preschool PL 99-457              | 679,481             | 497,147             | 332,581             | 472,036                   | 375,929             |
| Adult Education                                | 314,626             | 309,290             | 257,412             | 380,000                   | 380,000             |
| Other federal revenue                          | 2,806,074           | 2,986,239           | 2,852,149           | 3,272,290                 | 3,210,329           |
| <b>Total Federal Revenues</b>                  | <b>6,330,696</b>    | <b>6,171,638</b>    | <b>5,646,585</b>    | <b>6,290,697</b>          | <b>5,890,746</b>    |
| <b>Total Revenues</b>                          | <b>15,727,670</b>   | <b>16,421,811</b>   | <b>15,014,281</b>   | <b>16,248,613</b>         | <b>21,723,217</b>   |
| <b>Expenditures</b>                            |                     |                     |                     |                           |                     |
| Salaries                                       | 9,335,440           | 9,741,348           | 9,312,307           | 9,566,878                 | 10,261,176          |
| Employee benefits                              | 2,657,485           | 2,778,248           | 2,554,909           | 2,928,222                 | 3,212,663           |
| Contract services - prof. and educ.            | 532,422             | 714,378             | 765,972             | 1,268,960                 | 814,280             |
| Maintenance & repairs                          | 535,872             | 550,387             | 501,255             | 594,646                   | 2,323,906           |
| Field trips, insurance, phone & travel         | 280,920             | 270,570             | 276,571             | 459,249                   | 467,204             |
| Supplies, textbooks & utilities                | 892,848             | 915,291             | 1,457,083           | 1,497,142                 | 1,822,121           |
| Equipment                                      | 319,982             | 456,671             | 62,026              | 317,997                   | 126,800             |
| Indirect costs                                 | 390,999             | 363,397             | 327,454             | 437,948                   | 400,475             |
| <b>Total Expenditures</b>                      | <b>14,945,968</b>   | <b>15,790,290</b>   | <b>15,257,577</b>   | <b>17,071,042</b>         | <b>19,428,625</b>   |
| <b>Net change in fund balances</b>             | <b>781,702</b>      | <b>631,521</b>      | <b>(243,296)</b>    | <b>(822,429)</b>          | <b>2,294,592</b>    |
| <b>Fund Balance - July 1</b>                   | <b>2,491,705</b>    | <b>3,273,407</b>    | <b>3,904,928</b>    | <b>3,661,632</b>          | <b>2,839,203</b>    |
| <b>Fund Balance - June 30</b>                  | <b>\$ 3,273,407</b> | <b>\$ 3,904,928</b> | <b>\$ 3,661,632</b> | <b>\$ 2,839,203</b>       | <b>\$ 5,133,795</b> |
| <b>Fund Balance</b>                            |                     |                     |                     |                           |                     |
| <b>Nonspendable:</b>                           |                     |                     |                     |                           |                     |
| Prepaid expenditures                           | \$ 14,345           | \$ 0                | \$ 15,878           | \$ 15,878                 | \$ 15,878           |
| <b>Assigned:</b>                               |                     |                     |                     |                           |                     |
| Programs reported in the special revenue funds | 1,501,459           | 2,104,519           | 1,411,518           | 2,212,347                 | 5,047,916           |
| Schools  | 0                   | 70,992              | 58,829              | 70,001                    | 70,001              |
| <b>Unassigned:</b>                             | <b>1,757,603</b>    | <b>1,729,417</b>    | <b>2,175,407</b>    | <b>540,977</b>            | <b>0</b>            |
| <b>Total Fund Balance</b>                      | <b>\$ 3,273,407</b> | <b>\$ 3,904,928</b> | <b>\$ 3,661,632</b> | <b>\$ 2,839,203</b>       | <b>\$ 5,133,795</b> |

\* The 2011-12 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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|--|---------------------|---------------------|---------------------|---------------------------|-------------------|
| <b>Revenues:</b>   |                     |                     |                     |                           |                   |
| Sale of food   | \$ 1,150,852        | \$ 1,024,058        | \$ 1,057,186        | \$ 1,065,890              | \$ 1,066,533      |
| Other local revenue  | 697,956             | 632,238             | 303,348             | 201,093                   | 201,092           |
| State of Utah  | 1,221,324           | 1,283,577           | 1,325,910           | 1,426,531                 | 1,483,777         |
| Federal government   | 8,348,191           | 9,255,121           | 10,414,732          | 10,856,998                | 11,157,422        |
| <b>Total Revenues</b>  | <b>11,418,323</b>   | <b>12,194,994</b>   | <b>13,101,176</b>   | <b>13,550,512</b>         | <b>13,908,824</b> |
| <b>Expenditures:</b>   |                     |                     |                     |                           |                   |
| Salaries   | 3,275,956           | 3,387,738           | 3,291,035           | 3,838,490                 | 3,901,132         |
| Employee benefits  | 1,282,096           | 1,226,048           | 1,211,887           | 1,497,129                 | 1,539,729         |
| Cost of food sold  | 5,092,368           | 5,278,461           | 5,546,609           | 6,333,815                 | 6,822,199         |
| Supplies and materials                                       | 650,020             | 812,262             | 794,697             | 923,775                   | 1,048,650         |
| Contracted services  | 298,166             | 275,491             | 306,767             | 370,050                   | 373,270           |
| Indirect costs, interest & other costs                       | 706,300             | 758,847             | 614,999             | 757,281                   | 783,848           |
| Equipment & equipment maintenance                            | 171,388             | 619,521             | 230,449             | 971,573                   | 393,500           |
| Other expenses   | 17,340              | 25,906              | 18,291              | 26,429                    | 32,895            |
| <b>Total Expenditures</b>                                    | <b>11,493,634</b>   | <b>12,384,274</b>   | <b>12,014,734</b>   | <b>14,718,542</b>         | <b>14,895,223</b> |
| Excess (deficiency) of revenues<br>over (under) expenditures | (75,311)            | (189,280)           | 1,086,442           | (1,168,030)               | (986,399)         |
| <b>Other financing sources:</b>                              |                     |                     |                     |                           |                   |
| Sale of capital assets                                       | 24,444              | 1,497               | 320                 | 8,000                     | 8,000             |
| <b>Net change in fund balances</b>                           | <b>(50,867)</b>     | <b>(187,783)</b>    | <b>1,086,762</b>    | <b>(1,160,030)</b>        | <b>(978,399)</b>  |
| Fund Balance - July 1  | 2,036,789           | 1,985,922           | 1,798,139           | 2,884,901                 | 1,724,871         |
| Fund Balance - June 30                                       | \$ 1,985,922        | \$ 1,798,139        | \$ 2,884,901        | \$ 1,724,871              | \$ 746,472        |
| <b>Fund Balance</b>  |                     |                     |                     |                           |                   |
| <b>Nonspendable:</b>   |                     |                     |                     |                           |                   |
| Inventories  | \$ 815,945          | \$ 726,393          | \$ 737,379          | \$ 737,379                | \$ 737,379        |
| Prepaid expenditures   | 19,886              | 0                   | 9,093               | 9,093                     | 9,093             |
| <b>Restricted:</b>   |                     |                     |                     |                           |                   |
| School lunch   | 1,150,091           | 1,071,746           | 2,138,429           | 978,399                   | 0                 |
| Unassigned   | 0                   | 0                   | 0                   | 0                         | 0                 |
| <b>Total Fund Balance</b>                                    | <b>\$ 1,985,922</b> | <b>\$ 1,798,139</b> | <b>\$ 2,884,901</b> | <b>\$ 1,724,871</b>       | <b>\$ 746,472</b> |

\* The 2011-12 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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|
| <b>Revenues:</b>                       |                     |                     |                     |                           |                     |
| Other local revenue                    | \$ 3,005,952        | \$ 3,213,783        | \$ 3,095,526        | \$ 3,500,000              | \$ 4,000,000        |
| <b>Total Revenues</b>                  | <b>3,005,952</b>    | <b>3,213,783</b>    | <b>3,095,526</b>    | <b>3,500,000</b>          | <b>4,000,000</b>    |
| <b>Expenditures:</b>                   |                     |                     |                     |                           |                     |
| Salaries                               | 3,435               | 2,097               | 2,678               | 40,000                    | 40,000              |
| Employee benefits                      | 563                 | 456                 | 626                 | 10,528                    | 11,544              |
| Field trips, insurance, phone & travel | 0                   | 25,487              | 12,834              | 14,000                    | 16,000              |
| Supplies and materials                 | 3,346,493           | 3,145,847           | 3,091,079           | 3,402,972                 | 3,895,456           |
| Contracted services                    | 11,228              | 33,505              | 29,723              | 31,500                    | 36,000              |
| Memberships & dues                     | 0                   | 0                   | 0                   | 1,000                     | 1,000               |
| Equipment                              | 0                   | 0                   | 0                   | 0                         | 0                   |
| <b>Total Expenditures</b>              | <b>3,361,719</b>    | <b>3,207,392</b>    | <b>3,136,940</b>    | <b>3,500,000</b>          | <b>4,000,000</b>    |
| Net change in fund balances            | (355,767)           | 6,391               | (41,414)            | 0                         | 0                   |
| Fund Balance - July 1                  | 2,122,693           | 1,766,926           | 1,773,317           | 1,731,903                 | 1,731,903           |
| Fund Balance - June 30                 | \$ 1,766,926        | \$ 1,773,317        | \$ 1,731,903        | \$ 1,731,903              | \$ 1,731,903        |
| <b>Fund Balance</b>                    |                     |                     |                     |                           |                     |
| Assigned:                              |                     |                     |                     |                           |                     |
| Students                               | 1,766,926           | 1,773,317           | 1,731,903           | 1,731,903                 | 1,731,903           |
| Unassigned:                            | 0                   | 0                   | 0                   | 0                         | 0                   |
| <b>Total Fund Balances</b>             | <b>\$ 1,766,926</b> | <b>\$ 1,773,317</b> | <b>\$ 1,731,903</b> | <b>\$ 1,731,903</b>       | <b>\$ 1,731,903</b> |

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Capital & Debt Service Funds**  
*Fiscal Year 2011-12 Budget*

|   | All Capital &<br>Debt Service<br>Funds | Capital<br>Outlay<br>Fund | Capital<br>Reserve<br>Fund | Debt<br>Service<br>Fund | Municipal<br>Building Authority<br>Fund |
|---|--|---------------------------|----------------------------|-------------------------|---|
| Revenues:                                 |  |                           |                            |                         |   |
| Property tax                              | \$ 33,008,650                          | \$ 12,104,359             | \$ 3,990,226               | \$ 16,914,065           | \$ 0                                    |
| Interest on investments                   | 461,425                                | 34,275                    | 365,000                    | 20,000                  | 42,150                                  |
| Other local revenue                       | 117,707                                | (631,484)                 | 0                          | 0                       | 749,191                                 |
| State of Utah                             | 0                                      | 0                         | 0                          | 0                       | 0                                       |
| <b>Total Revenues</b>                     | <b>33,587,782</b>                      | <b>11,507,150</b>         | <b>4,355,226</b>           | <b>16,934,065</b>       | <b>791,341</b>                          |
| Expenditures:                             |  |                           |                            |                         |   |
| Salaries                                  | 2,416,958                              | 2,416,958                 | 0                          | 0                       | 0                                       |
| Employee benefits                         | 1,090,529                              | 1,090,529                 | 0                          | 0                       | 0                                       |
| Contracted services                       | 9,011,948                              | 5,411,948                 | 3,600,000                  | 0                       | 0                                       |
| Supplies and materials                    | 376,500                                | 376,500                   | 0                          | 0                       | 0                                       |
| Travel and conferences                    | 21,125                                 | 21,125                    | 0                          | 0                       | 0                                       |
| Equipment & Property acquisition          | 2,239,260                              | 2,239,260                 | 0                          | 0                       | 0                                       |
| Redemption of bond principal              | 13,170,941                             | 0                         | 0                          | 12,433,000              | 737,941                                 |
| Interest on bonds                         | 4,512,710                              | 0                         | 0                          | 4,461,310               | 51,400                                  |
| Paying agent fees                         | 7,000                                  | 0                         | 0                          | 5,000                   | 2,000                                   |
| <b>Total Expenditures</b>                 | <b>32,846,971</b>                      | <b>11,556,320</b>         | <b>3,600,000</b>           | <b>16,899,310</b>       | <b>791,341</b>                          |
| Deficiency of revenues under expenditures | 740,811                                | (49,170)                  | 755,226                    | 34,755                  | 0                                       |
| Other Financing Sources (Uses):           |  |                           |                            |                         |   |
| Sale of real property                     | 49,170                                 | 49,170                    | 0                          | 0                       | 0                                       |
| Net change in fund balances               | 789,981                                | 0                         | 755,226                    | 34,755                  | 0                                       |
| Fund Balance - July 1                     | 14,546,525                             | 61,116                    | 14,222,947                 | 262,462                 | 0                                       |
| Fund Balance - June 30                    | \$ 15,336,506                          | \$ 61,116                 | \$ 14,978,173              | \$ 297,217              | \$ 0                                    |
| Fund Balance                              |  |                           |                            |                         |   |
| Nonspendable:                             |  |                           |                            |                         |   |
| Prepaid expenditures                      | \$ 61,116                              | \$ 61,116                 | \$ 0                       | \$ 0                    | \$ 0                                    |
| Restricted:                               |  |                           |                            |                         |   |
| Debt Service                              | 297,217                                | 0                         | 0                          | 297,217                 | 0                                       |
| Unassigned                                | 14,978,173                             | 0                         | 14,978,173                 | 0                       | 0                                       |
| <b>Total Fund Balance</b>                 | <b>\$ 15,336,506</b>                   | <b>\$ 61,116</b>          | <b>\$ 14,978,173</b>       | <b>\$ 297,217</b>       | <b>\$ 0</b>                             |

***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 2011-12 fiscal year.

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Outlay Fund Budget**

For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

|   | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|---|-------------------|-------------------|-------------------|---------------------------|-------------------|
| <b>Revenues:</b>                          |                   |                   |                   |                           |                   |
| Property tax                              | \$ 2,304,414      | \$ 8,076,144      | \$ 7,383,810      | \$ 15,365,793             | \$ 12,104,359     |
| Interest on investments                   | 440,335           | 93,515            | 121,925           | 34,275                    | 34,275            |
| Other local revenue                       | 824,468           | 80,807            | 90,401            | 183,565                   | (631,484)         |
| State of Utah                             | 0                 | 50,000            | 100,000           | 0                         | 0                 |
| Federal government                        | 0                 | 0                 | 2,701,813         | 74,491                    | 0                 |
| <b>Total Revenues</b>                     | <b>3,569,217</b>  | <b>8,300,466</b>  | <b>10,397,949</b> | <b>15,658,124</b>         | <b>11,507,150</b> |
| <b>Expenditures:</b>                      |                   |                   |                   |                           |                   |
| Salaries                                  | 2,349,825         | 2,333,464         | 2,389,445         | 2,375,318                 | 2,416,958         |
| Employee benefits                         | 909,731           | 936,507           | 942,458           | 1,056,641                 | 1,090,529         |
| Contracted service                        | 5,512,496         | 4,253,130         | 4,358,441         | 9,236,120                 | 5,411,948         |
| Supplies and materials                    | 40,721            | 20,758            | 373,027           | 520,083                   | 376,500           |
| Travel and conference                     | 18,429            | 7,903             | 7,778             | 21,125                    | 21,125            |
| Equipment                                 | 2,467,836         | 884,886           | 2,615,885         | 2,498,007                 | 2,239,260         |
| Bond issuance costs                       | 10,158            | 0                 | 0                 | 0                         | 0                 |
| <b>Total Expenditures</b>                 | <b>11,309,196</b> | <b>8,436,648</b>  | <b>10,687,034</b> | <b>15,707,294</b>         | <b>11,556,320</b> |
| Deficiency of revenues under expenditures | (7,739,979)       | (136,182)         | (289,085)         | (49,170)                  | (49,170)          |
| <b>Other Financing Source:</b>            |                   |                   |                   |                           |                   |
| Sale of real property                     | 84,804            | 52,087            | 253,938           | 49,170                    | 49,170            |
| Net change in fund balances               | (7,655,175)       | (84,095)          | (35,147)          | 0                         | 0                 |
| Fund balance - July 1                     | 7,835,533         | 180,358           | 96,263            | 61,116                    | 61,116            |
| Fund balance - June 30                    | \$ 180,358        | \$ 96,263         | \$ 61,116         | \$ 61,116                 | \$ 61,116         |
| <b>Fund Balance</b>                       |                   |                   |                   |                           |                   |
| Nonspendable                              |                   |                   |                   |                           |                   |
| Prepaid expenditures                      | \$ 180,358        | \$ 96,263         | \$ 61,116         | \$ 61,116                 | \$ 61,116         |
| Unassigned                                | 0                 | 0                 | 0                 | 0                         | 0                 |
| <b>Total Fund Balance</b>                 | <b>\$ 180,358</b> | <b>\$ 96,263</b>  | <b>\$ 61,116</b>  | <b>\$ 61,116</b>          | <b>\$ 61,116</b>  |

\* The 2011-12 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 2011-12

| Year Built                         | Location                  | Project Description  | Total Budget  |
|------------------------------------|---------------------------|--|---------------|
| 2002                               | Backman Elementary        | Replace building hot water supply pumps                                    | \$ 11,000     |
|                                    |                           | Fog/oil seal, with crack seal playground                                   | 22,016        |
|                                    |                           | Replace office PA system   | 17,000        |
|                                    |                           | <b>Total Backman Elementary</b>  | <b>50,016</b> |
| 2004                               | Beacon Heights Elementary | Fog/oil seal, with crack seal east & west parking lot, drive, & playground | 39,231        |
|                                    |                           | Replace office PA system   | 17,000        |
|                                    |                           | <b>Total Beacon Heights Elementary</b>                                     | <b>56,231</b> |
| 1980                               | Bennion Elementary        | Replace all water closets and urinals in 3rd floor restrooms               | 10,436        |
|                                    |                           | Complete nature center on north side of school                             | 12,375        |
|                                    |                           | Replace countertops, sinks & faucets in classrooms on 1st floor            | 15,440        |
|                                    |                           | Replace sinks, faucets and traps in 1st floor restrooms                    | 8,678         |
|                                    |                           | Seal coat with crack seal & restripe south parking lot                     | 4,038         |
|                                    |                           | Replace main entry doors and metal frames                                  | 13,820        |
|                                    |                           | <b>Total Bennion Elementary</b>  | <b>64,787</b> |
| 2005                               | Bonneville Elementary     | Install A/C on rooftop for computer lab                                    | 9,500         |
|                                    |                           | Install projectors in all classrooms                                       | 30,000        |
|                                    |                           | Add additional doors to access control system                              | 9,000         |
|                                    |                           | Crack seal, seal coat with HAS, playground upper & lower and parking lot   | 15,500        |
| <b>Total Bonneville Elementary</b> | <b>64,000</b>             |  |               |
| 2004                               | Dilworth Elementary       | Install automatic blinds on upper windows in cafeteria & auditorium        | 10,000        |
|                                    |                           | Fog/oil seal with crack seal main parking lot and playground               | 29,437        |
|                                    |                           | Remove sod and install new sod on playfield                                | 35,000        |
| <b>Total Dilworth Elementary</b>   | <b>74,437</b>             |  |               |
| 1964                               | Edison Elementary         | Replace carpet in classrooms throughout the building                       | 61,880        |
|                                    |                           | Replace ceiling tile in kitchen  | 4,206         |
|                                    |                           | Install sprinklers and landscaping to flower beds south of school          | 9,800         |
|                                    |                           | Replace office PA system   | 17,000        |
|                                    |                           | Replace kitchen door magnet with strike                                    | 2,500         |
| <b>Total Edison Elementary</b>     | <b>95,386</b>             |  |               |
| 1978                               | Emerson Elementary        | Retop poured in place rubber in kindergarten play area                     | 8,500         |
|                                    |                           | Slurry seal with crack seal & restripe faculty parking lot                 | 3,995         |
|                                    |                           | Roof repair  | 7,500         |
| <b>Total Emerson Elementary</b>    | <b>19,995</b>             |  |               |
| 1978                               | Ensign Elementary         | North side multipurpose rooms cut hole in wall & create storage room       | 60,720        |
|                                    |                           | Replace two heating pumps  | 6,500         |
|                                    |                           | Replace main office PA system  | 17,000        |
|                                    |                           | Replace main fire panel  | 35,000        |
|                                    |                           | Replace all countertops, sinks & faucets in A pod classrooms               | 16,702        |
|                                    |                           | Slurry seal south playground to curb & southeast playground                | 22,600        |
|                                    |                           | Fog/oil seal east playground, drive & north drive outside of overlay       | 15,239        |
|                                    |                           | Replace kitchen door magnet with strike                                    | 2,500         |
| <b>Total Ensign Elementary</b>     | <b>176,261</b>            |  |               |

| Year Built | Location                           | Project Description  | Total Budget   |
|------------|------------------------------------|--|----------------|
| 2002       | Escalante Elementary               | Replace all carpet on 1st floor  | \$ 23,825      |
|            |                                    | Crack seal coat west parking lot & restripe                                  | 9,728          |
|            |                                    | Replace bathroom stall in 4 boys restrooms                                   | 14,000         |
|            |                                    | Install hold open arms on all doors throughout the building                  | 4,950          |
|            |                                    | <b>Total Escalante Elementary</b>  | <b>52,503</b>  |
| 2000       | Franklin Elementary                | Replace all carpet in classrooms throughout the building                     | 52,951         |
|            |                                    | Install access control to 3 doors and replace kitchen door magnet            | 11,500         |
|            |                                    | <b>Total Franklin Elementary</b>   | <b>64,451</b>  |
| 1986       | Hawthorne Elementary               | Replace fan motors throughout the building                                   | 9,000          |
|            |                                    | Replace sink faucets in all restrooms throughout the building                | 5,297          |
|            |                                    | Seal coat with crack seal and restripe all asphalt                           | 21,000         |
|            |                                    | Replace concrete around building   | 10,000         |
|            |                                    | Replace electric generator   | 40,000         |
|            | <b>Total Hawthorne Elementary</b>  | <b>85,297</b>  |                |
| 2006       | Highland Park Elementary           | Paint metal handrail around kindergarten play area                           | 5,000          |
|            |                                    | Crack seal & seal coat asphalt on playground & parking lots, repaint lines   | 42,959         |
|            |                                    | Install walkway pad on roof, south east end                                  | 3,500          |
|            |                                    | <b>Total Highland Park Elementary</b>  | <b>51,459</b>  |
| 2005       | Indian Hills Elementary            | Seal coat with crack seal & restrip all asphalt                              | 23,150         |
|            |                                    | Pain all outside metal door jambs & window frames                            | 4,500          |
|            |                                    | Install guard rail around balcony on 2nd floor                               | 4,950          |
|            |                                    | <b>Total Indian Hills Elementary</b>   | <b>32,600</b>  |
| 1981       | Jackson Elementary                 | Replace fencing around school grounds  | 55,000         |
|            |                                    | Replace countertops, sinks & faucets in all classrooms in old part of school | 28,380         |
|            |                                    | Install 2 adjustable basketball standards in multipurpose room               | 21,900         |
|            |                                    | Replace floor tile in 4 restrooms in old section of school                   | 7,145          |
|            |                                    | Paint new section of hallways & outside metal door jambs                     | 8,000          |
|            |                                    | Replace office PA system   | 17,000         |
|            |                                    | Overlay asphalt on south side playground & west driveway                     | 30,588         |
|            |                                    | Multipurpose room retrofit, lighting & rewire                                | 10,000         |
|            |                                    | <b>Total Jackson Elementary</b>  | <b>178,013</b> |
| 1978       | Lincoln Elementary                 | Replace office PA system   | 17,000         |
|            |                                    | Strip brick walls in cafeteria and auditorium and reseal or paint            | 34,860         |
|            |                                    | Install shower in kiln room & move kiln to boiler room                       | 5,000          |
|            |                                    | Install man door in big folding door in multipurpose room                    | 9,850          |
|            |                                    | Replace electric generator   | 40,000         |
|            | <b>Total Lincoln Elementary</b>    | <b>106,710</b>   |                |
| 1975       | Meadowlark Elementary              | Build new restroom in northwest wing   | 102,300        |
|            |                                    | Replace carpet in second half of building                                    | 25,940         |
|            |                                    | Replace fire alarm   | 30,000         |
|            |                                    | Remove asphalt and install new on southwest playground                       | 115,485        |
|            |                                    | Replace countertops in all classrooms in west pod                            | 5,950          |
|            |                                    | Add access control to three doors  | 9,000          |
|            | <b>Total Meadowlark Elementary</b> | <b>288,675</b>   |                |



| Year Built                          | Location                        | Project Description  | Total Budget  |
|-------------------------------------|---------------------------------|--|---------------|
| 2002                                | <b>Mountain View Elementary</b> | Seal coat with crack seal & restrip playground and parking lot             | \$ 25,961     |
|                                     |                                 | Add access control to 3 doors  | 9,000         |
|                                     |                                 | <b>Total Mountain View Elementary</b>                                      | <b>34,961</b> |
| 2001                                | <b>Newman Elementary</b>        | Replace EPDM tiles in kindergarten play area                               | 22,050        |
|                                     |                                 | Seal coat with crack seal & restripe all asphalt                           | 26,939        |
|                                     |                                 | Replace concrete around building   | 10,000        |
|                                     |                                 | Paint all metal handrails throughout the building                          | 8,200         |
|                                     |                                 | Install new outside storage shed   | 6,500         |
| <b>Total Newman Elementary</b>      | <b>73,689</b>                   |  |               |
| 2003                                | <b>Nibley Park Elementary</b>   | Add access control to three doors  | 9,000         |
|                                     |                                 | Replace EPDM tiles in kindergarten play area                               | 32,000        |
|                                     |                                 | Replace carpet in classrooms on 1st floor                                  | 24,000        |
|                                     |                                 | Standard sealcoat on playground  | 11,599        |
| <b>Total Nibley Park Elementary</b> | <b>76,599</b>                   |  |               |
| 1999                                | <b>Northstar Elementary</b>     | Replace all carpet in red pod  | 12,655        |
|                                     |                                 | Upgrade all VFD's to ABBACH550   | 31,200        |
|                                     |                                 | Upgrade chiller to freon   | 5,000         |
|                                     |                                 | Replace HWS pumps  | 4,800         |
|                                     |                                 | Add acoustic control to kindergarten hall                                  | 5,500         |
| <b>Total Northstar Elementary</b>   | <b>59,155</b>                   |  |               |
| 2001                                | <b>Parkview Elementary</b>      | Replace EPDM tiles around physical therapy playground equipment            | 27,000        |
|                                     |                                 | Replace EPDM tiles in kindergarten play area                               | 23,000        |
|                                     |                                 | Replace boiler feed pumps heating and cooling                              | 15,000        |
|                                     |                                 | Replace courtyard fence black iron   | 25,000        |
|                                     |                                 | Add access control to three doors  | 9,000         |
| <b>Total Parkview Elementary</b>    | <b>99,000</b>                   |  |               |
| 2000                                | <b>Riley Elementary</b>         | Replace all carpet on 1st floor  | 46,012        |
|                                     |                                 | Replace faucets in all restrooms   | 6,987         |
|                                     |                                 | <b>Total Riley Elementary</b>  | <b>52,999</b> |
| 2001                                | <b>Rose Park Elementary</b>     | Add access control to three doors  | 9,000         |
|                                     |                                 | Replace composite playground structure                                     | 42,000        |
|                                     |                                 | Replace magnet on exit door with strike                                    | 2,500         |
| <b>Total Rose Park Elementary</b>   | <b>53,500</b>                   |  |               |
| 1993                                | <b>Uintah Elementary</b>        | Paint all classrooms and bathroom stalls                                   | 35,800        |
|                                     |                                 | Grass playfield: remove sod, regrade, upgrade sprinkler, & install new sod | 125,000       |
|                                     |                                 | Remove concrete stairs on the southeast corner of playfield & add sod      | 1,500         |
|                                     |                                 | Install exhaust fan in kiln room and provide heat                          | 10,800        |
|                                     |                                 | Install 3 way valve on condenser line for chiller                          | 7,300         |
| <b>Total Uintah Elementary</b>      | <b>180,400</b>                  |  |               |
| 1976                                | <b>Wasatch Elementary</b>       | Replace countertops, sinks & faucets in all classrooms on 1st floor        | 23,110        |
|                                     |                                 | Replace sinks & faucets in all restrooms                                   | 7,720         |
|                                     |                                 | Replace water heater in boiler room  | 5,440         |
|                                     |                                 | Slurry seal with crack seal & restripe playground asphalt                  | 19,722        |
|                                     |                                 | Kitchen design for new heating & cooling                                   | 58,000        |
| <b>Total Wasatch Elementary</b>     | <b>113,992</b>                  |  |               |

| Year Built                    | Location                | Project Description  | Total Budget   |
|-------------------------------|-------------------------|--|----------------|
| 2006                          | Washington Elementary   | Install new landscaping in back of school                                | \$ 8,500       |
|                               |                         | Replace DVR  | 7,000          |
|                               |                         | Seal coat, crack seal & restripe all asphalt                             | 13,880         |
|                               |                         | <b>Total Washington Elementary</b>                                       | <b>29,380</b>  |
| 2001                          | Whittier Elementary     | Replace BAS with metasys   | 250,000        |
|                               |                         | Paint all doors & jambs throughout the building                          | 7,000          |
|                               |                         | Replace EPDM tiles in kindergarten play area                             | 25,000         |
|                               |                         | Install hold open arms on door closures on all classroom doors           | 9,000          |
|                               |                         | <b>Total Whittier Elementary</b>   | <b>291,000</b> |
| 1979                          | Bryant Middle School    | Change out auto flush valves   | 7,837          |
|                               |                         | Paint all hallway lockers  | 25,000         |
|                               |                         | Replace countertops, cabinet fronts, sinks, faucets & drinking fountains | 6,865          |
|                               |                         | Replace office PA system   | 18,000         |
|                               |                         | HAS seal coat with crack seal in main parking lot                        | 5,200          |
|                               |                         | Change out 2" water meter for 3" for sprinkler system on main play field | 30,000         |
|                               |                         | Gym lighting retrofit  | 15,000         |
|                               |                         | <b>Total Bryant Middle School</b>  | <b>107,902</b> |
| 2008                          | Clayton Middle School   | <b>Total Clayton Middle School</b>                                       | <b>0</b>       |
|                               |                         |  |                |
| 2007                          | Glendale Middle School  | Install drain line on northwest side of school                           | 8,550          |
|                               |                         | Engineer to investigate installing sump for cooling tower                | 12,500         |
|                               |                         | <b>Total Glendale Middle School</b>                                      | <b>21,050</b>  |
| 2008                          | Hillside Middle School  | <b>Total Hillside Middle School</b>                                      | <b>0</b>       |
|                               |                         |  |                |
| 2005                          | Northwest Middle School | Entrance way - remove planting area and install stamped concrete         | 19,800         |
|                               |                         | Install outside lighting on building                                     | 4,325          |
|                               |                         | Change out blinds in library from solid to transparent                   | 7,500          |
|                               |                         | Install message LCD panel in main entry                                  | 6,000          |
|                               |                         | Seal coat with crack seal & restripe all asphalt                         | 19,449         |
|                               |                         | <b>Total Northwest Middle School</b>                                     | <b>57,074</b>  |
| 1997                          | East High School        | Add additional lighting to football field parking lot                    | 80,000         |
|                               |                         | Phase 2 bio tech lab stainless steel solid racks on lab tops             | 45,000         |
|                               |                         | Replace gas fired units in attic of football field stadium               | 47,850         |
|                               |                         | Add additional bleachers to football field stadium visitors side         | 150,000        |
|                               |                         | Overlay & patch main faculty parking lot                                 | 134,570        |
|                               |                         | Add HAS protective seal coat to front drive                              | 17,700         |
|                               |                         | Library - remove 8' tall cabinets, replace with 5' tall cabinets         | 25,000         |
|                               |                         | Football stadium locker rooms - remove toilets, install urinals          | 4,400          |
|                               |                         | Install fire detection in auditorium and stage                           | 8,000          |
|                               |                         | Install split cooling system for 3rd floor common room                   | 13,400         |
|                               |                         | Install split A/C in computer lab room B201                              | 16,080         |
|                               |                         | Irrigation central control   | 10,000         |
| <b>Total East High School</b> | <b>552,000</b>          |  |                |

| Year Built   | Location                       | Project Description  | Total Budget            |                                 |
|--|--------------------------------|--|-------------------------|---------------------------------|
| 1955   | <b>Highland High School</b>    | Replace all carpet on 1st floor  | \$ 55,000               |                                 |
|  |                                | Upgrade student restrooms on 3rd floor                                 | 32,392                  |                                 |
|  |                                | Replace existing heating & cooling in kitchen                          | 40,040                  |                                 |
|  |                                | Replace 13 unserviceable doors in auditorium & gym                     | 24,499                  |                                 |
|  |                                | Replace floor tile on 2nd floor  | 54,390                  |                                 |
|  |                                | Replace concrete stairway from parking lot to football field           | 8,534                   |                                 |
|  |                                | Replace fence and concrete walls around tennis courts                  | 90,948                  |                                 |
|  |                                | Resurface tennis courts  | 250,000                 |                                 |
|  |                                | Replace auditorium seats   | 76,570                  |                                 |
|  |                                | Upgrade electric generator   | 18,500                  |                                 |
|  |                                | Upgrade electrical panels  | 10,000                  |                                 |
|  |                                | Convert classrooms to bio-tech lab                                     | 8,782                   |                                 |
|  |                                | Install ceiling tile in commons area & lower sprinkler heads           | 5,275                   |                                 |
|  |                                | Replace cyclorama curtain on stage                                     | 4,000                   |                                 |
|  |                                | Replace CYC lights on stage  | 10,000                  |                                 |
|  |                                | Main gym lighting retrofit   | 60,000                  |                                 |
|  |                                | Slurry seal with crack seal & restripe main parking areas & west drive | 86,465                  |                                 |
|  |                                | Strip brick in main gym  | 44,960                  |                                 |
|  |                                | <b>Total Highland High School</b>                                      |                         | <b>880,355</b>                  |
|  |                                | 1921   | <b>West High School</b> | Replace floor tile in cafeteria |
| Paint classroom walls  | 17,040                         |  |                         |                                 |
| Replace carpet in classrooms as needed   | 27,900                         |  |                         |                                 |
| Replace bathroom stalls throughout building                                      | 46,400                         |  |                         |                                 |
| Install bike racks and benches around school                                     | 5,000                          |  |                         |                                 |
| Paint upper walls & wood trim on 2nd floor                                       | 22,040                         |  |                         |                                 |
| Paint metal panels on walls on 2nd floor   | 28,165                         |  |                         |                                 |
| Replace fire alarm system  | 70,000                         |  |                         |                                 |
| Install handrails on stairways in main building & guard rail on 4th floor stairs | 56,000                         |  |                         |                                 |
| Design & build storage area east side of street                                  | 25,000                         |  |                         |                                 |
| Add fire alarm to stadium locker rooms   | 12,000                         |  |                         |                                 |
| Power factor correction & installation of capacitors                             | 26,000                         |  |                         |                                 |
| Replace roof over kitchen  | 16,000                         |  |                         |                                 |
| Asphalt parking lot north side of school   | 100,000                        |  |                         |                                 |
| <b>Total West High School</b>  |                                |  |                         | <b>466,945</b>                  |
| 1997   | <b>Horizonte</b>               | Replace carpet in computer rooms                                       | 22,880                  |                                 |
|  |                                | Replace carpet in auditorium   | 21,780                  |                                 |
|  |                                | Replace sound system in auditorium                                     | 12,000                  |                                 |
|  |                                | Retrofit VAV boxes in all classrooms                                   | 55,000                  |                                 |
|  |                                | Install hold open arms on all door closures throughout the school      | 7,000                   |                                 |
|  |                                | Replace folding door in room 224                                       | 12,000                  |                                 |
|  |                                | Remove escalator from main foyer and install stairs                    | 60,000                  |                                 |
|  |                                | Install split A/C system in server room                                | 10,800                  |                                 |
| <b>Total Horizonte</b>   |                                | <b>201,460</b>   |                         |                                 |
| 1937/1958  | <b>Administration Building</b> | Install VFD on water tower   | 5,900                   |                                 |
|  |                                | <b>Total Administration Building</b>                                   |                         | <b>5,900</b>                    |
| 2004   | <b>Auxiliary Services</b>      | Overlay asphalt northwest parking lot                                  | 55,305                  |                                 |
|  |                                | Seal coat loading dock and CNP parking areas                           | 4,000                   |                                 |
|  |                                | HAS seal coat with crack seal & restripe south parking area east half  | 9,000                   |                                 |
|  |                                | West building install more walkway pads on roof                        | 3,500                   |                                 |
|  |                                | <b>Total Auxiliary Services</b>  |                         | <b>71,805</b>                   |

| Year Built                             | Location                 | Project Description                             | Total Budget  |
|--|--------------------------|---|---------------|
| 1963                                   | Lowell Building          | <b>Total Lowell Elementary</b>                  | 0             |
| 1957                                   | Old Northwest Building   | <b>Total Old Northwest Building</b>             | 0             |
| 1950                                   | Rosslyn Heights Building | Replace roof over north wing and cafeteria      | \$ 94,500     |
|  |                          | <b>Total Rosslyn Heights Building</b>           | 94,500        |
| 2002                                   | Transportation Building  | Overlay & patch back parking lot                | 265,517       |
|  |                          | <b>Total Transportation Building</b>            | 265,517       |
| <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>                        | 1,600,000     |
|  |                          | Special Programs Fund Projects                  | 1,718,770     |
|  |                          | Capital Outlay Fund Projects                    | 5,131,234     |
|  |                          | <b>Total Capital Projects</b>                   | \$ 6,850,004  |
| <b>District Capital Outlay Program</b> |                          |   |               |
|  |                          | Support Service Salaries                        | 379,266       |
|  |                          | Building Improvement Salaries                   | 663,327       |
|  |                          | Building & Grounds Maintenance Salaries         | 1,374,365     |
|  |                          | Total Salaries                                  | 2,416,958     |
|  |                          | Fringe Benefits                                 | 1,090,529     |
|  |                          | Miscellaneous Contracted Services               | 100,714       |
|  |                          | Equipment Repair                                | 180,000       |
|  |                          | Total Capital Outlay Fund Projects - from above | 5,131,234     |
|  |                          | Total Contracted Services                       | 5,411,948     |
|  |                          | Supplies and Materials                          | 376,500       |
|  |                          | Travel & Conferences                            | 21,125        |
|  |                          | Equipment                                       | 2,239,260     |
|  |                          | <b>Total District Capital Outlay Program</b>    | \$ 11,556,320 |

