

# **Salt Lake City School District**

## **Annual Budget Fiscal Year 2015-16**



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

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

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

Janet M. Roberts, Business Administrator  
Alan T. Kearsley, Director of Finance  
Kerry J. Smith, Budget Director



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

## **TABLE OF CONTENTS**

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

Introductory Section Table of Contents .....	1
Board of Education and Administration .....	3
ASBO Meritorious Budget Award .....	4
GFOA Distinguished Budget Presentation Award .....	5
Executive Summary .....	7
Introduction .....	7
Organization .....	8
• Budget Presentation .....	8
• Budget Development .....	8
Financial .....	9
• Governmental Funds .....	9
• Internal Service Funds .....	9
• Revenue .....	10
• Expenditures .....	11
• Fund Balance and Retained Earnings .....	12
Other Information .....	12
• Students .....	12
• District Staffing & Resource Allocation .....	14
• Property Taxes .....	14
• Capital Improvement & Debt Service Plan .....	15
Education Program Goals .....	16
• The Central Essential .....	16
• Five Supporting Essentials .....	18
• Conclusion .....	24

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

Organizational Section Table of Contents .....	25
The District Entity .....	26
Administrative Organizational Chart .....	30
District Vision, Mission, & 2010-2015 Student Achievement Plan .....	31
Significant Laws Affecting this Budget .....	33
Budget Development and Administration Policies .....	35
Budget Development Process .....	37
Capital Projects Process .....	38
Budget Administration and Management Process .....	38

Budget Development Timeline .....	39
Explanation of Function Classification of Expenditures .....	40

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

Financial Section Table of Contents .....	43
Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends .....	44
Summary of Budgets:	
• Summary of Budgets – All Governmental Fund Types .....	47
• Summary of Budgets – All Operational Funds .....	49
Governmental Funds:	
• The General Fund .....	51
• Summary of Budgets – Special Revenue Funds .....	59
• Summary of Budgets – Capital Projects & Debt Service Funds .....	67
• The District's Current Debt Obligations .....	79
Internal Service Funds:	
• Summary of Budgets – Internal Service Funds .....	81
Program Summaries:	
• General Fund Budget – Recap of Program Expenditure Summaries .....	87
• Special Programs Fund Budget – Recap of Program Expenditures Summaries .....	107

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

Informational Section Table of Contents .....	117
Information about District Revenue and Expenditures, Including Enrollment Trends:	
• Chart 1 – District Enrollment Trends – Average Daily Membership .....	119
• October 1 Enrollment by School .....	120
• Chart 2 – Governmental Funds – Revenue Summary Comparison .....	121
• Governmental Funds – Revenue and Expenditures Summary Comparison .....	122
• Chart 3 – Total General Fund Revenue .....	124
• Chart 4 – General Fund Revenue – State Guaranteed Basic Program and Basic Tax Rate Combined .....	125
• Chart 5 – General Fund Revenues by Source .....	126
• Chart 6 – Property Tax Revenue Summary .....	127
• Chart 7 – Schedule of Property Tax Rates by Fund .....	128
• Chart 8 – Taxable Property Within the District, Estimated Market Value, Total Taxable Value, and Net Taxable Value .....	129
• Chart 9 – Property Tax Levied and Collected .....	130
• Chart 10 – Impact of Budget on Taxpayers .....	131
• Bonded Debt Amortization Schedule .....	132
• Qualified School Construction Bonds .....	133

A Forecast of the Revenue and Expenditures for the General Fund, Special Programs Fund, Capital Outlay & Capital Reserve Funds, and Debt Service Fund for 2015-16 through 2018-19 .....	134
District Employee and Staffing Levels .....	143
Performance Measures .....	145
Glossary of Terms .....	165



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

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

<b>Board of Education and Administration .....</b>	<b>3</b>
<b>ASBO Meritorious Budget Award .....</b>	<b>4</b>
<b>GFOA Distinguished Budget Presentation Award .....</b>	<b>5</b>
<b>Executive Summary .....</b>	<b>7</b>
<b>Introduction .....</b>	<b>7</b>
<b>Organization .....</b>	<b>8</b>
• Budget Presentation.....	8
• Budget Development .....	8
<b>Financial .....</b>	<b>9</b>
• Governmental Funds.....	9
• Internal Service Funds .....	9
• Revenue .....	10
• Expenditures .....	11
• Fund Balance and Retained Earnings .....	12
<b>Other Information.....</b>	<b>12</b>
• Students.....	12
• District Staffing & Resource Allocation.....	14
• Property Taxes.....	14
• Capital Improvement & Debt Service Plan .....	15
<b>Education Program Goals.....</b>	<b>16</b>
• The Central Essential.....	16
• Five Supporting Essentials.....	18
• Conclusion .....	24



## SALT LAKE CITY SCHOOL DISTRICT 2015-16 ANNUAL BUDGET

---

### Board of Education

Heather Bennett

*President*

*Precinct 5*

*Term ends: 12/31/2016*

Tiffany Sandberg

*Vice President*

*Precinct 1*

*Term ends: 12/31/2016*

J. Michael Clára

*Precinct 2*

*Term ends: 12/31/2016*

Katherine Kennedy

*Precinct 3*

*Term ends: 12/31/2018*

Rosemary Emery

*Precinct 4*

*Term ends: 12/31/2018*

Melissa Ford

*Precinct 6*

*Term ends: 12/31/2018*

Kristi Swett

*Precinct 7*

*Term ends: 12/31/2016*

Josh Whisenant

*Student Representative*

*Term ends: 6/30/2015*

### Administration

McKell Withers

*Superintendent*

Janet M. Roberts

*Business Administrator*

Patrick Garcia

*Associate Superintendent*

*School Support*



This Meritorious Budget Award is presented to

## SALT LAKE CITY SCHOOL DISTRICT

For excellence in the preparation and issuance of its school entity's budget  
for the Fiscal Year 2014-2015.

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



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

Terrie S. Simmons, RSBA, CSBO  
President

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

John D. Musso, CAE, RSBA  
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Salt Lake City School District  
Utah**

For the Fiscal Year Beginning

**July 1, 2014**

A handwritten signature in black ink, reading 'Jeffrey R. Egan', is positioned above the title 'Executive Director'.

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, 2014. 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*



## SUPERINTENDENT'S OFFICE

440 East 100 South  
Salt Lake City, Utah 84111

p 801.578.8348  
f 801.578.8685

May 2015

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 2015-16 for the Salt Lake City School District. We also ask you to approve the revised budget for fiscal year 2014-15 as well as the proposed tax rate for calendar year 2015. This document includes budget detail for all District programs.

## INTRODUCTION

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

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

As we face changing demographics that bring greater student needs, we continue to make progress as we strive to meet the challenges of increased accountability and higher standards. More than 59.08% of our students qualify for free or reduced lunch. At least 81 primary languages are spoken by District students. Nearly 3.81% of our students are considered homeless. Still, based on results from standardized tests, our student continue to excel in their learning accomplishments. We are determined to provide all students with an excellent education, and continually strive to keep our commitment that no child be left behind.

Following a projected decrease in Average Daily Membership (ADM) of 569 students from 2013-14, our District anticipates an enrollment decrease of 114 students for the coming year. Enrollment for the 2015-16 school year is expected to be 23,764 ADM with slight decreases anticipated in future years. Any growth projections are limited to regentrification and the

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

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

The School Board's Student Achievement Plan helped to refine this budget. Working together, our schools, families, and community will meet the priorities established to serve every student, every day, in every school. We are pleased to recommend this 2015-16 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 23,878 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 Learning Centers, community schools, comprehensive programs for adult training, 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 Internal Service 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 these awards for multiple years.

### **Budget Development**

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

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

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

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

## FINANCIAL

The Financial Section of the budget provides revenue and expenditure schedules for all District funds. A pyramid approach is used, beginning with a summary and followed by more detailed information. Funds are grouped into two major fund types, Governmental Funds and Internal Service 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 accounts for all financial resources of the District, including the Open Classroom and Salt Lake Center for Science Education charter schools, except those required to be accounted for in another fund. This fund is the District's primary operating fund.*
- **Special Revenue Funds** – *These funds are used to account for all other student and community programs not part of the regular program. Resources in these funds are restricted for specific programs and purposes. The Child Nutrition Program, Student Activities, and Tax Increment are accounted for in these funds.*
- **Capital and Debt Service Funds** – *These funds account for the costs associated with the acquisition, construction, renovation, and remodeling of District property and for payments made for principal and interest on general obligation bonds payable. Financing is provided by property taxes as well as bond proceeds authorized by the community.*

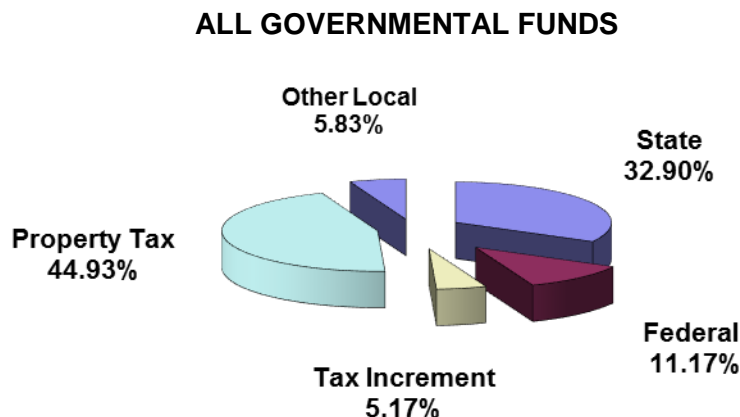
**Internal Service Funds** include departments and programs that are intended to be self-sufficient. Internal service funds provide services to District "customers". Internal Service Funds include:

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

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

## Revenue

Salt Lake City School District receives 32.90% of its resources from the State, 44.93% from property taxes, 5.83% from other local sources, and 11.17% from the Federal government. The District's tax levy generates a tax increment amount equal to 5.17% of total governmental fund revenue. This amount is not available for the District, as it is remitted directly to the Salt Lake City Redevelopment Agency by Salt Lake County. The revenue is offset by a corresponding expenditure of tax increment paid to other entity.



During the 2015 Utah Legislative Session, State funding for Public Education increased 7.1%, which included growth for new students and a 4.0% increase in the WPU. Although many programs included funds for growth, State funds for K-3 Reading and Early Intervention did not receive any new growth. The Board will address these issues, and will approve a balanced budget in June as required by Utah State Law.

The District's investment earnings have decreased over the past five years. For example, in our largest fund (General Fund) we are projecting interest earnings of approximately \$512,000. We earned nearly \$2.76 million in 2008-09, and are projecting earnings of only \$511,654 in 2015-16. Following is a three-year comparison of District revenue:

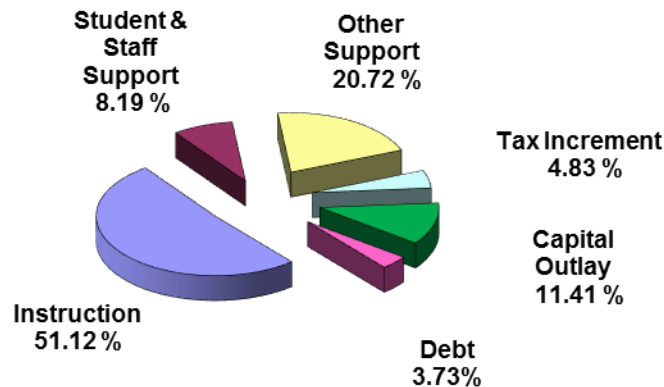
## REVENUE

	2013-14 Actual	2014-15 Revised Budget	2015-16 Proposed Budget	% Change Prior Year
<b>Governmental Funds:</b>				
General Fund	\$180,909,627	\$182,487,261	\$ 187,278,277	2.63%
Special Revenue Funds	34,962,505	46,041,667	44,663,973	-2.99%
Capital and Debt Service Funds	36,880,287	29,462,325	29,104,450	-1.21%
<b>Total</b>	<b>\$252,752,419</b>	<b>\$257,991,253</b>	<b>\$ 261,046,700</b>	<b>1.18%</b>
<b>Internal Service Funds:</b>				
Distribution Services Fund	\$ 692,432	\$ 531,100	\$ 546,900	2.97%
Printing and Graphics Fund	197,707	225,000	225,000	0.00%
Technical Services Fund	933,464	950,000	955,000	0.53%
Employee Benefits Fund	18,439,658	18,488,000	18,513,000	0.14%
<b>Total</b>	<b>\$ 20,263,261</b>	<b>\$ 20,194,100</b>	<b>\$ 20,239,900</b>	<b>0.23%</b>

## Expenditures

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

### ALL GOVERNMENTAL FUNDS



Requirements for the regular day-school programs (General Fund) are expected to be \$193.0 million. The Capital and Debt Service Funds are expected to spend \$42.4 million, as we continue the District's building program. The 7.18% reduction in the Special Revenue Funds is due to the decision by the Columbus Community Center to become an independent entity. The 32.94% increase in Capital and Debt Service Funds reflects the replacement of the Lincoln Elementary School building and upgrades to East, Highland, and West High Schools' athletic fields. Following is a three-year summary of District expenditures:

**EXPENDITURES**

	2013-14 Actual	2014-15 Revised Budget	2015-16 Proposed Budget	%Change Prior Year
<b>Governmental Funds:</b>				
General Fund	\$179,531,166	\$188,461,922	\$ 193,026,067	2.42%
Special Revenue Funds	36,222,816	48,304,945	44,834,530	-7.18%
Capital and Debt Service Funds	29,737,253	31,915,947	42,427,946	32.94%
<b>Total</b>	<b>\$245,491,235</b>	<b>\$268,682,814</b>	<b>\$ 280,288,543</b>	<b>4.32%</b>
<b>Internal Service Funds:</b>				
Distribution Services Fund	\$ 657,759	\$ 535,674	\$ 541,942	1.17%
Printing and Graphics Fund	237,172	249,609	254,711	2.04%
Technical Services Fund	987,346	979,294	1,022,385	4.40%
Employee Benefits Fund	18,442,826	18,488,000	18,513,000	0.14%
<b>Total</b>	<b>\$ 20,325,103</b>	<b>\$ 20,252,577</b>	<b>\$ 20,332,038</b>	<b>0.39%</b>

**Fund Balance and Retained Earnings**

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

- **Cash Flow** – *It is 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 taxpayers from higher costs.*

**OTHER INFORMATION**

**Students**

Salt Lake City School District is projected to serve 23,764 regular education students (ADM) in 39 schools. New schools are built and remodeled to accommodate all resident students and allow for choice throughout the District.

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

Projected ADM					
<u>Fiscal Year</u>		<u>Fiscal Year</u>		<u>Fiscal Year</u>	
2014-15	23,878	2016-17	23,453	2018-19	22,515
2015-16	23,764	2017-18	23,051		

## INTRODUCTORY SECTION – Executive Summary

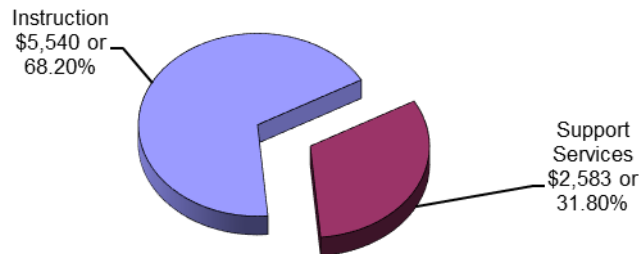
The 2015-16 General Fund budget appropriates \$8,123 per student. We are pleased the District allocates 68.20% of these funds to direct instructional services for regular programs.

### General Fund Expenditures

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

	2013-14 Actual		2014-15 Revised Budget		2015-16 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Instruction	\$ 4,997	68.04%	\$ 5,346	67.73%	\$ 5,540	68.20%
Support Services	2,347	31.96%	2,547	32.27%	2,583	31.80%
<b>Total</b>	<b>\$ 7,344</b>	<b>100.00%</b>	<b>\$ 7,893</b>	<b>100.00%</b>	<b>\$ 8,123</b>	<b>100.00%</b>
Pupils in ADM	24,447		23,878		23,764	
Increase in expenditure per Pupil	-0.82%		7.48%		2.91%	

#### 2015-16 Proposed Budget



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

	2013-14 Actual		2014-15 Revised Budget		2015-16 Proposed Budget	
	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure	Amount Per ADM	% Current Expenditure
Salaries & benefits	\$ 6,410	87.28%	6,852	86.81%	\$ 7,131	87.79%
Contract services	97	1.33%	126	1.60%	97	1.20%
Maintenance & repairs	110	1.49%	109	1.38%	110	1.35%
Field trips, ins., phone & travel	55	0.75%	88	1.11%	86	1.06%
Supplies, textbooks & utilities	503	6.85%	556	7.05%	547	6.73%
Equipment	169	2.30%	162	2.05%	152	1.87%
<b>Total</b>	<b>\$ 7,344</b>	<b>100.00%</b>	<b>\$ 7,893</b>	<b>100.00%</b>	<b>\$ 8,123</b>	<b>100.00%</b>
Pupils in ADM	24,447		23,878		23,764	
Increase in expenditure per Pupil	-0.82%		7.48%		2.91%	

## District Staffing and Resource Allocation

In an effort to meet District goals and equitably allocate resources to best address the varied needs of its students, the District provides base allocations of school staff uniformly by level to all schools within the District. The District also provides teaching staff uniformly by grade level depending upon the Average Daily Membership (ADM) of each school. In

addition, the District provides each school with discretionary funds based on student enrollment and certain risk factors to allow the flexibility to best meet the specific needs of their particular community and student group. Special Education staffing and support is

provided to schools based upon the particular needs of each school's Special Education population. Federal funds provided under No Child Left Behind (NCLB) and State funds for high risk students are allocated by enrollment and at-risk factors to supplement their educational program.

### District Employee and Staffing Levels

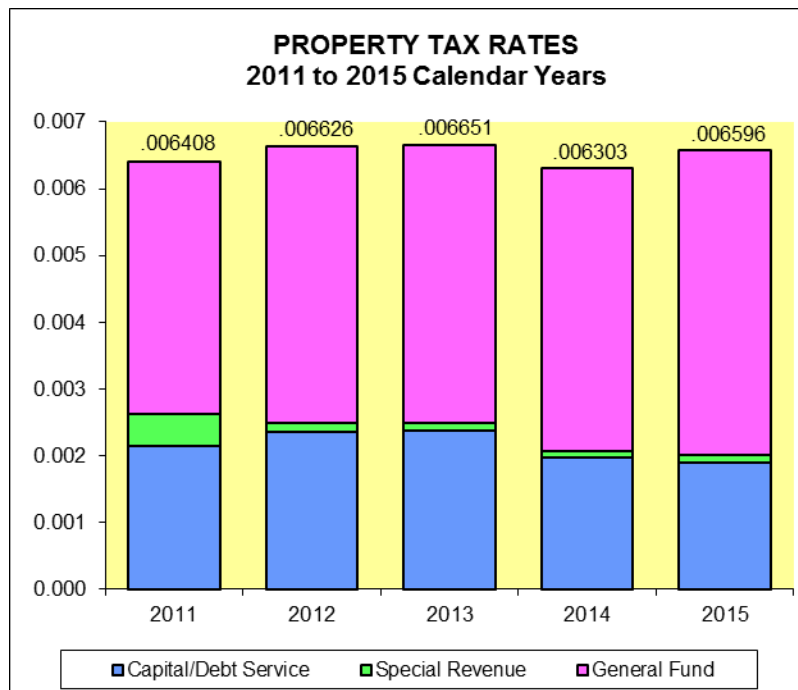
	2014-15 Actual	2015-16 Proposed
Instruction	1,712.32	1,712.32
Supporting Services:	709.63	711.63
Child Nutrition Services	154.49	154.49
Non K-12 Programs	253.27	253.27
Capital Projects	37.93	37.93
<b>Total</b>	<b>2,867.64</b>	<b>2,869.64</b>

## Property Taxes

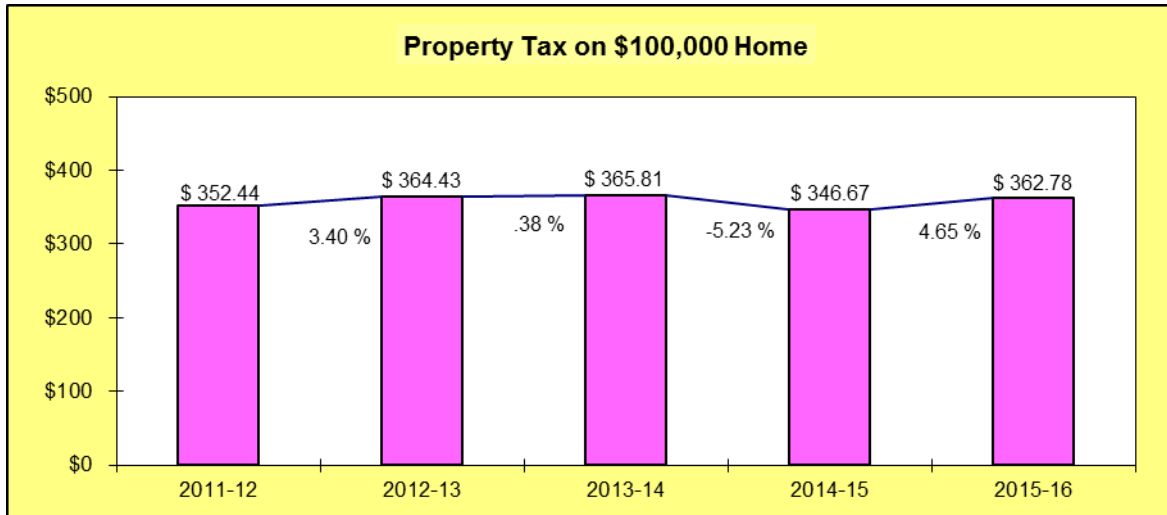
The Salt Lake City School District assessed (taxable) property valuation is expected to increase by \$353 million in 2015, which is a 1.80% increase from the prior year.

Each year the District must determine a "certified tax rate" based on an assessed (taxable) valuation estimate provided by the Salt Lake County Auditor. The certified tax rate is that rate which provides the same property tax revenue as was budgeted during the current year, plus taxes on new growth in the city. The District is proposing an increase in the Board Discretionary Levy of .000085 or \$4.67 for a home with a

market value of \$100,000. The proposed tax rate for 2015 is .006596 or \$6.60 per \$1,000 of assessed (taxable) valuation. Since homeowners receive a 45% discount on property taxes, the owner of a \$100,000 home will pay an estimated \$362.78 in 2015.



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



### Capital Improvement and Debt Service Plan

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

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

#### General Obligation Bonds

Year Ending June 30	Principal	Interest	Total
2016	8,162,722	2,287,454	10,450,176
2017	6,855,000	2,079,525	8,934,525
2018	7,110,000	1,824,925	8,934,925
2019	7,350,000	1,581,000	8,931,000
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
<b>Total</b>	<b>\$ 57,527,722</b>	<b>\$ 11,111,204</b>	<b>\$ 68,638,926</b>

## EDUCATION PROGRAM GOALS

### 2010-2015 Student Achievement Plan

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

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

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

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

### THE CENTRAL ESSENTIAL

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



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

objectives established for each course.

Instruction includes the practices and classroom strategies teachers use to support students in meeting identified learning standards. This includes the varied methods teachers use to group and motivate students. It also includes the use of tools, such as technology, to teach and open students' minds to learning. Salt Lake City School District believes instruction should be differentiated, individualized, scaffolded, and sheltered to meet student needs; and that professional development for teachers on varied instructional strategies is critical to enhancing and improving educational practice.

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

Salt Lake City School District's goal in this Essential includes aligning curriculum, instruction, and assessment cycles to provide Pre-Kindergarten through 12<sup>th</sup> grade students access and support that enhances individual student learning so that high outcomes are attained, and all students are prepared to flourish in a global society.

