
ANNUAL BUDGET

For the Fiscal Year 2010-2011



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

Salt Lake City, Utah

Salt Lake City School District

Annual Budget Fiscal Year 2010-11



Salt Lake City School District

440 East 100 South
Salt Lake City, Utah 84111
www.slc.k12.ut.us

Prepared by the Office of the Business Administrator

Janet M. Roberts, Business Administrator

Richard G. James, Budget Director



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

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SALT LAKE CITY SCHOOL DISTRICT 2010-11 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: 12/31/2010

Mark A. Maxfield

Precinct 4

Term ends: 12/31/2010

Laurel H. Young

Precinct 6

Term ends: 12/31/2010

Luis Escobar

Student Representative

Term ends: 6/30/2010

Administration

McKell Withers

Superintendent

Janet M. Roberts

Business Administrator

Shauna Carl

Associate Superintendent

Learning Services

Dorothy Cosgrove

Associate Superintendent

School Support

**Association of School Business Officials
International®**



This Meritorious Budget Award is presented to

Salt Lake City School District

For excellence in the preparation and issuance
of its school system budget
for the Fiscal Year 2009-2010.

The budget is judged to conform
to the principles and standards of the
ASBO International® Meritorious Budget Awards Program.

A handwritten signature in black ink, reading "Erin Green".

President

A handwritten signature in blue ink, reading "John D. Russo".

Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Salt Lake City School District
Utah**

For the Fiscal Year Beginning

July 1, 2009

A handwritten signature in black ink, appearing to be 'H.R.', written over a horizontal line.

President

A handwritten signature in black ink, appearing to be 'Jeffrey R. Brown', written over a horizontal line.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to Salt Lake City School District, Utah for its annual budget for the fiscal year beginning July 1, 2009. 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 2009

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 2010-11 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2009-10 as well as the proposed tax rate for calendar year 2010. This document includes budget detail for all district programs.

INTRODUCTION

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

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

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. Some 59.77 percent of our students qualify for free or reduced lunch. We have more than 85 primary languages spoken by our students. Nearly 3.54 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.

Our district anticipates a slight enrollment increase of 43 students for the coming year. Enrollment for the 2010-11 school year is expected to be 23,329 Average Daily Membership (ADM). Many of our new choice initiatives are designed to retain and attract new students to our schools.

McKELL WITHERS
Superintendent of Schools

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

The School Board's Student Achievement Plan helped to refine this budget. Working together, our schools, families, and community will meet the priorities established to serve every student, every day, in every school. We are pleased to recommend this 2010-11 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 23,286 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.*
- **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 and district sponsored Charter Schools 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:

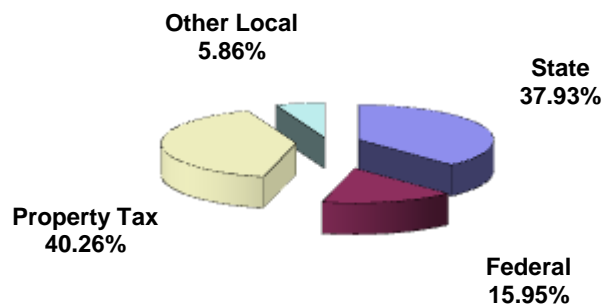
- **Distribution Services** – *This fund accounts for cooperative purchasing, receiving and distribution services to district departments and schools. Costs are recovered by surcharges to those who purchase goods from the warehouse.*
- **Printing & Graphics** – *This fund accounts for printing, duplicating, 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 37.93 percent of its resources from the state, 46.12 percent from local sources, including property taxes, and about 15.95 percent from the federal government.

ALL GOVERNMENTAL FUNDS



During the 2010 Legislative Session, Utah's K-12 education budget was cut 3% for the 2010 fiscal year. Although the average cut for K-12 Education was 3%, the cuts to the Salt Lake City School District totaled approximately 3.5%. 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 2.1% for the 2010-11 fiscal year. This leaves the district with a 5.12% budget deficit they must address for the 2010-11 fiscal year. The board will address the cuts through a combination of increasing efficiencies, personnel cuts (through attrition), program/service cuts or modifications, compensation changes, class size increases 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 2009-10. A three-year comparison of district revenue is summarized below:

INTRODUCTORY SECTION – Executive Summary

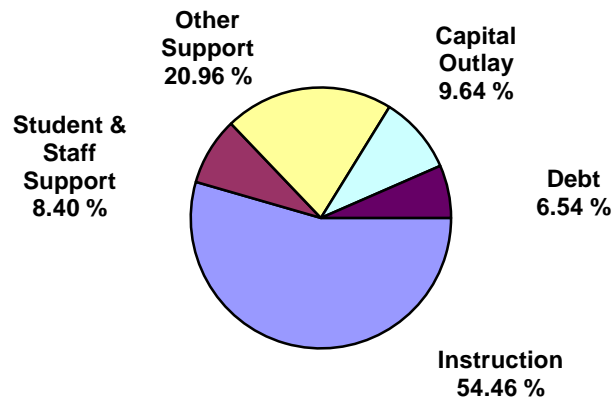
REVENUE

	2008-09 Actual	2009-10 Revised Budget	2010-11 Proposed Budget	% Change Prior Year
Governmental Funds:				
General Fund	\$ 183,529,704	\$ 176,941,373	\$ 172,173,020	-2.69%
Special Programs Fund	16,421,811	15,894,038	15,298,970	-3.74%
Child Nutrition Fund	12,194,994	12,927,302	13,597,102	5.18%
Student Activity Fund	3,213,783	3,300,000	3,500,000	6.06%
Charter School Fund	3,723,684	3,896,376	3,492,314	-10.37%
Capital and Debt Service Funds	36,770,676	35,883,497	36,508,774	1.74%
Total	\$ 255,854,652	\$ 248,842,586	\$ 244,570,180	-1.72%
Internal Service Funds:				
Distribution Services	\$ 479,572	\$ 747,050	\$ 752,490	0.73%
Printing and Graphics	227,412	216,000	220,000	1.85%
Technical Services	966,035	939,846	945,544	0.61%
Employee Benefits	1,127,993	3,800,000	3,800,000	0.00%
Total	\$ 2,801,012	\$ 5,702,896	\$ 5,718,034	0.27%

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 \$179.4 million. The Capital and Debt Service Funds are expected to spend \$41.8 million, as we continue the district's building program. Below is a three-year summary of district expenditures:

INTRODUCTORY SECTION – Executive Summary

EXPENDITURES

	2008-09 Actual	2009-10 Revised Budget	2010-11 Proposed Budget	% Change Prior Year
Governmental Funds:				
General Fund	\$ 176,155,955	\$ 185,110,672	\$ 179,385,172	-3.09%
Special Programs Fund	15,790,290	16,888,773	16,492,023	-2.35%
Child Nutrition Fund	12,384,274	13,641,746	13,970,404	2.41%
Student Activity Fund	3,207,392	3,300,000	3,500,000	6.06%
Charter School Fund	3,510,337	3,896,376	3,492,314	-10.37%
Capital and Debt Service Funds	48,341,039	43,738,448	41,848,958	-4.32%
Total	259,389,287	266,576,015	258,688,871	-2.96%
Less Bond Proceeds	-	5,000,000	-	-
Net Total	\$ 259,389,287	\$ 261,576,015	\$ 258,688,871	-1.10%
Internal Service Funds:				
Distribution Services	\$ 601,616	\$ 751,577	\$ 754,363	0.37%
Printing and Graphics	247,979	222,782	233,487	4.81%
Technical Services	966,035	939,846	945,544	0.61%
Employee Benefits	1,281,719	3,979,863	3,979,863	0.00%
Total	\$ 3,097,349	\$ 5,894,068	\$ 5,913,257	0.33%

Fund Balance and Retained Earnings

Utah law allows a maximum undistributed reserve 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

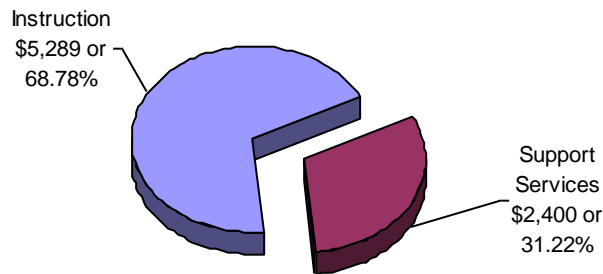
Salt Lake City School District will serve some 23,329 regular education students (ADM) in 38 schools. New schools are built and remodeled to accommodate all resident students and allow for choice throughout the district.

The 2010-11 General Fund budget appropriates about \$7,689 per student. We are pleased that the district allocates 68.78 percent of these funds to direct instructional services for regular programs.

General Fund Expenditures

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

	2008-09		2009-10 Revised Budget		2010-11 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 5,116	67.83%	\$ 5,498	69.16%	\$ 5,289	68.78%
Support Services	2,426	32.17%	2,451	30.84%	2,400	31.22%
Total	\$ 7,542	100.00%	\$ 7,949	100.00%	\$ 7,689	100.00%
Pupils in ADM	23,356		23,286		23,329	
Increase in expenditure per Pupil	3.64%		5.40%		-3.27%	



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

	2007-08 Actual		2008-09 Revised Budget		2009-10 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,406	84.94%	\$ 6,737	84.76%	\$ 6,654	86.54%
Contract services	124	1.65%	174	2.19%	130	1.69%
Maintenance & repairs	115	1.52%	97	1.22%	97	1.26%
Field trips, ins., phone & travel	95	1.25%	101	1.27%	97	1.26%
Supplies, textbooks & utilities	637	8.45%	599	7.53%	518	6.74%
Equipment	165	2.19%	241	3.03%	193	2.51%
Total	\$ 7,542	100.00%	\$ 7,949	100.00%	\$ 7,689	100.00%
Pupils in ADM	23,356		23,286		23,329	
Increase in expenditure per Pupil	3.64%		5.40%		-3.27%	

District Staffing and Resource Allocation

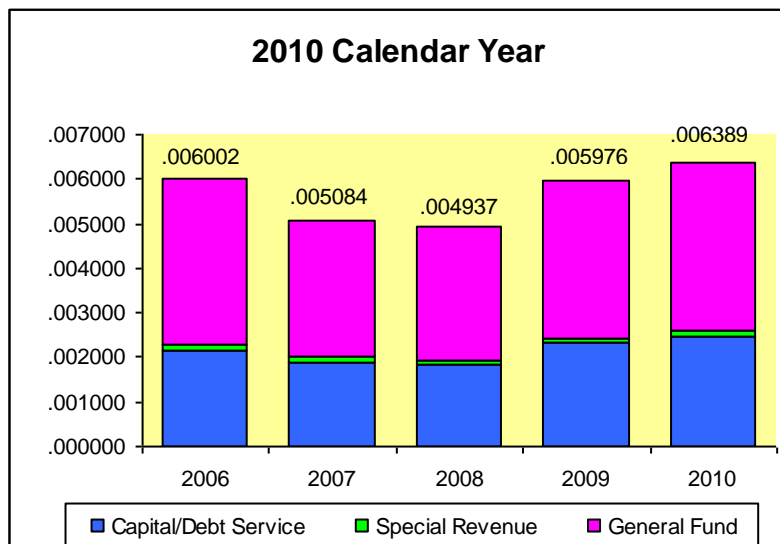
In an effort to meet district goals and equitably allocate resources to best address the varied needs of its students, the district provides base allocations of school staff uniformly by level to all schools within the district. The district also provides teaching staff uniformly by grade level depending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

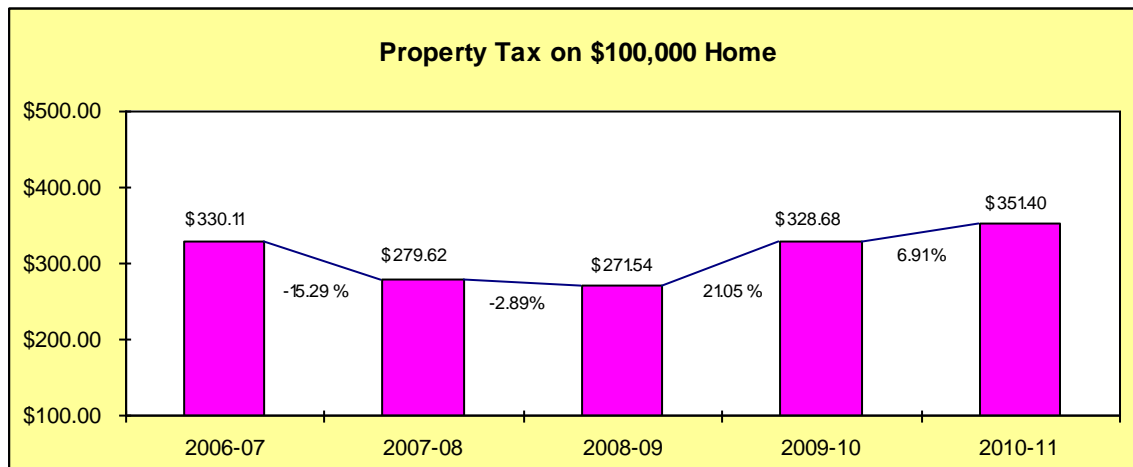
Property Taxes

The Salt Lake City School District assessed property valuation is expected to decrease by some \$200 million in 2010, which is a 1.16% decrease from the prior year.

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

as was collected during the current year, plus taxes on new growth in the city. The district is proposing to assess a special transportation levy of .000095 or \$1.5 million. These funds will be used for to and from student transportation costs. In addition, the district is proposing an increase to the judgment levy of .000032 or \$500,000. The proposed tax rate for 2010 is .006389 or \$6.38 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 \$351.40 in 2010. The property tax increase for the owner of a \$100,000 home without the tax increase would have been an estimated \$344.41 in 2010.





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 and Goodwin Avenue Site.

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

As connected with the 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.

In 2009-10, a new five-year Student Achievement Plan (SAP) was developed by district personnel and community members to work toward a district-wide strategic and comprehensive improvement process focused solely on student learning. The 2010-

2015 SAP is supported with goals and action plans for the core areas of curriculum, instruction, and assessment and five other essential areas. The plan is meant to focus the entire district on continuous school improvement. The following sections describe goals and activities within each of the SAP Essentials of a Learning Community for 2010-2011.

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, math, 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. SLCS D 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 evaluation. This includes gathering evidence to measure programs, student performance, learning, and academic growth over time. Assessment entails using a variety of formal and informal methods. Comparably high outcomes are expected of all students.

Salt Lake City School District's goal in the areas of this Essential includes aligning curriculum, instruction, and assessment cycles to provide pre-kindergarten through twelfth 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 the areas of: Academic Services, Assessment and Evaluation, Early Childhood, Exceptional Children, and Community Education and is primarily responsible for this Essential. The department's role is to support curriculum, instruction and assessment for the purpose of increasing student achievement for all children.

Activities planned for the central essential of curriculum, instruction, and assessment include:

- Aligning 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
- Integrating classroom, district, and state assessments to inform and adjust instruction, meeting individual student needs, monitoring progress, and increasing student learning, as well as achieving and exceeding rigorous state and national standards. Progress for this goal will be measured by comparing 2010-11 to 2009-10 differences among student group performance on end-of-level criterion referenced tests and increases in English fluency of second language learners on the Utah Alternative Language Proficiency Assessment.
- Researching methods, strategies, and tools to assist teachers in improving student engagement levels in classrooms and development of a professional development plan that includes culturally relevant differentiated instructional strategies.
- Increasing 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 SLCSD 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 culture and language 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 inservice sessions;
- data review for improved instruction; and
- demonstrations of practice for teachers 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, completely, 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.

SUPPORTING ESSENTIALS:

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.

To support early childhood education, the Early Childhood Department provides a Pre-Kindergarten (Pre-K) Program for four-year old children at each elementary school. The emphasis of Pre-K 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 that 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 narrow the performance gap between traditionally lower performing and higher performing subgroups of students.

The goal for the Early Childhood Essential for 2010-11 is to increase the quality of current services to families of children, prenatal to age 5, by aligning the Early Childhood Pre-Kindergarten program with the Parents as Teachers (PAT) program. Activities planned to meet this goal include:

- Increasing the number of Parents and Teachers (PAT) certified educators by 25 percent.
- Integrating 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.
- Providing 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 students in the program as well as surveying parent satisfaction in PAT family group meetings.

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

Equity and Advocacy – Resources, instruction, support, and advocacy necessary for all student 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 as an Essential 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. SLCSD 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 are expected to implement strategies that promote student advocacy into their individual improvement plans, and the Educational Equity Department is charged with leading and assisting efforts to improve equity and advocacy across the district.

The primary goals for the Equity and Advocacy Essential are listed below with action steps for the 2010-11 school year.

- Increase student achievement and close the achievement gap through equity audits and data analysis. To accomplish this goal,
 - Equity audits will be conducted and analyzed in the areas of CRT results, graduation rates, suspension rates, and over or under representation in ELP or special education programs to establish a baseline for the achievement gaps.
 - Plans will be developed to address inequities.
- Increase student achievement and close achievement gaps through districtwide culturally relevant professional development.
 - Districtwide professional development (PD) will be provided on cultural relevancy to create a culture of inclusion, equity, and excellence. Attendance at PD sessions will be logged, and Culture and Language coaches will follow-up with participants.
 - Cultural relevancy will be incorporated 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.
 - Four school equity teams will begin building capacity for addressing educational equity at their school sites. Teams will attend monthly PD sessions, and participants will receive 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 district achievement.
- Increase student achievement and close the achievement gap through advocacy and support to students.

- Student advocacy programs will be aligned 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.
- An Equity Advisory Committee will be established to focus on community outreach and parent involvement.
- A school culture and climate survey will be developed and administered 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 Equity Department's efforts striving 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.



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

SLCSO 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 currently 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. SLCS students apply to have the opportunity to participate in this college preparatory program through integrated courses in math, 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.
- 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.
- East High School's *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.
- Highland High's *Arts Academy* provides a focus on a variety of art disciplines with three levels of commitment (preparatory, major, or studio) for interested arts-minded students.
- *Nibley Park* is a K-8 school. The school benefits from partnerships with Highland High, Spyhop, Warner Foundation, U of U, BYU, 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.
- *The Open Classroom (O.C.)*, a district 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 charter school for grades 6-12, opened in 2008-09. The school has a strong partnership with the University of Utah, Westminster College, the Applied Technology College, and the Utah Museum of Natural History. SLCSE serves as the site for professional development offered through the district math and science departments.
- *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 at the school have many opportunities to compete in drama and music performances and competition events.

The three goals identified for the School Choice Essential are listed below with action steps for the 2010-11 school year.

- Attract and retain students in SLCS through multiple methods of advertising and marketing to increase community awareness, knowledge, and participation

in school choice opportunities within the district. Specific activities planned include:

- Assisting 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.
- Designing and updating the district's and each school's Web pages to include school choice information. Once all Web pages are current, they will be updated and maintained no less than once per month.
- Refining the school choice catalog and creating a list of school choice options with contact information in multiple languages.
- Designing specific strategies to inform underrepresented groups about options.
- Developing 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.
- Utilizing television, radio, Internet, and news media to publicize SLCS D choice options.
- Attract and retain students through distributing choice options geographically throughout the district. This will be accomplished by:
 - Maintaining successful existing programs and developing new programs.
 - Developing new programs, expansions or replications distributed across all geographic areas of SLCS D. Increases in the geographical distribution of choice options should lead to each quadrant of the district having at least one choice program at elementary, middle school, and high school level.
 - Mirroring district demographics in optional programs and district-sponsored charter schools by recruiting underrepresented groups to participate.
 - Identifying 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 SLCS D'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 flyers are posted in local businesses, churches or other community organizations to promote school or district events. Schools also use their Web sites 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 Student 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.

Goals for the Family and School Collaboration Essential are listed below with action steps outlined for the 2010-11 school year.

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

Goals established for the 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.

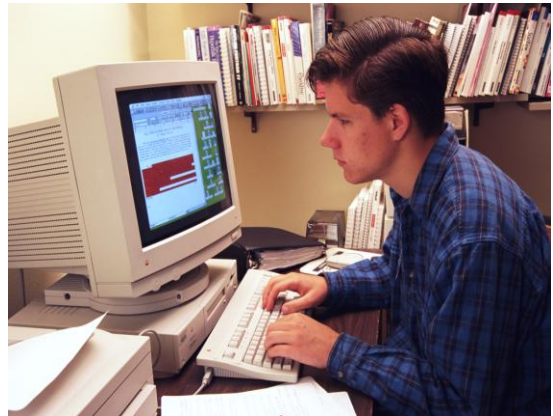
Salt Lake City School District strives to provide clear, accurate, efficient, effective, timely, culturally sensitive communication, in multiple languages, among employees, parents, and members of the larger community. Improved communication leads to increased opportunities for the district to engage 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.

The two goals identified for this Essential are listed below with action steps for the 2010-11 school year.

- Provide the necessary resources and assistance to schools and district departments to enable a multi-faceted approach to communication, including Web sites, Internet technology, social Web sites, and printed materials. Specific activities planned to support this goal include:
 - Determining the current state of communications, such as newsletters, emails, and Web sites within the schools and departments to create baseline data from which to make improvements.
 - Designing, developing, and implementing 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.
 - Encouraging and assisting all schools in the development of current, informative, accurate Web sites that can be updated and maintained weekly.
 - Exploring the effectiveness of new technology, including social media to reach members of the community; providing support to embrace regular e-mail, group e-mail, and social media among students, administrators and teachers.

- Retaining 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. Activities will include:
 - Designing, developing, and implementing training and mentoring opportunities that increase the capacity of employees.
 - Cultivating 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



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THE DISTRICT ENTITY

The District is Legally Autonomous

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

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

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

The District is Fiscally Independent

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

District Size and Scope

The district serves a general population projected to be approximately 180,000 citizens spread over an area of 111 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 24,596 (fall of 2009) students enrolled in its regular day school programs, of which 13,666 or 56% are minority (other than Caucasian).

District Community

The five largest taxpayers in Salt Lake City School District in 2008 were PacifiCorp, Corporation of the Presiding Bishop of the Church of Jesus Christ of Latter-Day Saints, Sky West Airlines, Qwest Corporation, and Delta Airlines. 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 four types of ***Governmental Funds***: a General Fund; a Special Revenue Fund (the Special Programs Fund, Child Nutrition Fund, Student Activity Fund, and Charter School Funds); 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

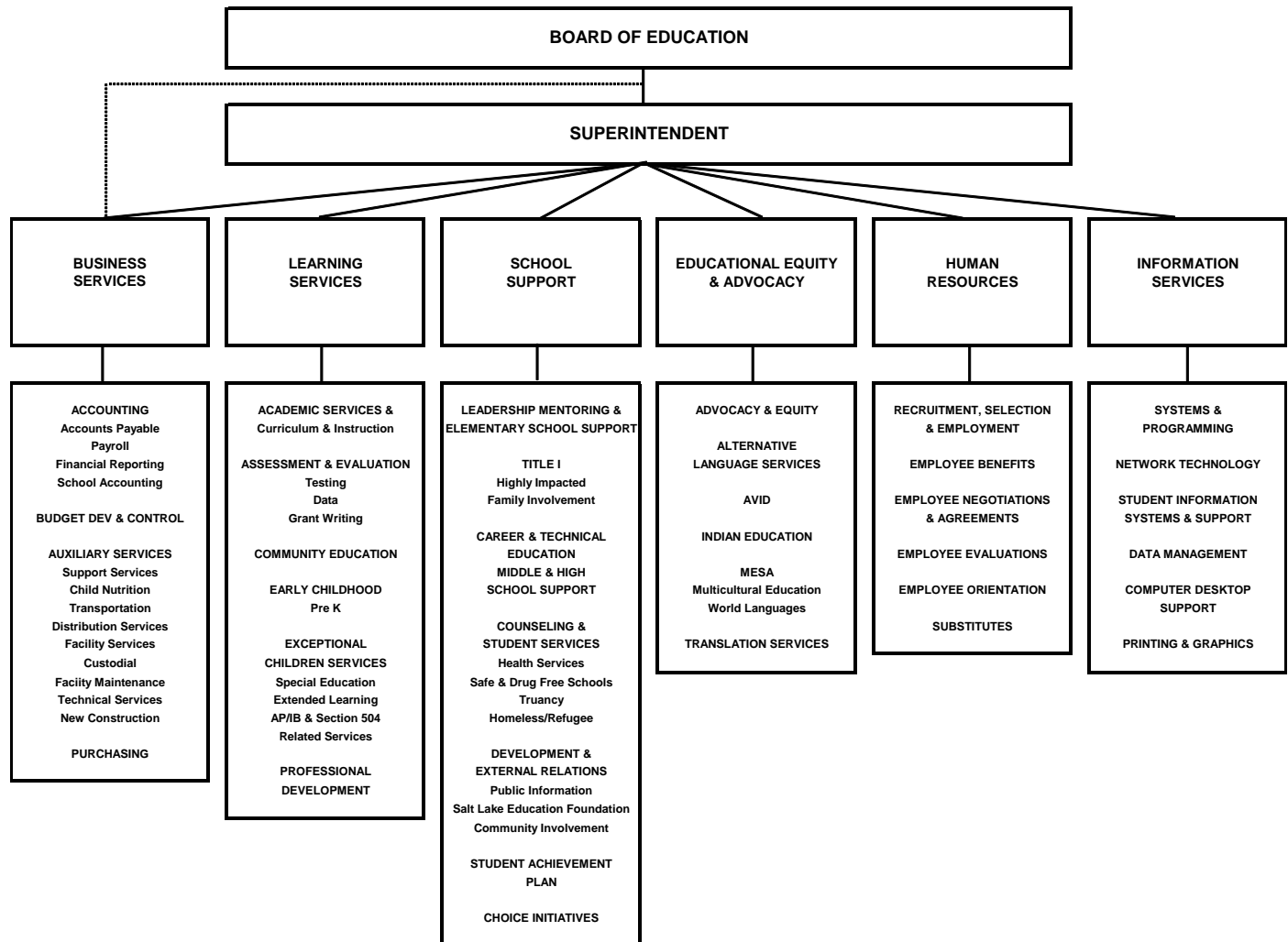
In its proprietary funds, the district's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

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, 2010



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*

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: Goals for 2010-11

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 equity audits and data analysis.
2. Increase student achievement and close achievement gaps through districtwide culturally relevant professional development.
3. Increase student achievement and close the achievement gap through advocacy and support to students.

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 quality of current services to families of children, prenatal to age 5, by aligning the Early Childhood Pre-Kindergarten program with the Parents as Teachers (PAT) Program.

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.

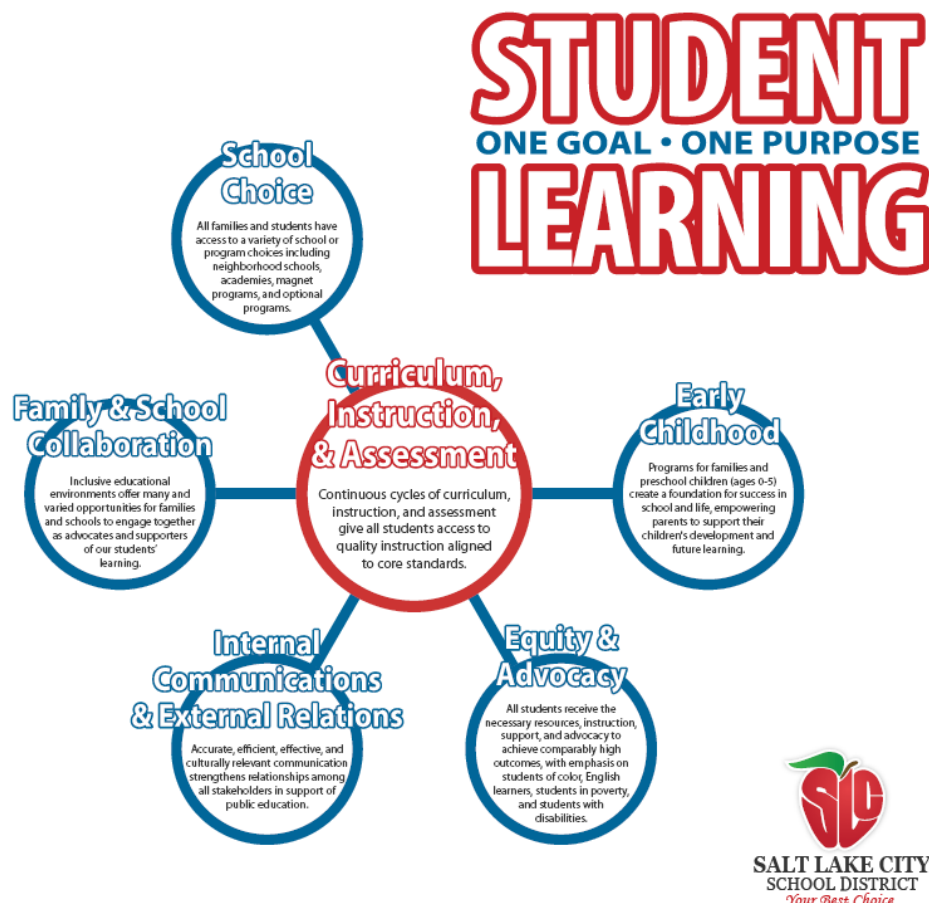
1. Attract and retain students in Salt Lake City School District through multiple methods of advertising and marketing to increase community awareness, knowledge, and participation in school choice opportunities within the district.
2. Attract and retain students in Salt Lake City School District through distributing choice options geographically throughout the district.
3. Attract and retain students in Salt Lake City School District through expanding and replicating successful choice programs.

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. Increase school focus, develop plans, and monitor school efforts to improve family collaboration prioritizing the following five areas:
 - a. Regular two-way communication with parent;
 - b. Parents as decision makers and participants in school governance
 - c. Parents active at the school site including providing feedback and information, volunteering in the school and attending informational or promotional activities;
 - d. Parents assisting students at home; and
 - e. Education for parents including academic subject matter, student support, language acquisition, life and work skills, and effective parenting strategies.

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

1. Provide the necessary resources and assistance to schools and district departments to enable a multi-faceted approach to communication, including Web sites, Internet technology, social Web sites, and printed materials.
2. Provide the necessary resources, training, and assistance to schools and district departments to develop the skills for fund development and cultivation of new partners.



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, each 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 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 of a budget containing a tax rate which does not exceed the certified tax rate, the board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget.
 - 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), , the board shall:
 - i. publish the required newspaper notice at least ten days before the day on which the hearing is held; and
 - ii. file a copy of the proposed budget with the board's business administrator for public inspection at least ten days prior to the hearing.
3. The board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

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

1. A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation (General Fund) budget 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.

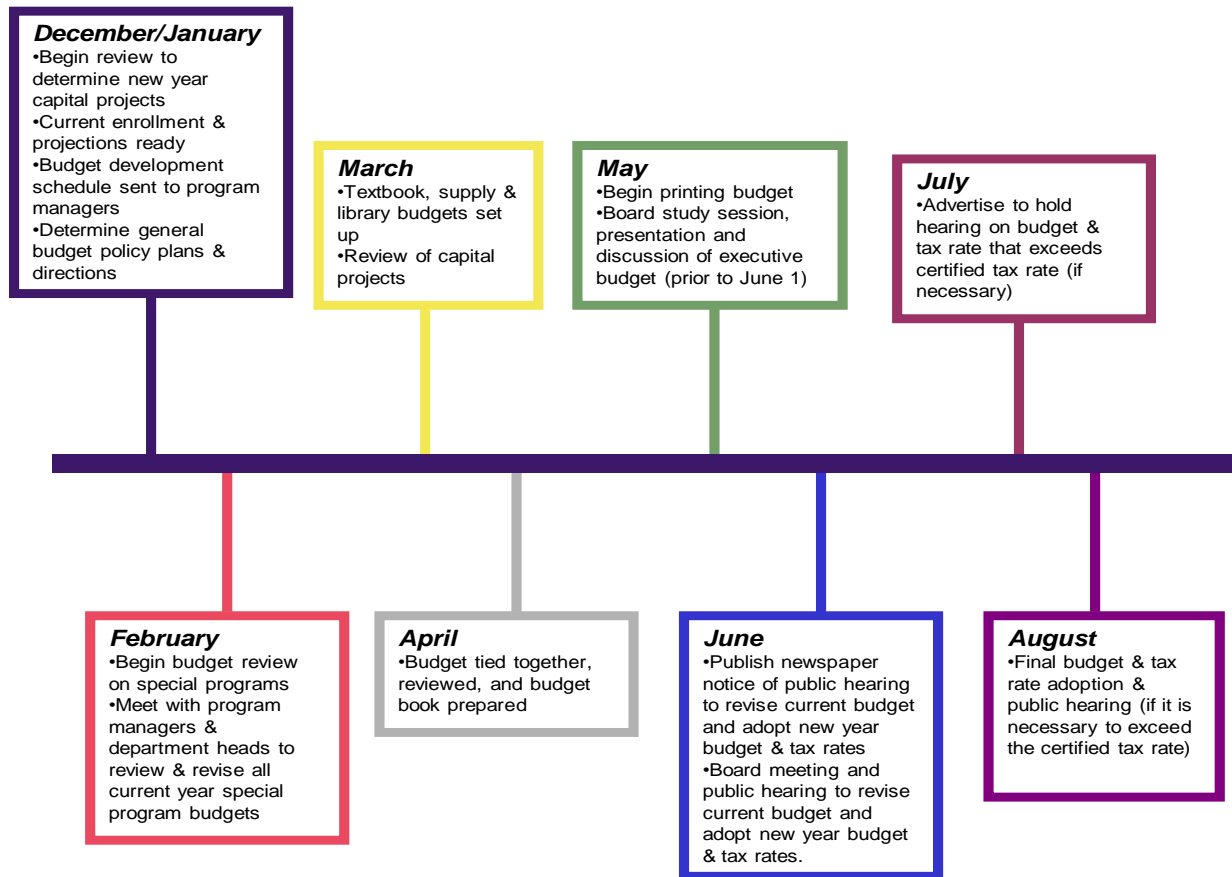
4. Adjustments in estimated revenue and appropriations for the prior fiscal year are included in the budget document and are approved by the Board as the revised budget.
5. As determined by the State Superintendent of Public Instruction, the level at which expenditures may not legally exceed appropriations 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
- Special Revenue Funds 55
- 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 79

Program Summaries:

- General Fund 85
- Special Revenue Fund 105



SALT LAKE CITY
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SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - All Governmental Fund Types
Fiscal Year 2010-11 Budget

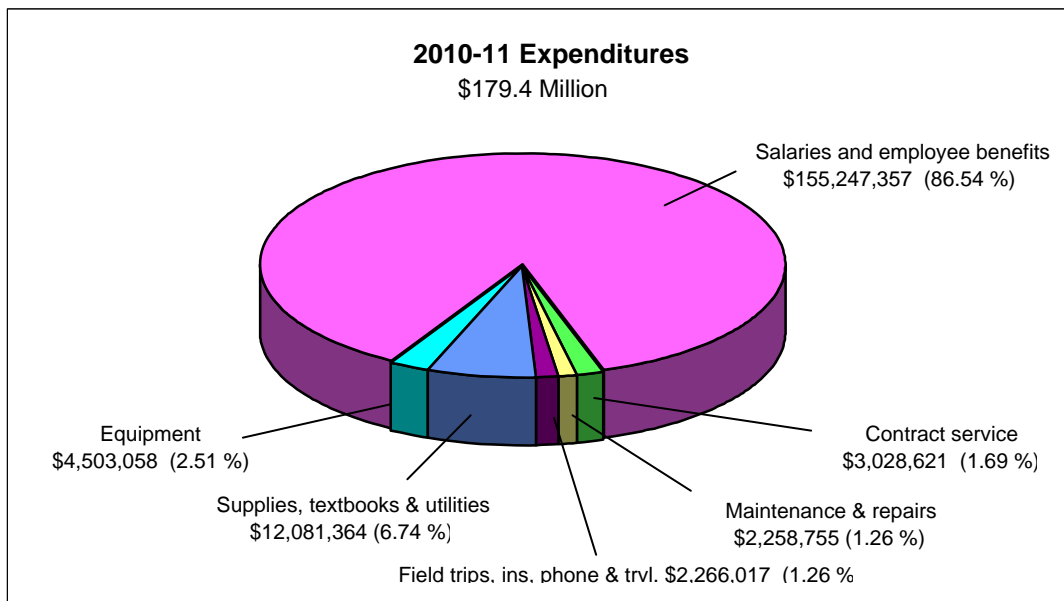
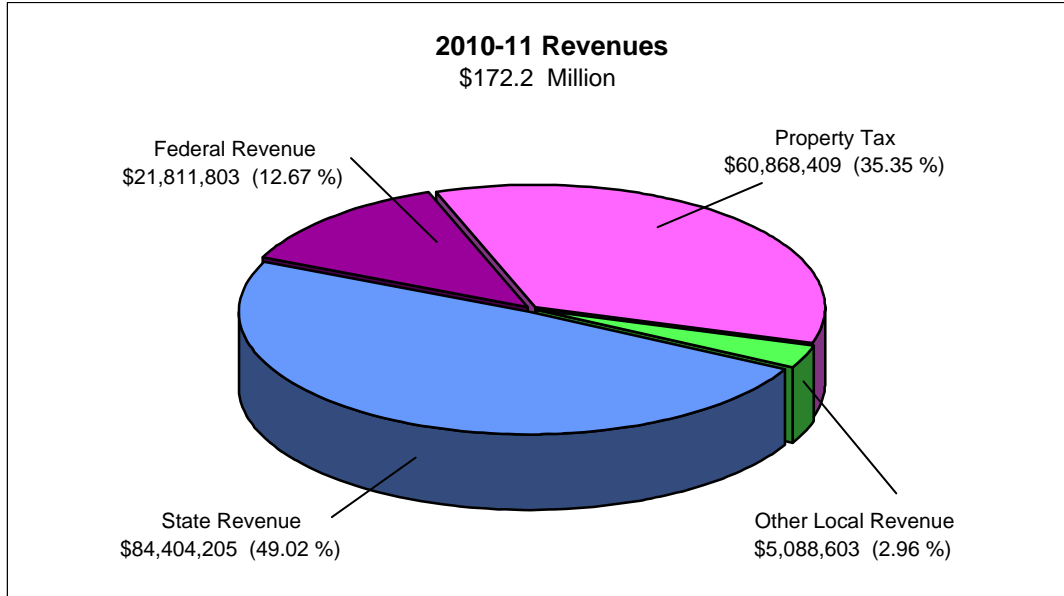
	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital & Debt Service Funds
Revenues:				
Property taxes	\$ 98,463,478	\$ 60,868,409	\$ 1,998,494	\$ 35,596,575
Interest on investments	1,590,143	911,044	0	679,099
Sale of food	1,075,346	0	1,075,346	0
Other local revenue	11,678,273	4,177,559	7,367,614	133,100
State of Utah	92,758,374	84,404,205	8,254,169	100,000
Federal government	39,004,566	21,811,803	17,192,763	0
Total Revenues	244,570,180	172,173,020	35,888,386	36,508,774
Expenditures:				
Instruction	140,876,688	123,388,476	17,488,212	0
Counseling and child accounting	6,146,527	6,048,041	98,486	0
Media services and educational supervision	15,584,330	12,699,980	2,884,350	0
General district administration	1,277,893	830,331	447,562	0
General school administration	11,220,052	10,810,562	409,490	0
Central services	4,645,331	4,619,450	25,881	0
Operation and maintenance of school buildings	17,807,202	16,372,696	1,434,506	0
Student transportation	4,634,636	4,615,636	19,000	0
Child nutrition services	14,124,695	0	14,124,695	0
Community services and building rentals	26,834	0	26,834	0
Columbus - adult trainable	482,875	0	482,875	0
Capital Outlay	24,947,418	0	12,850	24,934,568
Debt Service	16,914,390	0	0	16,914,390
Total Expenditures	258,688,871	179,385,172	37,454,741	41,848,958
Deficiency of revenues under expenditures	(14,118,691)	(7,212,152)	(1,566,355)	(5,340,184)
Other Financing Sources:				
Sale of capital assets	57,170	0	8,000	49,170
Bond sale proceeds	0	0	0	0
Net change in fund balances	(14,061,521)	(7,212,152)	(1,558,355)	(5,291,014)
Fund Balances - July 1	51,536,967	27,874,375	5,988,552	17,674,040
Fund Balances - June 30	\$ 37,475,446	\$ 20,662,223	\$ 4,430,197	\$ 12,383,026
Fund Balance				
Reserved for:				
Inventories	\$ 960,772	\$ 234,379	\$ 726,393	\$ 0
Prepaid expenditures	277,999	181,736	0	96,263
Construction commitments	0	0	0	0
Unreserved:				
Designated for:				
General contingencies	7,000,000	7,000,000	0	0
Post Retirement Insurance	3,841,149	3,841,149	0	0
Programs	10,247,486	8,587,346	1,660,140	0
Schools	1,087,960	817,613	270,347	0
Undesignated	14,060,080	0	1,773,317	12,286,763
Total Fund Balances	\$ 37,475,446	\$ 20,662,223	\$ 4,430,197	\$ 12,383,026



SALT LAKE CITY
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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.