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Outlay Fund Projects - 5 Year Plan Summary**  
 Fiscal Year 2011-12

| SCHOOL                             | 2011-12             | 2012-13             | 2013-14             | 2014-15             | 2015-16             | TOTAL                |
|------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|----------------------|
| <b>Elementary Schools</b>          |                     |                     |                     |                     |                     |                      |
| Backman                            | \$ 50,016           | \$ 37,581           | \$ 53,730           | \$ 329,540          | \$ 51,434           | \$ 522,301           |
| Beacon Hghts.                      | 56,231              | 71,122              | 66,100              | 51,862              | 45,840              | 291,155              |
| Bennion                            | 64,787              | 24,474              | 148,278             | 7,000               | 142,000             | 386,539              |
| Bonneville                         | 64,000              | 9,100               | 22,100              | 13,840              | 55,675              | 164,715              |
| Dilworth                           | 74,437              | 40,600              | 57,100              | 54,840              | 44,850              | 271,827              |
| Edison                             | 95,386              | 109,825             | 45,205              | 9,500               | 30,000              | 289,916              |
| Emerson                            | 19,995              | 48,443              | 35,000              |                     |                     | 103,438              |
| Ensign                             | 176,261             | 192,539             | 101,068             | 74,762              | 27,500              | 572,130              |
| Escalante                          | 52,503              | 203,258             | 112,874             | 17,740              | 41,350              | 427,725              |
| Franklin                           | 64,451              | 500,616             | 12,000              | 34,000              | 93,200              | 704,267              |
| Hawthorne                          | 85,297              | 125,840             | 275,500             | 12,000              | 12,000              | 510,637              |
| Highland Park                      | 51,459              |                     | 30,100              | 28,840              | 47,350              | 157,749              |
| Indian Hills                       | 32,600              | 32,000              | 27,600              | 18,840              | 42,350              | 153,390              |
| Jackson                            | 178,013             | 78,300              | 103,950             | 22,400              | 188,500             | 571,163              |
| Lincoln                            | 106,710             | 94,000              | 447,250             | 99,550              | 37,000              | 784,510              |
| Meadowlark                         | 288,675             | 183,305             | 80,698              | 25,400              | 477,210             | 1,055,288            |
| Mountain View                      | 34,961              | 20,000              | 495,455             | 50,000              | 11,350              | 611,766              |
| Newman                             | 73,689              | 81,300              | 37,450              | 179,240             | 24,850              | 396,529              |
| Nibley Park                        | 76,599              | 58,000              | 48,399              | 270,650             | 57,000              | 510,648              |
| Northstar                          | 59,155              | 542,317             | 38,574              | 60,200              | 13,500              | 713,746              |
| Parkview                           | 99,000              | 27,235              | 67,000              | 125,599             | 68,840              | 387,674              |
| Riley                              | 52,999              | 76,918              | 27,000              | 7,000               | 32,649              | 196,566              |
| Rose Park                          | 53,500              | 77,449              | 13,450              | 22,400              | 20,340              | 187,139              |
| Uintah                             | 180,400             | 123,433             | 18,200              | 314,525             | 14,000              | 650,558              |
| Wasatch                            | 113,992             | 72,763              | 155,950             | 170,500             | 184,500             | 697,705              |
| Washington                         | 29,380              | 19,300              | 15,550              | 25,500              | 27,340              | 117,070              |
| Whittier                           | 291,000             | 26,000              | 315,610             | 63,385              | 40,000              | 735,995              |
| <b>Middle Schools</b>              |                     |                     |                     |                     |                     |                      |
| Bryant                             | 107,902             | 38,000              | 39,286              | 24,000              | 39,000              | 248,188              |
| Clayton                            |                     |                     |                     | 13,000              |                     | 13,000               |
| Glendale                           | 21,050              | 66,000              |                     |                     |                     | 87,050               |
| Hillside                           |                     |                     |                     |                     | 9,949               | 9,949                |
| Northwest                          | 57,074              | 56,000              | 250,500             | 56,500              | 66,200              | 486,274              |
| <b>High Schools</b>                |                     |                     |                     |                     |                     |                      |
| East                               | 552,000             | 371,800             | 44,500              | 89,200              | 73,000              | 1,130,500            |
| Highland                           | 880,355             | 1,054,409           | 731,717             | 60,000              | 99,600              | 2,826,081            |
| West                               | 466,945             | 1,077,358           | 256,893             | 277,000             | 702,325             | 2,780,521            |
| Horizonte                          | 201,460             | 297,600             | 163,000             | 80,000              | 100,499             | 842,559              |
| <b>Other Buildings/All Schools</b> |                     |                     |                     |                     |                     |                      |
| Administration Building            | 5,900               | 625,500             | 210,000             | 30,000              | 30,000              | 901,400              |
| Auxilliary Services                | 71,805              | 39,736              | 31,300              |                     |                     | 142,841              |
| Lowell                             |                     | 88,120              |                     |                     |                     | 88,120               |
| Rosslyn Heights                    | 94,500              |                     |                     |                     |                     | 94,500               |
| Old Northwest Building             |                     | 90,000              | 8,000               |                     |                     | 98,000               |
| Transportation Department          | 265,517             | 91,300              |                     |                     |                     | 356,817              |
| 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>\$ 6,850,004</b> | <b>\$ 8,371,541</b> | <b>\$ 6,186,387</b> | <b>\$ 4,318,813</b> | <b>\$ 4,551,201</b> | <b>\$ 30,277,946</b> |
| Special Programs Fund Projects     | 1,718,770           | 1,589,978           | 1,645,708           | 434,106             | 638,025             | 6,026,587            |
| Capital Outlay Fund Projects       | 5,131,234           | 6,781,563           | 4,540,679           | 3,884,707           | 3,913,176           | 24,251,359           |

Salt Lake City School District

Tentative Replacement As of May 2011  Retrofit  Schedule



**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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

**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.**

|                             | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget    |
|-----------------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|
| <b>Revenues:</b>            |                      |                      |                      |                           |                      |
| Property tax                | \$ 17,499,116        | \$ 11,595,392        | \$ 10,268,285        | \$ 3,913,291              | \$ 3,990,226         |
| Other local revenue         | 0                    | 0                    | 1,188,806            | 6,949                     | 0                    |
| Interest on investments     | 1,117,900            | 485,910              | 365,832              | 365,000                   | 365,000              |
| <b>Total Revenues</b>       | <b>18,617,016</b>    | <b>12,081,302</b>    | <b>11,822,923</b>    | <b>4,285,240</b>          | <b>4,355,226</b>     |
| <b>Expenditures:</b>        |                      |                      |                      |                           |                      |
| Salaries                    | 35,256               | 8,469                | 45,171               | 0                         | 0                    |
| Employee benefits           | 8,365                | 2,039                | 10,388               | 0                         | 0                    |
| Contracted service          | 19,380,027           | 22,961,305           | 6,742,792            | 12,895,570                | 3,600,000            |
| Property acquisition        | 0                    | 0                    | 0                    | 1,844,084                 | 0                    |
| <b>Total Expenditures</b>   | <b>19,423,648</b>    | <b>22,971,813</b>    | <b>6,798,351</b>     | <b>14,739,654</b>         | <b>3,600,000</b>     |
| Net change in fund balances | (806,632)            | (10,890,511)         | 5,024,572            | (10,454,414)              | 755,226              |
| Fund Balance - July 1       | 31,349,932           | 30,543,300           | 19,652,789           | 24,677,361                | 14,222,947           |
| Fund Balance - June 30      | <u>\$ 30,543,300</u> | <u>\$ 19,652,789</u> | <u>\$ 24,677,361</u> | <u>\$ 14,222,947</u>      | <u>\$ 14,978,173</u> |
| <b>Fund Balance</b>         |                      |                      |                      |                           |                      |
| Nonspendable:               |                      |                      |                      |                           |                      |
| Prepaid expenditures        | \$ 188,415           | \$                   | \$ 0                 | \$ 0                      | \$ 0                 |
| Restricted:                 |                      |                      |                      |                           |                      |
| Capital projects            | 30,354,885           | 19,652,789           | 21,261,606           | 0                         | 0                    |
| Unassigned:                 | 0                    | 0                    | 3,415,755            | 14,222,947                | 14,978,173           |
| <b>Total Fund Balance</b>   | <b>\$ 30,543,300</b> | <b>\$ 19,652,789</b> | <b>\$ 24,677,361</b> | <b>\$ 14,222,947</b>      | <b>\$ 14,978,173</b> |

***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 \$884,331,422. 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 2011-12 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 2002A     |                 | Series 2002B       |                    | Series 2002C       |                 |
|----------------|--------------------|------------------|------------------|-----------------|--------------------|--------------------|--------------------|-----------------|
| Ending June 30 | \$4,742,722        |                  | \$10,000,000     |                 | \$12,315,000       |                    | \$6,105,000        |                 |
|                | Principal          | Interest         | Principal        | Interest        | Principal          | Interest           | Principal          | Interest        |
| 2012           | 0                  | 39,554           | 465,000          | 19,530          | 980,000            | 430,042            | 740,000            | 62,325          |
| 2013           | 0                  | 39,554           | 0 (1)            | 0               | 1,015,000          | 390,842            | 770,000            | 32,725          |
| 2014           | 0                  | 39,555           | 0 (1)            | 0               | 1,065,000          | 349,228            |                    |                 |
| 2015           | 0                  | 39,554           | 0 (1)            | 0               | 1,110,000          | 303,965            |                    |                 |
| 2016           | 4,742,722          | 39,554           | 0 (1)            | 0               | 1,160,000          | 256,235            |                    |                 |
| 2017           |                    |                  | 0 (1)            | 0               | 1,205,000          | 205,196            |                    |                 |
| 2018           |                    |                  | 0 (1)            | 0               | 1,255,000          | 150,970            |                    |                 |
| 2019           |                    |                  | 0 (1)            | 0               | 1,320,000          | 93,240             |                    |                 |
| 2020           |                    |                  | 0 (1)            | 0               | 650,000            | 31,200             |                    |                 |
| 2021           |                    |                  | 0 (1)            | 0               |                    |                    |                    |                 |
| 2022           |                    |                  | 0 (1)            | 0               |                    |                    |                    |                 |
| <b>Totals</b>  | <b>\$4,742,722</b> | <b>\$197,771</b> | <b>\$465,000</b> | <b>\$19,530</b> | <b>\$9,760,000</b> | <b>\$2,210,918</b> | <b>\$1,510,000</b> | <b>\$95,050</b> |

| Year           | Series 2003         |                    | Series 2005A        |                    | Series 2005B        |                    | Series 2006         |                    |
|----------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|---------------------|--------------------|
| Ending June 30 | \$45,000,000        |                    | \$35,000,000        |                    | \$19,665,000        |                    | \$31,255,000        |                    |
|                | Principal           | Interest           | Principal           | Interest           | Principal           | Interest           | Principal           | Interest           |
| 2012           | 2,035,000           | 447,969            | 1,610,000           | 1,050,188          | 2,785,000           | 640,950            | 2,475,000           | 831,250            |
| 2013           | 2,110,000           | 366,569            | 1,665,000           | 993,838            | 3,415,000           | 501,700            | 2,565,000           | 732,250            |
| 2014           | 2,190,000           | 282,169            | 1,720,000           | 935,563            | 5,755,000           | 330,950            | 2,655,000           | 629,650            |
| 2015           | 2,275,000           | 194,569            | 1,780,000           | 875,363            | 960,000             | 43,200             | 1,820,000           | 523,450            |
| 2016           | 2,370,000           | 100,725            | 0                   | 804,162            |                     |                    | 0                   | 450,650            |
| 2017           | 0 (3)               | 0                  | 1,845,000           | 804,161            |                     |                    | 1,540,000           | 450,650            |
| 2018           | 0 (3)               | 0                  | 1,915,000           | 730,363            |                     |                    | 1,610,000           | 389,050            |
| 2019           | 0 (3)               | 0                  | 1,985,000           | 653,762            |                     |                    | 1,670,000           | 324,650            |
| 2020           | 0 (3)               | 0                  | 2,065,000           | 574,361            |                     |                    | 2,475,000           | 257,850            |
| 2021           | 0 (2)               | 0                  | 2,150,000           | 491,762            |                     |                    | 3,255,000           | 146,475            |
| 2022           | 0 (2)               | 0                  | 2,240,000           | 403,076            |                     |                    |                     |                    |
| 2023           | 0 (2)               | 0                  | 2,335,000           | 310,675            |                     |                    |                     |                    |
| 2024           |                     |                    | 2,435,000           | 211,438            |                     |                    |                     |                    |
| 2025           |                     |                    | 2,540,000           | 107,950            |                     |                    |                     |                    |
| <b>Totals</b>  | <b>\$10,980,000</b> | <b>\$1,392,000</b> | <b>\$26,285,000</b> | <b>\$8,946,662</b> | <b>\$12,915,000</b> | <b>\$1,516,800</b> | <b>\$20,065,000</b> | <b>\$4,735,925</b> |

| Year           | Series 2007A    |                | Series 2007B       |                  | Series 2010         |                    | Grand Totals         |                     |                      |
|----------------|-----------------|----------------|--------------------|------------------|---------------------|--------------------|----------------------|---------------------|----------------------|
| Ending June 30 | \$9,876,000     |                | \$6,925,000        |                  | \$18,255,000        |                    | Total Principal      | Total Interest      | Total Debt Service   |
|                | Principal       | Interest       | Principal          | Interest         | Principal           | Interest           |                      |                     |                      |
| 2012           | 63,000          | 2,640          | 1,255,000          | 103,063          | 25,000              | 833,800            | 12,433,000           | 4,461,310           | 16,894,310           |
| 2013           | 0 (3)           | 0              | 1,170,000          | 49,725           | 90,000              | 833,300            | 12,800,000           | 3,940,503           | 16,740,503           |
| 2014           | 0 (3)           | 0              |                    |                  | 550,000             | 831,500            | 13,935,000           | 3,398,615           | 17,333,615           |
| 2015           | 0 (3)           | 0              |                    |                  | 0                   | 820,500            | 7,945,000            | 2,800,601           | 10,745,601           |
| 2016           | 0 (3)           | 0              |                    |                  | 0                   | 820,500            | 8,272,722            | 2,471,826           | 10,744,548           |
| 2017           | 0 (3)           | 0              |                    |                  | 2,360,000           | 820,500            | 6,950,000            | 2,280,507           | 9,230,507            |
| 2018           | 0 (3)           | 0              |                    |                  | 2,480,000           | 702,500            | 7,260,000            | 1,972,883           | 9,232,883            |
| 2019           | 0 (3)           | 0              |                    |                  | 2,605,000           | 578,500            | 7,580,000            | 1,650,152           | 9,230,152            |
| 2020           | 0 (3)           | 0              |                    |                  | 2,735,000           | 448,250            | 7,925,000            | 1,311,661           | 9,236,661            |
| 2021           | 0 (3)           | 0              |                    |                  | 2,850,000           | 338,850            | 8,255,000            | 977,087             | 9,232,087            |
| 2022           | 0 (3)           | 0              |                    |                  | 2,135,000           | 196,350            | 4,375,000            | 599,426             | 4,974,426            |
| 2023           | 0 (3)           | 0              |                    |                  | 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>\$63,000</b> | <b>\$2,640</b> | <b>\$2,425,000</b> | <b>\$152,788</b> | <b>\$18,070,000</b> | <b>\$7,314,150</b> | <b>\$107,280,722</b> | <b>\$26,584,233</b> | <b>\$133,864,955</b> |

- (1) The principal and interest due in fiscal 2013-2022 on the Series 2002A bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2005B.
- (2) The principal and interest due in fiscal 2021-2023 on the Series 2003 bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2007A.
- (3) The principal and interest due in fiscal 2017-2020 on the Series 2003 bonds and principal and interest due in fiscal 2013-2023 on the Series 2007A bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2010.
- (4) In addition to the above, there is an annual Paying Agent fee of \$500 that must be added to the debt service listed for the Series 1997 and for the subsequent bond issues.

SALT LAKE CITY SCHOOL DISTRICT  
**Debt Service Fund Budget**

For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

**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.**

|                                       | 2007-08<br>Actual   | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|---------------------------------------|---------------------|-------------------|-------------------|---------------------------|-------------------|
| <b>Revenues:</b>                      |                     |                   |                   |                           |                   |
| Property tax                          | \$ 17,103,049       | \$ 16,317,312     | \$ 16,491,142     | \$ 17,102,103             | \$ 16,914,065     |
| Interest on investment                | 108,822             | 71,596            | 26,818            | 20,184                    | 20,000            |
| <b>Total Revenue</b>                  | <b>17,211,871</b>   | <b>16,388,908</b> | <b>16,517,960</b> | <b>17,122,287</b>         | <b>16,934,065</b> |
| <b>Expenditures:</b>                  |                     |                   |                   |                           |                   |
| Bond issuance costs                   | 91,816              | 0                 | 0                 | 95,565                    | 0                 |
| Redemption of bond principal          | 10,859,250          | 11,056,000        | 10,822,328        | 12,111,000                | 12,433,000        |
| Interest on bonds                     | 6,070,576           | 5,870,578         | 6,098,993         | 4,792,037                 | 4,461,310         |
| Paying agent fees                     | 6,125               | 6,000             | 5,500             | 5,250                     | 5,000             |
| <b>Total Expenditures</b>             | <b>17,027,767</b>   | <b>16,932,578</b> | <b>16,926,821</b> | <b>17,003,852</b>         | <b>16,899,310</b> |
| <b>Other Financing Sources (uses)</b> |                     |                   |                   |                           |                   |
| Refunding bonds issued                | 16,801,000          | 0                 | 0                 | 18,255,000                | 0                 |
| Bond premium                          | 101,405             | 0                 | 0                 | 2,984,071                 | 0                 |
| Bond escrow                           | (16,738,393)        | 0                 | 0                 | (21,172,425)              | 0                 |
| Bond discount                         | (66,305)            | 0                 | 0                 | (66,646)                  | 0                 |
| <b>Total Other Financing Sources</b>  | <b>97,707</b>       | <b>0</b>          | <b>0</b>          | <b>0</b>                  | <b>0</b>          |
| <b>Net change in fund balances</b>    | <b>281,811</b>      | <b>(543,670)</b>  | <b>(408,861)</b>  | <b>118,435</b>            | <b>34,755</b>     |
| <b>Fund Balance - July 1</b>          | <b>814,747</b>      | <b>1,096,558</b>  | <b>552,888</b>    | <b>144,027</b>            | <b>262,462</b>    |
| <b>Fund Balance - June 30</b>         | <b>\$ 1,096,558</b> | <b>\$ 552,888</b> | <b>\$ 144,027</b> | <b>\$ 262,462</b>         | <b>\$ 297,217</b> |
| <b>Fund Balance</b>                   |                     |                   |                   |                           |                   |
| <b>Restricted:</b>                    |                     |                   |                   |                           |                   |
| Debt Service                          | 1,096,558           | 552,888           | 144,027           | 262,462                   | 297,217           |
| Unassigned:                           | 0                   | 0                 | 0                 | 0                         | 0                 |
| <b>Total Fund Balance</b>             | <b>\$ 1,096,558</b> | <b>\$ 552,888</b> | <b>\$ 144,027</b> | <b>\$ 262,462</b>         | <b>\$ 297,217</b> |

\* The 2011-12 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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

**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.**

|                                       | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget |
|---------------------------------------|-------------------|-------------------|---------------------|---------------------------|-------------------|
| <b>Revenues:</b>                      |                   |                   |                     |                           |                   |
| Other local revenue                   | \$                | \$                | \$ 0                | \$ 0                      | \$ 749,191        |
| Interest on Investment                |                   |                   | 16,252              | 42,280                    | 42,150            |
| <b>Total Revenue</b>                  |                   |                   | <b>16,252</b>       | <b>42,280</b>             | <b>791,341</b>    |
| <b>Expenditures:</b>                  |                   |                   |                     |                           |                   |
| Contracted services                   |                   |                   | 556,021             | 10,252,586                | 0                 |
| Bond issuance costs                   |                   |                   | 78,023              | 46,281                    | 0                 |
| Other Bond Discounts                  |                   |                   | 0                   | 58,380                    | 0                 |
| Redemption of bond principal          |                   |                   | 0                   | 0                         | 737,941           |
| Interest on bonds                     |                   |                   | 22,611              | 42,280                    | 51,400            |
| Paying agent fees                     |                   |                   | 250                 | 2,100                     | 2,000             |
| <b>Total Expenditures</b>             |                   |                   | <b>656,905</b>      | <b>10,401,627</b>         | <b>791,341</b>    |
| <b>Other Financing Sources (Uses)</b> |                   |                   |                     |                           |                   |
| Lease Revenue bonds issued            |                   |                   | 5,000,000           | 6,000,000                 | 0                 |
| <b>Total Other Financing Sources</b>  |                   |                   | <b>5,000,000</b>    | <b>6,000,000</b>          | <b>0</b>          |
| <b>Net change in fund balances</b>    |                   |                   | <b>4,359,347</b>    | <b>(4,359,347)</b>        | <b>0</b>          |
| <b>Fund Balance - July 1</b>          |                   |                   | <b>0</b>            | <b>4,359,347</b>          | <b>0</b>          |
| <b>Fund Balance - June 30</b>         | <b>\$</b>         | <b>\$</b>         | <b>\$ 4,359,347</b> | <b>\$ 0</b>               | <b>\$ 0</b>       |
| <b>Fund Balance</b>                   |                   |                   |                     |                           |                   |
| <b>Nonspendable:</b>                  |                   |                   |                     |                           |                   |
| Prepaid expenditures                  | \$                | \$                | \$ 50,300           | \$ 0                      | \$ 0              |
| <b>Restricted:</b>                    |                   |                   |                     |                           |                   |
| Capital projects                      |                   |                   | 4,309,047           | 0                         | 0                 |
| Unassigned:                           |                   |                   | 0                   | 0                         | 0                 |
| <b>Total Fund Balance</b>             | <b>\$</b>         | <b>\$</b>         | <b>\$ 4,359,347</b> | <b>\$ 0</b>               | <b>\$ 0</b>       |

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

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

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

| Year           | Series 2009 MBA QSCB |                  |                   |                    | Series 2010 MBA QSCB |                    |                     |                   |                    | Net Debt Service    |
|----------------|----------------------|------------------|-------------------|--------------------|----------------------|--------------------|---------------------|-------------------|--------------------|---------------------|
|                | \$5,000,000          |                  |                   |                    | \$6,000,000          |                    |                     |                   |                    |                     |
| Ending June 30 | Principal            | Interest         | Est. Cap Interest | Est. Sinking Fund  | Principal            | Interest           | Subsidy             | Est. Cap Interest | Est. Sinking Fund  |                     |
| 2012           | 0                    | 37,000           | -27,750           | 385,000            | 0                    | 327,000            | -312,600            | -14,400           | 352,941            | 747,191             |
| 2013           | 0                    | 37,000           | 0                 | 385,000            | 0                    | 327,000            | -312,600            | -3,040            | 352,941            | 786,301             |
| 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             |
| <b>Totals</b>  | <b>\$5,000,000</b>   | <b>\$471,750</b> | <b>-\$27,750</b>  | <b>\$5,000,000</b> | <b>\$6,000,000</b>   | <b>\$5,559,000</b> | <b>-\$5,314,200</b> | <b>-\$17,440</b>  | <b>\$6,000,000</b> | <b>\$11,671,360</b> |



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

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - All Internal Service Funds**  
*Fiscal Year 2011-12 Budget*

|                                 | Total<br>All Internal<br>Service<br>Funds | Distribution<br>Services<br>Fund | Printing and<br>Graphics<br>Service<br>Fund | Technical<br>Service<br>Fund | Employee<br>Benefits<br>Fund |
|---------------------------------|---|----------------------------------|---|------------------------------|------------------------------|
| <b>Operating Revenues:</b>      |   |                                  |   |                              |                              |
| Services                        | \$ 4,963,800                              | \$ 772,300                       | \$ 225,000                                  | \$ 981,500                   | \$ 2,985,000                 |
| <b>Operating Expenses:</b>      |   |                                  |   |                              |                              |
| Salaries                        | 1,398,912                                 | 353,073                          | 88,863                                      | 516,976                      | 440,000                      |
| Employee benefits               | 3,190,283                                 | 161,933                          | 41,485                                      | 261,865                      | 2,725,000                    |
| Supplies and materials          | 378,000                                   | 148,500                          | 60,000                                      | 169,500                      | 0                            |
| Contracted services             | 54,330                                    | 18,830                           | 0   | 35,500                       | 0                            |
| Cost of space occupied          | 73,750                                    | 62,480                           | 5,566                                       | 5,704                        | 0                            |
| Equipment maintenance           | 57,750                                    | 13,500                           | 35,000                                      | 9,250                        | 0                            |
| Depreciation                    | 23,349                                    | 20,622                           | 2,727                                       | 0                            | 0                            |
| Other expenses                  | 7,166                                     | 5,966                            | 50  | 1,150                        | 0                            |
| <b>Total Operating Expenses</b> | <b>5,183,540</b>                          | <b>784,904</b>                   | <b>233,691</b>                              | <b>999,945</b>               | <b>3,165,000</b>             |
| <b>Operating Income (Loss)</b>  | <b>(219,740)</b>                          | <b>(12,604)</b>                  | <b>(8,691)</b>                              | <b>(18,445)</b>              | <b>(180,000)</b>             |
| <b>Non Operating Revenues:</b>  |   |                                  |   |                              |                              |
| Interest on investments         | 155,700                                   | 3,000                            | 2,700                                       | 0                            | 150,000                      |
| Change in net assets            | (64,040)                                  | (9,604)                          | (5,991)                                     | (18,445)                     | (30,000)                     |
| Net Assets - July 1             | 572,290                                   | 137,437                          | 181,224                                     | 219,428                      | 34,201                       |
| Net Assets - June 30            | \$ 508,250                                | \$ 127,833                       | \$ 175,233                                  | \$ 200,983                   | \$ 4,201                     |

SALT LAKE CITY SCHOOL DISTRICT

**Distribution Services Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|                                      | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised<br>Budget | 2011-12<br>Budget |
|--------------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------|
| <b>Operating Revenues:</b>           |                   |                   |                   |                              |                   |
| Services                             | \$ 511,093        | \$ 479,572        | \$ 689,830        | \$ 789,800                   | \$ 772,300        |
| <b>Operating Expenses:</b>           |                   |                   |                   |                              |                   |
| Salaries                             | 318,263           | 291,471           | 338,541           | 355,065                      | 353,073           |
| Employee benefits                    | 112,161           | 160,576           | 136,519           | 160,680                      | 161,933           |
| Supplies and materials               | 12,479            | 38,278            | 75,787            | 146,700                      | 148,500           |
| Contracted services                  | 994               | 460               | 18,090            | 18,830                       | 18,830            |
| Cost of space occupied               | 59,887            | 69,241            | 88,868            | 62,437                       | 62,480            |
| Equipment maintenance                | 17,446            | 17,595            | 22,956            | 13,500                       | 13,500            |
| Depreciation                         | 15,817            | 18,297            | 19,497            | 20,622                       | 20,622            |
| Travel, conferences & other expenses | 8,121             | 5,698             | 5,545             | 5,966                        | 5,966             |
| <b>Total Operating Expenses</b>      | <b>545,168</b>    | <b>601,616</b>    | <b>705,803</b>    | <b>783,800</b>               | <b>784,904</b>    |
| <b>Operating Income (Loss)</b>       | <b>(34,075)</b>   | <b>(122,044)</b>  | <b>(15,973)</b>   | <b>6,000</b>                 | <b>(12,604)</b>   |
| <b>Non-operating Revenues:</b>       |                   |                   |                   |                              |                   |
| Interest on investments              | 7,730             | 2,594             | 0                 | 3,000                        | 3,000             |
| <b>Change in net assets</b>          | <b>(26,345)</b>   | <b>(119,450)</b>  | <b>(15,973)</b>   | <b>9,000</b>                 | <b>(9,604)</b>    |
| <b>Net Assets - July 1</b>           | <b>290,205</b>    | <b>263,860</b>    | <b>144,410</b>    | <b>128,437</b>               | <b>137,437</b>    |
| <b>Net Assets - June 30</b>          | <b>\$ 263,860</b> | <b>\$ 144,410</b> | <b>\$ 128,437</b> | <b>\$ 137,437</b>            | <b>\$ 127,833</b> |

## SALT LAKE CITY SCHOOL DISTRICT

**Printing and Graphics Service Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|                                      | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised<br>Budget | 2011-12<br>Budget |
|--------------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------|
| <b>Operating Revenues:</b>           |                   |                   |                   |                              |                   |
| Services                             | \$ 235,737        | \$ 227,412        | \$ 210,229        | \$ 225,000                   | \$ 225,000        |
| <b>Operating Expenses:</b>           |                   |                   |                   |                              |                   |
| Salaries                             | 88,778            | 105,874           | 77,954            | 89,613                       | 88,863            |
| Employee benefits                    | 34,544            | 42,531            | 31,930            | 41,222                       | 41,485            |
| Supplies and materials               | 46,517            | 43,689            | 40,292            | 60,000                       | 60,000            |
| Cost of space occupied               | 4,917             | 4,966             | 5,016             | 5,516                        | 5,566             |
| Equipment maintenance                | 28,428            | 45,020            | 37,299            | 35,000                       | 35,000            |
| Travel, conferences & other expenses | 0                 | 0                 | 0                 | 50                           | 50                |
| Depreciation                         | 9,068             | 5,899             | 7,186             | 2,727                        | 2,727             |
| <b>Total Operating Expenses</b>      | <b>212,252</b>    | <b>247,979</b>    | <b>199,677</b>    | <b>234,128</b>               | <b>233,691</b>    |
| <b>Operating Income (Loss)</b>       | <b>23,485</b>     | <b>(20,567)</b>   | <b>10,552</b>     | <b>(9,128)</b>               | <b>(8,691)</b>    |
| <b>Non Operating Revenues:</b>       |                   |                   |                   |                              |                   |
| Loss on disposal of capital assets   | 0                 | 0                 | (578)             | 0                            | 0                 |
| Interest on investments              | 4,887             | 2,770             | 2,740             | 2,700                        | 2,700             |
| <b>Total Non Operating revenues</b>  | <b>4,887</b>      | <b>2,770</b>      | <b>2,162</b>      | <b>2,700</b>                 | <b>2,700</b>      |
| <b>Change in net assets</b>          | <b>28,372</b>     | <b>(17,797)</b>   | <b>12,714</b>     | <b>(6,428)</b>               | <b>(5,991)</b>    |
| <b>Net Assets - July 1</b>           | <b>164,363</b>    | <b>192,735</b>    | <b>174,938</b>    | <b>187,652</b>               | <b>181,224</b>    |
| <b>Net Assets - June 30</b>          | <b>\$ 192,735</b> | <b>\$ 174,938</b> | <b>\$ 187,652</b> | <b>\$ 181,224</b>            | <b>\$ 175,233</b> |