The Academic Services, Assessment and Evaluation, and Exceptional Children Services Departments have primary responsibility for this Essential. The departments' role is to support curriculum, instruction, and assessment for the purpose of increasing student achievement for all children.

#### Curriculum, Instruction, and Assessment Activities

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

A major aspect of the Salt Lake City School District Student Achievement Plan involves assisting teachers in their efforts to meet student needs by increasing their knowledge of effective practices, research, tools and materials, assessments, etc. This is accomplished through professional development. Most professional development opportunities will be offered after school and during the summer. However, the District's cadre of mathematics and literacy academic coaches, technology trainers, as well as Special Education and language and culture coaches, allow teachers to also receive individualized professional development during the regular school day with their own students.



Teachers are supported through:

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

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

## FIVE SUPPORTING ESSENTIALS

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



Equity and Advocacy includes districtwide practices, programs, policies, and procedures to provide all students with rigorous curriculum, safe learning environments, differentiated educational opportunities, and the resources necessary to achieve comparably high outcomes. Equity requires that our educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. Salt Lake City School District is committed to advocate for all students.

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

### Equity and Advocacy Activities

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

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

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

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

Salt Lake City School District is committed to offering early childhood programs for young children (birth to age 5) and their families that provide support for optimal development in the early years and a foundation for success in kindergarten, during elementary school, and throughout life. Research-based resources are used to support the healthy cognitive, social, emotional, and physical development necessary for a smooth transition into school. Enriched learning opportunities for families and young children help establish ongoing partnerships that empower parents to promote children's future learning and healthy, productive lives.



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

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

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

#### Early Childhood Activities

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

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

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

The following choice opportunities are available for students:

- *The Academy for Mathematics, Engineering and Science (AMES)*, a governor's initiative for New Century High Schools, is located at Cottonwood High School. It is supported through collaboration between Salt Lake City School District, Granite School District, and the University of Utah. Salt Lake City School District students participate in this college preparatory program through integrated courses in mathematics, engineering, science, technology, and computer science.
- *Artstream* is a consortium of schools that collaborate together to plan and provide comprehensive high quality fine arts education opportunities across elementary, middle, and high school levels.
- *AVID* (Advancement Via Individual Determination) helps underserved, first generation college-bound students with high academic potential to participate in rigorous coursework to prepare for entrance into colleges and universities.



- The *Curriculum and Assessment (C&A) Lab* programs at Ensign and Hawthorne Elementary Schools and Clayton Middle School are focused on embedding the performance results in daily practice and building a cooperative learning community. Students learn through integrated curriculum and performance assessments with a strong emphasis on writing.
- *International Pathways* is a two-way Spanish/English bilingual Extended Learning Program (ELP) located at Emerson Elementary and Hillside Middle Schools. Students in the program are provided the opportunity to become bilingual and bi-literate through an accelerated academic program.
- The *Health Professions Academy (HPA)*, serves students across the District in grades 9-12 in a partnership with the University of Utah that includes support from the School of Medicine, Department of Health Sciences, College of Pharmacy, College of Nursing, and Department of Genetics. Students take field trips, participate in discussions with guest speakers, attend lectures by experts in a variety of medical fields, and have hands-on experiences with health professionals.
- *Nibley Park* is a K-8 school. The school benefits from partnerships with Highland High, Spyhop, Warner Foundation, University of Utah, Brigham Young University, Salt Lake Community College, Salt Lake City Arts Council, Kiwanis Club, and First Bank. The curriculum is designed to support students as they transition to high school.
- *Open Classroom (OC)*, a District sponsored K-8 charter school, has a strong parent involvement component, and students have the advantage of elective classes based not only on the core but also on parent expertise.
- The *Salt Lake Center for Science Education (SLCSE)*, a District sponsored charter school for grades 6-12, opened in 2008-09. The school has a robust partnership with the University of Utah, Westminster College, the Applied Technology College, and the Utah Museum of Natural History. *SLCSE* serves as a site for districtwide professional development in mathematics and science.
- The *Salt Lake School for the Performing Arts (SLSPA)*, a District-independent charter school, offers a strong performing arts curriculum in partnership with core curriculum provided at Highland High School. Students have many opportunities to perform and compete in drama and music.



#### School Choice Activities

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

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

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



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

home and to bring families and teachers together to assist students. High levels of student achievement are accomplished by working together collaboratively.

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

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

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

#### Family and School Collaboration Activities

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

Goals established within Family and School Collaboration help each entity to engage together as advocates and supporters of student learning. Salt Lake City School District has a firm commitment to support students and families in varied ways. One method is through the Development & External Relations Department which provides assistance to families in providing for their essential needs, including shoes, clothing, medical or dental care, and eyeglasses. Through their work and that of the Salt Lake Education Foundation, the department

coordinates efforts of other organizations willing to provide services or donations to enable parents to help meet their children's basic needs. The department also coordinates business partnerships to support schools and families, and assists in coordinating volunteer efforts throughout the District.



Another way students and families are supported is through a variety of classes offered after hours through the Community Education Department. 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 citizens of the United States.

Some Salt Lake City School District schools function as community centers for the neighborhood and extend their hours and access for other purposes. Dedicated

Family Community Learning Centers operate at Rose Park Elementary, Lincoln Elementary, and Glendale/Mountain View and there are plans to develop additional centers across the District.

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

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

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

**Internal Communications and External Relations Activities**

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

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

## Conclusion

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



Respectfully submitted,

Dr. McKell Withers  
Superintendent

Janet M. Roberts  
Business Administrator

**THE ORGANIZATIONAL SECTION OF THE BUDGET CONTAINS:****The District Entity .....26**

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

- The District Entity ..... 26
- District Boundary Map ..... 27
- The District Fund Structure ..... 28
- System of Classifying Revenue and Expenditures ..... 28
- The Budget Basis of Measuring Available Revenue and Expenditures ..... 28
- Governmental Fund Revenue ..... 29
- Governmental Fund Expenditures ..... 29
- Internal Service Funds ..... 29

**Administrative Organizational Chart .....30****District Vision, Mission, & 2010-2015 Student Achievement Plan .....31**

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

**Significant Laws Affecting this Budget ..... 33**

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

**Budget Development and Administration Policies .....35****Budget Development Process .....37****Capital Projects Process .....38****Budget Administration and Management Process .....38****Budget Development Timeline .....39****Explanation of Function Classification of Expenditures .....40**

## ***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 191,180 citizens spread over an area of 111.1 square miles. The District currently consists of 39 schools: three high schools, one blended learning high school, and one alternative high school (grades 9-12); four middle schools (grades 7-8) and one middle school (grades 6-8); one K-8 school; 26 elementary schools (grades K-5 and K-6); and two District sponsored charter schools. In addition, the District operates several alternative programs: a community education department; adult education; an alternative middle school; parent cooperative programs; programs for gifted students and for the disabled; and other special services. The District currently has 24,384 (Fall Enrollment 2014) students enrolled in its regular day school programs, of which 14,225 or 58% are minority (other than Caucasian).

### ***District Community***

The five largest property taxpayers in Salt Lake City School District in 2013 were the LDS Church (Property Reserve, City Creek Reserve, Deseret Title), PacifiCorp, Wasatch Plaza Holdings, Sky West Airlines, and Delta Airlines. The five largest employers are the University of Utah (including hospital), State of Utah, Salt Lake County, Intermountain Health Care, and Salt Lake City School District. It should be noted that four of the five largest employers are the same as they were in 2004.



### ***The District Fund Structure***

All of the financial activity of the District is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities, and residual equity or balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The District follows these fund definitions and, therefore, District funds are grouped into two general categories: ***Governmental Funds and Internal Service 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 ***Internal Service 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; Special Revenue Funds (the Special Programs Fund, Child Nutrition Fund, Student Activity Fund, and Tax Increment Fund); Capital Projects Fund; and a Debt Service Fund. The District uses four ***Internal Service Funds***: which consists of 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, interest on investments, and tuition; ***State Sources*** - State Aid Minimum School Program and State Special Education; and ***Federal Sources*** - ECIA Title I Disadvantaged and P.L. 94/142 Education for all handicapped.

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

### ***The Budget Basis of Measuring Available Revenue and Expenditures***

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

This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

### ***Governmental Fund Revenue***

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

### ***Governmental Fund Expenditures***

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

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

### ***Internal Service Funds***

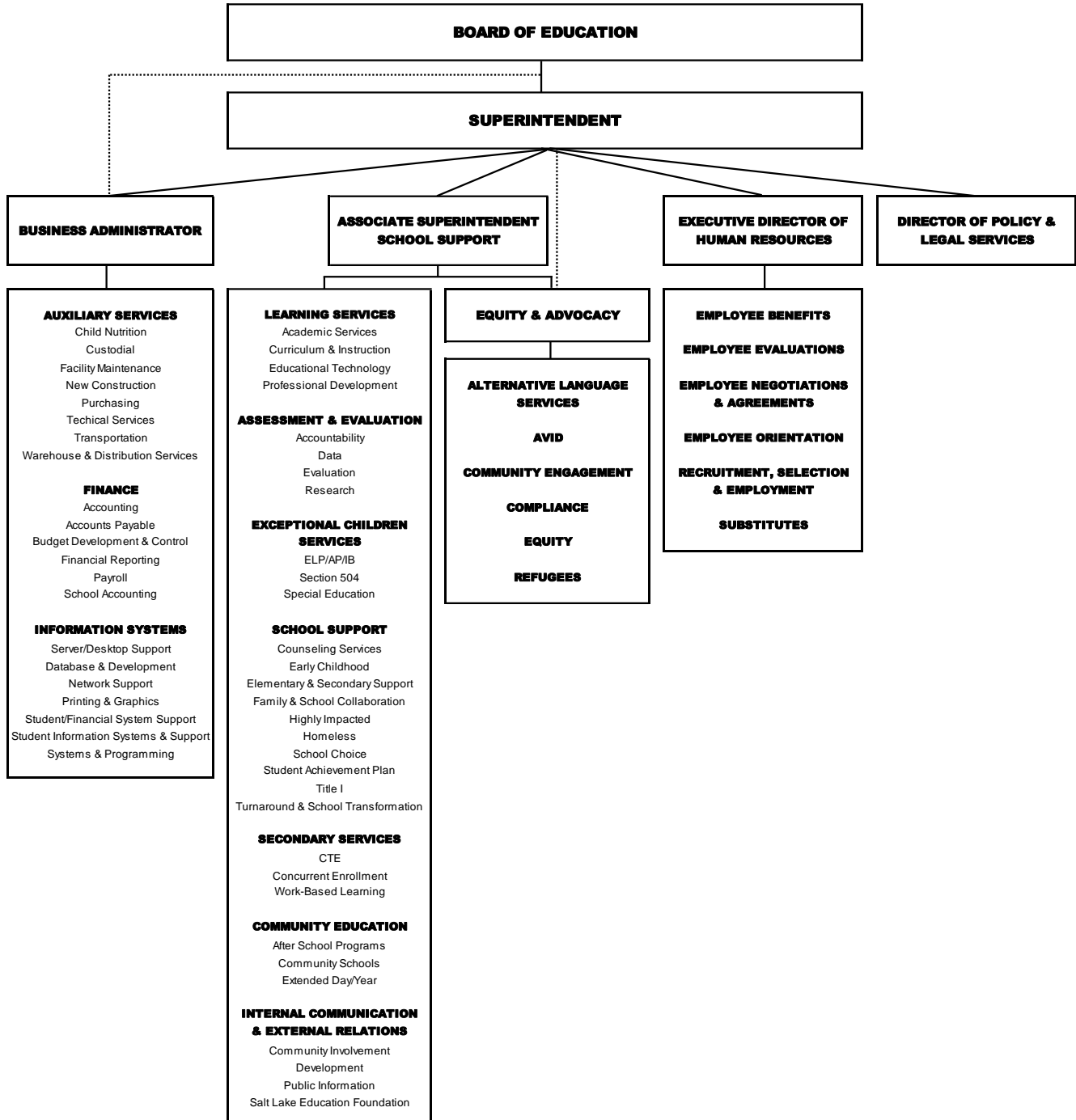
In its Internal Service funds, the District's budget measurement basis is accrual with no modifications. Long term physical assets are depreciated over their expected useful lives and the budget includes a provision for a depreciation charge.

## 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, 2015



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

***Motto: Your Best Choice***

***Vision: Our long-term picture for students***

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

***Mission: Our Core purpose for students***

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

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

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

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

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

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

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

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

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

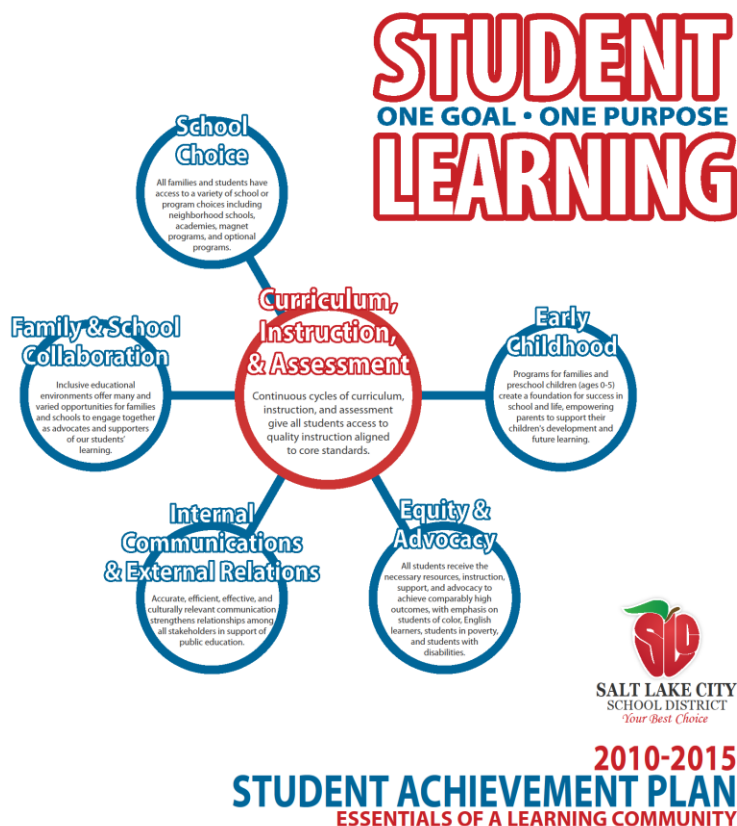
1. Explore ways to expand the Dual Immersion Program into a middle school and high school.
2. Explore expanding the Dual Immersion Program into another language beyond Spanish.

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

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

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

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



**SIGNIFICANT LAWS AFFECTING THIS BUDGET**

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

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

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

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

1.
  - a. Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
  - b. If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.
2.
  - a. Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
  - b. In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:
    - i. publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
    - ii. publish a notice of the public hearing electronically in accordance with Section 45-1-101;
    - iii. file a copy of the proposed budget with the local school board's business administrator for public inspection; and
    - iv. post the proposed budget on the school district's Internet website.

- c. A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (2)(b)(iii) and (2)(b)(iv).
- 3. A local school board shall file a copy of the adopted budget with the State auditor and the State Board of Education.

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

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

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

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

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

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

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

**53A-19-107. Emergency expenditures.**

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

**53A-19-108. Monthly budget reports.**

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

**BUDGET DEVELOPMENT AND ADMINISTRATION POLICIES**

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

**1. Operating Budget Policies**

- A. The District will cover current expenditures with current revenues. The District will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- B. The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- C. The District will maintain an interactive online budgetary control system to assist in following the budget plan.
- D. The District will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- E. Where possible, the District will integrate performance measurement and productivity indicators with the budget.

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

## **2. Capital Improvement Budget Policies**

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

## **3. Debt Management Policies**

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

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

**4. Revenue Estimation Policies**

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

**5. Fund Balance and Reserve Policy**

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

**6. Accounting, Auditing, and Financial Reporting Policies**

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

**BUDGET DEVELOPMENT PROCESS**

- 1. For the fiscal year beginning July 1, the business administrator prepares a tentative budget which is presented to the Board of Education by the superintendent on or before the preceding June 1.
- 2. After study, deliberation, possible amendments, and a public hearing, the Board of Education legally adopts the final budget prior to June 22.

3. Once adopted, the budget can be amended by subsequent Board action. Reductions in or reallocations of appropriations may be approved by the Board after recommendation of the superintendent, but increased appropriations by fund require a public hearing prior to amending the budget.
4. Adjustments in estimated revenue and appropriations for the prior fiscal year are included in the budget document and are approved by the Board as the revised budget.
5. As determined by the State Superintendent of Public Instruction, the level at which expenditures may not legally exceed appropriations is the total budget of a given fund.
6. At the end of a year, unencumbered appropriations lapse.

### ***CAPITAL PROJECTS PROCESS***

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

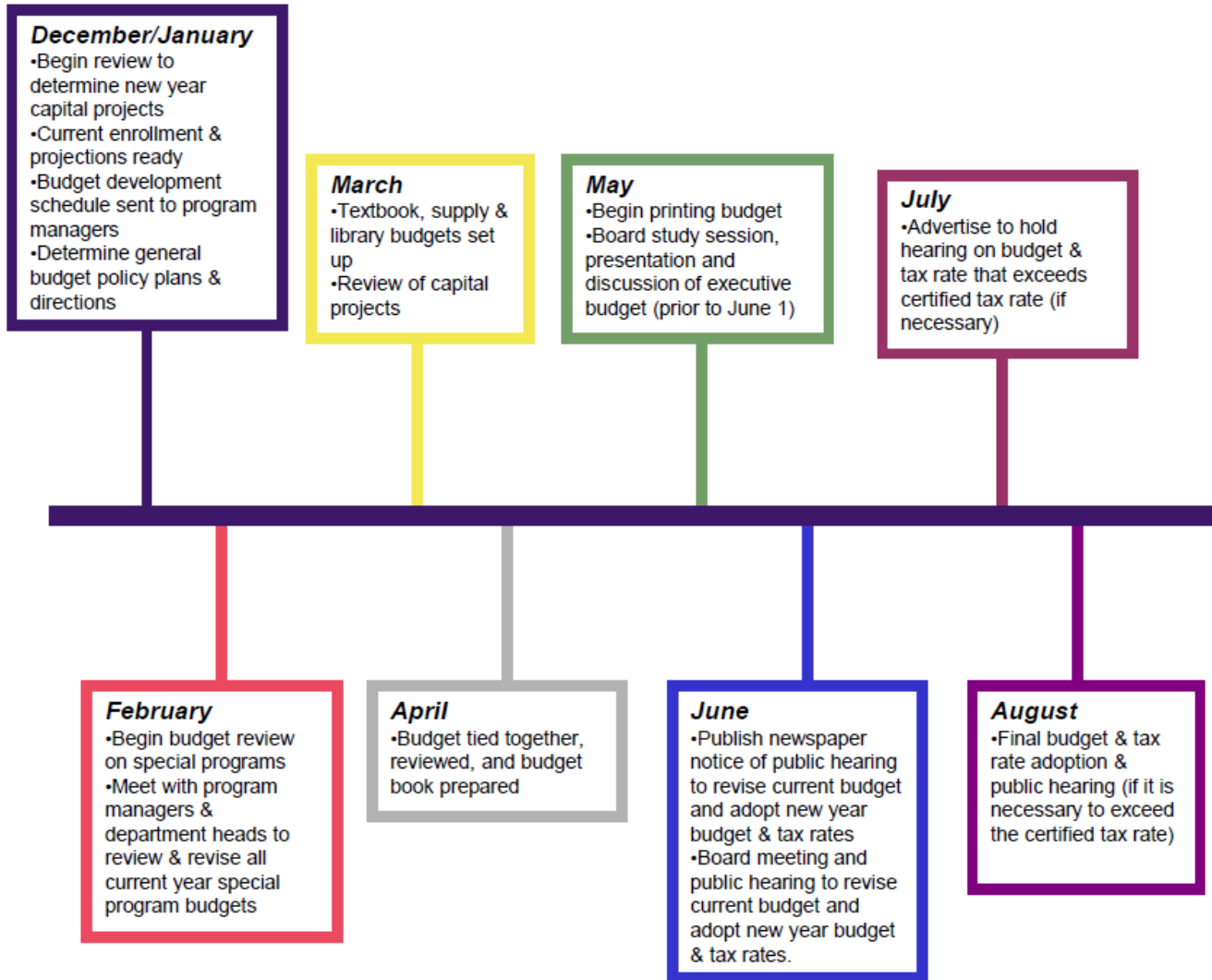
### ***BUDGET ADMINISTRATION AND MANAGEMENT PROCESS***

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

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

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

## BUDGET DEVELOPMENT TIMELINE



## **EXPLANATION OF FUNCTION CLASSIFICATION OF EXPENDITURES**

**Instructional Services.** This function includes those activities dealing directly with the instruction of students. The expenditures which can be identified as being directly related to instruction of students 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 that were 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. Also included in this function are tax increment resources that are paid to the Salt Lake City Redevelopment Agency.

***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:**

<b>Major Revenue Sources, Underlying Assumptions, and Significant Revenue Trends .....</b>	<b>44</b>
--	-----------

**Summary of Budgets**

- Summary of Budgets – All Governmental Fund Types ..... 47
- Summary of Budgets – All Operational Funds ..... 49

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

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

**Governmental Funds:**

- The General Fund ..... 51
- Summary of Budgets – Special Revenue Funds ..... 59
- Summary of Budgets – Capital Projects & Debt Service Funds ..... 67
- The District's Current Debt Obligations ..... 79

**Internal Service Funds:**

- Summary of Budgets – Internal Service Funds ..... 81

**Program Summaries:**

- General Fund Budget – Recap of Program  
Expenditure Summaries..... 87
- Special Programs Fund Budget – Recap of Program  
Expenditure Summaries ..... 107

## **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 .001764 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 2015-16, the amount per student is \$3,092 which is a 4.0 % increase from the \$2,972 guaranteed for 2014-15. The District's tax levy generates a tax increment amount which is remitted directly to the Salt Lake City Redevelopment Agency. These resources are not available to fund District activities.

#### **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.

Historically, Columbus Community Center, also generated a portion of the other local revenue in the Special Programs Fund. As of January 1, 2015 they became an independent entity.

#### **Federal Revenues**

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

### ***Underlying Assumptions and Significant Revenue Trends***

**Chart 3 (page 124)** shows graphically the source of the \$187.3 million in revenue for the General Fund of the District. The effect of the state funding system is that 61.03% of the General Fund revenue of the District is controlled by the State appropriation process, and 28.46% 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 125**)

Since the State legislature has already passed and the Governor has signed into law the 2015-16 School Finance Act, the District can estimate very accurately the 61.03% 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 of 114 students. (see **Chart 1, District Enrollment Trends, page 119**)

**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 had grown steadily until the 2011-12 budget year, where it decreased by 5.05% due largely to Federal funding cuts. The current year shows an increase of 0.87%, 2015-16 is projected to be an increase of 2.63%. This increase consists of a 16.92% projected increase in property tax revenue due to a combination of a legislative increase in the state wide basic tax rate and a proposed tax increase by the Board of Education. The legislative increase to the basic tax rate is offset by a corresponding decrease to state funding. Overall, state revenue is projected to decrease 7.85% for the new budget year, and Federal revenue is projected to decrease 3.18% based on known appropriations.

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 2011 to 2015 from .006408 to .006596, a 2.93% increase. The tax rate for the General Fund has increased 21.15% during this period. The tax rate for Capital Projects and Debt Service decreased 11.29% due to debt reduction and the tax rate for Special Programs decreased 76.70%. The reason that the property tax rate for the General Fund increased from the prior year is because of legislatively determined increases in the state wide basic tax rate and a proposed tax increase by the Board of Education.