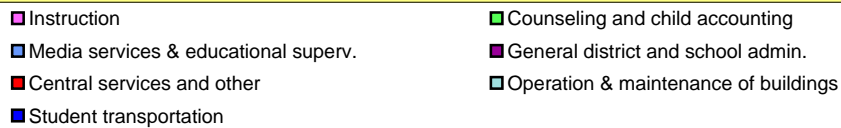
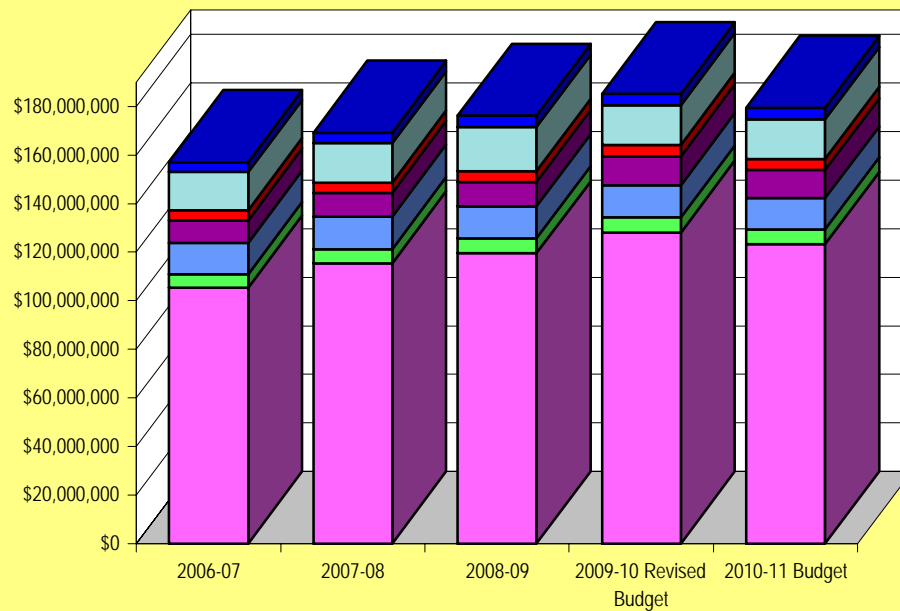


SALT LAKE CITY SCHOOL DISTRICT
General Fund - Expenditures by Function

For Fiscal Year 2010-11 With Comparative Information for 2006-07 Through 2009-10

	2006-07	2007-08	2008-09	2009-10	2010-11
	Actual	Actual	Actual	Revised Budget	Budget
Instruction	\$105,426,290	\$115,341,468	\$119,488,675	\$128,025,625	\$123,388,476
Counseling and child accounting	5,418,920	5,957,556	6,292,165	6,224,852	6,048,041
Media services & educational superv.	13,020,723	13,388,451	13,108,313	13,316,878	12,699,980
General district and school admin.	9,272,520	9,759,757	9,993,500	11,910,987	11,640,893
Central services and other	4,172,083	4,177,060	4,555,217	4,691,669	4,619,450
Operation & maintenance of buildings	15,608,036	16,158,448	18,130,614	16,358,205	16,372,696
Student transportation	4,057,943	4,414,868	4,587,471	4,582,456	4,615,636
	\$156,976,515	\$169,197,608	\$176,155,955	\$185,110,672	\$179,385,172

General Fund Expenditures by Function



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***Fund Expenditures by Function**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Property taxes	\$ 60,850,999	\$ 60,271,613	\$ 59,231,647	\$ 60,294,990	\$ 60,868,409
Interest on investments	2,967,985	2,440,637	2,758,022	911,044	911,044
Other local revenue	4,433,186	4,743,467	5,827,233	4,464,553	4,177,559
State of Utah	76,552,866	90,796,466	89,920,216	88,135,625	84,404,205
Federal government	15,362,274	14,015,777	25,792,586	23,135,161	21,811,803
Total Revenues	160,167,310	172,267,960	183,529,704	176,941,373	172,173,020
Expenditures:					
Instruction	105,426,290	115,341,468	119,488,675	128,025,625	123,388,476
Counseling and child accounting	5,418,920	5,957,556	6,292,165	6,224,852	6,048,041
Media services and educational supervision	13,020,723	13,388,451	13,108,313	13,316,878	12,699,980
General district administration	612,564	729,620	664,534	1,001,393	830,331
General school administration	8,659,956	9,030,137	9,328,966	10,909,594	10,810,562
Central services	4,172,083	4,177,060	4,555,217	4,691,669	4,619,450
Operation and maintenance of school buildings	15,608,036	16,158,448	18,130,614	16,358,205	16,372,696
Student transportation	4,057,943	4,414,868	4,587,471	4,582,456	4,615,636
Total Expenditures	156,976,515	169,197,608	176,155,955	185,110,672	179,385,172
Net change in fund balances	3,190,795	3,070,352	7,373,749	(8,169,299)	(7,212,152)
Fund Balance - July 1	22,408,778	25,599,573	28,669,925	36,043,674	27,874,375
Fund Balance - June 30	\$ 25,599,573	\$ 28,669,925	\$ 36,043,674	\$ 27,874,375	\$ 20,662,223
Fund Balance					
Reserved for:					
Inventories	\$ 264,430	\$ 267,894	\$ 234,379	\$ 234,379	\$ 234,379
Prepaid expenditures	269,767	437,465	181,736	181,736	181,736
Unreserved:					
Designated for:					
General contingencies*	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Post Retirement Insurance	0	0	3,841,149	3,841,149	3,841,149
Programs	1,494,415	4,000,111	9,971,271	8,704,163	8,587,346
Schools	3,459,737	3,544,215	2,123,709	817,613	817,613
Undesignated**	13,111,224	13,420,240	12,691,430	7,095,335	0
Total Fund Balance	\$ 25,599,573	\$ 28,669,925	\$ 36,043,674	\$ 27,874,375	\$ 20,662,223

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

** The 2010-11 proposed budget shows an undesignated fund balance 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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***Fund Expenditures by Object**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Property taxes	\$ 60,850,999	\$ 60,271,613	\$ 59,231,647	\$ 60,294,990	\$ 60,868,409
Interest on investments	2,967,985	2,440,637	2,758,022	911,044	911,044
Other local revenue	4,433,186	4,743,467	5,827,233	4,464,553	4,177,559
State of Utah	76,552,866	90,796,466	89,920,216	88,135,625	84,404,205
Federal government	15,362,274	14,015,777	25,792,586	23,135,161	21,811,803
Total Revenues	160,167,310	172,267,960	183,529,704	176,941,373	172,173,020
Expenditures:					
Salaries	101,404,036	110,143,002	114,287,706	116,551,360	113,885,063
Employee benefits	34,074,743	36,706,686	35,340,510	40,349,086	41,362,294
Contract services - professional & educational	2,411,011	2,451,974	2,906,951	4,046,345	3,028,621
Maintenance & repairs	2,410,074	2,496,153	2,677,690	2,263,627	2,258,755
Field trips, insurance, phone & travel	2,009,660	2,083,380	2,212,812	2,349,804	2,266,017
Supplies, textbooks & utilities	11,499,101	12,948,150	14,879,423	13,937,970	12,081,364
Equipment	3,167,890	2,368,263	3,850,863	5,612,480	4,503,058
Total Expenditures	156,976,515	169,197,608	176,155,955	185,110,672	179,385,172
Net change in fund balances	3,190,795	3,070,352	7,373,749	(8,169,299) #	(7,212,152)
Fund Balance - July 1	22,408,778	25,599,573	28,669,925	36,043,674	27,874,375
Fund Balance - June 30	\$ 25,599,573	\$ 28,669,925	\$ 36,043,674	\$ 27,874,375	\$ 20,662,223
Fund Balance					
Reserved for:					
Inventories	\$ 264,430	\$ 267,894	\$ 234,379	\$ 234,379	\$ 234,379
Prepaid expenditures	269,767	437,465	181,736	181,736	181,736
Unreserved:					
Designated for:					
General contingencies*	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Post Retirement Insurance	0	0	3,841,149	3,841,149	3,841,149
Programs	1,494,415	4,000,111	9,971,271	8,704,163	8,587,346
Schools	3,459,737	3,544,215	2,123,709	817,613	817,613
Undesignated**	13,111,224	13,420,240	12,691,430	7,095,335	0
Total Fund Balance	\$ 25,599,573	\$ 28,669,925	\$ 36,043,674	\$ 27,874,375	\$ 20,662,223

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

** The 2010-11 proposed budget shows an undesignated fund balance 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 2010-11 Budget With Comparative Information for Years 2006-07 Through 2009-10

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
REVENUES					
Local Sources					
Property tax	\$ 60,850,999	\$ 60,271,613	\$ 59,231,647	\$ 60,294,990	\$ 60,868,409
Interest on investments	2,967,985	2,440,637	2,758,022	911,044	911,044
Other local revenue	4,433,186	4,743,467	5,827,233	4,464,553	4,177,559
Total Local Sources	68,252,170	67,455,717	67,816,902	65,670,587	65,957,012
State Sources					
Regular Basic School Programs					
Regular School Program K-12	27,039,778	29,001,519	21,570,483	29,843,445	31,808,014
Professional Staff Costs	5,462,961	5,803,446	5,909,625	5,845,839	5,861,732
Administrative Costs	38,672	40,224	41,232	0	0
Restricted Basic School Program					
Special Education - Regular Program	7,062,286	8,328,634	8,914,966	7,988,270	8,280,985
Special Education - Self Contained	2,498,695	2,473,693	2,667,695	2,702,098	2,702,098
Ext. Year Program - Sev. Handicapped	45,324	46,936	39,233	47,490	47,489
Special Education - State Programs	118,434	153,641	162,562	158,621	158,621
Career and Technical Education (CTE)	2,352,015	2,771,260	2,688,260	3,424,010	3,230,020
Gifted and Talented (Accel. Learner)	90,879	94,735	97,108	78,830	74,889
Adv. Placement & IB (Accel. Learner)	101,521	101,400	89,809	127,581	92,675
Concurrent Enrollment (Accel. Learner)	32,590	48,819	34,660	68,906	68,857
At Risk programs	1,108,992	1,114,252	1,080,302	1,085,960	1,044,642
Youth In Custody	475,808	561,699	503,907	499,118	473,950
Class Size Reduction	2,749,734	3,754,730	4,065,099	4,087,949	3,997,500
Other state sources of revenue					
Retirement and FICA / Flex Allocation	14,110,778	14,658,922	15,112,880	11,903,902	8,948,073
Pupil Transportation to and from	2,729,354	2,898,034	2,667,743	2,448,803	2,448,803
Teachers' Supplies	340,548	432,698	429,305	455,366	227,683
Quality Teaching Block Grant	3,066,417	3,248,520	4,522,163	0	0
Local Discretionary Block Grant	917,644	895,756	507,770	0	0
Interv. for Student Success Block Grant	1,346,507	1,229,383	1,264,543	1,045,181	1,030,979
School LAND Trust	704,379	908,267	1,774,503	1,013,753	869,981
Highly Impacted Schools	1,733,631	1,974,117	1,961,246	1,994,274	1,643,945
School Nurses	0	43,053	43,407	37,353	37,353
Salary Bonus	0	2,104,412	148,087	2,393	
Reading Achievement	522,761	684,298	628,611	627,914	627,914
Extended Day Kindergarten	0	680,992	750,808	658,172	658,172
Educator Salary Adjustment	0	4,228,049	7,122,144	7,338,437	7,338,437
Technology Appropriation	0	768,293	491,782	819,872	0
Library Media	79,208	82,009	79,480	21,355	19,220
Math Improvement	141,522	247,763	289,411	0	0
USTAR	0	0	323,155	472,845	398,000
Beverly Taylor Sorenson Arts Grant	0	0	420,640	520,389	477,854
ELL Family Literacy Centers	0	0	526,899	293,374	205,923
Bio-technology Wired Grant	0	0	157,484	583,316	182,290
Critical Languages	0	0	55,073	64,500	10,500
Dept. of Health - Medicaid	709,206	594,005	646,282	573,725	573,725
Dept. of Health - Medicaid Outreach	672,018	261,620	478,717	471,040	469,921
UPASS (Utah Performance Assessment System for Students)	138,766	143,133	529,242	107,753	64,989
Driver Education	255,470	147,253	228,747	204,400	169,400
Other state revenue	(93,032)	270,901	895,153	519,391	159,571
Total State Revenues	76,552,866	90,796,466	89,920,216	88,135,625	84,404,205
Federal Sources					
Restricted - direct	201,475	195,003	176,995	163,544	166,903
E Rate	0	0	255,469	249,012	249,012
ARRA	0	0	8,429,125	5,486,159	4,961,879
No Child Left Behind (NCLB)	8,267,151	7,820,108	11,151,052	10,833,111	10,543,276
Programs for the disabled	5,527,354	4,882,406	4,792,419	5,304,688	5,164,254
Career and Technical Education (CTE)	643,302	689,226	635,688	649,607	657,877
Other restricted - through state	722,992	429,034	351,838	449,040	68,602
Total Federal Revenues	15,362,274	14,015,777	25,792,586	23,135,161	21,811,803
Total Revenue	\$ 160,167,310	\$ 172,267,960	\$ 183,529,704	\$ 176,941,373	\$ 172,173,020

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures

Fiscal Year 2010-11 Budget With Comparative Information for Years 2006-07 Through 2009-10

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
EXPENDITURES					
Instruction - Function 1000					
Salaries - teachers	\$ 65,086,898	\$ 71,649,706	\$ 74,159,979	\$ 76,108,008	\$ 74,574,972
Salaries - substitute teachers	1,050,846	1,309,225	1,413,645	1,170,813	1,101,555
Salaries - teacher aide	6,152,265	6,350,744	6,820,029	6,702,469	5,949,228
Salaries - all other	78,621	96,802	77,099	78,457	78,457
Total salaries	72,368,630	79,406,477	82,470,752	84,059,747	81,704,212
Employee benefits	23,581,224	25,574,746	24,058,137	28,063,554	29,200,091
Purchased services	2,822,121	2,673,860	3,312,143	3,877,417	3,258,657
Supplies and materials	3,468,519	4,513,500	5,292,325	6,166,506	4,654,757
Textbooks	434,169	1,102,939	882,591	360,940	135,977
Total supplies and materials	3,902,688	5,616,439	6,174,916	6,527,446	4,790,734
Property (instructional equipment)	2,751,627	2,069,946	3,472,727	5,497,461	4,434,782
Total Expenditures - Instruction	105,426,290	115,341,468	119,488,675	128,025,625	123,388,476
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	3,631,952	4,014,496	4,183,030	4,036,350	3,997,276
Salaries - health services	255,941	315,783	302,864	309,181	309,181
Salaries - secretarial & clerical	135,289	83,785	132,739	148,171	150,397
Salaries - all other	2,090	500	6,912	7,000	0
Total salaries	4,025,272	4,414,564	4,625,545	4,500,702	4,456,854
Employee benefits	1,315,038	1,451,959	1,496,869	1,524,698	1,513,744
Purchased services	35,296	60,370	141,254	164,192	46,206
Supplies and materials	41,359	27,195	27,242	32,920	31,237
Property	1,955	3,468	1,255	2,340	0
Total Expenditures - Support Services /Counseling & Child Accounting	5,418,920	5,957,556	6,292,165	6,224,852	6,048,041
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	2,374,246	2,394,748	2,081,656	2,060,204	2,163,726
Salaries - media personnel	2,284,706	2,434,662	2,482,807	2,470,389	2,438,913
Salaries - secretarial & clerical	1,070,580	1,113,693	1,101,336	1,121,227	1,120,639
Salaries - media aide	38,711	37,370	33,474	40,500	40,500
Salaries - All Other	3,067,246	3,142,604	3,487,396	3,104,901	2,812,861
Total salaries	8,835,489	9,123,077	9,186,669	8,797,221	8,576,639
Employee benefits	2,831,919	2,995,295	2,942,778	3,012,146	2,911,919
Purchased services	397,119	372,918	324,686	632,286	492,811
Supplies and materials(except as below)	594,352	485,037	341,983	558,870	478,794
Library books	169,699	180,104	183,340	154,455	124,320
Periodicals	19,751	21,128	20,213	23,500	23,500
Audio visual materials	46,945	27,006	16,853	25,721	25,721
Property	125,449	183,886	91,791	112,679	66,276
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 13,020,723	\$ 13,388,451	\$ 13,108,313	\$ 13,316,878	\$ 12,699,980

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*Fiscal Year 2010-11 Budget With Comparative Information for Years 2006-07 Through 2009-10*

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Support Services/General District Administration - Function 2300					
Salaries - district administrator	\$ 220,052	\$ 230,282	\$ 234,546	\$ 234,496	\$ 239,536
Salaries - secretarial & clerical	105,716	110,909	122,502	113,845	114,258
Total salaries	325,768	341,191	357,048	348,341	353,794
Employee benefits	104,643	132,320	140,955	154,506	158,458
Purchased services	156,351	235,910	180,373	408,000	227,454
Supplies and materials	23,176	22,294	23,867	80,000	80,000
Other objects	2,626	(2,095)	(37,708)	10,546	10,625
Total Expenditures - Support Services /General District Administration	612,564	729,620	664,535	1,001,393	830,331
Support Services/General School Administration - Function 2400					
Salaries - principals and assistant	4,112,539	4,342,736	4,558,268	5,662,802	5,594,141
Salaries - secretarial & clerical	1,763,831	1,812,617	1,870,823	1,897,725	1,896,162
Salaries - all other	66,551	6,944	8,275	1,496	1,458
Total salaries	5,942,921	6,162,297	6,437,366	7,562,023	7,491,761
Employee benefits	2,050,776	2,152,998	2,278,424	2,715,995	2,692,670
Purchased services	245,170	272,961	290,447	291,035	285,590
Supplies and materials	421,089	441,881	322,730	340,541	340,541
Total Expenditures - Support Services /General School Administration	8,659,956	9,030,137	9,328,967	10,909,594	10,810,562
Support Services/Business Services - Function 2500					
Salaries	2,766,403	2,800,982	2,987,259	3,062,023	3,065,730
Employee benefits	971,514	996,232	1,096,053	1,160,120	1,160,194
Purchased services	231,964	200,758	202,427	292,317	235,317
Supplies and materials	202,202	179,088	192,888	177,209	158,209
Property	0	0	76,589	0	0
Total Expenditures - Support Services /Business Services	4,172,083	4,177,060	4,555,216	4,691,669	4,619,450
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,394,208	5,745,300	5,975,737	5,965,992	5,978,219
Employee benefits	2,607,681	2,558,909	2,418,175	2,743,703	2,747,217
Purchased services	2,323,187	2,353,050	2,318,495	2,012,402	2,025,152
Supplies and materials	5,282,960	5,501,189	7,212,306	5,636,108	5,622,108
Property	0	0	205,900	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 15,608,036	\$ 16,158,448	\$ 18,130,613	\$ 16,358,205	\$ 16,372,696

SALT LAKE CITY SCHOOL DISTRICT

General Fund - Major Expenditures*Fiscal Year 2010-11 Budget With Comparative Information for Years 2006-07 Through 2009-10*

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 69,722	\$ 71,475	\$ 72,074	\$ 59,365	\$ 60,906
Salaries - supervisors	81,934	89,657	107,321	82,903	82,586
Salaries - bus drivers	1,650,060	1,747,782	1,844,421	1,888,879	1,890,638
Salaries - mechanics	226,673	240,200	223,513	224,164	223,724
Total salaries	2,028,389	2,149,114	2,247,329	2,255,311	2,257,854
Employee benefits	748,761	844,229	909,119	974,364	978,001
Purchased services	738,772	857,599	1,065,339	971,581	971,581
Supplies and materials	359,325	448,305	363,084	381,200	406,200
Other objects	182,696	115,621	2,600		2,000
Total Expenditures - Support Services /Student Transportation Services	4,057,943	4,414,868	4,587,471	4,582,456	4,615,636
TOTAL EXPENDITURES	\$ 156,976,515	\$ 169,197,608	\$ 176,155,955	\$ 185,110,672	\$ 179,385,172

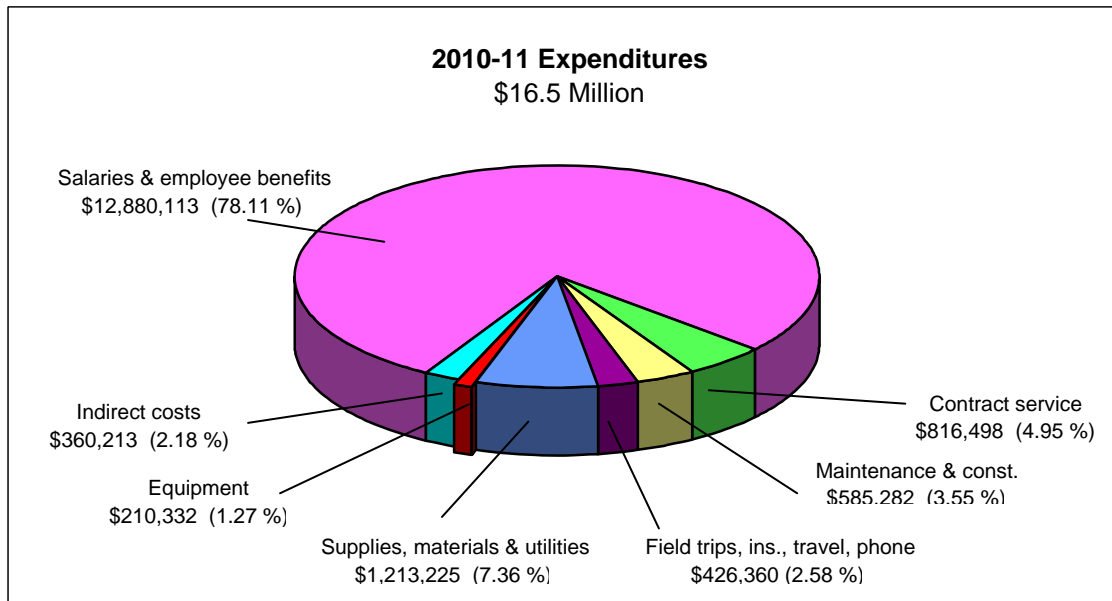
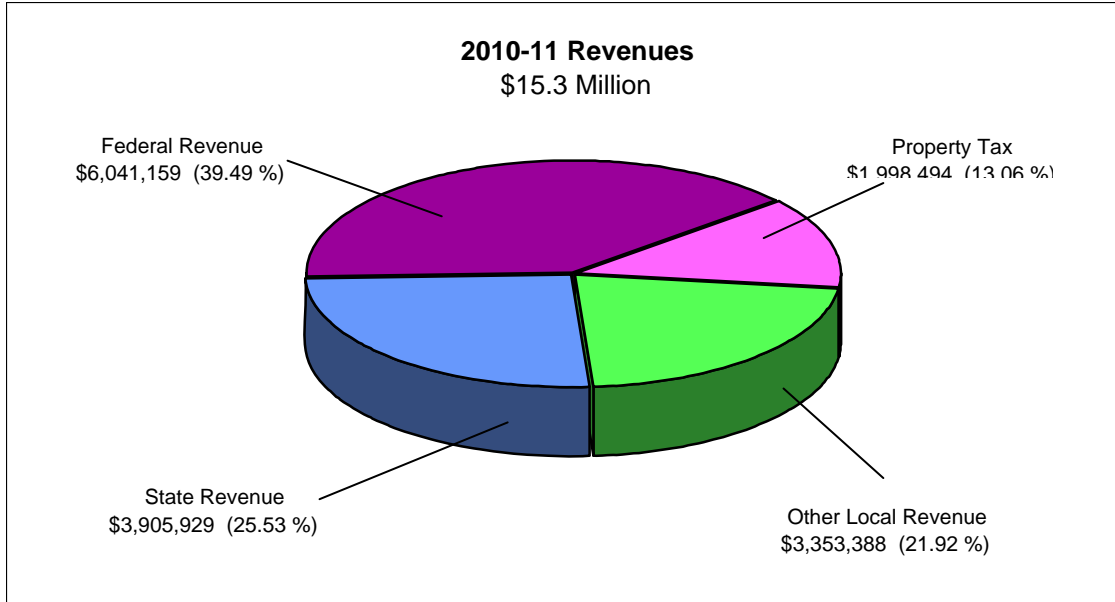
SALT LAKE CITY SCHOOL DISTRICT
Summary of Budgets - Special Revenue Funds
Fiscal Year 2010-11 Budget

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund	Charter School Fund
Revenues:					
Property taxes	\$ 1,998,494	\$ 1,998,494	\$ 0	\$ 0	\$ 0
Sale of food	1,075,346	0	1,075,346	0	0
Other local revenue	7,367,614	3,353,388	209,958	3,500,000	304,268
State of Utah	8,254,169	3,905,929	1,454,490	0	2,893,750
Federal government	17,192,763	6,041,159	10,857,308	0	294,296
Total Revenues	35,888,386	15,298,970	13,597,102	3,500,000	3,492,314
Expenditures:					
Instruction	17,488,212	11,660,750	0	3,500,000	2,327,462
Counseling and child accounting	98,486	50,056	0	0	48,430
Media services and educational supervision	2,884,350	2,876,751	0	0	7,599
General district administration	447,562	372,213	0	0	75,349
General school administration	409,490	0	0	0	409,490
Central services	25,881	25,881	0	0	0
Operation and maintenance of school buildings	1,434,506	983,813	0	0	450,693
Student transportation	19,000	0	0	0	19,000
Child nutrition services	14,124,695	0	13,970,404	0	154,291
Community services and building rentals	26,834	26,834	0	0	0
Columbus - adult trainable	482,875	482,875	0	0	0
Capital Outlay	12,850	12,850	0	0	0
Total Expenditures:	37,454,741	16,492,023	13,970,404	3,500,000	3,492,314
Deficiency of revenues under expenditures	(1,566,355)	(1,193,053)	(373,302)	0	0
Other financing sources:					
Sale of capital assets	8,000	0	8,000	0	0
Net change in fund balances	(1,558,355)	(1,193,053)	(365,302)	0	0
Fund Balance - July 1	5,988,552	2,910,193	1,091,695	1,773,317	213,347
Fund Balance - June 30	\$ 4,430,197	\$ 1,717,140	\$ 726,393	\$ 1,773,317	\$ 213,347
Fund Balance					
Reserved for:					
Inventories	\$ 726,393	\$ 0	\$ 726,393	0	0
Prepaid expenditure:	0	0	0	0	0
Unreserved:					
Designated for					
Programs	1,660,140	1,660,140	0	0	0
Schools	270,347	57,000	0	0	213,347
Undesignated	1,773,317	0	0	1,773,317	0
Total Fund Balance	\$ 4,430,197	\$ 1,717,140	\$ 726,393	\$ 1,773,317	\$ 213,347

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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***Fund Expenditures by Function**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues					
Local sources					
Property tax	\$ 2,393,016	\$ 2,309,107	\$ 2,190,111	\$ 1,998,494	\$ 1,998,494
Tuition	1,488,663	1,506,499	2,181,151	1,374,784	1,391,331
Other local revenue	1,234,766	1,865,655	1,708,982	2,096,905	1,962,057
Total local sources	5,116,445	5,681,261	6,080,244	5,470,183	5,351,882
State sources					
Special Education - Preschool	690,704	670,195	996,603	840,729	821,658
Adult High School Completion	1,658,324	1,822,556	1,884,000	1,884,000	1,814,026
Social Security & Retirement	114,737	140,165	122,579	84,682	101,679
Other state revenue	1,068,885	1,082,797	1,166,747	1,225,004	1,168,566
Total state revenues	3,532,650	3,715,713	4,169,929	4,034,415	3,905,929
Federal sources					
21st Century/Learning Plus	1,254,933	1,245,758	1,027,585	1,055,887	680,123
Title I	1,339,726	1,284,757	1,351,377	1,331,386	1,439,248
Handicapped - Preschool PL 99-457	203,210	263,125	174,435	172,846	172,846
Adult Education	329,354	314,626	309,290	286,178	286,178
Other federal revenue	2,997,098	3,222,430	3,308,951	3,543,143	3,462,764
Total federal revenues	6,124,321	6,330,696	6,171,638	6,389,440	6,041,159
Total Revenues	14,773,416	15,727,670	16,421,811	15,894,038	15,298,970
Expenditures					
Instruction	9,352,081	10,192,313	11,203,058	12,091,464	11,660,750
Counseling & child accounting	90,525	98,292	100,478	52,079	50,056
Media services & educational supervision	2,827,738	2,890,554	2,649,610	2,817,612	2,876,751
General district administration	430,871	402,999	375,397	378,747	372,213
Central services	23,504	25,074	25,759	25,881	25,881
Operation & maintenance of school building	877,528	836,205	921,571	1,008,774	983,813
Columbus - adult trainable	384,699	420,645	481,990	476,532	482,875
Community services and building rental	29,989	69,256	31,459	24,834	26,834
Capital Outlay	5,901	10,630	968	12,850	12,850
Total Expenditures	14,022,836	14,945,968	15,790,290	16,888,773	16,492,023
Net change in fund balances	750,580	781,702	631,521	(994,735)	(1,193,053)
Fund Balance - July 1	1,741,125	2,491,705	3,273,407	3,904,928	2,910,193
Fund Balance - June 30	\$ 2,491,705	\$ 3,273,407	\$ 3,904,928	\$ 2,910,193	\$ 1,717,140
Fund Balance					
Reserved for prepaid expenditure	\$ 0	\$ 14,345	\$ 0	\$ 0	\$ 0
Unreserved:					
Designated for:					
Programs	1,209,703	1,501,459	2,104,519	2,039,294	1,660,140
Schools	208,535	0	70,992	57,000	57,000
Undesignated *	1,073,467	1,757,603	1,729,417	813,899	0
Total Fund Balance	\$ 2,491,705	\$ 3,273,407	\$ 3,904,928	\$ 2,910,193	\$ 1,717,140