## SALT LAKE CITY SCHOOL DISTRICT

**Technical Service Fund**

For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

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.

|                                      | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised<br>Budget | 2011-12<br>Budget |
|--------------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------|
| <b>Operating Revenues:</b>           |                   |                   |                   |                              |                   |
| Services                             | \$ 964,200        | \$ 966,035        | \$ 1,161,889      | \$ 981,500                   | \$ 981,500        |
| <b>Operating Expenses:</b>           |                   |                   |                   |                              |                   |
| Salaries                             | 496,087           | 523,015           | 500,404           | 513,742                      | 516,976           |
| Employee benefits                    | 221,387           | 220,971           | 206,122           | 257,994                      | 261,865           |
| Supplies and materials               | 199,390           | 171,229           | 191,798           | 169,750                      | 169,500           |
| Contracted services                  | 30,107            | 36,248            | 15,460            | 35,500                       | 35,500            |
| Cost of space occupied               | 5,420             | 5,197             | 5,249             | 5,651                        | 5,704             |
| Equipment maintenance                | 11,809            | 9,305             | 11,569            | 9,250                        | 9,250             |
| Depreciation                         | 0                 | 0                 | 0                 | 0                            | 0                 |
| Travel, conferences & other expenses | 0                 | 70                | 322               | 1,150                        | 1,150             |
| <b>Total Operating Expenses</b>      | <b>964,200</b>    | <b>966,035</b>    | <b>930,924</b>    | <b>993,037</b>               | <b>999,945</b>    |
| <b>Operating Income (Loss)</b>       | <b>0</b>          | <b>0</b>          | <b>230,965</b>    | <b>(11,537)</b>              | <b>(18,445)</b>   |
| <b>Non Operating Revenues:</b>       |                   |                   |                   |                              |                   |
| Loss on disposal of capital assets   | 0                 | 0                 | 0                 | 0                            | 0                 |
| <b>Change in net assets</b>          | <b>0</b>          | <b>0</b>          | <b>230,965</b>    | <b>(11,537)</b>              | <b>(18,445)</b>   |
| <b>Net Assets - July 1</b>           | <b>0</b>          | <b>0</b>          | <b>0</b>          | <b>230,965</b>               | <b>219,428</b>    |
| <b>Net Assets - June 30</b>          | <b>\$ 0</b>       | <b>\$ 0</b>       | <b>\$ 230,965</b> | <b>\$ 219,428</b>            | <b>\$ 200,983</b> |

## SALT LAKE CITY SCHOOL DISTRICT

**Employee Benefits Fund***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|                                | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-2011<br>Revised<br>Budget | 2011-12<br>Budget |
|--------------------------------|-------------------|-------------------|-------------------|--------------------------------|-------------------|
| <b>Operating Revenues:</b>     |                   |                   |                   |                                |                   |
| Services                       | \$ 3,747,395      | \$ 1,127,993      | \$ 2,353,718      | \$ 2,595,000                   | \$ 2,985,000      |
| <b>Operating Expenses:</b>     |                   |                   |                   |                                |                   |
| Salaries                       | 462,288           | 190,200           | 398,542           | 390,000                        | 440,000           |
| Employee benefits              | 3,585,924         | 1,091,519         | 1,989,485         | 2,550,000                      | 2,725,000         |
| Total Operating Expenses       | 4,048,212         | 1,281,719         | 2,388,027         | 2,940,000                      | 3,165,000         |
| Operating Income (Loss)        | (300,817)         | (153,726)         | (34,309)          | (345,000)                      | (180,000)         |
| <b>Non Operating Revenues:</b> |                   |                   |                   |                                |                   |
| Interest on investments        | 329,595           | 179,986           | 159,064           | 150,000                        | 150,000           |
| Change in net assets           | 28,778            | 26,260            | 124,755           | (195,000)                      | (30,000)          |
| Net Assets - July 1            | 49,408            | 78,186            | 104,446           | 229,201                        | 34,201            |
| Net Assets - June 30           | \$ 78,186         | \$ 104,446        | \$ 229,201        | \$ 34,201                      | \$ 4,201          |

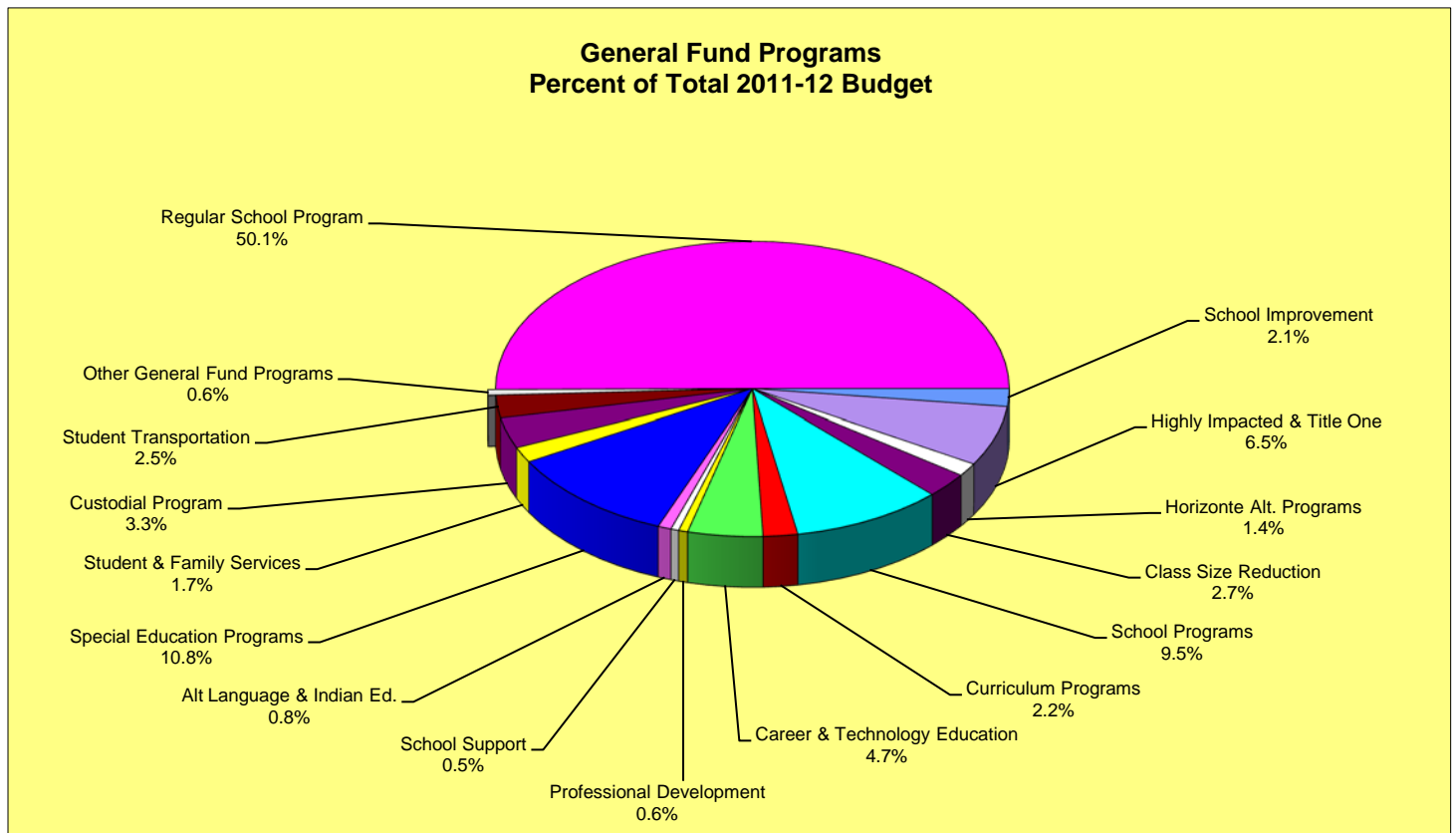


**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

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

For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

|   | 2007-08<br>Actual     | 2008-09<br>Actual     | 2009-10<br>Actual     | 2010-11<br>Revised Budget | 2011-12<br>Budget     | % of 2011-12<br>Total Budget |
|---|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|------------------------------|
| <b>General Fund Budget</b>                            |                       |                       |                       |                           |                       |                              |
| School Improvement Programs                           | \$ 4,327,272          | \$ 4,758,120          | \$ 4,534,826          | \$ 4,239,528              | \$ 3,436,194          | 2.1%                         |
| Highly Impacted Schools and Title One Programs        | 5,916,745             | 7,556,929             | 9,023,056             | 13,995,646                | 11,517,884            | 6.5%                         |
| Horizonte Alternative Programs                        | 2,665,371             | 2,829,486             | 2,839,397             | 2,795,621                 | 2,530,897             | 1.4%                         |
| Class Size Reduction Programs                         | 3,843,344             | 4,511,017             | 4,498,846             | 4,810,649                 | 4,830,548             | 2.7%                         |
| School Programs                                       | 17,212,648            | 17,422,742            | 16,789,393            | 17,383,038                | 16,711,957            | 9.5%                         |
| Curriculum Programs                                   | 5,093,564             | 6,159,979             | 6,284,896             | 3,939,975                 | 3,824,678             | 2.2%                         |
| Career and Technology Education Programs              | 7,085,332             | 7,492,025             | 7,032,068             | 8,576,188                 | 8,305,501             | 4.7%                         |
| Professional Development Department Programs          | 1,411,941             | 1,254,696             | 838,368               | 1,034,774                 | 1,014,102             | 0.6%                         |
| School Support and Principals Travel & Training Prog. | 993,700               | 795,428               | 836,691               | 808,736                   | 880,980               | 0.5%                         |
| Alternative Language and Indian Education Programs    | 1,066,073             | 1,978,924             | 1,635,957             | 1,578,366                 | 1,479,741             | 0.8%                         |
| Special Education Programs                            | 19,402,444            | 20,822,309            | 21,415,402            | 22,512,779                | 19,046,170            | 10.8%                        |
| Student and Family Services Programs                  | 3,494,039             | 3,530,345             | 3,156,419             | 3,226,209                 | 2,966,482             | 1.7%                         |
| Custodial Program                                     | 6,451,666             | 6,696,449             | 6,387,539             | 6,824,543                 | 5,866,948             | 3.3%                         |
| Student Transportation Program                        | 4,060,828             | 4,192,127             | 4,040,231             | 4,338,996                 | 4,353,412             | 2.5%                         |
| Other General Fund Programs                           | 751,827               | 1,395,275             | 1,424,363             | 1,125,262                 | 1,090,462             | 0.6%                         |
| Regular School Program                                | 85,420,814            | 84,760,104            | 81,294,047            | 87,147,282                | 88,215,984            | 50.1%                        |
| <b>Total Expenditures &amp; Encumbrances</b>          | <b>\$ 169,197,608</b> | <b>\$ 176,155,955</b> | <b>\$ 172,031,499</b> | <b>\$ 184,337,592</b>     | <b>\$ 176,071,940</b> | <b>100.0%</b>                |



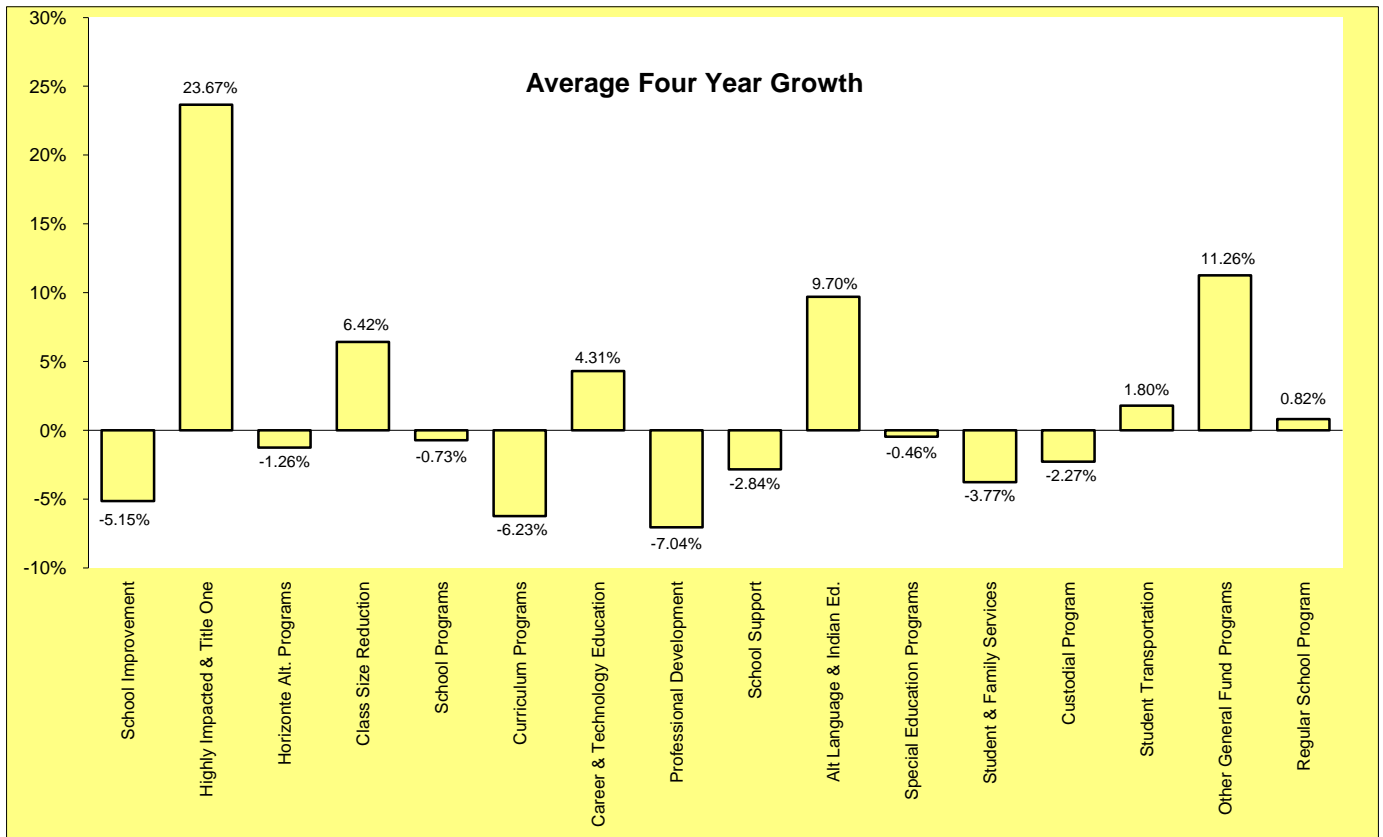
SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2011-12 With Comparative Information for Years 2008-09 Through 2010-11

|   | 2008-09<br>% Change | 2009-10<br>% Change | 2010-11<br>% Change | 2011-12<br>% Change | Avg. 4<br>Yr. Chg. |
|---|---------------------|---------------------|---------------------|---------------------|--------------------|
| <b>General Fund Budget</b>                            |                     |                     |                     |                     |                    |
| School Improvement Programs                           | 9.96 %              | -4.69 %             | -6.51 %             | -18.95 %            | -5.15%             |
| Highly Impacted Schools and Title One Programs        | 27.72               | 19.40               | 55.11               | -17.70              | 23.67%             |
| Horizonte Alternative Programs                        | 6.16                | 0.35                | -1.54               | -9.47               | -1.26%             |
| Class Size Reduction Programs                         | 17.37               | -0.27               | 6.93                | 0.41                | 6.42%              |
| School Programs                                       | 1.22                | -3.64               | 3.54                | -3.86               | -0.73%             |
| Curriculum Programs                                   | 20.94               | 2.03                | -37.31              | -2.93               | -6.23%             |
| Career and Technology Education Programs              | 5.74                | -6.14               | 21.96               | -3.16               | 4.31%              |
| Professional Development Department Programs          | -11.14              | -33.18              | 23.43               | -2.00               | -7.04%             |
| School Support and Principals Travel & Training Prog. | -19.95              | 5.19                | -3.34               | 8.93                | -2.84%             |
| Alternative Language and Indian Education Programs    | 85.63               | -17.33              | -3.52               | -6.25               | 9.70%              |
| Special Education Programs                            | 7.32                | 2.85                | 5.12                | -15.40              | -0.46%             |
| Student and Family Services Programs                  | 1.04                | -10.59              | 2.21                | -8.05               | -3.77%             |
| Custodial Program                                     | 3.79                | -4.61               | 6.84                | -14.03              | -2.27%             |
| Student Transportation Program                        | 3.23                | -3.62               | 7.39                | 0.33                | 1.80%              |
| Other General Fund Programs                           | 85.58               | 2.08                | -21.00              | -3.09               | 11.26%             |
| Regular School Program                                | -0.77               | -4.09               | 7.20                | 1.23                | 0.82%              |



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08             | 2008-09               | 2009-10             | 2010-11             | 2011-12             | Avg. 4        |
|--|---------------------|-----------------------|---------------------|---------------------|---------------------|---------------|
|  | Actual              | Actual                | Actual              | Revised Budget      | Budget              | Yr. Chg.      |
| <b>Revenues:</b>                             |                     |                       |                     |                     |                     |               |
| Property taxes                               | \$ 3,099,811        | \$ 2,710,146          | \$ 3,345,195        | \$ 3,034,385        | \$ 3,040,055        | -0.48%        |
| Other local revenue                          | 114,828             | 199,426               | 157,862             | 99,648              | 34,970              | -17.39%       |
| State of Utah                                | 433,800             | 455,434               | 421,849             | 302,901             | 189,699             | -14.07%       |
| Federal government                           | 51,657              | 51,657                | 51,657              | 51,657              | 51,657              | 0.00%         |
| <b>Total Revenues</b>                        | <b>3,700,096</b>    | <b>3,416,663</b>      | <b>3,976,563</b>    | <b>3,488,591</b>    | <b>3,316,381</b>    | <b>-2.59%</b> |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                       |                     |                     |                     |               |
| Salaries                                     | 2,819,694           | 2,900,958             | 2,926,394           | 2,166,563           | 2,201,080           | -5.48%        |
| Employee benefits                            | 719,165             | 789,807               | 734,030             | 601,996             | 643,223             | -2.64%        |
| Contract services                            | 162,174             | 257,751               | 183,218             | 205,606             | 106,160             | -8.63%        |
| Maintenance & repairs                        | 0                   | 0                     | 450                 | 3,240               | 3,240               | -             |
| Field trips, insurance, phone & travel       | 208,487             | 191,011               | 160,571             | 161,997             | 121,239             | -10.46%       |
| Supplies and textbooks                       | 400,030             | 566,910               | 490,011             | 1,020,534           | 329,954             | -4.38%        |
| Equipment                                    | 9,927               | 44,360                | 34,813              | 50,649              | 28,000              | 45.51%        |
| Indirect Costs                               | 7,795               | 7,323                 | 5,339               | 28,943              | 3,298               | -14.42%       |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 4,327,272</b> | <b>\$ 4,758,120</b>   | <b>\$ 4,534,826</b> | <b>\$ 4,239,528</b> | <b>\$ 3,436,194</b> | <b>-5.15%</b> |
| <b>Net change in fund balances</b>           | <b>\$ (627,176)</b> | <b>\$ (1,341,457)</b> | <b>\$ (558,263)</b> | <b>\$ (750,937)</b> | <b>\$ (119,813)</b> |               |

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget    | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|----------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                      |                    |
| State of Utah                                | \$ 2,197,447        | \$ 2,319,604        | \$ 2,032,498        | \$ 2,270,229              | \$ 1,814,381         | -4.36%             |
| Federal Government                           | 3,719,298           | 5,237,325           | 6,990,558           | 11,725,417                | 9,703,503            | 40.22%             |
| <b>Total Revenues</b>                        | <b>5,916,745</b>    | <b>7,556,929</b>    | <b>9,023,056</b>    | <b>13,995,646</b>         | <b>11,517,884</b>    | <b>23.67%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                      |                    |
| Salaries                                     | 4,177,233           | 5,292,152           | 6,434,477           | 9,007,762                 | 8,142,654            | 23.73%             |
| Employee benefits                            | 1,271,118           | 1,590,878           | 1,930,118           | 2,863,265                 | 2,628,184            | 26.69%             |
| Contract services                            | 43,584              | 45,528              | 151,238             | 173,086                   | 211,313              | 96.21%             |
| Field trips, insurance, phone & travel       | 16,808              | 13,254              | 6,906               | 76,932                    | 49,090               | 48.02%             |
| Supplies and textbooks                       | 271,587             | 452,541             | 330,193             | 786,739                   | 265,947              | -0.52%             |
| Equipment                                    | 0                   | 4,971               | 435                 | 828,221                   | 28,679               | -                  |
| Indirect Costs                               | 136,415             | 157,605             | 169,689             | 259,641                   | 192,017              | 10.19%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 5,916,745</b> | <b>\$ 7,556,929</b> | <b>\$ 9,023,056</b> | <b>\$ 13,995,646</b>      | <b>\$ 11,517,884</b> | <b>23.67%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 138,097          | \$ 141,808          | \$ 145,470          | \$ 145,470                | \$ 145,470          | 1.33%              |
| Other local revenue                          | 47,718              | 35,123              | 0                   | 4,127                     | 0                   | -                  |
| State of Utah                                | 2,467,556           | 2,636,555           | 2,693,927           | 2,646,024                 | 2,385,427           | -0.83%             |
| Federal Government                           | 12,000              | 16,000              | 0                   | 0                         | 0                   | -                  |
| <b>Total Revenues</b>                        | <b>2,665,371</b>    | <b>2,829,486</b>    | <b>2,839,397</b>    | <b>2,795,621</b>          | <b>2,530,897</b>    | <b>-1.26%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 1,773,028           | 1,948,980           | 1,982,157           | 1,809,018                 | 1,767,678           | -0.08%             |
| Employee benefits                            | 570,846             | 644,427             | 626,812             | 626,049                   | 610,641             | 1.74%              |
| Contract services                            | 62,917              | 67,030              | 78,939              | 63,266                    | 63,266              | 0.14%              |
| Maintenance & repairs                        | 35,122              | 10,536              | 9,205               | 60,277                    | 15,100              | -14.25%            |
| Field trips, insurance, phone & travel       | 23,479              | 16,565              | 18,437              | 22,169                    | 13,700              | -10.41%            |
| Supplies, textbooks & utilities              | 148,066             | 130,010             | 104,511             | 175,897                   | 45,888              | -17.25%            |
| Equipment                                    | 39,181              | 597                 | 9,934               | 28,217                    | 5,000               | -21.81%            |
| Indirect Costs                               | 12,732              | 11,341              | 9,402               | 10,728                    | 9,624               | -6.10%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 2,665,371</b> | <b>\$ 2,829,486</b> | <b>\$ 2,839,397</b> | <b>\$ 2,795,621</b>       | <b>\$ 2,530,897</b> | <b>-1.26%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| State of Utah                                | \$ 3,843,344        | \$ 4,285,929        | \$ 4,232,203        | \$ 4,118,179              | \$ 4,134,481        | 1.89%              |
| Federal Government                           | 0                   | 225,091             | 266,643             | 692,470                   | 696,067             | 40.26%             |
| <b>Total Revenues</b>                        | <b>3,843,344</b>    | <b>4,511,020</b>    | <b>4,498,846</b>    | <b>4,810,649</b>          | <b>4,830,548</b>    | <b>6.42%</b>       |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 2,892,822           | 3,400,650           | 3,407,842           | 3,510,152                 | 3,510,152           | 5.34%              |
| Employee benefits                            | 950,522             | 1,105,454           | 1,085,845           | 1,285,444                 | 1,304,066           | 9.30%              |
| Indirect Costs                               | 0                   | 4,913               | 5,159               | 15,053                    | 16,330              | 54.13%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 3,843,344</b> | <b>\$ 4,511,017</b> | <b>\$ 4,498,846</b> | <b>\$ 4,810,649</b>       | <b>\$ 4,830,548</b> | <b>6.42%</b>       |
| <b>Net change in fund balances</b>           | <b>\$ 0</b>         | <b>\$ 3</b>         | <b>\$ 0</b>         | <b>\$ 0</b>               | <b>\$ 0</b>         |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget    | Avg. 4<br>Yr. Chg. |
|--|----------------------|----------------------|----------------------|---------------------------|----------------------|--------------------|
| <b>Revenues:</b>                             |                      |                      |                      |                           |                      |                    |
| Property taxes                               | \$ 11,421,870        | \$ 10,324,330        | \$ 11,050,536        | \$ 11,519,483             | \$ 11,461,556        | 0.09%              |
| Other local revenue                          | 320,774              | 219,221              | 206,550              | 202,872                   | 216,986              | -8.09%             |
| State of Utah                                | 4,269,500            | 5,703,368            | 4,388,610            | 4,402,758                 | 3,955,984            | -1.84%             |
| Federal Government                           | 1,061,953            | 986,695              | 517,912              | 219,012                   | 106,222              | -22.50%            |
| <b>Total Revenues</b>                        | <b>17,074,097</b>    | <b>17,233,614</b>    | <b>16,163,608</b>    | <b>16,344,125</b>         | <b>15,740,748</b>    | <b>-1.95%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                      |                      |                      |                           |                      |                    |
| Salaries                                     | 11,287,158           | 11,491,886           | 11,743,368           | 11,668,939                | 11,393,132           | 0.23%              |
| Employee benefits                            | 3,693,402            | 3,636,194            | 3,605,929            | 3,988,017                 | 3,998,790            | 2.07%              |
| Contract services                            | 136,657              | 78,766               | 117,482              | 164,525                   | 111,988              | -4.51%             |
| Maintenance & repairs                        | 110,124              | 48,517               | 60,267               | 56,000                    | 56,000               | -12.29%            |
| Field trips, insurance, phone & travel       | 324,324              | 329,930              | 281,661              | 298,257                   | 290,400              | -2.61%             |
| Supplies and textbooks                       | 1,527,164            | 1,647,022            | 780,748              | 902,686                   | 651,127              | -14.34%            |
| Equipment                                    | 95,492               | 148,553              | 168,156              | 253,502                   | 166,127              | 18.49%             |
| Indirect Costs                               | 38,327               | 41,874               | 31,782               | 51,112                    | 44,393               | 3.96%              |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 17,212,648</b> | <b>\$ 17,422,742</b> | <b>\$ 16,789,393</b> | <b>\$ 17,383,038</b>      | <b>\$ 16,711,957</b> | <b>-0.73%</b>      |
| <b>Net change in fund balances</b>           | <b>\$ (138,551)</b>  | <b>\$ (189,128)</b>  | <b>\$ (625,785)</b>  | <b>\$ (1,038,913)</b>     | <b>\$ (971,209)</b>  |                    |

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08             | 2008-09             | 2009-10             | 2010-11             | 2011-12             | Avg. 4        |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------|
|  | Actual              | Actual              | Actual              | Revised Budget      | Budget              | Yr. Chg.      |
| <b>Revenues:</b>                             |                     |                     |                     |                     |                     |               |
| Property taxes                               | \$ 2,026,291        | \$ 1,959,215        | \$ 1,830,429        | \$ 2,055,699        | \$ 2,052,224        | 0.32%         |
| Other local revenue                          | 90,920              | 54,222              | 7,060               | 704                 | 1,700               | -24.53%       |
| State of Utah                                | 951,721             | 1,403,141           | 708,383             | 497,497             | 426,608             | -13.79%       |
| Federal government                           | 2,057,622           | 2,746,286           | 3,692,586           | 1,384,179           | 1,412,538           | -7.84%        |
| <b>Total Revenues</b>                        | <b>5,126,554</b>    | <b>6,162,864</b>    | <b>6,238,458</b>    | <b>3,938,079</b>    | <b>3,893,070</b>    | <b>-6.02%</b> |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                     |                     |               |
| Salaries                                     | 2,937,840           | 3,475,054           | 3,149,356           | 2,447,798           | 2,425,005           | -4.36%        |
| Employee benefits                            | 903,537             | 1,039,104           | 965,430             | 851,072             | 857,555             | -1.27%        |
| Contract services                            | 176,835             | 207,236             | 246,650             | 109,466             | 91,850              | -12.01%       |
| Maintenance & repairs                        | 2,188               | 3,406               | 617                 | 5,300               | 5,300               | 35.56%        |
| Field trips, insurance, phone & travel       | 127,396             | 155,554             | 151,120             | 134,298             | 120,123             | -1.43%        |
| Supplies and textbooks                       | 519,259             | 486,752             | 421,661             | 301,778             | 258,107             | -12.57%       |
| Equipment                                    | 364,484             | 720,652             | 1,285,011           | 24,997              | 7,000               | -24.52%       |
| Indirect Costs                               | 62,025              | 72,221              | 65,051              | 65,266              | 59,738              | -0.92%        |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 5,093,564</b> | <b>\$ 6,159,979</b> | <b>\$ 6,284,896</b> | <b>\$ 3,939,975</b> | <b>\$ 3,824,678</b> | <b>-6.23%</b> |
| <b>Net change in fund balances</b>           | <b>\$ 32,990</b>    | <b>\$ 2,885</b>     | <b>\$ (46,438)</b>  | <b>\$ (1,896)</b>   | <b>\$ 68,392</b>    |               |