**Chart 8 (page 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 2.00% per year during the 2011 to 2015 period. In this same period, total taxable value has increased an average of 1.90% per year, and net taxable value has increased an average of 1.62% 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.

District expenditures are organized by fund, program, location or organizational unit, function, and object. The presentation of these categories varies by schedule for clarity and ease of understanding. Programs are grouped by related activities and presented in the financial section of the budget titled "Program Summaries". Expenditures presented in the "Program Summaries" section are classified by fund, function, and object. Some examples of function classifications are Instructional Services and Counseling and Child Accounting Services, etc. An explanation of the major function classifications is included at the end of the organizational section. Some examples of expenditure objects are salaries, other employee benefits, insurance, supplies, etc. Location or organizational unit presentation is too detailed for presentation in this document.

**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Governmental Fund Types**  
*Fiscal Year 2015-16 Budget*  
**Fund Expenditures by Function**

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
<b>Revenues:</b>				
Property taxes	\$ 117,285,953	\$ 86,625,189	\$ 2,130,830	\$ 28,529,934
Tax Increment	13,500,000	0	13,500,000	0
Interest on investments	727,370	511,654	0	215,716
Sale of food	1,310,030	0	1,310,030	0
Other local revenue	13,181,335	2,322,694	10,499,841	358,800
State of Utah	85,891,567	80,968,422	4,923,145	0
Federal government	29,150,445	16,850,318	12,300,127	0
<b>Total Revenues</b>	<b>261,046,700</b>	<b>187,278,277</b>	<b>44,663,973</b>	<b>29,104,450</b>
<b>Expenditures:</b>				
Instruction	143,293,450	131,646,679	11,646,771	0
Counseling and child accounting	6,521,045	6,351,187	169,858	0
Media services and educational supervision	16,437,250	13,101,445	3,335,805	0
General District administration	1,147,681	908,336	239,345	0
General school administration	13,196,569	11,135,355	2,061,214	0
Central services	5,471,928	5,428,908	43,020	0
Operation and maintenance of school buildings	18,523,336	18,248,417	274,919	0
Student transportation	6,027,738	6,027,738	0	0
Child nutrition services	13,696,688	178,002	13,518,686	0
Community services and building rentals	13,544,912	0	13,544,912	0
Capital Outlay	31,975,519	0	0	31,975,519
Debt Service	10,452,427	0	0	10,452,427
<b>Total Expenditures</b>	<b>280,288,543</b>	<b>193,026,067</b>	<b>44,834,530</b>	<b>42,427,946</b>
<b>Deficiency of revenues under expenditures</b>	<b>(19,241,843)</b>	<b>(5,747,790)</b>	<b>(170,557)</b>	<b>(13,323,496)</b>
<b>Other Financing Sources:</b>				
Sale of capital assets	8,000	0	8,000	0
Sale of real property	49,170	0	0	49,170
<b>Net change in fund balances</b>	<b>(19,184,673)</b>	<b>(5,747,790)</b>	<b>(162,557)</b>	<b>(13,274,326)</b>
<b>Fund Balances - July 1</b>	<b>78,973,835</b>	<b>39,057,553</b>	<b>8,066,845</b>	<b>31,849,437</b>
<b>Fund Balances - June 30</b>	<b>\$ 59,789,162</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>	<b>\$ 18,575,111</b>
<b>Fund Balance</b>				
<b>Nonspendable:</b>				
Inventories	\$ 691,311	\$ 0	\$ 691,311	\$ 0
Prepaid expenditures	190,295	75,587	90,322	24,386
<b>Restricted:</b>				
Bond payments	3,730,963	0	0	3,730,963
Capital projects	14,819,762	0	0	14,819,762
Child nutrition services	1,569,162	0	1,569,162	0
<b>Committed:</b>				
Economic stabilization	7,000,000	7,000,000	0	0
Community Recreation	166,003	0	166,003	0
<b>Assigned:</b>				
Charter Schools	377,386	377,386	0	0
Programs	14,327,903	14,327,903	0	0
Programs reported in the special revenue funds	2,940,939	0	2,940,939	0
Programs reported in the schools	2,068,177	2,052,926	15,251	0
Students	2,431,300	0	2,431,300	0
Employee benefit obligations	9,475,961	9,475,961	0	0
<b>Unassigned:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Balances</b>	<b>\$ 59,789,162</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>	<b>\$ 18,575,111</b>

**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Governmental Fund Types**  
*Fiscal Year 2015-16 Budget*  
**Fund Expenditures by Object**

	Total All Governmental Funds	General Fund	Special Revenue Funds	Capital Projects & Debt Service Funds
<b>Revenues:</b>				
Property taxes	\$ 117,285,953	\$ 86,625,189	\$ 2,130,830	\$ 28,529,934
Tax Increment	13,500,000	0	13,500,000	0
Interest on investments	727,370	511,654	0	215,716
Sale of food	1,310,030	0	1,310,030	0
Other local revenue	13,181,335	2,322,694	10,499,841	358,800
State of Utah	85,891,567	80,968,422	4,923,145	0
Federal government	29,150,445	16,850,318	12,300,127	0
<b>Total Revenues</b>	<b>261,046,700</b>	<b>187,278,277</b>	<b>44,663,973</b>	<b>29,104,450</b>
<b>Expenditures:</b>				
Salaries	134,170,401	119,500,616	12,408,265	2,261,520
Employee Benefits	55,595,109	49,950,935	4,517,212	1,126,962
Contract services - professional & educational	30,086,298	2,319,629	1,894,088	25,872,581
Maintenance & repairs	2,646,012	2,609,512	36,500	0
Field trips, insurance, phone & travel	2,477,802	2,038,099	418,578	21,125
Supplies, textbooks & utilities	24,073,885	12,993,015	10,694,370	386,500
Equipment	6,170,303	3,614,261	328,630	2,227,412
Indirect costs, Interest & other expenses	11,568,733	0	1,036,887	10,531,846
Tax increment paid to other entity	13,500,000	0	13,500,000	0
<b>Total Expenditures</b>	<b>280,288,543</b>	<b>193,026,067</b>	<b>44,834,530</b>	<b>42,427,946</b>
<b>Deficiency of revenues under expenditures</b>	<b>(19,241,843)</b>	<b>(5,747,790)</b>	<b>(170,557)</b>	<b>(13,323,496)</b>
<b>Other Financing Sources:</b>				
Sale of capital assets	8,000	0	8,000	0
Sale of real property	49,170	0	0	49,170
<b>Net change in fund balances</b>	<b>(19,184,673)</b>	<b>(5,747,790)</b>	<b>(162,557)</b>	<b>(13,274,326)</b>
<b>Fund Balances - July 1</b>	<b>78,973,835</b>	<b>39,057,553</b>	<b>8,066,845</b>	<b>31,849,437</b>
<b>Fund Balances - June 30</b>	<b>\$ 59,789,162</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>	<b>\$ 18,575,111</b>
<b>Fund Balance</b>				
<b>Nonspendable:</b>				
Inventories	\$ 691,311	\$ 0	\$ 691,311	\$ 0
Prepaid expenditures	190,295	75,587	90,322	24,386
<b>Restricted:</b>				
Bond payments	3,730,963	0	0	3,730,963
Capital projects	14,819,762	0	0	14,819,762
Child nutrition services	1,569,162	0	1,569,162	0
<b>Committed:</b>				
Economic stabilization	7,000,000	7,000,000	0	0
Community Recreation	166,003	0	166,003	0
<b>Assigned:</b>				
Charter Schools	377,386	377,386	0	0
Programs	14,327,903	14,327,903	0	0
Programs reported in the special revenue funds	2,940,939	0	2,940,939	0
Programs reported in the schools	2,068,177	2,052,926	15,251	0
Students	2,431,300	0	2,431,300	0
Employee benefit obligations	9,475,961	9,475,961	0	0
<b>Unassigned:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Balances</b>	<b>\$ 59,789,162</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>	<b>\$ 18,575,111</b>

**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Operational Funds**  
*Fiscal Year 2015-16 Budget*  
**Fund Expenditures by Function**

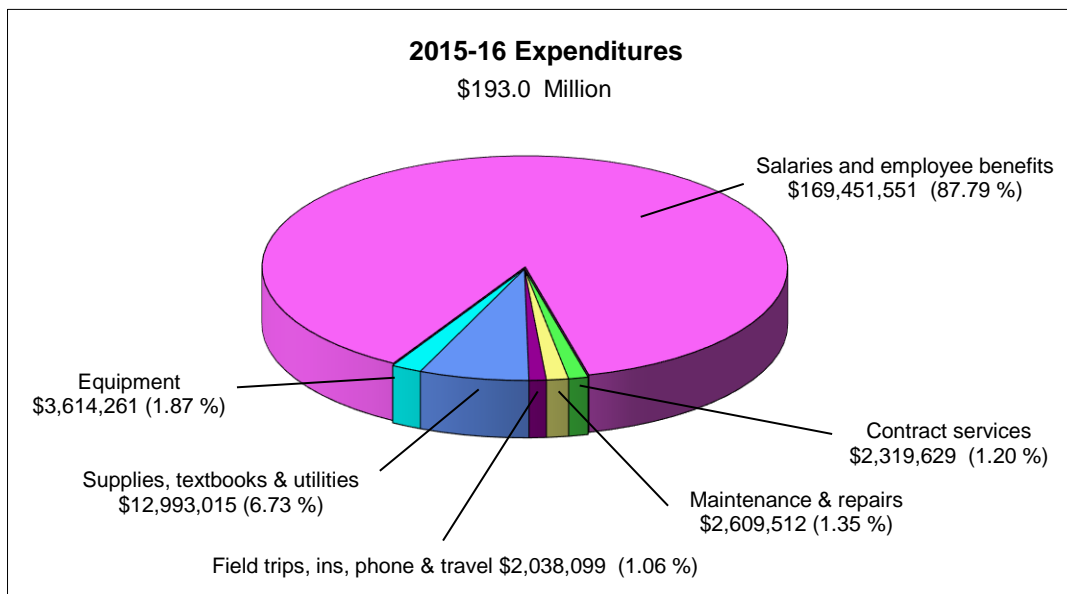
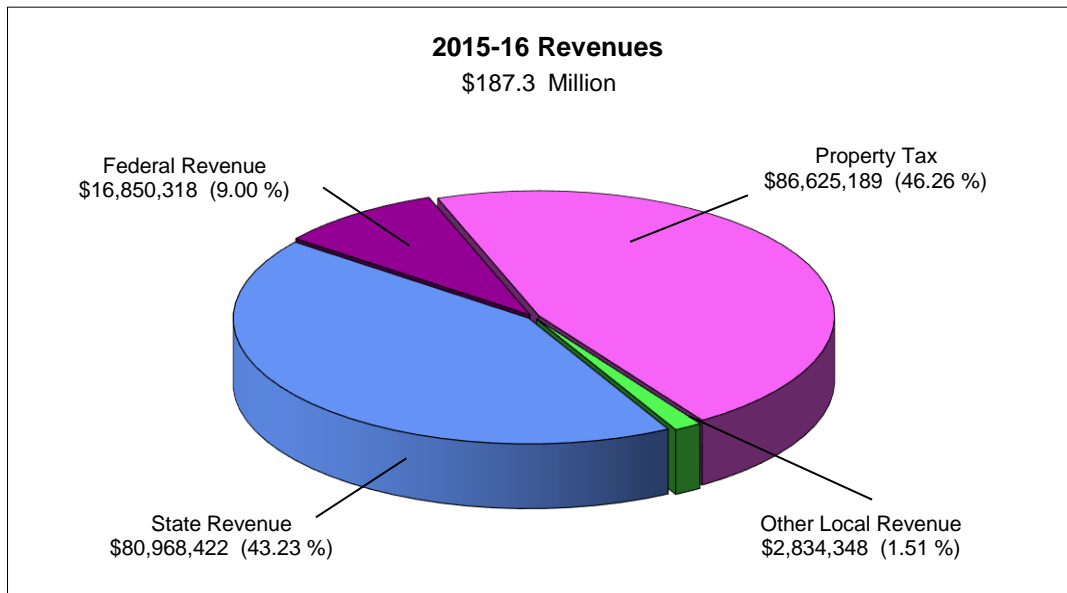
	Total All Governmental Funds	General Fund	Special Revenue Funds
<b>Revenues:</b>			
Property taxes	\$ 88,756,019	\$ 86,625,189	\$ 2,130,830
Tax Increment	13,500,000	0	13,500,000
Interest on investments	511,654	511,654	0
Sale of food	1,310,030	0	1,310,030
Other local revenue	12,822,535	2,322,694	10,499,841
State of Utah	85,891,567	80,968,422	4,923,145
Federal government	29,150,445	16,850,318	12,300,127
<b>Total Revenues</b>	<b>231,942,250</b>	<b>187,278,277</b>	<b>44,663,973</b>
<b>Expenditures:</b>			
Instruction	143,293,450	131,646,679	11,646,771
Counseling and child accounting	6,521,045	6,351,187	169,858
Media services and educational supervision	16,437,250	13,101,445	3,335,805
General District administration	1,147,681	908,336	239,345
General school administration	13,196,569	11,135,355	2,061,214
Central services	5,471,928	5,428,908	43,020
Operation and maintenance of school buildings	18,523,336	18,248,417	274,919
Student transportation	6,027,738	6,027,738	0
Child nutrition services	13,696,688	178,002	13,518,686
Community services and building rentals	13,544,912	0	13,544,912
<b>Total Expenditures</b>	<b>237,860,597</b>	<b>193,026,067</b>	<b>44,834,530</b>
<b>Deficiency of revenues under expenditures</b>	<b>(5,918,347)</b>	<b>(5,747,790)</b>	<b>(170,557)</b>
<b>Other Financing Sources:</b>			
Sale of capital assets	8,000	0	8,000
<b>Net change in fund balances</b>	<b>(5,910,347)</b>	<b>(5,747,790)</b>	<b>(162,557)</b>
<b>Fund Balances - July 1</b>	<b>47,124,398</b>	<b>39,057,553</b>	<b>8,066,845</b>
<b>Fund Balances - June 30</b>	<b>\$ 41,214,051</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>
<b>Fund Balance</b>			
<b>Nonspendable:</b>			
Inventories	\$ 691,311	\$ 0	\$ 691,311
Prepaid expenditures	165,909	75,587	90,322
<b>Restricted:</b>			
Child nutrition services	1,569,162	0	1,569,162
<b>Committed:</b>			
Economic stabilization	7,000,000	7,000,000	0
Community Recreation	166,003	0	166,003
<b>Assigned:</b>			
Charter Schools	377,386	377,386	0
Programs	14,327,903	14,327,903	0
Programs reported in the special revenue funds	2,940,939	0	2,940,939
Programs reported in the schools	2,068,177	2,052,926	15,251
Students	2,431,300	0	2,431,300
Employee benefit obligations	9,475,961	9,475,961	0
<b>Unassigned:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Balances</b>	<b>\$ 41,214,051</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>

**SALT LAKE CITY SCHOOL DISTRICT**  
**Summary of Budgets - All Operational Funds**  
*Fiscal Year 2015-16 Budget*  
**Fund Expenditures by Object**

	Total All Governmental Funds	General Fund	Special Revenue Funds
<b>Revenues:</b>			
Property taxes	\$ 88,756,019	\$ 86,625,189	\$ 2,130,830
Tax Increment	13,500,000	0	13,500,000
Interest on investments	511,654	511,654	0
Sale of food	1,310,030	0	1,310,030
Other local revenue	12,822,535	2,322,694	10,499,841
State of Utah	85,891,567	80,968,422	4,923,145
Federal government	29,150,445	16,850,318	12,300,127
<b>Total Revenues</b>	<b>231,942,250</b>	<b>187,278,277</b>	<b>44,663,973</b>
<b>Expenditures:</b>			
Salaries	131,908,881	119,500,616	12,408,265
Employee Benefits	54,468,147	49,950,935	4,517,212
Contract services - professional & educational	4,213,717	2,319,629	1,894,088
Maintenance & repairs	2,646,012	2,609,512	36,500
Field trips, insurance, phone & travel	2,456,677	2,038,099	418,578
Supplies, textbooks & utilities	23,687,385	12,993,015	10,694,370
Equipment	3,942,891	3,614,261	328,630
Indirect costs, Interest & other expenses	1,036,887	0	1,036,887
Tax increment paid to other entity	13,500,000	0	13,500,000
<b>Total Expenditures</b>	<b>237,860,597</b>	<b>193,026,067</b>	<b>44,834,530</b>
Deficiency of revenues under expenditures	(5,918,347)	(5,747,790)	(170,557)
<b>Other Financing Sources:</b>			
Sale of capital assets	8,000	0	8,000
<b>Net change in fund balances</b>	<b>(5,910,347)</b>	<b>(5,747,790)</b>	<b>(162,557)</b>
<b>Fund Balances - July 1</b>	<b>47,124,398</b>	<b>39,057,553</b>	<b>8,066,845</b>
<b>Fund Balances - June 30</b>	<b>\$ 41,214,051</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>
<b>Fund Balance</b>			
<b>Nonspendable:</b>			
Inventories	\$ 691,311	\$ 0	\$ 691,311
Prepaid expenditures	165,909	75,587	90,322
<b>Restricted:</b>			
Child nutrition services	1,569,162	0	1,569,162
<b>Committed:</b>			
Economic stabilization	7,000,000	7,000,000	0
Community Recreation	166,003	0	166,003
<b>Assigned:</b>			
Charter Schools	377,386	377,386	0
Programs	14,327,903	14,327,903	0
Programs reported in the special revenue funds	2,940,939	0	2,940,939
Programs reported in the schools	2,068,177	2,052,926	15,251
Students	2,431,300	0	2,431,300
Employee benefit obligations	9,475,961	9,475,961	0
<b>Unassigned:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Fund Balances</b>	<b>\$ 41,214,051</b>	<b>\$ 33,309,763</b>	<b>\$ 7,904,288</b>

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

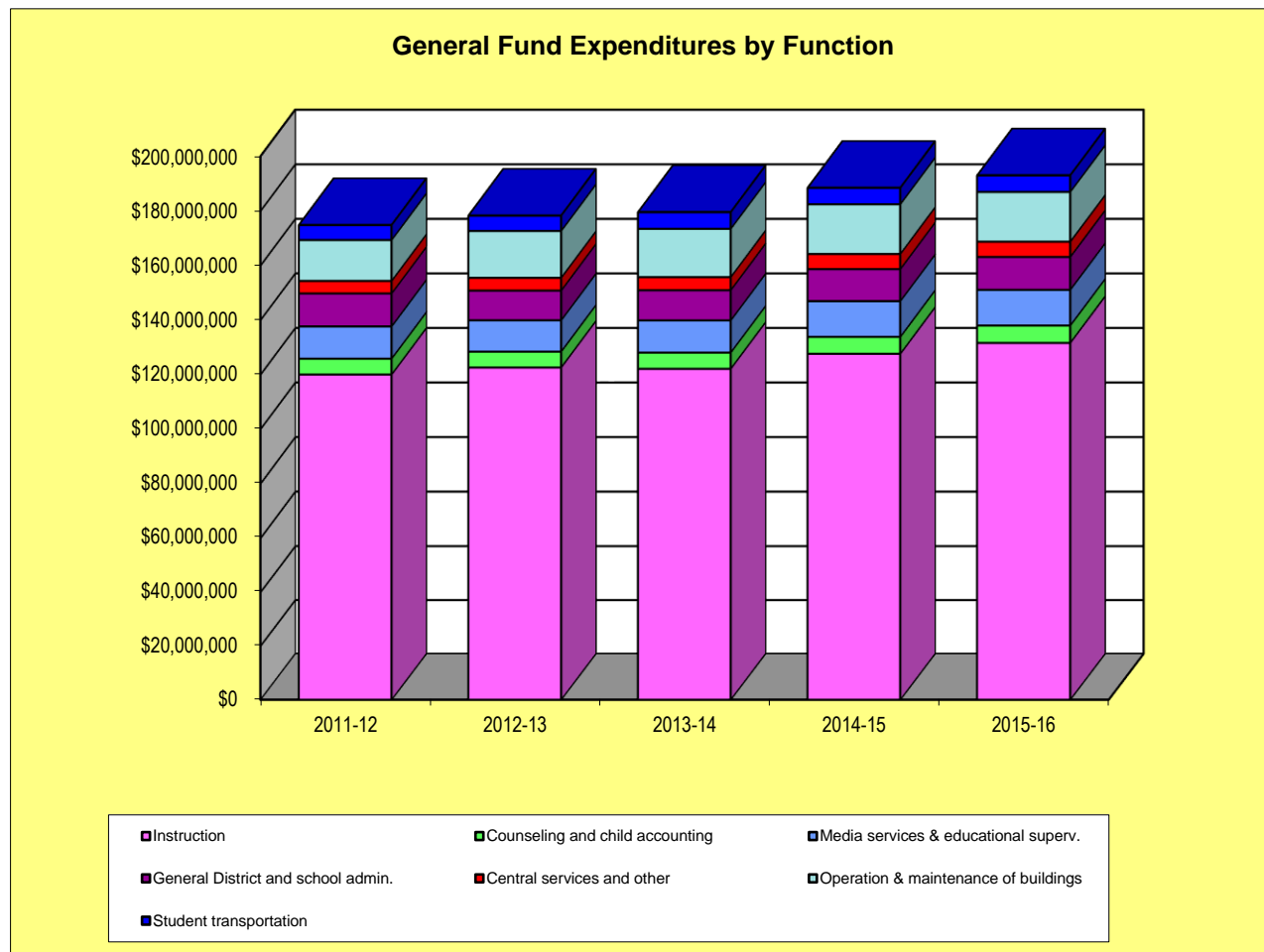
The General Fund accounts for resources which are not required to be accounted for in any other fund. This fund is also used to maintain and operate all K-12 regular day school programs and activities. Revenues and expenditures of most categorical Federal and State programs are also accounted for here.