* The 2010-11 proposed budget shows an undesignated fund balance 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 2009-10 With Comparative Information for Years 2005-06 Through 2008-09***Fund Expenditures by Object**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues					
Local sources					
Property tax	\$ 2,393,016	\$ 2,309,107	\$ 2,190,111	\$ 1,998,494	\$ 1,998,494
Tuition	1,488,663	1,506,499	2,181,151	1,374,784	1,391,331
Other local revenue	1,234,766	1,865,655	1,708,982	2,096,905	1,962,057
Total local sources	5,116,445	5,681,261	6,080,244	5,470,183	5,351,882
State sources					
Special Education - Preschool	690,704	670,195	996,603	840,729	821,658
Adult High School Completion	1,658,324	1,822,556	1,884,000	1,884,000	1,814,026
Social Security & Retirement	114,737	140,165	122,579	84,682	101,679
Other state revenue	1,068,885	1,082,797	1,166,747	1,225,004	1,168,566
Total State Revenues	3,532,650	3,715,713	4,169,929	4,034,415	3,905,929
Federal sources					
21st Century/Learning Plus	1,254,933	1,245,758	1,027,585	1,055,887	680,123
Title I	1,339,726	1,284,757	1,351,377	1,331,386	1,439,248
Handicapped - Preschool PL 99-457	203,210	263,125	174,435	172,846	172,846
Adult Education	329,354	314,626	309,290	286,178	286,178
Other federal revenue	2,997,098	3,222,430	3,308,951	3,543,143	3,462,764
Total Federal Revenues	6,124,321	6,330,696	6,171,638	6,389,440	6,041,159
Total Revenues	14,773,416	15,727,670	16,421,811	15,894,038	15,298,970
Expenditures					
Salaries	8,938,748	9,335,440	9,741,348	10,191,116	10,004,869
Employee benefits	2,466,312	2,657,485	2,778,248	2,992,867	2,875,244
Contract services - prof. and educ	501,788	532,422	714,378	852,821	816,498
Maintenance & repairs	554,401	535,872	550,387	619,706	585,282
Field trips, insurance, phone & travel	288,611	280,920	270,570	429,043	426,360
Supplies, textbooks & utilities	785,879	892,848	915,291	1,290,150	1,213,225
Equipment	68,226	319,982	456,671	146,323	210,332
Indirect costs	418,871	390,999	363,397	366,747	360,213
Total Expenditures	14,022,836	14,945,968	15,790,290	16,888,773	16,492,023
Net change in fund balances	750,580	781,702	631,521	(994,735)	(1,193,053)
Fund Balance - July 1	1,741,125	2,491,705	3,273,407	3,904,928	2,910,193
Fund Balance - June 30	\$ 2,491,705	\$ 3,273,407	\$ 3,904,928	\$ 2,910,193	\$ 1,717,140
Fund Balance					
Reserved for prepaid expenditure	\$ 0	\$ 14,345	\$ 0	\$ 0	\$ 0
Unreserved:					
Designated for:					
Programs	1,209,703	1,501,459	2,104,519	2,039,294	1,660,140
Schools	208,535	0	70,992	57,000	57,000
Undesignated *	1,073,467	1,757,603	1,729,417	813,899	0
Total Fund Balance	\$ 2,491,705	\$ 3,273,407	\$ 3,904,928	\$ 2,910,193	\$ 1,717,140

* The 2010-11 proposed budget shows an undesignated fund balance 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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Sale of food	\$ 1,592,285	\$ 1,150,852	\$ 1,024,058	\$ 1,067,429	\$ 1,075,346
Other local revenue	52,325	697,956	632,238	193,626	209,958
State of Utah	1,123,483	1,221,324	1,283,577	1,373,747	1,454,490
Federal government	8,193,967	8,348,191	9,255,121	10,292,500	10,857,308
Total Revenues	10,962,060	11,418,323	12,194,994	12,927,302	13,597,102
Expenditures:					
Salaries	3,057,955	3,275,956	3,387,738	3,669,327	3,719,625
Employee benefits	1,007,962	1,282,096	1,226,048	1,446,553	1,459,288
Cost of food sold	4,621,187	5,092,368	5,278,461	6,020,993	6,388,756
Supplies and materials	767,569	650,020	812,262	983,285	1,035,974
Contracted services	281,905	298,166	275,491	320,550	325,990
Indirect costs, interest & other costs	645,282	706,300	758,847	652,477	664,968
Equipment & equipment maintenance	1,395,396	171,388	619,521	520,000	345,000
Other expenses	30,719	17,340	25,906	28,561	30,803
Total Expenditures	11,807,975	11,493,634	12,384,274	13,641,746	13,970,404
Excess (deficiency) of revenues over (under) expenditures	(845,915)	(75,311)	(189,280)	(714,444)	(373,302)
Other financing sources:					
Sale of capital assets	5,370	24,444	1,497	8,000	8,000
Net change in fund balances	(840,545)	(50,867)	(187,783)	(706,444)	(365,302)
Fund Balance - July 1	2,877,334	2,036,789	1,985,922	1,798,139	1,091,695
Fund Balance - June 30	\$ 2,036,789	\$ 1,985,922	\$ 1,798,139	\$ 1,091,695	\$ 726,393
Fund Balance					
Reserved for:					
Inventories	\$ 829,921	\$ 815,945	\$ 726,393	\$ 726,393	\$ 726,393
Prepaid expenditures	0	19,886	0	0	0
Unreserved and undesignated *	1,206,868	1,150,091	1,071,746	365,302	0
Total Fund Balance	\$ 2,036,789	\$ 1,985,922	\$ 1,798,139	\$ 1,091,695	\$ 726,393

* The 2010-11 proposed budget shows an undesignated fund balance 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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Other local revenue	\$ 3,898,102	\$ 3,005,952	\$ 3,213,783	\$ 3,300,000	\$ 3,500,000
Total Revenues	<u>3,898,102</u>	<u>3,005,952</u>	<u>3,213,783</u>	<u>3,300,000</u>	<u>3,500,000</u>
Expenditures:					
Salaries	0	3,435	2,097	0	0
Employee benefits	0	563	456	0	0
Field trips, insurance, phone & travel	0	0	25,487	0	0
Supplies and materials	3,916,325	3,346,493	3,145,847	3,300,000	3,500,000
Contracted services	0	11,228	33,505	0	0
Total Expenditures	<u>3,916,325</u>	<u>3,361,719</u>	<u>3,207,392</u>	<u>3,300,000</u>	<u>3,500,000</u>
Net change in fund balances	(18,223)	(355,767)	6,391	0	0
Fund Balance - July 1	<u>2,140,916</u>	<u>2,122,693</u>	<u>1,766,926</u>	<u>1,773,317</u>	<u>1,773,317</u>
Fund Balance - June 30	<u>\$ 2,122,693</u>	<u>\$ 1,766,926</u>	<u>\$ 1,773,317</u>	<u>\$ 1,773,317</u>	<u>\$ 1,773,317</u>

SALT LAKE CITY SCHOOL DISTRICT

Charter School Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Local revenue	\$	\$ 167,358	\$ 371,317	\$ 304,116	\$ 304,268
State of Utah		1,738,906	2,798,029	3,013,003	2,893,750
Federal government		242,580	554,338	579,257	294,296
Total Revenues		2,148,844	3,723,684	3,896,376	3,492,314
Expenditures:					
Instruction		1,748,350	2,406,180	2,731,847	2,327,462
Counseling and child accounting		0	28,736	48,430	48,430
Media services and educational supervision		24,676	4,865	7,606	7,599
Central Services		0	79,060	75,031	75,349
General school administration		225,200	411,215	409,478	409,490
Operation and maintenance of school buildings		90,938	440,708	450,693	450,693
Student transportation		0	0	19,000	19,000
Child Nutrition Services		59,680	139,573	154,291	154,291
Total Expenditures		2,148,844	3,510,337	3,896,376	3,492,314
Net change in fund balances		0	213,347	0	0
Fund Balance - July 1		0	0	213,347	213,347
Fund Balance - June 30	\$	\$ 0	\$ 213,347	\$ 213,347	\$ 213,347
Fund Balance					
Unreserved:					
Designated for Schools		0	0	213,347	213,347
Unreserved and undesignated*		0	213,347	0	0
Total Fund Balance	\$	\$ 0	\$ 213,347	\$ 213,347	\$ 213,347

* The 2010-11 proposed budget shows an undesignated fund balance 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 - All Capital & Debt Service Funds
Fiscal Year 2010-11 Budget

	All Capital & Debt Service Funds	Capital Outlay Fund	Capital Reserve Fund	Debt Service Fund	Municipal Building Authority Fund
Revenues:					
Property tax	\$ 35,596,575	\$ 11,979,638	\$ 6,752,547	\$ 16,864,390	\$ 0
Interest on investments	679,099	34,275	594,824	50,000	0
Other local revenue	133,100	96,100	0	0	37,000
State of Utah	100,000	100,000	0	0	0
Total Revenues	<u>36,508,774</u>	<u>12,210,013</u>	<u>7,347,371</u>	<u>16,914,390</u>	<u>37,000</u>
Expenditures:					
Salaries	2,398,859	2,398,859	0	0	0
Employee benefits	1,022,071	1,022,071	0	0	0
Contracted services	18,837,254	6,198,869	8,816,658	0	3,821,727
Supplies and materials	378,500	378,500	0	0	0
Travel and conferences	22,125	22,125	0	0	0
Equipment & Property acquisition	2,238,759	2,238,759	0	0	0
Redemption of bond principal	11,926,000	0	0	11,926,000	0
Interest on bonds	5,019,890	0	0	4,982,890	37,000
Paying agent fees	5,500	0	0	5,500	0
Total Expenditures	<u>41,848,958</u>	<u>12,259,183</u>	<u>8,816,658</u>	<u>16,914,390</u>	<u>3,858,727</u>
Deficiency of revenues under expenditures	<u>(5,340,184)</u>	<u>(49,170)</u>	<u>(1,469,287)</u>	<u>0</u>	<u>(3,821,727)</u>
Other Financing Sources (Uses):					
Bond sale proceeds	0	0	0	0	0
Sale of real property	49,170	49,170	0	0	0
Net change in fund balances	(5,291,014)	0	(1,469,287)	0	(3,821,727)
Fund Balance - July 1	<u>17,674,040</u>	<u>96,263</u>	<u>13,756,050</u>	<u>0</u>	<u>3,821,727</u>
Fund Balance - June 30	<u>\$ 12,383,026</u>	<u>\$ 96,263</u>	<u>\$ 12,286,763</u>	<u>\$ 0</u>	<u>\$ 0</u>
Fund Balance					
Reserved for:					
Prepaid expenditures	\$ 96,263	\$ 96,263	\$ 0	\$ 0	\$ 0
Construction commitments	0	0	0	0	0
Unreserved and undesignated	<u>12,286,763</u>	<u>0</u>	<u>12,286,763</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 12,383,026</u>	<u>\$ 96,263</u>	<u>\$ 12,286,763</u>	<u>\$ 0</u>	<u>\$ 0</u>

Major Capital Projects and Effect on Operations

Capital Outlay Fund

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

Capital Reserve and Municipal Building Authority Funds

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

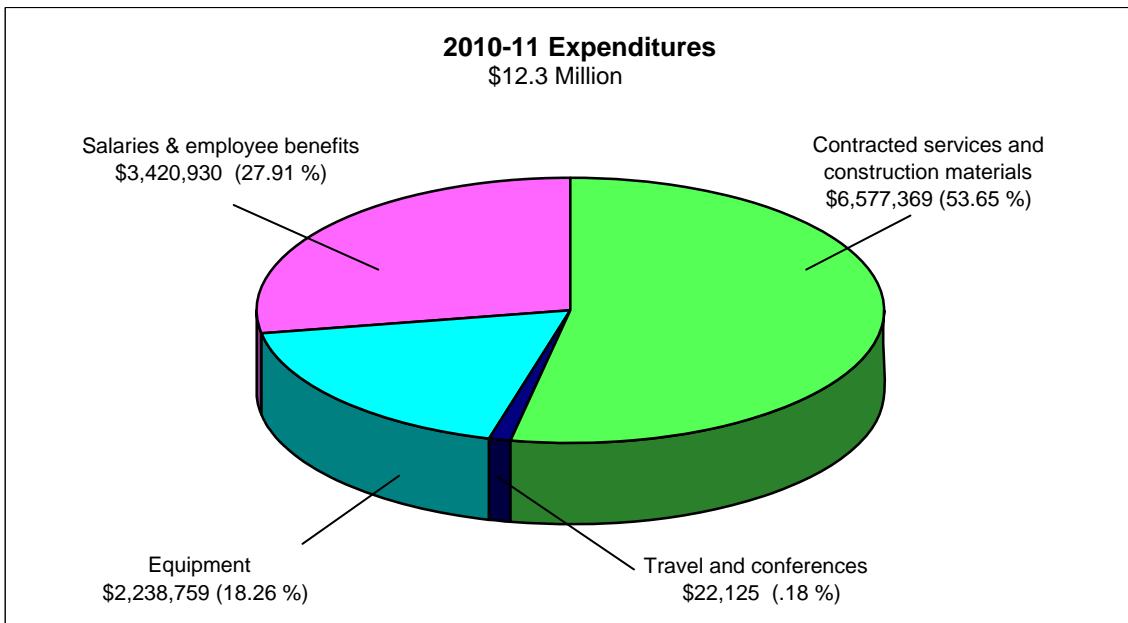
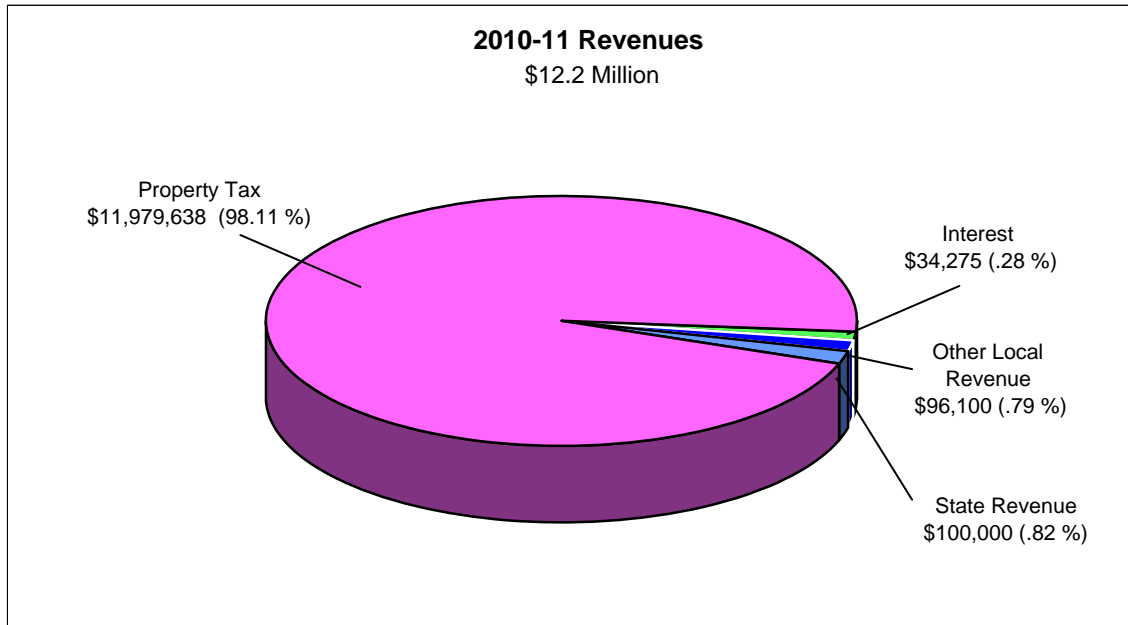
The Capital Reserve Fund and Municipal Building Authority Fund expenditures for the 2010-11 year include construction costs for Emerson Elementary School, the Lowell Site and Goodwin Avenue Site.

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 2010-11 fiscal year.

SALT LAKE CITY SCHOOL DISTRICT**CAPITAL OUTLAY FUND**

The Capital Outlay Fund is established to account for proceeds from property taxes authorized by Utah Code Annotated (1953, as amended), Sections 53A-16-104 and 53A-17a-145. Taxes collected pursuant to this authority can be used for debt service, new buildings, additions, and to a limited extent equipment, books and supplies. Resources used for books and supplies are transferred to the maintenance and operations fund through an interfund transfer.



SALT LAKE CITY SCHOOL DISTRICT

Capital Outlay Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Property tax	\$ 10,199,962	\$ 2,304,414	\$ 8,076,144	\$ 12,370,133	\$ 11,979,638
Interest on investments	204,785	440,335	93,515	34,275	34,275
Other local revenue	752,773	824,468	80,807	1,961,760	96,100
State of Utah	0	0	50,000	188,000	100,000
Total Revenues	<u>11,157,520</u>	<u>3,569,217</u>	<u>8,300,466</u>	<u>14,554,168</u>	<u>12,210,013</u>
Expenditures:					
Salaries	2,291,022	2,349,825	2,333,464	2,428,574	2,398,859
Employee benefits	865,675	909,731	936,507	1,032,577	1,022,071
Contracted service	3,033,202	5,512,496	4,253,130	8,222,284	6,198,869
Supplies and materials	29,932	40,721	20,758	378,857	378,500
Travel and conference	16,928	18,429	7,903	22,125	22,125
Equipment	35,226	2,467,836	884,886	2,696,802	2,238,759
Bond issuance costs	0	10,158	0	0	0
Total Expenditures	<u>6,271,985</u>	<u>11,309,196</u>	<u>8,436,648</u>	<u>14,781,219</u>	<u>12,259,183</u>
Deficiency of revenues under expenditures	<u>4,885,535</u>	<u>(7,739,979)</u>	<u>(136,182)</u>	<u>(227,051)</u>	<u>(49,170)</u>
Other Financing Source:					
Sale of real property	2,129,700	84,804	52,087	227,051	49,170
Net change in fund balances	7,015,235	(7,655,175)	(84,095)	0	0
Fund balance - July 1	<u>820,298</u>	<u>7,835,533</u>	<u>180,358</u>	<u>96,263</u>	<u>96,263</u>
Fund balance - June 30	<u>\$ 7,835,533</u>	<u>\$ 180,358</u>	<u>\$ 96,263</u>	<u>\$ 96,263</u>	<u>\$ 96,263</u>
Fund Balance					
Reserved for:					
Prepaid expenditures	\$ 92,774	\$ 180,358	\$ 96,263	\$ 96,263	\$ 96,263
Unreserved and undesignated	<u>7,742,759</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 7,835,533</u>	<u>\$ 180,358</u>	<u>\$ 96,263</u>	<u>\$ 96,263</u>	<u>\$ 96,263</u>

* The 2010-11 proposed budget shows an undesignated fund balance 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 2009-10

Year Built	Location	Project Description	Total Budget
2002	Backman Elementary		
		Install 75 lockers on first and second floor	\$ 7,500
		Add access control to three doors	6,500
		Extend main parking north to add additional stalls	75,000
		Total Backman Elementary	89,000
2004	Beacon Heights Elementary		
		Apply epoxy coating to rotunda stairs	6,000
		Add access control to three outside doors	9,000
		Replace spaulding concrete area leading to the kindergarten play area	15,000
		Total Beacon Heights Elementary	30,000
1980	Bennion Elementary		
		Replace sinks, faucets & traps in second floor restrooms (14)	7,325
		Replace 1st - 3rd game time composite structure	40,500
		Replace PA system in main office	17,000
		Replace wood fiber in kindergarten play area with poured in place rubber	25,000
		Slurry seal east parking, playground and south walkway	16,214
		Southeast corner of outside of building, terrace and retaining wall three layer	12,000
		Add access control to two doors	6,000
		Upgrade building elevator	50,000
		Total Bennion Elementary	174,039
2005	Bonneville Elementary		
		Add access control to two doors	6,000
		Replace office PA system	17,000
		Total Bonneville Elementary	23,000
2004	Dilworth Elementary		
		Slurry seal south parking lot	12,300
		Replace office PA system	17,000
		Add access control to three doors	9,000
		Total Dilworth Elementary	38,300
1964	Edison Elementary		
		Replace carpet in the main office and library	11,923
		Install additional lockers north end of building	25,000
		Add access control to three doors	9,000
		Replace playground landscape structures with composite structure	41,000
		Install combustion air dampers with actuator with end switch in boiler room	3,500
		Total Edison Elementary	90,423
1978	Emerson Elementary		
		Total Emerson Elementary	0
1978	Ensign Elementary		
		Complete T&B water and air	12,000
		Install DA sensors on all mixing VAV boxes	13,000
		Replace flush valves in all restrooms	6,495
		Remove asphalt and install new in west parking lot	118,799
		Add access control to three doors	9,000
		Correct poor heating hot water supply circulation in new addition	18,400
		Total Ensign Elementary	177,694
2002	Escalante Elementary		
		Install cabinets and book shelves in 8 classrooms	20,666
		Replace PA system	17,000
		Install new carpet in three portable classrooms	6,329
		Fog/oil seal with crack seal playground	13,394
		Total Escalante Elementary	57,389

Year Built	Location	Project Description	Total Budget
2000	Franklin Elementary		
		Modify existing fan system for administrative area	\$ 20,165
		Replace VFD's	37,500
		Replace carpet in main office suite and library (move counter in office)	20,112
		Fog/oil seal with crack seal all parking lots and playground	41,666
		Replace office PA system	17,000
		Replace DX cooling / T&B in administrative area	28,750
		Total Franklin Elementary	165,193
1986	Hawthorne Elementary		
		Extend kindergarten play pit, add more equipment	25,000
		Replace office PA system	17,000
		Add access control to three doors	9,000
		Total Hawthorne Elementary	51,000
2006	Highland Park Elementary		
		Replace miracle composite structure	56,000
		Add additional playground equipment to K area for special needs students	40,000
		Add access control to three doors	9,000
		Total Highland Park Elementary	105,000
2005	Indian Hills Elementary		
		Add door in north chair storage room off stage- add stairs & landing	4,500
		Add access control to three doors	9,000
		Total Indian Hills Elementary	13,500
1981	Jackson Elementary		
		Paint all hallways and lockers of old section of building	25,000
		Install acoustic control in auditorium/multipurpose room	20,000
		Remodel faculty room	6,924
		Overlay asphalt on north side of grass play area	31,200
		Total Jackson Elementary	83,124
1978	Lincoln Elementary		
		MCC panels to control pumps	8,000
		Replace water softener	4,500
		Paint hall lockers to match color of walls	8,250
		Add access control to five doors	15,000
		Build storage room in gym for PE equipment	15,000
		Total Lincoln Elementary	50,750
1975	Meadowlark Elementary		
		Remodel restrooms in east pod	8,665
		Paint walls and hallways in east pod	4,200
		Replace countertops in east pod classrooms	6,750
		Replace carpet in green and orange pod	21,850
		Install 300 hall lockers throughout building	36,400
		Fog/oil seal with crack seal northwest & southwest playground	21,238
		Replace countertops on south pod classrooms	6,350
		Replace walkway from special ed pod to main building	35,000
		Replace PA system	17,000
		Design restroom in northwest wing	20,000
		Enclose front entry way to make a commons area (design only)	25,000
		Replace two fire hydrants (main entrance, north parking lot)	13,000
		Redo heating and cooling supply to glass room in main office	9,775
		Total Meadowlark Elementary	225,228
2002	Mountain View Elementary		
		Replace PA system in main office	17,000
		Replace bathroom sink faucets	10,438
		Total Mountain View Elementary	27,438
2001	Newman Elementary		
		Replace concrete around building - phase one	10,000
		Replace main office PA system	17,000
		Remove existing IDEC system/install new DX cooling in administrative area	36,800
		Total Newman Elementary	63,800

Year Built	Location	Project Description	Total Budget
2003	Nibley Park Elementary		
		Install separate DX cooling system, roof top unit over computer lab	\$ 8,500
		Total Nibley Park Elementary	8,500
1999	Northstar Elementary		
		Replace office A/C condenser	20,000
		Fog/oil seal with crack patch front and south parking lots	22,774
		Replace sections of concrete around building and repair front entry door	7,000
		Install black out curtains on the back of the stage	3,500
		Paint all exterior metal surfaces	2,500
		Total Northstar Elementary	55,774
2001	Parkview Elementary		
		Slurry seal playground and south bus zone asphalt	31,231
		Replace office PA system	17,000
		Total Parkview Elementary	48,231
2000	Riley Elementary		
		Replace VFD's with abbach 500	15,000
		Add access control to two doors	5,000
		Replace PA system in main office	18,000
		Fog/oil seal with crack seal playground and parking lot	30,889
		Move movie screen from back of stage to front & Install black out curtains	22,741
		Total Riley Elementary	91,630
2001	Rose Park Elementary		
		Replace PA system in main office	17,000
		Install DX cooling in computer lab (Room 146)	10,500
		Total Rose Park Elementary	27,500
1993	Uintah Elementary		
		Replace sidewalk, curb and gutter on 15th East (west side of school)	11,800
		Build new K play area south of building	89,230
		Add access control to two doors	6,000
		Total Uintah Elementary	107,030
1976	Wasatch Elementary		
		Replace classroom countertops, sinks and faucets on 1st floor	21,055
		Replace turf block next to sidewalk on west side of school	14,506
		Replace fire panel	30,000
		Replace office PA system	18,000
		Add access control to three doors	9,000
		Remove sod and drainage and install new sod in K grass play area	15,000
		Total Wasatch Elementary	107,561
2006	Washington Elementary		
		Remove four trees and install new ones on east side of school	15,000
		Total Washington Elementary	15,000
2001	Whittier Elementary		
		Replace boiler feed pumps	7,300
		Replace chilled water and condenser pumps	7,300
		Replace office PA system	17,000
		Add top rail to all stairway walls and skylight walls on second floor	35,000
		Total Whittier Elementary	66,600
1979	Bryant Middle School		
		Replace counter tops, cabinet fronts, sinks, faucets & drinking fnt (201-206)	6,865
		Add access control to two doors	6,000
		Replace counter tops, cabinet fronts, sinks, faucets & drinking fnt (107-111)	7,556
		Replace counter tops and cabinet fronts in foods classroom (112)	16,621
		Replace instrument cabinets on south and west walls of band room	6,040
		Replace counter tops and cabinets in main office	10,000
		Total Bryant Middle School	53,082
2008	Clayton Middle School		
		Total Clayton Middle School	0

Year Built	Location	Project Description	Total Budget
2007	Glendale Middle School		
		Add access control to two doors	\$ 6,000
		Total Glendale Middle School	6,000
2008	Hillside Middle School		
		Total Hillside Middle School	0
2005	Northwest Middle School		
		Replace sections of concrete north of building	18,000
		Add access control to two doors	6,000
		Total Northwest Middle School	24,000
1997	East High School		
		Re-roof gym and auditorium	215,050
		Remodel boys restroom on 2nd floor to accommodate men and women	154,100
		Resurface three tennis courts	20,316
		Add bleachers to north side soccer field	25,500
		Install fire sprinklers in auditorium (fire code) repair ceiling and paint	110,000
		Add additional cameras throughout building	15,000
		Replace flooring and lights in boys locker room	75,500
		Convert facility storage area into two classrooms and move storage area	100,000
		Replace concrete stairway from 9th South to the student parking lot	25,000
		install netting around cooling area to keep pigeons out	9,000
		Total East High School	749,466
1955	Highland High School		
		Upgrade student restrooms on 3rd floor	45,000
		Replace floor tile on 1st floor	49,390
		Install new cabinets in upper TV studio	5,475
		Redo sewing tables in sewing room	60,000
		Sand south balcony hardwood floor and dance studio floor	6,000
		Remove rubber stair treads and paint stairs with epoxy in west aux gym	6,000
		Install heating & air conditioning in dance studio (needs to be N-2 compatible)	40,200
		Replace intercom system	30,000
		Replace ceiling tile on landing at northeast entrance to balcony & 1st floor st	5,500
		Strip the brick in hallways, two back stairways by gym and D hall	44,960
		Add access control to three doors	9,000
		Replace auditorium house lights	5,000
		Replace existing DX cooling and supply fan in admin area	97,750
		Total Highland High School	404,275
1921	West High School		
		Replace PA system in main office	30,000
		Paint all metal doors and frames throughout the building	21,000
		Replace sections of concrete on the west & north sides of the school	8,490
		Replace chain link fence around school and on south end of football field	35,000
		Replace lights and ceiling tile in cafeteria	21,400
		Paint upper walls and wood trim in basement & 1st floor	19,165
		Paint metal panels on the walls in basement & 1st floor	25,490
		Fog seal and crack patch parking lots	50,666
		Replace poured in place rubber in pre-k playground	21,000
		Replace phone sets	30,000
		Add bleachers and sound system to track	9,000
		Replace scoreboard on softball field	4,500
		Replace lights on 3rd and 4th floors	20,000
		Install new mixed air dampers on main supply fan in main building	36,800
		D-wing electrical emt must be rerouted so relief dampers operate properly	3,500
		Commons relief/outside air dampers	20,700
		Three classrooms in the northwest side of main building install AHU	31,900
		Main building south multi-zone fans	40,250
		Main building south end replace existing unit ventilators	43,700
		Tech building automotive shop, expand exhaust system to accommodate lift	10,350
		Main building, insulate steam lines in several areas	48,000
		Boiler room, replace blow down lines, valves, electronic low water cutout	7,000
		Replace dance studio floor	40,000
		Total West High School	577,911

Year Built	Location	Project Description	Total Budget
1997	Horizonte	Paint hallways on 3rd, 4th & 5th floors	\$ 10,000
		Paint handrails on all five floors	15,000
		Paint all metal doors and frames throughout the building	8,000
		Replace fire alarm system	60,000
		Overlay and patch all parking lots	115,409
		Replace carpet in pre-k daycare rooms	18,000
		Replace chiller pump for the first floor	3,000
		Replace hot water heater for the kitchen	10,000
		Increase power for computer lab	15,000
		Total Horizonte	254,409
1937/1958	Administration Building		
		Total Administration Building	0
2004	Auxiliary Services		
		Remove asphalt and install new northeast parking lot	55,305
		Slurry seal west side of shops	4,078
		Replace roof on west building	121,925
		Total Auxiliary Services	181,308
1963	Lowell Building		
		Total Lowell Elementary	0
1957	Old Northwest Building		
		Total Old Northwest Building	0
1950	Rosslyn Heights Building		
		Add athletic field to include football and soccer	75,000
		Total Rosslyn Heights Building	75,000
2002	Transportation Building		
		Total Transportation Building	0
	All Schools		
		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, Cameras, Carpet, Concrete & Asphalt	215,000
		Total All Schools	1,600,000
	Total Capital Outlay Fund Projects		\$ 5,918,155
	District Capital Outlay Program		
		Support Service Salaries	375,093
		Building Improvement Salaries	653,925
		Building & Grounds Maintenance Salaries	1,369,841
		Total Salaries	2,398,859
		Fringe Benefits	1,022,071
		Miscellaneous Contracted Services	100,714
		Equipment Repair	180,000
		Total Capital Outlay Fund Projects - from above	5,918,155
		Total Contracted Services	6,198,869
		Supplies and Materials	378,500
		Travel & Conferences	22,125
		Equipment	2,238,759
	Total District Capital Outlay Program		\$ 12,259,183

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund Projects - 5 Year Plan Summary
Fiscal Year 2010-11

SCHOOL	2010-11	2011-12	2012-13	2013-14	2014-15	TOTAL
Elementary Schools						
Backman	89,000	87,886	27,581	35,330	329,540	569,337
Beacon Hghts.	30,000	66,231	47,130	59,100	44,862	247,323
Bennion	174,039	70,732	16,278	132,000	33,100	426,149
Bonneville	23,000		31,682	10,100	6,840	71,622
Dilworth	38,300	114,437	19,100	50,100	54,840	276,777
Edison	90,423	104,386	73,770	38,173	2,500	309,252
Emerson						
Ensign	177,694	217,927	232,610	6,450	46,060	680,741
Escalante	57,389	85,530	188,450	18,050	22,240	371,659
Franklin	165,193	77,794	509,616		27,000	779,603
Hawthorne	51,000	10,000	100,451	271,200	5,000	437,651
Highland Park	105,000		8,500	15,100	11,840	140,440
Indian Hills	13,500	33,286	17,000	15,100	11,840	90,726
Jackson	83,124	231,845	62,300	6,450	15,400	399,119
Lincoln	50,750	91,860	62,600	447,250	63,100	715,560
Meadowlark	225,228	225,657	28,100	171,450	15,400	665,835
Mountain View	27,438	62,164		484,455	20,000	594,057
Newman	63,800	110,362	2,300	15,450	22,240	214,152
Nibley Park	8,500	9,000	18,000	60,529	270,650	366,679
Northstar	55,774	467,916	37,879	15,450	15,400	592,419
Parkview	48,231	90,000	9,000	77,030	20,000	244,261
Riley	91,630	322,744	14,279	27,000		455,653
Rose Park	27,500	9,000	42,150	39,963	15,400	134,013
Uintah	107,030	217,100	17,000	6,200	314,525	661,855
Wasatch	107,561	142,992	7,142	55,950	198,500	512,145
Washington	15,000	15,500	2,300	15,550	25,500	73,850
Whittier	66,600	222,150	42,000	41,762	5,000	377,512
Middle Schools						
Bryant	53,082	49,865	5,000	31,286	16,200	155,433
Clayton						
Glendale	6,000		30,000			36,000
Hillside						
Northwest	24,000	27,500	42,000	67,500	56,500	217,500
High Schools						
East	749,466	235,500	359,570	99,500	64,200	1,508,236
Highland	404,275	908,798	784,794	55,000	253,398	2,406,265
West	577,911	820,600	220,905	157,000	262,000	2,038,416
Horizonte	254,409	183,563	30,000	25,000	25,000	517,972
Other Buildings/All Schools						
Administration Building		495,000	52,000	210,000	30,000	787,000
Auxilliary Services	181,308	55,305	19,868			256,481
Lowell		8,577	88,120			96,697
Rosslyn Heights	75,000	94,500				169,500
Old Northwest Building		45,000	4,500			49,500
Transportation Department		207,770	32,291			240,061
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
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
Misc contract services & equipment repair						
TOTAL	5,918,155	7,818,477	4,886,266	4,360,478	3,904,075	26,887,451

Salt Lake City School District

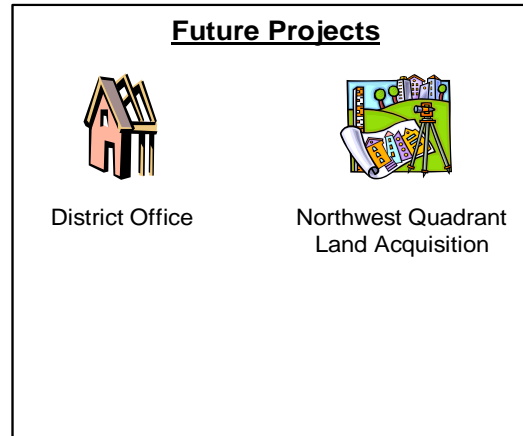
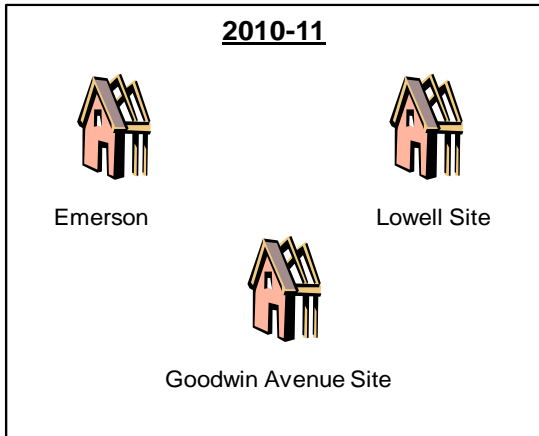
Tentative Replacement
As of May 2010



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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Property tax	\$ 7,841,486	\$ 17,499,116	\$ 11,595,392	\$ 4,337,961	\$ 6,752,547
Interest on investments	1,672,706	1,117,900	485,910	594,824	594,824
Total Revenues	<u>9,514,192</u>	<u>18,617,016</u>	<u>12,081,302</u>	<u>4,932,785</u>	<u>7,347,371</u>
Expenditures:					
Salaries	50,250	35,256	8,469	0	0
Employee benefits	11,777	8,365	2,039	0	0
Contracted service	17,950,709	19,380,027	22,961,305	10,829,524	8,816,658
Total Expenditures	<u>18,012,736</u>	<u>19,423,648</u>	<u>22,971,813</u>	<u>10,829,524</u>	<u>8,816,658</u>
Deficiency of revenues under expenditures	<u>(8,498,544)</u>	<u>(806,632)</u>	<u>(10,890,511)</u>	<u>(5,896,739)</u>	<u>(1,469,287)</u>
Other Financing Sources:					
General obligation bonds issued	0	0	0	0	0
Bond premium	0	0	0	0	0
Total Other Financing Sources	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	(8,498,544)	(806,632)	(10,890,511)	(5,896,739)	(1,469,287)
Fund Balance - July 1	<u>39,848,476</u>	<u>31,349,932</u>	<u>30,543,300</u>	<u>19,652,789</u>	<u>13,756,050</u>
Fund Balance - June 30	<u>\$ 31,349,932</u>	<u>\$ 30,543,300</u>	<u>\$ 19,652,789</u>	<u>\$ 13,756,050</u>	<u>\$ 12,286,763</u>
Fund Balance					
Reserved for:					
Prepaid expenditures	\$ 261,387	\$ 188,415	\$ 0	\$ 0	\$ 0
Construction commitments	8,533,366	30,354,885	0	0	0
Unreserved and undesignated	<u>22,555,179</u>	<u>0</u>	<u>19,652,789</u>	<u>13,756,050</u>	<u>12,286,763</u>
Total Fund Balance	<u>\$ 31,349,932</u>	<u>\$ 30,543,300</u>	<u>\$ 19,652,789</u>	<u>\$ 13,756,050</u>	<u>\$ 12,286,763</u>

The District's Current Debt Obligations

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

The District's current unused legal debt capacity is \$707,036,791. 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 2010-11 budget and future years on bonds currently outstanding.