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 3,065,602        | \$ 3,200,885        | \$ 3,208,626        | \$ 3,437,539              | \$ 3,402,938        | 2.75%              |
| State of Utah                                | 3,329,042           | 3,646,219           | 3,173,835           | 4,521,488                 | 4,283,740           | 7.17%              |
| Federal government                           | 689,226             | 635,688             | 649,607             | 617,161                   | 618,823             | -2.55%             |
| <b>Total Revenues</b>                        | <b>7,083,870</b>    | <b>7,482,792</b>    | <b>7,032,068</b>    | <b>8,576,188</b>          | <b>8,305,501</b>    | <b>4.31%</b>       |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 4,294,010           | 4,627,631           | 4,536,859           | 4,982,175                 | 4,879,680           | 3.41%              |
| Employee benefits                            | 1,409,307           | 1,505,910           | 1,467,788           | 1,857,972                 | 1,855,096           | 7.91%              |
| Contract services                            | 159,858             | 215,283             | 267,329             | 463,216                   | 325,514             | 25.91%             |
| Maintenance & repairs                        | 197,695             | 26,629              | 14,023              | 43,215                    | 43,215              | -19.54%            |
| Field trips, insurance, phone & travel       | 58,124              | 83,735              | 56,299              | 109,318                   | 108,258             | 21.56%             |
| Supplies, textbooks & utilities              | 299,313             | 382,162             | 283,270             | 448,002                   | 414,586             | 9.63%              |
| Equipment                                    | 480,085             | 464,234             | 236,123             | 247,129                   | 245,506             | -12.22%            |
| Indirect Costs                               | 186,940             | 186,441             | 170,377             | 425,161                   | 433,646             | 32.99%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 7,085,332</b> | <b>\$ 7,492,025</b> | <b>\$ 7,032,068</b> | <b>\$ 8,576,188</b>       | <b>\$ 8,305,501</b> | <b>4.31%</b>       |
| <b>Net change in fund balances</b>           | <b>\$ (1,462)</b>   | <b>\$ (9,233)</b>   | <b>\$ 0</b>         | <b>\$ 0</b>               | <b>\$ 0</b>         |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|-------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                   |                           |                     |                    |
| Property taxes                               | \$ 490,859          | \$ 316,526          | \$ 223,324        | \$ 295,420                | \$ 284,769          | -10.50%            |
| Other local revenue                          | 46,503              | 12,669              | 10,000            | 10,000                    | 10,000              | -19.62%            |
| State of Utah                                | 67,698              | 103,755             | 31,308            | 77,464                    | 64,699              | -1.11%             |
| Federal government                           | 743,340             | 821,746             | 573,736           | 651,890                   | 654,634             | -2.98%             |
| <b>Total Revenues</b>                        | <b>1,348,400</b>    | <b>1,254,696</b>    | <b>838,368</b>    | <b>1,034,774</b>          | <b>1,014,102</b>    | <b>-6.20%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                   |                           |                     |                    |
| Salaries                                     | 873,088             | 877,651             | 592,312           | 649,583                   | 631,937             | -6.91%             |
| Employee benefits                            | 288,691             | 277,885             | 175,622           | 230,064                   | 226,827             | -5.36%             |
| Contract services                            | 14,059              | 0                   | 3,295             | 57,888                    | 57,888              | 77.94%             |
| Maintenance & repairs                        | 1,044               | 1,056               | 1,109             | 0                         | 0                   | -                  |
| Field trips, insurance, phone & travel       | 39,192              | 20,327              | 24,374            | 25,207                    | 25,207              | -8.92%             |
| Supplies and textbooks                       | 154,798             | 50,061              | 29,334            | 57,060                    | 56,666              | -15.85%            |
| Equipment                                    | 23,369              | 8,411               | 1,201             | 529                       | 529                 | -24.43%            |
| Indirect Costs                               | 17,700              | 19,305              | 11,121            | 14,443                    | 15,048              | -3.75%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 1,411,941</b> | <b>\$ 1,254,696</b> | <b>\$ 838,368</b> | <b>\$ 1,034,774</b>       | <b>\$ 1,014,102</b> | <b>-7.04%</b>      |
| <b>Net change in fund balances</b>           | <b>\$ (63,541)</b>  | <b>\$ 0</b>         | <b>\$ 0</b>       | <b>\$ 0</b>               | <b>\$ 0</b>         |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual  | 2008-09<br>Actual  | 2009-10<br>Actual  | 2010-11<br>Revised Budget | 2011-12<br>Budget  | Avg. 4<br>Yr. Chg. |
|--|--------------------|--------------------|--------------------|---------------------------|--------------------|--------------------|
| <b>Revenues:</b>                             |                    |                    |                    |                           |                    |                    |
| Property taxes                               | \$ 851,737         | \$ 713,737         | \$ 768,780         | \$ 739,619                | \$ 810,820         | -1.20%             |
| Federal government                           | 88,302             | 68,554             | 55,259             | 56,250                    | 56,250             | -9.07%             |
| <b>Total Revenues</b>                        | <b>940,039</b>     | <b>782,291</b>     | <b>824,039</b>     | <b>795,869</b>            | <b>867,070</b>     | <b>-1.94%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                    |                    |                    |                           |                    |                    |
| Salaries                                     | 700,214            | 574,975            | 601,861            | 565,991                   | 614,803            | -3.05%             |
| Employee benefits                            | 215,894            | 174,176            | 201,095            | 193,578                   | 215,870            | 0.00%              |
| Contract services                            | 12,275             | 800                | 0                  | 0                         | 0                  | -                  |
| Field trips, insurance, phone & travel       | 29,056             | 29,712             | 12,738             | 23,420                    | 23,420             | -4.85%             |
| Supplies and textbooks                       | 35,468             | 14,258             | 7,273              | 11,657                    | 11,657             | -16.78%            |
| Indirect Costs                               | 793                | 1,507              | 13,724             | 14,090                    | 15,230             | 455.14%            |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 993,700</b>  | <b>\$ 795,428</b>  | <b>\$ 836,691</b>  | <b>\$ 808,736</b>         | <b>\$ 880,980</b>  | <b>-2.84%</b>      |
| <b>Net change in fund balances</b>           | <b>\$ (53,661)</b> | <b>\$ (13,137)</b> | <b>\$ (12,652)</b> | <b>\$ (12,867)</b>        | <b>\$ (13,910)</b> |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 172,931          | \$ 27,924           | \$ 247,532          | \$ 176,416                | \$ 177,117          | 0.61%              |
| Other local revenue                          | 0                   | 0                   | 3,200               | 21,950                    | 21,950              | -                  |
| State of Utah                                | 411,866             | 907,399             | 471,061             | 537,049                   | 433,996             | 1.34%              |
| Federal government                           | 481,276             | 1,048,296           | 914,164             | 842,951                   | 778,286             | 15.43%             |
| <b>Total Revenues</b>                        | <b>1,066,073</b>    | <b>1,983,619</b>    | <b>1,635,957</b>    | <b>1,578,366</b>          | <b>1,411,349</b>    | <b>8.10%</b>       |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 608,496             | 979,427             | 1,019,241           | 824,489                   | 899,839             | 11.97%             |
| Employee benefits                            | 186,620             | 276,350             | 313,184             | 290,589                   | 216,492             | 4.00%              |
| Contract services                            | 128,589             | 110,836             | 154,919             | 162,594                   | 122,644             | -1.16%             |
| Field trips, insurance, phone & travel       | 30,650              | 63,020              | 25,645              | 40,005                    | 30,670              | 0.02%              |
| Supplies and textbooks                       | 88,441              | 499,799             | 92,243              | 225,608                   | 172,795             | 23.84%             |
| Equipment                                    | 4,130               | 12,340              | 5,007               | 7,125                     | 11,000              | 41.59%             |
| Indirect Costs                               | 19,147              | 37,152              | 25,718              | 27,956                    | 26,301              | 9.34%              |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 1,066,073</b> | <b>\$ 1,978,924</b> | <b>\$ 1,635,957</b> | <b>\$ 1,578,366</b>       | <b>\$ 1,479,741</b> | <b>9.70%</b>       |
| <b>Net change in fund balances</b>           | <b>\$ 0</b>         | <b>\$ 4,695</b>     | <b>\$ 0</b>         | <b>\$ 0</b>               | <b>\$ (68,392)</b>  |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget    | Avg. 4<br>Yr. Chg. |
|--|----------------------|----------------------|----------------------|---------------------------|----------------------|--------------------|
| <b>Revenues:</b>                             |                      |                      |                      |                           |                      |                    |
| Property taxes                               | \$ 56,745            | \$ 47,887            | \$ 29,931            | \$ 44,624                 | \$ 44,754            | -5.28%             |
| Other local revenue                          | 70,873               | 94,560               | 81,080               | 64,690                    | 64,690               | -2.18%             |
| State of Utah                                | 14,392,420           | 15,812,097           | 14,484,710           | 13,648,701                | 13,721,931           | -1.16%             |
| Federal government                           | 4,882,406            | 4,867,765            | 6,819,681            | 8,754,764                 | 5,214,795            | 1.70%              |
| <b>Total Revenues</b>                        | <b>19,402,444</b>    | <b>20,822,309</b>    | <b>21,415,402</b>    | <b>22,512,779</b>         | <b>19,046,170</b>    | <b>-0.46%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                      |                      |                      |                           |                      |                    |
| Salaries                                     | 14,026,645           | 14,806,702           | 15,453,492           | 14,686,472                | 13,303,226           | -1.29%             |
| Employee benefits                            | 4,482,318            | 4,688,959            | 4,784,583            | 5,008,851                 | 4,729,684            | 1.38%              |
| Contract services                            | 429,272              | 824,645              | 485,592              | 779,500                   | 607,000              | 10.35%             |
| Maintenance & repairs                        | 6,714                | 6,683                | 2,224                | 7,000                     | 2,000                | -17.55%            |
| Field trips, insurance, phone & travel       | 92,096               | 102,813              | 91,650               | 101,600                   | 90,000               | -0.57%             |
| Supplies and textbooks                       | 200,530              | 227,236              | 291,083              | 594,115                   | 177,977              | -2.81%             |
| Equipment                                    | 51,481               | 32,755               | 155,619              | 1,131,354                 | 8,590                | -20.83%            |
| Indirect Costs                               | 113,388              | 132,516              | 151,159              | 203,887                   | 127,693              | 3.15%              |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 19,402,444</b> | <b>\$ 20,822,309</b> | <b>\$ 21,415,402</b> | <b>\$ 22,512,779</b>      | <b>\$ 19,046,170</b> | <b>-0.46%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***Student & Family Services Programs including: Counselors, School Nurses, Alcohol & Drug Free Schools**

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

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 1,952,120        | \$ 1,243,067        | \$ 1,523,076        | \$ 1,683,572              | \$ 1,660,270        | -3.74%             |
| Other local revenue                          | 35,337              | 29,835              | 130,219             | 125,856                   | 108,900             | 52.04%             |
| State of Utah                                | 1,277,989           | 1,813,024           | 1,078,715           | 1,069,821                 | 1,087,370           | -3.73%             |
| Federal government                           | 228,698             | 399,386             | 415,351             | 273,944                   | 109,942             | -12.98%            |
| <b>Total Revenues</b>                        | <b>3,494,144</b>    | <b>3,485,312</b>    | <b>3,147,361</b>    | <b>3,153,193</b>          | <b>2,966,482</b>    | <b>-3.78%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 2,106,337           | 2,136,338           | 1,918,744           | 1,811,177                 | 1,748,605           | -4.25%             |
| Employee benefits                            | 666,772             | 658,658             | 581,401             | 625,168                   | 604,998             | -2.32%             |
| Contract services                            | 608,895             | 653,147             | 562,760             | 653,710                   | 538,891             | -2.87%             |
| Field trips, insurance, phone & travel       | 21,558              | 13,863              | 14,726              | 15,824                    | 8,800               | -14.79%            |
| Supplies and textbooks                       | 54,495              | 46,343              | 47,710              | 93,839                    | 40,072              | -6.62%             |
| Equipment                                    | 7,392               | 1,255               | 3,565               | 0                         | 0                   | -                  |
| Indirect Costs                               | 28,590              | 20,741              | 27,513              | 26,491                    | 25,116              | -3.04%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 3,494,039</b> | <b>\$ 3,530,345</b> | <b>\$ 3,156,419</b> | <b>\$ 3,226,209</b>       | <b>\$ 2,966,482</b> | <b>-3.77%</b>      |
| <b>Net change in fund balances</b>           | <b>\$ 105</b>       | <b>\$ (45,033)</b>  | <b>\$ (9,058)</b>   | <b>\$ (73,016)</b>        | <b>\$ 0</b>         |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***Custodial Programs**

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

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 6,451,666        | \$ 6,696,449        | \$ 6,387,539        | \$ 6,824,543              | \$ 5,866,948        | -2.27%             |
| <b>Total Revenues</b>                        | <b>6,451,666</b>    | <b>6,696,449</b>    | <b>6,387,539</b>    | <b>6,824,543</b>          | <b>5,866,948</b>    | <b>-2.27%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 4,117,724           | 4,421,054           | 4,330,224           | 4,244,783                 | 3,498,039           | -3.76%             |
| Employee benefits                            | 1,851,434           | 1,757,035           | 1,557,938           | 2,060,660                 | 1,849,809           | -0.02%             |
| Maintenance & repairs                        | 38,443              | 48,714              | 41,010              | 43,905                    | 43,905              | 3.55%              |
| Field trips, insurance, phone & travel       | 0                   | 175                 | 223                 | 2,395                     | 2,395               | -                  |
| Supplies and materials                       | 444,065             | 469,471             | 458,144             | 472,800                   | 472,800             | 1.62%              |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 6,451,666</b> | <b>\$ 6,696,449</b> | <b>\$ 6,387,539</b> | <b>\$ 6,824,543</b>       | <b>\$ 5,866,948</b> | <b>-2.27%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 1,122,197        | \$ 1,523,835        | \$ 1,591,428        | \$ 1,693,397              | \$ 1,707,813        | 13.05%             |
| Other local revenue                          | 40,597              | 549                 | 0                   | 45,000                    | 45,000              | 2.71%              |
| State of Utah                                | 2,898,034           | 2,667,743           | 2,448,803           | 2,600,599                 | 2,600,599           | -2.57%             |
| <b>Total Revenues</b>                        | <b>4,060,828</b>    | <b>4,192,127</b>    | <b>4,040,231</b>    | <b>4,338,996</b>          | <b>4,353,412</b>    | <b>1.80%</b>       |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 2,117,507           | 2,231,020           | 2,250,704           | 2,289,803                 | 2,294,488           | 2.09%              |
| Employee benefits                            | 835,751             | 904,733             | 873,035             | 1,031,481                 | 1,041,212           | 6.15%              |
| Contract services - professional & ed        | 0                   | 0                   | 15,958              | 13,500                    | 13,500              | -                  |
| Maintenance & repairs                        | 12,606              | 8,470               | 281,546             | 288,500                   | 288,500             | 547.15%            |
| Insurance, phone & travel                    | 423,305             | 283,031             | 216,747             | 287,812                   | 287,812             | -8.00%             |
| Supplies and materials                       | 223,354             | 401,789             | 402,241             | 425,900                   | 425,900             | 22.67%             |
| Equipment                                    | 448,305             | 363,084             | 0                   | 2,000                     | 2,000               | -24.89%            |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 4,060,828</b> | <b>\$ 4,192,127</b> | <b>\$ 4,040,231</b> | <b>\$ 4,338,996</b>       | <b>\$ 4,353,412</b> | <b>1.80%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|-------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                   |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 698,952        | \$ 860,138          | \$ 883,106          | \$ 566,915                | \$ 562,416          | -4.88%             |
| Other local revenue                          | 16,202            | 42,954              | 42,554              | 42,554                    | 43,429              | 0.28%              |
| State of Utah                                | 36,673            | 490,716             | 497,980             | 500,793                   | 469,617             | -1.07%             |
| Federal government                           | 0                 | 1,467               | 723                 | 15,000                    | 15,000              | -                  |
| <b>Total Revenues</b>                        | <b>751,827</b>    | <b>1,395,275</b>    | <b>1,424,363</b>    | <b>1,125,262</b>          | <b>1,090,462</b>    | <b>11.26%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                   |                     |                     |                           |                     |                    |
| Salaries                                     | 500,347           | 946,799             | 961,116             | 731,807                   | 735,208             | 11.73%             |
| Employee benefits                            | 155,426           | 283,037             | 294,964             | 259,865                   | 261,939             | 17.13%             |
| Contract services                            | 30,579            | 28,127              | 32,528              | 27,691                    | 18,000              | -10.28%            |
| Maintenance & repairs                        | 1,919             | 0                   | 0                   | 500                       | 500                 | -18.49%            |
| Field trips, insurance, phone & travel       | 11,371            | 21,950              | 10,518              | 20,003                    | 20,040              | 19.06%             |
| Supplies and materials                       | 51,798            | 114,393             | 124,104             | 84,103                    | 53,501              | 0.82%              |
| Indirect Costs                               | 387               | 969                 | 1,133               | 1,293                     | 1,274               | 57.30%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 751,827</b> | <b>\$ 1,395,275</b> | <b>\$ 1,424,363</b> | <b>\$ 1,125,262</b>       | <b>\$ 1,090,462</b> | <b>11.26%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***Regular School Program - All other activities not shown in special programs**

|  | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget | Avg. 4<br>Yr. Chg. |
|--|-------------------|-------------------|-------------------|---------------------------|-------------------|--------------------|
| <b>Revenues:</b>                             |                   |                   |                   |                           |                   |                    |
| Property taxes                               | \$ 28,722,735     | \$ 29,466,369     | \$ 29,017,200     | \$ 30,175,764             | \$ 31,555,010     | 2.47%              |
| Other local revenue                          | 6,385,978         | 7,896,026         | 5,772,326         | 3,872,992                 | 3,850,004         | -9.93%             |
| State of Utah                                | 54,233,749        | 47,675,233        | 44,739,095        | 48,161,934                | 45,068,659        | -4.22%             |
| Federal government                           | 0                 | 8,686,630         | 5,046,606         | 251,238                   | 251,302           | -                  |
| <b>Total Revenues</b>                        | <b>89,342,462</b> | <b>93,724,258</b> | <b>84,575,227</b> | <b>82,461,928</b>         | <b>80,724,975</b> | <b>-2.41%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                   |                   |                   |                           |                   |                    |
| <b>Instruction</b>                           |                   |                   |                   |                           |                   |                    |
| Salaries                                     | 42,874,231        | 41,953,672        | 41,370,826        | 41,408,944                | 42,339,231        | -0.31%             |
| Employee benefits                            | 14,160,924        | 11,572,335        | 13,064,622        | 15,097,004                | 15,607,952        | 2.55%              |
| Maintenance & repairs                        | 212,589           | 460,994           | 252,385           | 312,000                   | 312,000           | 11.69%             |
| Field trips, insurance, phone & travel       | 175,379           | 172,788           | 0                 | 201,022                   | 201,200           | 3.68%              |
| Supplies and textbooks                       | 2,702,873         | 2,257,951         | 1,773,692         | 1,798,266                 | 1,981,196         | -6.68%             |
| Equipment                                    | 1,177,100         | 2,127,646         | 324,110           | 3,269,923                 | 2,821,947         | 34.93%             |
| <b>Total Instruction</b>                     | <b>61,303,096</b> | <b>58,545,386</b> | <b>56,785,635</b> | <b>62,087,159</b>         | <b>63,263,526</b> | <b>0.80%</b>       |
| <b>Counseling and Child Accounting</b>       |                   |                   |                   |                           |                   |                    |
| Salaries                                     | 1,637,608         | 1,634,783         | 1,826,170         | 1,826,193                 | 1,825,315         | 2.87%              |
| Employee benefits                            | 585,238           | 557,742           | 610,186           | 687,223                   | 692,434           | 4.58%              |
| Supplies and materials                       | 7,684             | 6,863             | 8,636             | 9,000                     | 9,000             | 4.28%              |
| <b>Total Counseling and Child Accounting</b> | <b>2,230,530</b>  | <b>2,199,388</b>  | <b>2,444,992</b>  | <b>2,522,416</b>          | <b>2,526,749</b>  | <b>3.32%</b>       |
| <b>General District Administration</b>       |                   |                   |                   |                           |                   |                    |
| Salaries                                     | 341,191           | 346,253           | 347,054           | 349,699                   | 348,647           | 0.55%              |
| Employee benefits                            | 132,320           | 137,979           | 144,986           | 159,848                   | 161,332           | 5.48%              |
| Contract services                            | 166,583           | 141,314           | 360,295           | 372,220                   | 172,500           | 0.89%              |
| Field trips, insurance, phone & travel       | 69,327            | 29,059            | 33,114            | 48,097                    | 55,954            | -4.82%             |
| Supplies and materials                       | 22,294            | 23,867            | 69,881            | 30,000                    | 30,000            | 8.64%              |
| Indirect costs                               | (620,158)         | (731,618)         | (756,572)         | (952,892)                 | (817,895)         | 7.97%              |
| <b>Total General District Administration</b> | <b>111,557</b>    | <b>(53,146)</b>   | <b>198,758</b>    | <b>6,972</b>              | <b>(49,462)</b>   | <b>-36.08%</b>     |
| <b>General School Administration</b>         |                   |                   |                   |                           |                   |                    |
| Salaries                                     | 6,077,919         | 6,262,158         | 6,378,820         | 6,402,987                 | 6,327,976         | 1.03%              |
| Employee benefits                            | 2,129,342         | 2,217,785         | 2,229,102         | 2,489,388                 | 2,524,770         | 4.64%              |
| Contract services                            | 190,000           | 209,664           | 142,611           | 249,954                   | 270,645           | 10.61%             |
| Supplies, textbooks & utilities              | 440,107           | 322,729           | 345,093           | 345,093                   | 345,093           | -5.40%             |
| <b>Total General School Administration</b>   | <b>8,837,368</b>  | <b>9,012,336</b>  | <b>9,095,626</b>  | <b>9,487,422</b>          | <b>9,468,484</b>  | <b>1.79%</b>       |

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

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

|   | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget     | Avg. 4<br>Yr. Chg. |
|---|----------------------|----------------------|----------------------|---------------------------|-----------------------|--------------------|
| <b>Business Services</b>                          |                      |                      |                      |                           |                       |                    |
| Salaries  | \$ 2,320,727         | \$ 2,409,769         | \$ 2,393,725         | \$ 2,415,614              | \$ 2,412,001          | 0.98%              |
| Employee benefits                                 | 806,238              | 856,628              | 831,166              | 939,378                   | 950,495               | 4.47%              |
| Contract services                                 | 89,002               | 71,223               | 82,149               | 81,413                    | 71,600                | -4.89%             |
| Maintenance & repairs                             | 106,021              | 122,968              | 125,628              | 150,110                   | 150,110               | 10.40%             |
| Field trips, insurance, phone & travel            | 19,058               | 21,219               | 10,954               | 23,150                    | 23,150                | 5.37%              |
| Supplies and materials                            | 169,379              | 184,936              | 111,289              | 137,000                   | 137,000               | -4.78%             |
| Equipment   | 0                    | 76,589               |                      | 1,150                     | 1,150                 | -                  |
| <b>Total Business Services</b>                    | <b>3,510,425</b>     | <b>3,743,332</b>     | <b>3,554,911</b>     | <b>3,747,815</b>          | <b>3,745,506</b>      | <b>1.67%</b>       |
| <b>Operation and Maint. of School Bldgs.</b>      |                      |                      |                      |                           |                       |                    |
| Salaries  | 1,627,577            | 1,553,483            | 1,650,752            | 1,555,924                 | 1,552,024             | -1.16%             |
| Employee benefits                                 | 707,476              | 661,049              | 662,186              | 763,902                   | 771,000               | 2.24%              |
| Contract services                                 | 0                    | 24,840               | 1,625                | 0                         | 0                     | -                  |
| Maintenance & repairs                             | 1,476,488            | 1,667,756            | 1,568,612            | 1,338,652                 | 1,338,652             | -2.33%             |
| Field trips, insurance, phone & travel            | 613,720              | 546,049              | 576,011              | 600,212                   | 612,697               | -0.04%             |
| Supplies and utilities                            | 4,962,493            | 6,838,935            | 4,732,921            | 5,036,808                 | 4,536,808             | -2.14%             |
| <b>Total Operation and Maint. of School Bldg.</b> | <b>9,387,754</b>     | <b>11,292,112</b>    | <b>9,192,107</b>     | <b>9,295,498</b>          | <b>8,811,181</b>      | <b>-1.54%</b>      |
| <b>Student transportation</b>                     |                      |                      |                      |                           |                       |                    |
| Salaries  | 31,606               | 16,310               | 16,373               | 0                         | 0                     | -                  |
| Employee benefits                                 | 8,478                | 4,386                | 5,645                | 0                         | 0                     | -                  |
| Equipment   | 0                    | 0                    | 0                    | 0                         | 450,000               | -                  |
| <b>Total student transportation</b>               | <b>40,084</b>        | <b>20,696</b>        | <b>22,018</b>        | <b>0</b>                  | <b>450,000</b>        | <b>255.66%</b>     |
| <b>Total Expenditures &amp; Encumbrances</b>      | <b>\$ 85,420,814</b> | <b>\$ 84,760,104</b> | <b>\$ 81,294,047</b> | <b>\$ 87,147,282</b>      | <b>\$ 88,215,984</b>  | <b>0.82%</b>       |
| <b>Net change in fund balances</b>                | <b>\$ 3,921,648</b>  | <b>\$ 8,964,154</b>  | <b>\$ 3,281,180</b>  | <b>\$ (4,685,354)</b>     | <b>\$ (7,491,009)</b> |                    |

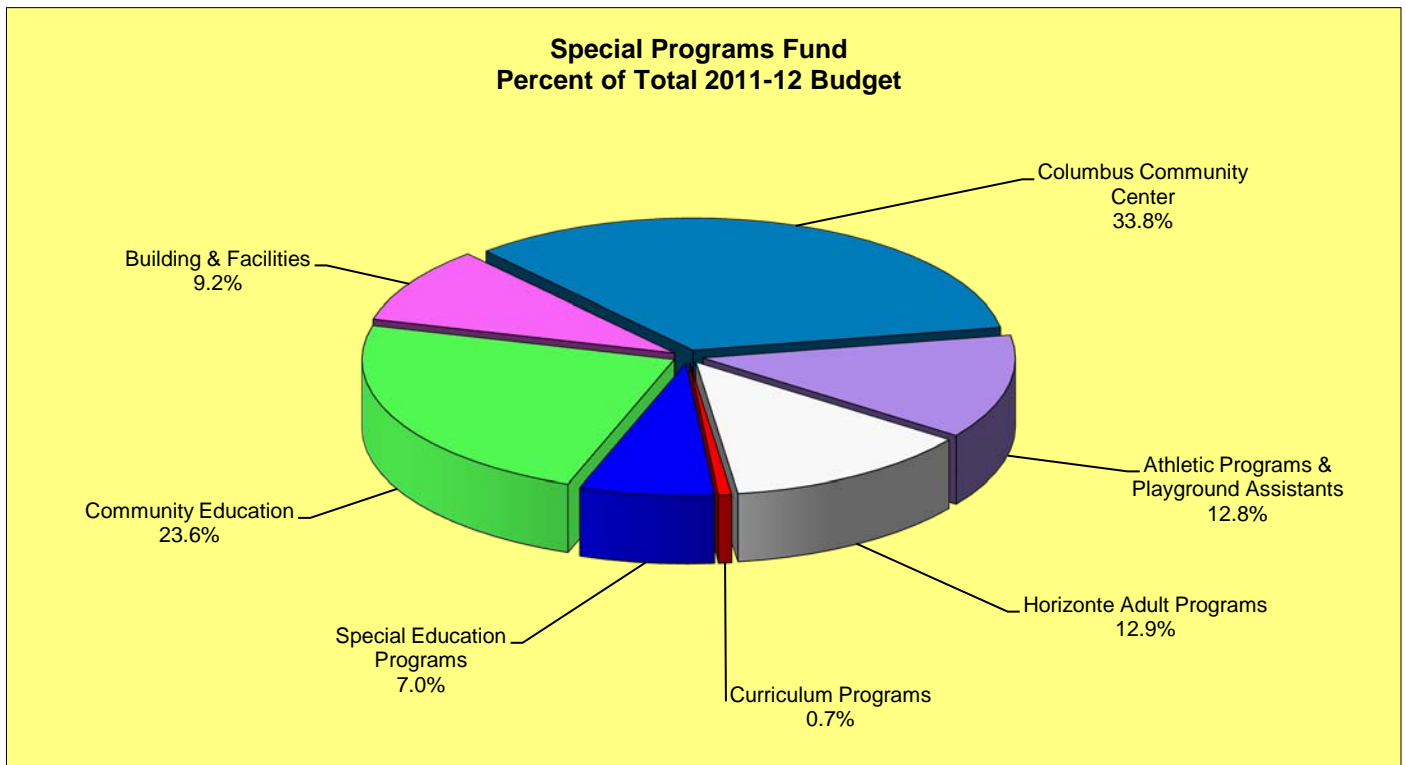


**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

SALT LAKE CITY SCHOOL DISTRICT  
**Special Programs Fund Budget**  
**Recap of Program Expenditure Summaries**

For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11

|   | 2007-08<br>Actual    | 2008-09<br>Actual    | 2009-10<br>Actual    | 2010-11<br>Revised Budget | 2011-12<br>Budget    | % of 2011-12<br>Total Budget |
|---|----------------------|----------------------|----------------------|---------------------------|----------------------|------------------------------|
| <b>Special Revenue Funds Budget</b>               |                      |                      |                      |                           |                      |                              |
| Athletic Programs, Playground Assistants, etc. \$ | 962,667              | \$ 1,316,765         | \$ 1,614,704         | \$ 1,613,109              | \$ 2,480,502         | 12.8%                        |
| Horizonte Adult Programs                          | 2,494,887            | 2,607,312            | 2,289,317            | 2,558,024                 | 2,499,486            | 12.9%                        |
| Curriculum Programs                               | 135,592              | 134,272              | 123,404              | 133,390                   | 133,232              | 0.7%                         |
| Special Education Programs                        | 1,320,094            | 1,582,112            | 1,416,507            | 1,396,900                 | 1,354,914            | 7.0%                         |
| Community Education                               | 4,520,975            | 4,626,775            | 4,458,555            | 4,846,040                 | 4,590,378            | 23.6%                        |
| Building & Facilities                             | 157,681              | 109,604              | 99,443               | 90,000                    | 1,808,770            | 9.2%                         |
| Columbus Community Center                         | 5,354,072            | 5,413,450            | 5,255,647            | 6,433,579                 | 6,561,343            | 33.8%                        |
| <b>Total Expenditures &amp; Encumbrances</b>      | <b>\$ 14,945,968</b> | <b>\$ 15,790,290</b> | <b>\$ 15,257,577</b> | <b>\$ 17,071,042</b>      | <b>\$ 19,428,625</b> | <b>100.0%</b>                |





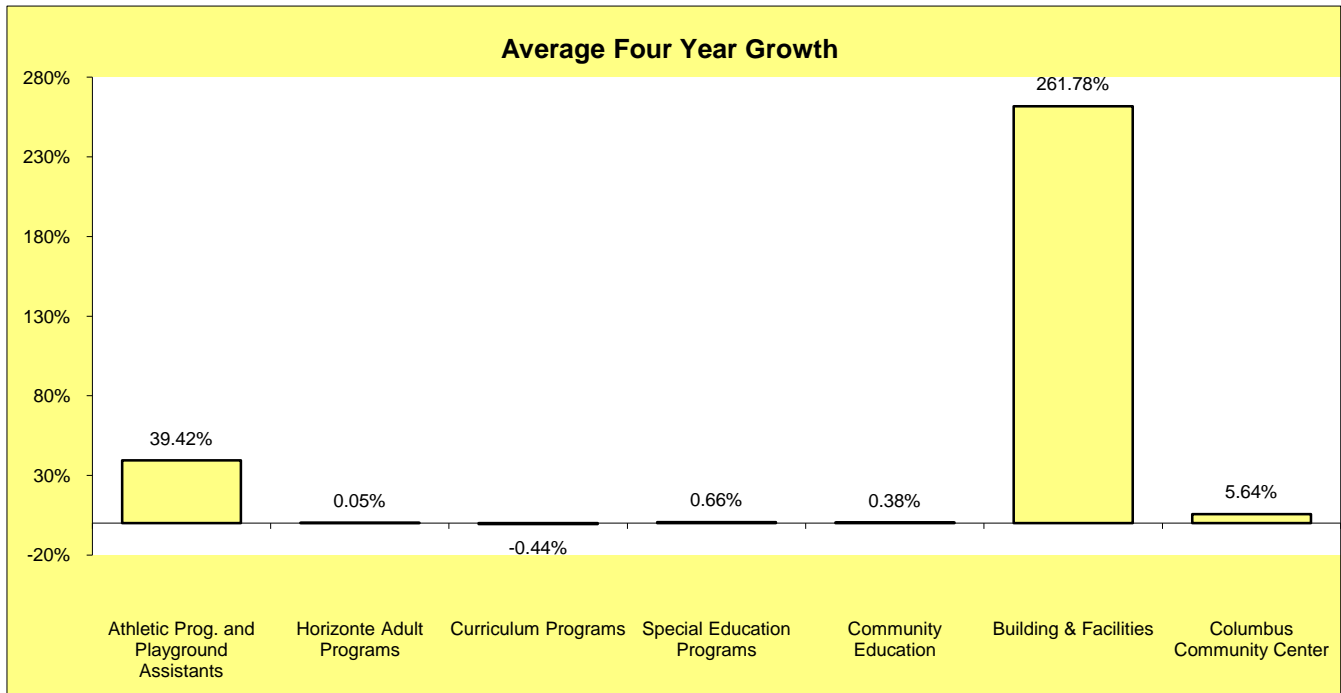
SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2011-12 With Comparative Information for Years 2008-09 Through 2010-11

|  | 2008-09<br>% Change | 2009-10<br>% Change | 2010-11<br>% Change | 2011-12<br>% Change | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| <b>Special Revenue Funds</b>                   |                     |                     |                     |                     |                    |
| Athletic Programs, Playground Assistants, etc. | 36.78%              | 22.63%              | -0.10%              | 53.77%              | 39.42%             |
| Horizonte Adult Programs                       | 4.51%               | -12.20%             | 11.74%              | -2.29%              | 0.05%              |
| Curriculum Programs                            | -0.97%              | -8.09%              | 8.09%               | -0.12%              | -0.44%             |
| Special Education Programs                     | 19.85%              | -10.47%             | -1.38%              | -3.01%              | 0.66%              |
| Community Education                            | 2.34%               | -3.64%              | 8.69%               | -5.28%              | 0.38%              |
| Building & Facilities                          | -30.49%             | -9.27%              | -9.50%              | 1909.74%            | 261.78%            |
| Columbus Community Center                      | 1.11%               | -2.92%              | 22.41%              | 1.99%               | 5.64%              |



## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|-------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                   |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 1,274,145      | \$ 1,156,280        | \$ 1,012,989        | \$ 983,896                | \$ 5,109,525        | 75.25%             |
| Other local revenue                          | 56,402            | 63,753              | 57,374              | 0                         | 0                   | -                  |
| <b>Total Revenues</b>                        | <b>1,330,547</b>  | <b>1,220,033</b>    | <b>1,070,363</b>    | <b>983,896</b>            | <b>5,109,525</b>    | <b>71.00%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                   |                     |                     |                           |                     |                    |
| Salaries                                     | 485,444           | 507,856             | 474,753             | 411,669                   | 1,263,298           | 40.06%             |
| Employee benefits                            | 112,924           | 122,515             | 111,995             | 108,390                   | 371,155             | 57.17%             |
| Contract services                            | 144,928           | 198,401             | 239,391             | 456,230                   | 30,000              | -19.83%            |
| Maintenance & repairs                        | 31,440            | 26,482              | 28,471              | 30,000                    | 30,000              | -1.15%             |
| Field trips, insurance, phone & travel       | 120,943           | 133,051             | 144,585             | 147,532                   | 145,024             | 4.98%              |
| Supplies and textbooks                       | 38,084            | 103,946             | 596,225             | 281,788                   | 641,025             | 395.80%            |
| Equipment                                    | 28,904            | 224,514             | 19,284              | 177,500                   | 0                   | -                  |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 962,667</b> | <b>\$ 1,316,765</b> | <b>\$ 1,614,704</b> | <b>\$ 1,613,109</b>       | <b>\$ 2,480,502</b> | <b>39.42%</b>      |
| <b>Net change in fund balances</b>           | <b>\$ 367,880</b> | <b>\$ (96,732)</b>  | <b>\$ (544,341)</b> | <b>\$ (629,213)</b>       | <b>\$ 2,629,023</b> |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 174,992          | \$ 195,876          | \$ 139,884          | \$ 148,916                | \$ 148,916          | -3.73%             |
| Other local revenue                          | 166,854             | 177,475             | 163,957             | 152,094                   | 155,000             | -1.78%             |
| State of Utah                                | 1,812,367           | 1,895,998           | 1,679,379           | 1,848,908                 | 1,787,464           | -0.34%             |
| Federal Government                           | 364,142             | 337,963             | 306,097             | 408,106                   | 408,106             | 3.02%              |
| <b>Total Revenues</b>                        | <b>2,518,355</b>    | <b>2,607,312</b>    | <b>2,289,317</b>    | <b>2,558,024</b>          | <b>2,499,486</b>    | <b>-0.19%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 1,752,671           | 1,817,091           | 1,618,318           | 1,661,701                 | 1,661,618           | -1.30%             |
| Employee benefits                            | 548,036             | 546,300             | 457,379             | 543,753                   | 559,268             | 0.51%              |
| Contract services                            | 7,056               | 2,225               | 2,335               | 72,578                    | 72,578              | 232.15%            |
| Maintenance & repairs                        | 37,129              | 74,608              | 48,513              | 48,000                    | 36,000              | -0.76%             |
| Field trips, insurance, phone & travel       | 6,610               | 7,659               | 7,559               | 18,981                    | 18,981              | 46.79%             |
| Supplies, textbooks & utilities              | 98,145              | 141,518             | 147,851             | 153,000                   | 130,851             | 8.33%              |
| Equipment                                    | 57,240              | 29,911              | 19,324              | 25,166                    | 20,000              | -16.26%            |
| Indirect Costs                               | (12,000)            | (12,000)            | (11,962)            | 34,845                    | 190                 | -25.40%            |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 2,494,887</b> | <b>\$ 2,607,312</b> | <b>\$ 2,289,317</b> | <b>\$ 2,558,024</b>       | <b>\$ 2,499,486</b> | <b>0.05%</b>       |
| <b>Net change in fund balances</b>           | <b>\$ 23,468</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget | Avg. 4<br>Yr. Chg. |
|--|-------------------|-------------------|-------------------|---------------------------|-------------------|--------------------|
| <b>Revenues:</b>                             |                   |                   |                   |                           |                   |                    |
| Property taxes                               | \$ 135,592        | \$ 124,272        | \$ 123,404        | \$ 133,390                | \$ 133,232        | -0.44%             |
| State of Utah                                | 0                 | 10,000            | 0                 | 0                         | 0                 | -                  |
| <b>Total Revenues</b>                        | <b>135,592</b>    | <b>134,272</b>    | <b>123,404</b>    | <b>133,390</b>            | <b>133,232</b>    | <b>-0.44%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                   |                   |                   |                           |                   |                    |
| Salaries                                     | 60,254            | 52,313            | 43,824            | 44,355                    | 44,054            | -6.72%             |
| Employee benefits                            | 15,758            | 13,589            | 11,938            | 14,297                    | 14,450            | -2.08%             |
| Contract services                            | 24,418            | 30,846            | 39,587            | 38,600                    | 38,600            | 14.52%             |
| Field trips, insurance, phone & travel       | 18,201            | 17,805            | 17,829            | 19,260                    | 19,260            | 1.45%              |
| Supplies and textbooks                       | 16,961            | 19,719            | 10,226            | 16,878                    | 16,868            | -0.14%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 135,592</b> | <b>\$ 134,272</b> | <b>\$ 123,404</b> | <b>\$ 133,390</b>         | <b>\$ 133,232</b> | <b>-0.44%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Other local revenue                          | \$ 57,454           | \$ 66,504           | \$ 141,324          | \$ 155,547                | \$ 156,318          | 43.02%             |
| State of Utah                                | 863,992             | 1,210,665           | 990,603             | 995,877                   | 1,026,339           | 4.70%              |
| Federal Government                           | 398,648             | 304,943             | 284,580             | 245,476                   | 172,257             | -14.20%            |
| <b>Total Revenues</b>                        | <b>1,320,094</b>    | <b>1,582,112</b>    | <b>1,416,507</b>    | <b>1,396,900</b>          | <b>1,354,914</b>    | <b>0.66%</b>       |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 974,143             | 1,124,010           | 1,027,324           | 958,086                   | 924,575             | -1.27%             |
| Employee benefits                            | 318,826             | 363,917             | 328,985             | 336,412                   | 330,571             | 0.92%              |
| Contract services                            | 0                   | 69,726              | 29,972              | 51,378                    | 51,378              | -                  |
| Field trips, insurance, phone & travel       | 893                 | 2,344               | 2,912               | 23,850                    | 23,850              | 642.69%            |
| Supplies and textbooks                       | 15,319              | 13,614              | 21,421              | 17,260                    | 15,532              | 0.35%              |
| Indirect Costs                               | 10,913              | 8,501               | 5,893               | 9,914                     | 9,008               | -4.36%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 1,320,094</b> | <b>\$ 1,582,112</b> | <b>\$ 1,416,507</b> | <b>\$ 1,396,900</b>       | <b>\$ 1,354,914</b> | <b>0.66%</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 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***Community Education**