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Expenditures by Function***For Fiscal Year 2015-16 With Comparative Information for 2011-12 Through 2014-15*

	<b>2011-12 Actual</b>	<b>2012-13 Actual</b>	<b>2013-14 Actual</b>	<b>2014-15 Revised Budget</b>	<b>2015-16 Budget</b>
Instruction	\$120,032,041	\$122,634,083	\$122,147,643	\$127,651,028	\$131,646,679
Counseling and child accounting	5,819,902	5,821,333	5,948,151	6,195,739	6,351,187
Media services & educational superv.	11,832,489	11,484,002	11,798,021	13,107,439	13,101,445
General District and school admin.	12,070,297	10,890,219	11,075,224	11,741,978	12,043,691
Central services and other	4,612,910	4,685,034	4,793,063	5,569,782	5,606,910
Operation & maintenance of buildings	15,000,731	17,183,397	17,692,534	18,231,650	18,248,417
Student transportation	5,463,831	5,580,941	6,076,530	5,964,306	6,027,738
	<b>\$174,832,201</b>	<b>\$178,279,009</b>	<b>\$179,531,166</b>	<b>\$188,461,922</b>	<b>\$193,026,067</b>



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Fund Expenditures by Function**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Revenues:					
Property taxes	\$ 64,858,727	\$ 71,560,420	\$ 74,962,972	\$ 74,087,286	\$ 86,625,189
Interest on investments	1,165,916	1,050,876	601,601	511,654	511,654
Other local revenue	6,860,079	4,667,032	4,413,761	2,617,781	2,322,694
State of Utah	79,714,817	80,211,270	83,199,671	87,866,515	80,968,422
Federal government	22,266,784	20,604,951	17,731,622	17,404,025	16,850,318
<b>Total Revenues</b>	<b>174,866,323</b>	<b>178,094,549</b>	<b>180,909,627</b>	<b>182,487,261</b>	<b>187,278,277</b>
Expenditures:					
Instruction	120,032,041	122,634,083	122,147,643	127,651,028	131,646,679
Counseling and child accounting	5,819,902	5,821,333	5,948,151	6,195,739	6,351,187
Media services and educational supervision	11,832,489	11,484,002	11,798,021	13,107,439	13,101,445
General District administration	613,128	719,420	748,818	846,508	908,336
General school administration	11,457,169	10,170,799	10,326,406	10,895,470	11,135,355
Central services	4,516,642	4,586,731	4,646,348	5,408,177	5,428,908
Operation and maintenance of school buildings	15,000,731	17,183,397	17,692,534	18,231,650	18,248,417
Student transportation	5,463,831	5,580,941	6,076,530	5,964,306	6,027,738
Child nutrition services	96,268	98,303	146,715	161,605	178,002
<b>Total Expenditures</b>	<b>174,832,201</b>	<b>178,279,009</b>	<b>179,531,166</b>	<b>188,461,922</b>	<b>193,026,067</b>
Net change in fund balances	34,122	(184,460)	1,378,461	(5,974,661)	(5,747,790)
Fund Balance - July 1	43,804,091	43,838,213	43,653,753	45,032,214	39,057,553
Fund Balance - June 30	\$ 43,838,213	\$ 43,653,753	\$ 45,032,214	\$ 39,057,553	\$ 33,309,763
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 114,464	\$ 94,310	\$ 75,587	\$ 75,587	\$ 75,587
Committed:					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
Assigned:					
Charter schools	1,074,149	915,589	914,387	731,164	377,386
Programs	16,223,740	15,841,276	15,857,611	15,094,342	14,327,903
Programs reported in the schools	2,294,233	2,030,585	2,295,153	2,065,834	2,052,926
Employee benefit obligations	7,525,961	8,475,961	9,475,961	9,475,961	9,475,961
Unassigned: **	9,605,666	9,296,032	9,413,515	4,614,665	0
<b>Total Fund Balance</b>	<b>\$ 43,838,213</b>	<b>\$ 43,653,753</b>	<b>\$ 45,032,214</b>	<b>\$ 39,057,553</b>	<b>\$ 33,309,763</b>

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

\*\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Fund Expenditures by Object**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>Revenues:</b>					
Property taxes	\$ 64,858,727	\$ 71,560,420	\$ 74,962,972	\$ 74,087,286	\$ 86,625,189
Interest on investments	1,165,916	1,050,876	601,601	511,654	511,654
Other local revenue	6,860,079	4,667,032	4,413,761	2,617,781	2,322,694
State of Utah	79,714,817	80,211,270	83,199,671	87,866,515	80,968,422
Federal government	22,266,784	20,604,951	17,731,622	17,404,025	16,850,318
<b>Total Revenues</b>	<b>174,866,323</b>	<b>178,094,549</b>	<b>180,909,627</b>	<b>182,487,261</b>	<b>187,278,277</b>
<b>Expenditures:</b>					
Salaries	116,181,385	114,847,628	113,444,473	116,056,014	119,500,616
Employee benefits	38,915,836	41,232,864	43,254,134	47,548,301	49,950,935
Contract services - professional & educational	2,649,253	2,719,594	2,379,045	3,020,618	2,319,629
Maintenance & repairs	2,491,375	2,667,389	2,683,688	2,609,688	2,609,512
Field trips, insurance, phone & travel	1,741,322	1,508,541	1,355,509	2,089,351	2,038,099
Supplies, textbooks & utilities	10,579,338	11,947,949	12,293,590	13,280,682	12,993,015
Equipment	2,273,692	3,355,044	4,120,727	3,857,268	3,614,261
<b>Total Expenditures</b>	<b>174,832,201</b>	<b>178,279,009</b>	<b>179,531,166</b>	<b>188,461,922</b>	<b>193,026,067</b>
<b>Net change in fund balances</b>	<b>34,122</b>	<b>(184,460)</b>	<b>1,378,461</b>	<b>(5,974,661)</b>	<b>(5,747,790)</b>
<b>Fund Balance - July 1</b>	<b>43,804,091</b>	<b>43,838,213</b>	<b>43,653,753</b>	<b>45,032,214</b>	<b>39,057,553</b>
<b>Fund Balance - June 30</b>	<b>\$ 43,838,213</b>	<b>\$ 43,653,753</b>	<b>\$ 45,032,214</b>	<b>\$ 39,057,553</b>	<b>\$ 33,309,763</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Prepaid expenditures	\$ 114,464	\$ 94,310	\$ 75,587	\$ 75,587	\$ 75,587
<b>Committed:</b>					
Economic stabilization *	7,000,000	7,000,000	7,000,000	7,000,000	7,000,000
<b>Assigned</b>					
Charter schools	1,074,149	915,589	914,387	731,164	377,386
Programs	16,223,740	15,841,276	15,857,611	15,094,342	14,327,903
Programs reported in the schools	2,294,233	2,030,585	2,295,153	2,065,834	2,052,926
Employee benefit obligations	7,525,961	8,475,961	9,475,961	9,475,961	9,475,961
<b>Unassigned: **</b>	<b>9,605,666</b>	<b>9,296,032</b>	<b>9,413,515</b>	<b>4,614,665</b>	<b>0</b>
<b>Total Fund Balance</b>	<b>\$ 43,838,213</b>	<b>\$ 43,653,753</b>	<b>\$ 45,032,214</b>	<b>\$ 39,057,553</b>	<b>\$ 33,309,763</b>

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

\*\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Revenue Sources

Fiscal Year 2015-16 Budget With Comparative Information for Years 2011-12 Through 2014-15

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>REVENUES</b>					
<b>Local Sources</b>					
Property tax	\$ 64,858,727	\$ 71,560,420	\$ 74,962,973	\$ 74,087,286	\$ 86,625,189
Interest on investments	1,165,916	1,050,876	601,601	511,654	511,654
Other local revenue	6,860,079	4,667,032	4,413,760	2,617,781	2,322,694
<b>Total Local Sources</b>	<b>72,884,722</b>	<b>77,278,328</b>	<b>79,978,334</b>	<b>77,216,721</b>	<b>89,459,537</b>
<b>State Sources</b>					
<b>Regular Basic School Programs:</b>					
Regular School Program K-12	35,114,857	35,485,220	37,232,017	41,234,339	34,009,517
Professional Staff Costs	6,711,911	6,894,269	7,125,095	7,314,204	7,531,717
<b>Restricted Basic School Program</b>					
Special Education - Regular Program	8,192,768	8,300,005	8,501,993	8,480,559	8,603,457
Special Education - Self Contained	2,723,134	2,754,213	2,827,780	2,680,665	2,680,665
Ext. Year Program - Sev. Handicapped	68,852	47,959	47,227	38,101	38,101
Special Education - State Programs	182,217	190,292	187,380	209,071	209,071
Career and Technical Education (CTE)	2,985,387	2,820,318	2,807,583	3,074,630	3,040,867
Gifted and Talented (Accel. Learner)	99,554	96,762	99,199	101,809	101,809
Adv. Placement & IB (Accel. Learner)	83,619	82,250	87,224	115,617	92,950
Concurrent Enrollment (Accel. Learner)	26,655	15,503	62,229	62,904	62,625
At Risk programs	2,940,899	2,603,246	2,204,850	2,449,845	2,450,089
Youth In Custody	464,849	508,866	504,321	562,941	562,941
Class Size Reduction	4,031,825	4,203,941	4,189,762	4,485,509	4,573,827
School Lunch	14,972	19,863	21,960	22,007	22,007
<b>Other State sources of revenue</b>					
Flexible Allocation	953,101	946,198	929,901	911,312	893,457
Pupil Transportation to and from	2,242,251	2,442,589	2,788,200	2,774,619	2,774,619
Teachers' Supplies	239,490	232,227	227,936	223,851	268,592
School LAND Trust	1,027,554	1,118,436	1,551,162	1,527,338	1,509,855
School Nurses	36,521	35,842	32,907	31,942	31,942
Teacher Salary Supplement	76,149	83,794	131,409	83,794	128,000
Reading Achievement	535,343	512,192	535,636	504,457	504,668
Extended Day Kindergarten	567,276	485,508	435,868	439,717	439,717
Educator Salary Adjustment	7,474,585	7,342,119	7,287,318	7,339,845	7,339,845
Technology Appropriation	120,430	337,929	291,547	0	0
Library Media	28,776	22,359	20,035	22,147	22,147
Staff Development	7,000	83,926	260,575	300,000	400,000
USTAR	259,771	274,065	250,000	334,891	334,891
Beverly Taylor Sorenson Arts Grant	551,465	395,033	560,340	560,000	560,000
ELL Family Literacy Centers	62,651	3,418	0	0	0
Critical Languages	19,090	12,417	44,186	74,840	9,057
UPASS (Utah Performance Assessment System for Students)	102,723	55,135	91,595	116,255	65,030
Charter School Local Replacement	1,212,953	1,244,880	1,288,707	1,274,880	1,274,880
Charter School Administration	71,900	72,800	76,300	76,800	76,800
Driver Education	215,336	201,260	220,420	171,211	171,211
Other State revenue	268,953	286,436	277,009	266,415	184,068
<b>Total State Revenues</b>	<b>79,714,817</b>	<b>80,211,270</b>	<b>83,199,671</b>	<b>87,866,515</b>	<b>80,968,422</b>
<b>Federal Sources</b>					
Restricted - direct	149,737	105,646	120,755	82,321	52,474
E Rate	251,208	266,817	258,526	237,248	237,248
ARRA	2,345,184	3,633,966	934,471	0	0
No Child Left Behind (NCLB)	10,935,545	8,703,934	8,893,498	9,387,964	9,005,885
Programs for the Disabled	6,047,120	5,758,588	4,779,598	5,247,082	5,187,082
Career and Technical Education (CTE)	500,866	382,854	395,037	411,211	411,211
Dept. of Health - Medicaid	1,713,290	1,279,934	2,002,530	1,801,353	1,849,189
Other restricted - through State	323,834	473,212	347,207	236,846	107,229
<b>Total Federal Revenues</b>	<b>22,266,784</b>	<b>20,604,951</b>	<b>17,731,622</b>	<b>17,404,025</b>	<b>16,850,318</b>
<b>Total Revenue</b>	<b>\$ 174,866,323</b>	<b>\$ 178,094,549</b>	<b>\$ 180,909,627</b>	<b>\$ 182,487,261</b>	<b>\$ 187,278,277</b>

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund - Major Expenditures

Fiscal Year 2015-16 Budget With Comparative Information for Years 2011-12 Through 2014-15

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>EXPENDITURES</b>					
Instruction - Function 1000					
Salaries - teachers	\$ 77,709,226	\$ 77,397,718	\$ 76,041,641	\$ 77,206,677	\$ 80,765,203
Salaries - substitute teachers	1,250,672	1,250,615	1,229,420	1,179,789	1,126,500
Salaries - teacher aides	5,941,158	5,583,414	5,619,394	5,697,761	5,038,364
Salaries - all other	48,523	51,367	21,949	38,575	45,088
Total salaries	84,949,579	84,283,114	82,912,404	84,122,802	86,975,155
Employee benefits	27,274,440	29,184,196	30,331,383	32,998,346	35,009,727
Purchased services	2,257,949	2,383,700	1,878,688	2,709,117	2,208,998
Supplies and materials	2,970,210	3,202,669	3,129,167	4,600,654	4,540,300
Textbooks	785,709	1,044,194	989,359	179,223	115,000
Total supplies and materials	3,755,919	4,246,863	4,118,526	4,779,877	4,655,300
Property (instructional equipment)	1,794,154	2,536,210	2,906,642	3,040,886	2,797,499
Total Expenditures - Instruction	120,032,041	122,634,083	122,147,643	127,651,028	131,646,679
Support Services/Counseling & Child Accounting - Function 2100					
Salaries - guidance	3,888,277	3,911,269	3,850,016	3,879,811	3,936,256
Salaries - health services	323,588	284,035	286,050	303,052	312,042
Salaries - secretarial & clerical	82,128	43,399	84,760	90,107	112,416
Salaries - all other	0	19,832	47,102	55,970	59,450
Total salaries	4,293,993	4,258,535	4,267,928	4,328,940	4,420,164
Employee benefits	1,450,536	1,502,558	1,626,779	1,769,573	1,833,797
Purchased services	55,318	50,392	44,586	63,873	63,873
Supplies and materials	20,055	9,848	8,858	33,353	33,353
Total Expenditures - Support Services /Counseling & Child Accounting	5,819,902	5,821,333	5,948,151	6,195,739	6,351,187
Support Services/Media Services & Educational Supervision - Function 2200					
Salaries - supervisors & directors	1,975,555	1,882,278	1,744,906	2,004,498	2,010,465
Salaries - media personnel	2,316,941	2,345,215	2,345,362	2,277,249	2,314,236
Salaries - secretarial & clerical	994,625	960,701	958,091	948,182	864,112
Salaries - media aides	40,575	38,700	40,960	44,226	44,226
Salaries - All Other	2,986,442	2,611,263	2,933,669	3,207,591	3,453,028
Total salaries	8,314,138	7,838,157	8,022,988	8,481,746	8,686,067
Employee benefits	2,777,562	2,785,913	3,065,167	3,391,427	3,506,164
Purchased services	344,227	429,295	369,262	603,994	419,455
Supplies and materials (except as below)	229,589	202,311	170,355	406,190	287,987
Library books	118,669	139,663	137,582	136,264	113,698
Periodicals	20,418	18,360	17,893	21,374	21,303
Audio visual materials	7,454	18,507	9,606	28,262	28,209
Property	20,432	51,796	5,168	38,182	38,562
Total Expenditures - Support Services /Media Services & Educational Super.	\$ 11,832,489	\$ 11,484,002	\$ 11,798,021	\$ 13,107,439	\$ 13,101,445

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Major Expenditures***Fiscal Year 2015-16 Budget With Comparative Information for Years 2011-12 Through 2014-15*

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Support Services/General District Administration - Function 2300					
Salaries - District administration	\$ 238,864	\$ 241,245	\$ 242,017	\$ 248,206	\$ 248,206
Salaries - secretarial & clerical	113,571	115,001	100,846	99,987	104,098
Total salaries	352,435	356,246	342,863	348,193	352,304
Employee benefits	147,859	154,067	181,007	186,500	241,519
Purchased services	110,733	161,180	171,200	242,454	242,454
Supplies and materials	67,549	51,566	59,253	72,059	72,059
Other objects	(65,448)	(3,639)	(5,505)	(2,698)	0
Total Expenditures - Support Services /General District Administration	613,128	719,420	748,818	846,508	908,336
Support Services/General School Administration - Function 2400					
Salaries - principals and assistants	5,889,743	4,964,783	4,879,286	4,926,979	5,046,895
Salaries - secretarial & clerical	1,938,588	1,909,458	1,955,734	2,061,829	2,093,107
Total salaries	7,828,331	6,874,241	6,835,020	6,988,808	7,140,002
Employee benefits	2,902,812	2,693,384	2,901,138	3,253,046	3,341,793
Purchased services	333,630	218,898	217,653	242,733	242,677
Supplies and materials	392,396	384,276	372,595	410,883	410,883
Total Expenditures - Support Services /General School Administration	11,457,169	10,170,799	10,326,406	10,895,470	11,135,355
Support Services/Central Services - Function 2500					
Salaries	2,965,509	2,995,132	3,027,382	3,359,347	3,420,585
Employee benefits	1,199,720	1,236,126	1,287,787	1,546,138	1,574,521
Purchased services	224,434	196,573	176,809	301,526	233,636
Supplies and materials	126,979	158,900	154,370	201,166	200,166
Total Expenditures - Support Services /Central Services	4,516,642	4,586,731	4,646,348	5,408,177	5,428,908
Operation & Maintenance of School Buildings - Function 2600					
Salaries	5,119,871	5,852,138	5,701,348	5,971,118	6,033,238
Employee benefits	2,210,919	2,642,949	2,717,272	3,162,062	3,161,885
Purchased services	2,418,429	2,634,406	2,714,529	2,641,049	2,640,873
Supplies and materials	5,245,632	6,053,904	6,559,385	6,457,421	6,412,421
Equipment	5,880	0	0	0	0
Total Expenditures - Operation & Maintenance of School Buildings	\$ 15,000,731	\$ 17,183,397	\$ 17,692,534	\$ 18,231,650	\$ 18,248,417

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund - Major Expenditures***Fiscal Year 2015-16 Budget With Comparative Information for Years 2011-12 Through 2014-15*

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Support Services/Student Transportation Services - Function 2700					
Salaries - secretarial & clerical	\$ 78,765	\$ 65,563	\$ 55,174	\$ 55,734	\$ 63,653
Salaries - supervisors	84,009	77,524	80,048	113,631	100,946
Salaries - bus drivers	1,917,671	1,970,376	1,900,065	1,994,694	2,016,853
Salaries - mechanics	229,472	233,525	237,704	245,483	245,483
Total salaries	2,309,917	2,346,988	2,272,991	2,409,542	2,426,935
Employee benefits	932,096	1,011,839	1,110,945	1,218,970	1,243,541
Purchased services	1,183,760	824,719	842,447	912,574	912,774
Supplies and materials	584,833	630,357	644,163	681,332	702,600
Equipment	453,225	645,208	1,205,984	741,888	741,888
Other objects	0	121,830	0	0	0
Total Expenditures - Support Services /Student Transportation Services	5,463,831	5,580,941	6,076,530	5,964,306	6,027,738
Child Nutrition Services - Function 3100					
Salaries	47,610	43,075	61,551	45,518	46,166
Employee benefits	19,894	21,833	32,656	22,239	37,988
Purchased services	792	0	3,069	2,500	2,500
Supplies and materials	27,972	33,395	46,506	55,036	55,036
Equipment	0	0	2,933	36,312	36,312
Total Expenditures - Child Nutrition Services	\$ 96,268	\$ 98,303	\$ 146,715	\$ 161,605	\$ 178,002
TOTAL EXPENDITURES	\$ 174,832,201	\$ 178,279,009	\$ 179,531,166	\$ 188,461,922	\$ 193,026,067

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - Special Revenue Funds**  
*Fiscal Year 2015-16 Budget*  
**Fund Expenditures by Function**

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund	Tax Increment Fund
<b>Revenues:</b>					
Property taxes	\$ 2,130,830	\$ 2,130,830	\$ 0	\$ 0	\$ 0
Tax Increment	13,500,000	0	0	0	13,500,000
Sale of food	1,310,030	0	1,310,030	0	0
Other local revenue	10,499,841	6,563,502	156,500	3,779,839	0
State of Utah	4,923,145	2,973,145	1,950,000	0	0
Federal government	12,300,127	2,218,646	10,081,481	0	0
<b>Total Revenues</b>	<b>44,663,973</b>	<b>13,886,123</b>	<b>13,498,011</b>	<b>3,779,839</b>	<b>13,500,000</b>
<b>Expenditures:</b>					
Instruction	11,646,771	7,866,932	0	3,779,839	0
Counseling and child accounting	169,858	169,858	0	0	0
Media services and educational supervision	3,335,805	3,335,805	0	0	0
General District administration	239,345	239,345	0	0	0
General school administration	2,061,214	2,061,214	0	0	0
Central services	43,020	43,020	0	0	0
Operation and maintenance of school buildings	274,919	274,919	0	0	0
Child nutrition services	13,518,686	0	13,518,686	0	0
Community services and building rentals	13,544,912	44,912	0	0	13,500,000
<b>Total Expenditures:</b>	<b>44,834,530</b>	<b>14,036,005</b>	<b>13,518,686</b>	<b>3,779,839</b>	<b>13,500,000</b>
Deficiency of revenues under expenditures	(170,557)	(149,882)	(20,675)	0	0
<b>Other financing sources:</b>					
Sale of capital assets	8,000	0	8,000	0	0
<b>Net change in fund balances</b>	<b>(162,557)</b>	<b>(149,882)</b>	<b>(12,675)</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - July 1</b>	<b>8,066,845</b>	<b>3,361,126</b>	<b>2,273,148</b>	<b>2,432,571</b>	<b>0</b>
<b>Fund Balance - June 30</b>	<b>\$ 7,904,288</b>	<b>\$ 3,211,244</b>	<b>\$ 2,260,473</b>	<b>\$ 2,432,571</b>	<b>\$ 0</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 691,311	\$ 0	\$ 691,311	\$ 0	0
Prepaid expenditures	90,322	89,051	0	1,271	0
<b>Restricted:</b>					
Child Nutrition Services	1,569,162	0	1,569,162	0	0
<b>Committed:</b>					
Community Recreation	166,003	166,003	0	0	0
<b>Assigned:</b>					
Programs reported in the special revenue funds	2,940,939	2,940,939	0	0	0
Programs reported in the schools	15,251	15,251	0	0	0
Students	2,431,300	0	0	2,431,300	0
Unassigned: *	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 7,904,288</b>	<b>\$ 3,211,244</b>	<b>\$ 2,260,473</b>	<b>\$ 2,432,571</b>	<b>\$ 0</b>

\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

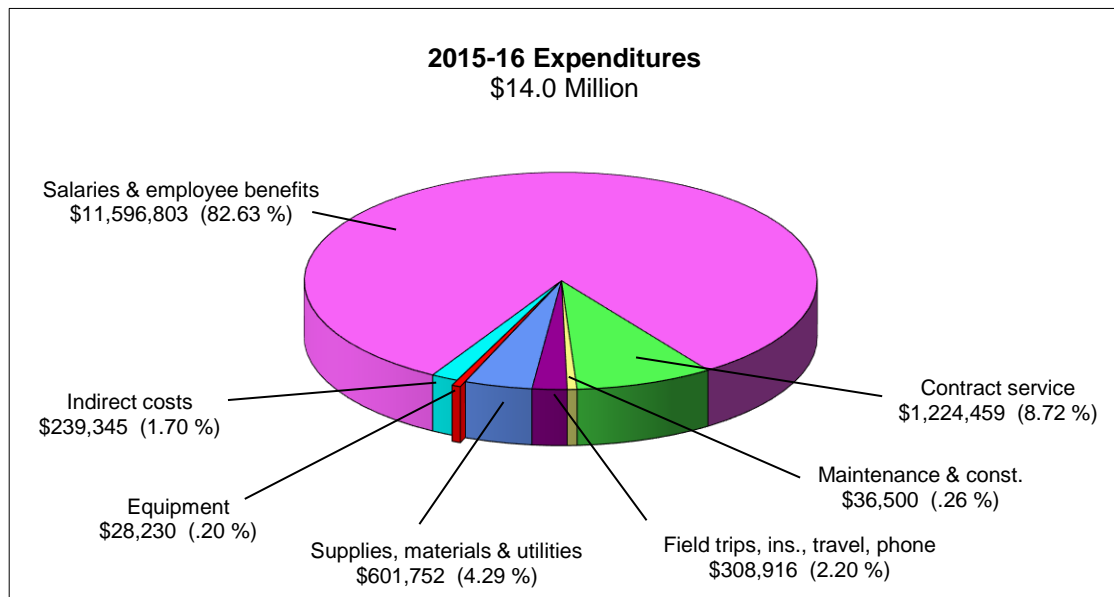
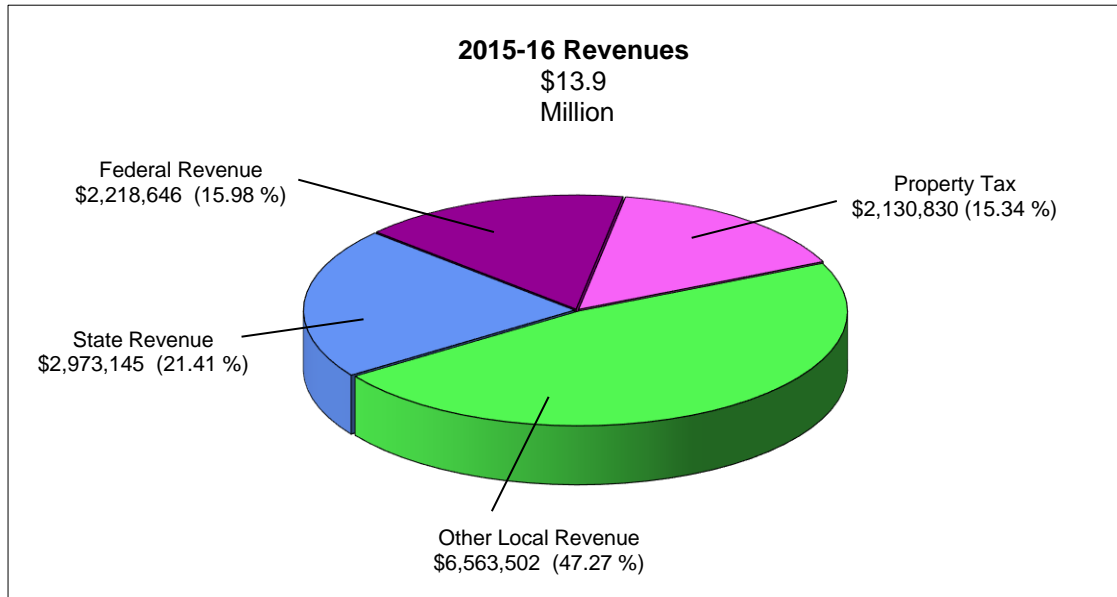
SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - Special Revenue Funds**  
*Fiscal Year 2015-16 Budget*  
**Fund Expenditures by Object**