SALT LAKE CITY SCHOOL DISTRICT

Bonded Debt Amortization Schedule*General Obligation School Building Bonds*

Year	Series 1997		Series 1998		Series 1999		Series 2000		Series 2001B	
Ending June 30	\$9,305,000		\$10,000,000		\$10,000,000		\$10,000,000		\$10,000,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	0 (1)	0	0 (2)	0	0 (3)	0	0 (4)	0	470,000	18,800
2012	0 (1)	0	0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2013	0 (1)	0	0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2014			0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2015			0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2016			0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2017			0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2018			0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2019			0 (2)	0	0 (3)	0	0 (4)	0	0 (5)	0
2020					0 (3)	0	0 (4)	0	0 (5)	0
2021							0 (4)	0	0 (5)	0
Totals	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$470,000	\$18,800

Year	Series 2001QZAB		Series 2002A		Series 2002B		Series 2002C		Series 2003	
Ending June 30	\$4,742,722		\$10,000,000		\$12,315,000		\$6,105,000		\$45,000,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	0	39,555	445,000	37,776	945,000	467,842	710,000	90,726	1,970,000	994,100
2012	0	39,554	465,000	19,530	980,000	430,042	740,000	62,326	2,035,000	915,300
2013	0	39,554	0 (6)	0	1,015,000	390,842	770,000	32,726	2,110,000	833,900
2014	0	39,555	0 (6)	0	1,065,000	349,228			2,190,000	1,209,750
2015	0	39,554	0 (6)	0	1,110,000	303,966			2,275,000	1,122,150
2016	4,742,722	39,554	0 (6)	0	1,160,000	256,236			2,370,000	1,028,306
2017			0 (6)	0	1,205,000	205,196			2,465,000	927,582
2018			0 (6)	0	1,255,000	150,970			2,570,000	819,738
2019			0 (6)	0	1,320,000	93,240			2,685,000	707,300
2020			0 (6)	0	650,000	31,200			2,805,000	586,476
2021			0 (6)	0					0 (7)	0
2022			0 (6)	0					0 (7)	0
2023			0 (6)	0					0 (7)	0
Totals	\$4,742,722	\$237,326	\$910,000	\$57,306	\$10,705,000	\$2,678,762	\$2,220,000	\$185,778	\$23,475,000	\$9,144,602

Year	Series 2005A		Series 2005B		Series 2006		Series 2007A		Series 2007B	
Ending June 30	\$35,000,000		\$19,665,000		\$31,255,000		\$9,876,000		\$6,925,000	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2011	1,565,000	1,104,962	2,165,000	749,200	2,390,000	926,850	61,000	398,804	1,205,000	154,275
2012	1,610,000	1,050,188	2,785,000	640,950	2,475,000	831,250	63,000	396,248	1,255,000	103,063
2013	1,665,000	993,838	3,415,000	501,700	2,565,000	732,250	66,000	393,609	1,170,000	49,725
2014	1,720,000	935,562	5,755,000	330,950	2,655,000	629,650	69,000	390,843		
2015	1,780,000	875,362	960,000	43,200	1,820,000	523,450	72,000	387,952		
2016	0	804,161			0	450,650	75,000	384,935		
2017	1,845,000	804,161			1,540,000	450,650	78,000	381,793		
2018	1,915,000	730,363			1,610,000	389,050	81,000	378,525		
2019	1,985,000	653,762			1,670,000	324,650	85,000	375,131		
2020	2,065,000	574,361			2,475,000	257,850	88,000	371,569		
2021	2,150,000	491,762			3,255,000	146,475	3,022,000	367,882		
2022	2,240,000	403,076					3,137,000	241,260		
2023	2,335,000	310,675					2,621,000	109,820		
2024	2,435,000	211,438								
2025	2,540,000	107,950								
Totals	\$27,850,000	\$10,051,621	\$15,080,000	\$2,266,000	\$22,455,000	\$5,662,775	\$9,518,000	\$4,578,371	\$3,630,000	\$307,063

Year	Grand Totals		
Ending June 30	Total Principal	Total Interest	Total Debt Service
2011	11,926,000	4,982,890	16,908,890
2012	12,408,000	4,488,451	16,896,451
2013	12,776,000	3,968,144	16,744,144
2014	13,454,000	3,885,538	17,339,538
2015	8,017,000	3,295,634	11,312,634
2016	8,347,722	2,963,842	11,311,564
2017	7,133,000	2,769,382	9,902,382
2018	7,431,000	2,468,646	9,899,646
2019	7,745,000	2,154,083	9,899,083
2020	8,083,000	1,821,456	9,904,456
2021	8,427,000	1,006,119	9,433,119
2022	5,377,000	644,336	6,021,336
2023	4,956,000	420,495	5,376,495
2024	2,435,000	211,438	2,646,438
2025	2,540,000	107,950	2,647,950
Totals	\$121,055,722	\$35,188,404	\$156,244,126

- (1) The principal and interest due in fiscal 2010-2013 on the Series 1997 bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2007B.
- (2) The principal and interest due in fiscal 2010-2018 on the Series 1998 bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2005B.
- (3) The principal and interest due in fiscal 2010-2013 on the Series 1999 bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2002B.
- (4) The principal and interest due in fiscal 2011-2020 on the Series 2000 bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2002B.
- (5) The principal and interest due in fiscal 2012-2021 on the Series 2001B bonds were refunded resulting in the defeasance of the old debt and substitution of the "Refunding Bonds" Series of 2005B.
- (6) 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.
- (7) 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.
- (8) 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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Property tax	\$ 17,695,131	\$ 17,103,049	\$ 16,317,312	\$ 16,321,099	\$ 16,864,390
Interest on investment	66,982	108,822	71,596	52,834	50,000
Total Revenue	<u>17,762,113</u>	<u>17,211,871</u>	<u>16,388,908</u>	<u>16,373,933</u>	<u>16,914,390</u>
Expenditures:					
Bond issuance costs	0	91,816	0	0	0
Redemption of bond principal	10,215,000	10,859,250	11,056,000	10,822,328	11,926,000
Interest on bonds	6,726,616	6,070,576	5,870,578	6,098,993	4,982,890
Paying agent fees	5,750	6,125	6,000	5,500	5,500
Total Expenditures	<u>16,947,366</u>	<u>17,027,767</u>	<u>16,932,578</u>	<u>16,926,821</u>	<u>16,914,390</u>
Other Financing Sources (uses)					
Refunding bonds issued	0	16,801,000	0	0	0
Bond premium	0	101,405	0	0	0
Bond escrow	0	(16,738,393)	0	0	0
Bond discount	0	(66,305)	0	0	0
Total Other Financing Sources	<u>0</u>	<u>97,707</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	814,747	281,811	(543,670)	(552,888)	0
Fund Balance - July 1	<u>0</u>	<u>814,747</u>	<u>1,096,558</u>	<u>552,888</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 814,747</u>	<u>\$ 1,096,558</u>	<u>\$ 552,888</u>	<u>\$ 0</u>	<u>\$ 0</u>

* The 2010-11 proposed budget shows an undesignated fund balance 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 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Revenues:					
Other local revenue	\$ _____	\$ _____	\$ _____	\$ 22,611	\$ 37,000
Total Revenue	_____	_____	_____	22,611	37,000
Expenditures:					
Contracted services				1,100,000	3,821,727
Bond issuance costs				78,023	0
Redemption of bond principal				0	0
Interest on bonds				22,611	37,000
Paying agent fees				250	0
Total Expenditures	_____	_____	_____	1,200,884	3,858,727
Other Financing Sources (Uses)					
Lease Revenue bonds issued	_____	_____	_____	5,000,000	0
Total Other Financing Sources	_____	_____	_____	5,000,000	0
Net change in fund balances				3,821,727	(3,821,727)
Fund Balance - July 1	_____	_____	_____	0	3,821,727
Fund Balance - June 30	\$ _____	\$ _____	\$ _____	\$ 3,821,727	\$ 0

Lease Revenue Bonds - In November 2009, the Municipal Building Authority of Salt Lake City School District issued \$5 million of lease revenue bonds to supplement the construction costs for the Lowell and Goodwin Avenue sites. The bond accrues interest at a rate of 0.74% and shall mature on March 15, 2024. Principal payments for the years ending June 30, 2012 to 2023 will be \$385,000 per year and \$380,000 for 2024. 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.

SALT LAKE CITY SCHOOL DISTRICT

Summary of Budgets - All Internal Service Funds*Fiscal Year 2010-11 Budget*

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Service Fund	Technical Service Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 5,718,034	\$ 752,490	\$ 220,000	\$ 945,544	\$ 3,800,000
Operating Expenses:					
Salaries	1,232,584	320,706	88,864	498,014	325,000
Employee benefits	4,047,969	131,212	38,415	223,479	3,654,863
Supplies and materials	382,800	153,300	60,000	169,500	0
Contracted services	64,956	29,456	0	35,500	0
Cost of space occupied	83,739	72,522	5,566	5,651	0
Equipment maintenance	64,450	20,200	35,000	9,250	0
Depreciation	26,214	20,622	5,592	0	0
Other expenses	10,545	6,345	50	4,150	0
Total Operating Expenses	5,913,257	754,363	233,487	945,544	3,979,863
Operating Income (Loss)	(195,223)	(1,873)	(13,487)	0	(179,863)
Non Operating Revenues:					
Interest on investments	155,700	3,000	2,700	0	150,000
Change in net assets	(39,523)	1,127	(10,787)	0	(29,863)
Net Assets - July 1	388,322	142,883	170,856	0	74,583
Net Assets - June 30	\$ 348,799	\$ 144,010	\$ 160,069	\$ 0	\$ 44,720

SALT LAKE CITY SCHOOL DISTRICT

Distribution Services Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Operating Revenues:					
Services	\$ 482,924	\$ 511,093	\$ 479,572	\$ 747,050	\$ 752,490
Operating Expenses:					
Salaries	285,493	318,263	291,471	320,706	320,706
Employee benefits	99,367	112,161	160,576	131,212	131,212
Supplies and materials	(38,059)	12,479	38,278	150,300	153,300
Contracted services	1,106	994	460	29,456	29,456
Cost of space occupied	52,194	59,887	69,241	72,361	72,522
Equipment maintenance	12,989	17,446	17,595	22,100	20,200
Depreciation	11,169	15,817	18,297	19,497	20,622
Travel, conferences & other expenses	4,532	8,121	5,698	5,945	6,345
Total Operating Expenses	428,791	545,168	601,616	751,577	754,363
Operating Income (Loss)	54,133	(34,075)	(122,044)	(4,527)	(1,873)
Non-operating Revenues:					
Interest on investments	8,697	7,730	2,594	3,000	3,000
Change in net assets	62,830	(26,345)	(119,450)	(1,527)	1,127
Net Assets - July 1	227,375	290,205	263,860	144,410	142,883
Net Assets - June 30	\$ 290,205	\$ 263,860	\$ 144,410	\$ 142,883	\$ 144,010

SALT LAKE CITY SCHOOL DISTRICT

Printing and Graphics Service Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Operating Revenues:					
Services	\$ 202,932	\$ 235,737	\$ 227,412	\$ 216,000	\$ 220,000
Operating Expenses:					
Salaries	89,298	88,778	105,874	78,955	88,864
Employee benefits	34,084	34,544	42,531	33,788	38,415
Supplies and materials	44,914	46,517	43,689	60,000	60,000
Cost of space occupied	4,868	4,917	4,966	5,516	5,566
Equipment maintenance	20,413	28,428	45,020	35,000	35,000
Travel, conferences & other expenses	0	0	0	50	50
Depreciation	9,781	9,068	5,899	9,473	5,592
Total Operating Expenses	203,358	212,252	247,979	222,782	233,487
Operating Income (Loss)	(426)	23,485	(20,567)	(6,782)	(13,487)
Non Operating Revenues:					
Loss on disposal of capital assets	295	0	0	0	0
Interest on investments	4,529	4,887	2,770	2,700	2,700
Total Non Operating revenues	4,824	4,887	2,770	2,700	2,700
Change in net assets	4,398	28,372	(17,797)	(4,082)	(10,787)
Net Assets - July 1	159,965	164,363	192,735	174,938	170,856
Net Assets - June 30	\$ 164,363	\$ 192,735	\$ 174,938	\$ 170,856	\$ 160,069

SALT LAKE CITY SCHOOL DISTRICT

Technical Service Fund*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Operating Revenues:					
Services	\$ 887,557	\$ 964,200	\$ 966,035	\$ 939,846	\$ 945,544
Operating Expenses:					
Salaries	477,060	496,087	523,015	496,078	498,014
Employee benefits	188,185	221,387	220,971	221,769	223,479
Supplies and materials	163,917	199,390	171,229	171,500	169,500
Contracted services	43,727	30,107	36,248	34,500	35,500
Cost of space occupied	5,429	5,420	5,197	5,599	5,651
Equipment maintenance	9,239	11,809	9,305	9,250	9,250
Depreciation	0	0	0	0	0
Travel, conferences & other expenses	0	0	70	1,150	4,150
Total Operating Expenses	887,557	964,200	966,035	939,846	945,544
Operating Income (Loss)	0	0	0	0	0
Non Operating Revenues:					
Loss on disposal of capital assets	0	0	0	0	0
Change in net assets	0	0	0	0	0
Net Assets - July 1	0	0	0	0	0
Net Assets - June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

SALT LAKE CITY SCHOOL DISTRICT

Employee Benefits Fund*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
Operating Revenues:					
Services	\$ <u>3,145,750</u>	\$ <u>3,747,395</u>	\$ <u>1,127,993</u>	\$ <u>3,800,000</u>	\$ <u>3,800,000</u>
Operating Expenses:					
Salaries	270,345	462,288	190,200	325,000	325,000
Employee benefits	<u>3,169,969</u>	<u>3,585,924</u>	<u>1,091,519</u>	<u>3,654,863</u>	<u>3,654,863</u>
Total Operating Expenses	<u>3,440,314</u>	<u>4,048,212</u>	<u>1,281,719</u>	<u>3,979,863</u>	<u>3,979,863</u>
Operating Income (Loss)	<u>(294,564)</u>	<u>(300,817)</u>	<u>(153,726)</u>	<u>(179,863)</u>	<u>(179,863)</u>
Non Operating Revenues:					
Interest on investments	<u>343,972</u>	<u>329,595</u>	<u>179,986</u>	<u>150,000</u>	<u>150,000</u>
Change in net assets	49,408	28,778	26,260	(29,863)	(29,863)
Net Assets - July 1	<u>0</u>	<u>49,408</u>	<u>78,186</u>	<u>104,446</u>	<u>74,583</u>
Net Assets - June 30	\$ <u><u>49,408</u></u>	\$ <u><u>78,186</u></u>	\$ <u><u>104,446</u></u>	\$ <u><u>74,583</u></u>	\$ <u><u>44,720</u></u>



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

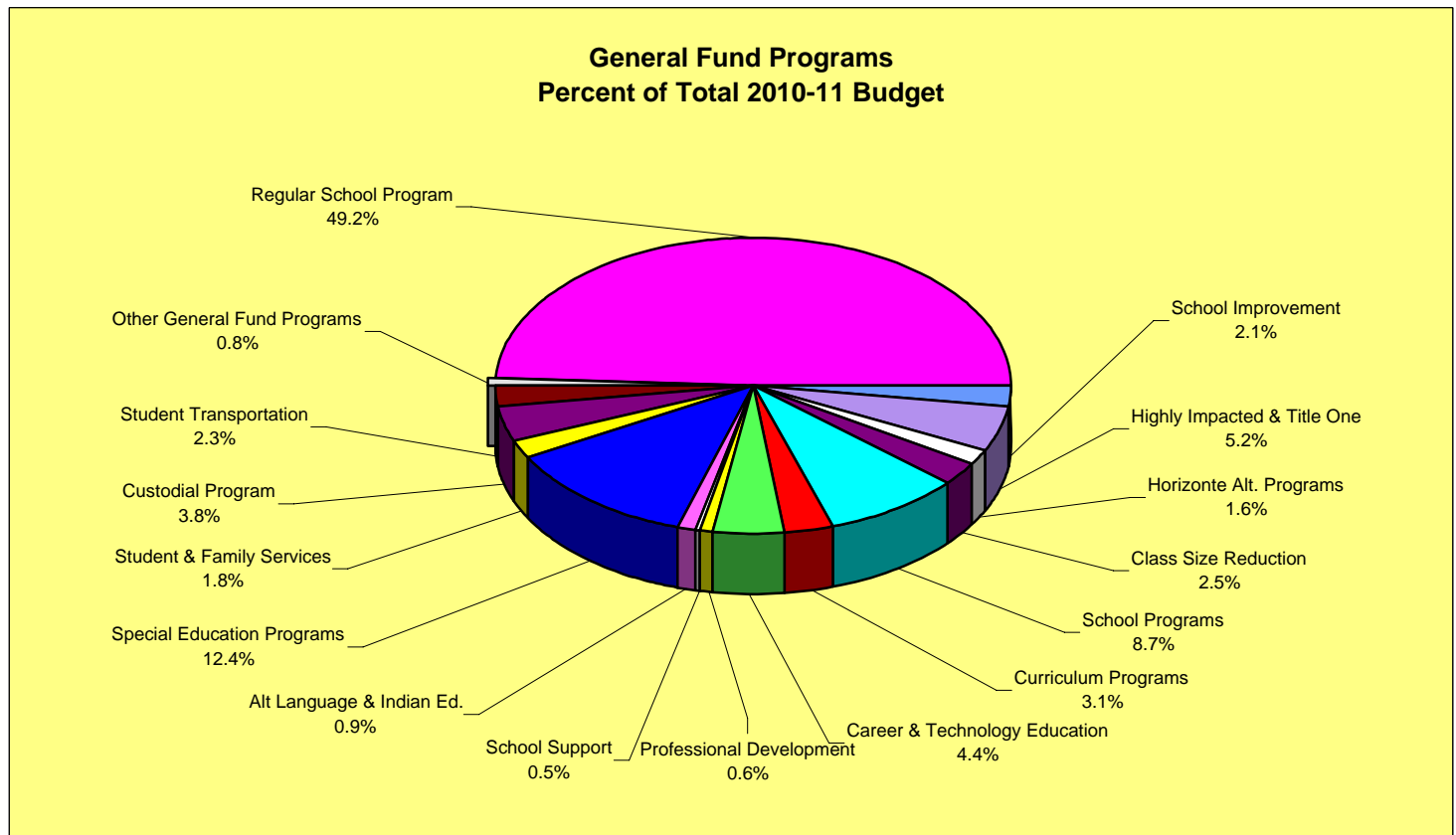
SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Recap of Program Expenditure Summaries

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	% of 2010-11 Total Budget
General Fund Budget						
School Improvement Programs	\$ 4,066,097	\$ 4,327,272	\$ 4,758,120	\$ 5,172,773	\$ 3,758,144	2.1%
Highly Impacted Schools and Title One Programs	6,029,008	5,916,745	7,556,929	9,702,771	9,284,309	5.2%
Horizonte Alternative Programs	2,547,188	2,665,371	2,829,486	2,857,020	2,783,352	1.6%
Class Size Reduction Programs	3,326,692	3,843,344	4,511,017	4,580,045	4,505,309	2.5%
School Programs	15,825,748	17,212,648	17,422,742	17,995,771	15,626,647	8.7%
Curriculum Programs	4,545,888	5,093,564	6,159,979	6,191,910	5,641,476	3.1%
Career and Technology Education Programs	6,396,939	7,085,332	7,492,025	8,594,643	7,912,037	4.4%
Professional Development Department Programs	1,291,547	1,411,941	1,254,696	1,090,009	1,067,883	0.6%
School Support and Principals Travel & Training Prog.	1,189,372	993,700	795,428	880,160	961,036	0.5%
Alternative Language and Indian Education Programs	1,116,456	1,066,073	1,978,924	1,853,336	1,622,931	0.9%
Special Education Programs	18,568,135	19,402,444	20,822,309	23,106,788	22,273,197	12.4%
Student and Family Services Programs	3,346,522	3,494,039	3,530,345	3,390,039	3,200,874	1.8%
Custodial Program	6,383,171	6,451,666	6,696,449	6,887,946	6,888,030	3.8%
Student Transportation Program	3,592,232	3,853,215	4,192,127	4,178,196	4,211,376	2.3%
Other General Fund Programs	556,772	751,827	1,395,275	1,530,168	1,419,514	0.8%
Regular School Program	77,933,765	85,420,814	84,760,104	87,099,097	88,229,057	49.2%
Total Expenditures & Encumbrances	\$ 156,715,532	\$ 168,989,995	\$ 176,155,955	\$ 185,110,672	\$ 179,385,172	100.0%



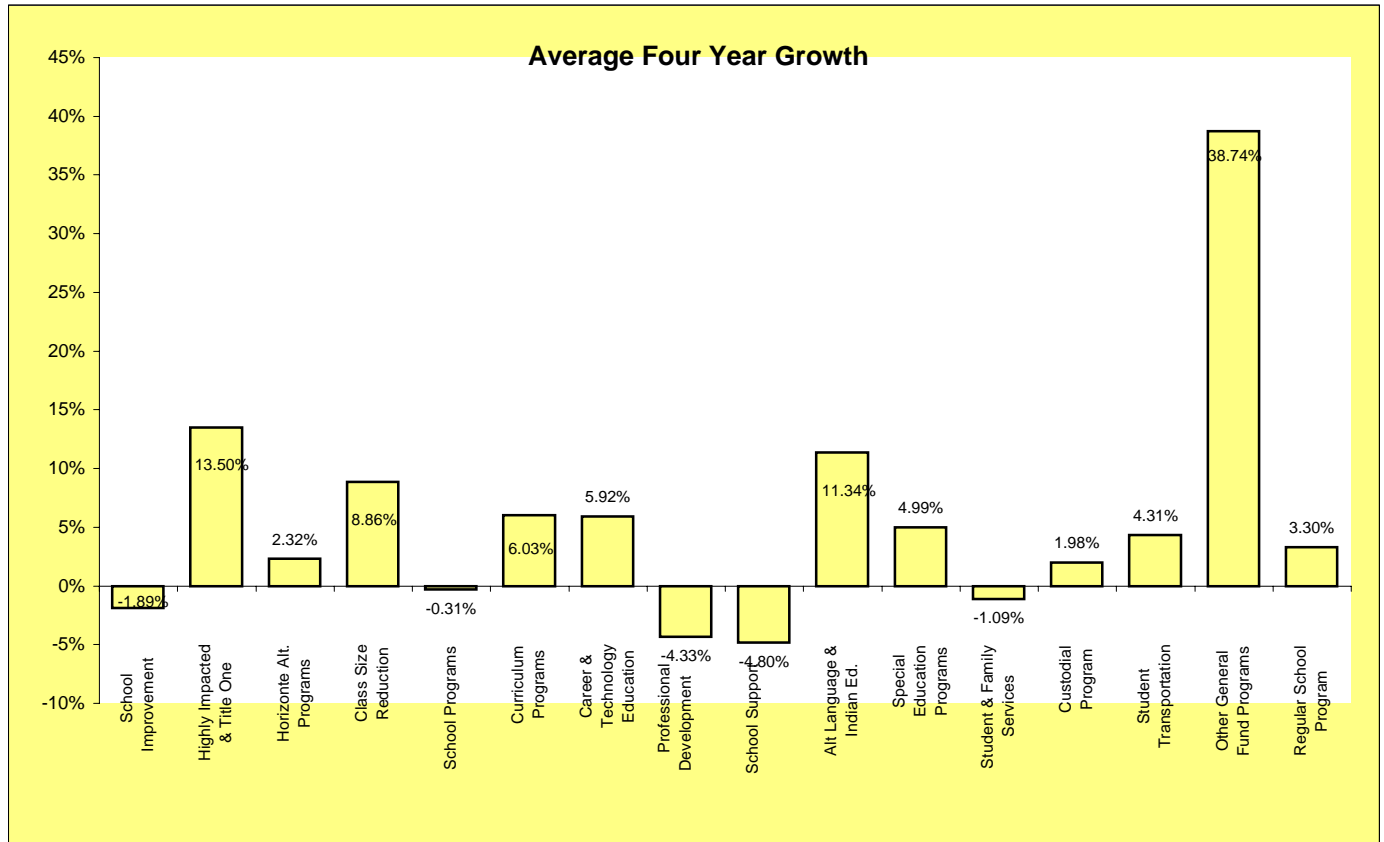
SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2010-11 With Comparative Information for Years 2007-08 Through 2009-10

	2007-08 % Change	2008-09 % Change	2009-10 % Change	2010-11 % Change	Avg. 4 Yr. Chg.
General Fund Budget					
School Improvement Programs	6.42 %	9.96 %	8.71 %	-27.35 %	-1.89%
Highly Impacted Schools and Title One Programs	-1.86	27.72	28.40	-4.31	13.50%
Horizonte Alternative Programs	4.64	6.16	0.97	-2.58	2.32%
Class Size Reduction Programs	15.53	17.37	1.53	-1.63	8.86%
School Programs	8.76	1.22	3.29	-13.16	-0.31%
Curriculum Programs	12.05	20.94	0.52	-8.89	6.03%
Career and Technology Education Programs	10.76	5.74	14.72	-7.94	5.92%
Professional Development Department Programs	9.32	-11.14	-13.13	-2.03	-4.33%
School Support and Principals Travel & Training Prog.	-16.45	-19.95	10.65	9.19	-4.80%
Alternative Language and Indian Education Programs	-4.51	85.63	-6.35	-12.43	11.34%
Special Education Programs	4.49	7.32	10.97	-3.61	4.99%
Student and Family Services Programs	4.41	1.04	-3.97	-5.58	-1.09%
Custodial Program	1.07	3.79	2.86	0.00	1.98%
Student Transportation Program	7.27	8.80	-0.33	0.79	4.31%
Other General Fund Programs	35.03	85.58	9.67	-7.23	38.74%
Regular School Program	9.61	-0.77	2.76	1.30	3.30%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,001,168	\$ 3,099,811	\$ 2,710,146	\$ 3,396,600	\$ 3,346,427	2.88%
Other local revenue	143,618	114,828	199,426	89,848	32,600	-19.33%
State of Utah	324,911	433,800	455,434	420,022	327,460	0.20%
Federal government	51,657	51,657	51,657	51,657	51,657	0.00%
Total Revenues	<u>3,521,354</u>	<u>3,700,096</u>	<u>3,416,663</u>	<u>3,958,127</u>	<u>3,758,144</u>	<u>1.68%</u>
Expenditures & Encumbrances:						
Salaries	2,718,573	2,819,694	2,900,958	2,774,642	2,422,984	-2.72%
Employee benefits	695,994	719,165	789,807	850,685	727,169	1.12%
Contract services	97,298	162,174	257,751	184,064	97,462	0.04%
Field trips, insurance, phone & travel	151,088	208,487	191,011	207,934	156,959	0.97%
Supplies and textbooks	366,903	400,030	566,910	1,138,803	347,671	-1.31%
Equipment	23,502	9,927	44,360	11,306	0	-
Indirect Costs	12,739	7,795	7,323	5,339	5,899	-13.42%
Total Expenditures & Encumbrances	<u>\$ 4,066,097</u>	<u>\$ 4,327,272</u>	<u>\$ 4,758,120</u>	<u>\$ 5,172,773</u>	<u>\$ 3,758,144</u>	<u>-1.89%</u>
Net change in fund balances	<u>\$ (544,743)</u>	<u>\$ (627,176)</u>	<u>\$ (1,341,457)</u>	<u>\$ (1,214,646)</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 1,818,262	\$ 2,197,447	\$ 2,319,604	\$ 2,299,875	\$ 1,949,546	1.81%
Federal Government	4,210,746	3,719,298	5,237,325	7,402,896	7,334,763	18.55%
Total Revenues	6,029,008	5,916,745	7,556,929	9,702,771	9,284,309	13.50%
Expenditures & Encumbrances:						
Salaries	4,257,113	4,177,233	5,292,152	6,530,991	6,359,547	12.35%
Employee benefits	1,309,329	1,271,118	1,590,878	2,092,806	2,054,433	14.23%
Contract services	62,150	43,584	45,528	157,982	129,382	27.04%
Field trips, insurance, phone & travel	26,183	16,808	13,254	6,969	18,680	-7.16%
Supplies and textbooks	241,506	271,587	452,541	728,561	523,169	29.16%
Equipment	16,099	0	4,971	1,235	0	-
Indirect Costs	116,628	136,415	157,605	184,227	199,098	17.68%
Total Expenditures & Encumbrances	\$ 6,029,008	\$ 5,916,745	\$ 7,556,929	\$ 9,702,771	\$ 9,284,309	13.50%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 91,997	\$ 138,097	\$ 141,808	\$ 145,470	\$ 145,470	14.53%
Other local revenue	68,083	47,718	35,123	0	0	-
State of Utah	2,377,901	2,467,556	2,636,555	2,695,550	2,637,882	2.73%
Federal Government	9,206	12,000	16,000	16,000	0	-
Total Revenues	2,547,187	2,665,371	2,829,486	2,857,020	2,783,352	2.32%
Expenditures & Encumbrances:						
Salaries	1,634,056	1,773,028	1,948,980	1,956,103	1,943,470	4.73%
Employee benefits	540,457	570,846	644,427	661,589	655,509	5.32%
Contract services	65,371	62,917	67,030	83,266	63,266	-0.81%
Maintenance & repairs	36,100	35,122	10,536	9,705	7,400	-19.88%
Field trips, insurance, phone & travel	17,947	23,479	16,565	19,700	17,300	-0.90%
Supplies, textbooks & utilities	162,884	148,066	130,010	101,754	76,340	-13.28%
Equipment	77,432	39,181	597	15,000	10,000	-21.77%
Indirect Costs	12,941	12,732	11,341	9,903	10,067	-5.55%
Total Expenditures & Encumbrances	\$ 2,547,188	\$ 2,665,371	\$ 2,829,486	\$ 2,857,020	\$ 2,783,352	2.32%
Net change in fund balances	\$ (1)	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 3,326,692	\$ 3,843,344	\$ 4,285,929	\$ 4,302,610	\$ 4,215,908	6.68%
Federal Government	0	0	225,091	277,435	289,401	7.14%
Total Revenues	<u>3,326,692</u>	<u>3,843,344</u>	<u>4,511,020</u>	<u>4,580,045</u>	<u>4,505,309</u>	<u>8.86%</u>
Expenditures & Encumbrances:						
Salaries	2,493,367	2,892,822	3,400,650	3,424,318	3,357,737	8.67%
Employee benefits	833,325	950,522	1,105,454	1,150,255	1,141,280	9.24%
Indirect Costs	0	0	4,913	5,472	6,292	7.02%
Total Expenditures & Encumbrances	<u>\$ 3,326,692</u>	<u>\$ 3,843,344</u>	<u>\$ 4,511,017</u>	<u>\$ 4,580,045</u>	<u>\$ 4,505,309</u>	<u>8.86%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 3</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07	2007-08	2008-09	2009-10	2010-11	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 10,896,430	\$ 11,421,870	\$ 10,324,330	\$ 11,543,413	\$ 10,711,230	-0.42%
Other local revenue	630,340	320,774	219,221	197,384	217,300	-16.38%
State of Utah	2,797,025	4,269,500	5,703,368	4,672,830	4,269,969	13.17%
Federal Government	1,738,469	1,061,953	986,695	501,782	428,148	-18.84%
Total Revenues	<u>16,062,264</u>	<u>17,074,097</u>	<u>17,233,614</u>	<u>16,915,409</u>	<u>15,626,647</u>	<u>-0.68%</u>
Expenditures & Encumbrances:						
Salaries	10,420,887	11,287,158	11,491,886	12,092,727	10,500,681	0.19%
Employee benefits	3,384,851	3,693,402	3,636,194	3,951,750	3,541,360	1.16%
Contract services	162,915	136,657	78,766	137,262	87,348	-11.60%
Maintenance & repairs	134,853	110,124	48,517	47,850	47,850	-16.13%
Field trips, insurance, phone & travel	424,146	324,324	329,930	333,064	312,535	-6.58%
Supplies and textbooks	1,127,005	1,527,164	1,647,022	1,331,693	1,086,227	-0.90%
Equipment	105,402	95,492	148,553	69,426	19,574	-20.36%
Indirect Costs	65,689	38,327	41,874	31,999	31,072	-13.17%
Total Expenditures & Encumbrances	<u>\$ 15,825,748</u>	<u>\$ 17,212,648</u>	<u>\$ 17,422,742</u>	<u>\$ 17,995,771</u>	<u>\$ 15,626,647</u>	<u>-0.31%</u>
Net change in fund balances	<u>\$ 236,516</u>	<u>\$ (138,551)</u>	<u>\$ (189,128)</u>	<u>\$ (1,080,362)</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,032,515	\$ 2,026,291	\$ 1,959,215	\$ 2,030,318	\$ 2,007,924	-0.30%
Other local revenue	138,012	90,920	54,222	6,900	6,900	-23.75%
State of Utah	769,583	951,721	1,403,141	846,647	533,935	-7.66%
Federal government	1,585,118	2,057,622	2,746,286	3,258,833	3,092,717	23.78%
Total Revenues	4,525,228	5,126,554	6,162,864	6,142,698	5,641,476	6.17%
Expenditures & Encumbrances:						
Salaries	2,835,163	2,937,840	3,475,054	2,651,088	2,455,372	-3.35%
Employee benefits	854,692	903,537	1,039,104	849,475	776,197	-2.30%
Contract services	119,410	176,835	207,236	415,600	309,064	39.71%
Maintenance & repairs	739	2,188	3,406	5,300	5,300	154.30%
Field trips, insurance, phone & travel	94,159	127,396	155,554	201,257	171,832	20.62%
Supplies and textbooks	377,207	519,259	486,752	638,448	574,708	13.09%
Equipment	202,446	364,484	720,652	1,348,267	1,266,195	131.36%
Indirect Costs	62,072	62,025	72,221	82,475	82,808	8.35%
Total Expenditures & Encumbrances	\$ 4,545,888	\$ 5,093,564	\$ 6,159,979	\$ 6,191,910	\$ 5,641,476	6.03%
Net change in fund balances	\$ (20,660)	\$ 32,990	\$ 2,885	\$ (49,212)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,859,574	\$ 3,065,602	\$ 3,200,215	\$ 3,274,694	\$ 3,272,176	3.61%
Other local revenue	1,994	0	670	0	0	-
State of Utah	2,892,068	3,329,042	3,646,219	4,670,342	3,981,984	9.42%
Federal government	643,302	689,226	635,688	649,607	657,877	0.57%
Total Revenues	6,396,938	7,083,870	7,482,792	8,594,643	7,912,037	5.92%
Expenditures & Encumbrances:						
Salaries	3,906,413	4,294,010	4,627,631	4,786,710	4,772,952	5.55%
Employee benefits	1,300,377	1,409,307	1,505,910	1,646,145	1,642,262	6.57%
Contract services	99,947	159,858	215,283	592,968	314,945	53.78%
Maintenance & repairs	121,582	197,695	26,629	45,560	44,993	-15.75%
Field trips, insurance, phone & travel	49,403	58,124	83,735	127,398	127,988	39.77%
Supplies, textbooks & utilities	247,249	299,313	382,162	632,694	420,222	17.49%
Equipment	513,467	480,085	464,234	506,982	334,257	-8.73%
Indirect Costs	158,501	186,940	186,441	256,186	254,418	15.13%
Total Expenditures & Encumbrances	\$ 6,396,939	\$ 7,085,332	\$ 7,492,025	\$ 8,594,643	\$ 7,912,037	5.92%
Net change in fund balances	\$ (1)	\$ (1,462)	\$ (9,233)	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 449,967	\$ 490,859	\$ 316,526	\$ 276,171	\$ 274,970	-9.72%
Other local revenue	218,312	46,503	12,669	10,000	10,000	-23.85%
State of Utah	3,892	67,698	103,755	44,073	31,308	176.10%
Federal government	683,069	743,340	821,746	759,765	751,605	2.51%
Total Revenues	1,355,240	1,348,400	1,254,696	1,090,009	1,067,883	-5.30%
Expenditures & Encumbrances:						
Salaries	805,494	873,088	877,651	627,126	619,111	-5.78%
Employee benefits	266,463	288,691	277,885	196,777	194,836	-6.72%
Contract services	30,736	14,059	0	76,855	76,855	37.51%
Maintenance & repairs	1,470	1,044	1,056	1,500	1,500	0.51%
Field trips, insurance, phone & travel	22,786	39,192	20,327	71,167	57,093	37.64%
Supplies and textbooks	138,925	154,798	50,061	100,151	102,146	-6.62%
Equipment	4,893	23,369	8,411	1,201	0	-
Indirect Costs	20,780	17,700	19,305	15,232	16,342	-5.34%
Total Expenditures & Encumbrances	\$ 1,291,547	\$ 1,411,941	\$ 1,254,696	\$ 1,090,009	\$ 1,067,883	-4.33%
Net change in fund balances	\$ 63,693	\$ (63,541)	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,071,937	\$ 851,737	\$ 713,737	\$ 800,454	\$ 886,036	-4.34%
Federal government	91,823	88,302	68,554	75,000	75,000	-4.58%
Total Revenues	1,163,760	940,039	782,291	875,454	961,036	-4.35%
Expenditures & Encumbrances:						
Salaries	865,691	700,214	574,975	610,210	689,008	-5.10%
Employee benefits	268,167	215,894	174,176	223,575	230,359	-3.52%
Contract services	0	12,275	800	800	800	-23.37%
Field trips, insurance, phone & travel	19,889	29,056	29,712	26,126	21,420	1.92%
Supplies and textbooks	34,051	35,468	14,258	17,969	17,818	-11.92%
Indirect Costs	1,574	793	1,507	1,480	1,631	0.91%
Total Expenditures & Encumbrances	\$ 1,189,372	\$ 993,700	\$ 795,428	\$ 880,160	\$ 961,036	-4.80%
Net change in fund balances	\$ (25,612)	\$ (53,661)	\$ (13,137)	\$ (4,706)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 169,735	\$ 172,931	\$ 27,924	\$ 253,595	\$ 253,021	12.27%
State of Utah	417,355	411,866	907,399	606,623	515,959	5.91%
Federal government	529,366	481,276	1,048,296	962,499	745,288	10.20%
Total Revenues	<u>1,116,456</u>	<u>1,066,073</u>	<u>1,983,619</u>	<u>1,822,717</u>	<u>1,514,268</u>	<u>8.91%</u>
Expenditures & Encumbrances:						
Salaries	684,380	608,496	979,427	1,070,227	968,727	10.39%
Employee benefits	198,389	186,620	276,350	335,152	303,164	13.20%
Contract services	105,005	128,589	110,836	187,505	115,300	2.45%
Field trips, insurance, phone & travel	9,509	30,650	63,020	36,360	23,660	37.20%
Supplies and textbooks	88,202	88,441	499,799	183,571	177,004	25.17%
Equipment	5,141	4,130	12,340	10,000	10,000	23.63%
Indirect Costs	25,830	19,147	37,152	30,521	25,076	-0.73%
Total Expenditures & Encumbrances	<u>\$ 1,116,456</u>	<u>\$ 1,066,073</u>	<u>\$ 1,978,924</u>	<u>\$ 1,853,336</u>	<u>\$ 1,622,931</u>	<u>11.34%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 4,695</u>	<u>\$ (30,619)</u>	<u>\$ (108,663)</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 71,559	\$ 56,745	\$ 47,887	\$ 46,956	\$ 46,956	-8.60%
Other local revenue	69,505	70,873	94,560	64,690	64,690	-1.73%
State of Utah	12,899,717	14,392,420	15,812,097	14,483,126	14,294,082	2.70%
Federal government	5,527,354	4,882,406	4,867,765	8,512,016	7,867,469	10.58%
Total Revenues	18,568,135	19,402,444	20,822,309	23,106,788	22,273,197	4.99%
Expenditures & Encumbrances:						
Salaries	13,249,681	14,026,645	14,806,702	15,923,335	15,371,107	4.00%
Employee benefits	4,163,845	4,482,318	4,688,959	5,157,374	5,020,709	5.14%
Contract services	636,640	429,272	824,645	810,700	810,700	6.84%
Maintenance & repairs	2,024	6,714	6,683	13,000	13,000	135.57%
Field trips, insurance, phone & travel	71,402	92,096	102,813	143,600	143,600	25.28%
Supplies and textbooks	239,306	200,530	227,236	504,641	355,214	12.11%
Equipment	21,432	51,481	32,755	368,590	368,590	404.95%
Indirect Costs	183,805	113,388	132,516	185,548	190,277	0.88%
Total Expenditures & Encumbrances	\$ 18,568,135	\$ 19,402,444	\$ 20,822,309	\$ 23,106,788	\$ 22,273,197	4.99%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 2,281,920	\$ 1,952,120	\$ 1,243,067	\$ 1,720,152	\$ 1,748,546	-5.84%
Other local revenue	34,453	35,337	29,835	125,944	127,245	67.33%
State of Utah	707,285	1,277,989	1,813,024	1,083,748	1,065,063	12.65%
Federal government	323,567	228,698	399,386	401,660	251,866	-5.54%
Total Revenues	3,347,225	3,494,144	3,485,312	3,331,504	3,192,720	-1.15%
Expenditures & Encumbrances:						
Salaries	1,963,617	2,106,337	2,136,338	1,947,175	1,887,921	-0.96%
Employee benefits	609,446	666,772	658,658	634,652	620,267	0.44%
Contract services	617,264	608,895	653,147	692,958	522,572	-3.84%
Field trips, insurance, phone & travel	17,374	21,558	13,863	18,892	18,100	1.04%
Supplies and textbooks	97,054	54,495	46,343	66,258	124,989	7.20%
Equipment	4,144	7,392	1,255	3,156	816	-20.08%
Indirect Costs	37,623	28,590	20,741	26,948	26,209	-7.58%
Total Expenditures & Encumbrances	\$ 3,346,522	\$ 3,494,039	\$ 3,530,345	\$ 3,390,039	\$ 3,200,874	-1.09%
Net change in fund balances	\$ 703	\$ 105	\$ (45,033)	\$ (58,535)	\$ (8,154)	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***Custodial Programs**