**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.**

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Property taxes                               | \$ 724,378          | \$ 714,310          | \$ 695,859          | \$ 702,677                | \$ 691,006          | -1.15%             |
| Other local revenue                          | 1,360,434           | 2,023,427           | 1,689,273           | 1,508,038                 | 1,333,953           | -0.49%             |
| Federal government                           | 2,755,515           | 2,603,962           | 2,374,468           | 2,442,109                 | 2,230,988           | -4.76%             |
| <b>Total Revenues</b>                        | <b>4,840,327</b>    | <b>5,341,699</b>    | <b>4,759,600</b>    | <b>4,652,824</b>          | <b>4,255,947</b>    | <b>-3.02%</b>      |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 3,040,267           | 3,123,667           | 3,028,186           | 3,048,836                 | 2,925,390           | -0.94%             |
| Employee benefits                            | 738,479             | 740,409             | 654,631             | 712,956                   | 691,847             | -1.58%             |
| Contract services                            | 295,491             | 347,197             | 382,886             | 513,898                   | 470,418             | 14.80%             |
| Field trips, insurance, phone & travel       | 62,511              | 48,302              | 60,337              | 103,935                   | 98,359              | 14.34%             |
| Supplies and textbooks                       | 201,542             | 163,936             | 170,425             | 278,966                   | 221,035             | 2.42%              |
| Equipment                                    | 973                 | 28,600              | 2,540               | 8,300                     | 8,300               | 188.26%            |
| Indirect Costs                               | 181,712             | 174,664             | 159,550             | 179,149                   | 175,029             | -0.92%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 4,520,975</b> | <b>\$ 4,626,775</b> | <b>\$ 4,458,555</b> | <b>\$ 4,846,040</b>       | <b>\$ 4,590,378</b> | <b>0.38%</b>       |
| <b>Net change in fund balances</b>           | <b>\$ 319,352</b>   | <b>\$ 714,924</b>   | <b>\$ 301,045</b>   | <b>\$ (193,216)</b>       | <b>\$ (334,431)</b> |                    |

SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

**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.**

|  | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|-------------------|-------------------|-------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                   |                   |                   |                           |                     |                    |
| Other local revenue                          | \$ 228,683        | \$ 122,933        | \$ 99,443         | \$ 90,000                 | \$ 1,808,770        | 172.74%            |
| <b>Total Revenues</b>                        | <b>228,683</b>    | <b>122,933</b>    | <b>99,443</b>     | <b>90,000</b>             | <b>1,808,770</b>    | <b>172.74%</b>     |
| <b>Expenditures &amp; Encumbrances:</b>      |                   |                   |                   |                           |                     |                    |
| Salaries                                     | 48,562            | 13,888            | 23,872            | 18,981                    | 18,981              | -15.23%            |
| Employee benefits                            | 10,955            | 3,000             | 4,930             | 5,783                     | 5,886               | -11.57%            |
| Contract services                            | 950               | 0                 | 0                 | 1,500                     | 1,500               | 14.47%             |
| Maintenance & repairs                        | 1,075             | 14,571            | 88                | 1,000                     | 1,719,770           | -                  |
| Indirect Costs                               | 96,139            | 78,145            | 70,553            | 62,736                    | 62,633              | -8.71%             |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 157,681</b> | <b>\$ 109,604</b> | <b>\$ 99,443</b>  | <b>\$ 90,000</b>          | <b>\$ 1,808,770</b> | <b>261.78%</b>     |
| <b>Net change in fund balances</b>           | <b>\$ 71,002</b>  | <b>\$ 13,329</b>  | <b>\$ 0</b>       | <b>\$ 0</b>               | <b>\$ 0</b>         |                    |

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11***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.

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | 2009-10<br>Actual   | 2010-11<br>Revised Budget | 2011-12<br>Budget   | Avg. 4<br>Yr. Chg. |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------|
| <b>Revenues:</b>                             |                     |                     |                     |                           |                     |                    |
| Other local revenue                          | \$ 1,502,325        | \$ 1,435,415        | \$ 1,541,572        | \$ 2,063,926              | \$ 2,332,759        | 13.82%             |
| State of Utah                                | 1,039,355           | 1,053,265           | 1,032,635           | 1,174,647                 | 1,149,189           | 2.64%              |
| Federal government                           | 2,812,392           | 2,924,770           | 2,681,440           | 3,195,006                 | 3,079,395           | 2.37%              |
| <b>Total Revenues</b>                        | <b>5,354,072</b>    | <b>5,413,450</b>    | <b>5,255,647</b>    | <b>6,433,579</b>          | <b>6,561,343</b>    | <b>5.64%</b>       |
| <b>Expenditures &amp; Encumbrances:</b>      |                     |                     |                     |                           |                     |                    |
| Salaries                                     | 2,974,099           | 3,102,523           | 3,096,029           | 3,423,250                 | 3,423,260           | 3.78%              |
| Employee benefits                            | 912,508             | 988,517             | 985,050             | 1,206,631                 | 1,239,486           | 8.96%              |
| Contract services                            | 59,578              | 65,984              | 71,802              | 134,776                   | 149,806             | 37.86%             |
| Maintenance & repairs                        | 466,228             | 434,727             | 424,183             | 515,646                   | 538,136             | 3.86%              |
| Field trips, insurance, phone & travel       | 71,761              | 61,408              | 45,900              | 147,341                   | 162,730             | 31.69%             |
| Supplies, textbooks & utilities              | 522,797             | 472,559             | 521,500             | 749,385                   | 796,945             | 13.11%             |
| Equipment                                    | 225,151             | 173,645             | 10,298              | 107,031                   | 98,500              | -14.06%            |
| Indirect Costs                               | 121,950             | 114,087             | 100,885             | 149,519                   | 152,480             | 6.26%              |
| <b>Total Expenditures &amp; Encumbrances</b> | <b>\$ 5,354,072</b> | <b>\$ 5,413,450</b> | <b>\$ 5,255,647</b> | <b>\$ 6,433,579</b>       | <b>\$ 6,561,343</b> | <b>5.64%</b>       |
| <b>Net change in fund balances</b>           | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>         | <b>\$ 0</b>               | <b>\$ 0</b>         |                    |





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

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

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

- Chart 1 - District Enrollment Trends ..... 119
- Chart 2 - Governmental Funds – Revenue Summary Comparison  
2007-08 through 2011-12 ..... 121
- A summary of revenue and expenditures for all Governmental Funds  
2007-08 through 2011-12 ..... 122
- Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends ..... 124
- Chart 3 - Total General Fund Revenue 2011-12 ..... 126
- Chart 4 - Operating Revenue Combining Minimum Basic Tax Proceeds with  
State Funding 2011-12 ..... 127
- Chart 5 - General Fund Revenue by Source 2006-07 through 2011-12 ..... 128
- Chart 6 - Governmental Funds – Property Tax Revenue Summary 2007-08  
through 2011-12 ..... 129
- Chart 7 - Schedule of Property Tax Rates by Fund 2006 through 2011 ..... 130
- Chart 8 - Taxable Property Within the District, Estimated Fair Market Value,  
Total Taxable Value, and Net Taxable Value 2007 through 2011 ..... 131
- Chart 9 - Property Tax Levied and Collected 2001 through 2010 ..... 132
- Chart 10 - Impact of Budget on Taxpayers with a \$100,000 Home ..... 133

**A forecast of the revenue and expenditures of all Governmental Funds  
2011-12 through 2015-16 ..... 134**

**District employee staffing levels ..... 143**

**Performance measures ..... 145**

**Glossary of terms ..... 158**

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



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

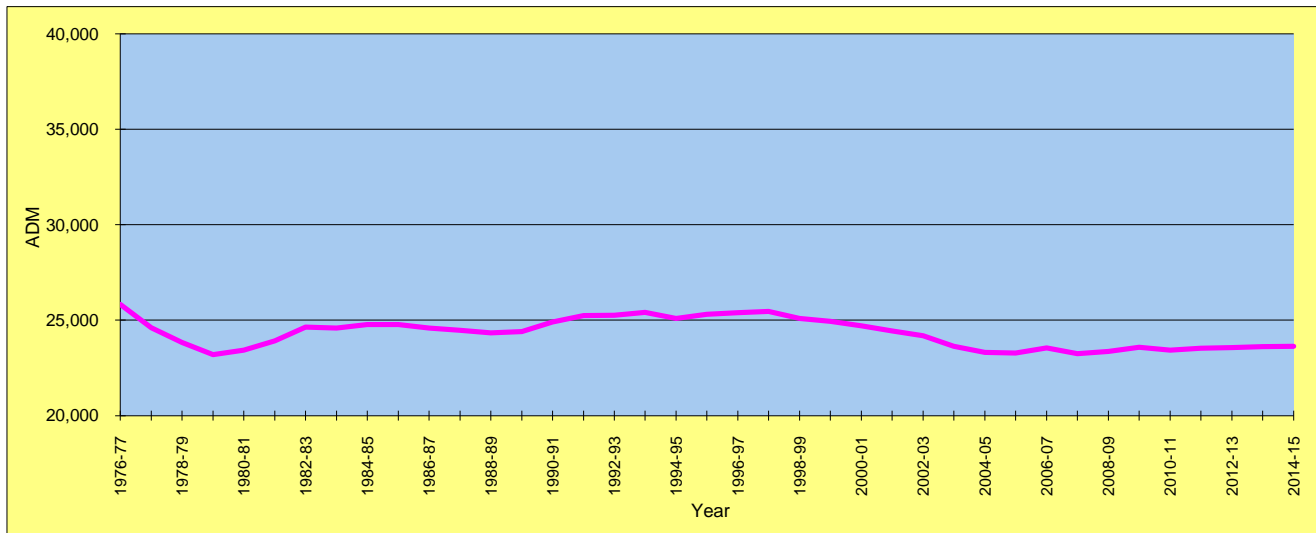
SALT LAKE CITY SCHOOL DISTRICT

**District Enrollment Trends**

*Years Ended 1977 to 2010 Actual with Projections from 2011 to 2015*

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; 2009-10 actual ADM of 23,587 was within 301 students of the projected 23,286 ADM for that year. Since the 2010-11 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,427 students, which is approximately a .42 percent variance from the 23,329 projection included in the 2010-11 budget document.

| Fiscal Year | ADM    | Fiscal Year | ADM    | Fiscal Year | ADM    | Fiscal Year | ADM    | Fiscal Year | ADM    |
|-------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|
| 1976-77     | 25,832 | 1984-85     | 24,764 | 1992-93     | 25,261 | 2000-01     | 24,696 | 2008-09     | 23,356 |
| 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     | 23,427 |
| 1979-80     | 23,201 | 1987-88     | 24,474 | 1995-96     | 25,309 | 2003-04     | 23,623 | 2011-12     | 23,532 |
| 1980-81     | 23,426 | 1988-89     | 24,338 | 1996-97     | 25,400 | 2004-05     | 23,310 | 2012-13     | 23,570 |
| 1981-82     | 23,909 | 1989-90     | 24,401 | 1997-98     | 25,454 | 2005-06     | 23,283 | 2013-14     | 23,609 |
| 1982-83     | 24,641 | 1990-91     | 24,897 | 1998-99     | 25,083 | 2006-07     | 23,548 | 2014-15     | 23,629 |
| 1983-84     | 24,579 | 1991-92     | 25,249 | 1999-00     | 24,944 | 2007-08     | 23,251 | Projected   |        |



(Includes Self-Contained Handicapped and Youth In Custody)



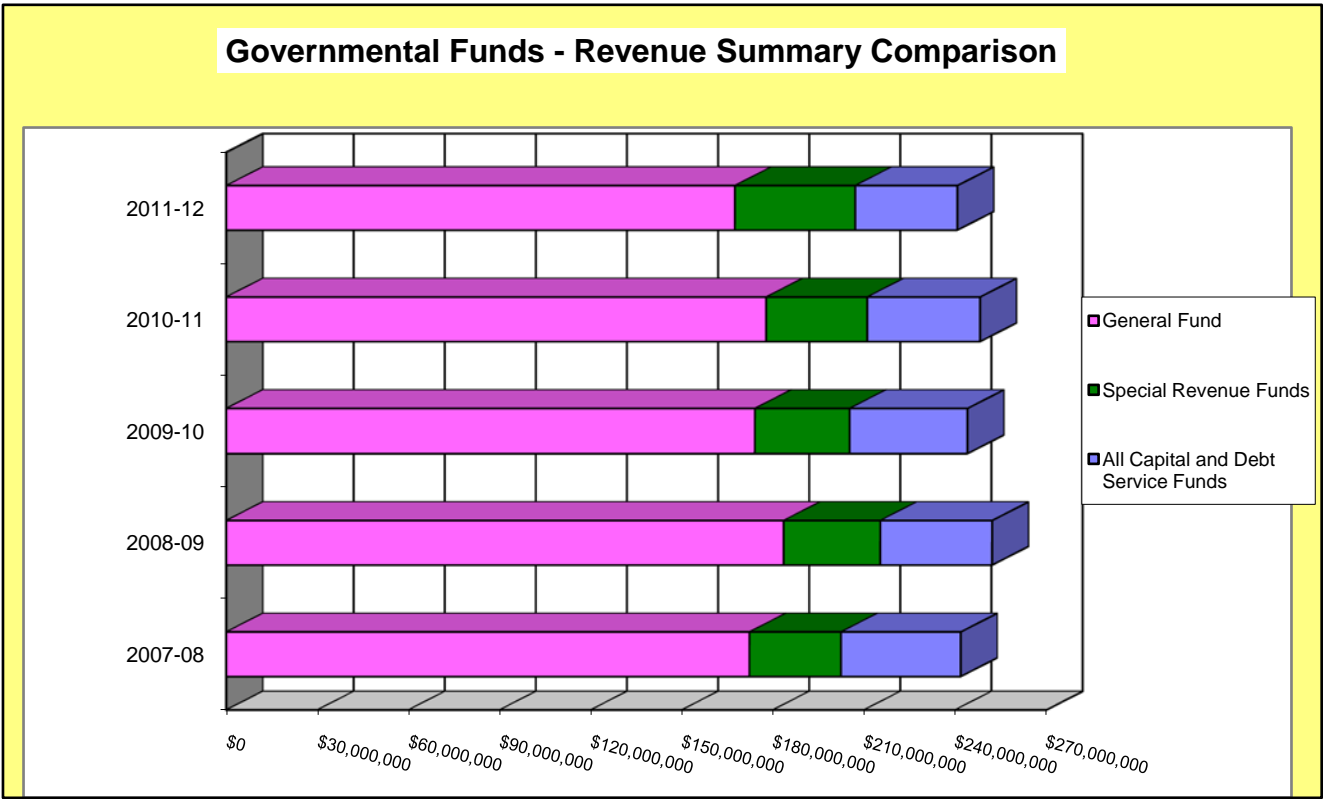
**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Revenue Summary Comparison**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

| Fiscal Year | General Fund   | Special Revenue Funds | All Capital and Debt Service Funds | Total All Governmental Funds |
|-------------|----------------|-----------------------|------------------------------------|------------------------------|
| 2007-08     | \$ 172,267,960 | \$ 30,151,945         | \$ 39,398,104                      | \$ 241,818,009               |
| 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     | 177,774,609    | 33,299,125            | 37,107,931                         | 248,181,665                  |
| 2011-12     | 167,476,000    | 39,632,041            | 33,587,782                         | 240,695,823                  |



SALT LAKE CITY SCHOOL DISTRICT  
**Governmental Funds - Revenue and Expenditures Summary Comparison**  
*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

|   | 2007-08<br>Actual     | 2008-09<br>Actual     | 2009-10<br>Actual     | 2010-11<br>Revised Budget | 2011-12<br>Budget     |
|---|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| <b>General Fund</b>                           |                       |                       |                       |                           |                       |
| Revenues:                                     |                       |                       |                       |                           |                       |
| Property taxes                                | \$ 60,271,613         | \$ 59,231,647         | \$ 60,252,172         | \$ 62,392,846             | \$ 62,772,161         |
| Interest on Investments                       | 2,440,637             | 2,758,022             | 895,144               | 911,044                   | 911,044               |
| Other local revenue                           | 4,743,467             | 5,827,233             | 5,515,707             | 3,579,349                 | 3,486,585             |
| State of Utah                                 | 90,796,466            | 89,920,216            | 81,402,977            | 85,355,437                | 80,637,191            |
| Federal government                            | 14,015,777            | 25,792,586            | 25,994,484            | 25,535,933                | 19,669,019            |
| <b>Total Revenues</b>                         | <b>172,267,960</b>    | <b>183,529,704</b>    | <b>174,060,484</b>    | <b>177,774,609</b>        | <b>167,476,000</b>    |
| Expenditures:                                 |                       |                       |                       |                           |                       |
| Instruction                                   | 115,341,468           | 119,488,675           | 117,449,072           | 127,892,954               | 121,582,621           |
| Child accounting and counseling               | 5,957,556             | 6,292,165             | 6,039,579             | 5,941,683                 | 5,826,725             |
| Media services and educational supervision    | 13,388,451            | 13,108,313            | 12,350,447            | 12,469,816                | 11,971,015            |
| General district administration               | 729,620               | 664,534               | 885,924               | 973,478                   | 766,881               |
| General school administration                 | 9,030,137             | 9,328,966             | 10,570,223            | 11,215,418                | 11,437,155            |
| Central services                              | 4,177,060             | 4,555,217             | 4,526,348             | 4,814,729                 | 4,515,477             |
| Operation and maintenance of school buildings | 16,158,448            | 18,130,614            | 15,715,987            | 16,308,518                | 14,786,654            |
| Student transportation                        | 4,414,868             | 4,587,471             | 4,493,919             | 4,720,996                 | 5,185,412             |
| Child Nutrition Services                      |                       |                       |                       |                           |                       |
| <b>Total Expenditures</b>                     | <b>\$ 169,197,608</b> | <b>\$ 176,155,955</b> | <b>\$ 172,031,499</b> | <b>\$ 184,337,592</b>     | <b>\$ 176,071,940</b> |
| <b>Special Revenue Funds</b>                  |                       |                       |                       |                           |                       |
| Revenues:                                     |                       |                       |                       |                           |                       |
| Property taxes                                | \$ 2,309,107          | \$ 2,190,111          | \$ 1,972,137          | \$ 1,968,879              | \$ 7,801,449          |
| Sale of Food                                  | 1,150,852             | 1,024,058             | 1,057,186             | 1,065,890                 | 1,066,533             |
| Other local revenue                           | 7,076,062             | 7,736,154             | 7,091,816             | 7,670,698                 | 8,269,122             |
| State of Utah                                 | 4,937,037             | 5,453,506             | 5,028,527             | 5,445,963                 | 5,446,769             |
| Federal government                            | 14,678,887            | 15,426,759            | 16,061,317            | 17,147,695                | 17,048,168            |
| <b>Total Revenues</b>                         | <b>30,151,945</b>     | <b>31,830,588</b>     | <b>31,210,983</b>     | <b>33,299,125</b>         | <b>39,632,041</b>     |
| Expenditures:                                 |                       |                       |                       |                           |                       |
| Instruction                                   | 13,554,032            | 14,410,450            | 13,544,161            | 15,390,071                | 14,960,055            |
| Counseling                                    | 98,292                | 100,478               | 51,511                | 51,782                    | 51,980                |
| Media services and educational supervision    | 2,890,554             | 2,649,610             | 2,512,949             | 2,953,614                 | 3,032,822             |
| General district administration               | 402,999               | 375,397               | 339,455               | 422,813                   | 385,340               |
| Central services                              | 25,074                | 25,759                | 25,568                | 26,517                    | 26,621                |
| Operation and maintenance of school buildings | 836,205               | 921,571               | 1,349,199             | 1,026,420                 | 2,548,967             |
| Child nutrition services                      | 11,493,634            | 12,384,274            | 12,014,734            | 14,718,542                | 14,895,223            |
| Community services and building rentals       | 69,256                | 31,459                | 26,355                | 25,614                    | 26,367                |
| Columbus - adult trainable                    | 420,645               | 481,990               | 536,169               | 661,861                   | 666,403               |
| Capital Outlay                                | 10,630                | 968                   | 9,150                 | 12,350                    | 1,730,070             |
| <b>Total Expenditures</b>                     | <b>\$ 29,801,321</b>  | <b>\$ 31,381,956</b>  | <b>\$ 30,409,251</b>  | <b>\$ 35,289,584</b>      | <b>\$ 38,323,848</b>  |

(continued on the following page)

|   | 2007-08<br>Actual     | 2008-09<br>Actual     | 2009-10<br>Actual     | 2010-11<br>Revised Budget | 2011-12<br>Budget     |
|---|-----------------------|-----------------------|-----------------------|---------------------------|-----------------------|
| <b>All Capital &amp; Debt Service Funds</b>   |                       |                       |                       |                           |                       |
| Revenues:                                     |                       |                       |                       |                           |                       |
| Property Tax                                  | \$ 36,906,579         | \$ 35,988,848         | \$ 34,143,237         | \$ 36,381,187             | \$ 33,008,650         |
| Interest on Investments                       | 1,667,057             | 651,021               | 530,827               | 461,739                   | 461,425               |
| Other local, State of Utah & Federal          | 824,468               | 80,807                | 1,279,207             | 190,514                   | 117,707               |
| State of Utah                                 | 0                     | 50,000                | 100,000               | 0                         | 0                     |
| Federal government                            | 0                     | 0                     | 2,701,813             | 74,491                    | 0                     |
| <b>Total Revenues</b>                         | <b>39,398,104</b>     | <b>36,770,676</b>     | <b>38,755,084</b>     | <b>37,107,931</b>         | <b>33,587,782</b>     |
| Expenditures:                                 |                       |                       |                       |                           |                       |
| Salaries                                      | 2,385,081             | 2,341,933             | 2,434,616             | 2,375,318                 | 2,416,958             |
| Employee benefits                             | 918,096               | 938,546               | 952,846               | 1,056,641                 | 1,090,529             |
| Contracted services                           | 24,892,523            | 27,214,435            | 11,657,254            | 32,384,276                | 9,011,948             |
| Supplies and materials                        | 40,721                | 20,758                | 373,027               | 520,083                   | 376,500               |
| Travel and conferences                        | 18,429                | 7,903                 | 7,778                 | 21,125                    | 21,125                |
| Equipment & Property acquisition              | 2,467,836             | 884,886               | 2,615,885             | 2,498,007                 | 2,239,260             |
| Property acquisition                          | 0                     | 0                     | 0                     | 1,844,084                 | 0                     |
| Bond issuance costs                           | 101,974               | 0                     | 78,023                | 200,226                   | 0                     |
| Bond redemption, interest & paying agent fees | 16,935,951            | 16,932,578            | 16,949,682            | 16,952,667                | 17,690,651            |
| <b>Total Expenditures:</b>                    | <b>\$ 47,760,611</b>  | <b>\$ 48,341,039</b>  | <b>\$ 35,069,111</b>  | <b>\$ 57,852,427</b>      | <b>\$ 32,846,971</b>  |
| <b>Total All Governmental Funds</b>           |                       |                       |                       |                           |                       |
| Revenues                                      | <u>\$ 241,818,009</u> | <u>\$ 252,130,968</u> | <u>\$ 244,026,551</u> | <u>\$ 248,181,665</u>     | <u>\$ 240,695,823</u> |
| Expenditures:                                 | <u>\$ 246,759,540</u> | <u>\$ 255,878,950</u> | <u>\$ 237,509,861</u> | <u>\$ 277,479,603</u>     | <u>\$ 247,242,759</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 .001628 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 2011-12, the amount per student is \$2,816 which is a 9.3% increase from the \$2,577 guaranteed for 2010-11.

#### **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 \$167.5 million in revenue for the General Fund of the district. The effect of the state funding system is that 64.08 % of the General Fund revenue of the district is controlled by the state appropriation process, and 21.55 % 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 2011-12 School Finance Act, the district can estimate very accurately the 64.08 % 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 105 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 an increase of 2.13 % due to federal stimulus funding, 2011-12 is projected to decrease by 5.79%. State revenue is projected to decrease 5.53% for the new budget year, and federal revenue is projected to decrease 22.98 % based on known appropriations. Net taxable value is projected to increase .43 %, and the tax rate for the General Fund is projected to increase, resulting in a .61% increase in property tax revenue in the General Fund.

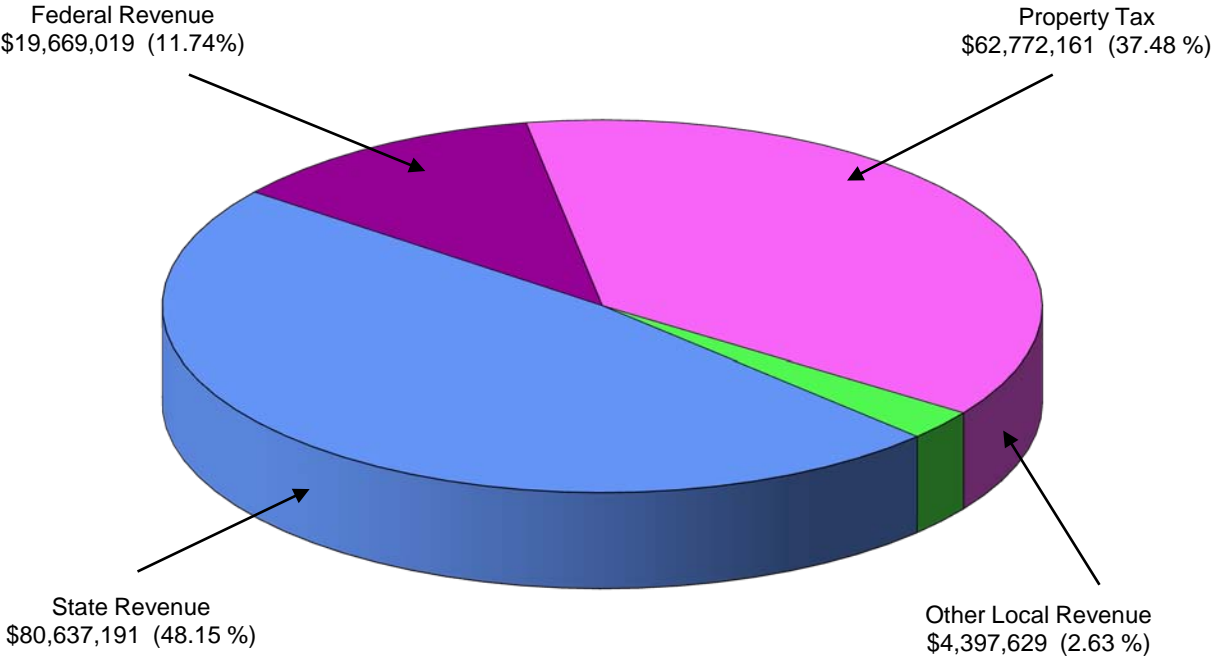
Property tax revenue is the only major revenue source for all of the other Governmental Funds. **Chart 7 (page 130)** displays the tax rate for the past five years for the district. The chart shows that the total tax rate has increased from years 2007 to 2011 from .005084 to .006580, a 29.43 % increase. The tax rate for the General Fund has increased 24.77 % during this period. The tax rate for Capital Projects and Debt Service increased 19.88% and the tax rate for Special Programs increased 303.39 %. 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. The Special Programs tax rate increased because of a transfer of property tax revenue to more appropriately account for expenditures in the Special Programs Fund.

**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 1.53 % per year during the 2007 to 2011 period. In this same period, total taxable value has decreased an average of 1.70 % per year, and net taxable value has decreased an average of 1.69 % 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.