	Total Special Revenue Funds	Special Programs Fund	Child Nutrition Fund	Student Activity Fund	Tax Increment Fund
<b>Revenues:</b>					
Property taxes	\$ 2,130,830	\$ 2,130,830	\$ 0	\$ 0	\$ 0
Tax Increment	13,500,000	0	0	0	13,500,000
Sale of food	1,310,030	0	1,310,030	0	0
Other local revenue	10,499,841	6,563,502	156,500	3,779,839	0
State of Utah	4,923,145	2,973,145	1,950,000	0	0
Federal government	12,300,127	2,218,646	10,081,481	0	0
<b>Total Revenues</b>	<b>44,663,973</b>	<b>13,886,123</b>	<b>13,498,011</b>	<b>3,779,839</b>	<b>13,500,000</b>
<b>Expenditures:</b>					
Salaries	12,408,265	8,716,928	3,429,287	262,050	0
Employee benefits	4,517,212	2,879,875	1,571,613	65,724	0
Contract services - prof. and educ.	1,894,088	1,224,459	448,814	220,815	0
Maintenance & repairs	36,500	36,500	0	0	0
Field trips, insurance, phone & travel	418,578	308,916	46,697	62,965	0
Cost of food sold	6,317,283	0	6,317,283	0	0
Supplies, textbooks & utilities	4,377,087	601,752	691,450	3,083,885	0
Equipment	328,630	28,230	217,000	83,400	0
Indirect costs, interest & other costs	1,036,887	239,345	796,542	1,000	0
Tax increment paid to other entity	13,500,000	0	0	0	13,500,000
<b>Total Expenditures:</b>	<b>44,834,530</b>	<b>14,036,005</b>	<b>13,518,686</b>	<b>3,779,839</b>	<b>13,500,000</b>
Deficiency of revenues under expenditures	(170,557)	(149,882)	(20,675)	0	0
<b>Other financing sources:</b>					
Sale of capital assets	8,000	0	8,000	0	0
<b>Net change in fund balances</b>	<b>(162,557)</b>	<b>(149,882)</b>	<b>(12,675)</b>	<b>0</b>	<b>0</b>
<b>Fund Balance - July 1</b>	<b>8,066,845</b>	<b>3,361,126</b>	<b>2,273,148</b>	<b>2,432,571</b>	<b>0</b>
<b>Fund Balance - June 30</b>	<b>\$ 7,904,288</b>	<b>\$ 3,211,244</b>	<b>\$ 2,260,473</b>	<b>\$ 2,432,571</b>	<b>\$ 0</b>
<b>Fund Balance</b>					
<b>Nonspendable:</b>					
Inventories	\$ 691,311	\$ 0	\$ 691,311	\$ 0	0
Prepaid expenditures	90,322	89,051	0	1,271	0
<b>Restricted:</b>					
Child Nutrition Services	1,569,162	0	1,569,162	0	0
<b>Committed:</b>					
Community Recreation	166,003	166,003	0	0	0
<b>Assigned:</b>					
Programs reported in the special revenue funds	2,940,939	2,940,939	0	0	0
Programs reported in the schools	15,251	15,251	0	0	0
Students	2,431,300	0	0	2,431,300	0
Unassigned: *	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 7,904,288</b>	<b>\$ 3,211,244</b>	<b>\$ 2,260,473</b>	<b>\$ 2,432,571</b>	<b>\$ 0</b>

\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

**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, and non-regular K-12 day school programs. Revenue is provided by tuitions, fees, various Federal and State grants along with property tax.



## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Fund Expenditures by Function**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>Revenues</b>					
<b>Local sources</b>					
Property tax	\$ 8,304,246	\$ 2,054,945	\$ 1,981,718	\$ 1,889,769	\$ 2,130,830
Tuition	1,897,119	1,830,549	1,869,330	1,716,513	1,671,768
Other local revenue	2,713,528	6,181,562	6,582,262	5,119,547	4,891,734
<b>Total local sources</b>	<b>12,914,893</b>	<b>10,067,056</b>	<b>10,433,310</b>	<b>8,725,829</b>	<b>8,694,332</b>
<b>State sources</b>					
Special Education - Preschool	991,897	883,227	842,104	977,780	1,007,380
Adult High School Completion	1,777,353	1,616,741	1,742,533	1,899,726	1,855,926
Other State revenue	1,126,340	1,195,706	1,327,558	665,809	109,839
<b>Total State revenues</b>	<b>3,895,590</b>	<b>3,695,674</b>	<b>3,912,195</b>	<b>3,543,315</b>	<b>2,973,145</b>
<b>Federal sources</b>					
21st Century/Learning Plus	499,547	742,917	546,034	767,045	731,050
Title 1	1,062,373	522,716	0	0	0
Handicapped - Preschool	308,937	153,388	192,790	200,927	200,927
Adult Education	402,865	371,677	366,430	280,030	280,030
Other Federal revenue	2,862,760	4,298,577	3,485,728	2,192,487	1,006,639
<b>Total Federal revenues</b>	<b>5,136,482</b>	<b>6,089,275</b>	<b>4,590,982</b>	<b>3,440,489</b>	<b>2,218,646</b>
<b>Total Revenues</b>	<b>21,946,965</b>	<b>19,852,005</b>	<b>18,936,487</b>	<b>15,709,633</b>	<b>13,886,123</b>
<b>Expenditures</b>					
Instruction	10,199,549	10,674,362	10,544,873	10,006,361	7,866,932
Counseling & child accounting	27,262	29,540	31,297	175,070	169,858
Media services & educational supervision	2,926,951	3,098,804	4,142,406	4,204,563	3,335,805
General District administration	441,026	469,805	393,630	322,895	239,345
General school administration	0	1,505,058	1,942,010	2,031,300	2,061,214
Central services	39,043	40,081	143,930	38,287	43,020
Operation & maintenance of school buildings	2,381,095	2,107,141	1,058,895	613,148	274,919
Columbus - adult trainable	880,966	1,248,839	931,160	475,652	0
Community services and building rentals	38,847	29,315	39,617	44,912	44,912
Capital Outlay	1,512,348	1,021,122	961,995	1,706	0
<b>Total Expenditures</b>	<b>18,447,087</b>	<b>20,224,067</b>	<b>20,189,813</b>	<b>17,913,894</b>	<b>14,036,005</b>
<b>Net change in fund balances</b>	<b>3,499,878</b>	<b>(372,062)</b>	<b>(1,253,326)</b>	<b>(2,204,261)</b>	<b>(149,882)</b>
<b>Fund Balance - July 1</b>	<b>3,690,897</b>	<b>7,190,775</b>	<b>6,818,713</b>	<b>5,565,387</b>	<b>3,361,126</b>
<b>Fund Balance - June 30</b>	<b>\$ 7,190,775</b>	<b>\$ 6,818,713</b>	<b>\$ 5,565,387</b>	<b>\$ 3,361,126</b>	<b>\$ 3,211,244</b>
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 81,624	\$ 85,176	\$ 89,051	\$ 89,051	\$ 89,051
Restricted:					
Community Recreation	2,880,113	1,659,136	409,885	166,003	166,003
Assigned:					
Programs reported in the special revenue funds	4,145,865	5,016,901	5,038,056	3,088,571	2,940,939
Programs reported in the schools	83,173	57,500	28,395	17,501	15,251
Unassigned: *	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 7,190,775</b>	<b>\$ 6,818,713</b>	<b>\$ 5,565,387</b>	<b>\$ 3,361,126</b>	<b>\$ 3,211,244</b>

\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Fund Expenditures by Object**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>Revenues</b>					
<b>Local sources</b>					
Property tax	\$ 8,304,246	\$ 2,054,945	\$ 1,981,718	\$ 1,889,769	\$ 2,130,830
Tuition	1,897,119	1,830,549	1,869,330	1,716,513	1,671,768
Other local revenue	2,713,528	6,181,562	6,582,262	5,119,547	4,891,734
<b>Total local sources</b>	<b>12,914,893</b>	<b>10,067,056</b>	<b>10,433,310</b>	<b>8,725,829</b>	<b>8,694,332</b>
<b>State sources</b>					
Special Education - Preschool	991,897	883,227	842,104	977,780	1,007,380
Adult High School Completion	1,777,353	1,616,741	1,742,533	1,899,726	1,855,926
Other State revenue	1,126,340	1,195,706	1,327,558	665,809	109,839
<b>Total State Revenues</b>	<b>3,895,590</b>	<b>3,695,674</b>	<b>3,912,195</b>	<b>3,543,315</b>	<b>2,973,145</b>
<b>Federal sources</b>					
21st Century/Learning Plus	499,547	742,917	546,034	767,045	731,050
Title 1	1,062,373	522,716	0	0	0
Handicapped - Preschool PL 99-457	308,937	153,388	192,790	200,927	200,927
Adult Education	402,865	371,677	366,430	280,030	280,030
Other Federal revenue	2,862,760	4,298,577	3,485,728	2,192,487	1,006,639
<b>Total Federal Revenues</b>	<b>5,136,482</b>	<b>6,089,275</b>	<b>4,590,982</b>	<b>3,440,489</b>	<b>2,218,646</b>
<b>Total Revenues</b>	<b>21,946,965</b>	<b>19,852,005</b>	<b>18,936,487</b>	<b>15,709,633</b>	<b>13,886,123</b>
<b>Expenditures</b>					
Salaries	10,277,440	10,946,545	11,611,222	10,819,743	8,716,928
Employee benefits	2,714,713	2,994,976	3,443,373	3,415,243	2,879,875
Contract services - prof. and educ.	819,329	1,275,834	1,133,371	1,341,106	1,224,459
Maintenance & repairs	2,031,761	2,673,573	1,578,178	349,331	36,500
Field trips, insurance, phone & travel	335,196	308,353	365,273	360,885	308,916
Supplies, textbooks & utilities	1,481,995	1,423,525	1,473,787	1,205,739	601,752
Equipment	337,285	131,456	190,979	99,307	28,230
Indirect costs	449,368	469,805	393,630	322,540	239,345
<b>Total Expenditures</b>	<b>18,447,087</b>	<b>20,224,067</b>	<b>20,189,813</b>	<b>17,913,894</b>	<b>14,036,005</b>
<b>Net change in fund balances</b>	<b>3,499,878</b>	<b>(372,062)</b>	<b>(1,253,326)</b>	<b>(2,204,261)</b>	<b>(149,882)</b>
<b>Fund Balance - July 1</b>	<b>3,690,897</b>	<b>7,190,775</b>	<b>6,818,713</b>	<b>5,565,387</b>	<b>3,361,126</b>
<b>Fund Balance - June 30</b>	<b>\$ 7,190,775</b>	<b>\$ 6,818,713</b>	<b>\$ 5,565,387</b>	<b>\$ 3,361,126</b>	<b>\$ 3,211,244</b>
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 81,624	\$ 85,176	\$ 89,051	\$ 89,051	\$ 89,051
Restricted:					
Community Recreation	2,880,113	1,659,136	409,885	166,003	166,003
Assigned:					
Programs reported in the special revenue funds	4,145,865	5,016,901	5,038,056	3,088,571	2,940,939
Programs reported in the schools	83,173	57,500	28,395	17,501	15,251
Unassigned: *	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 7,190,775</b>	<b>\$ 6,818,713</b>	<b>\$ 5,565,387</b>	<b>\$ 3,361,126</b>	<b>\$ 3,211,244</b>

\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

## SALT LAKE CITY SCHOOL DISTRICT

**Child Nutrition Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***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.**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>Revenues:</b>					
Sale of food	\$ 1,074,480	\$ 1,260,986	\$ 1,190,479	\$ 1,243,298	\$ 1,310,030
Other local revenue	132,818	162,832	131,815	156,500	156,500
State of Utah	1,552,420	1,689,313	1,626,295	1,875,000	1,950,000
Federal government	10,327,353	9,717,992	9,628,996	9,789,964	10,081,481
<b>Total Revenues</b>	<b>13,087,071</b>	<b>12,831,123</b>	<b>12,577,585</b>	<b>13,064,762</b>	<b>13,498,011</b>
<b>Expenditures:</b>					
Salaries	3,586,440	3,416,144	3,307,514	3,254,097	3,429,287
Employee benefits	1,316,036	1,280,387	1,383,307	1,514,698	1,571,613
Cost of food sold	6,328,420	6,294,528	5,922,885	6,104,734	6,317,283
Supplies and materials	624,994	707,564	597,470	621,500	691,450
Contracted services	303,536	421,364	518,208	601,372	448,814
Indirect costs, interest & other costs	630,708	591,611	566,478	777,331	796,542
Equipment & equipment maintenance	635,885	298,196	264,727	226,000	217,000
Other expenses	21,787	21,942	19,940	24,047	46,697
<b>Total Expenditures</b>	<b>13,447,806</b>	<b>13,031,736</b>	<b>12,580,529</b>	<b>13,123,779</b>	<b>13,518,686</b>
Excess (deficiency) of revenues over (under) expenditures	(360,735)	(200,613)	(2,944)	(59,017)	(20,675)
<b>Other financing sources:</b>					
Sale of capital assets	4,899	5,287	4,875	8,000	8,000
<b>Net change in fund balances</b>	<b>(355,836)</b>	<b>(195,326)</b>	<b>1,931</b>	<b>(51,017)</b>	<b>(12,675)</b>
<b>Fund Balance - July 1</b>	<b>2,873,396</b>	<b>2,517,560</b>	<b>2,322,234</b>	<b>2,324,165</b>	<b>2,273,148</b>
<b>Fund Balance - June 30</b>	<b>\$ 2,517,560</b>	<b>\$ 2,322,234</b>	<b>\$ 2,324,165</b>	<b>\$ 2,273,148</b>	<b>\$ 2,260,473</b>
<b>Fund Balance</b>					
Nonspendable:					
Inventories	\$ 446,573	\$ 486,826	\$ 691,311	\$ 691,311	\$ 691,311
Prepaid expenditures	0	9,399	0	0	0
Restricted:					
Child nutrition services	2,070,987	1,826,009	1,632,854	1,581,837	1,569,162
<b>Total Fund Balance</b>	<b>\$ 2,517,560</b>	<b>\$ 2,322,234</b>	<b>\$ 2,324,165</b>	<b>\$ 2,273,148</b>	<b>\$ 2,260,473</b>

## SALT LAKE CITY SCHOOL DISTRICT

**Student Activity Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***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.**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Revenues:					
Other local revenue	\$ 3,416,825	\$ 3,603,435	\$ 3,448,433	\$ 3,779,839	\$ 3,779,839
Total Revenues	<u>3,416,825</u>	<u>3,603,435</u>	<u>3,448,433</u>	<u>3,779,839</u>	<u>3,779,839</u>
Expenditures:					
Salaries	132,076	210,853	232,914	262,050	262,050
Employee benefits	14,736	39,498	41,975	65,724	65,724
Field trips, insurance, phone & travel	58,196	81,715	57,644	62,965	62,965
Supplies and materials	2,951,280	2,785,850	2,846,093	3,083,885	3,083,885
Contracted services	275,878	138,721	192,958	220,815	220,815
Memberships & dues	0	759	204	1,000	1,000
Equipment	54,477	34,248	80,686	83,400	83,400
Total Expenditures	<u>3,486,643</u>	<u>3,291,644</u>	<u>3,452,474</u>	<u>3,779,839</u>	<u>3,779,839</u>
Net change in fund balances	(69,818)	311,791	(4,041)	0	0
Fund Balance - July 1	<u>2,194,639</u>	<u>2,124,821</u>	<u>2,436,612</u>	<u>2,432,571</u>	<u>2,432,571</u>
Fund Balance - June 30	<u>\$ 2,124,821</u>	<u>\$ 2,436,612</u>	<u>\$ 2,432,571</u>	<u>\$ 2,432,571</u>	<u>\$ 2,432,571</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	0	0	1,271	1,271	1,271
Assigned:					
Students	<u>2,124,821</u>	<u>2,436,612</u>	<u>2,431,300</u>	<u>2,431,300</u>	<u>2,431,300</u>
Total Fund Balances	<u>\$ 2,124,821</u>	<u>\$ 2,436,612</u>	<u>\$ 2,432,571</u>	<u>\$ 2,432,571</u>	<u>\$ 2,432,571</u>

## SALT LAKE CITY SCHOOL DISTRICT

**Tax Increment Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Fund Expenditures by Object**

The Tax Increment Fund reports an incremental amount of revenue as generated by the District's tax levy. Per contractual agreement, these funds are remitted directly to the Salt Lake City Redevelopment Agency and are not available to fund District activities. All revenues are offset by a corresponding expenditure of tax increment paid to other entity. Starting with the 2014-15 year, the Office of the Utah State Auditor required these revenues and expenditures to be reported by the entity that authorizes the tax levy.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Revenues:					
Tax Increment	\$ 0	\$ 0	\$ 0	\$ 13,487,433	\$ 13,500,000
Total Revenues	0	0	0	13,487,433	13,500,000
Expenditures:					
Tax increment paid to other entity				13,487,433	13,500,000
Total Expenditures	0	0	0	13,487,433	13,500,000
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0	0
Net change in fund balances	0	0	0	0	0
Fund Balance - July 1	0	0	0	0	0
Fund Balance - June 30	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance					
Nonspendable:					
Inventories	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Prepaid expenditures	0	0	0	0	0
Restricted:					
Unassigned: *	0	0	0	0	0
Total Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

\* The reporting of tax increment revenues and expenditures is required by the Office of the Utah State Auditor starting with the 2014-15 fiscal year.

## SALT LAKE CITY SCHOOL DISTRICT

**Summary of Budgets - Capital Projects & Debt Service Funds***Fiscal Year 2015-16 Budget*

	Capital Projects & Debt Service Funds	Capital Projects Fund	Debt Service Fund
Revenues:			
Property tax	\$ 28,529,934	\$ 19,403,204	\$ 9,126,730
Interest on investments	215,716	206,275	9,441
Other local revenue	358,800	358,800	0
Total Revenues	<u>29,104,450</u>	<u>19,968,279</u>	<u>9,136,171</u>
Expenditures:			
Salaries	2,261,520	2,261,520	0
Employee benefits	1,126,962	1,126,962	0
Contracted services	25,872,581	25,872,581	0
Supplies and materials	386,500	386,500	0
Travel and conferences	21,125	21,125	0
Equipment & Property acquisition	2,227,412	2,227,412	0
Redemption of bond principal	8,162,722	0	8,162,722
Interest on bonds	2,361,674	74,219	2,287,455
Paying agent fees	7,450	5,200	2,250
Total Expenditures	<u>42,427,946</u>	<u>31,975,519</u>	<u>10,452,427</u>
Deficiency of revenues under expenditures	<u>(13,323,496)</u>	<u>(12,007,240)</u>	<u>(1,316,256)</u>
Other Financing Sources (Uses):			
Sale of real property	49,170	49,170	0
Net change in fund balances	(13,274,326)	(11,958,070)	(1,316,256)
Fund Balance - July 1	<u>31,849,437</u>	<u>30,533,181</u>	<u>1,316,256</u>
Fund Balance - June 30	<u>\$ 18,575,111</u>	<u>\$ 18,575,111</u>	<u>\$ 0</u>
Fund Balance			
Nonspendable:			
Prepaid expenditures	\$ 24,386	\$ 24,386	\$ 0
Restricted:			
Bond payments	3,730,963	3,730,963	0
Capital projects	14,819,762	14,819,762	0
Debt Service	0	0	0
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 18,575,111</u>	<u>\$ 18,575,111</u>	<u>\$ 0</u>

\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

***Major Capital Projects and Effect on Operations***

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

***Capital Projects Fund***

The Capital Projects Fund reflects expenditures for necessary on-going, day to day improvements to properly maintain District buildings as educational facilities. Also included are expenditures for major improvement, renovation and replacement projects.

Following the Capital Projects Fund budget is a Project Budget Report that lists, by school/facility, the projects scheduled for the 2015-16 fiscal year. These are smaller projects and all projects and amounts reflected in the 2015-16 budget year are scheduled for completion during the 2015-16 fiscal year. Also included is a schedule showing the annual amounts necessary to fund what is referred to as the five-year capital plan at each school.

The Salt Lake City Board of Education recently completed a ten-year retrofit or replacement schedule for District buildings. The purpose of the program was to upgrade every building in the District to meet current life safety building code requirements, including earthquake and access (ADA) codes. It also provided for other building improvements, such as air conditioning.