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

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 6,383,171	\$ 6,451,666	\$ 6,696,449	\$ 6,887,946	\$ 6,888,030	1.98%
Total Revenues	<u>6,383,171</u>	<u>6,451,666</u>	<u>6,696,449</u>	<u>6,887,946</u>	<u>6,888,030</u>	<u>1.98%</u>
Expenditures & Encumbrances:						
Salaries	3,926,153	4,117,724	4,421,054	4,323,159	4,323,159	2.53%
Employee benefits	1,983,142	1,851,434	1,757,035	2,014,187	2,014,271	0.39%
Maintenance & repairs	38,234	38,443	48,714	49,500	49,500	7.37%
Field trips, insurance, phone & travel	701	0	175	300	300	-14.30%
Supplies and materials	434,941	444,065	469,471	500,800	500,800	3.79%
Total Expenditures & Encumbrances	<u>\$ 6,383,171</u>	<u>\$ 6,451,666</u>	<u>\$ 6,696,449</u>	<u>\$ 6,887,946</u>	<u>\$ 6,888,030</u>	<u>1.98%</u>
Net change in fund balances	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 987,606	\$ 1,122,197	\$ 1,523,835	\$ 1,684,393	\$ 1,717,573	18.48%
Other local revenue	136,355	40,597	549	45,000	45,000	-16.75%
State of Utah	2,729,254	2,898,034	2,667,743	2,448,803	2,448,803	-2.57%
Total Revenues	3,853,215	4,060,828	4,192,127	4,178,196	4,211,376	2.32%
Expenditures & Encumbrances:						
Salaries	2,017,439	2,117,507	2,231,020	2,238,938	2,241,481	2.78%
Employee benefits	744,839	835,751	904,733	968,477	972,114	7.63%
Maintenance & repairs	3,498	12,606	8,470	15,248	15,248	83.98%
Insurance, phone & travel	223,344	307,684	280,431	287,950	287,950	7.23%
Supplies and materials	322,073	223,354	401,789	286,383	286,383	-2.77%
Equipment	359,326	448,305	363,084	381,200	406,200	3.26%
Field trip reimbursement	182,696	115,621	2,600	0	2,000	-24.73%
Total Expenditures & Encumbrances	\$ 3,592,232	\$ 3,853,215	\$ 4,192,127	\$ 4,178,196	\$ 4,211,376	4.31%
Net change in fund balances	\$ 260,983	\$ 207,613	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 555,866	\$ 698,952	\$ 860,138	\$ 931,455	\$ 863,243	13.82%
Other local revenue	0	16,202	42,954	42,186	42,279	40.24%
State of Utah	0	36,673	490,716	541,527	498,992	315.16%
Federal government	906	0	1,467	15,000	15,000	388.91%
Total Revenues	556,772	751,827	1,395,275	1,530,168	1,419,514	38.74%
Expenditures & Encumbrances:						
Salaries	337,626	500,347	946,799	990,134	995,839	48.74%
Employee benefits	94,320	155,426	283,037	317,632	319,284	59.63%
Contract services	54,014	30,579	28,127	30,783	19,000	-16.21%
Maintenance & repairs	0	1,919	21,950	500	500	-18.49%
Field trips, insurance, phone & travel	17,372	11,371	114,393	25,694	25,663	11.93%
Supplies and materials	53,411	51,798	969	164,012	57,665	1.99%
Indirect Costs	29	387	0	1,413	1,563	1322.41%
Total Expenditures & Encumbrances	\$ 556,772	\$ 751,827	\$ 1,395,275	\$ 1,530,168	\$ 1,419,514	38.74%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

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

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 29,997,554	\$ 28,722,735	\$ 29,466,369	\$ 27,303,373	\$ 28,706,807	-1.08%
Other local revenue	5,926,289	6,385,978	7,896,026	4,793,645	4,542,589	-5.84%
State of Utah	45,487,792	54,233,749	47,675,233	49,019,849	47,633,314	1.18%
Federal government	3,029	0	8,686,630	251,011	251,012	2046.74%
Total Revenues	81,414,664	89,342,462	93,724,258	81,367,878	81,133,722	-0.09%
Expenditures & Encumbrances:						
Instruction						
Salaries	38,229,314	42,874,231	41,953,672	41,921,481	42,317,172	2.67%
Employee benefits	12,947,313	14,160,924	11,572,335	14,548,862	16,403,710	6.67%
Maintenance & repairs	263,427	212,589	460,994	312,000	312,000	4.61%
Field trips, insurance, phone & travel	138,461	175,379	172,788	200,415	200,450	11.19%
Supplies and textbooks	1,711,426	2,702,873	2,257,951	1,838,766	1,702,042	-0.14%
Equipment	1,900,087	1,177,100	2,127,646	3,277,317	2,491,626	7.78%
Total Instruction	55,190,028	61,303,096	58,545,386	62,098,841	63,427,000	3.73%
Counseling and Child Accounting						
Salaries	1,542,942	1,637,608	1,634,783	1,819,080	1,809,718	4.32%
Employee benefits	526,290	585,238	557,742	646,247	643,750	5.58%
Supplies and materials	11,131	7,684	6,863	9,000	9,000	-4.79%
Total Counseling and Child Accounting	2,080,363	2,230,530	2,199,388	2,474,327	2,462,468	4.59%
General District Administration						
Salaries	325,768	341,191	346,253	348,341	353,794	2.15%
Employee benefits	104,643	132,320	137,979	154,506	158,458	12.86%
Contract services	104,796	166,583	141,314	370,000	170,000	15.55%
Field trips, insurance, phone & travel	51,555	69,327	29,059	38,000	57,454	2.86%
Supplies and materials	23,177	22,294	23,867	80,000	80,000	61.29%
Indirect costs	(695,585)	(620,158)	(731,618)	(826,197)	(840,127)	5.19%
Total General District Administration	(85,646)	111,557	(53,146)	164,650	(20,421)	-19.04%
General School Administration						
Salaries	5,786,869	6,077,919	6,262,158	6,459,976	6,423,129	2.75%
Employee benefits	2,003,546	2,129,342	2,217,785	2,333,109	2,323,478	3.99%
Contract services	166,255	190,000	209,664	208,208	214,454	7.25%
Supplies, textbooks & utilities	417,087	440,107	322,729	340,541	340,541	-4.59%
Total General School Administration	8,373,757	8,837,368	9,012,336	9,341,834	9,301,602	2.77%

(continued on the following page)

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***Regular School Program - All other activities not shown in special programs**

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Business Services						
Salaries	\$ 2,208,080	\$ 2,320,727	\$ 2,409,769	\$ 2,404,485	\$ 2,408,813	2.27%
Employee benefits	753,797	806,238	856,628	882,063	882,486	4.27%
Contract services	83,207	89,002	71,223	71,600	71,600	-3.49%
Maintenance & repairs	139,465	106,021	122,968	150,110	150,110	1.91%
Field trips, insurance, phone & travel	20,104	19,058	21,219	23,600	26,600	8.08%
Supplies and materials	183,479	169,379	184,936	142,300	142,800	-5.54%
Equipment	0	0	76,589	0	0	-
Total Business Services	3,388,132	3,510,425	3,743,332	3,674,158	3,682,409	2.17%
Operation and Maint. of School Bldgs.						
Salaries	1,467,506	1,627,577	1,553,483	1,634,741	1,646,968	3.06%
Employee benefits	624,408	707,476	661,049	727,881	731,311	4.28%
Contract services	0	0	24,840	0	0	-
Maintenance & repairs	1,538,856	1,476,488	1,667,756	1,338,652	1,338,652	-3.25%
Field trips, insurance, phone & travel	587,228	613,720	546,049	584,945	600,000	0.54%
Supplies and utilities	4,754,261	4,962,493	6,633,035	5,036,808	5,036,808	1.49%
Equipment	0	0	205,900	0	0	-
Total Operation and Maint. of School Bldgs.	8,972,259	9,387,754	11,292,112	9,323,027	9,353,739	1.06%
Student transportation						
Salaries	10,950	31,606	16,310	16,373	16,373	12.38%
Employee benefits	3,922	8,478	4,386	5,887	5,887	12.53%
Total student transportation	14,872	40,084	20,696	22,260	22,260	12.42%
Total Expenditures & Encumbrances	\$ 77,933,765	\$ 85,420,814	\$ 84,760,104	\$ 87,099,097	\$ 88,229,057	3.30%
Net change in fund balances	\$ 3,480,899	\$ 3,921,648	\$ 8,964,154	\$ (5,731,219)	\$ (7,095,335)	

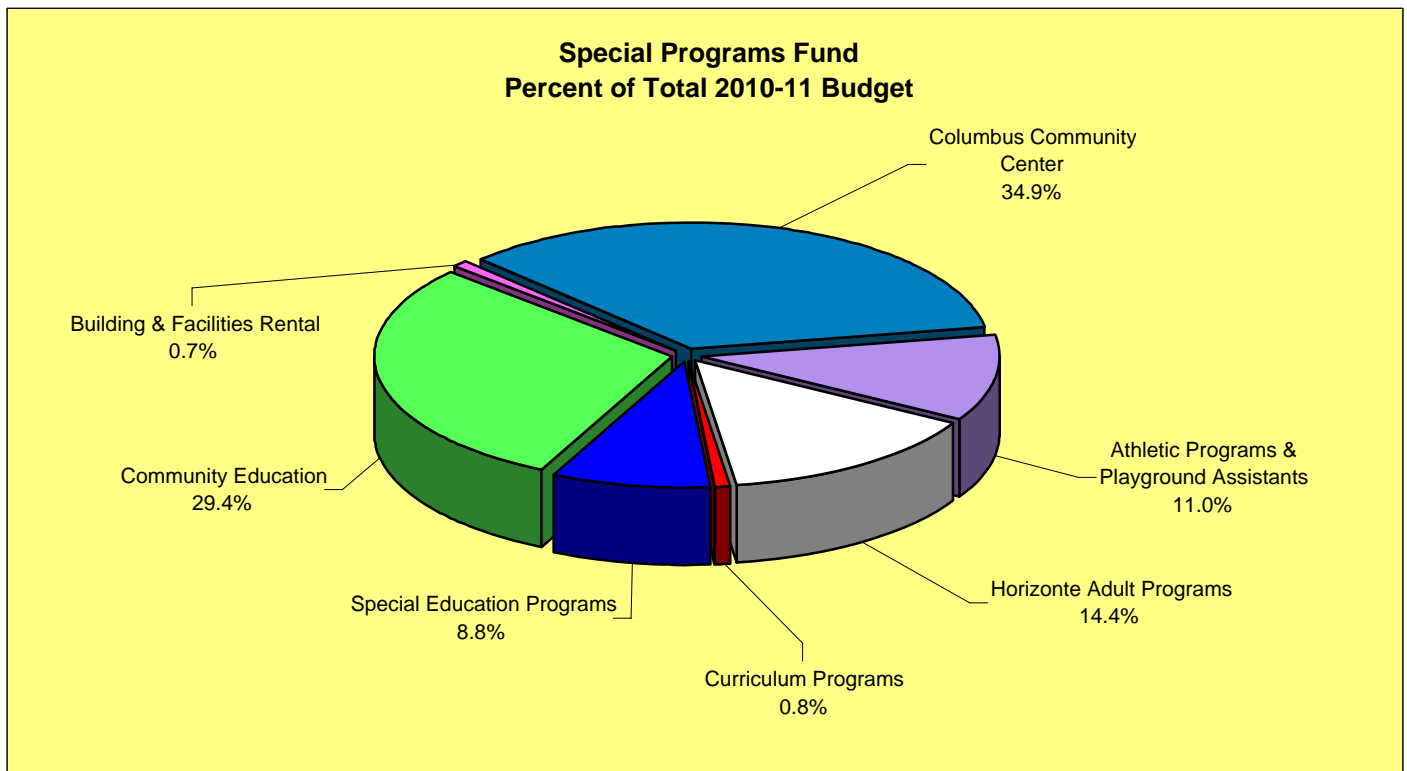


SALT LAKE CITY
SCHOOL DISTRICT
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SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget**Recap of Program Expenditure Summaries***For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	% of 2010-11 Total Budget
Special Revenue Funds Budget						
Athletic Programs, Playground Assistants, etc. \$	689,015	\$ 962,668	\$ 1,316,765	\$ 1,925,525	\$ 1,816,903	11.0%
Horizonte Adult Programs	2,270,399	2,494,887	2,607,312	2,454,780	2,375,330	14.4%
Curriculum Programs	130,242	135,592	134,272	139,319	139,319	0.8%
Special Education Programs	1,270,926	1,320,094	1,582,112	1,485,461	1,459,360	8.8%
Community Education	4,788,090	4,520,975	4,626,775	4,879,849	4,842,310	29.4%
Building & Facilities Rental	116,473	157,681	109,604	110,000	110,000	0.7%
Columbus Community Center	4,757,691	5,354,072	5,413,450	5,893,839	5,748,801	34.9%
Total Expenditures & Encumbrances	<u>\$ 14,022,836</u>	<u>\$ 14,945,969</u>	<u>\$ 15,790,290</u>	<u>\$ 16,888,773</u>	<u>\$ 16,492,023</u>	<u>100.0%</u>



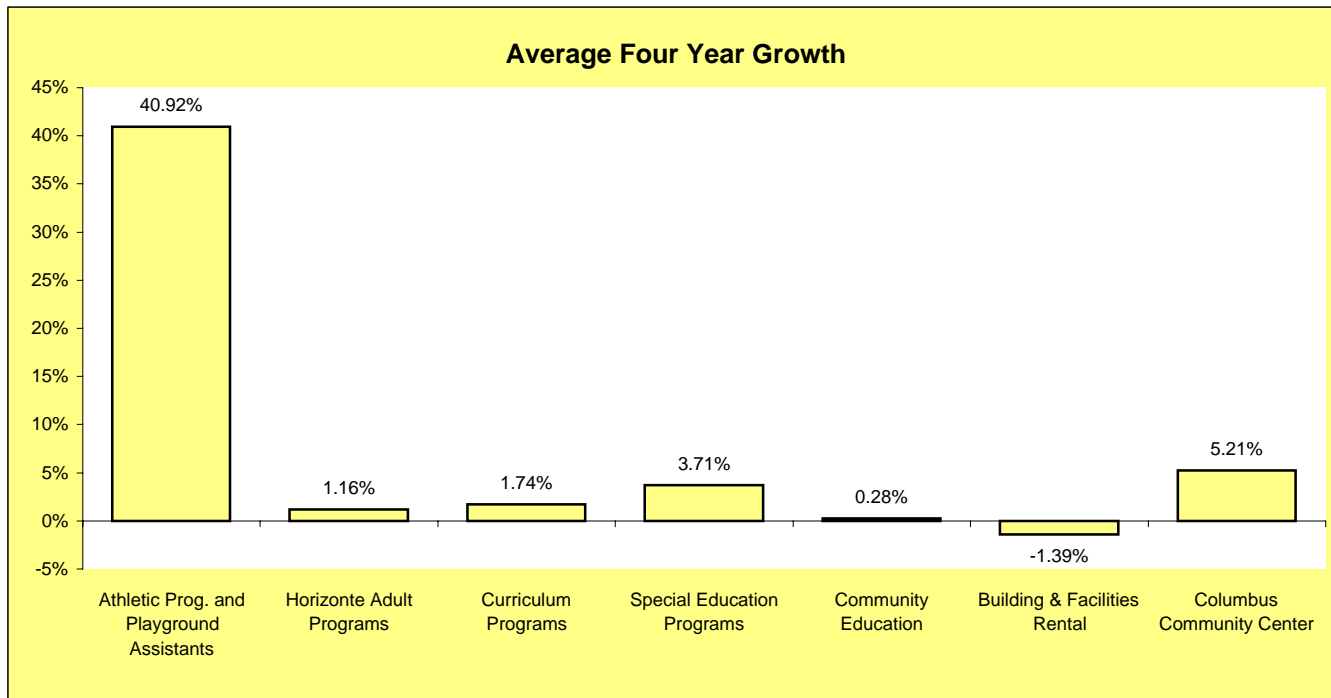
SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

Summary of Program Expenditure Percent Changes

For Fiscal Year 2010-11 With Comparative Information for Years 2007-08 Through 2009-10

	2007-08 % Change	2008-09 % Change	2009-10 % Change	2010-11 % Change	Avg. 4 Yr. Chg.
Special Revenue Funds					
Athletic Programs, Playground Assistants, etc.	39.72%	36.78%	46.23%	-5.64%	40.92%
Horizonte Adult Programs	9.89%	4.51%	-5.85%	-3.24%	1.16%
Curriculum Programs	4.11%	-0.97%	3.76%	0.00%	1.74%
Special Education Programs	3.87%	19.85%	-6.11%	-1.76%	3.71%
Community Education	-5.58%	2.34%	5.47%	-0.77%	0.28%
Building & Facilities Rental	35.38%	-30.49%	0.36%	0.00%	-1.39%
Columbus Community Center	12.54%	1.11%	8.87%	-2.46%	5.21%



SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,202,866	\$ 1,274,145	\$ 1,156,280	\$ 996,015	\$ 1,003,004	-4.15%
Other local revenue	38,717	56,402	63,753	0	0	-
Total Revenues	1,241,583	1,330,547	1,220,033	996,015	1,003,004	-4.80%
Expenditures & Encumbrances:						
Salaries	321,851	485,444	507,856	1,117,479	1,184,072	66.97%
Employee benefits	74,643	112,924	122,515	270,652	286,782	71.05%
Contract services	108,243	144,928	198,401	204,500	30,000	-18.07%
Maintenance & repairs	27,826	31,440	26,482	30,000	30,000	1.95%
Field trips, insurance, phone & travel	115,040	120,944	133,051	145,174	145,024	6.52%
Supplies and textbooks	39,452	38,084	103,946	138,435	141,025	64.36%
Equipment	1,960	28,904	224,514	19,285	0	-
Total Expenditures & Encumbrances	\$ 689,015	\$ 962,668	\$ 1,316,765	\$ 1,925,525	\$ 1,816,903	40.92%
Net change in fund balances	\$ 552,568	\$ 367,879	\$ (96,732)	\$ (929,510)	\$ (813,899)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget

For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10

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.

	2006-07	2007-08	2008-09	2009-10	2010-11	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Property taxes	\$ 183,186	\$ 174,992	\$ 195,876	\$ 158,392	\$ 148,916	-4.68%
Other local revenue	128,672	166,854	177,475	96,612	96,612	-6.23%
State of Utah	1,620,472	1,812,367	1,895,998	1,888,598	1,818,624	3.06%
Federal Government	400,881	364,142	337,963	311,178	311,178	-5.59%
Total Revenues	<u>2,333,211</u>	<u>2,518,355</u>	<u>2,607,312</u>	<u>2,454,780</u>	<u>2,375,330</u>	<u>0.45%</u>
Expenditures & Encumbrances:						
Salaries	1,578,613	1,752,671	1,817,091	1,647,491	1,613,992	0.56%
Employee benefits	495,438	548,036	546,300	510,829	502,878	0.38%
Contract services	2,100	7,056	2,225	39,000	71,000	820.24%
Maintenance & repairs	32,428	37,129	74,608	79,000	49,000	12.78%
Field trips, insurance, phone & travel	8,466	6,610	7,659	18,804	18,804	30.53%
Supplies, textbooks & utilities	143,470	98,145	141,518	143,500	131,500	-2.09%
Equipment	21,884	57,240	29,911	28,000	0	-
Indirect Costs	(12,000)	(12,000)	(12,000)	(11,844)	(11,844)	-0.33%
Total Expenditures & Encumbrances	<u>\$ 2,270,399</u>	<u>\$ 2,494,887</u>	<u>\$ 2,607,312</u>	<u>\$ 2,454,780</u>	<u>\$ 2,375,330</u>	<u>1.16%</u>
Net change in fund balances	<u>\$ 62,812</u>	<u>\$ 23,468</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 130,243	\$ 135,592	\$ 123,645	\$ 139,319	\$ 139,319	1.74%
Other local revenue	0	0	627		0	-
State of Utah			10,000		0	-
Total Revenues	130,243	135,592	134,272	139,319	139,319	1.74%
Expenditures & Encumbrances:						
Salaries	66,382	60,254	52,313	45,270	45,270	-7.95%
Employee benefits	17,807	15,758	13,589	13,505	13,505	-6.04%
Contract services	14,529	24,418	30,846	43,353	43,353	49.60%
Field trips, insurance, phone & travel	18,013	18,201	17,805	18,360	18,360	0.48%
Supplies and textbooks	13,511	16,961	19,719	18,831	18,831	9.84%
Total Expenditures & Encumbrances	\$ 130,242	\$ 135,592	\$ 134,272	\$ 139,319	\$ 139,319	1.74%
Net change in fund balances	\$ 1	\$ 0	\$ 0	\$ 0	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 103,867	\$ 57,454	\$ 66,504	\$ 150,646	\$ 151,068	11.36%
State of Utah	805,985	863,992	1,210,665	990,603	966,911	4.99%
Federal Government	361,074	398,648	304,943	172,846	341,381	-1.36%
Total Revenues	1,270,926	1,320,094	1,582,112	1,314,095	1,459,360	3.71%
Expenditures & Encumbrances:						
Salaries	939,122	974,143	1,124,010	1,053,996	1,036,631	2.60%
Employee benefits	295,594	318,826	363,917	353,598	345,709	4.24%
Contract services	0	0	69,726	30,000	30,000	-
Maintenance & repairs	0	0	0	0	0	-
Field trips, insurance, phone & travel	0	893	2,344	8,906	8,906	-
Supplies and textbooks	23,323	15,319	13,614	15,700	15,700	-8.17%
Equipment	0	0	0	12,000	10,594	-
Indirect Costs	12,887	10,913	8,501	11,261	11,820	-2.07%
Total Expenditures & Encumbrances	\$ 1,270,926	\$ 1,320,094	\$ 1,582,112	\$ 1,485,461	\$ 1,459,360	3.71%
Net change in fund balances	\$ 0	\$ 0	\$ 0	\$ (171,366)	\$ 0	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 876,721	\$ 724,378	\$ 714,310	\$ 704,768	\$ 707,255	-4.83%
Other local revenue	1,368,363	1,360,434	2,023,427	1,414,583	1,418,530	0.92%
State of Utah	25,000	0	0	0	0	-
Federal government	2,684,660	2,755,515	2,603,962	2,695,273	2,337,371	-3.23%
Total Revenues	4,954,744	4,840,327	5,341,699	4,814,624	4,463,156	-2.48%
Expenditures & Encumbrances:						
Salaries	3,196,750	3,040,267	3,123,667	3,135,762	3,075,007	-0.95%
Employee benefits	782,696	738,479	740,409	714,058	688,932	-2.99%
Contract services	338,386	295,491	347,197	438,855	544,415	15.22%
Maintenance & repairs	13,620	0		0	0	-
Field trips, insurance, phone & travel	69,895	62,511	48,302	112,788	107,651	13.50%
Supplies and textbooks	169,626	201,542	163,936	299,671	247,824	11.53%
Equipment	15,500	973	28,600	8,300	8,300	-11.61%
Indirect Costs	201,617	181,712	174,664	170,415	170,181	-3.90%
Total Expenditures & Encumbrances	\$ 4,788,090	\$ 4,520,975	\$ 4,626,775	\$ 4,879,849	\$ 4,842,310	0.28%
Net change in fund balances	\$ 166,654	\$ 319,352	\$ 714,924	\$ (65,225)	\$ (379,154)	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***Building and Facilities Rentals**

When not in use for regular school activities, the district rents out it's buildings and facilities for various community activities and events. The following is a summary of the Building and Facilities Rental program.

	2006-07	2007-08	2008-09	2009-10	2010-11	Avg. 4
	Actual	Actual	Actual	Revised Budget	Budget	Yr. Chg.
Revenues:						
Other local revenue	\$ 85,001	\$ 228,683	\$ 122,933	\$ 110,000	\$ 110,000	7.35%
Total Revenues	<u>85,001</u>	<u>228,683</u>	<u>122,933</u>	<u>110,000</u>	<u>110,000</u>	<u>7.35%</u>
Expenditures & Encumbrances:						
Salaries	23,630	48,562	13,888	20,207	20,207	-3.62%
Employee benefits	5,336	10,955	3,000	5,127	5,127	-0.98%
Contract services	925	950	0	1,500	1,500	15.54%
Maintenance & repairs	98	1,075	14,571	1,000	1,000	230.10%
Field trips, insurance, phone & travel				(3,000)	(1,000)	-
Indirect Costs	86,484	96,139	78,145	85,166	83,166	-0.96%
Total Expenditures & Encumbrances	<u>\$ 116,473</u>	<u>\$ 157,681</u>	<u>\$ 109,604</u>	<u>\$ 110,000</u>	<u>\$ 110,000</u>	<u>-1.39%</u>
Net change in fund balances	<u>\$ (31,472)</u>	<u>\$ 71,002</u>	<u>\$ 13,329</u>	<u>\$ 0</u>	<u>\$ 0</u>	

SALT LAKE CITY SCHOOL DISTRICT

Special Programs Fund Budget*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10***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.