# SALT LAKE CITY SCHOOL DISTRICT

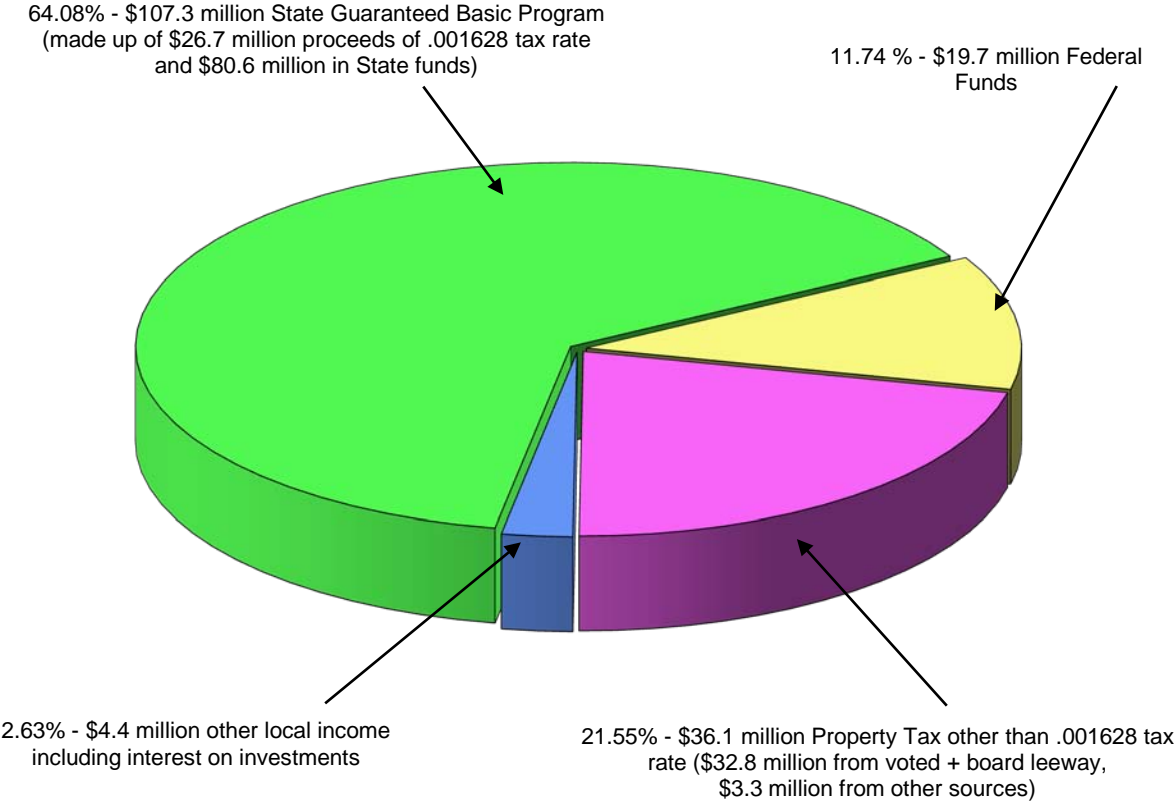
Total General Fund Revenue  
2011-12 Total \$167.5 Million



# SALT LAKE CITY SCHOOL DISTRICT

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

2011-12 Total \$167.5 Million



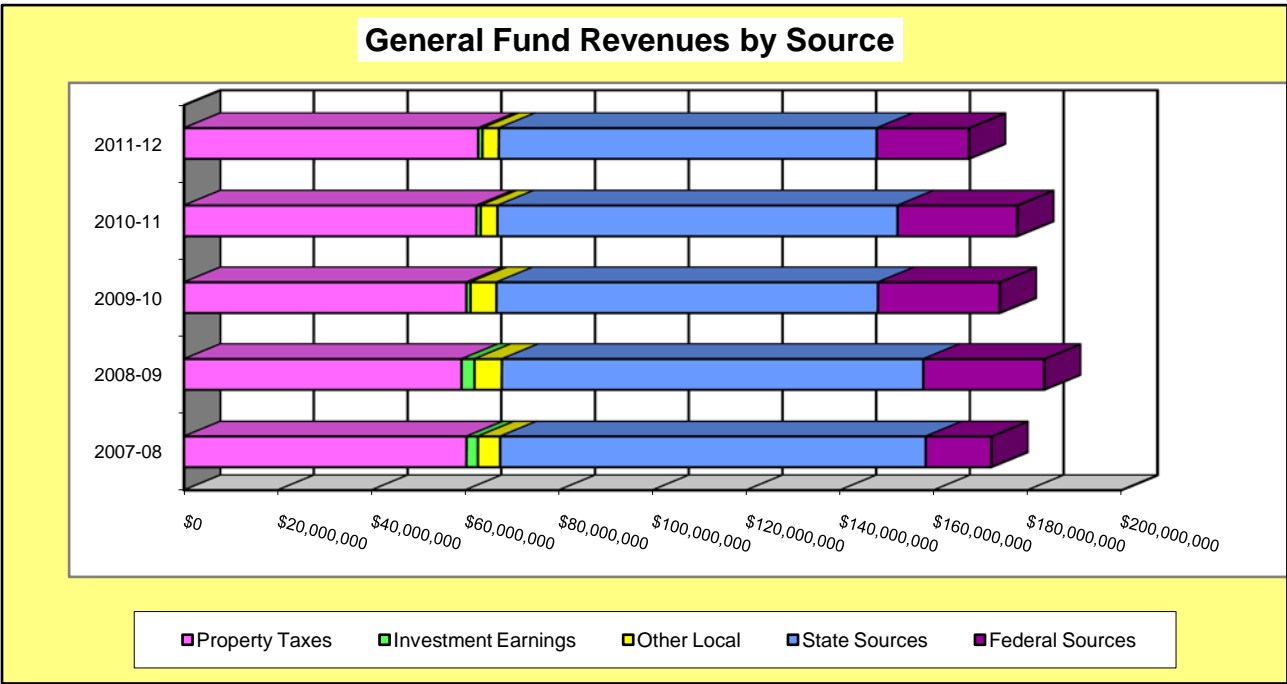
SALT LAKE CITY SCHOOL DISTRICT

**General Fund Revenues by Source**

*Years Ended 2008 to 2010 Actual and Years Ended 2011 to 2012 Estimated*

| Fiscal Year | Property Taxes | Investment Earnings | Other Local  | State Sources | Federal Sources | Total Sources | Percent Increase From Prior Year |
|-------------|----------------|---------------------|--------------|---------------|-----------------|---------------|----------------------------------|
| 2007-08 \$  | 60,271,613 \$  | 2,440,637 \$        | 4,743,467 \$ | 90,796,466 \$ | 14,015,777 \$   | 172,267,960   | 7.56%                            |
| 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   | 62,392,846     | 911,044             | 3,579,349    | 85,355,437    | 25,535,933      | 177,774,609   | 2.13%                            |
| * 2011-12   | 62,772,161     | 911,044             | 3,486,585    | 80,637,191    | 19,669,019      | 167,476,000   | -5.79%                           |

(\*Estimated)

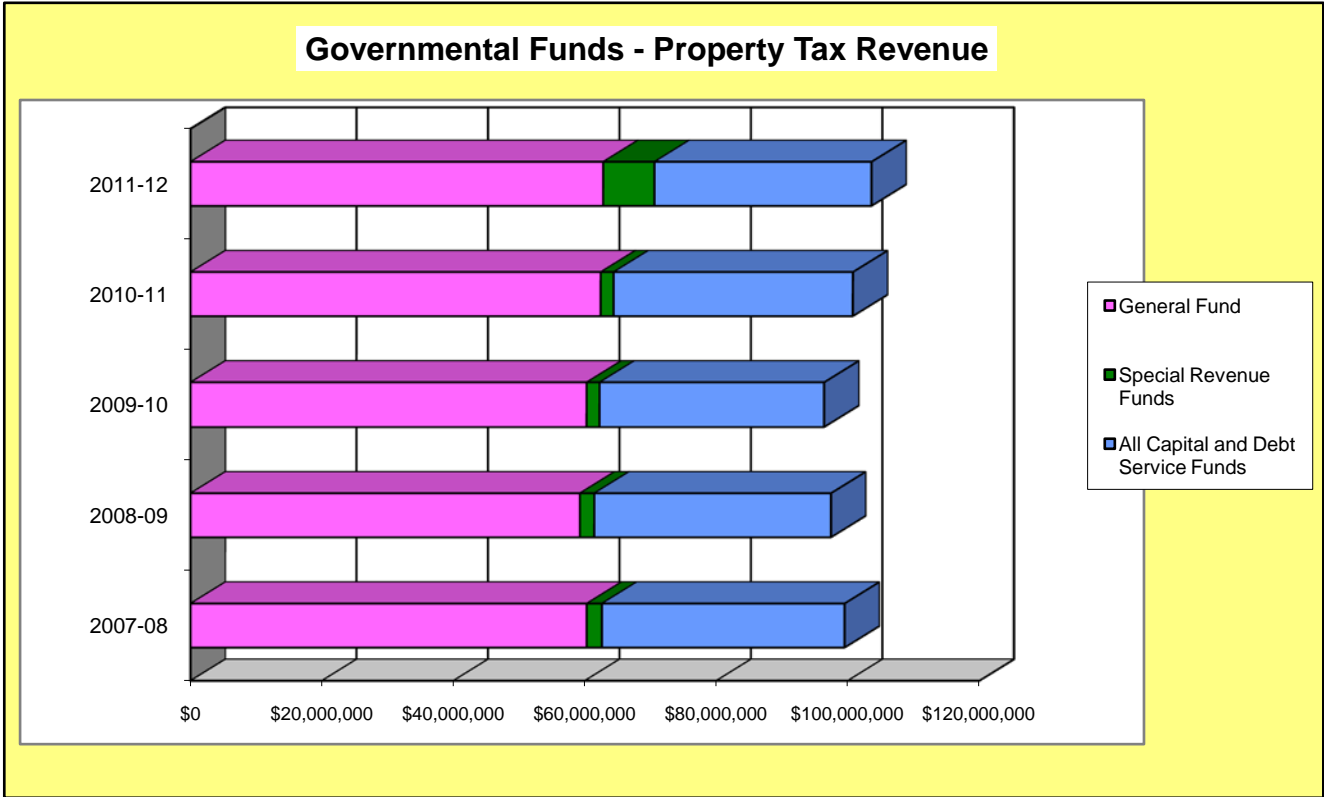


SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Property Tax Revenue Summary**

*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

| Fiscal Year | General Fund  | Special Revenue Funds | All Capital and Debt Service Funds | Total All Governmental Funds |
|-------------|---------------|-----------------------|------------------------------------|------------------------------|
| 2007-08     | \$ 60,271,613 | \$ 2,309,107          | \$ 36,906,579                      | \$ 99,487,299                |
| 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     | 62,392,846    | 1,968,879             | 36,381,187                         | 100,742,912                  |
| 2011-12     | 62,772,161    | 7,801,449             | 33,008,650                         | 103,582,260                  |

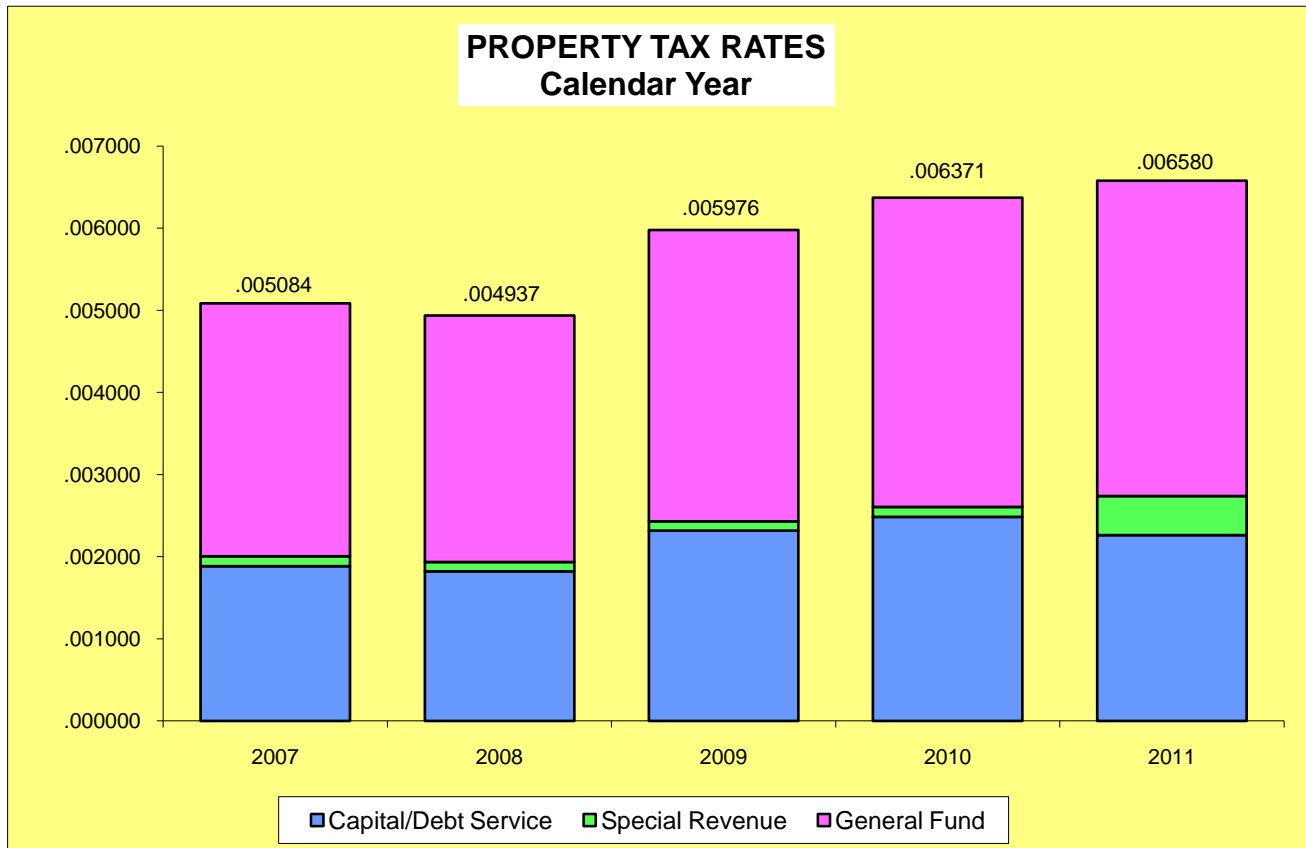


SALT LAKE CITY SCHOOL DISTRICT

**Schedule of Property Tax Rates by Fund**

Years Ended 2007 through 2011

| Calendar Year                             | Capital and Debt Service | Special Programs | General Fund | Total Funds |   |
|---|--------------------------|------------------|--------------|-------------|---|
| <u>Tax Rates Per \$1 of Taxable Value</u> |                          |                  |              |             |   |
| 2007                                      | .001886                  | .000118          | .003080      | .005084     | 1 |
| 2008                                      | .001824                  | .000111          | .003002      | .004937     | 2 |
| 2009                                      | .002316                  | .000116          | .003544      | .005976     | 3 |
| 2010                                      | .002486                  | .000120          | .003765      | .006371     | 4 |
| 2011                                      | .002261                  | .000476          | .003843      | .006580     | 5 |



1 Tax rate includes judgment levy of .000013

2 Tax rate includes judgment levy of .000027

3 Tax rate includes capital equalization levy of .000353

4 Tax rate includes capital equalization levy of .000247, judgment levy of .000032 and transportation levy of .000095

5 Tax rate includes capital equalization levy of .000247, tort liability levy of .000076, and a transportation levy increase of .000032

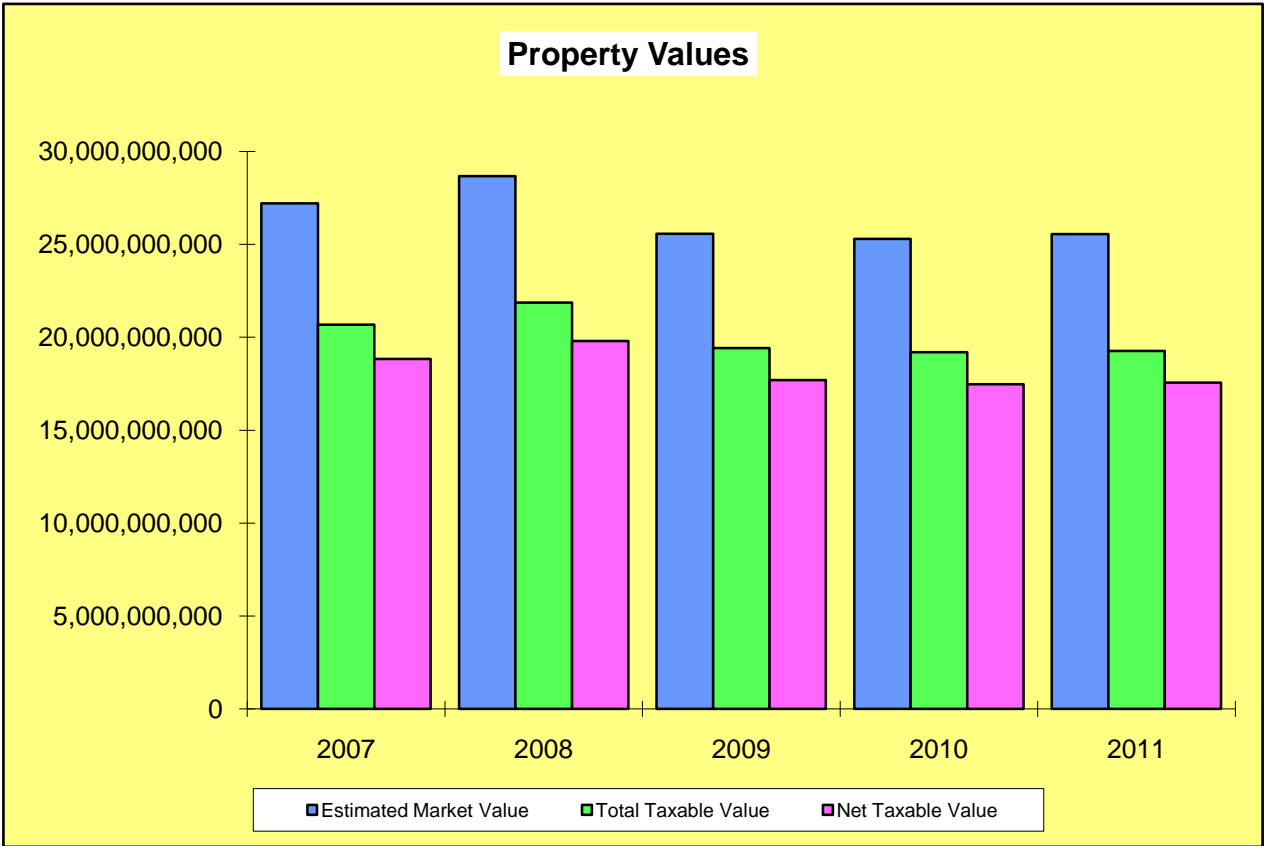
SALT LAKE CITY SCHOOL DISTRICT

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

*Years Ended 2007 through 2011*

| 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 |
|---------------|------------------------|----------------------------------|---------------------|----------------------------------|-------------------|----------------------------------|
| 2007          | 27,216,392,096         | 18.01%                           | 20,681,645,130      | 17.34%                           | 18,830,284,390    | 16.43%                           |
| 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          | * 25,292,626,713       | -1.13%                           | * 19,197,277,876    | -1.17%                           | * 17,479,245,649  | -1.28%                           |
| 2011          | * 25,550,626,339       | 1.02%                            | * 19,272,575,658    | 0.39%                            | * 17,554,543,431  | 0.43%                            |

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



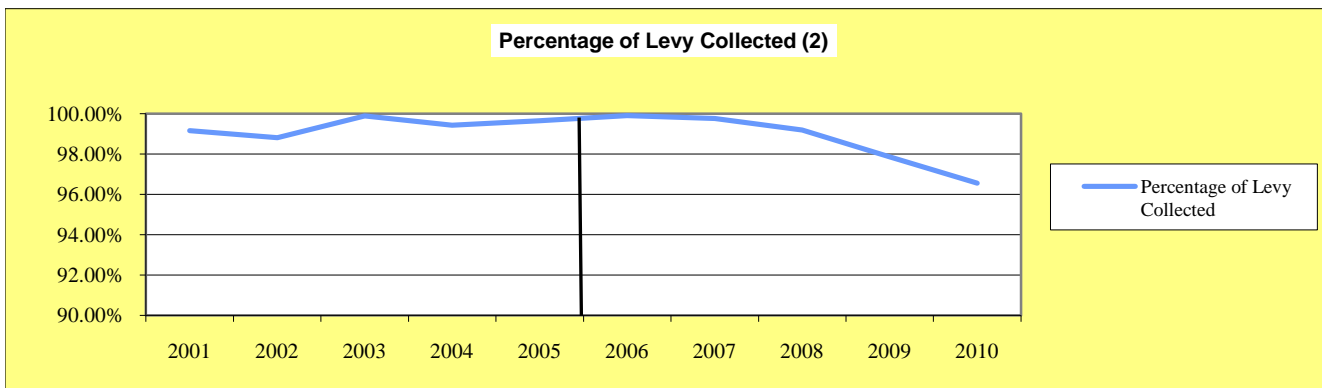
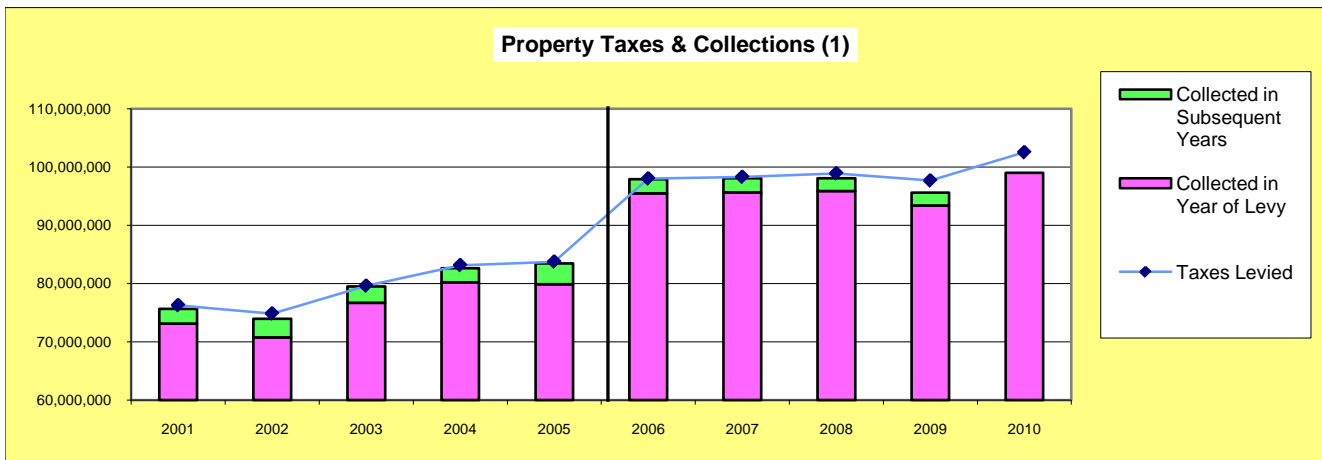


SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

Calendar Years Ended 2001 through 2010

| 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) |
| 2001          | 76,257,609     | 73,099,767                                     | 95.86%                 | 2,519,266                          | 75,619,033                | 99.16%                 |
| 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%                 | 2,449,629                          | 97,899,479                | 99.89%                 |
| 2007          | 98,281,497     | 95,619,445                                     | 97.29%                 | 2,413,692                          | 98,033,137                | 99.75%                 |
| 2008          | 98,892,331     | 95,841,478                                     | 96.91%                 | 2,240,004                          | 98,081,482                | 99.18%                 |
| 2009          | 97,662,099     | 93,364,752                                     | 95.60%                 | 2,201,717                          | 95,566,469                | 97.85%                 |
| 2010          | 102,507,323    | 98,984,079                                     | 96.56%                 | 0                                  | 98,984,079                | 96.56%                 |



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

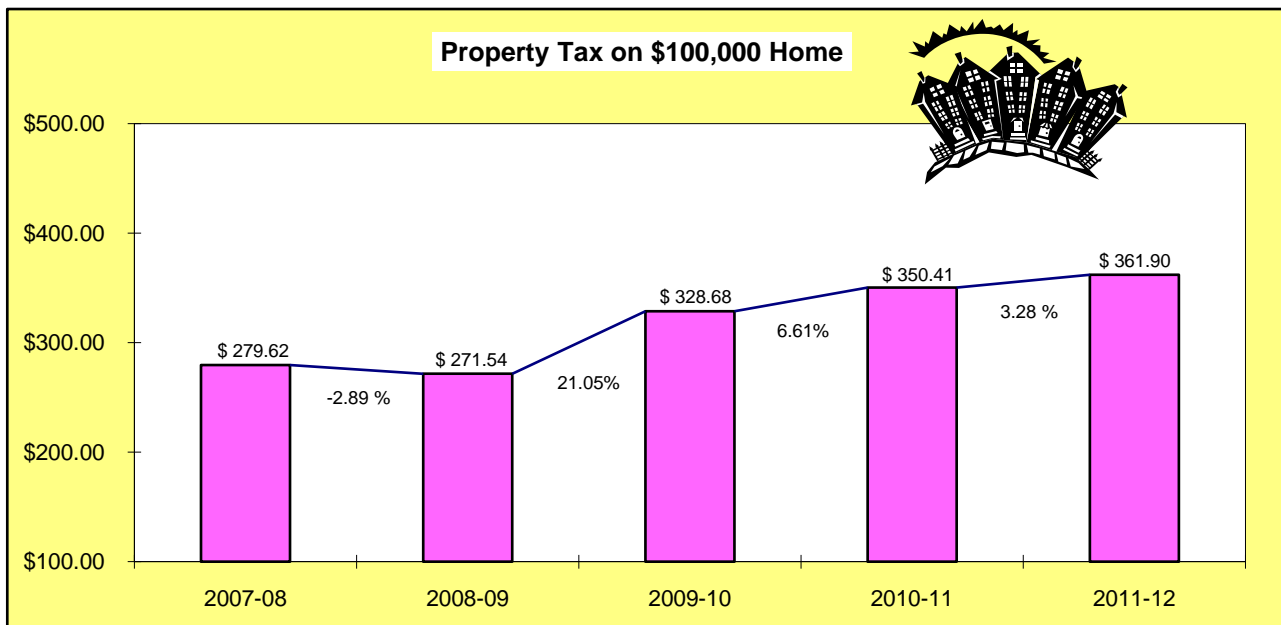
\*\* It is expected that taxes levied will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion. During the year, the district may collect taxes from the current year as well as taxes levied in the four previous years.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

SALT LAKE CITY SCHOOL DISTRICT

**Impact of Budget on Taxpayers**

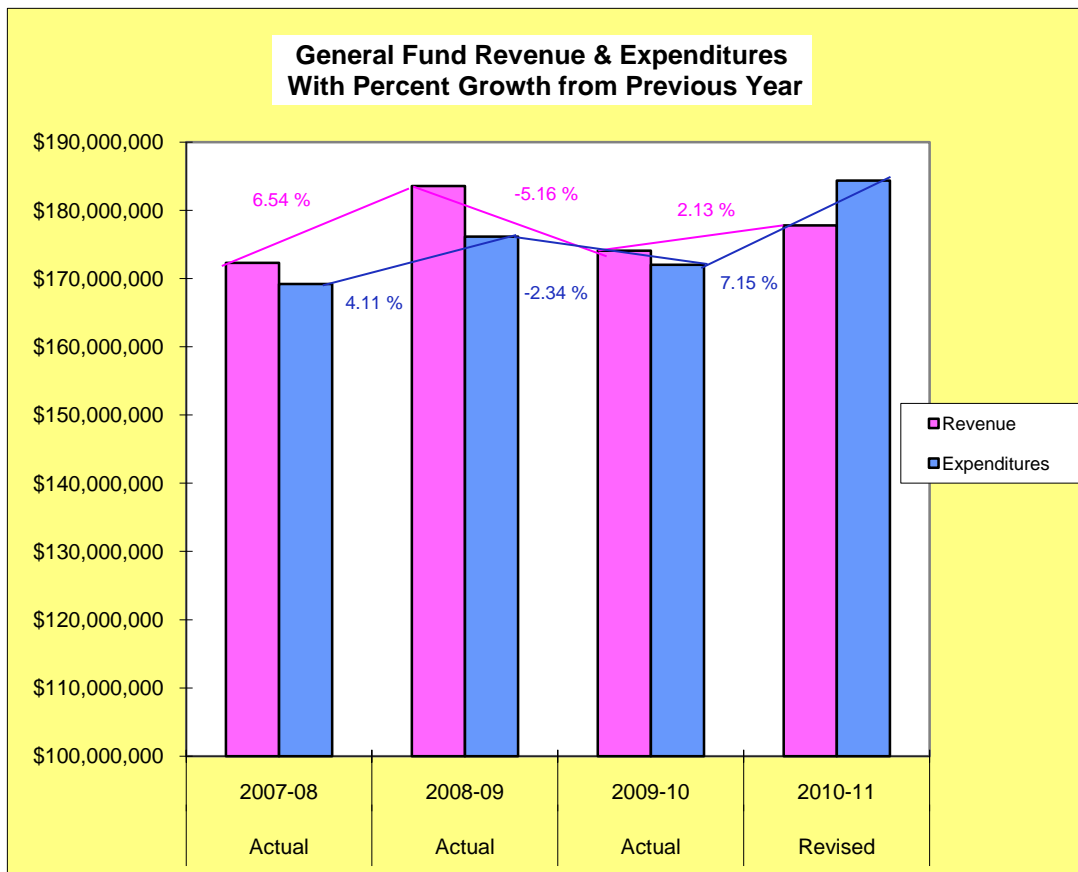
*For Fiscal Year 2011-12 With Comparative Information for Years 2007-08 Through 2010-11*

|  | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Actual | 2011-12<br>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                 | .005084           | .004937           | .005976           | .006371           | .006580           |
| Property tax due                                 | \$279.62          | \$271.54          | \$328.68          | \$350.41          | \$361.90          |
| Property Tax increase (decrease) from prior year | (\$50.49)         | (\$8.08)          | \$57.15           | \$21.73           | \$11.50           |
| Percent Change from Prior Year                   | -15.29%           | -2.89%            | 21.05%            | 6.61%             | 3.28%             |



**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget**  
*Comparative Information for Years 2007-08 Through 2010-11*  
**Fund Revenue & Expenditures**  
**With Percent Growth from Previous Year**

|              | 2007-08<br>Actual | 2008-09<br>Actual | %<br>Growth | 2009-10<br>Actual | %<br>Growth | 2010-11<br>Revised Budget | %<br>Growth |
|--------------|-------------------|-------------------|-------------|-------------------|-------------|---------------------------|-------------|
| Revenue      | \$ 172,267,960    | \$ 183,529,704    | 6.54%       | \$ 174,060,484    | -5.16%      | \$ 177,774,609            | 2.13%       |
| Expenditures | 169,197,608       | 176,155,955       | 4.11%       | 172,031,499       | -2.34%      | 184,337,592               | 7.15%       |



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Comparative Information for Years 2007-08 Through 2010-11

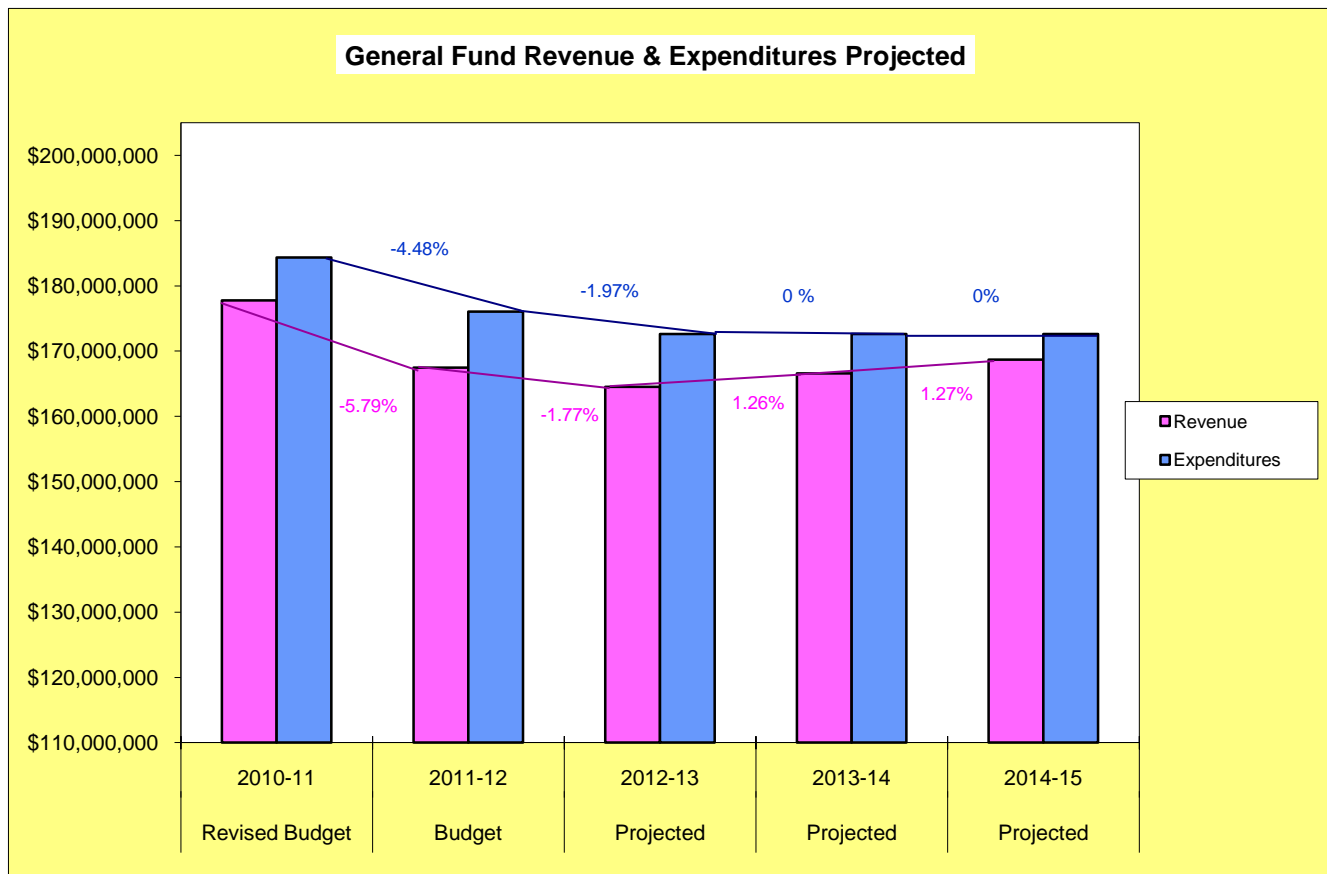
Revenue and Expenditure Growth History

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

|  | 2007-08<br>Actual    | 2008-09<br>Actual    | %<br>Growth | 2009-10<br>Actual    | %<br>Growth  | 2010-11<br>Revised Budget | %<br>Growth | Average<br>% |
|--|----------------------|----------------------|-------------|----------------------|--------------|---------------------------|-------------|--------------|
| Revenues:  |                      |                      |             |                      |              |                           |             |              |
| Property taxes   | \$ 60,271,613        | \$ 59,231,647        | -1.7%       | \$ 60,252,172        | 1.7%         | \$ 62,392,846             | 3.6%        | 1.2%         |
| Interest on investments  | 2,440,637            | 2,758,022            | 13.0%       | 895,144              | -67.5%       | 911,044                   | 1.8%        | -20.9%       |
| Other local revenue  | 4,743,467            | 5,827,233            | 22.8%       | 5,515,707            | -5.3%        | 3,579,349                 | -35.1%      | -8.2%        |
| State of Utah  | 90,796,466           | 89,920,216           | -1.0%       | 81,402,977           | -9.5%        | 85,355,437                | 4.9%        | -2.0%        |
| Federal government   | 14,015,777           | 25,792,586           | 84.0%       | 25,994,484           | 0.8%         | 25,535,933                | -1.8%       | 27.4%        |
| <b>Total Revenues</b>  | <b>172,267,960</b>   | <b>183,529,704</b>   | <b>6.5%</b> | <b>174,060,484</b>   | <b>-5.2%</b> | <b>177,774,609</b>        | <b>2.1%</b> | <b>1.1%</b>  |
| Expenditures:  |                      |                      |             |                      |              |                           |             |              |
| Salaries   | 110,143,002          | 114,287,706          | 3.8%        | 115,291,867          | 0.9%         | 115,355,873               | 0.1%        | 1.6%         |
| Employee benefits  | 36,706,686           | 35,340,510           | -3.7%       | 36,745,668           | 4.0%         | 41,910,814                | 14.1%       | 4.7%         |
| Contract services - professional<br>& educational                                | 2,451,974            | 2,906,951            | 18.6%       | 2,817,181            | -3.1%        | 3,770,157                 | 33.8%       | 17.9%        |
| Maintenance & repairs  | 2,496,153            | 2,677,690            | 7.3%        | 2,357,534            | -12.0%       | 2,308,699                 | -2.1%       | -2.5%        |
| Field trips, ins., phone & travel  | 2,083,380            | 2,212,812            | 6.2%        | 1,691,238            | -23.6%       | 2,191,518                 | 29.6%       | 1.7%         |
| Supplies, textbooks & utilities  | 12,948,150           | 14,879,423           | 14.9%       | 10,904,038           | -26.7%       | 12,956,885                | 18.8%       | 0.0%         |
| Equipment  | 2,368,263            | 3,850,863            | 62.6%       | 2,223,973            | -42.2%       | 5,843,646                 | 162.8%      | 48.9%        |
| <b>Total Expenditures</b>  | <b>169,197,608</b>   | <b>176,155,955</b>   | <b>4.1%</b> | <b>172,031,499</b>   | <b>-2.3%</b> | <b>184,337,592</b>        | <b>7.2%</b> | <b>11.7%</b> |
| Excess (deficiency) of revenues<br>and other sources (uses over<br>expenditures) | 3,070,352            | 7,373,749            |             | 2,028,985            |              | (6,562,983)               |             |              |
| Fund Balance - July 1  | 25,599,573           | 28,669,925           |             | 36,043,674           |              | 38,072,659                |             |              |
| Fund Balance - June 30   | \$ 28,669,925        | \$ 36,043,674        |             | \$ 38,072,659        |              | \$ 31,509,676             |             |              |
| Fund Balance   |                      |                      |             |                      |              |                           |             |              |
| Nonspendable:  |                      |                      |             |                      |              |                           |             |              |
| Inventories  | \$ 267,894           | \$ 234,379           |             | \$ 0                 |              | \$ 0                      |             |              |
| Prepaid expenditures   | 437,465              | 181,736              |             | 123,845              |              | 123,845                   |             |              |
| Committed:   |                      |                      |             |                      |              |                           |             |              |
| Economic stabilization   | 7,000,000            | 7,000,000            |             | 7,000,000            |              | 7,000,000                 |             |              |
| Assigned   |                      |                      |             |                      |              |                           |             |              |
| Programs   | 4,000,111            | 9,971,271            |             | 12,061,073           |              | 10,873,609                |             |              |
| Schools  | 3,544,215            | 2,123,709            |             | 1,740,004            |              | 880,739                   |             |              |
| Employee benefit obligations   | 0                    | 3,841,149            |             | 5,310,475            |              | 5,310,475                 |             |              |
| Unassigned   | 13,420,240           | 12,691,430           |             | 11,837,262           |              | 7,321,008                 |             |              |
| <b>Total Fund Balance</b>  | <b>\$ 28,669,925</b> | <b>\$ 36,043,674</b> |             | <b>\$ 38,072,659</b> |              | <b>\$ 31,509,676</b>      |             |              |