***Effect on Operations***

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

## SALT LAKE CITY SCHOOL DISTRICT

**Capital Projects Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Revenues:					
Property tax	\$ 13,832,281	\$ 17,109,463	\$ 18,202,746	\$ 19,403,204	\$ 19,403,204
Interest on investments	189,093	157,427	143,529	206,275	206,275
Other local revenue	150,000	257,415	387,865	629,045	358,800
State of Utah	40,601	23,013	0	0	0
Total Revenues	<u>14,211,975</u>	<u>17,547,318</u>	<u>18,734,140</u>	<u>20,238,524</u>	<u>19,968,279</u>
Expenditures:					
Salaries	2,364,632	2,222,358	2,245,737	2,117,339	2,261,520
Employee benefits	876,417	892,049	956,859	1,034,689	1,126,962
Contracted service	20,438,745	11,381,425	7,692,855	14,230,601	25,872,581
Supplies and materials	321,432	153,149	54,239	389,500	386,500
Travel and conference	7,577	16,108	6,432	25,413	21,125
Equipment	1,869,036	247,399	1,365,985	3,586,362	2,227,412
Property acquisition	0	0	2,620	0	0
Bond interest	51,400	49,088	76,248	74,064	74,219
Bond paying agent fees	4,100	4,200	4,700	5,200	5,200
Total Expenditures	<u>25,933,339</u>	<u>14,965,776</u>	<u>12,405,675</u>	<u>21,463,168</u>	<u>31,975,519</u>
Deficiency of revenues under expenditures	<u>(11,721,364)</u>	<u>2,581,542</u>	<u>6,328,465</u>	<u>(1,224,644)</u>	<u>(12,007,240)</u>
Other Financing Source:					
Sale of real property & Other	<u>73,264</u>	<u>72,826</u>	<u>71,571</u>	<u>49,170</u>	<u>49,170</u>
Net change in fund balances	<u>(11,648,100)</u>	<u>2,654,368</u>	<u>6,400,036</u>	<u>(1,175,474)</u>	<u>(11,958,070)</u>
Fund balance - July 1	<u>34,302,351</u>	<u>22,654,251</u>	<u>25,308,619</u>	<u>31,708,655</u>	<u>30,533,181</u>
Fund balance - June 30	<u>\$ 22,654,251</u>	<u>\$ 25,308,619</u>	<u>\$ 31,708,655</u>	<u>\$ 30,533,181</u>	<u>\$ 18,575,111</u>
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 105,954	\$ 27,876	\$ 24,386	\$ 24,386	\$ 24,386
Restricted:					
Bond Payments	754,369	1,498,363	2,241,458	2,980,622	3,730,963
Capital projects	21,793,928	23,782,380	29,442,811	27,528,173	14,819,762
Unassigned: *	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Fund Balance	<u>\$ 22,654,251</u>	<u>\$ 25,308,619</u>	<u>\$ 31,708,655</u>	<u>\$ 30,533,181</u>	<u>\$ 18,575,111</u>

\* The 2015-16 proposed budget shows an Unassigned Fund Balance of \$0, as required by State law. (Refer to Significant Laws Affecting This Budget, 53A-19-103, page 34, and Budget Development and Administration Policies, page 35)

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Projects Fund - Project Budget Report**  
*Fiscal Year 2015-16*

Year Built	Location	Project Description	Total Budget
<b>2002</b>	<b>Backman Elementary</b>		
		Exterior wall pack retrofit & lighting controls	\$ 11,000
		Floor covering replacement-phase 2	15,500
		Reroof complete building	225,000
		Add C/O detectors to fire panel	11,080
		Upgrade auditorium sound system	12,000
		<b>Total Backman Elementary</b>	<b>274,580</b>
<b>2004</b>	<b>Beacon Heights Elementary</b>		
		Exterior wall pack retrofit & lighting controls	9,600
		Replace TV broadcast system with IP TV	7,000
		Add electrical capacity to communications room	5,000
		Replace carpet throughout school	40,000
		<b>Total Beacon Heights Elementary</b>	<b>61,600</b>
<b>1980</b>	<b>Bennion Elementary</b>		
		Exterior wall pack retrofit & lighting controls	9,500
		Add C/O detectors to fire panel	11,080
		Install new projection screen on stage	5,000
		<b>Total Bennion Elementary</b>	<b>25,580</b>
<b>2005</b>	<b>Bonneville Elementary</b>		
		Install 1 1/2" topcoat system in K play area	14,500
		Paint all hallways - first floor	7,000
		Replace TV broadcast system with IP TV	7,000
		<b>Total Bonneville Elementary</b>	<b>28,500</b>
<b>2004</b>	<b>Dilworth Elementary</b>		
		Replace carpet throughout school	40,000
		Replace composite structure in play areas, ground cover	75,000
		<b>Total Dilworth Elementary</b>	<b>115,000</b>
<b>1964</b>	<b>Edison Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Exterior wall pack retrofit & lighting controls	13,500
		Restripe all asphalt	7,000
		Paint all outside metal doors, trim, awning	8,500
		Paint classrooms	10,000
		Upgrade auditorium sound system	10,000
		<b>Total Edison Elementary</b>	<b>56,000</b>
<b>1978</b>	<b>Emerson Elementary</b>		
		Exterior wall pack retrofit & lighting controls	7,200
		Install A/C in computer lab - engineer to design	25,300
		Sealcoat parking lot, restripe asphalt	24,000
		<b>Total Emerson Elementary</b>	<b>56,500</b>

Year Built	Location	Project Description	Total Budget
1978	<b>Ensign Elementary</b>		
		Upgrade auditorium sound system	\$ 12,000
		Replace folding doors in multipurpose room	71,500
		Replace TV broadcast system with IP TV	7,000
		Sealcoat parking lot, restripe asphalt	36,216
		Replace irrigation system	45,000
		Add 2nd set of doors in main entry & door to main office	23,000
		Custodial office heating	10,900
		<b>Total Ensign Elementary</b>	<b>205,616</b>
2002	<b>Escalante Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Upgrade auditorium sound system	10,000
		<b>Total Escalante Elementary</b>	<b>17,000</b>
2000	<b>Franklin Elementary</b>		
		Replace chill water/heating pumps	35,500
		Replace K playground equipment & ground cover	57,800
		Replace cooling tower filters	9,000
		Upgrade chill-guard system for freon leak detection	6,500
		Replace fitness center & ground cover	50,000
		<b>Total Franklin Elementary</b>	<b>158,800</b>
1986	<b>Hawthorne Elementary</b>		
		Reroof complete building	220,000
		Install variable frequency drives on hot water pumps	6,000
		Upgrade auditorium sound system	10,000
		Upgrade phone system	30,000
		Replace cell deck pads on fans	5,000
		Add C/O detectors to fire panel	11,080
		Install override panels	6,800
		<b>Total Hawthorne Elementary</b>	<b>288,880</b>
2006	<b>Highland Park Elementary</b>		
		<b>Total Highland Park Elementary</b>	<b>0</b>
2005	<b>Indian Hills Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Replace cell deck pads on fans	5,000
		Add electrical capacity to communications room	2,500
		<b>Total Indian Hills Elementary</b>	<b>14,500</b>
1981	<b>Jackson Elementary</b>		
		Install new irrigation system planter beds	15,000
		Replace TV broadcast system with IP TV	7,000
		Floor covering replacement-phase 1	13,500
		Overlay asphalt on playground	175,000
		Replace sinks & urinals, add flush valves	7,145
		Install split A/C communications room-engineer to design	19,500
		Add electrical capacity to communications room	2,500
		Paint soffit and fascia, north side of school	8,000
		<b>Total Jackson Elementary</b>	<b>247,645</b>
1978	<b>Lincoln Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Upgrade auditorium sound system	12,000
		<b>Total Lincoln Elementary</b>	<b>19,000</b>

Year Built	Location	Project Description	Total Budget
1975	<b>Meadowlark Elementary</b>		
		Replace all classroom cabinets, south pod	\$ 5,950
		Add electrical capacity to communications room	2,500
		Floor covering replacement - phase 1	13,500
		<b>Total Meadowlark Elementary</b>	<b>21,950</b>
2002	<b>Mountain View Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Replace composite structures, grades 4-6	70,000
		Replace cooling tower filters	4,800
		Upgrade auditorium sound system	12,000
		<b>Total Mountain View Elementary</b>	<b>93,800</b>
2001	<b>Newman Elementary</b>		
		Floor covering replacement - phase 1	13,500
		Replace cooling tower filters	7,500
		Add C/O detectors to fire panel	11,080
		Add electrical capacity to communications room	2,500
		Replace TV broadcast system with IP TV	7,000
		<b>Total Newman Elementary</b>	<b>41,580</b>
2003	<b>Nibley Park Elementary</b>		
		Replace carpet in green pod	20,000
		Exterior wall pack retrofit & lighting controls	7,800
		Replace cooling tower filters	7,500
		Add C/O detectors to fire panel	11,080
		Replace PA system in main office	17,000
		<b>Total Nibley Park Elementary</b>	<b>63,380</b>
1999	<b>North Star Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Restripe all asphalt	6,000
		Upgrade auditorium sound system	10,000
		<b>Total North Star Elementary</b>	<b>23,000</b>
2001	<b>Parkview Elementary</b>		
		Replace fire alarm system, add C/O detectors	30,000
		Replace cooling tower filters	9,000
		Add electrical capacity to communications room	2,500
		Replace kitchen fan cooling coil	28,900
		<b>Total Parkview Elementary</b>	<b>70,400</b>
2000	<b>Riley Elementary</b>		
		Replace K play area equipment & ground cover	70,000
		Replace TV broadcast system with IP TV	7,000
		Upgrade irrigation control	4,500
		Install 6' fence, south side of playground	8,000
		Repair black wrought iron fence, back of school by playground	6,000
		<b>Total Riley Elementary</b>	<b>95,500</b>
2001	<b>Rose Park Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Install makeup air unit for cooling in kitchen	28,000
		Floor covering replacement - phase 1	13,500
		Install ceramic tile in cafeteria, north & south walls	9,650
		Add C/O detectors to fire panel	11,080
		Restripe all asphalt	5,000
		<b>Total Rose Park Elementary</b>	<b>74,230</b>

Year Built	Location	Project Description	Total Budget
1993	<b>Uintah Elementary</b>		
		Replace carpet	\$ 70,000
		Replace phone system	30,000
		Upgrade auditorium sound system	12,000
		Install wall cabinets in classrooms, offices removed	35,000
		Upgrade chill-guard system for freon leak detection	6,500
		Replace TV broadcast system with IP TV	7,000
		<b>Total Uintah Elementary</b>	<b>160,500</b>
1976	<b>Wasatch Elementary</b>		
		Floor covering replacement - phase 1	13,500
		Overlay asphalt on playground	140,000
		Replace fence on playground, south	6,500
		<b>Total Wasatch Elementary</b>	<b>160,000</b>
2006	<b>Washington Elementary</b>		
		Replace TV broadcast system with IP TV	7,000
		Sealcoat parking lot, restripe asphalt	15,000
		Remove drapes, install blinds in all classrooms	12,500
		Replace cooling tower filters	5,000
		Upgrade auditorium sound system	12,000
		<b>Total Washington Elementary</b>	<b>51,500</b>
2001	<b>Whittier Elementary</b>		
		Upgrade irrigation control	4,500
		Repair kindergarten wall	20,000
		Add C/O detectors to fire panel	11,080
		<b>Total Whittier Elementary</b>	<b>35,580</b>
1979	<b>Bryant Middle School</b>		
		Replace curtain between boys & girls gym	25,500
		Overlay asphalt, back parking lot	25,000
		Sand gym floor, repair where needed	25,000
		Upgrade chill-guard system for freon leak detection	15,500
		Add electrical capacity to communications room	2,500
		Paint hallways - phase 1	5,000
		<b>Total Bryant Middle School</b>	<b>98,500</b>
2008	<b>Clayton Middle School</b>		
		Upgrade lighting control in gym	7,000
		Sealcoat parking lot, restripe asphalt	18,000
		Add electrical capacity to communications room	2,500
		Install storage shed at back of school, concrete slab	18,000
		<b>Total Clayton Middle School</b>	<b>45,500</b>
2007	<b>Glendale Middle School</b>		
		Paint hallway walls	10,000
		Replace TV broadcast system with IP TV	7,000
		Remove locks from hall lockers, install new locks	15,000
		Add electrical capacity to communications room	2,500
		Gym lighting retrofit	20,000
		Install strainer & check valve on cooling tower	18,250
		<b>Total Glendale Middle School</b>	<b>72,750</b>

Year Built	Location	Project Description	Total Budget
2008	<b>Hillside Middle School</b>	Sealcoat parking lot, restripe asphalt	\$ 9,949
		Storage shed in former garbage area	15,000
		Install outside basketball court	18,000
		Replace sink faucets in all student restrooms	10,000
		Add electrical capacity to communications room	2,500
		<b>Total Hillside Middle School</b>	<b>55,449</b>
2005	<b>Northwest Middle School</b>	Install fence around play field & basketball court	8,500
		Remove garage door in art room, install block wall with windows	12,500
		Remove sealer on concrete floors, epoxy - boys and girls restrooms	18,900
		<b>Total Northwest Middle School</b>	<b>39,900</b>
1997	<b>East High School</b>	Level baseball infield, install new irrigation system	69,000
		Replace lighting control board in auditorium	9,000
		Replace intercom system in auditorium	10,000
		Replace fire alarm in stadium locker room	15,000
		Upgrade chill-guard system for freon leak detection	10,200
		Install split A/C, 4th floor - engineer to define scope	22,000
		Replace fire alarm system in main building, install CO detectors	70,000
		Add electrical capacity to communications room	7,500
		Install permanent fence with warming track on softball field	20,000
		Restripe all stadium & faculty parking lot	6,395
		<b>Total East High School</b>	<b>239,095</b>
1955	<b>Highland High School</b>	Install restrooms, storage, team room on football field-phase 1	400,000
		Replace sound system in auditorium	50,000
		Replace rooftop units in room G104	22,000
		Paint halls and classrooms - phase 3	10,000
		Upgrade chill-guard system for freon leak detection	10,200
		Restripe parking area, driver's range	6,000
		Replace plumbing & HVAC pipe lines	200,000
		Upgrade boys team rooms, including football lockers	360,000
		Install reheat coils in art wing duct work-engineer to design	46,500
		Address ADA issues at school	80,000
		<b>Total Highland High School</b>	<b>1,184,700</b>

Year Built	Location	Project Description	Total Budget
1921	West High School		
		Install new hot water heating pumps - engineer to design	\$ 48,600
		Update landscaping around building, 300 North	14,000
		Replace floor coverings on 2nd floor of main building	60,000
		Install drainage system on soccer field	15,000
		Construct building between track & soccer field, phase 2	370,000
		Repair roof over science wing	5,000
		Upgrade chill-guard system for freon leak detection	10,200
		Install split A/C, north floor communications room	16,000
		Replace roof over music wing	28,600
		Investigate low air flow in kitchen - engineer to determine scope	9,000
		Add electrical capacity to communications room	5,000
		Replace condensate pumps w/ electric, receiver tank - engineer design	25,000
		Install fan coil units in 318A & B - engineer to design	30,000
		Redesign auxiliary gym fan system - engineer to design	20,000
		Replace daycare playground equipment & ground cover	65,000
		Restripe drivers ed range & north parking	6,500
		Replace rooftop units for band & choral rooms - design complete	59,000
		Replace classroom windows in main building - phase 1	150,000
		<b>Total West High School</b>	<b>936,900</b>
1997	Horizonte Instruction and Training Center		
		Replace carpet - phase 3	20,000
		Replace TV broadcast system with IP TV	7,000
		Sealcoat & restripe asphalt	15,575
		Replace drinking fountains on 2nd, 3rd, 4th & 5th floor	4,000
		Combine rooms 440, 407 & 411 into two classrooms - design only	15,000
		Replace manual flush valves & hand dryers in restrooms	8,000
		<b>Total Horizonte Instruction and Training Center</b>	<b>69,575</b>
1937/1958	Administration Building		
		Install variable frequency drives on cooling tower	9,500
		Replace carpet in HR, 206, 208, east basement	20,000
		Upgrade chill-guard system for freon leak detection	15,250
		<b>Total Administration Building</b>	<b>44,750</b>
2004	Auxiliary Services Building		
		Restripe part of south parking & west drive	3,000
		<b>Total Auxiliary Services Building</b>	<b>3,000</b>
1963	Lowell Building		
		Overlay & patch playground, parking lot	88,120
		Install A/C for kitchen & cafeteria - engineer to design	49,500
		<b>Total Lowell Building</b>	<b>137,620</b>
1957	Goodwin Site		
		Turn room 1201 into lab with cabinets & sink	45,000
		Replace number 2 curcuit compressor	40,000
		Install rear projector system for the stage	10,000
		<b>Total Goodwin Site</b>	<b>95,000</b>
1950	Rosslyn Heights Building		
		<b>Total Rosslyn Heights Building</b>	<b>0</b>

**FINANCIAL SECTION**

Year Built	Location	Project Description	Total Budget
2002	<b>Transportation Building</b>		
		Install new bus lift	\$ 40,000
		Replace carpet throughout building	18,500
		<b>Total Transportation Building</b>	<b>58,500</b>

**All Schools**

All Schools Miscellaneous	500,000
All Schools Security	200,000
Asbestos Inspection & Testing	50,000
All Schools Portables	25,000
Architect/Engineer	160,000
All Schools Playground, Fibar Pits	50,000
All Schools Voice Enhancement	50,000
All Schools Information Systems	550,000
All Schools Paint	40,000
All Schools Cameras	25,000
All Schools Carpet	25,000
All Schools Concrete	25,000
All Schools Asphalt	100,000
<b>Total All Schools</b>	<b>1,800,000</b>

<b>Total Capital Projects</b>	<b>\$ 7,341,860</b>
-------------------------------	---------------------

Support Service Salaries	547,984	
Building Improvement Salaries	598,485	
Building & Grounds Maintenance Salaries	1,115,051	
Total Salaries		2,261,520
Fringe Benefits		1,126,962
Miscellaneous Contracted Services	130,714	
Equipment Repair	180,000	
Major Capital Improvement, Renovation and Replacement projects	18,299,426	
Total Capital Projects - from above	7,341,860	
Total Contracted Services		25,952,000
Supplies and Materials		386,500
Travel & Conferences		21,125
Equipment		2,227,412

<b>Total Capital Projects Fund</b>	<b>\$ 31,975,519</b>
------------------------------------	----------------------

SALT LAKE CITY SCHOOL DISTRICT  
**Capital Projects - 5 Year Plan Summary**  
*Fiscal Year 2015-16*

SCHOOL	2015-16	2016-17	2017-18	2018-19	2019-20	TOTAL
<b>Elementary Schools</b>						
Backman	\$ 274,580	\$ 88,900	\$ 110,887	\$ 68,000	\$ 175,500	\$ 717,867
Beacon Hghts.	61,600	157,580	500,000	69,000	82,000	870,180
Bennion	25,580	104,115	194,500	3,000	16,080	343,275
Bonneville	28,500	96,500	470,580	62,000	102,000	759,580
Dilworth	115,000	162,980	108,400	33,000	85,000	504,380
Edison	56,000	12,000	157,500	68,500	18,080	312,080
Emerson	56,500		45,000	30,000	34,000	165,500
Ensign	205,616	37,600	105,000	67,580	17,000	432,796
Escalante	17,000	48,800	58,500	162,000		286,300
Franklin	158,800	144,200	73,500	26,000	32,000	434,500
Hawthorne	288,880	25,800	98,500	108,000	90,000	611,180
Highland Park		73,080	183,459	115,000		371,539
Indian Hills	14,500	187,280	119,000	153,000	80,000	553,780
Jackson	247,645	48,500	343,580	99,000	310,000	1,048,725
Lincoln	19,000					19,000
Meadowlark	21,950	531,380	134,700	57,000	90,493	835,523
Mountain View	93,800	69,000	116,500	80,800	34,080	394,180
Newman	41,580	105,500	162,939	75,000	48,000	433,019
Nibley Park	63,380	297,650	7,000	140,000	85,799	593,829
Northstar	23,000	4,550	192,080	158,026	90,000	467,656
Parkview	70,400	146,893	279,200	46,700	30,000	573,193
Riley	95,500	179,149	10,500	229,000	135,000	649,149
Rose Park	74,230	68,000	51,500	72,999	60,000	326,729
Uintah	160,500	241,877	8,000	13,000	20,333	443,710
Wasatch	160,000	162,000	277,171	99,880	3,000	702,051
Washington	51,500	48,180	58,500	78,500	89,500	326,180
Whittier	35,580	53,000	150,000	136,800	56,000	431,380
<b>Middle Schools</b>						
Bryant	98,500	104,850	48,080	86,800	3,000	341,230
Clayton	45,500	29,700	71,080	14,000	109,000	269,280
Glendale	72,750	71,080	115,000	9,500	3,000	271,330
Hillside	55,449	78,200	31,080	63,500	63,000	291,229
Northwest	39,900	358,949	78,080	5,000	237,500	719,429
<b>High Schools</b>						
East	239,095	1,022,000	616,500	424,000	28,500	2,330,095
Highland	1,184,700	1,347,000	530,600	83,000	47,900	3,193,200
West	936,900	864,225	381,000	1,090,833	54,393	3,327,351
Horizonte	69,575	90,000	20,000	18,080		197,655
<b>Other Buildings/All Schools</b>						
Administration Building	44,750	671,000	30,000	11,080		756,830
Auxilliary Services	3,000	9,000	24,360		22,160	58,520
Goodwin Site	95,000		40,000	116,680		251,680
Lowell	137,620		12,750	11,080		161,450
Rosslyn Heights				50,000		50,000
Transportation Department	58,500	7,500		7,500	11,080	84,580
All Schools Paint, Carpet, etc.	215,000	215,000	215,000	215,000	215,000	1,075,000
All Schools Miscellaneous	500,000	500,000	500,000	500,000	500,000	2,500,000
Architect & Engineer	160,000	160,000	160,000	160,000	160,000	800,000
All Schools Asbestos	50,000	50,000	50,000	50,000	50,000	250,000
All Schools ERATE						
All Schools Network/Infrastructure	550,000	550,000	550,000	550,000	550,000	2,750,000
All Schools Playground, Fibar Pits	50,000	50,000	50,000	50,000	50,000	250,000
All Schools Portable Classroom	25,000	25,000	25,000	25,000	25,000	125,000
All Schools Security	200,000	200,000	200,000	200,000	200,000	1,000,000
All Schools Voice Enhancement	50,000	50,000	50,000	50,000	50,000	250,000
<b>TOTAL</b>	<b>\$ 7,341,860</b>	<b>\$ 9,548,018</b>	<b>\$ 7,815,026</b>	<b>\$ 6,042,838</b>	<b>\$ 4,163,398</b>	<b>\$ 34,911,140</b>

Salt Lake City School District

Tentative Replacement  Retrofit  Schedule  
As of April 2015

2016-17



Lincoln Elementary

FUTURE PROJECTS



District  
Office



Edison  
Elementary



Meadowlark  
Elementary

**Note:** The order of schools and replacement vs. retrofit is subject to change by the Board.

### ***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 \$953,342,199. The general obligation bonded debt of the District is limited by Utah law to 4% of the fair market value of the total taxable property in the District. Board policy limits debt to 1% of the fair market value of the total taxable property in the District. The District's current unused debt capacity by policy is \$184,182,822. For tax purposes primary residential property is assessed (taxed) at 55% of its fair market value. All other taxable property is assessed (taxed) at 100% of its fair market value.

The following is a summary for all bond issues showing the debt service to be paid in the 2015-16 budget and future years on bonds outstanding.