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 998,809	\$ 1,502,325	\$ 1,435,415	\$ 1,871,214	\$ 1,577,178	14.48%
State of Utah	1,081,193	1,039,355	1,053,265	1,155,214	1,120,394	0.91%
Federal government	2,677,706	2,812,392	2,924,770	3,038,777	3,051,229	3.49%
Total Revenues	4,757,708	5,354,072	5,413,450	6,065,205	5,748,801	5.21%
Expenditures & Encumbrances:						
Salaries	2,812,400	2,974,099	3,102,523	3,170,911	3,029,690	1.93%
Employee benefits	794,799	912,508	988,517	1,125,098	1,032,311	7.47%
Contract services	37,604	59,578	65,984	95,613	96,230	38.98%
Maintenance & repairs	480,428	466,228	434,727	509,706	505,282	1.29%
Field trips, insurance, phone & travel	76,080	71,761	61,408	128,011	128,615	17.26%
Supplies, textbooks & utilities	397,614	522,797	472,559	674,013	658,345	16.39%
Equipment	28,883	225,151	173,645	78,738	191,438	140.70%
Indirect Costs	129,883	121,950	114,087	111,749	106,890	-4.43%
Total Expenditures & Encumbrances	\$ 4,757,691	\$ 5,354,072	\$ 5,413,450	\$ 5,893,839	\$ 5,748,801	5.21%
Net change in fund balances	\$ 17	\$ 0	\$ 0	\$ 171,366	\$ 0	



SALT LAKE CITY
SCHOOL DISTRICT
Your Best Choice

THE INFORMATIONAL SECTION OF THE BUDGET CONTAINS:

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

Information about district revenue and expenditures, including enrollment trends

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

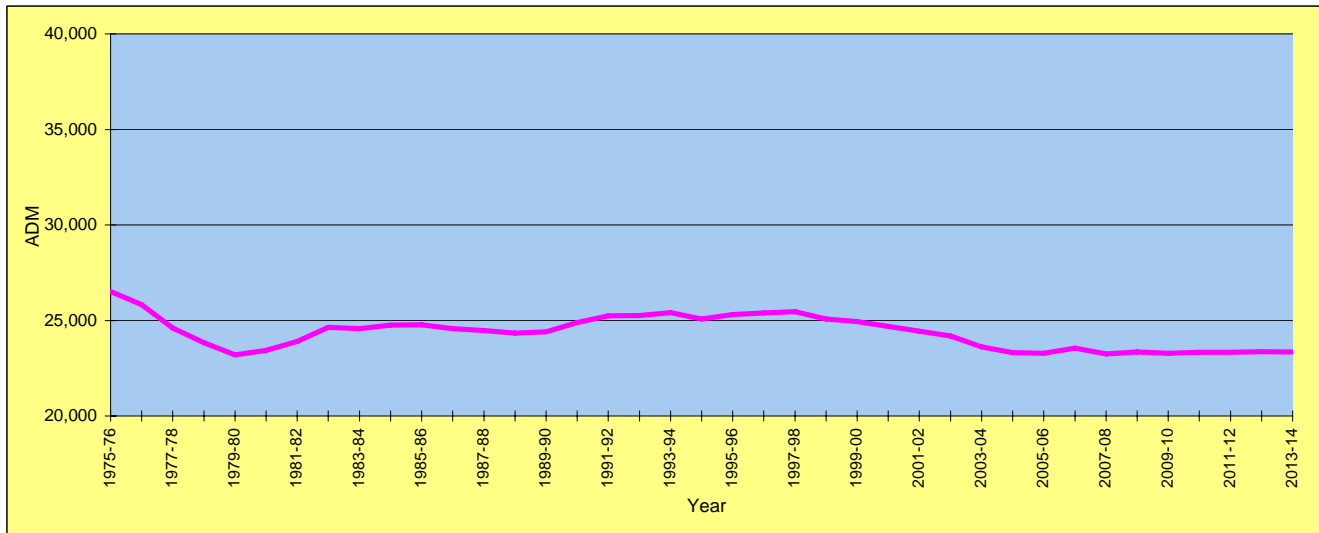


SALT LAKE CITY SCHOOL DISTRICT

District Enrollment Trends*Years Ended 1976 to 2009 Actual with Projections from 2010 to 2014*

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; 2008-09 actual ADM of 23,356 was within 328 students of the projected 23,684 ADM for that year. Since the 2009-10 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,286 students, which is approximately a 2.38 percent variance from the 23,854 projection included in the 2009-10 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1975-76	26,524	1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,251
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	23,286
1978-79	23,830	1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	23,329
1979-80	23,201	1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	23,340
1980-81	23,426	1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	23,372
1981-82	23,909	1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	23,352
1982-83	24,641	1990-91	24,897	1998-99	25,083	2006-07	23,548	Projected	



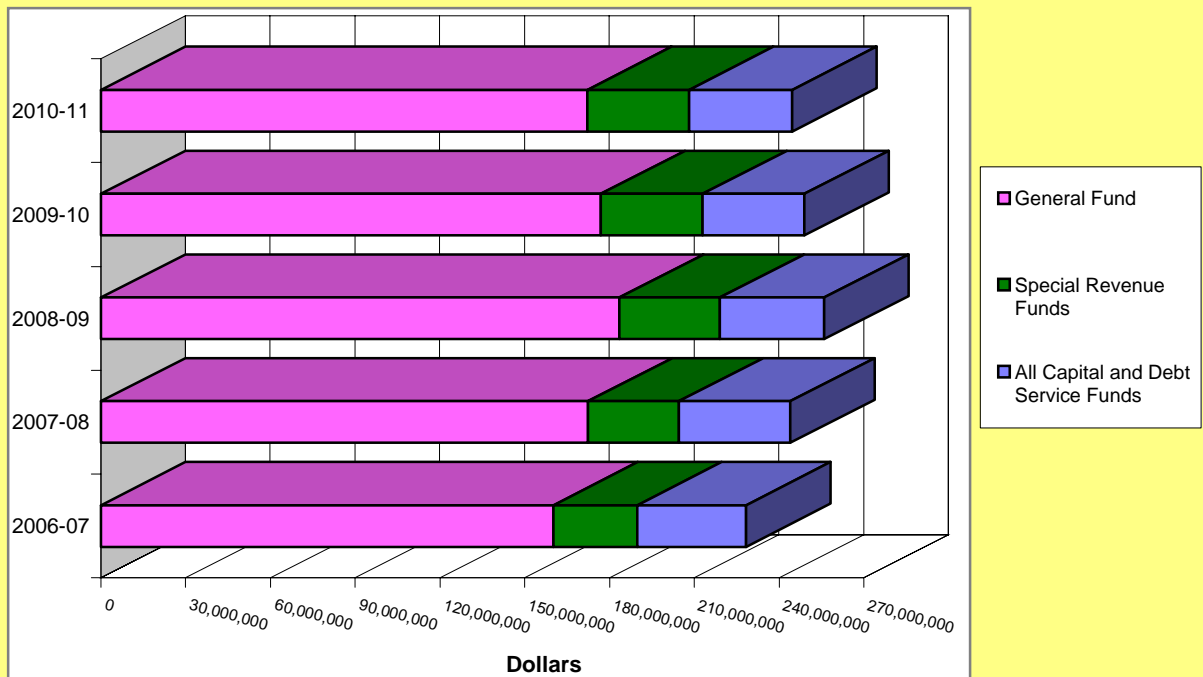
(Includes Self-Contained Handicapped and Youth In Custody)



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue Summary Comparison*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2006-07	\$ 160,167,310	\$ 29,633,578	\$ 38,433,825	\$ 228,234,713
2007-08	172,267,960	32,300,789	39,398,104	243,966,853
2008-09	183,529,704	35,554,272	36,770,676	255,854,652
2009-10	176,941,373	36,017,716	35,883,497	248,842,586
2010-11	172,173,020	35,888,386	36,508,774	244,570,180

Governmental Funds - Revenue Summary Comparison

SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Revenue and Expenditures Summary Comparison*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
General Fund					
Revenues:					
Property taxes	\$ 60,850,999	\$ 60,271,613	\$ 59,231,647	\$ 60,294,990	\$ 60,868,409
Interest on Investments	2,967,985	2,440,637	2,758,022	911,044	911,044
Other local revenue	4,433,186	4,743,467	5,827,233	4,464,553	4,177,559
State of Utah	76,552,866	90,796,466	89,920,216	88,135,625	84,404,205
Federal government	15,362,274	14,015,777	25,792,586	23,135,161	21,811,803
Total Revenues	<u>160,167,310</u>	<u>172,267,960</u>	<u>183,529,704</u>	<u>176,941,373</u>	<u>172,173,020</u>
Expenditures:					
Instruction	105,426,290	115,341,468	119,488,675	128,025,625	123,388,476
Child accounting and counseling	5,418,920	5,957,556	6,292,165	6,224,852	6,048,041
Media services and educational supervision	13,020,723	13,388,451	13,108,313	13,316,878	12,699,980
General district administration	612,564	729,620	664,534	1,001,393	830,331
General school administration	8,659,956	9,030,137	9,328,966	10,909,594	10,810,562
Central services	4,172,083	4,177,060	4,555,217	4,691,669	4,619,450
Operation and maintenance of school buildings	15,608,036	16,158,448	18,130,614	16,358,205	16,372,696
Student transportation	4,057,943	4,414,868	4,587,471	4,582,456	4,615,636
Total Expenditures	<u>\$ 156,976,515</u>	<u>\$ 169,197,608</u>	<u>\$ 176,155,955</u>	<u>\$ 185,110,672</u>	<u>\$ 179,385,172</u>
Special Revenue Funds					
Revenues:					
Property taxes	\$ 2,393,016	\$ 2,309,107	\$ 2,190,111	\$ 1,998,494	\$ 1,998,494
Sale of Food	1,592,285	1,150,852	1,024,058	1,067,429	1,075,346
Other local revenue	6,673,856	7,243,420	8,107,471	7,269,431	7,367,614
State of Utah	4,656,133	6,675,943	8,251,535	8,421,165	8,254,169
Federal government	14,318,288	14,921,467	15,981,097	17,261,197	17,192,763
Total Revenues	<u>29,633,578</u>	<u>32,300,789</u>	<u>35,554,272</u>	<u>36,017,716</u>	<u>35,888,386</u>
Expenditures:					
Instruction	13,268,406	15,302,382	16,816,630	18,123,311	17,488,212
Counseling	90,525	98,292	129,214	100,509	98,486
Media services and educational supervision	2,827,738	2,915,230	2,654,475	2,825,218	2,884,350
General district administration	430,871	402,999	454,457	453,778	447,562
General school administration	0	225,200	411,215	409,478	409,490
Central services	23,504	25,074	25,759	25,881	25,881
Operation and maintenance of school buildings	877,528	927,143	1,362,279	1,459,467	1,434,506
Student transportation	0	0	0	19,000	19,000
Child nutrition services	11,807,975	11,553,314	12,523,847	13,796,037	14,124,695
Community services and building rentals	29,989	69,256	31,459	24,834	26,834
Columbus - adult trainable	384,699	420,645	481,990	476,532	482,875
Capital Outlay	5,901	10,630	968	12,850	12,850
Debt Service	0	0	0	0	0
Total Expenditures	<u>\$ 29,747,136</u>	<u>\$ 31,950,165</u>	<u>\$ 34,892,293</u>	<u>\$ 37,726,895</u>	<u>\$ 37,454,741</u>

(continued on the following page)

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Revised Budget	2010-11 Budget
All Capital & Debt Service Funds					
Revenues:					
Property Tax	\$ 35,736,579	\$ 36,906,579	\$ 35,988,848	\$ 33,029,193	\$ 35,596,575
Interest on Investments	1,944,473	1,667,057	651,021	681,933	679,099
Other local, State of Utah & Federal	<u>752,773</u>	<u>824,468</u>	<u>130,807</u>	<u>2,172,371</u>	<u>233,100</u>
Total Revenues	<u>38,433,825</u>	<u>39,398,104</u>	<u>36,770,676</u>	<u>35,883,497</u>	<u>36,508,774</u>
Expenditures:					
Salaries	2,341,272	2,385,081	2,341,933	2,428,574	2,398,859
Employee benefits	877,452	918,096	938,546	1,032,577	1,022,071
Contracted services	20,983,911	24,892,523	27,214,435	20,151,808	18,837,254
Supplies and materials	29,932	40,721	20,758	378,857	378,500
Travel and conferences	16,928	18,429	7,903	22,125	22,125
Equipment & Property acquisition	35,226	2,467,836	884,886	2,696,802	2,238,759
Bond issuance costs	0	101,974	0	78,023	0
Bond redemption and interest	<u>16,947,366</u>	<u>16,935,951</u>	<u>16,932,578</u>	<u>16,949,682</u>	<u>16,951,390</u>
Total Expenditures:	<u>\$ 41,232,087</u>	<u>\$ 47,760,611</u>	<u>\$ 48,341,039</u>	<u>\$ 43,738,448</u>	<u>\$ 41,848,958</u>
Total All Governmental Funds					
Revenues	<u>\$ 228,234,713</u>	<u>\$ 243,966,853</u>	<u>\$ 255,854,652</u>	<u>\$ 248,842,586</u>	<u>\$ 244,570,180</u>
Expenditures:	<u>\$ 227,955,738</u>	<u>\$ 248,908,384</u>	<u>\$ 259,389,287</u>	<u>\$ 266,576,015</u>	<u>\$ 258,688,871</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 .001513 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 2010-11, the amount per student is \$2,577 which is unchanged from 2009-10.

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 124) shows graphically the source of the \$172.2 million in revenue for the General Fund of the district. The effect of the state funding system is that 61.52 % of the General Fund revenue of the district is controlled by the state appropriation process, and 22.85% 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 126**)

Since the state legislature has already passed and the Governor has signed into law the 2010-11 School Finance Act, the district can estimate very accurately the 61.52 % 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 decrease in student average daily membership (a 43 student decrease). (see **Chart 1, District Enrollment Trends, page 117**)

Chart 5 (page 126) 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 over the past three years until the current budget year, where is decreased by 3.59%, and is projected to decrease by 2.69% for the 2010-11 budget year. State revenue is projected to decrease 4.23% for the new budget year, and federal revenue is projected to decrease 5.72% based on known appropriations. Net taxable value is projected to decrease 9.66%, and the tax rate for the General Fund is projected to increase, resulting in a .95% 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 128)** displays the tax rate for the past five years for the district. The chart shows that the total tax rate has increased from years 2006 to 2010 from .006002 to .006389, a 6.45% increase. The tax rate for the General Fund has increased 2.22% during this period. The tax rate for Capital Projects and Debt Service increased 14.72% and the tax rate for Special Programs decreased 10.45%. The reason that the property tax rate for the General Fund increased from the prior year is because of legislatively determined increases in the state wide basic tax rate and an addition of a transportation levy.

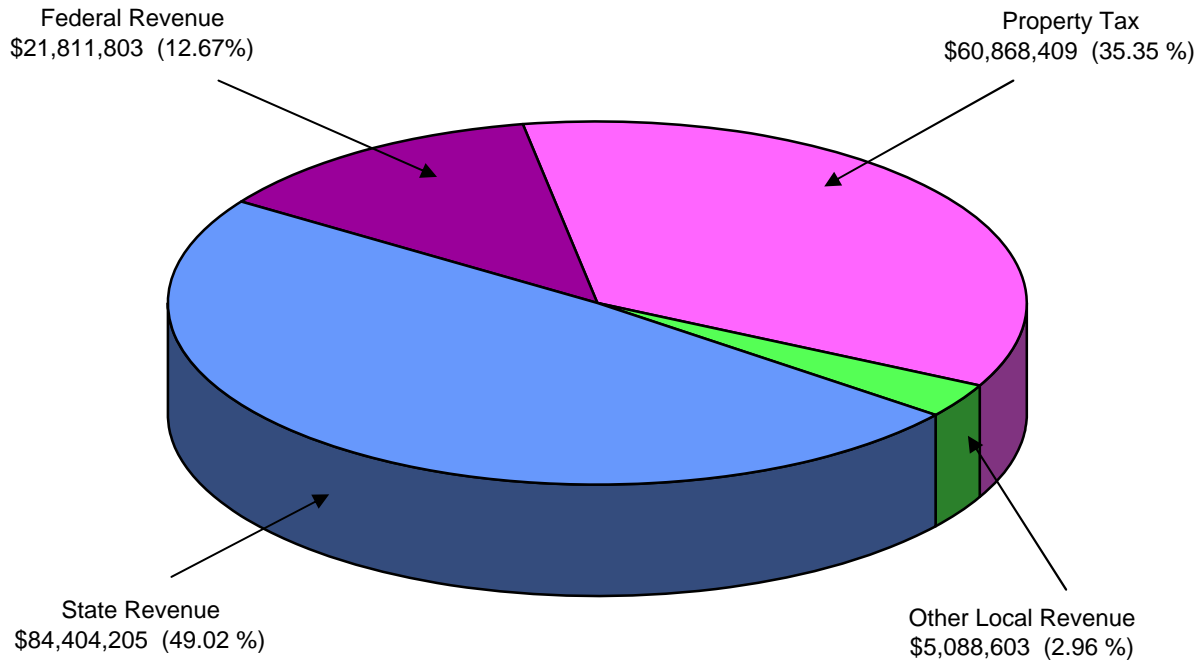
Chart 8 (page 129) displays the estimated market value, taxable value, and net taxable value of property within the district. Estimated market value of property in the district has increased an average of 1.75 % per year during the 2006 to 2010 period. In this same period, total taxable value has increased an average of 1.79 % per year, and net taxable value has increased an average of 1.54 % 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 130) displays total taxes assessed and the trend in the percent of total taxes assessed actually collected.

SALT LAKE CITY SCHOOL DISTRICT

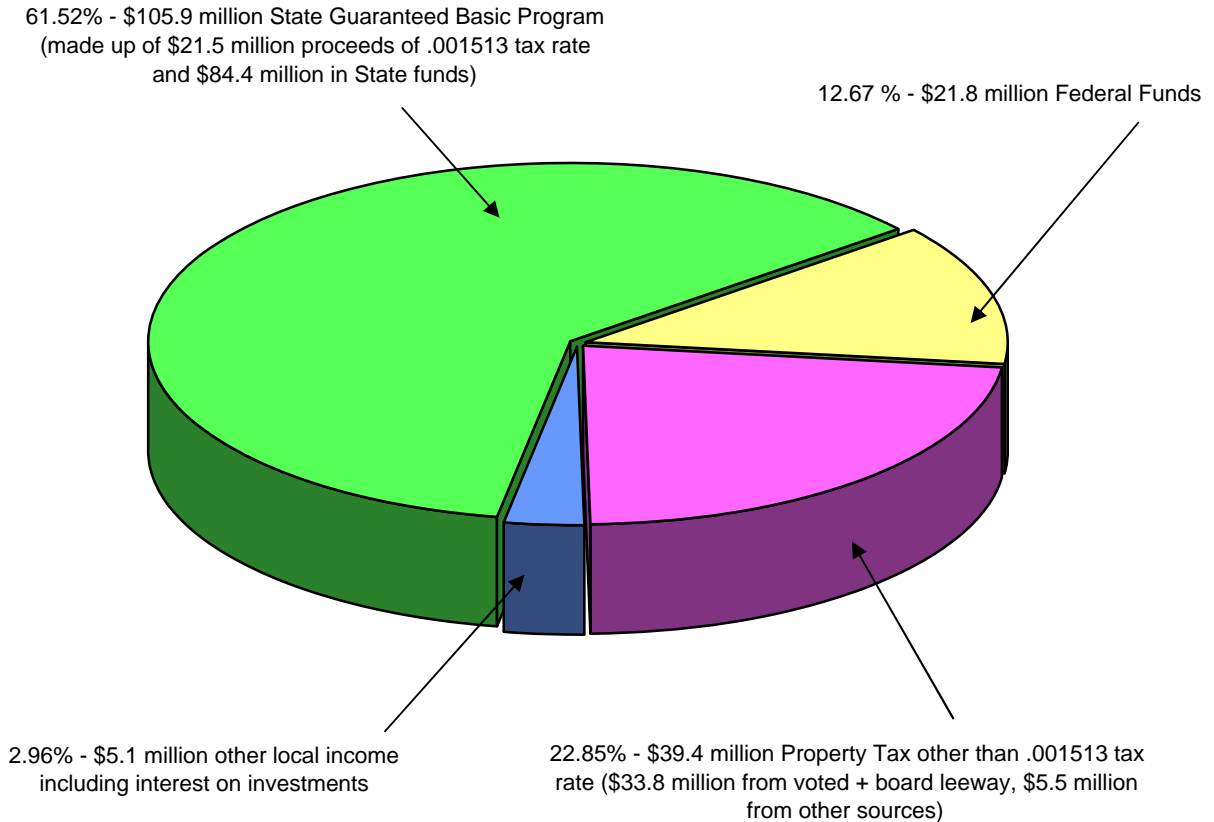
Total General Fund Revenue

2010-11 Total \$172.2 Million



SALT LAKE CITY SCHOOL DISTRICT

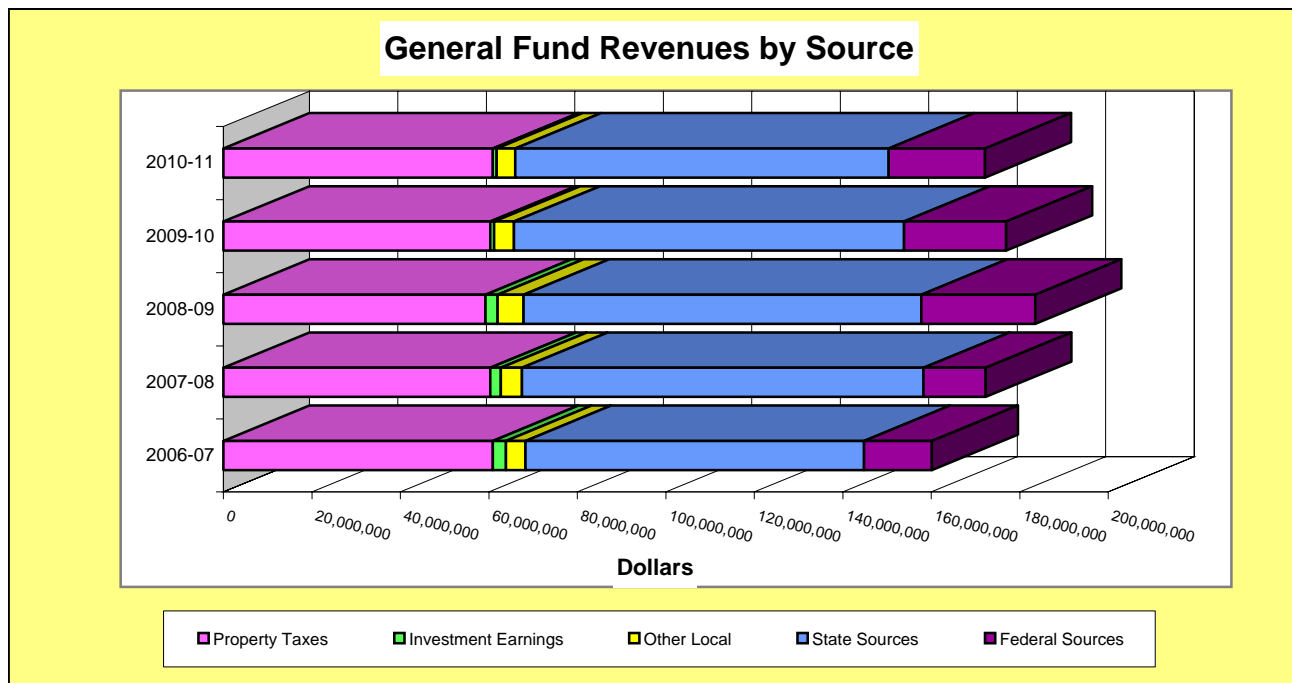
Total General Fund Revenue
State Guaranteed Basic Program and Basic Tax Rate Combined
2010-11 Total \$172.2 Million



SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenues by Source*Years Ended 2007 to 2009 Actual and Years Ended 2010 to 2011 Estimated*

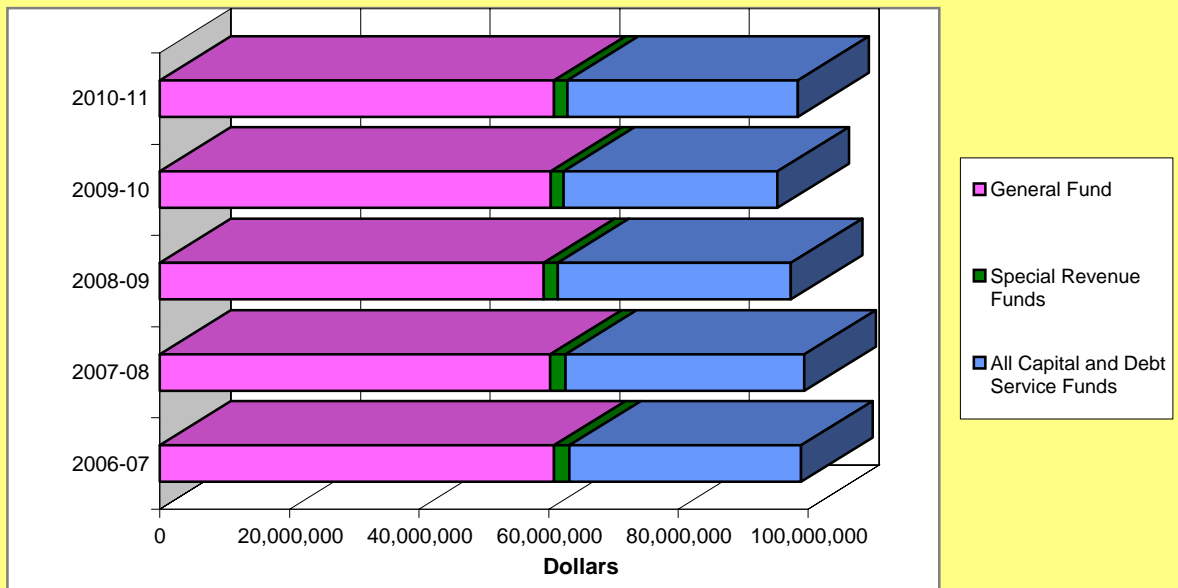
Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2006-07 \$	60,850,999 \$	2,967,985 \$	4,433,186 \$	76,552,866 \$	15,362,274 \$	160,167,310	10.09%
2007-08	60,271,613	2,440,637	4,743,467	90,796,466	14,015,777	172,267,960	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	60,294,990	911,044	4,464,553	88,135,625	23,135,161	176,941,373	-3.59%
* 2010-11 (*Estimated)	60,868,409	911,044	4,177,559	84,404,205	21,811,803	172,173,020	-2.69%



SALT LAKE CITY SCHOOL DISTRICT

Governmental Funds - Property Tax Revenue Summary*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

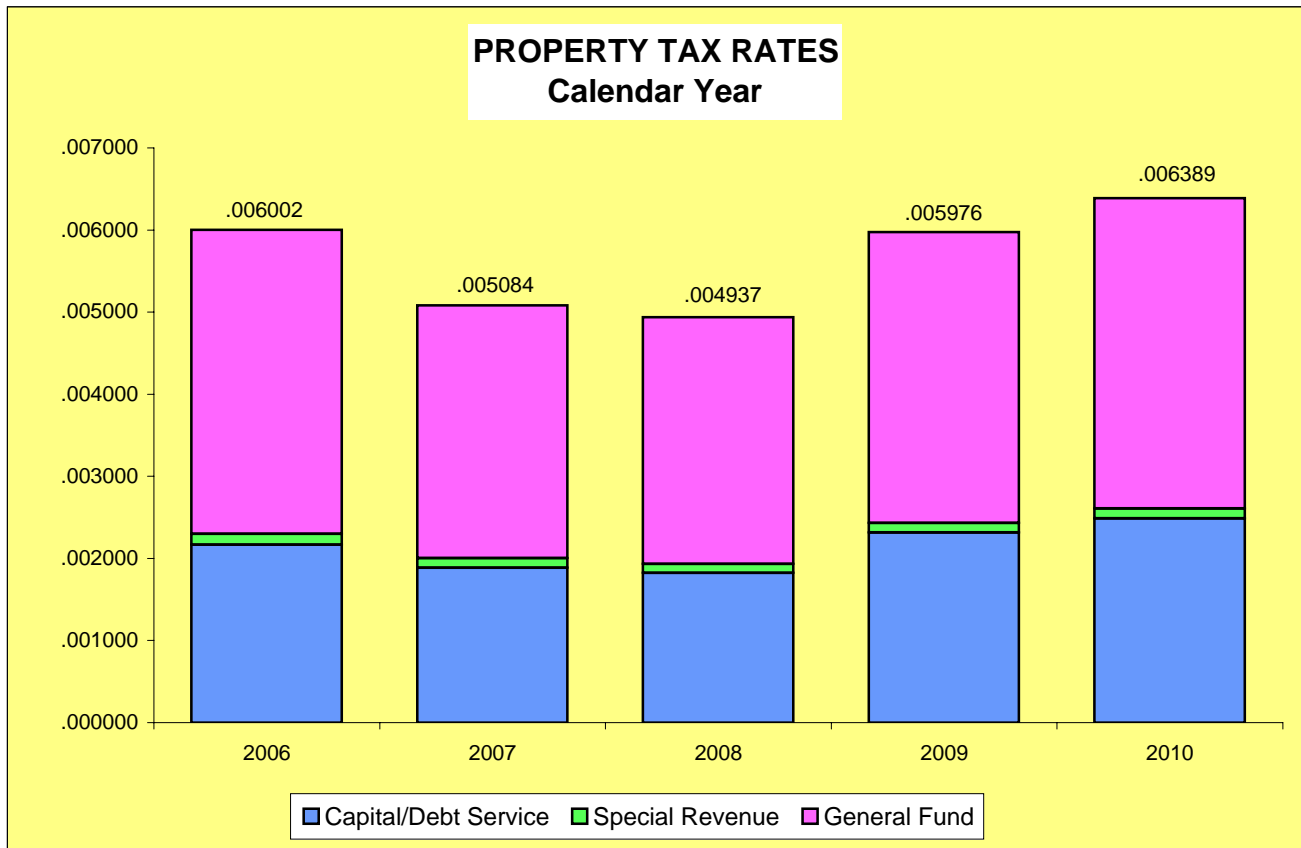
Fiscal Year	General Fund	Special Revenue Funds	All Capital and Debt Service Funds	Total All Governmental Funds
2006-07	\$ 60,850,999	\$ 2,393,016	\$ 35,736,579	\$ 98,980,594
2007-08	60,271,613	2,309,107	36,906,579	99,487,299
2008-09	59,231,647	2,190,111	35,988,848	97,410,606
2009-10	60,294,990	1,998,494	33,029,193	95,322,677
2010-11	60,868,409	1,998,494	35,596,575	98,463,478

Governmental Funds - Property Tax Revenue

SALT LAKE CITY SCHOOL DISTRICT

Schedule of Property Tax Rates by Fund*Years Ended 2006 through 2010*

Calendar Year	Capital and Debt Service	Special Programs	General Fund	Total Funds	
<u>Tax Rates Per \$1 of Taxable Value</u>					
2006	.002167	.000134	.003701	.006002	1
2007	.001886	.000118	.003080	.005084	2
2008	.001824	.000111	.003002	.004937	3
2009	.002316	.000116	.003544	.005976	4
2010	.002486	.000120	.003783	.006389	5



1 Tax rate includes judgment levy of .000069

2 Tax rate includes judgment levy of .000013

3 Tax rate includes judgment levy of .000027

4 Tax rate includes capital equalization levy of .000353

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

SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District Estimated Fair Market,
Taxable and Net Taxable Value***Years Ended 2006 through 2010*

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
2006	23,061,841,525	-0.26%	17,625,327,455	-2.46%	16,172,429,754	13.70%
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	* 24,960,095,677	-12.94%	* 19,107,684,832	-12.61%	* 17,390,428,139	-12.19%
2010	* 24,680,393,233	-1.12%	* 18,886,535,089	-1.16%	* 17,169,278,395	-1.27%

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



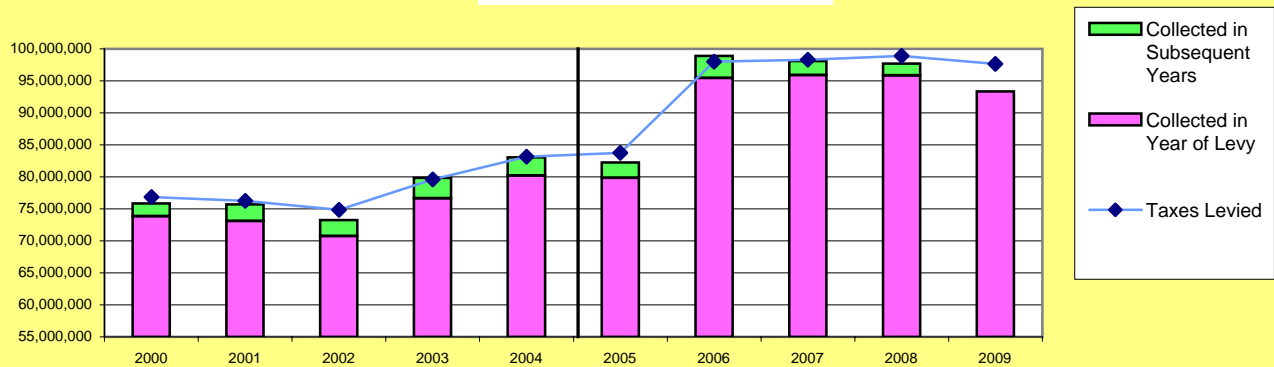
SALT LAKE CITY SCHOOL DISTRICT

Property Tax Levied and Collected

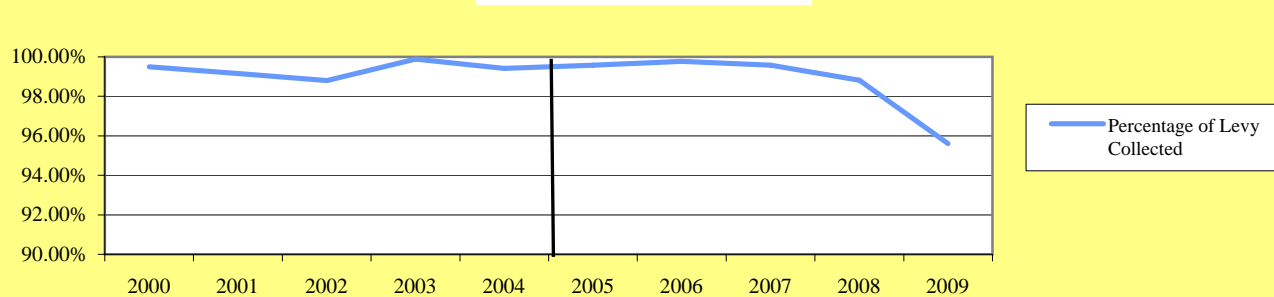
Calendar Years Ended 2000 through 2009

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)
2000	76,841,719	73,837,050	96.09%	2,615,463	76,452,513	99.49%
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%	3,514,136	83,374,709	99.58%
2006	98,008,618	95,449,850	97.39%	2,339,930	97,789,780	99.78%
2007	98,281,497	95,619,445	97.29%	2,251,372	97,870,817	99.58%
2008	98,892,331	95,841,478	96.91%	1,881,396	97,722,874	98.82%
2009	97,662,099	93,364,752	95.60%	0	93,364,752	95.60%

Property Taxes & Collections (1)



Percentage of Levy Collected (2)



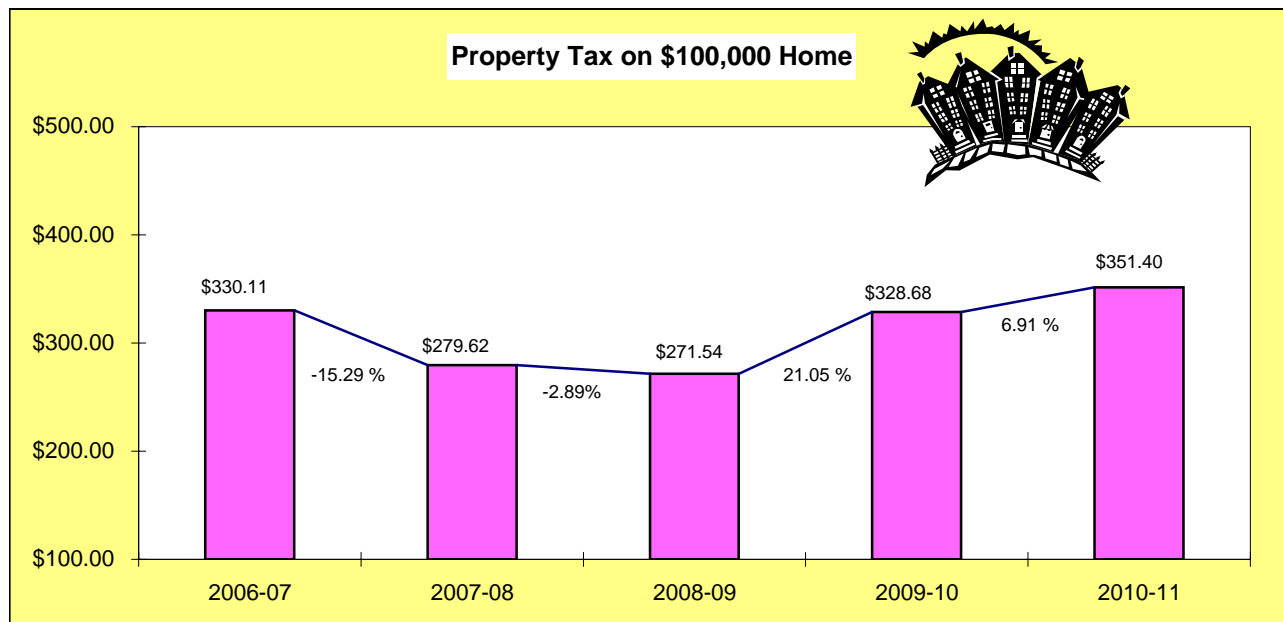
* Taxes levied includes the fee in lieu of property tax on motor vehicles. Excludes redevelopment.