**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget Projected**  
*For Fiscal Year 2010-11 Through 2014-15*  
**Fund Expenditures by Object**

|              | 2010-11<br>Revised Budget | 2011-12<br>Budget | %<br>Growth | 2012-13<br>Projected | %<br>Growth | 2013-14<br>Projected | %<br>Growth | 2014-15<br>Projected | %<br>Growth |
|--------------|---------------------------|-------------------|-------------|----------------------|-------------|----------------------|-------------|----------------------|-------------|
| Revenue      | \$ 177,774,609            | \$ 167,476,000    | -5.79%      | \$ 164,511,539       | -1.77%      | \$ 166,586,164       | 1.26%       | \$ 168,696,204       | 1.27%       |
| Expenditures | 184,337,592               | 176,071,940       | -4.48%      | 172,597,562          | -1.97%      | 172,597,562          | 0.00%       | 172,597,562          | 0.00%       |



**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget Projected**  
*For Fiscal Year 2011-12 Through 2014-15*  
**Fund Expenditures by Object**

|  | 2011-12<br>Budget    | 2012-13<br>Projected | 2013-14<br>Projected | 2014-15<br>Projected | Projected<br>Growth<br>Rate |
|--|----------------------|----------------------|----------------------|----------------------|-----------------------------|
| <b>Revenues:</b>                               |                      |                      |                      |                      |                             |
| Property taxes                                 | \$ 62,772,161        | \$ 64,027,604        | \$ 65,308,156        | \$ 66,614,319        | 2.00%                       |
| Interest on investments                        | 911,044              | 929,265              | 947,850              | 966,807              | 2.00%                       |
| Other local revenue                            | 3,486,585            | 3,556,317            | 3,627,443            | 3,699,992            | 2.00%                       |
| State of Utah                                  | 80,637,191           | 81,040,377           | 81,445,579           | 81,852,807           | 0.50%                       |
| Federal government                             | 19,669,019           | 14,957,976           | 15,257,136           | 15,562,279           | 2.00%                       |
| <b>Total Revenues</b>                          | <b>167,476,000</b>   | <b>164,511,539</b>   | <b>166,586,164</b>   | <b>168,696,204</b>   | <b>0.24%</b>                |
| <b>Expenditures:</b>                           |                      |                      |                      |                      |                             |
| Salaries                                       | 112,850,720          | 112,850,720          | 112,850,720          | 112,850,720          | 0.00%                       |
| Employee benefits                              | 41,752,369           | 41,752,369           | 41,752,369           | 41,752,369           | 0.00%                       |
| Contract services - professional & educational | 2,935,922            | 2,935,922            | 2,935,922            | 2,935,922            | 0.00%                       |
| Maintenance & repairs                          | 2,258,522            | 2,258,522            | 2,258,522            | 2,258,522            | 0.00%                       |
| Field trips, insurance, phone & travel         | 2,083,955            | 2,083,955            | 2,083,955            | 2,083,955            | 0.00%                       |
| Supplies, textbooks & utilities                | 10,416,074           | 10,416,074           | 10,416,074           | 10,416,074           | 0.00%                       |
| Equipment                                      | 3,774,378            | 300,000              | 300,000              | 300,000              | 0.00%                       |
| <b>Total Expenditures</b>                      | <b>176,071,940</b>   | <b>172,597,562</b>   | <b>172,597,562</b>   | <b>172,597,562</b>   | <b>-0.66%</b>               |
| Deficiency of revenues under expenditures      | (8,595,940)          | (8,086,023)          | (6,011,398)          | (3,901,358)          |                             |
| Fund Balance - July 1                          | 31,509,676           | 22,913,736           | 14,827,713           | 8,816,315            |                             |
| Fund Balance - June 30                         | \$ 22,913,736        | \$ 14,827,713        | \$ 8,816,315         | \$ 4,914,957         |                             |
| <b>Fund Balance</b>                            |                      |                      |                      |                      |                             |
| <b>Nonspendable:</b>                           |                      |                      |                      |                      |                             |
| Prepaid expenditures                           | \$ 123,845           | \$ 123,845           | \$ 123,845           | \$ 123,845           |                             |
| <b>Committed:</b>                              |                      |                      |                      |                      |                             |
| Economic stabilization                         | 7,000,000            | 7,000,000            | 7,000,000            | 7,000,000            |                             |
| <b>Assigned</b>                                |                      |                      |                      |                      |                             |
| Programs                                       | 9,718,490            | 9,718,490            | 9,718,490            | 9,718,490            |                             |
| Schools  | 760,926              | 760,926              | 760,926              | 760,926              |                             |
| Employee benefit obligations                   | 5,310,475            | 5,310,475            | 5,310,475            | 5,310,475            |                             |
| Unassigned                                     | 0                    | (8,086,023)          | (14,097,421)         | (17,998,779)         |                             |
| <b>Total Fund Balance</b>                      | <b>\$ 22,913,736</b> | <b>\$ 14,827,713</b> | <b>\$ 8,816,315</b>  | <b>\$ 4,914,957</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 2007-08 Through 2010-11*

**Revenue and Expenditure Growth History**

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

|  | 2007-08<br>Actual   | 2008-09<br>Actual   | %<br>Growth | 2009-10<br>Actual   | %<br>Growth  | 2010-11<br>Revised Budget | %<br>Growth  | Average<br>%<br>Growth |
|--|---------------------|---------------------|-------------|---------------------|--------------|---------------------------|--------------|------------------------|
| <b>Revenues:</b>   |                     |                     |             |                     |              |                           |              |                        |
| Property taxes   | \$ 2,309,107        | \$ 2,190,111        | -5.2%       | \$ 1,972,137        | -10.0%       | \$ 1,968,879              | -0.2%        | -4.9%                  |
| Other local revenue  | 3,372,154           | 3,890,133           | 15.4%       | 3,692,942           | -5.1%        | 3,969,605                 | 7.5%         | 5.9%                   |
| State of Utah  | 3,715,713           | 4,169,929           | 12.2%       | 3,702,617           | -11.2%       | 4,019,432                 | 8.6%         | 2.7%                   |
| Federal government   | 6,330,696           | 6,171,638           | -2.5%       | 5,646,585           | -8.5%        | 6,290,697                 | 11.4%        | -0.2%                  |
| <b>Total Revenues</b>  | <b>15,727,670</b>   | <b>16,421,811</b>   | <b>4.4%</b> | <b>15,014,281</b>   | <b>-8.6%</b> | <b>16,248,613</b>         | <b>8.2%</b>  | <b>1.1%</b>            |
| <b>Expenditures:</b>   |                     |                     |             |                     |              |                           |              |                        |
| Salaries   | 9,335,440           | 9,741,348           | 4.3%        | 9,312,307           | -4.4%        | 9,566,878                 | 2.7%         | 0.8%                   |
| Employee benefits  | 2,657,485           | 2,778,248           | 4.5%        | 2,554,909           | -8.0%        | 2,928,222                 | 14.6%        | 3.4%                   |
| Contract services - professional<br>& educational            | 532,422             | 714,378             | 34.2%       | 765,972             | 7.2%         | 1,268,960                 | 65.7%        | 46.1%                  |
| Maintenance & construction                                   | 535,872             | 550,387             | 2.7%        | 501,255             | -8.9%        | 594,646                   | 18.6%        | 3.7%                   |
| Field trips, insurance, phone<br>& travel                    | 280,920             | 270,570             | -3.7%       | 276,571             | 2.2%         | 459,249                   | 66.1%        | 21.2%                  |
| Supplies, materials & utilities                              | 892,848             | 915,291             | 2.5%        | 1,457,083           | 59.2%        | 1,497,142                 | 2.7%         | 22.6%                  |
| Equipment  | 319,982             | 456,671             | 42.7%       | 62,026              | -86.4%       | 317,997                   | 412.7%       | -0.2%                  |
| Indirect costs   | 390,999             | 363,397             | -7.1%       | 327,454             | -9.9%        | 437,948                   | 33.7%        | 4.0%                   |
| <b>Total Expenditures</b>                                    | <b>14,945,968</b>   | <b>15,790,290</b>   | <b>5.6%</b> | <b>15,257,577</b>   | <b>-3.4%</b> | <b>17,071,042</b>         | <b>11.9%</b> | <b>4.7%</b>            |
| Excess (deficiency) of revenues<br>over (under) expenditures | 781,702             | 631,521             |             | (243,296)           |              | (822,429)                 |              |                        |
| Fund Balance - July 1  | 2,491,705           | 3,273,407           |             | 3,904,928           |              | 3,661,632                 |              |                        |
| Fund Balance - June 30                                       | \$ 3,273,407        | \$ 3,904,928        |             | \$ 3,661,632        |              | \$ 2,839,203              |              |                        |
| <b>Fund Balance</b>  |                     |                     |             |                     |              |                           |              |                        |
| <b>Nonspendable:</b>   |                     |                     |             |                     |              |                           |              |                        |
| Prepaid expenditures   | \$ 14,345           | \$ 0                |             | \$ 15,878           |              | \$ 15,878                 |              |                        |
| <b>Assigned:</b>   |                     |                     |             |                     |              |                           |              |                        |
| Programs reported in the<br>special revenue funds            | 1,501,459           | 2,104,519           |             | 1,411,518           |              | 2,212,347                 |              |                        |
| Schools  | 0                   | 70,992              |             | 58,829              |              | 70,001                    |              |                        |
| Unassigned   | 1,757,603           | 1,729,417           |             | 2,175,407           |              | 540,977                   |              |                        |
| <b>Total Fund Balance</b>                                    | <b>\$ 3,273,407</b> | <b>\$ 3,904,928</b> |             | <b>\$ 3,661,632</b> |              | <b>\$ 2,839,203</b>       |              |                        |

SALT LAKE CITY SCHOOL DISTRICT  
**Special Programs Fund Budget Projected**  
*For Fiscal Year 2011-12 Through 2014-15*  
**Fund Expenditures by Object**

|  | 2011-12<br>Budget   | 2012-13<br>Projected | 2013-14<br>Projected | 2014-15<br>Projected | Projected<br>Growth<br>Rate |
|--|---------------------|----------------------|----------------------|----------------------|-----------------------------|
| Revenues:  |                     |                      |                      |                      |                             |
| Property taxes                                   | \$ 7,801,449        | \$ 7,801,449         | \$ 7,801,449         | \$ 7,801,449         | 0.00%                       |
| Other local revenue                              | 4,068,030           | 4,108,710            | 4,149,797            | 4,191,295            | 1.00%                       |
| State of Utah                                    | 3,962,992           | 3,962,992            | 3,962,992            | 3,962,992            | 0.00%                       |
| Federal government                               | 5,890,746           | 5,920,200            | 5,949,801            | 5,979,550            | 0.50%                       |
| <b>Total Revenues</b>                            | <b>21,723,217</b>   | <b>21,793,351</b>    | <b>21,864,039</b>    | <b>21,935,286</b>    | <b>0.32%</b>                |
| Expenditures:                                    |                     |                      |                      |                      |                             |
| Salaries   | 10,261,176          | 10,466,400           | 10,675,728           | 10,889,243           | 2.00%                       |
| Employee benefits                                | 3,212,663           | 3,341,170            | 3,474,817            | 3,613,810            | 4.00%                       |
| Contract services - professional and educational | 814,280             | 854,994              | 897,744              | 942,631              | 5.00%                       |
| Maintenance & construction                       | 2,323,906           | 2,556,297            | 2,811,927            | 3,093,120            | 10.00%                      |
| Field trips, insurance, phone & travel           | 467,204             | 471,876              | 476,595              | 481,361              | 1.00%                       |
| Supplies, materials & utilities                  | 1,822,121           | 1,858,563            | 1,895,734            | 1,933,649            | 2.00%                       |
| Equipment  | 126,800             | 126,800              | 126,800              | 126,800              | 0.00%                       |
| Indirect and other costs                         | 400,475             | 408,485              | 416,655              | 424,988              | 2.00%                       |
| <b>Total Expenditures</b>                        | <b>19,428,625</b>   | <b>20,084,585</b>    | <b>20,776,000</b>    | <b>21,505,602</b>    | <b>3.44%</b>                |
| Deficiency of revenues under expenditures        | 2,294,592           | 1,708,766            | 1,088,039            | 429,684              |                             |
| Fund Balance - July 1                            | 2,839,203           | 5,133,795            | 6,842,561            | 7,930,600            |                             |
| Fund Balance - June 30                           | \$ 5,133,795        | \$ 6,842,561         | \$ 7,930,600         | \$ 8,360,284         |                             |
| Fund Balance                                     |                     |                      |                      |                      |                             |
| Nonspendable:                                    |                     |                      |                      |                      |                             |
| Prepaid expenditures                             | \$ 15,878           | \$ 15,878            | \$ 15,878            | \$ 15,878            |                             |
| Assigned:  |                     |                      |                      |                      |                             |
| Programs reported in the special revenue funds   | 5,047,916           | 5,047,916            | 5,047,916            | 5,047,916            |                             |
| Schools  | 70,001              | 70,001               | 70,001               | 70,001               |                             |
| Unassigned:                                      | 0                   | 1,708,766            | 2,796,805            | 3,226,489            |                             |
| <b>Total Fund Balance</b>                        | <b>\$ 5,133,795</b> | <b>\$ 6,842,561</b>  | <b>\$ 7,930,600</b>  | <b>\$ 8,360,284</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 2007-08 Through 2010-11*  
**Revenue and Expenditure Growth History**

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

|   | 2007-08<br>Actual    | 2008-09<br>Actual    | %<br>Growth  | 2009-106<br>Actual   | %<br>Growth   | 2010-11<br>Revised Budget | %<br>Growth   | Average<br>%<br>Growth |
|---|----------------------|----------------------|--------------|----------------------|---------------|---------------------------|---------------|------------------------|
| <b>Revenues:</b>  |                      |                      |              |                      |               |                           |               |                        |
| Property tax  | \$ 19,803,530        | \$ 19,671,536        | -0.7%        | \$ 17,652,095        | -10.3%        | \$ 19,279,084             | 9.2%          | -0.9%                  |
| Interest on investments                                 | 1,558,235            | 579,425              | -62.8%       | 487,757              | -15.8%        | 399,275                   | -18.1%        | -24.8%                 |
| Other local revenue                                     | 824,468              | 80,807               | -90.2%       | 1,279,207            | 1483.0%       | 190,514                   | -85.1%        | -25.6%                 |
| <b>Total Revenues</b>                                   | <b>22,186,233</b>    | <b>20,381,768</b>    | <b>-8.1%</b> | <b>22,220,872</b>    | <b>9.0%</b>   | <b>19,943,364</b>         | <b>-10.2%</b> | <b>-3.4%</b>           |
| <b>Expenditures:</b>                                    |                      |                      |              |                      |               |                           |               |                        |
| Salaries  | 2,385,081            | 2,341,933            | -1.8%        | 2,434,616            | 4.0%          | 2,375,318                 | -2.4%         | -0.1%                  |
| Employee benefits                                       | 918,096              | 938,546              | 2.2%         | 952,846              | 1.5%          | 1,056,641                 | 10.9%         | 5.0%                   |
| Contracted services                                     | 24,892,523           | 27,214,435           | 9.3%         | 11,101,233           | -59.2%        | 22,131,690                | 99.4%         | -3.7%                  |
| Construction materials                                  | 40,721               | 20,758               | -49.0%       | 373,027              | 1697.0%       | 520,083                   | 39.4%         | 392.4%                 |
| Travel and conferences                                  | 18,429               | 7,903                | -57.1%       | 7,778                | -1.6%         | 21,125                    | 171.6%        | 4.9%                   |
| Equipment   | 2,467,836            | 884,886              | -64.1%       | 2,615,885            | 195.6%        | 2,498,007                 | -4.5%         | 0.4%                   |
| Bond Issuance Costs                                     | 10,158               | 0                    | -            | 0                    | -             | 0                         | -             | -33.3%                 |
| <b>Total Expenditures</b>                               | <b>30,732,844</b>    | <b>31,408,461</b>    | <b>2.2%</b>  | <b>17,485,385</b>    | <b>-44.3%</b> | <b>30,446,948</b>         | <b>74.1%</b>  | <b>-0.3%</b>           |
| Deficiency of revenues<br>under expenditures            | <u>(8,546,611)</u>   | <u>(11,026,693)</u>  |              | <u>4,735,487</u>     |               | <u>(10,503,584)</u>       |               |                        |
| Other financing sources (uses)<br>Sale of real property | <u>84,804</u>        | <u>52,087</u>        |              | <u>253,938</u>       |               | <u>49,170</u>             |               |                        |
| Net change in fund balances                             | (8,461,807)          | (10,974,606)         |              | 4,989,425            |               | (10,454,414)              |               |                        |
| Fund Balance - July 1                                   | <u>39,185,465</u>    | <u>30,723,658</u>    |              | <u>19,749,052</u>    |               | <u>24,738,477</u>         |               |                        |
| Fund Balance - June 30                                  | <u>\$ 30,723,658</u> | <u>\$ 19,749,052</u> |              | <u>\$ 24,738,477</u> |               | <u>\$ 14,284,063</u>      |               |                        |
| <b>Fund Balance</b>                                     |                      |                      |              |                      |               |                           |               |                        |
| <b>Nonspendable:</b>                                    |                      |                      |              |                      |               |                           |               |                        |
| Prepaid expenditures                                    | \$ 368,773           | \$ 96,263            |              | \$ 61,116            |               | \$ 61,116                 |               |                        |
| <b>Restricted:</b>                                      |                      |                      |              |                      |               |                           |               |                        |
| Capital projects  | 30,354,885           | 19,652,789           |              | 21,261,606           |               | 0                         |               |                        |
| Unassigned  | <u>0</u>             | <u>0</u>             |              | <u>3,415,755</u>     |               | <u>14,222,947</u>         |               |                        |
| <b>Total Fund Balance</b>                               | <b>\$ 30,723,658</b> | <b>\$ 19,749,052</b> |              | <b>\$ 24,738,477</b> |               | <b>\$ 14,284,063</b>      |               |                        |

**SALT LAKE CITY SCHOOL DISTRICT**  
**Capital Outlay Fund and Capital Reserve Fund Combined Budget Projected**  
*For Fiscal Year 2011-12 Through 2015-16*  
**Fund Expenditures by Object**

|  | 2011-12<br>Budget    | 2012-13<br>Projected | 2013-14<br>Projected | 2014-15<br>Projected | 2015-16<br>Projected |
|--|----------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Revenues:</b>   |                      |                      |                      |                      |                      |
| Property tax   | \$ 16,094,585        | \$ 16,094,585        | \$ 16,094,585        | \$ 22,682,599        | \$ 22,682,599        |
| Interest on investments                                    | 399,275              | 399,275              | 399,275              | 399,275              | 399,275              |
| Other Local Revenue  | (631,484)            | (659,233)            | (670,593)            | (673,633)            | (673,633)            |
| <b>Total Revenues</b>                                      | <b>15,862,376</b>    | <b>15,834,627</b>    | <b>15,823,267</b>    | <b>22,408,241</b>    | <b>22,408,241</b>    |
| <b>Expenditures and Encumbrances:</b>                      |                      |                      |                      |                      |                      |
| Salaries   | 2,416,958            | 2,416,958            | 2,388,078            | 2,447,529            | 2,508,468            |
| Employee benefits  | 1,090,529            | 1,090,529            | 1,106,866            | 1,151,222            | 1,198,074            |
| Contracted service - ongoing                               | 5,411,948            | 7,062,277            | 4,821,393            | 4,190,421            | 4,193,890            |
| Contracted service - construction                          | 3,600,000            | 2,000,000            | 2,000,000            | 10,000,000           | 10,000,000           |
| Construction materials                                     | 376,500              | 376,500              | 376,500              | 376,500              | 376,500              |
| Travel and conferences                                     | 21,125               | 21,125               | 21,125               | 21,125               | 21,125               |
| Equipment  | 2,239,260            | 2,241,925            | 2,241,925            | 2,241,925            | 2,241,925            |
| Property acquisition                                       | 0                    | 0                    | 0                    | 0                    | 12,000,000           |
| <b>Total Expenditures</b>                                  | <b>15,156,320</b>    | <b>15,209,314</b>    | <b>12,955,887</b>    | <b>20,428,722</b>    | <b>32,539,982</b>    |
| Excess revenue over (under)<br>expenditures & encumbrances | \$ 706,056           | \$ 625,313           | \$ 2,867,380         | \$ 1,979,519         | \$ (10,131,741)      |
| <b>Other Financing Sources (Uses)</b>                      |                      |                      |                      |                      |                      |
| Sale of real property                                      | 49,170               | 49,170               | 49,170               | 49,170               | 49,170               |
| <b>Net change in fund balances</b>                         | <b>755,226</b>       | <b>674,483</b>       | <b>2,916,550</b>     | <b>2,028,689</b>     | <b>(10,082,571)</b>  |
| <b>Fund Balance - July 1</b>                               | <b>14,284,063</b>    | <b>15,039,289</b>    | <b>15,713,772</b>    | <b>18,630,322</b>    | <b>20,659,011</b>    |
| <b>Fund Balance - June 30</b>                              | <b>\$ 15,039,289</b> | <b>\$ 15,713,772</b> | <b>\$ 18,630,322</b> | <b>\$ 20,659,011</b> | <b>\$ 10,576,440</b> |
| <b>Fund Balance</b>  |                      |                      |                      |                      |                      |
| <b>Nonspendable:</b>                                       |                      |                      |                      |                      |                      |
| Prepaid expenditures                                       | \$ 61,116            | \$ 61,116            | \$ 61,116            | \$ 61,116            | \$ 61,116            |
| <b>Committed</b>   |                      |                      |                      |                      |                      |
| Property Acquisition                                       | 1,599,649            | 2,599,649            | 3,599,649            | 4,599,649            | 0                    |
| Unassigned:  | 13,378,524           | 13,053,007           | 14,969,557           | 15,998,246           | 10,515,324           |
| <b>Total Fund Balance</b>                                  | <b>\$ 15,039,289</b> | <b>\$ 15,713,772</b> | <b>\$ 18,630,322</b> | <b>\$ 20,659,011</b> | <b>\$ 10,576,440</b> |

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 2011-12 Through 2014-15*  
**Fund Expenditures by Object**

|                              | 2011-12<br>Budget | 2012-13<br>Projected | 2013-14<br>Projected | 2014-15<br>Projected |
|------------------------------|-------------------|----------------------|----------------------|----------------------|
| Revenues:                    |                   |                      |                      |                      |
| Property Tax                 | \$ 16,914,065     | \$ 16,428,286        | \$ 17,318,615        | \$ 10,730,601        |
| Interest on Investments      | <u>20,000</u>     | <u>20,000</u>        | <u>20,000</u>        | <u>20,000</u>        |
| Total Revenue                | <u>16,934,065</u> | <u>16,448,286</u>    | <u>17,338,615</u>    | <u>10,750,601</u>    |
| Expenditures:                |                   |                      |                      |                      |
| Redemption of bond principal | 12,433,000        | 12,800,000           | 13,935,000           | 7,945,000            |
| Interest on bonds            | 4,461,310         | 3,940,503            | 3,398,615            | 2,800,601            |
| Paying agent fees            | <u>5,000</u>      | <u>5,000</u>         | <u>5,000</u>         | <u>5,000</u>         |
| Total Expenditures           | <u>16,899,310</u> | <u>16,745,503</u>    | <u>17,338,615</u>    | <u>10,750,601</u>    |
| Net Change in Fund Balances  | <u>34,755</u>     | <u>(297,217)</u>     | <u>0</u>             | <u>0</u>             |
| Fund Balance - July 1        | <u>262,462</u>    | <u>297,217</u>       | <u>0</u>             | <u>0</u>             |
| Fund Balance - June 30       | <u>\$ 297,217</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 2007-08 Through 2011-12*

|   | 2007-08<br>Actual | 2008-09<br>Actual | 2009-10<br>Actual | 2010-11<br>Actual | 2011-12<br>Proposed |
|---|-------------------|-------------------|-------------------|-------------------|---------------------|
| <b>Instruction</b>                      | 1,699.24          | 1,756.22          | 1,769.96          | 1,745.78          | 1,745.78            |
| <b>Supporting Services:</b>             |                   |                   |                   |                   |                     |
| Students                                | 68.92             | 71.72             | 70.47             | 69.48             | 69.48               |
| Instructional Staff                     | 141.25            | 143.44            | 137.56            | 131.67            | 131.67              |
| General District Administration         | 3.55              | 3.50              | 3.50              | 3.50              | 3.50                |
| School Administration                   | 117.32            | 122.76            | 130.57            | 131.53            | 131.53              |
| Central Services Services               | 54.56             | 54.35             | 55.96             | 55.75             | 55.75               |
| Operation & Maintenance<br>of Buildings | 231.45            | 225.23            | 213.19            | 217.48            | 217.48              |
| Student Transportation                  | 59.82             | 60.59             | 59.28             | 55.55             | 55.55               |
| Other & Internal Services               | 35.88             | 31.54             | 35.80             | 37.47             | 37.47               |
| <b>Child Nutrition Services</b>         | 164.65            | 167.23            | 168.39            | 179.73            | 179.73              |
| <b>Non K-12 Programs</b>                | 536.22            | 547.93            | 540.83            | 530.86            | 530.86              |
| <b>Capital Projects</b>                 | 43.00             | 43.00             | 43.97             | 44.44             | 44.44               |
| <b>Total</b>                            | <u>3,155.86</u>   | <u>3,227.51</u>   | <u>3,229.48</u>   | <u>3,203.24</u>   | <u>3,203.24</u>     |
| Licensed Teachers                       | 1,292.23          | 1,320.87          | 1,346.44          | 1,347.05          | 1,347.05            |
| Non Teaching Staff                      | 1,886.93          | 1,906.64          | 1,883.04          | 1,856.19          | 1,856.19            |
| <b>Total</b>                            | <u>3,179.16</u>   | <u>3,227.51</u>   | <u>3,229.48</u>   | <u>3,203.24</u>   | <u>3,203.24</u>     |

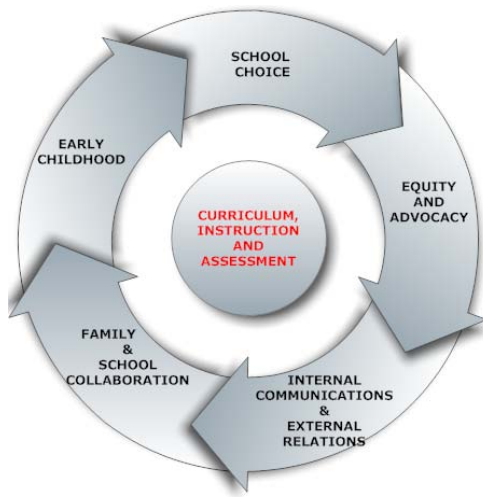


**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

## **PERFORMANCE MEASURES**

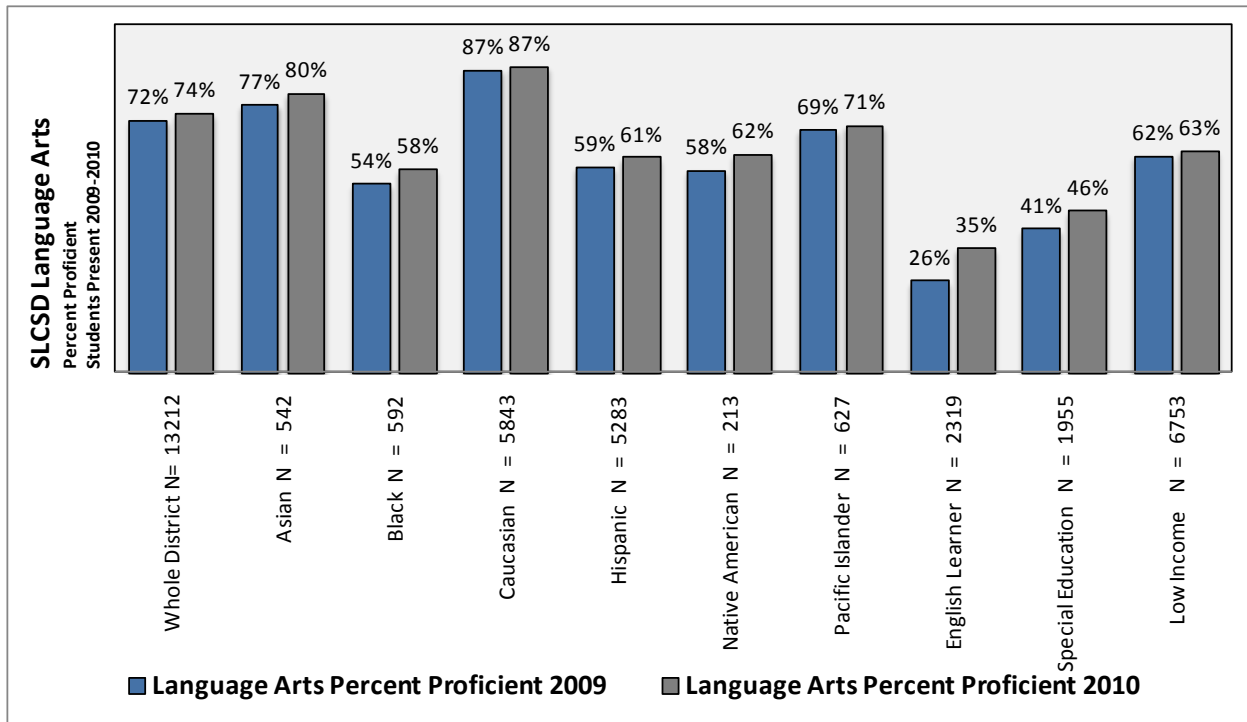
This section of the budget contains measures directly related to resource allocation. It is intended to present a picture to highlight initiatives the district has undertaken linked to the 2010-2015 Student Achievement Plan. The Student Achievement Plan is comprised of essentials of a professional learning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

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

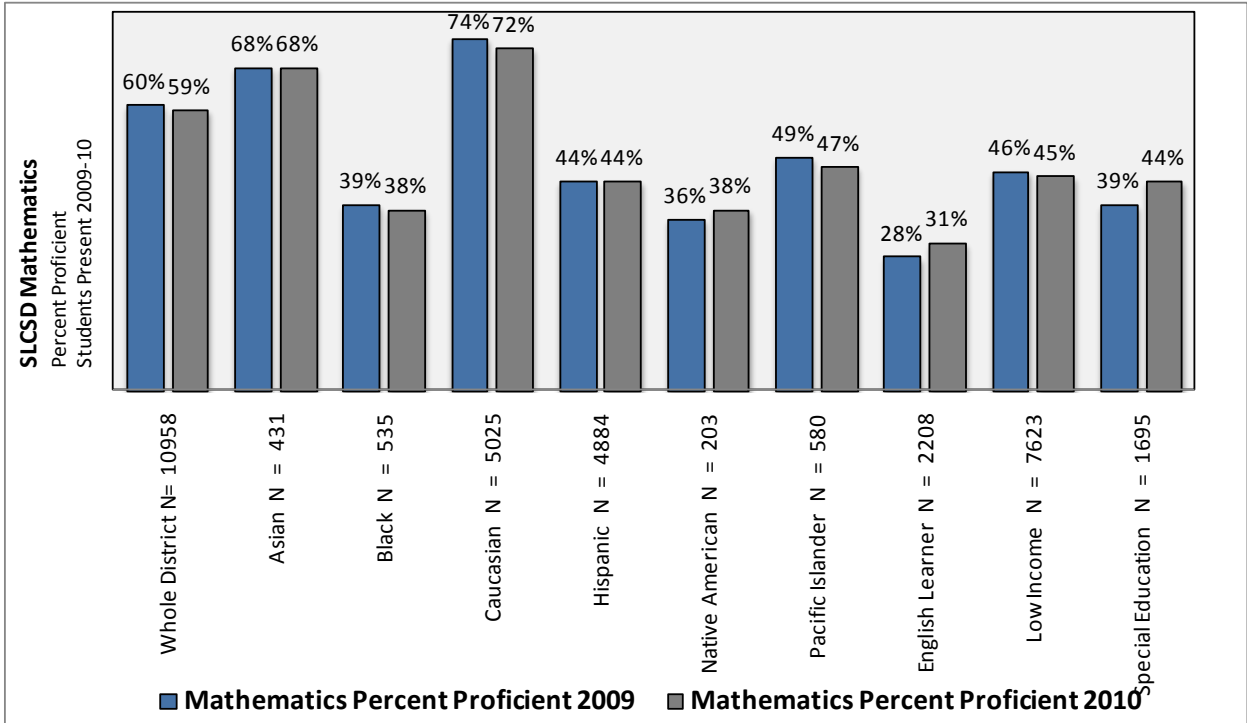


**CURRICULUM, INSTRUCTION AND ASSESSMENT**  
 Continuous cycles of Curriculum, Instruction and Assessment that give all students access to quality instruction aligned to core standards.