<b>General Obligation Bonds</b>			
<b>Year Ending June 30</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2016	8,162,722	2,287,454	10,450,176
2017	6,855,000	2,079,525	8,934,525
2018	7,110,000	1,824,925	8,934,925
2019	7,350,000	1,581,000	8,931,000
2020	7,675,000	1,260,950	8,935,950
2021	8,015,000	916,850	8,931,850
2022	3,990,000	553,800	4,543,800
2023	4,190,000	354,300	4,544,300
2024	2,050,000	167,200	2,217,200
2025	2,130,000	85,200	2,215,200
<b>Total</b>	<b>\$ 57,527,722</b>	<b>\$ 11,111,204</b>	<b>\$ 68,638,926</b>

## SALT LAKE CITY SCHOOL DISTRICT

**Debt Service Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

**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.**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Revenues:					
Property tax	\$ 17,396,111	\$ 17,441,126	\$ 18,123,708	\$ 9,214,360	\$ 9,126,730
Interest on investment	17,973	25,092	22,439	9,441	9,441
Total Revenue	<u>17,414,084</u>	<u>17,466,218</u>	<u>18,146,147</u>	<u>9,223,801</u>	<u>9,136,171</u>
Expenditures:					
Bond issuance costs	96,104	113,133	0	0	0
Redemption of bond principal	12,433,000	12,810,000	14,340,000	7,815,000	8,162,722
Interest on bonds	4,080,461	3,930,692	2,988,578	2,634,779	2,287,455
Paying agent fees	5,000	4,000	3,000	3,000	2,250
Total Expenditures	<u>16,614,565</u>	<u>16,857,825</u>	<u>17,331,578</u>	<u>10,452,779</u>	<u>10,452,427</u>
Other Financing Sources (uses)					
Refunding bonds issued	16,360,000	22,140,000	0	0	0
Bond premium	2,062,922	3,260,900	0	0	0
Bond escrow	(18,664,357)	(25,148,502)	0	0	0
Bond discount	(34,040)	(127,343)	0	0	0
Total Other Financing Sources	<u>(275,475)</u>	<u>125,055</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net change in fund balances	524,044	733,448	814,569	(1,228,978)	(1,316,256)
Fund Balance - July 1	<u>473,173</u>	<u>997,217</u>	<u>1,730,665</u>	<u>2,545,234</u>	<u>1,316,256</u>
Fund Balance - June 30	<u>\$ 997,217</u>	<u>\$ 1,730,665</u>	<u>\$ 2,545,234</u>	<u>\$ 1,316,256</u>	<u>\$ 0</u>
Fund Balance					
Restricted:					
Debt Service	<u>997,217</u>	<u>1,730,665</u>	<u>2,545,234</u>	<u>1,316,256</u>	<u>0</u>
Total Fund Balance	<u>\$ 997,217</u>	<u>\$ 1,730,665</u>	<u>\$ 2,545,234</u>	<u>\$ 1,316,256</u>	<u>\$ 0</u>

SALT LAKE CITY SCHOOL DISTRICT  
**Summary of Budgets - Internal Service Funds**  
*Fiscal Year 2015-16 Budget*

	Total All Internal Service Funds	Distribution Services Fund	Printing and Graphics Fund	Technical Services Fund	Employee Benefits Fund
Operating Revenues:					
Services	\$ 20,239,900	\$ 546,900	\$ 225,000	\$ 955,000	\$ 18,513,000
Operating Expenses:					
Salaries	1,389,601	285,776	107,674	535,151	461,000
Employee benefits	18,516,993	119,730	54,050	291,213	18,052,000
Supplies and materials	279,500	38,000	79,500	162,000	0
Contracted services	10,800	300	0	10,500	0
Cost of space occupied	69,606	58,762	5,272	5,572	0
Equipment maintenance	24,600	13,300	3,800	7,500	0
Depreciation	26,311	19,557	4,365	2,389	0
Other expenses	14,627	6,517	50	8,060	0
Total Operating Expenses	20,332,038	541,942	254,711	1,022,385	18,513,000
Operating Income (Loss)	(92,138)	4,958	(29,711)	(67,385)	0
Non Operating Revenues:					
Interest on investments	600	500	100	0	0
Change in net assets	(91,538)	5,458	(29,611)	(67,385)	0
Net Assets - July 1	631,187	122,023	29,777	69,141	410,246
Net Assets - June 30	\$ 539,649	\$ 127,481	\$ 166	\$ 1,756	\$ 410,246

## SALT LAKE CITY SCHOOL DISTRICT

**Distribution Services Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

**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.**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Operating Revenues:					
Services	\$ 714,691	\$ 691,395	\$ 692,432	\$ 531,100	\$ 546,900
Operating Expenses:					
Salaries	332,409	330,537	320,069	283,740	285,776
Employee benefits	117,209	133,255	124,256	117,822	119,730
Supplies and materials	142,480	133,848	108,485	30,393	38,000
Contracted services	20,259	23,680	19,164	300	300
Cost of space occupied	70,340	49,498	45,696	57,905	58,762
Equipment maintenance	23,621	17,019	9,724	18,300	13,300
Depreciation	20,194	24,840	24,840	20,905	19,557
Travel, conferences & other expenses	5,838	5,966	5,525	6,309	6,517
Total Operating Expenses	732,350	718,643	657,759	535,674	541,942
Operating Income (Loss)	(17,659)	(27,248)	34,673	(4,574)	4,958
Non-operating Revenues:					
Interest on investments	0	0	0	500	500
Change in net assets	(17,659)	(27,248)	34,673	(4,074)	5,458
Net Assets - July 1	136,331	118,672	91,424	126,097	122,023
Net Assets - June 30	\$ 118,672	\$ 91,424	\$ 126,097	\$ 122,023	\$ 127,481

## SALT LAKE CITY SCHOOL DISTRICT

## Printing and Graphics Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Operating Revenues:					
Services	\$ 210,932	\$ 210,929	\$ 197,707	\$ 225,000	\$ 225,000
Operating Expenses:					
Salaries	93,139	103,512	103,410	104,560	107,674
Employee benefits	40,524	46,061	48,582	52,114	54,050
Supplies and materials	55,014	93,028	72,168	79,500	79,500
Cost of space occupied	5,066	5,117	5,168	5,220	5,272
Equipment maintenance	42,640	3,202	3,479	3,800	3,800
Travel, conferences & other expenses	1,861	0	0	50	50
Depreciation	3,204	9,572	4,365	4,365	4,365
Total Operating Expenses	241,448	260,492	237,172	249,609	254,711
Operating Income (Loss)	(30,516)	(49,563)	(39,465)	(24,609)	(29,711)
Non Operating Revenues:					
Interest on investments	738	546	119	100	100
Total Non Operating revenues	738	546	119	100	100
Change in net assets	(29,778)	(49,017)	(39,346)	(24,509)	(29,611)
Net Assets - July 1	172,427	142,649	93,632	54,286	29,777
Net Assets - June 30	\$ 142,649	\$ 93,632	\$ 54,286	\$ 29,777	\$ 166

## SALT LAKE CITY SCHOOL DISTRICT

**Technical Services Fund***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Operating Revenues:					
Services	\$ 991,317	\$ 909,693	\$ 933,464	\$ 950,000	\$ 955,000
Operating Expenses:					
Salaries	520,557	512,629	522,343	512,661	535,151
Employee benefits	235,276	243,574	262,355	276,267	291,213
Supplies and materials	209,175	161,387	135,262	160,000	162,000
Contracted services	10,329	9,891	43,604	10,500	10,500
Cost of space occupied	5,354	5,408	5,462	5,517	5,572
Equipment maintenance	4,870	5,468	8,046	7,500	7,500
Depreciation	796	2,389	2,389	2,389	2,389
Travel, conferences & other expenses	3,833	4,433	7,885	4,460	8,060
Total Operating Expenses	990,190	945,179	987,346	979,294	1,022,385
Operating Income (Loss)	1,127	(35,486)	(53,882)	(29,294)	(67,385)
Non Operating Revenues:					
Interest on investments	295	220	0	0	0
Total Non Operating revenues	295	220	0	0	0
Change in net assets	1,422	(35,266)	(53,882)	(29,294)	(67,385)
Net Assets - July 1	186,161	187,583	152,317	98,435	69,141
Net Assets - June 30	\$ 187,583	\$ 152,317	\$ 98,435	\$ 69,141	\$ 1,756

## SALT LAKE CITY SCHOOL DISTRICT

**Employee Benefits Fund***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
Operating Revenues:					
Services	\$ 2,972,774	\$ 3,607,958	\$ 18,439,658	\$ 18,488,000	\$ 18,513,000
Operating Expenses:					
Salaries	466,335	427,220	445,123	455,000	461,000
Employee benefits	2,528,353	3,180,761	17,997,703	18,033,000	18,052,000
Total Operating Expenses	2,994,688	3,607,981	18,442,826	18,488,000	18,513,000
Operating Income (Loss)	(21,914)	(23)	(3,168)	0	0
Non Operating Revenues:					
Interest on investments	54,929	56,488	53,633	0	0
Change in net assets	33,015	56,465	50,465	0	0
Net Assets - July 1	270,301	303,316	359,781	410,246	410,246
Net Assets - June 30	\$ 303,316	\$ 359,781	\$ 410,246	\$ 410,246	\$ 410,246

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

A retiring teacher who meets the provisions of the Utah State Employees' Retirement Act is eligible to receive a benefit equal to 1% of the employee's accumulated unused sick leave. This is the only sick leave benefit that accumulates and vests for an employee.



## SALT LAKE CITY SCHOOL DISTRICT

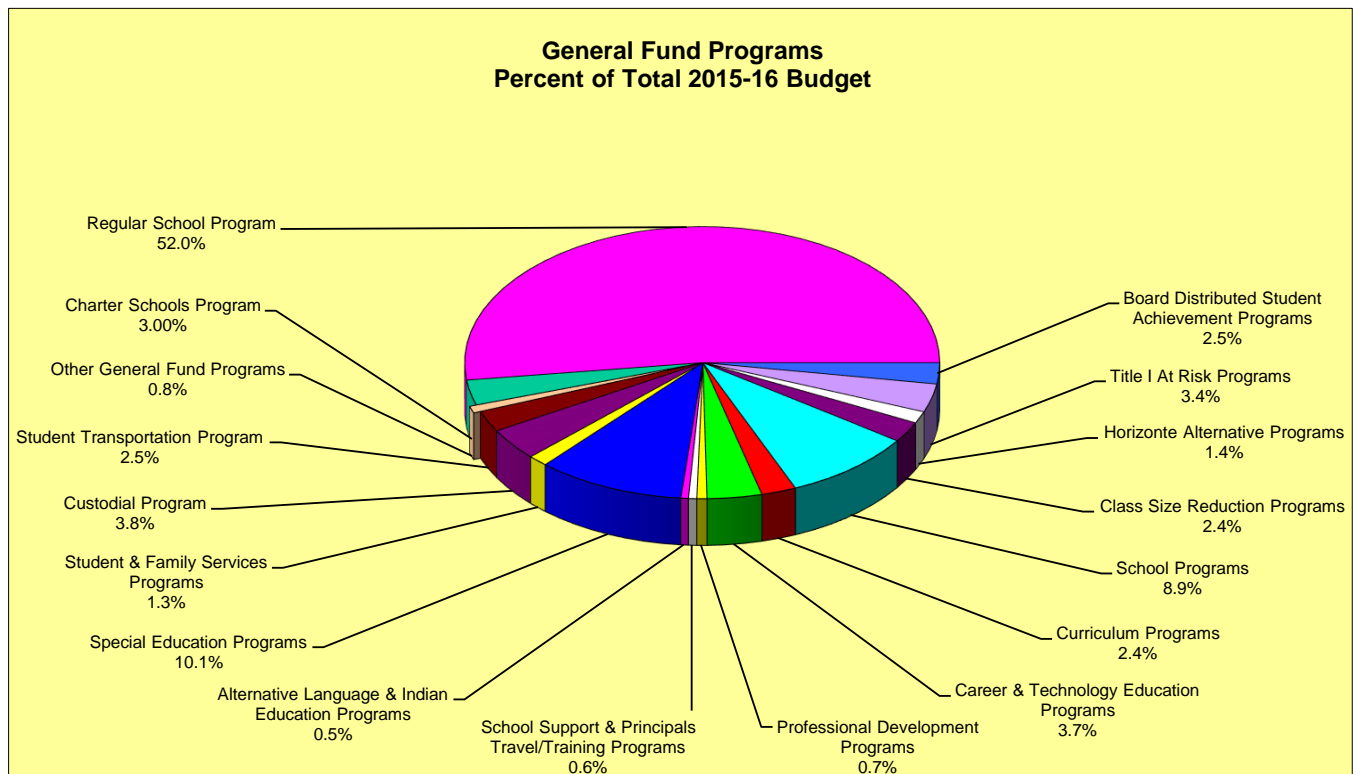
## General Fund Budget

## Recap of Program Expenditure Summaries

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	% of 2015-16 Total Budget
<b>General Fund Budget</b>						
Board Distributed Student Achievement	\$ 5,045,473	\$ 5,242,347	\$ 4,979,898	\$ 5,026,503	\$ 4,846,775	2.5%
Title I At Risk Programs	8,970,030	9,118,922	7,569,708	6,901,444	6,524,854	3.4%
Horizonte Alternative Programs	2,584,013	2,690,325	2,636,640	2,911,632	2,718,745	1.4%
Class Size Reduction Programs	4,726,199	4,710,578	4,339,417	4,634,154	4,722,472	2.4%
School Programs	15,635,499	15,682,232	15,957,239	16,837,668	17,203,142	8.9%
Curriculum Programs	5,539,691	4,353,033	3,980,016	4,713,648	4,546,125	2.4%
Career and Technology Education Programs	7,578,446	6,837,339	6,992,150	7,126,077	7,162,642	3.7%
Professional Development Programs	908,298	758,085	1,166,402	1,308,993	1,313,393	0.7%
School Support and Principals Travel & Training Prg	814,867	801,621	801,056	1,069,329	1,083,472	0.6%
Alternative Language & Indian Education Programs	1,291,612	1,019,622	925,094	1,067,037	987,003	0.5%
Special Education Programs	19,979,440	19,296,538	19,377,400	19,274,684	19,351,389	10.1%
Student and Family Services Programs	2,795,579	2,481,497	2,389,784	2,520,188	2,578,363	1.3%
Custodial Program	5,439,699	6,504,432	6,754,970	7,296,957	7,320,064	3.8%
Student Transportation Program	4,500,307	4,367,794	4,396,400	4,803,422	4,863,405	2.5%
Other General Fund Programs	1,193,201	941,696	1,276,376	1,505,670	1,572,028	0.8%
Charter Schools Program	4,209,284	5,029,169	5,202,146	5,640,216	5,774,428	3.0%
Regular School Program	83,620,563	88,443,779	90,786,470	95,824,300	100,457,767	52.0%
Total Expenditures & Encumbrances	<u>\$ 174,832,201</u>	<u>\$ 178,279,009</u>	<u>\$ 179,531,166</u>	<u>\$ 188,461,922</u>	<u>\$ 193,026,067</u>	<u>100.0%</u>



## SALT LAKE CITY SCHOOL DISTRICT

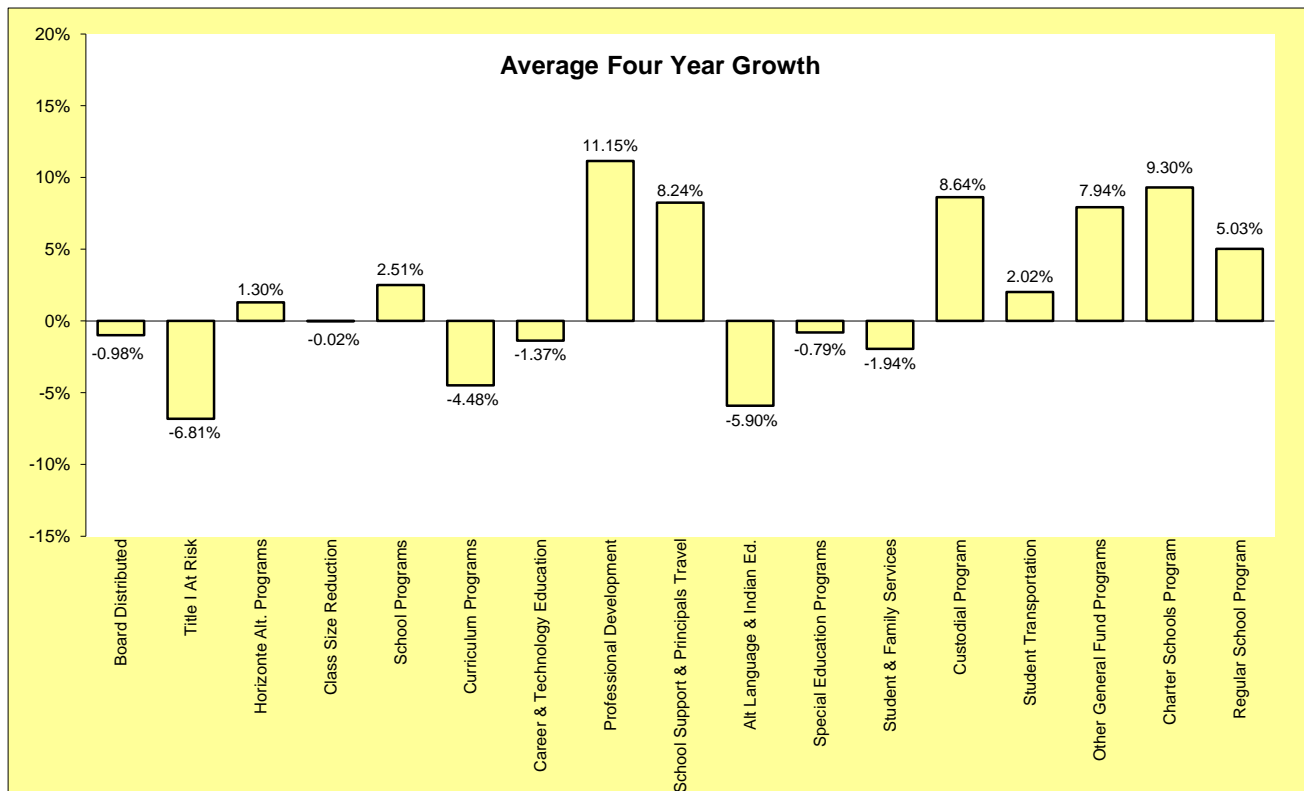
## General Fund Budget

## Summary of Program Expenditure Percent Changes

For Fiscal Year 2015-16 With Comparative Information for Years 2012-13 Through 2014-15

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

	2012-13 % Change	2013-14 % Change	2014-15 % Change	2015-16 % Change	Avg. 4 Yr. Chg.
<b>General Fund Budget</b>					
Board Distributed Student Achievement	3.90 %	-5.01 %	0.94 %	-3.58 %	-0.98%
Title I At Risk Programs	1.66	-16.99	-8.83	-5.46	-6.81%
Horizonte Alternative Programs	4.11	-2.00	10.43	-6.62	1.30%
Class Size Reduction Programs	-0.33	-7.88	6.79	1.91	-0.02%
School Programs	0.30	1.75	5.52	2.17	2.51%
Curriculum Programs	-21.42	-8.57	18.43	-3.55	-4.48%
Career and Technology Education Programs	-9.78	2.26	1.92	0.51	-1.37%
Professional Development Programs	-16.54	53.86	12.22	0.34	11.15%
School Support and Principals Travel & Training Programs	-1.63	-0.07	33.49	1.32	8.24%
Alternative Language and Indian Education Programs	-21.06	-9.27	15.34	-7.50	-5.90%
Special Education Programs	-3.42	0.42	-0.53	0.40	-0.79%
Student and Family Services Programs	-11.23	-3.70	5.46	2.31	-1.94%
Custodial Program	19.57	3.85	8.02	0.32	8.64%
Student Transportation Program	-2.94	0.65	9.26	1.25	2.02%
Other General Fund Programs	-21.08	35.54	17.96	4.41	7.94%
Charter Schools Program	19.48	3.44	8.42	2.38	9.30%
Regular School Program	5.77	2.65	5.55	4.84	5.03%



## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Board Distributed Student Achievement Funds - Elementary, Middle, and High School**