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

SALT LAKE CITY SCHOOL DISTRICT

Impact of Budget on Taxpayers*For Fiscal Year 2010-11 With Comparative Information for Years 2006-07 Through 2009-10*

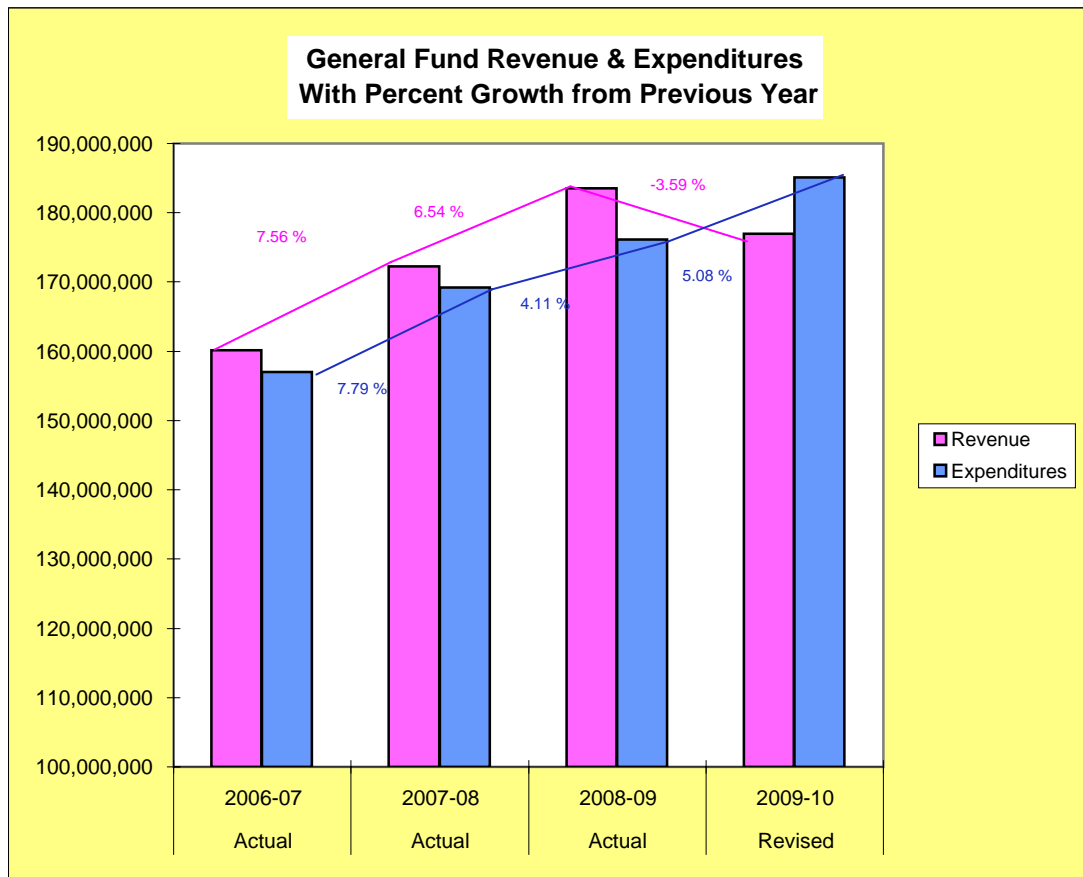
	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Budget
Market value of a home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of market value	55.00%	55.00%	55.00%	55.00%	55.00%
Taxable value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total property tax rate assessed	.006002	.005084	.004937	.005976	.006389
Property tax due	\$330.11	\$279.62	\$271.54	\$328.68	\$351.40
Property Tax increase (decrease) from prior year	(\$4.29)	(\$50.49)	(\$8.08)	\$57.15	\$22.72
Percent Change from Prior Year	-1.28%	-15.29%	-2.89%	21.05%	6.91%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget*Comparative Information for Years 2006-07 Through 2009-10***Fund Revenue & Expenditures****With Percent Growth from Previous Year**

	2006-07 Actual	2007-08 Actual	% Growth	2008-09 Actual	% Growth	2009-10 Revised Budget	% Growth
Revenue	\$ 160,167,310	\$ 172,267,960	7.56%	\$ 183,529,704	6.54%	\$ 176,941,373	-3.59%
Expenditures	156,976,515	169,197,608	7.79%	176,155,955	4.11%	185,110,672	5.08%



SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget

Comparative Information for Years 2006-07 Through 2009-10

Revenue and Expenditure Growth History

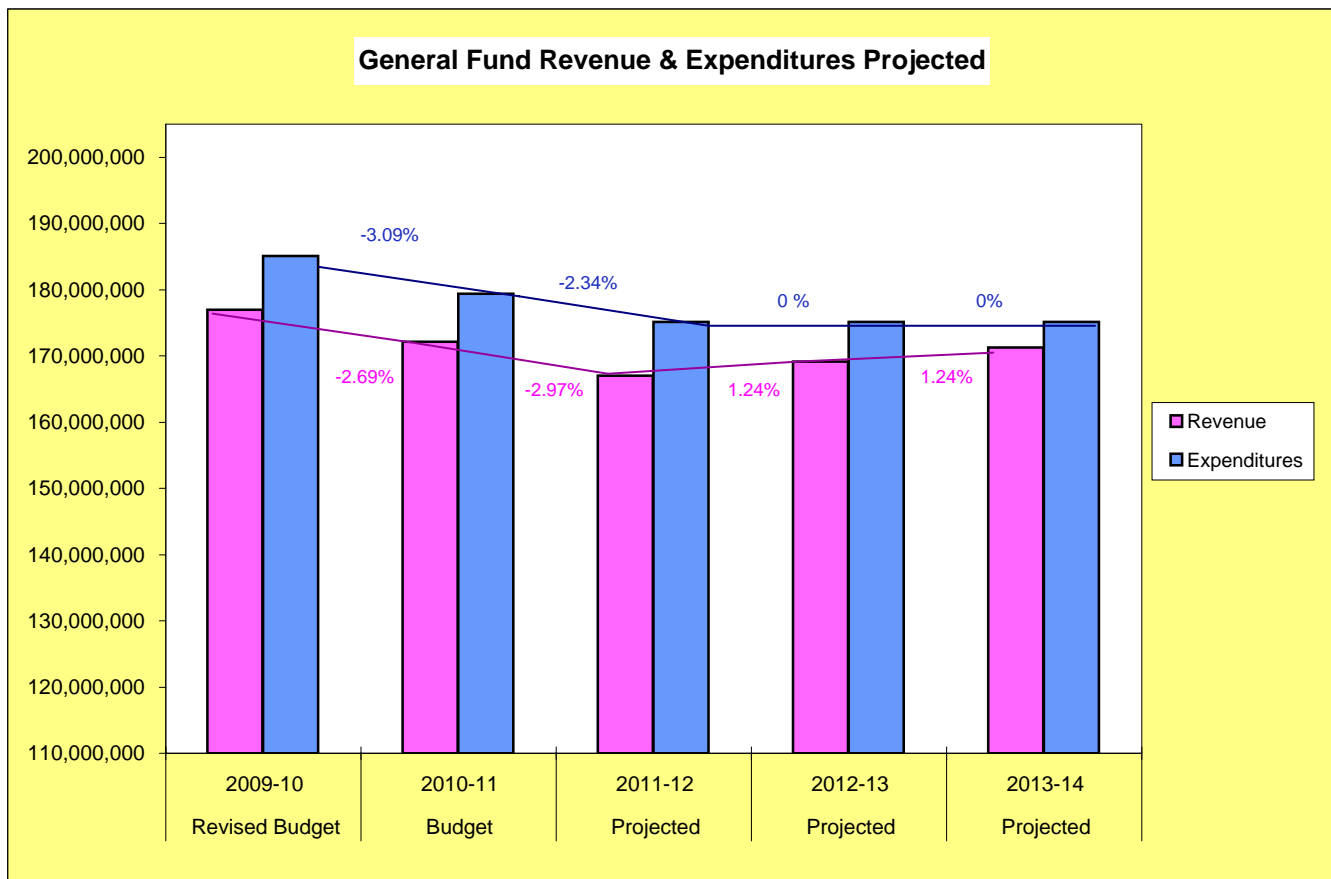
With Percent Growth from Previous Year and Average Percent Growth for Period

	2006-07 Actual	2007-08 Actual	% Growth	2008-09 Actual	% Growth	2009-10 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 60,850,999	\$ 60,271,613	-1.0%	\$ 59,231,647	-1.7%	\$ 60,294,990	1.8%	-0.3%
Interest on investments	2,967,985	2,440,637	-17.8%	2,758,022	13.0%	911,044	-67.0%	-23.1%
Other local revenue	4,433,186	4,743,467	7.0%	5,827,233	22.8%	4,464,553	-23.4%	0.2%
State of Utah	76,552,866	90,796,466	18.6%	89,920,216	-1.0%	88,135,625	-2.0%	5.0%
Federal government	15,362,274	14,015,777	-8.8%	25,792,586	84.0%	23,135,161	-10.3%	16.9%
Total Revenues	<u>160,167,310</u>	<u>172,267,960</u>	<u>7.6%</u>	<u>183,529,704</u>	<u>6.5%</u>	<u>176,941,373</u>	<u>-3.6%</u>	<u>3.5%</u>
Expenditures:								
Salaries	101,404,036	110,143,002	8.6%	114,287,706	3.8%	116,551,360	2.0%	5.0%
Employee benefits	34,074,743	36,706,686	7.7%	35,340,510	-3.7%	40,349,086	14.2%	6.1%
Contract services - professional & educational	2,411,011	2,451,974	1.7%	2,906,951	18.6%	4,046,345	39.2%	22.6%
Maintenance & repairs	2,410,074	2,496,153	3.6%	2,677,690	7.3%	2,263,627	-15.5%	-2.0%
Field trips, ins., phone & travel	2,009,660	2,083,380	3.7%	2,212,812	6.2%	2,349,804	6.2%	5.6%
Supplies, textbooks & utilities	11,499,101	12,948,150	12.6%	14,879,423	14.9%	13,937,970	-6.3%	7.1%
Equipment	3,167,890	2,368,263	-25.2%	3,850,863	62.6%	5,612,480	45.7%	25.7%
Total Expenditures	<u>156,976,515</u>	<u>169,197,608</u>	<u>7.8%</u>	<u>176,155,955</u>	<u>4.1%</u>	<u>185,110,672</u>	<u>5.1%</u>	<u>11.9%</u>
Excess (deficiency) of revenues and other sources (uses over expenditures)	<u>3,190,795</u>	<u>3,070,352</u>		<u>7,373,749</u>		<u>(8,169,299)</u>		
Fund Balance - July 1	<u>22,408,778</u>	<u>25,599,573</u>		<u>28,669,925</u>		<u>36,043,674</u>		
Fund Balance - June 30	<u>\$ 25,599,573</u>	<u>\$ 28,669,925</u>		<u>\$ 36,043,674</u>		<u>\$ 27,874,375</u>		
Fund Balance								
Reserved	\$ 534,197	\$ 705,359		\$ 416,115		\$ 416,115		
Unreserved:								
Designated	11,954,152	14,544,326		22,936,129		20,362,925		
Undesignated	<u>13,111,224</u>	<u>13,420,240</u>		<u>12,691,430</u>		<u>7,095,335</u>		
Total Fund Balance	<u>\$ 25,599,573</u>	<u>\$ 28,669,925</u>		<u>\$ 36,043,674</u>		<u>\$ 27,874,375</u>		

SALT LAKE CITY SCHOOL DISTRICT

General Fund Budget Projected*For Fiscal Year 2009-10 Through 2013-14***Fund Expenditures by Object**

	2009-10 Revised Budget	2010-11 Budget	% Growth	2011-12 Projected	% Growth	2012-13 Projected	% Growth	2013-14 Projected	% Growth
Revenue	\$ 176,941,373	\$ 172,173,020	-2.69%	\$ 167,060,354	-2.97%	\$ 169,129,168	1.24%	\$ 171,232,997	1.24%
Expenditures	185,110,672	179,385,172	-3.09%	175,182,114	-2.34%	175,182,114	0.00%	175,182,114	0.00%



SALT LAKE CITY SCHOOL DISTRICT
General Fund Budget Projected
For Fiscal Year 2010-11 Through 2013-14
Fund Expenditures by Object

	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 60,868,409	\$ 62,085,777	\$ 63,327,493	\$ 64,594,043	2.00%
Interest on investments	911,044	929,265	947,850	966,807	2.00%
Other local revenue	4,177,559	4,261,110	4,346,332	4,433,259	2.00%
State of Utah	84,404,205	84,826,226	85,250,357	85,676,609	0.50%
Federal government	21,811,803	14,957,976	15,257,136	15,562,279	2.00%
Total Revenues	172,173,020	167,060,354	169,129,168	171,232,997	-0.18%
Expenditures:					
Salaries	113,885,063	113,885,063	113,885,063	113,885,063	0.00%
Employee benefits	41,362,294	41,362,294	41,362,294	41,362,294	0.00%
Contract services - professional & educational	3,028,621	3,028,621	3,028,621	3,028,621	0.00%
Maintenance & repairs	2,258,755	2,258,755	2,258,755	2,258,755	0.00%
Field trips, insurance, phone & travel	2,266,017	2,266,017	2,266,017	2,266,017	0.00%
Supplies, textbooks & utilities	12,081,364	12,081,364	12,081,364	12,081,364	0.00%
Equipment	4,503,058	300,000	300,000	300,000	0.00%
Total Expenditures	179,385,172	175,182,114	175,182,114	175,182,114	-0.78%
Deficiency of revenues under expenditures	(7,212,152)	(8,121,760)	(6,052,946)	(3,949,117)	
Fund Balance - July 1	27,874,375	20,662,223	12,540,463	6,487,517	
Fund Balance - June 30	\$ 20,662,223	\$ 12,540,463	\$ 6,487,517	\$ 2,538,400	
Fund Balance					
Reserved	\$ 416,115	\$ 416,115	\$ 416,115	\$ 416,115	
Unreserved:					
Designated	20,246,108	20,246,108	20,246,108	20,246,108	
Undesignated	0	(8,121,760)	(14,174,706)	(18,123,823)	
Total Fund Balance	\$ 20,662,223	\$ 12,540,463	\$ 6,487,517	\$ 2,538,400	

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 2006-07 Through 2009-10

Revenue and Expenditure Growth History

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

	2006-07 Actual	2007-08 Actual	% Growth	2008-09 Actual	% Growth	2009-10 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 2,393,016	\$ 2,309,107	-3.5%	\$ 2,190,111	-5.2%	\$ 1,998,494	-8.7%	-5.5%
Other local revenue	2,723,429	3,372,154	23.8%	3,890,133	15.4%	3,471,689	-10.8%	9.2%
State of Utah	3,532,650	3,715,713	5.2%	4,169,929	12.2%	4,034,415	-3.2%	4.7%
Federal government	6,124,321	6,330,696	3.4%	6,171,638	-2.5%	6,389,440	3.5%	1.4%
Total Revenues	<u>14,773,416</u>	<u>15,727,670</u>	<u>6.5%</u>	<u>16,421,811</u>	<u>4.4%</u>	<u>15,894,038</u>	<u>-3.2%</u>	<u>2.5%</u>
Expenditures:								
Salaries	8,938,748	9,335,440	4.4%	9,741,348	4.3%	10,191,116	4.6%	4.7%
Employee benefits	2,466,312	2,657,485	7.8%	2,778,248	4.5%	2,992,867	7.7%	7.1%
Contract services - professional & educational	501,788	532,422	6.1%	714,378	34.2%	852,821	19.4%	23.3%
Maintenance & construction	554,401	535,872	-3.3%	550,387	2.7%	619,706	12.6%	3.9%
Field trips, insurance, phone & travel	288,611	280,920	-2.7%	270,570	-3.7%	429,043	58.6%	16.2%
Supplies, materials & utilities	785,879	892,848	13.6%	915,291	2.5%	1,290,150	41.0%	21.4%
Equipment	68,226	319,982	369.0%	456,671	42.7%	146,323	-68.0%	38.2%
Indirect costs	418,871	390,999	-6.7%	363,397	-7.1%	366,747	0.9%	-4.1%
Total Expenditures	<u>14,022,836</u>	<u>14,945,968</u>	<u>6.6%</u>	<u>15,790,290</u>	<u>5.6%</u>	<u>16,888,773</u>	<u>7.0%</u>	<u>6.8%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>750,580</u>	<u>781,702</u>		<u>631,521</u>		<u>(994,735)</u>		
Fund Balance - July 1	<u>1,741,125</u>	<u>2,491,705</u>		<u>3,273,407</u>		<u>3,904,928</u>		
Fund Balance - June 30	<u>\$ 2,491,705</u>	<u>\$ 3,273,407</u>		<u>\$ 3,904,928</u>		<u>\$ 2,910,193</u>		
Fund Balance								
Reserved	\$ 0	\$ 14,345		\$ 0		\$ 0		
Unreserved:								
Designated	1,418,238	1,501,459		2,175,511		2,096,294		
Undesignated	<u>1,073,467</u>	<u>1,757,603</u>		<u>1,729,417</u>		<u>813,899</u>		
Total Fund Balance	<u>\$ 2,491,705</u>	<u>\$ 3,273,407</u>		<u>\$ 3,904,928</u>		<u>\$ 2,910,193</u>		

SALT LAKE CITY SCHOOL DISTRICT
Special Programs Fund Budget Projected
For Fiscal Year 2010-11 Through 2013-14
Fund Expenditures by Object

	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 1,998,494	\$ 2,038,464	\$ 2,079,233	\$ 2,120,818	2.00%
Other local revenue	3,353,388	3,420,456	3,488,865	3,558,642	2.00%
State of Utah	3,905,929	3,925,459	3,945,086	3,964,811	0.50%
Federal government	6,041,159	6,161,982	6,285,222	6,410,926	2.00%
Total Revenues	15,298,970	15,546,361	15,798,406	16,055,197	1.62%
Expenditures:					
Salaries	10,004,869	10,004,869	10,004,869	10,004,869	0.00%
Employee benefits	2,875,244	2,875,244	2,875,244	2,875,244	0.00%
Contract services - professional and educational	816,498	816,498	816,498	816,498	0.00%
Maintenance & construction	585,282	585,282	585,282	585,282	0.00%
Field trips, insurance, phone & travel	426,360	426,360	426,360	426,360	0.00%
Supplies, materials & utilities	1,213,225	1,213,225	1,213,225	1,213,225	0.00%
Equipment	210,332	210,332	210,332	210,332	0.00%
Indirect and other costs	360,213	360,213	360,213	360,213	0.00%
Total Expenditures	16,492,023	16,492,023	16,492,023	16,492,023	0.00%
Deficiency of revenues under expenditures	(1,193,053)	(945,662)	(693,617)	(436,826)	
Fund Balance - July 1	2,910,193	1,717,140	771,478	77,861	
Fund Balance - June 30	\$ 1,717,140	\$ 771,478	\$ 77,861	\$ (358,965)	
Fund Balance					
Reserved	\$ 0	\$ 0	\$ 0	\$ 0	
Unreserved:					
Designated	1,717,140	1,717,140	1,717,140	1,717,140	
Undesignated	0	(945,662)	(1,639,279)	(2,076,105)	
Total Fund Balance	\$ 1,717,140	\$ 771,478	\$ 77,861	\$ (358,965)	

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 Budget:*Comparative Information for Years 2006-07 Through 2009-10***Revenue and Expenditure Growth History****With Percent Growth from Previous Year and Average Percent Growth for Period**

	2006-07 Actual	2007-08 Actual	% Growth	2008-09 Actual	% Growth	2009-10 Revised Budget	% Growth	Average % Growth
Revenues:								
Property tax	\$ 18,041,448	\$ 19,803,530	9.8%	\$ 19,671,536	-0.7%	\$ 16,708,094	-15.1%	-2.5%
Interest on investments	1,877,491	1,558,235	-17.0%	579,425	-62.8%	629,099	8.6%	-22.2%
Other local revenue	752,773	824,468	9.5%	80,807	-90.2%	1,961,760	2327.7%	53.5%
Total Revenues	20,671,712	22,186,233	7.3%	20,381,768	-8.1%	19,486,953	-4.4%	-1.9%
Expenditures:								
Salaries	2,341,272	2,385,081	1.9%	2,341,933	-1.8%	2,428,574	3.7%	1.2%
Employee benefits	877,452	918,096	4.6%	938,546	2.2%	1,032,577	10.0%	5.9%
Contracted services	20,983,911	24,892,523	18.6%	27,214,435	9.3%	19,051,808	-30.0%	-3.1%
Construction materials	29,932	40,721	36.0%	20,758	-49.0%	378,857	1725.1%	388.6%
Travel and conferences	16,928	18,429	8.9%	7,903	-57.1%	22,125	180.0%	10.2%
Equipment	35,226	2,467,836	6905.7%	884,886	-64.1%	2,696,802	204.8%	2518.6%
Bond Issuance Costs	0	10,158	-	0	-	0	-	-
Total Expenditures	24,284,721	30,732,844	26.6%	31,408,461	2.2%	25,610,743	-18.5%	1.8%
Deficiency of revenues under expenditures	(3,613,009)	(8,546,611)		(11,026,693)		(6,123,790)		
Other financing sources (uses)								
General obligation bonds issued	0	0		0		0		
Bond premium	0	0		0		0		
Sale of real property	2,129,700	84,804		52,087		227,051		
Net change in fund balances	(1,483,309)	(8,461,807)		(10,974,606)		(5,896,739)		
Fund Balance - July 1	40,668,774	39,185,465		30,723,658		19,749,052		
Fund Balance - June 30	\$ 39,185,465	\$ 30,723,658		\$ 19,749,052		\$ 13,852,313		
Fund Balance								
Reserved	\$ 8,887,527	30,723,658		96,263		96,263		
Unreserved and undesignated	30,297,938	-		19,652,789		13,756,050		
Total Fund Balance	\$ 39,185,465	\$ 30,723,658		\$ 19,749,052		\$ 13,852,313		

SALT LAKE CITY SCHOOL DISTRICT
Capital Outlay Fund and Capital Reserve Fund Combined Budget Projected
For Fiscal Year 2010-11 Through 2014-15
Fund Expenditures by Object

	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected	2014-15 Projected
Revenues:					
Property tax	\$ 18,732,185	\$ 18,732,185	\$ 18,732,185	\$ 18,732,185	\$ 24,759,089
Interest on investments	629,099	629,099	629,099	629,099	629,099
Other Local Revenue	96,100	245,270	245,270	245,270	245,270
Total Revenues	19,557,384	19,606,554	19,606,554	19,606,554	25,633,458
Expenditures and Encumbrances:					
Salaries	2,398,859	2,458,580	2,519,794	2,582,538	2,646,852
Employee benefits	1,022,071	1,063,042	1,106,323	1,152,071	1,200,472
Contracted service - ongoing	6,198,869	7,853,477	4,921,266	4,395,478	3,939,075
Contracted service - retrofit	8,816,658	0	0	0	20,000,000
Construction materials	378,500	28,500	28,500	28,500	28,500
Travel and conferences	22,125	22,125	22,125	22,125	22,125
Equipment	2,238,759	3,198,759	3,198,759	3,198,759	3,198,759
Property acquisition	0	0	0	0	12,000,000
Total Expenditures	21,075,841	14,624,483	11,796,767	11,379,471	43,035,783
Net change in fund balances	(1,469,287)	4,982,071	7,809,787	8,227,083	(17,402,325)
Fund Balance - July 1	13,852,313	12,383,026	17,365,097	25,174,884	33,401,967
Fund Balance - June 30	\$ 12,383,026	\$ 17,365,097	\$ 25,174,884	\$ 33,401,967	\$ 15,999,642
Fund Balance					
Prepaid Expenditures	\$ 96,263	\$ 96,263	\$ 96,263	\$ 96,263	\$ 96,263
Construction commitments	0	0	0	0	0
Property Acquisition	4,000,000	6,000,000	8,000,000	10,000,000	0
Unreserved and undesignated	8,286,763	11,268,834	17,078,621	23,305,704	15,903,379
Total Fund Balance	\$ 12,383,026	\$ 17,365,097	\$ 25,174,884	\$ 33,401,967	\$ 15,999,642

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 2010-11 Through 2013-14
Fund Expenditures by Object

	2010-11 Budget	2011-12 Projected	2012-13 Projected	2013-14 Projected
Revenues:				
Property Tax	\$ 16,864,390	\$ 16,851,951	\$ 16,699,644	\$ 17,295,038
Interest on Investments	50,000	50,000	50,000	50,000
Total Revenue	<u>16,914,390</u>	<u>16,901,951</u>	<u>16,749,644</u>	<u>17,345,038</u>
Expenditures:				
Redemption of bond principal	11,926,000	12,408,000	12,776,000	13,454,000
Interest on bonds	4,982,890	4,488,451	3,968,144	3,885,538
Paying agent fees	5,500	5,500	5,500	5,500
Total Expenditures	<u>16,914,390</u>	<u>16,901,951</u>	<u>16,749,644</u>	<u>17,345,038</u>
Net Change in Fund Balances	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

SALT LAKE CITY SCHOOL DISTRICT
District Employee and Staffing Levels
For Fiscal Years 2006-07 Through 2010-11

	2006-07 Actual	2007-08 Actual	2008-09 Actual	2009-10 Actual	2010-11 Proposed
Instruction	1,681.57	1,699.24	1,756.22	1,769.96	1,762.96
Supporting Services:					
Students	66.58	68.92	71.72	70.47	70.47
Instructional Staff	144.41	141.25	143.44	137.56	136.06
General District Administration	3.50	3.55	3.50	3.50	3.50
School Administration	113.06	117.32	122.76	130.57	130.57
Central Services Services	57.08	54.56	54.35	55.96	52.96
Operation & Maintenance of Buildings	244.10	231.45	225.23	213.19	211.19
Student Transportation	59.12	59.82	60.59	59.28	59.28
Other & Internal Services	29.96	35.88	31.54	35.80	35.80
Nutrition Services	162.06	164.65	167.23	168.39	168.39
Non K-12 Programs	545.39	536.22	547.93	540.83	540.83
Capital Projects	48.50	43.00	43.00	43.97	43.97
Total	<u>3,155.33</u>	<u>3,155.86</u>	<u>3,227.51</u>	<u>3,229.48</u>	<u>3,215.98</u>
Licensed Teachers	1,256.33	1,292.23	1,320.87	1,346.44	1,340.44
Non Teaching Staff	1,899.00	1,886.93	1,906.64	1,883.04	1,875.54
Total	<u>3,155.33</u>	<u>3,179.16</u>	<u>3,227.51</u>	<u>3,229.48</u>	<u>3,215.98</u>

2007-08 includes 33.13 charter school staff
2008-09 includes 47.17 charter school staff
2009-10 includes 49.87 charter school staff



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 8 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.

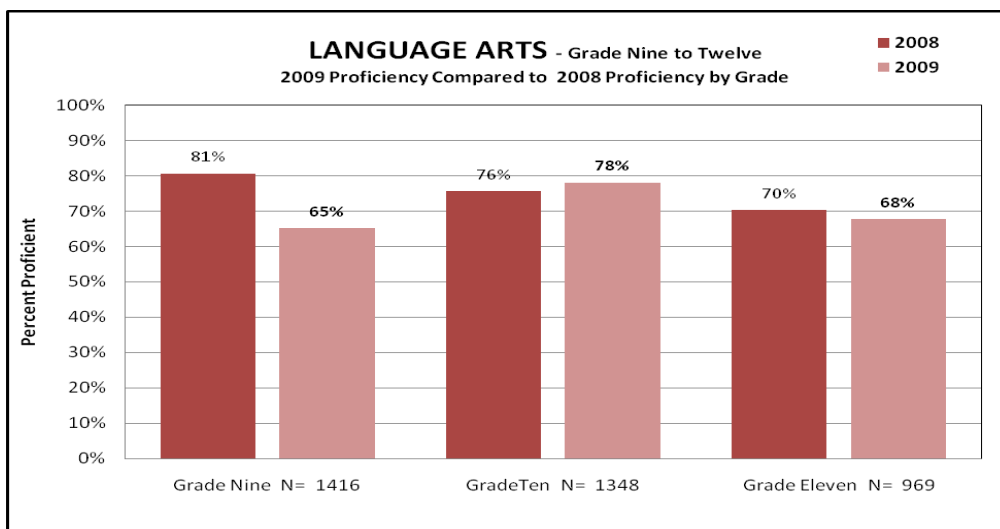
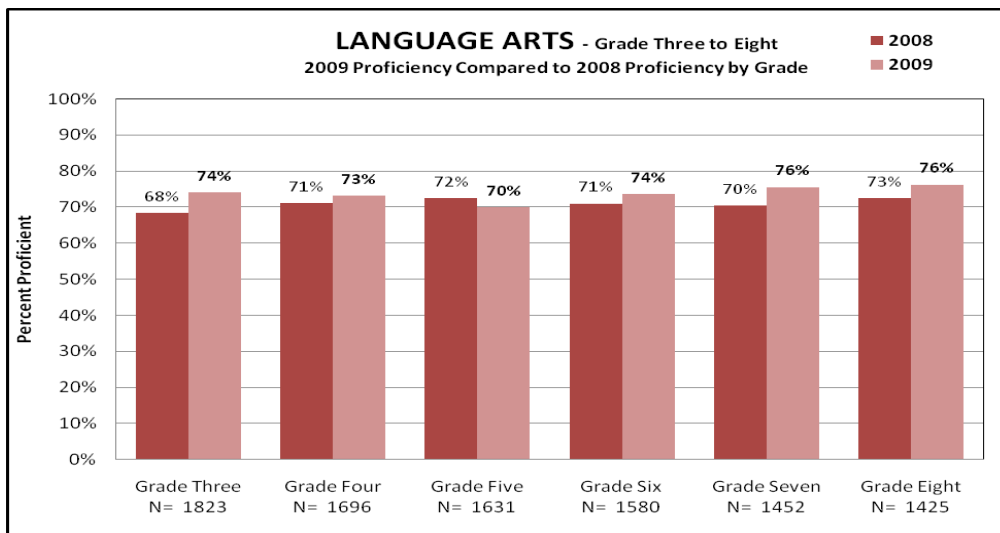


Essential 1

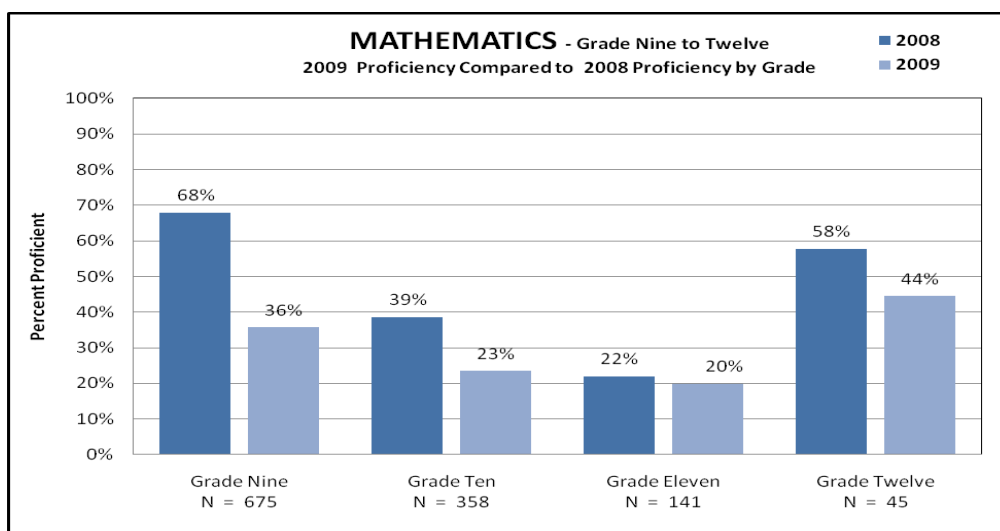
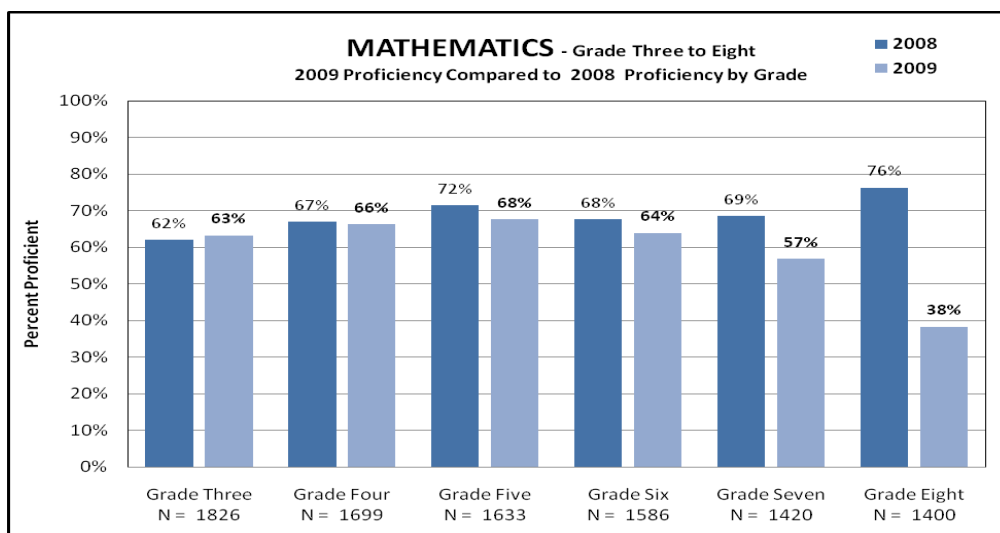
Curriculum and Instruction

All students have access to high quality instruction in every curricular area focused on increasing student achievement.

- ◆ Utah's Criterion-Referenced Tests (CRT's) 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.
- ◆ These Language Arts results are reported as percentage of students scoring proficient for the last two years.



- ◆ These Math results are reported as percentage of students scoring proficient for the last two years.
- ◆ In Mathematics, 2008-09 cannot be compared to the 2007-08 scores as the state implemented a new mathematics core curriculum and assessment.



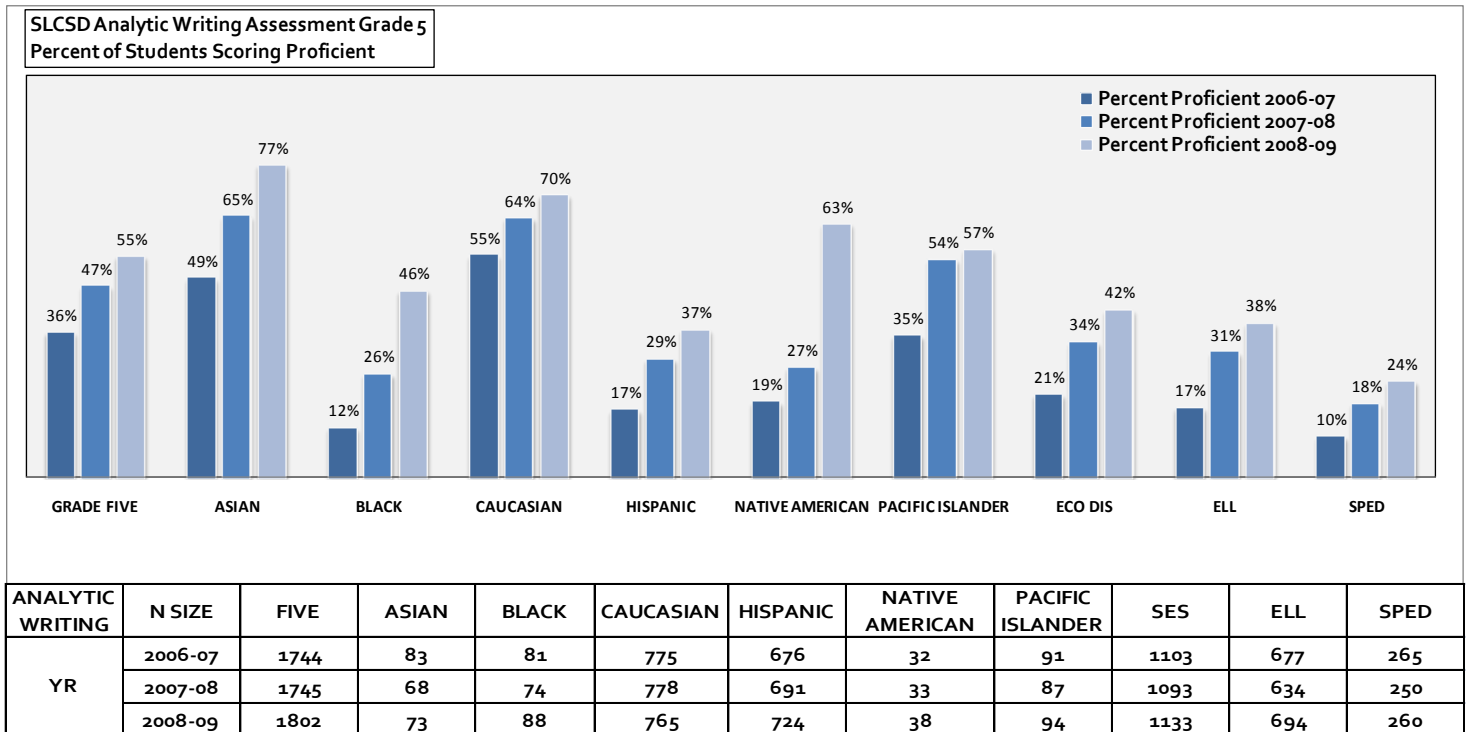


Essential 2

Assessment

Developmentally and culturally relevant assessment is used as a tool for improved student learning and instruction.

- ◆ The following chart represents three years of Analytic Writing performance. While recognizing large achievement gaps exist for some groups, SLCSO experienced increases in performance.
- ◆ The ELL population increased from 17% to 38% representing a 55 % increase.
In 2007, 112 students scored proficient out of 677 total assessed.
In 2009, 256 students scored proficient out of 694.
- ◆ Pacific Islander students increased from 35% proficient to 57% proficient representing a 38% increase in proficiency.
In 2007 this represented 21 out of the 91 students assessed.
In 2009, 40 of 94 students scored proficient.





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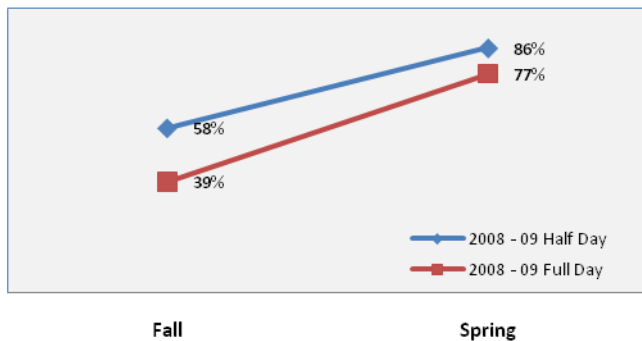
Essential 3

Early Childhood

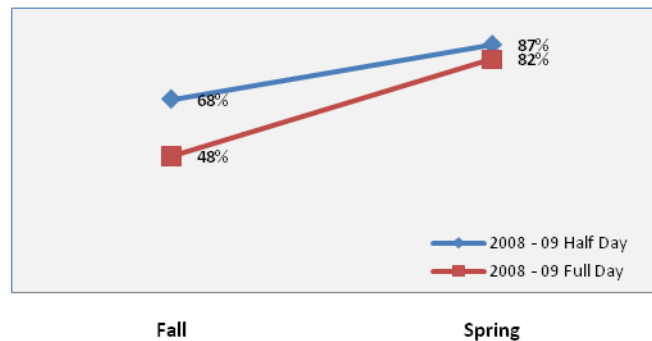
Young children are prepared with a foundation of skills and abilities to support future learning.