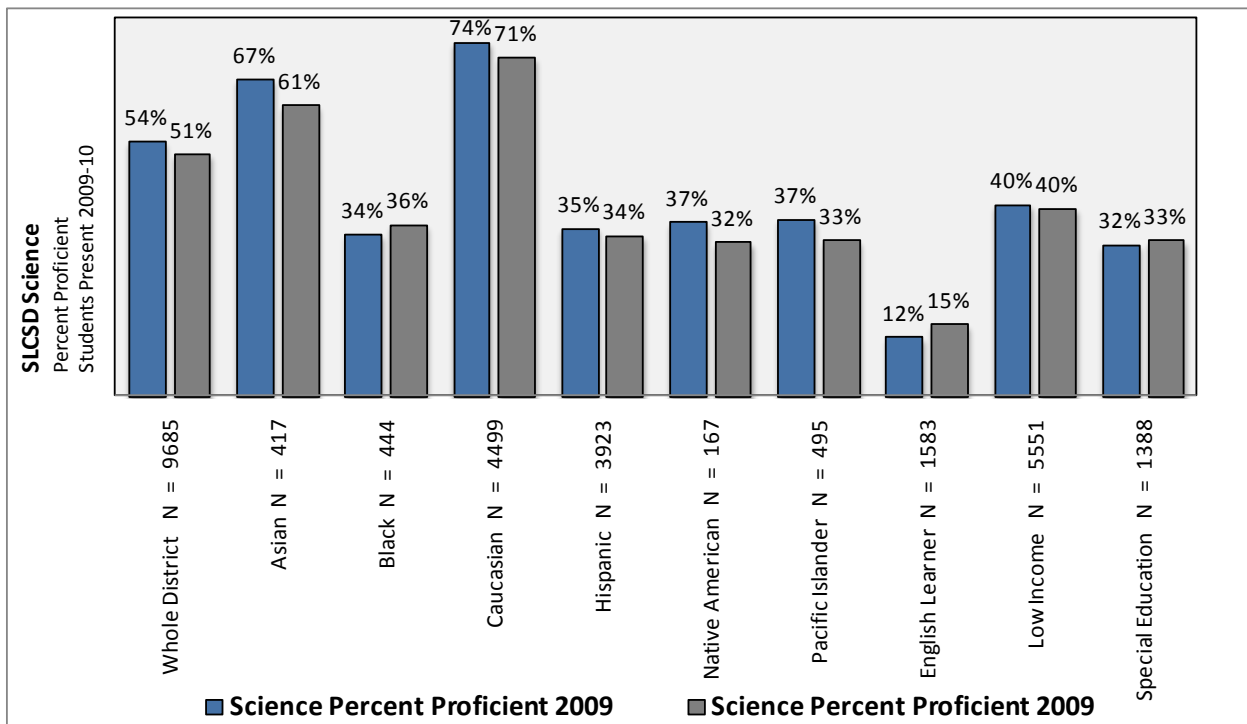
- The 2010-15 Student Achievement plan encompasses the goal to align curriculum, instruction, and assessment cycles to provide PreK-12 students access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
- Utah’s Criterion Referenced 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 2009 and 2010 CRT overall performance for students present for both administrations. Whole district, as well as individual student groups are reported. Increases for English Learners in all areas are encouraging.
- Language Arts results are reported as percentage of students scoring proficient for the last two years in grades 2-11.



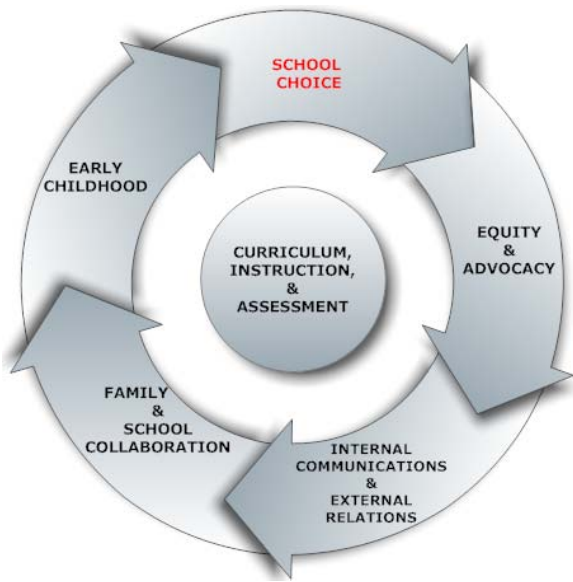
- Math results are reported as percentage of students scoring proficient for the last two years for students in grades 2-7, Pre-Algebra, Algebra, and Geometry.



- 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.



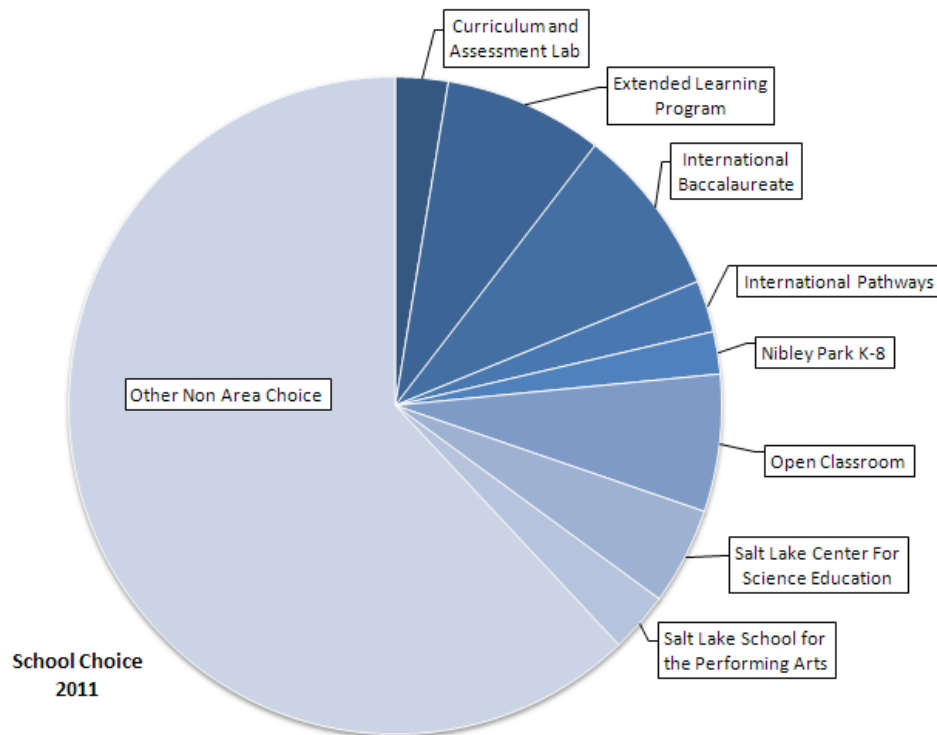


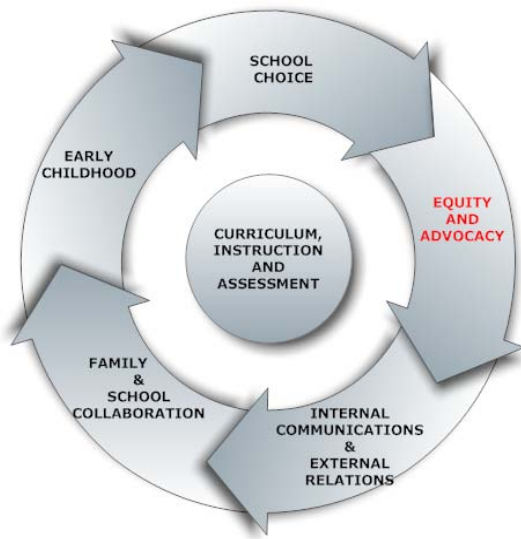


**SCHOOL CHOICE**  
 All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnet programs, and optional programs.

- 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.
- January 2011, over 6000 students attended a school or program that was not their neighborhood school, representing almost 24% 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 Specialized Programs | N<br>Jan 2011 | %           |
|---|---------------|-------------|
| Curriculum and Assessment Lab                                 | 157           | .6          |
| Extended Learning Program                                     | 475           | 1.9         |
| International Baccalaureate                                   | 506           | 2.0         |
| International Pathways  | 154           | .6          |
| Nibley Park K-8   | 126           | .5          |
| Open Classroom  | 409           | 1.6         |
| Salt Lake Center For Science Education                        | 290           | 1.1         |
| Salt Lake School for the Performing Arts                      | 180           | .7          |
| Other Non Area Choice   | 3746          | 14.6        |
| <b>Total Choice Initiatives</b>                               | <b>6043</b>   | <b>23.6</b> |
| Regular Enrollment  | 19531         | 76.4        |
| Jan 1, 2011 Enrollment  | 25574         | 100.0       |



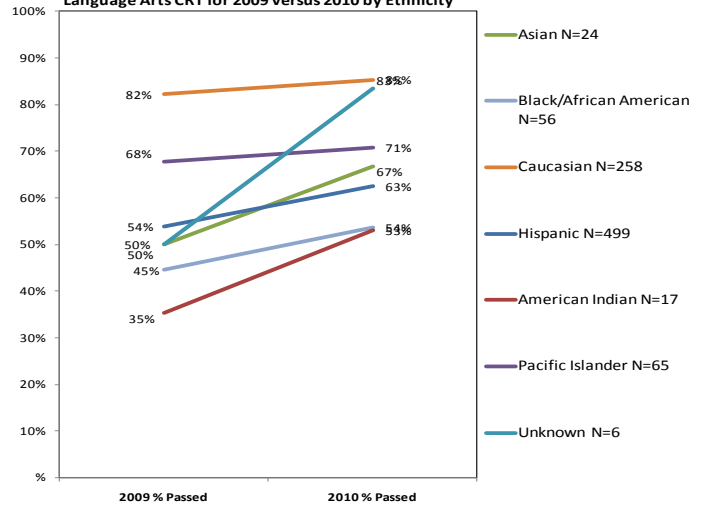


**EQUITY AND ADVOCACY**  
 All students receive the necessary resources, instruction, support, and advocacy to achieve comparably high outcomes, with emphasis on students of color, English learners, students in poverty, and students with disabilities.

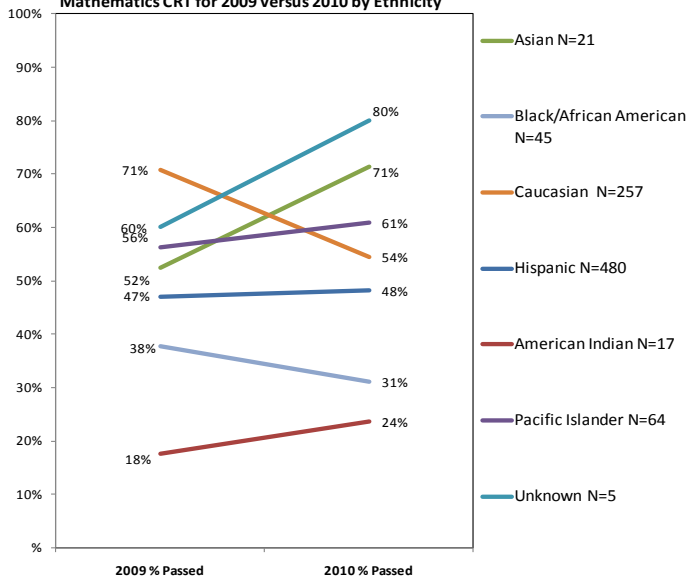
Equity requires that educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. We seek to increase student achievement and close the achievement gap through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

- These charts represent achievement data for students attending schools where equity professional development has taken place. Riley, Edison and Bryant schools have been participating in culturally relevant professional development for the past two years. The charts represent students participating in CRTs both in 2009 and 2010 for Language Arts, Mathematics, and Science.

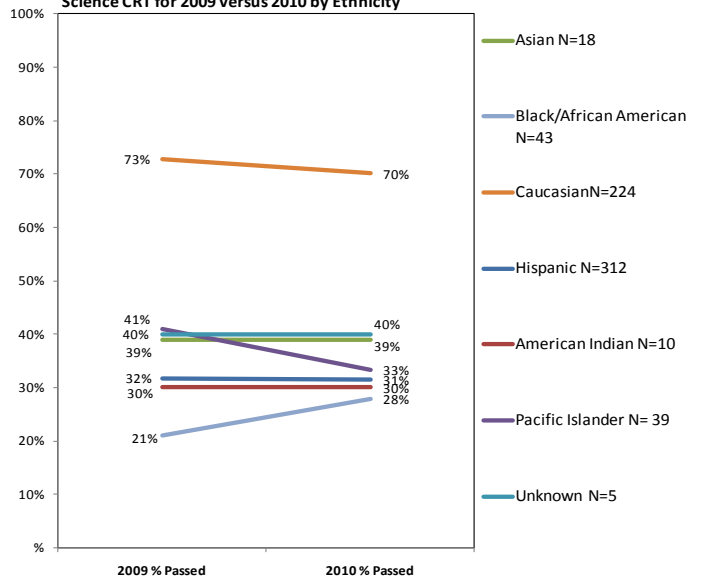
**Equity Year 2 Schools (Riley, Edison, and Bryant), Longitudinal Percent of Students Proficient Language Arts CRT for 2009 versus 2010 by Ethnicity**

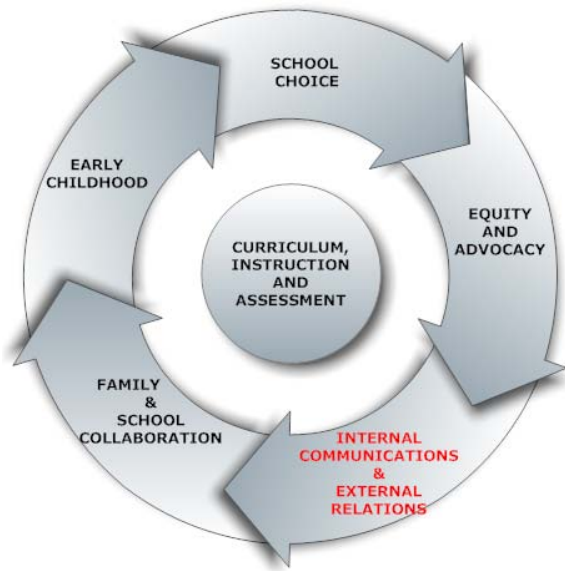


**Equity Year 2 Schools (Riley, Edison, and Bryant), Longitudinal Percent of Students Proficient Mathematics CRT for 2009 versus 2010 by Ethnicity**



**Equity Year 2 Schools (Riley, Edison, and Bryant), Longitudinal Percent of Students Proficient Science CRT for 2009 versus 2010 by Ethnicity**



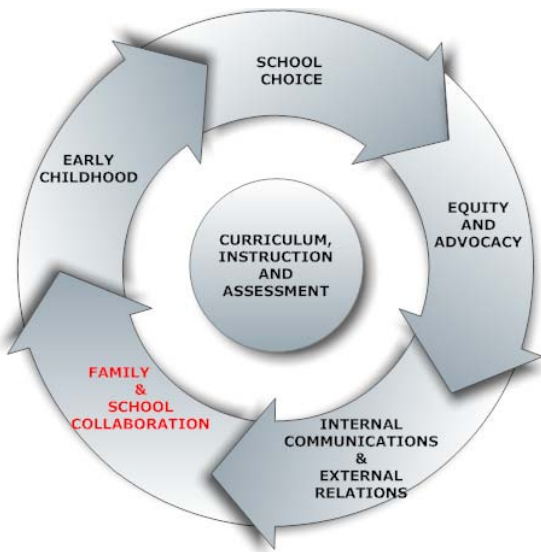


**Internal Communications and External Relations**

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

- Students with unmet physical needs are not ready to learn. The Foundation, a critical part of internal communications and external relations, assists families in the district by raising funds to provide coats, shoes, and clothing for students in need. Support is also given for Smart Smiles mobile dental clinic, vision screening and eyeglasses.

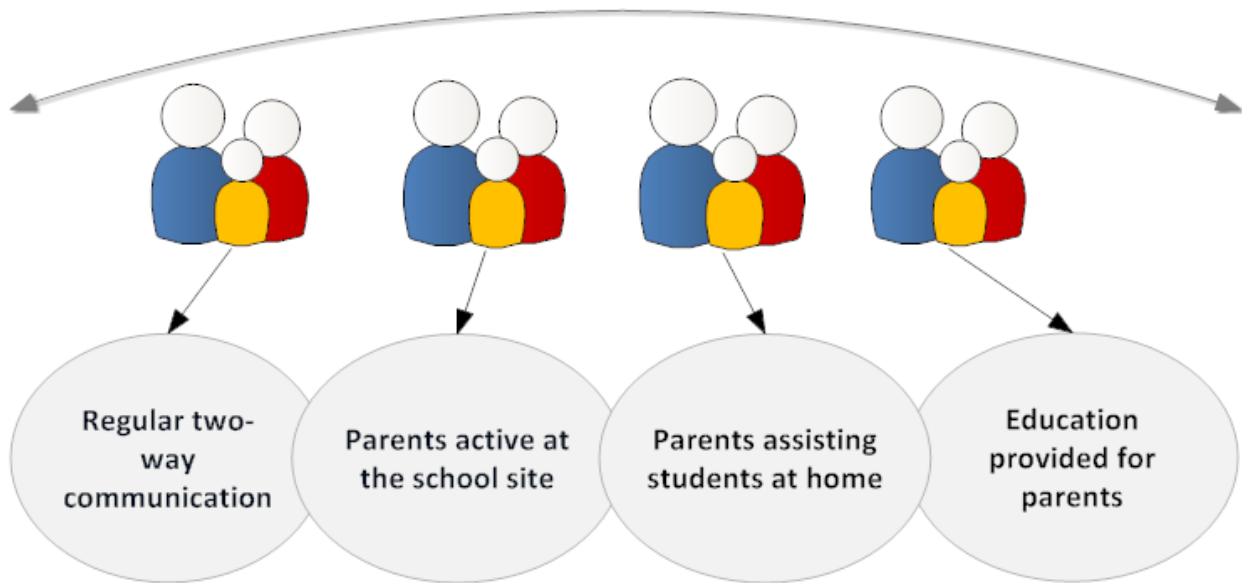
- We continue to support full service Community Learning Centers which are public elementary or secondary schools that coordinate multiple federal, state, and/or local educational and social service programs through community-based organizations and public/private partnerships. These centers strengthen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

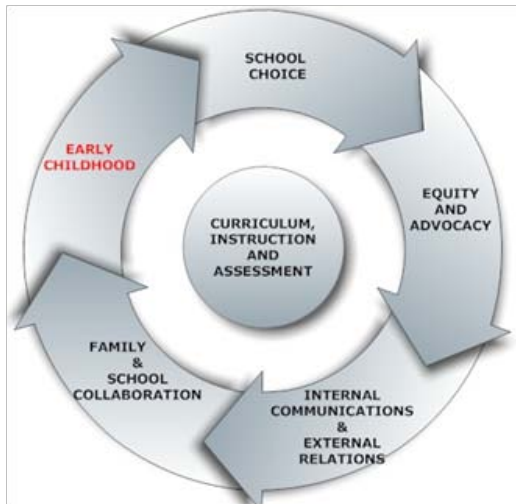


**Family and School Collaboration**  
 Inclusive educational environments offer many and varied opportunities for families and schools to engage together as advocates and supporters of our students' learning.

- Both families and the school work to remove barriers and encourage collaboration by interacting regularly and communicating clearly, in languages those families understand, regarding student progress, learning expectations, and educational events. Family culture is respected. 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 collaboratively in decision-making and school governance.

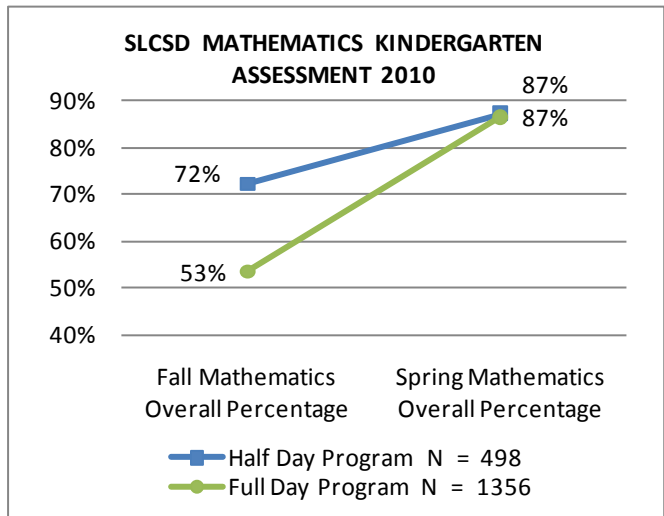
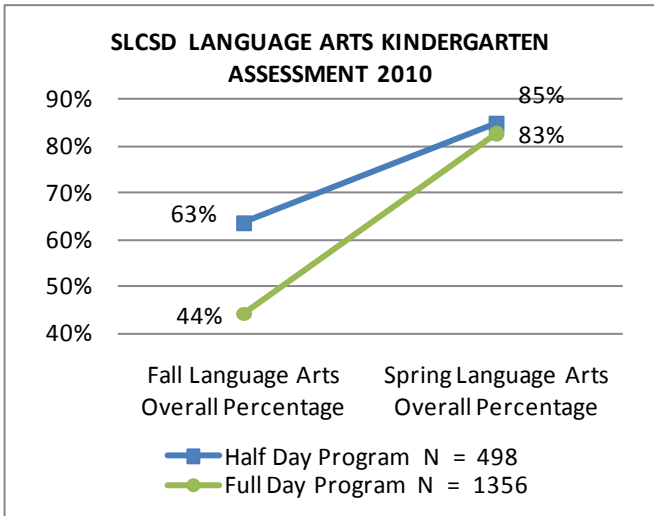
We seek to increase school focus, develop plans, and monitor school efforts to improve family collaboration with parents as decision makers prioritizing the following areas:





**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.

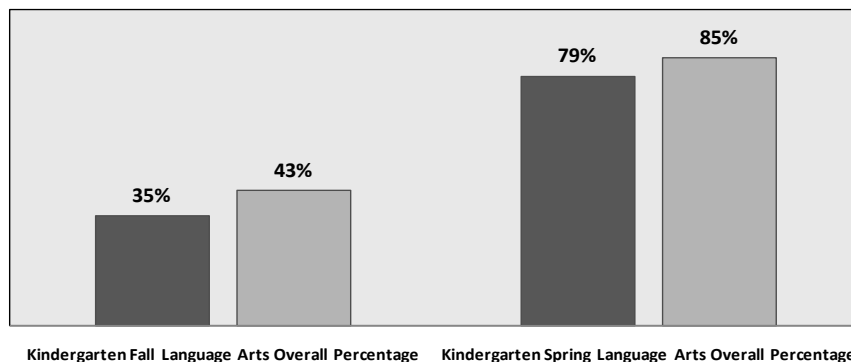
- As illustrated below, both Language Arts and Math portions of the SLCSK Kindergarten Assessment exemplify the continuing positive pattern for students who enter a full-day program. Full-day students score below the half-day students in the fall and move toward closing the performance gaps by the end of the year.



- SLCSK offers Early Childhood programs to support children and their families, birth through age 5. 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.

Economically Disadvantaged Kindergarten Student in 2009-10 compared to District Pre-K and no District Pre-K

■ No District Pre-K in 2008-09 Full Day Program (N=774) ■ District Pre K in 2008-09 Full Day Program (N=182)





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

### ***ACT - American College Testing High School Profile***

The ACT program provides a profile of student interest and abilities in four ways. Four academic tests are given: English, mathematics, reading, and science reasoning. Tests are ranked from a low of 1 to a high of 36.

The charts that follow are a summary of the mean scores within the four academic areas. The chart on the top of page 155 is a comparison of district scores for the 2007-08 through 2009-10 school years. The chart on the bottom of page 155 is a comparison of scores for the district, state and nation for the 2009-10 school year.

The ACT program reports that of the 1,544 students enrolled as seniors in the district in the fall of the 2009-10 year, 867 or 56.2% took the ACT at least once during their high school career. Not all tests reported in this year's results were taken during the 2009-10 school year. The ACT holds each student's tests until that student's senior year. As a result of this practice, some of the scores reported could have been taken when the students were juniors or even sophomores. If the student takes the test more than once, ACT reports only the latest test.

The following general trends should be noted for the 2009-10 school year:

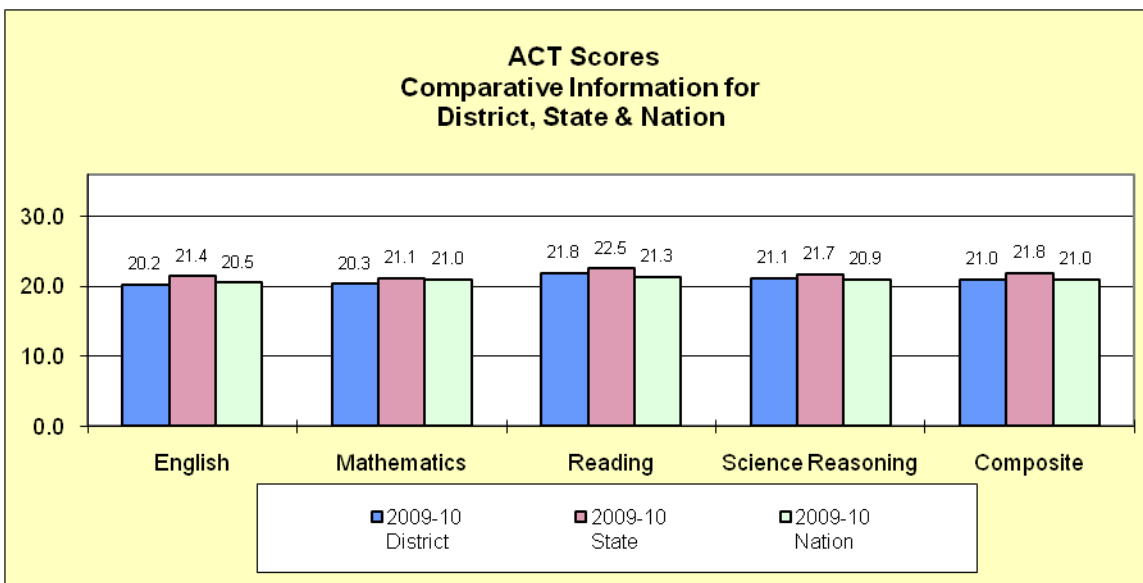
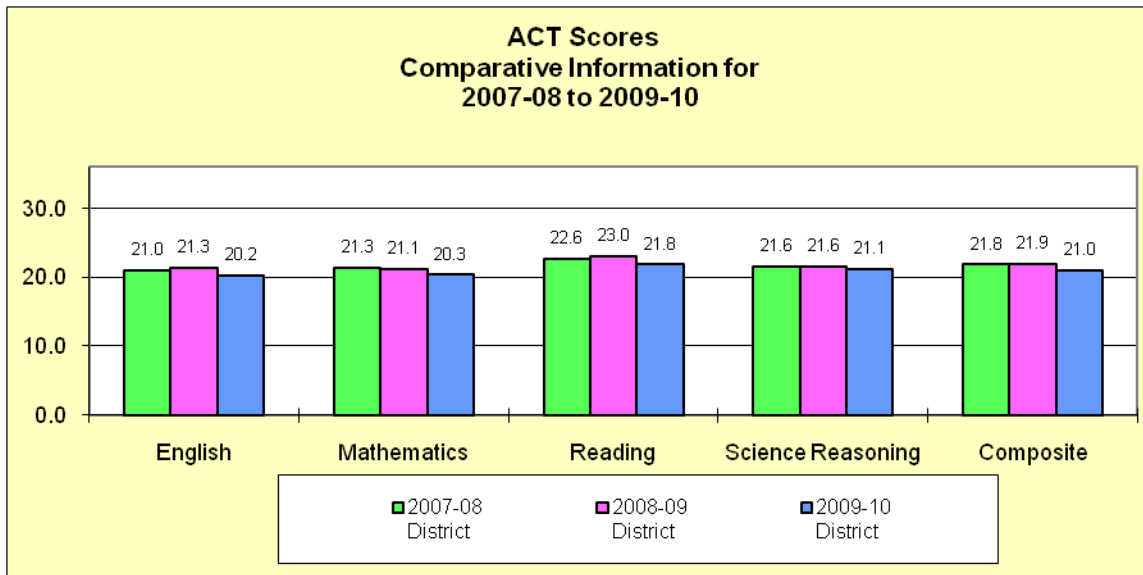
- The way our students perform on the ACT remains very consistent over the years.
- The percentage of seniors who took the ACT test increased from 51.6% in 2008-09 to 56.2% in 2009-10.
- The district's seniors score competitively with the state and the nation in each of the four academic areas.

SALT LAKE CITY SCHOOL DISTRICT

**ACT Scores**

*With Comparative Information for 2007-08 to 2009-10*

|  | 2007-08<br>District | 2008-09<br>District | 2009-10<br>District | 2009-10<br>State | 2009-10<br>Nation |
|--|---------------------|---------------------|---------------------|------------------|-------------------|
| Number of Students taking the ACT test | 719                 | 777                 | 867                 | 24,824           | 1,568,835         |
| English                                | 21.0                | 21.3                | 20.2                | 21.4             | 20.5              |
| Mathematics                            | 21.3                | 21.1                | 20.3                | 21.1             | 21.0              |
| Reading                                | 22.6                | 23.0                | 21.8                | 22.5             | 21.3              |
| Science Reasoning                      | 21.6                | 21.6                | 21.1                | 21.7             | 20.9              |
| Composite                              | 21.8                | 21.9                | 21.0                | 21.8             | 21.0              |





## ***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.

The AP exams usually combine some form of multiple-choice 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 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 AP program balances different purposes; gaining college credit and following a rigorous curriculum. These purposes both focus on student learning, but they are sometimes incongruous when we look at accountability issues.

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 the openness of the AP program, the flexibility it allows for students who have not always followed the honors path option to participate, is another indicator of success.

Salt Lake City School District hopes to have a healthy AP program that balances receiving college credit for a high school course with encouraging students to stretch themselves and try to do what they never thought they could. But we do have to look at participation and pass rates to evaluate our effectiveness because schools receive funding based on the scores.

Teachers walk a fine line between paying attention to scores and providing opportunities for meaningful student learning. We want to pay careful attention before we try to excuse a very low pass rate by saying that we are providing rich curriculum and not worrying about the test, but neither should we design courses around making sure that everyone passes a test.

One of the challenges we face in our AP program is preparing all students to have the option to participate in more academic courses. However, when we look at the demographics of the population of students who participated in the exams, we do not see the diversity that is reflected in our student body.

The following general trends were noted for the 2009-10 school year:

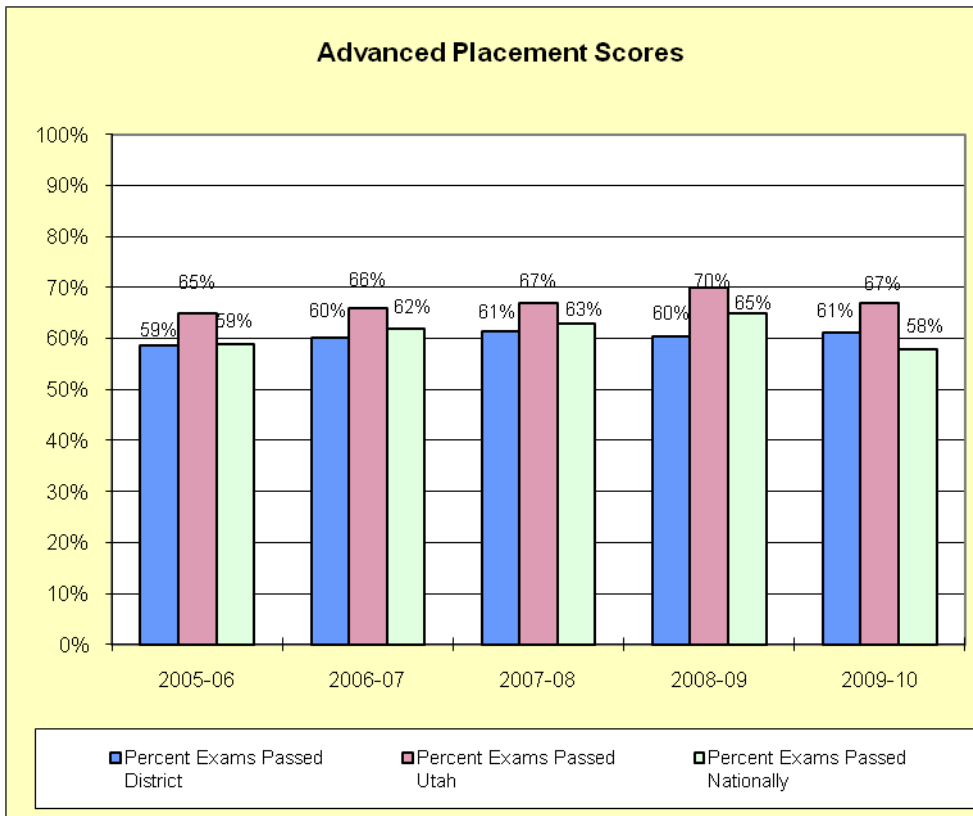
- District-wide, 61% of the tests taken received a 3 or better, this is a slight increase of 1% from last year.
- The District's pass rate for AP exams was 6% lower than the State pass rate and 3% higher than the National pass rate.
- We administered 1,740 exams in 2009-10, 146 more tests than in the 2008-09 year.
- 1,064 exams received a 3 or above.
- Exams were attempted and passed in all of the 30 test areas.

SALT LAKE CITY SCHOOL DISTRICT

**Advanced Placement Scores**

*With Comparative Information for 2005-06 to 2009-10*

|         | Number<br>Tests<br>Administered<br>District | Number<br>Exams<br>Passed<br>District | Percent<br>Exams<br>Passed<br>District | Percent<br>Exams<br>Passed<br>Utah | Percent<br>Exams<br>Passed<br>Nationally |
|---------|---|---------------------------------------|--|------------------------------------|--|
| 2005-06 | 1,642                                       | 963                                   | 59%                                    | 65%                                | 59%                                      |
| 2006-07 | 1,443                                       | 867                                   | 60%                                    | 66%                                | 62%                                      |
| 2007-08 | 1,656                                       | 1,017                                 | 61%                                    | 67%                                | 63%                                      |
| 2008-09 | 1,594                                       | 962                                   | 60%                                    | 70%                                | 65%                                      |
| 2009-10 | 1,740                                       | 1,064                                 | 61%                                    | 67%                                | 58%                                      |



---

## 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.