- ◆ As illustrated below, both Language Arts and Math portions of the SLCSO 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.

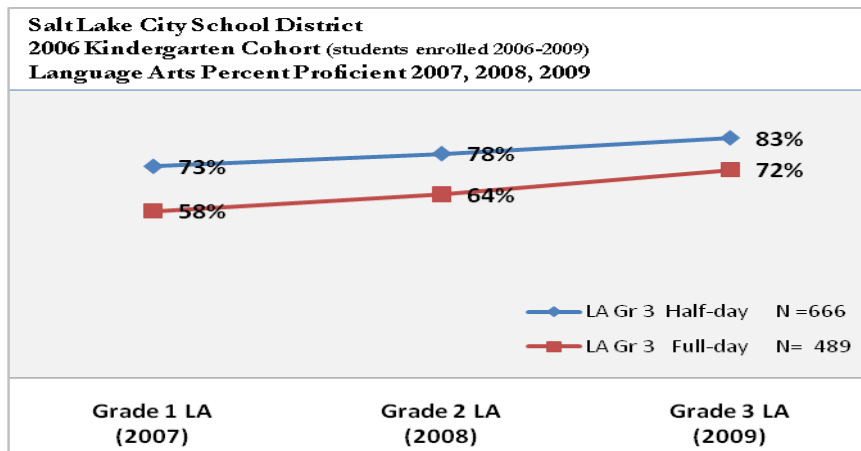
SLCSO Kindergarten Assessment
LA Percent Correct
Half Day and Full Day Results 2008-09



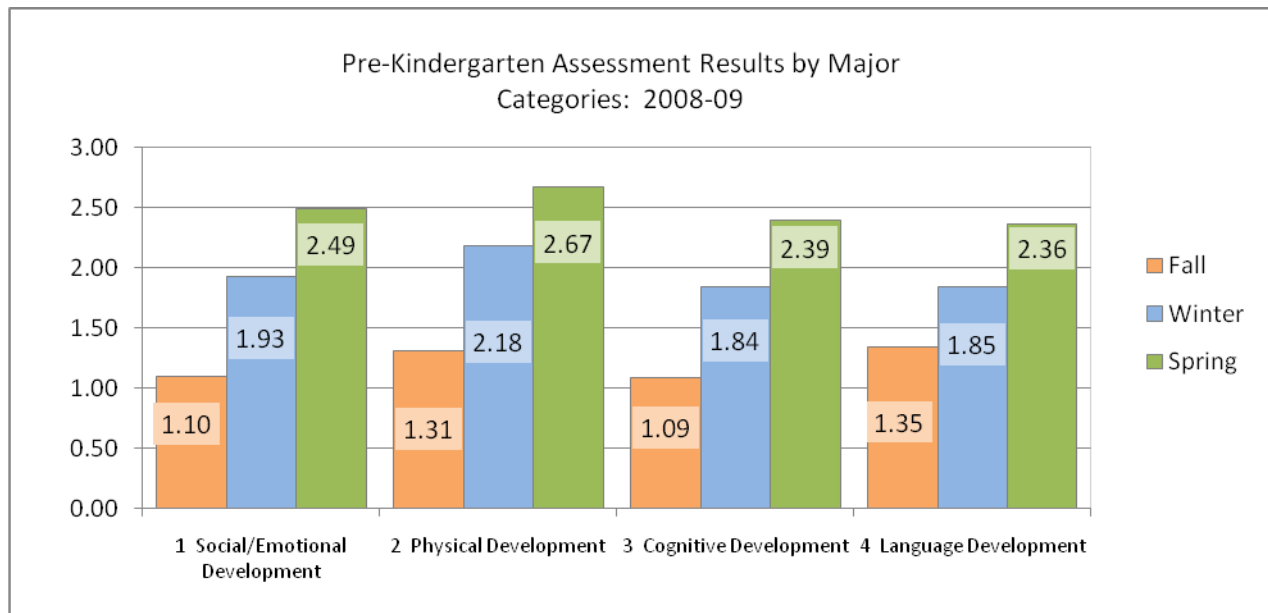
SLCSO Kindergarten Assessment
Math Percent Correct
Half Day and Full Day Results 2008-09



- ◆ The students who attended Full-day Kindergarten in 2006 are currently Grade 4 students (2009-10). The chart below illustrates the percent of students (who have been enrolled in SLCSO schools for the past three years) scoring proficient on the Language Arts CRT. Increases were reported for students who were served in both Half-day and Full-day Kindergarten programs in 2006. In Grade 1, there was a 15 point difference in percent scoring proficient and in Grade 3 that decreased to 11 points.



- ◆ SLCSO 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.
- ◆ **PRE - KINDERGARTEN**
Pre-Kindergarten, students are developmentally assessed for their progress three times during the year. The Creative Curriculum Developmental Continuum Assessment contains 50 questions. The scores reported below are aggregated for the entire district. Evidence from this data suggests that students make considerable, developmentally appropriate progress over the course of the school year.



0.0 to 0.5 = skills and readiness are marginal
 0.5 to 1.5 = appropriate level of competence for beginning pre-kindergarten student
 1.5 to 2.5 = good skills in place, appropriately developing for kindergarten
 2.5 to 3.0 = sophisticated skills in place; advanced student

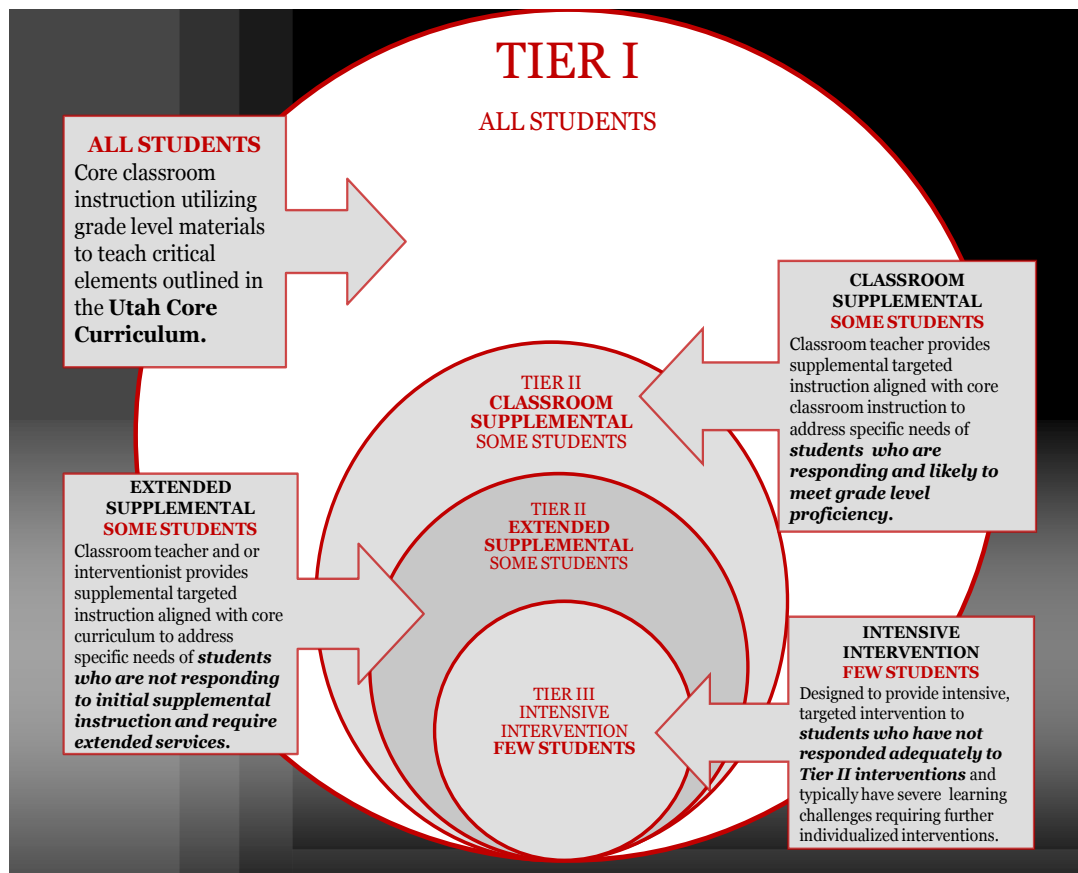


Essential 4

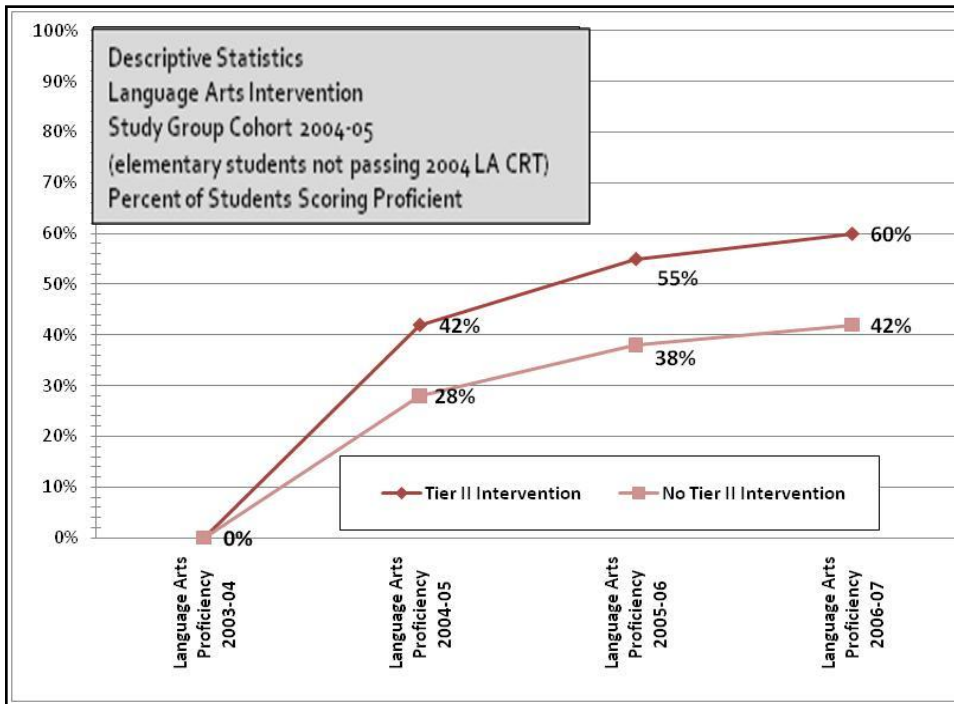
Remediation and Interventions

Students are supported in performing at proficient levels through interventions and specialized instruction.

- ◆ SLCSD has implemented this tiered instructional process designed to improve reading success for all elementary students. This process for delivering quality reading instruction employs Utah's literacy core curriculum with a core classroom instruction foundation designed for reducing the prevalence of struggling readers (see Figure 1). SLCSD's multi-tiered literacy model consists of:
 - **Tier I:** Instruction designed for all students utilizing grade level scientifically-based reading research (SBRR) materials and practices to teach critical elements outlined in the Utah Core Curriculum.
 - **Tier II:** Instruction that addresses the needs of some students who are likely to meet grade level proficiency with additional classroom instruction. It is designed to provide SBRR supplemental instruction aligned with a classroom core program. Guided by the classroom teacher, the implemented support includes small group instruction, additional pre-teach and re-teach, additional practice, as well as other strategies around identified skills in the general classroom for 15 to 30-minutes a day. It can also be extended to address the needs of students who may not be responding with initial supplemental instruction by adding additional time and resources for students along the continuum.
 - **Tier III:** Instruction addresses the needs of a few students, and is designed to provide intensive targeted instruction and intervention. These are typically students identified for special education services with the support of highly qualified reading specialists, special education teachers and alternative language service teachers.



- ◆ At the end of the first year of implementation, initial results suggested encouraging improvements in student performance. For students receiving targeted interventions that were not proficient in 2003-04, 42% were proficient the following year. These results were optimistic and have encouraged the continuation of the process on a volunteer basis successive years.



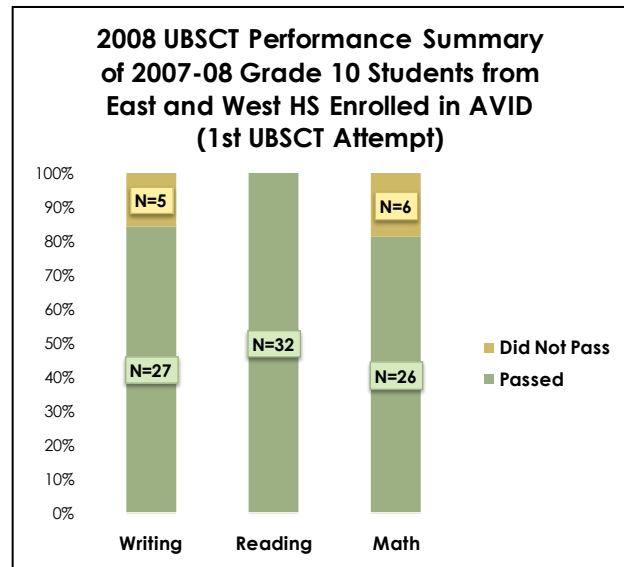
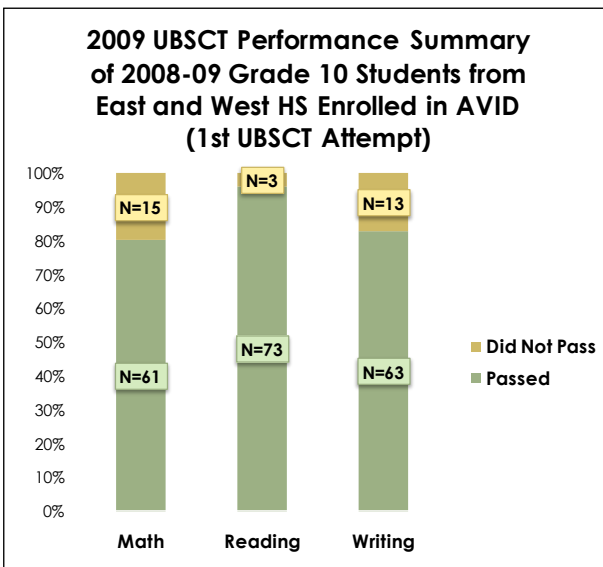


Essential 5

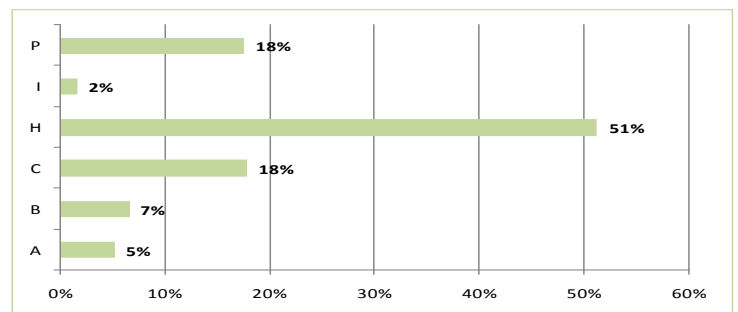
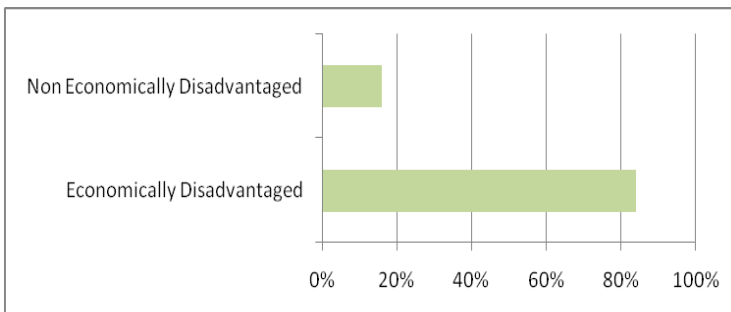
Advocacy and Transitions

Every student feels supported academically and personally throughout the school experience, with emphasis on meeting the needs of students with disabilities, English language learners and students living in poverty.

- ◆ AVID (Advancement Via Individual Determination) is a program designed to help underachieving middle and high school students prepare for and succeed in colleges and universities. Students in the program commit themselves to improvement and preparation for college. AVID offers a rigorous program of instruction in academic "survival skills" and college level entry skills. The AVID program teaches the student how to study, read for content, take notes and manage time. Students participate in collaborative study groups or tutorials led by tutors who use skillful questioning to bring students to a higher level of understanding.
- ◆ AVID is an elective class which meets during the regular school day. This high school course is one of many that can assist students with the skills needed to pass Utah's high school exit exam, the Utah Basic Skills Competency Test. AVID is not a UBSC intervention or remediation course. However, these historically underachieving students passed the UBSC subtests at a higher rate than the general 10th grade population.
- ◆ Students who participated in the AVID course in grade eleven also passed the UBSC at high rates during their 1st attempt the previous year. Out of the 32 students who participated this year, 84% passed the Writing Subtest on their first attempt (Spring 2008), 100% passed the Reading Subtest and 81% passed the Math Subtest.



Population Demographics of AVID 2008-09





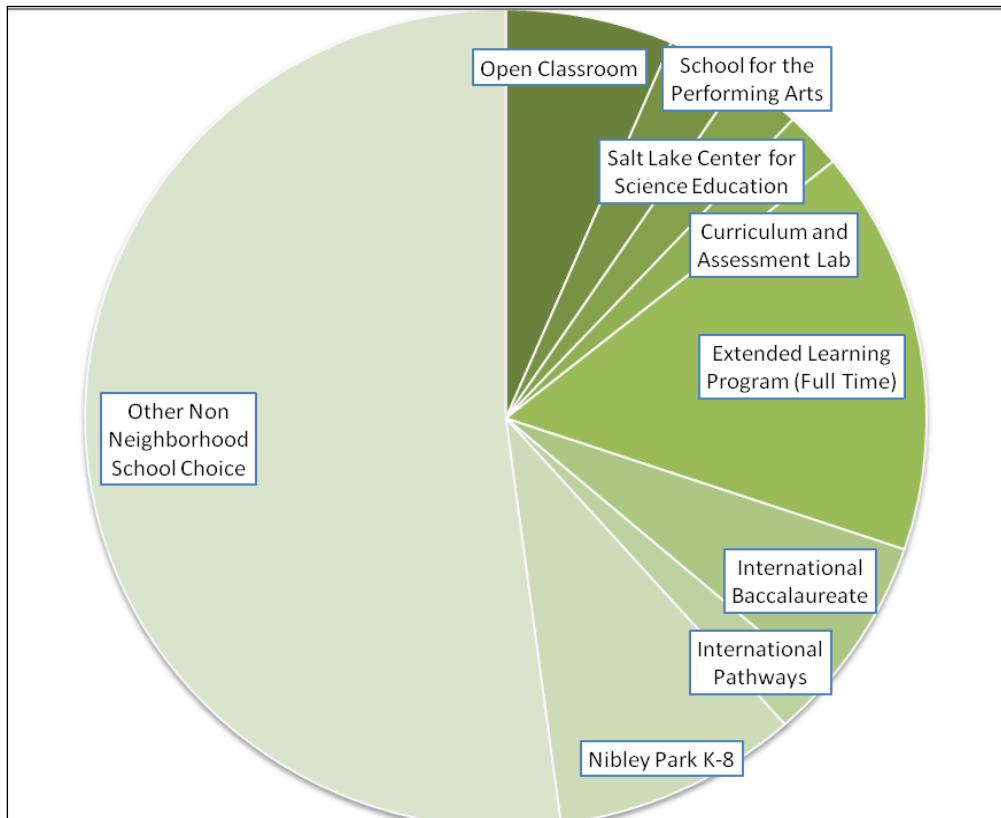
Essential 6

Choice Initiatives

Families and students have a variety of school or program choices including neighborhood schools, academies, magnets and optional programs.

- ◆ Salt Lake District is committed to providing school and program choice to students and families.
- ◆ During the 2008-2009 school year, over 6000 students attended a school that was not their neighborhood school. This represents approximately 25% of SLCSD families that choose from many options available in Salt Lake City School District.

Charter Schools and Specialized Programs	N size 2008-09
Open Classroom	415
Salt Lake Center for Science Education	191
School for the Performing Arts	166
Curriculum and Assessment Lab	144
Extended Learning Program	1034
International Baccalaureate	396
International Pathways	138
Nibley Park K-8	610
Other Non Neighborhood School Choice	3364



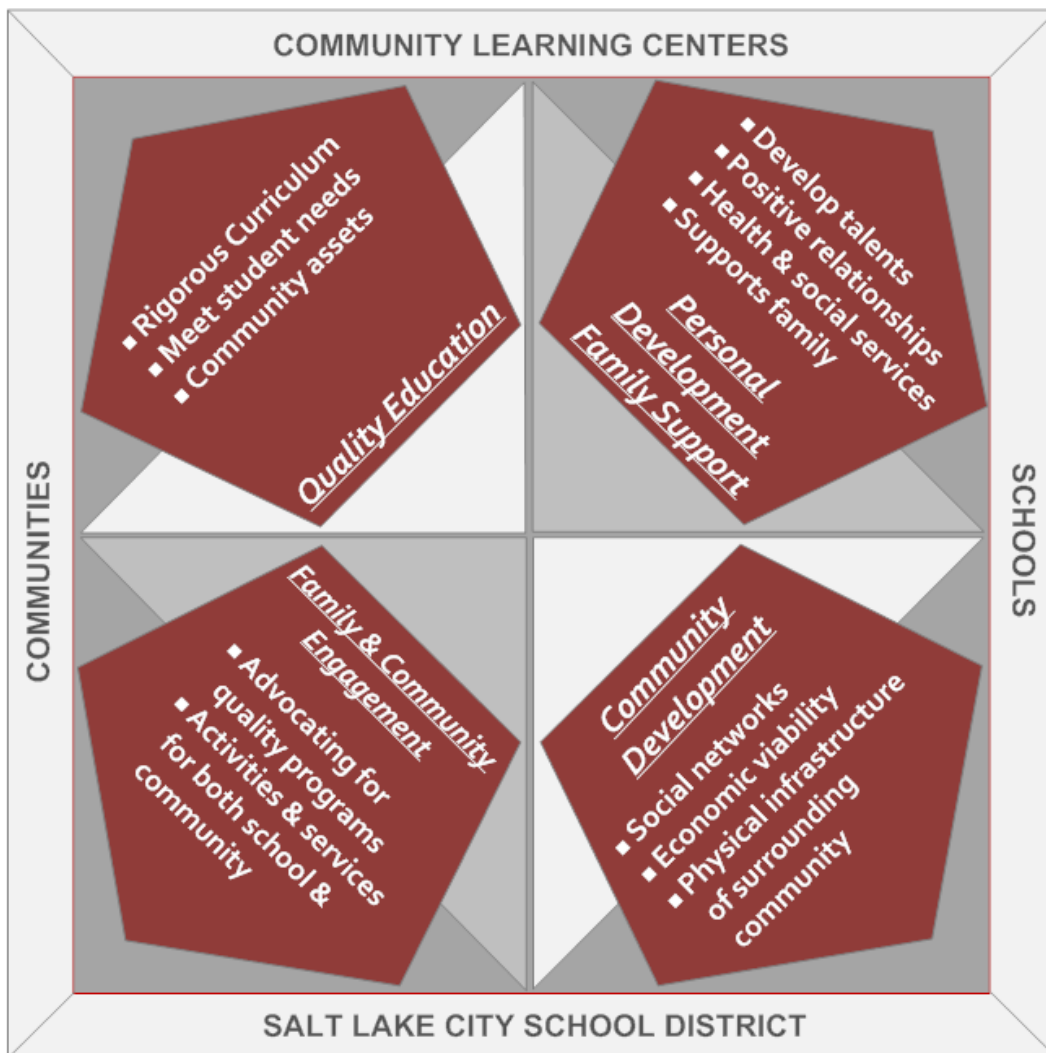


Essential 7

Family and Community Involvement


Schools collaborate with families, community organizations and businesses to support student learning in ways relevant to diverse cultures.

- ◆ A Full Service Community School (or Community Learning Center) is a public elementary or secondary school that coordinates multiple federal, state, and/or local educational and social service programs through community-based organizations and public/private partnerships. The purpose of these schools is to improve the coordination, delivery, effectiveness and efficiency of services provided to families and children. Improving academic outcomes for students and quality of life for the community are key elements of successful programs.





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	<h2 style="text-align: center;">Essential 8</h2>
	<h3 style="text-align: center;">Internal Communications and External Relations</h3> <p style="text-align: center;">Internal and external communications are clear, accurate, efficient, effective and culturally relevant.</p>

- ◆ The key focus of the Communications Department over the past year has been to take advantage of Internet technology to improve communication efforts with our students, schools, employees and community.
 - Many school Web sites have been converted to use Adobe’s “Contribute” software. This software makes it easier for school personnel to update and maintain their own Web sites. While this process has not progressed as quickly as originally planned, the majority of elementary and middle schools are now using the new software. Several school Web sites have also been redesigned. The feedback from these schools and their new Internet teams is overwhelmingly positive. The use of this software allows schools to use their Web sites more effectively and increase the amount of information they communicate with parents and the community.
 - With the help of the Communications Department, several district departments have reorganized their Web pages. The updates generally include more information and updated links to help parents find the information they need to assist in their students’ education and to help employees know about upcoming events and opportunities.
 - The Communications Department has established a district Facebook page and a Twitter account. As of February, the district has 177 fans on Facebook and 255 followers on Twitter. Those numbers continue to grow each week. These two sites are used to communicate good news about the district, events at schools, and information important to the district and the Salt Lake City Board of Education.
 - A new translation tool, Google Translate, has been added to a handful of key Web pages. These pages include the district’s online annual report and the policy pages. While not perfect, this tool allows users of our Web site to quickly translate a Web page into their preferred language without costing the district any money or additional time.
 - Future plans in the technology area include adding Google Translate options to all district Web pages and ensuring all schools and eventually district departments are able to take advantage of the Adobe “Contribute” software.

- ◆ Beyond Internet technology, the Communication Department is working to increase its efforts in areas such as media relations, printed promotional materials, community engagement, and general public relations efforts.
 - During the past year, it's been a revolving door of reporters covering the school district. Despite the numerous changes, the Communications Department has managed to respond in a timely manner to hundreds if not thousands of media requests and pro-actively invite media representatives to cover district events and issues. A quick overview of the media coverage of the Salt Lake City School District show the majority of the stories show the district in a positive light.
 - The district's Communications Officer maintains an excellent working relationship with the Salt Lake City Police Department and other school communication specialists along the Wasatch Front. Regular communication with these colleagues helps gauge how other districts and agencies are responding to media requests and community issues.
 - This past year has seen great increase in the number of printed materials that help support the mission and image of the district. These materials include the Student Achievement Plan poster, the School Choice Catalog, a Community Learning Center brochure, a brochure for the Salt Lake Education Foundation, an Administrator's Directory and more. Accordingly, the district photo library is growing and is becoming a valuable tool as other departments create materials for their use.
 - The Communication Department has created and is implementing a District Style Guide. The style guide brings consistency to the district's image and brand by outlining the correct use of the district logo and establishing guidelines for editorial style.

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 159 is a comparison of district scores for the 2006-07 through 2008-09 school years. The chart on the bottom of page 159 is a comparison of scores for the district, state and nation for the 2008-09 school year.

The ACT program reports that of the 1,507 students enrolled as seniors in the district in the fall of the 2008-09 year, 777 or 51.6% took the ACT at least once during their high school career. Not all tests reported in this year's results were taken during the 2008-09 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.

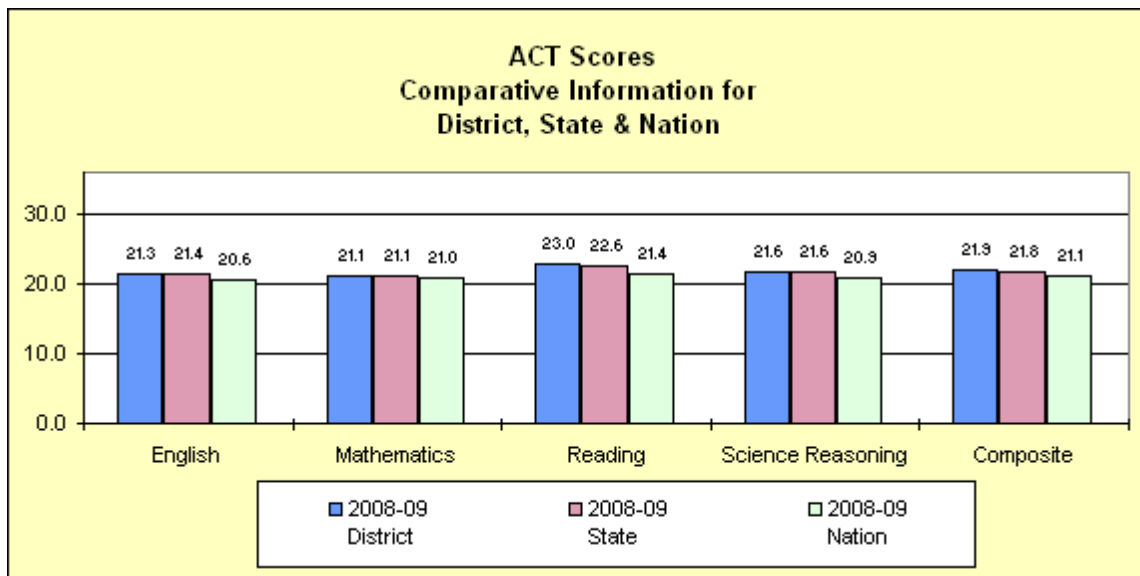
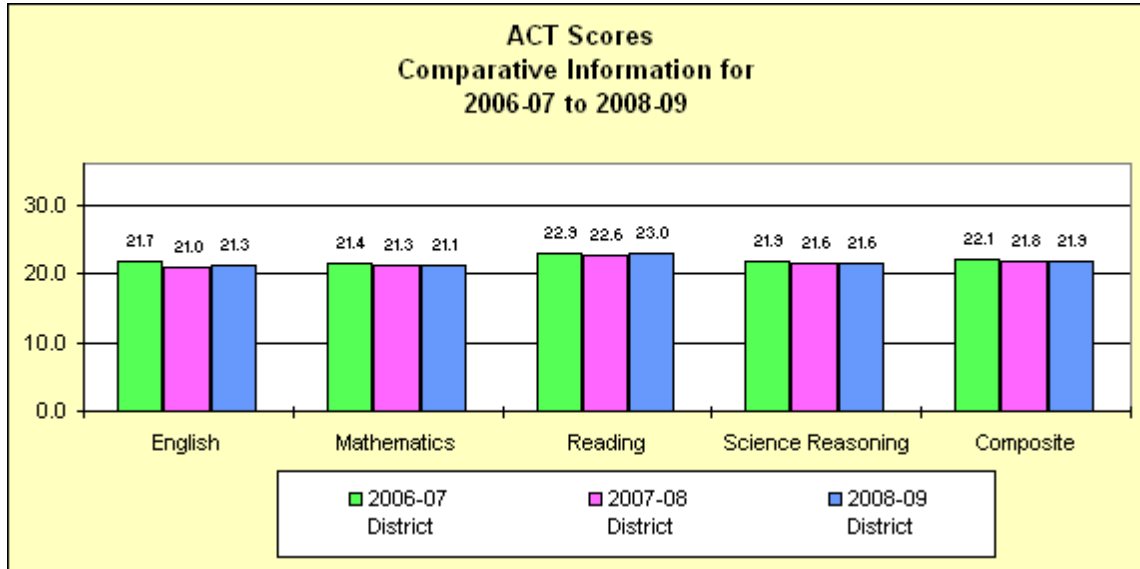
The following general trends should be noted for the 2008-09 school year:

- 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 46.0% in 2007-08 to 51.6% in 2008-09.
- 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 2006-07 to 2008-09*

	2006-07 District	2007-08 District	2008-09 District	2008-09 State	2008-09 Nation
Number of Students taking the ACT test	643	719	777	23,229	1,480,469
English	21.7	21.0	21.3	21.4	20.6
Mathematics	21.4	21.3	21.1	21.1	21.0
Reading	22.9	22.6	23.0	22.6	21.4
Science Reasoning	21.9	21.6	21.6	21.6	20.9
Composite	22.1	21.8	21.9	21.8	21.1



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.

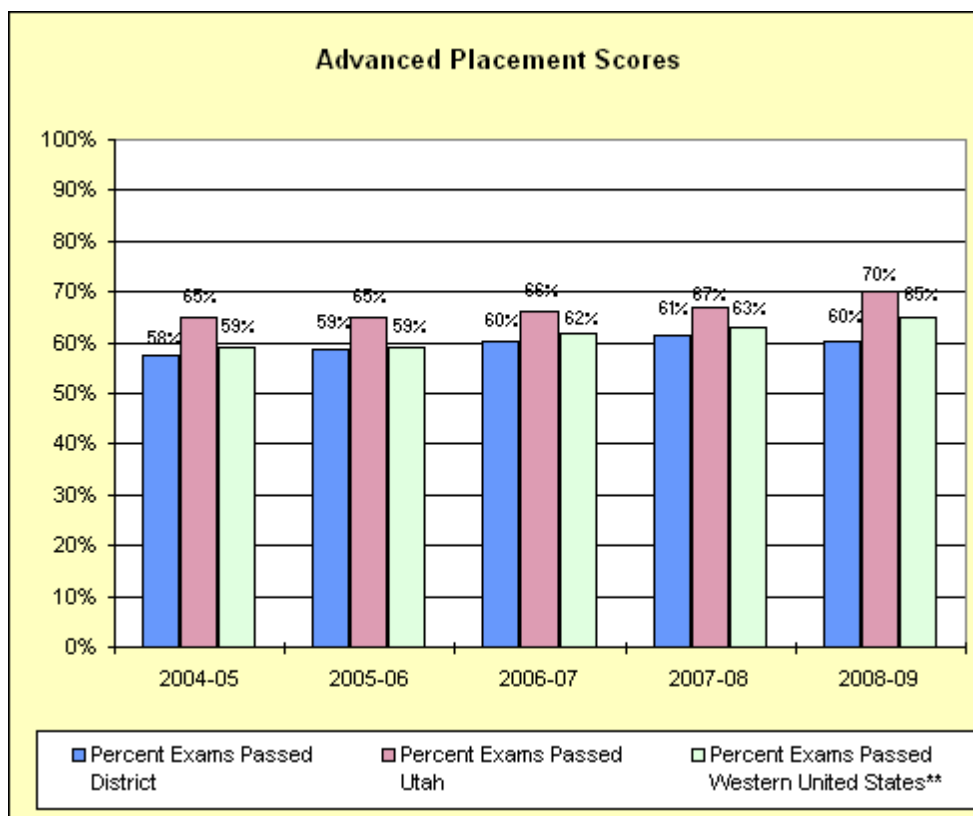
The following general trends were noted for the 2008-09 school year:

- District-wide, 60% of the tests taken received a 3 or better, this is a slight decrease of 1% from last year.
- The District's pass rate for AP exams was 10% lower than the state's pass rate and 3% lower than the pass rate of the Western United States Region.
- We administered 1,594 exams in 2008-09, 62 fewer tests than in the 2007-08 year.
- 962 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 2004-05 to 2008-09*

	Number Tests Administered District	Number Exams Passed District	Percent Exams Passed District	Percent Exams Passed Utah	Percent Exams Passed Western United States**
2004-05	1,547	891	58%	65%	59%
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%



** Previous to 1995-96 scores were compared **Nationally**. Beginning in 1995-96 scores were compared **Regionally**. The Salt Lake City School District falls within the Western States Region.

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.