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 3,050,101	\$ 3,195,280	\$ 3,260,488	\$ 3,340,766	\$ 3,426,395	3.08%
Other local revenue	128,080	221,396	100,186	69,119	700	-24.86%
State of Utah	1,638,033	1,478,750	1,442,275	1,421,867	1,419,680	-3.33%
<b>Total Revenues</b>	<b>4,816,214</b>	<b>4,895,426</b>	<b>4,802,949</b>	<b>4,831,752</b>	<b>4,846,775</b>	<b>0.16%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,385,714	3,287,072	3,294,740	3,126,700	3,045,884	-2.51%
Employee benefits	823,479	823,869	805,511	611,443	607,040	-6.57%
Contract services	156,018	314,898	189,212	328,819	308,819	24.48%
Maintenance & repairs	990	360	0	20,700	20,700	497.73%
Field trips, insurance, phone & travel	121,491	112,955	122,880	194,164	186,830	13.45%
Supplies and textbooks	462,580	535,124	338,867	514,270	524,833	3.36%
Equipment	85,564	126,831	220,751	219,112	141,374	16.31%
Indirect Costs / Other	9,637	41,239	7,937	11,295	11,295	4.30%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 5,045,473</b>	<b>\$ 5,242,347</b>	<b>\$ 4,979,898</b>	<b>\$ 5,026,503</b>	<b>\$ 4,846,775</b>	<b>-0.98%</b>
<b>Net change in fund balances</b>	<b>\$ (229,259)</b>	<b>\$ (346,921)</b>	<b>\$ (176,949)</b>	<b>\$ (194,751)</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Title I At Risk Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
State of Utah	\$ 263,354	\$ 320,510	\$ 361,393	\$ 377,562	\$ 320,164	5.39%
Federal Government	7,702,389	8,798,412	7,095,164	6,523,882	6,204,690	-4.86%
Total Revenues	<u>7,965,743</u>	<u>9,118,922</u>	<u>7,456,557</u>	<u>6,901,444</u>	<u>6,524,854</u>	<u>-4.52%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	6,503,300	6,406,480	5,287,309	4,565,706	4,522,318	-7.62%
Employee benefits	1,919,532	1,974,295	1,729,062	1,536,123	1,533,584	-5.03%
Contract services	140,359	172,011	111,587	251,593	116,762	-4.20%
Field trips, insurance, phone & travel	16,964	18,106	17,306	14,000	12,000	-7.32%
Supplies and textbooks	103,227	305,888	169,806	269,758	199,365	23.28%
Equipment	113,815	33,367	103,525	114,140	734	-24.84%
Indirect Costs / Other	172,833	208,775	151,113	150,124	140,091	-4.74%
Total Expenditures & Encumbrances	<u>\$ 8,970,030</u>	<u>\$ 9,118,922</u>	<u>\$ 7,569,708</u>	<u>\$ 6,901,444</u>	<u>\$ 6,524,854</u>	<u>-6.81%</u>
Net change in fund balances	<u>\$ (1,004,287)</u>	<u>\$ 0</u>	<u>\$ (113,151)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Horizonte Alternative Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 116,461	\$ 134,772	\$ 162,602	\$ 172,633	\$ 177,677	13.14%
Other local revenue	1,459	4,143	29,284	8,002	0	-
State of Utah	2,466,093	2,551,410	2,444,754	2,730,997	2,541,068	0.76%
<b>Total Revenues</b>	<b>2,584,013</b>	<b>2,690,325</b>	<b>2,636,640</b>	<b>2,911,632</b>	<b>2,718,745</b>	<b>1.30%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	1,824,414	1,912,906	1,787,538	1,758,437	1,593,403	-3.17%
Employee benefits	597,895	653,635	680,715	694,939	660,871	2.63%
Contract services	23,018	61,562	62,552	115,180	124,740	110.48%
Maintenance & repairs	9,961	6,400	12,694	46,914	46,738	92.30%
Field trips, insurance, phone & travel	16,424	20,185	6,459	21,230	21,230	7.32%
Supplies, textbooks & utilities	93,376	24,069	32,868	227,955	224,826	35.19%
Equipment	20,252	0	42,337	34,900	34,900	18.08%
Indirect Costs / Other	(1,327)	11,568	11,477	12,077	12,037	-251.77%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 2,584,013</b>	<b>\$ 2,690,325</b>	<b>\$ 2,636,640</b>	<b>\$ 2,911,632</b>	<b>\$ 2,718,745</b>	<b>1.30%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Class Size Reduction Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
Revenues:						
State of Utah	\$ 4,088,720	\$ 4,277,834	\$ 4,339,417	\$ 4,634,154	\$ 4,722,472	3.88%
Federal Government	637,479	432,744	0	0	0	-
Total Revenues	<u>4,726,199</u>	<u>4,710,578</u>	<u>4,339,417</u>	<u>4,634,154</u>	<u>4,722,472</u>	<u>-0.02%</u>
Expenditures & Encumbrances:						
Salaries	3,452,553	3,413,087	3,104,683	3,280,130	3,339,814	1.89%
Employee benefits	1,258,895	1,287,226	1,234,734	1,354,024	1,382,658	3.00%
Contract services	114	0	0	0	0	-
Indirect Costs / Other	14,637	10,265	0	0	0	-
Total Expenditures & Encumbrances	<u>\$ 4,726,199</u>	<u>\$ 4,710,578</u>	<u>\$ 4,339,417</u>	<u>\$ 4,634,154</u>	<u>\$ 4,722,472</u>	<u>-0.02%</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 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## School Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 10,960,814	\$ 10,817,535	\$ 10,963,017	\$ 11,543,887	\$ 12,103,274	2.61%
Other local revenue	234,635	181,739	209,018	257,938	166,463	-7.26%
State of Utah	4,038,788	4,006,754	4,280,181	4,730,573	4,804,966	4.74%
Federal Government	181,450	337,751	131,125	110,842	0	-
<b>Total Revenues</b>	<b>15,415,687</b>	<b>15,343,779</b>	<b>15,583,341</b>	<b>16,643,240</b>	<b>17,074,703</b>	<b>2.69%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	10,864,852	10,742,720	10,911,691	10,993,254	11,425,769	1.29%
Employee benefits	3,631,225	3,749,536	4,005,209	4,287,173	4,465,584	5.74%
Contract services	128,689	240,018	162,127	246,589	8,984	-23.25%
Maintenance & repairs	42,039	40,513	36,620	38,487	38,487	-2.11%
Field trips, insurance, phone & travel	200,432	181,346	183,629	281,894	239,636	4.89%
Supplies and textbooks	526,491	552,540	472,366	610,635	722,751	9.32%
Equipment	161,100	103,375	118,822	273,885	206,045	6.97%
Indirect Costs / Other	80,671	72,184	66,775	105,751	95,886	4.72%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 15,635,499</b>	<b>\$ 15,682,232</b>	<b>\$ 15,957,239</b>	<b>\$ 16,837,668</b>	<b>\$ 17,203,142</b>	<b>2.51%</b>
<b>Net change in fund balances</b>	<b>\$ (219,812)</b>	<b>\$ (338,453)</b>	<b>\$ (373,898)</b>	<b>\$ (194,428)</b>	<b>\$ (128,439)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Curriculum Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 1,765,951	\$ 1,679,796	\$ 2,016,944	\$ 2,792,210	\$ 2,699,923	13.22%
Other local revenue	54,742	16,180	15,020	0	0	-
State of Utah	439,381	701,360	741,600	474,454	371,706	-3.85%
Federal government	3,278,721	1,911,585	1,206,452	1,116,636	1,138,608	-16.32%
Total Revenues	<u>5,538,795</u>	<u>4,308,921</u>	<u>3,980,016</u>	<u>4,383,300</u>	<u>4,210,237</u>	<u>-6.00%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,757,656	2,745,082	2,483,965	2,904,719	2,889,674	-5.77%
Employee benefits	1,197,644	915,013	935,908	1,107,160	1,100,880	-2.02%
Contract services	115,835	28,520	69,381	167,986	168,386	11.34%
Maintenance & repairs	1,011	225	0	5,800	5,800	118.42%
Field trips, insurance, phone & travel	58,876	72,248	55,043	77,136	79,136	8.60%
Supplies and textbooks	169,835	221,118	263,946	371,080	224,156	8.00%
Equipment	131,351	307,141	123,852	36,562	36,562	-18.04%
Indirect Costs / Other	107,483	63,687	47,921	43,205	41,531	-15.34%
Total Expenditures & Encumbrances	<u>\$ 5,539,691</u>	<u>\$ 4,353,033</u>	<u>\$ 3,980,016</u>	<u>\$ 4,713,648</u>	<u>\$ 4,546,125</u>	<u>-4.48%</u>
Net change in fund balances	<u>\$ (896)</u>	<u>\$ (44,112)</u>	<u>\$ 0</u>	<u>\$ (330,348)</u>	<u>\$ (335,888)</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## 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.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 3,438,304	\$ 3,337,732	\$ 3,432,467	\$ 3,278,272	\$ 3,352,751	-0.62%
Other local revenue	75	56,683	35,510	30,220	0	-
State of Utah	3,196,798	3,026,520	3,080,481	3,309,204	3,277,633	0.63%
Federal government	534,925	412,657	443,692	456,211	411,211	-5.78%
Total Revenues	<u>7,170,102</u>	<u>6,833,592</u>	<u>6,992,150</u>	<u>7,073,907</u>	<u>7,041,595</u>	<u>-0.45%</u>
Expenditures & Encumbrances:						
Salaries	4,586,693	4,379,403	4,382,180	4,218,379	4,257,012	-1.80%
Employee benefits	1,535,590	1,506,056	1,628,329	1,620,168	1,625,849	1.47%
Contract services	153,537	89,206	104,070	91,767	90,135	-10.32%
Maintenance & repairs	172,343	166,161	163,524	184,345	184,345	1.74%
Field trips, insurance, phone & travel	75,278	103,321	86,766	101,062	99,862	8.16%
Supplies, textbooks & utilities	254,828	263,807	267,690	364,655	345,247	8.87%
Equipment	543,747	157,947	179,282	321,238	337,438	-9.49%
Indirect Costs / Other	256,430	171,438	180,309	224,463	222,754	-3.28%
Total Expenditures & Encumbrances	<u>\$ 7,578,446</u>	<u>\$ 6,837,339</u>	<u>\$ 6,992,150</u>	<u>\$ 7,126,077</u>	<u>\$ 7,162,642</u>	<u>-1.37%</u>
Net change in fund balances	<u>\$ (408,344)</u>	<u>\$ (3,747)</u>	<u>\$ 0</u>	<u>\$ (52,170)</u>	<u>\$ (121,047)</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Professional Development Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 254,352	\$ 244,241	\$ 296,890	\$ 341,125	\$ 342,455	8.66%
Other local revenue	10,339	10,000	10,390	10,000	10,000	-0.82%
State of Utah	54,233	49,863	89,844	79,411	58,628	2.03%
Federal government	589,374	453,981	769,278	878,457	902,310	13.27%
Total Revenues	<u>908,298</u>	<u>758,085</u>	<u>1,166,402</u>	<u>1,308,993</u>	<u>1,313,393</u>	<u>11.15%</u>
Expenditures & Encumbrances:						
Salaries	650,214	499,901	765,939	854,341	862,389	8.16%
Employee benefits	194,794	158,477	263,399	299,979	304,665	14.10%
Contract services	11,390	31,431	49,775	48,415	48,415	81.27%
Field trips, insurance, phone & travel	4,625	16,852	13,087	19,178	14,667	54.28%
Supplies and textbooks	33,743	40,089	57,028	64,915	61,149	20.30%
Equipment	0	293	0	0	0	-
Indirect Costs / Other	13,532	11,042	17,174	22,165	22,108	15.84%
Total Expenditures & Encumbrances	<u>\$ 908,298</u>	<u>\$ 758,085</u>	<u>\$ 1,166,402</u>	<u>\$ 1,308,993</u>	<u>\$ 1,313,393</u>	<u>11.15%</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 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***School Support and Principal's Travel and Training Programs**

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 748,662	\$ 750,365	\$ 756,484	\$ 1,016,210	\$ 1,030,353	9.41%
State of Utah	11,543	10,000	0	0	0	-
Federal government	39,037	29,916	44,572	53,119	\$ 53,119	9.02%
<b>Total Revenues</b>	<b>799,242</b>	<b>790,281</b>	<b>801,056</b>	<b>1,069,329</b>	<b>1,083,472</b>	<b>8.89%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	591,427	567,695	574,911	737,222	746,241	6.54%
Employee benefits	189,699	190,032	202,775	293,222	298,046	14.28%
Contract services	10	0	0	0	0	-
Field trips, insurance, phone & travel	11,025	23,080	15,219	27,225	27,525	37.41%
Supplies and textbooks	8,785	8,766	7,196	10,466	10,466	4.78%
Indirect Costs / Other	13,921	12,048	955	1,194	1,194	-22.86%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 814,867</b>	<b>\$ 801,621</b>	<b>\$ 801,056</b>	<b>\$ 1,069,329</b>	<b>\$ 1,083,472</b>	<b>8.24%</b>
<b>Net change in fund balances</b>	<b>\$ (15,625)</b>	<b>\$ (11,340)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Alternative Language and Indian Education Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 146,921	\$ 186,891	\$ 209,151	\$ 203,294	\$ 206,192	10.09%
Other local revenue	29,730	35,808	48,612	38,490	23,000	-5.66%
State of Utah	318,131	124,760	66,187	130,142	130,142	-14.77%
Federal government	796,830	672,163	601,144	695,111	627,669	-5.31%
Total Revenues	<u>1,291,612</u>	<u>1,019,622</u>	<u>925,094</u>	<u>1,067,037</u>	<u>987,003</u>	<u>-5.90%</u>
Expenditures & Encumbrances:						
Salaries	719,442	609,258	590,257	603,871	563,555	-5.42%
Employee benefits	230,075	198,518	202,942	210,745	198,414	-3.44%
Contract services	202,933	107,882	69,803	102,161	102,118	-12.42%
Field trips, insurance, phone & travel	5,814	7,892	2,610	11,171	15,312	40.84%
Supplies and textbooks	96,031	61,474	43,233	110,685	81,485	-3.79%
Equipment	14,774	19,072	2,392	12,016	11,338	-5.81%
Indirect Costs / Other	22,543	15,526	13,857	16,388	14,781	-8.61%
Total Expenditures & Encumbrances	<u>\$ 1,291,612</u>	<u>\$ 1,019,622</u>	<u>\$ 925,094</u>	<u>\$ 1,067,037</u>	<u>\$ 987,003</u>	<u>-5.90%</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 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Special Education Programs and Disabled Student Program (504)

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 33,501	\$ 34,132	\$ 62,220	\$ 63,861	\$ 64,369	23.04%
Other local revenue	84,070	121,132	8,888	13,000	0	-
State of Utah	12,023,717	12,259,642	12,501,080	12,258,742	12,367,118	0.71%
Federal government	7,838,152	6,881,632	6,805,212	6,939,081	6,919,902	-2.93%
Total Revenues	<u>19,979,440</u>	<u>19,296,538</u>	<u>19,377,400</u>	<u>19,274,684</u>	<u>19,351,389</u>	<u>-0.79%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	14,123,715	13,461,204	13,470,361	13,227,482	13,463,017	-1.17%
Employee benefits	4,546,503	4,675,218	4,902,543	5,099,939	5,241,370	3.82%
Contract services	766,316	750,304	604,212	523,002	223,002	-17.72%
Maintenance & repairs	3,539	5,982	654	4,000	4,000	3.26%
Field trips, insurance, phone & travel	82,482	69,023	69,713	51,900	51,900	-9.27%
Supplies and textbooks	246,240	159,620	172,836	221,857	221,857	-2.48%
Equipment	60,211	6,246	8,579	16,778	16,950	-17.96%
Indirect Costs / Other	150,434	168,941	148,502	129,726	129,293	-3.51%
Total Expenditures & Encumbrances	<u>\$ 19,979,440</u>	<u>\$ 19,296,538</u>	<u>\$ 19,377,400</u>	<u>\$ 19,274,684</u>	<u>\$ 19,351,389</u>	<u>-0.79%</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 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Student &amp; Family Services Programs

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
Revenues:						
Property taxes	\$ 1,556,958	\$ 1,621,600	\$ 1,990,962	\$ 2,114,383	\$ 2,172,314	9.88%
Other local revenue	111,123	94,413	22,407	22,464	22,464	-19.95%
State of Utah	977,210	705,278	356,038	363,341	363,585	-15.70%
Federal government	127,872	59,410	20,000	20,000	20,000	-21.09%
Total Revenues	<u>2,773,163</u>	<u>2,480,701</u>	<u>2,389,407</u>	<u>2,520,188</u>	<u>2,578,363</u>	<u>-1.76%</u>
Expenditures & Encumbrances:						
Salaries	1,733,755	1,523,135	1,507,413	1,538,717	1,571,295	-2.34%
Employee benefits	561,103	530,550	551,448	600,729	626,082	2.90%
Contract services	446,725	387,237	304,974	322,070	322,309	-6.96%
Field trips, insurance, phone & travel	5,309	7,342	8,883	11,171	11,171	27.60%
Supplies and textbooks	35,261	23,188	16,577	42,541	42,541	5.16%
Indirect Costs / Other	13,426	10,045	489	4,960	4,965	-15.75%
Total Expenditures & Encumbrances	<u>\$ 2,795,579</u>	<u>\$ 2,481,497</u>	<u>\$ 2,389,784</u>	<u>\$ 2,520,188</u>	<u>\$ 2,578,363</u>	<u>-1.94%</u>
Net change in fund balances	<u>\$ (22,416)</u>	<u>\$ (796)</u>	<u>\$ (377)</u>	<u>\$ 0</u>	<u>\$ 0</u>	

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Custodial Programs**

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 5,439,699	\$ 6,447,579	\$ 6,754,970	\$ 7,296,957	\$ 7,320,064	8.64%
Total Revenues	<u>5,439,699</u>	<u>6,447,579</u>	<u>6,754,970</u>	<u>7,296,957</u>	<u>7,320,064</u>	<u>8.64%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,409,573	4,146,495	4,193,641	4,407,186	4,438,781	7.55%
Employee benefits	1,491,930	1,844,020	2,010,743	2,271,645	2,308,157	13.68%
Maintenance & repairs	36,948	38,351	37,642	45,000	45,000	5.45%
Field trips, insurance, phone & travel	2,086	2,338	2,575	2,826	2,826	8.87%
Supplies and materials	499,087	473,228	510,261	569,700	524,700	1.28%
Indirect Costs / Other	75	0	108	600	600	175.00%
Total Expenditures & Encumbrances	<u>\$ 5,439,699</u>	<u>\$ 6,504,432</u>	<u>\$ 6,754,970</u>	<u>\$ 7,296,957</u>	<u>\$ 7,320,064</u>	<u>8.64%</u>
Net change in fund balances	\$ 0	\$ (56,853)	\$ 0	\$ 0	\$ 0	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Student Transportation Program

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 2,258,056	\$ 1,925,205	\$ 1,608,200	\$ 2,028,803	\$ 2,088,786	-1.87%
State of Utah	2,242,251	2,442,589	2,788,200	2,774,619	2,774,619	5.94%
Total Revenues	<u>4,500,307</u>	<u>4,367,794</u>	<u>4,396,400</u>	<u>4,803,422</u>	<u>4,863,405</u>	<u>2.02%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	2,299,643	2,316,898	2,261,296	2,394,982	2,412,375	1.23%
Employee benefits	931,363	1,005,435	1,110,050	1,217,638	1,238,760	8.25%
Contract services - professional & ed	9,930	17,129	9,858	12,500	12,500	6.47%
Maintenance & repairs	271,686	303,716	322,123	288,500	288,500	1.55%
Insurance, phone & travel	402,852	93,588	48,910	208,470	208,670	-12.05%
Supplies and materials	584,833	630,357	644,163	681,332	702,600	5.03%
Equipment	0	671	0	0	0	-
Total Expenditures & Encumbrances	<u>\$ 4,500,307</u>	<u>\$ 4,367,794</u>	<u>\$ 4,396,400</u>	<u>\$ 4,803,422</u>	<u>\$ 4,863,405</u>	<u>2.02%</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 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Other General Fund Programs****Other General Fund Programs in this summary include Special Grants, and Community Involvement.**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 548,831	\$ 506,396	\$ 636,120	\$ 697,265	\$ 726,318	8.08%
Other local revenue	41,799	0	15,000	0	0	-
State of Utah	601,036	431,559	612,520	625,225	625,225	11.22%
Federal government	1,535	3,741	12,736	26,512	26,512	406.79%
<b>Total Revenues</b>	<b>1,193,201</b>	<b>941,696</b>	<b>1,276,376</b>	<b>1,349,002</b>	<b>1,378,055</b>	<b>3.87%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	836,082	625,003	844,028	981,705	1,025,758	5.67%
Employee benefits	303,483	245,946	334,696	413,878	436,183	10.93%
Contract services	29,417	50,927	48,426	71,930	72,000	36.19%
Maintenance & repairs	0	0	0	500	500	-
Field trips, insurance, phone & travel	1,450	4,004	12,768	9,636	9,566	139.93%
Supplies and materials	22,734	15,728	36,438	27,425	27,425	5.16%
Indirect Costs / Other	35	88	20	596	596	400.71%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,193,201</b>	<b>\$ 941,696</b>	<b>\$ 1,276,376</b>	<b>\$ 1,505,670</b>	<b>\$ 1,572,028</b>	<b>7.94%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ (156,668)</b>	<b>\$ (193,973)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

## Charter School Programs

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. These programs are used to account for the operations of these charter schools.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
Revenues:						
Other local revenue	\$ 230,953	\$ 242,280	\$ 305,220	\$ 302,297	\$ 296,817	7.13%
State of Utah	4,010,502	4,290,481	4,555,510	4,809,342	4,816,356	5.02%
Federal Government	285,905	339,151	338,911	345,354	307,477	1.89%
Total Revenues	<u>4,527,360</u>	<u>4,871,912</u>	<u>5,199,641</u>	<u>5,456,993</u>	<u>5,420,650</u>	<u>4.93%</u>
Expenditures & Encumbrances:						
Salaries	2,641,884	2,900,058	3,227,111	3,335,918	3,443,245	7.58%
Employee benefits	924,649	1,065,599	1,221,713	1,328,231	1,387,229	12.51%
Contract services	131,114	133,822	119,346	202,107	198,797	12.91%
Maintenance & repairs	69,075	107,391	78,220	86,420	86,420	6.28%
Field trips, insurance, phone & travel	59,084	71,835	81,490	100,984	100,084	17.35%
Supplies and textbooks	335,094	417,339	407,194	501,924	478,501	10.70%
Equipment	48,384	333,125	67,072	84,632	80,152	16.41%
Total Expenditures & Encumbrances	<u>\$ 4,209,284</u>	<u>\$ 5,029,169</u>	<u>\$ 5,202,146</u>	<u>\$ 5,640,216</u>	<u>\$ 5,774,428</u>	<u>9.30%</u>
Net change in fund balances	<u>\$ 318,076</u>	<u>\$ (157,257)</u>	<u>\$ (2,505)</u>	<u>\$ (183,223)</u>	<u>\$ (353,778)</u>	

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 34,540,117	\$ 40,678,896	\$ 42,812,457	\$ 39,197,620	\$ 50,914,318	11.85%
Other local revenue	7,098,989	4,734,134	4,215,827	2,377,905	2,314,904	-16.85%
State of Utah	43,345,027	43,533,960	45,540,191	49,146,882	42,375,060	-0.56%
Federal government	253,114	271,808	263,336	238,820	238,820	-1.41%
<b>Total Revenues</b>	<b>85,237,247</b>	<b>89,218,798</b>	<b>92,831,811</b>	<b>90,961,227</b>	<b>95,843,102</b>	<b>3.11%</b>
<b>Expenditures &amp; Encumbrances:</b>						
<b>Instruction</b>						
Salaries	42,200,432	42,718,955	42,213,198	44,121,410	46,644,911	2.63%
Employee benefits	13,756,235	15,405,484	16,129,287	18,462,606	20,264,985	11.83%
Contract services	0	36,702	41,167	41,966	41,966	-
Maintenance & repairs	291,650	242,941	312,235	312,000	312,000	1.74%
Field trips, insurance, phone & travel	3,513	13,550	(57,834)	210,300	210,680	1474.29%
Supplies and textbooks	1,879,772	2,148,688	2,364,962	2,462,137	2,372,890	6.56%
Equipment	641,268	1,621,768	2,048,130	2,002,117	2,006,880	53.24%
Indirect costs / Other	250	100	1,950	2,200	2,200	195.00%
<b>Total Instruction</b>	<b>58,773,120</b>	<b>62,188,187</b>	<b>63,053,095</b>	<b>67,614,736</b>	<b>71,856,512</b>	<b>5.57%</b>
<b>Counseling and Child Accounting</b>						
Salaries	1,810,805	1,792,543	1,842,646	1,851,046	1,871,915	0.84%
Employee benefits	647,488	651,589	731,579	804,331	819,099	6.63%
Supplies and materials	8,048	3,767	2,554	9,000	9,000	2.96%
<b>Total Counseling and Child Accounting</b>	<b>2,466,341</b>	<b>2,447,899</b>	<b>2,576,779</b>	<b>2,664,377</b>	<b>2,700,014</b>	<b>2.37%</b>
<b>General District Administration</b>						
Salaries	352,435	405,018	342,863	348,193	352,304	-0.01%
Employee benefits	147,858	167,453	181,007	186,500	241,519	15.84%
Contract services	107,034	147,289	147,653	206,500	206,500	23.23%
Field trips, insurance, phone & travel	19,071	13,891	23,546	35,954	35,954	22.13%
Supplies and materials	29,115	30,465	33,657	45,000	45,000	13.64%
Indirect costs / Other	(766,106)	(708,005)	(553,151)	(615,007)	(589,555)	-5.76%
<b>Total General District Administration</b>	<b>(110,593)</b>	<b>56,111</b>	<b>175,575</b>	<b>207,140</b>	<b>291,722</b>	<b>-90.94%</b>
<b>General School Administration</b>						
Salaries	6,378,293	6,275,728	6,520,593	6,644,028	6,807,469	1.68%
Employee benefits	2,425,283	2,462,387	2,772,197	3,130,783	3,219,273	8.18%
Contract services	281,292	113,470	117,969	118,196	118,196	-14.50%
Field trips, insurance, phone & travel	0	0	2,051	2,000	2,000	-
Supplies, textbooks & utilities	381,340	384,057	370,557	408,750	408,750	1.80%
<b>Total General School Administration</b>	<b>9,466,208</b>	<b>9,235,643</b>	<b>9,783,367</b>	<b>10,303,757</b>	<b>10,555,688</b>	<b>2.88%</b>

(continued on the following page)

## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Business Services</b>						
Salaries	\$ 2,481,693	\$ 2,512,552	\$ 2,492,660	\$ 2,776,443	\$ 2,806,651	3.27%
Employee benefits	935,860	966,717	991,119	1,222,580	1,235,523	8.01%
Contract services	22,973	40,826	54,226	50,000	36,000	14.18%
Maintenance & repairs	124,219	95,447	73,037	111,700	111,700	-2.52%
Field trips, insurance, phone & travel	10,362	12,135	12,790	25,050	25,050	35.44%
Supplies and materials	115,969	150,478	144,211	182,156	181,156	14.05%
Indirect costs / Other	2,183	2,736	3,650	4,835	4,835	30.37%
<b>Total Business Services</b>	<b>3,693,259</b>	<b>3,780,891</b>	<b>3,771,693</b>	<b>4,372,764</b>	<b>4,400,915</b>	<b>4.79%</b>
<b>Operation and Maint.of School Bldgs.</b>						
Salaries	1,576,810	1,586,214	1,345,450	1,386,145	1,416,836	-2.54%
Employee benefits	665,253	750,160	629,167	794,465	755,164	3.38%
Contract services	0	0	112,707	120,000	120,000	-
Maintenance & repairs	1,467,914	1,633,558	1,625,345	1,434,322	1,434,322	-0.57%
Field trips, insurance, phone & travel	644,184	691,195	669,213	715,000	715,000	2.75%
Supplies and utilities	4,524,842	5,402,845	5,838,095	5,469,706	5,469,706	5.22%
<b>Total Operation and Maint. of School Bldgs.</b>	<b>8,879,003</b>	<b>10,063,972</b>	<b>10,219,977</b>	<b>9,919,638</b>	<b>9,911,028</b>	<b>2.91%</b>
<b>Student transportation</b>						
Salaries	0	20,219	0	0	0	-
Employee benefits	0	5,649	0	0	0	-
Equipment	453,225	645,208	1,205,984	741,888	741,888	15.92%
<b>Total student transportation</b>	<b>453,225</b>	<b>671,076</b>	<b>1,205,984</b>	<b>741,888</b>	<b>741,888</b>	<b>15.92%</b>
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 83,620,563</b>	<b>\$ 88,443,779</b>	<b>\$ 90,786,470</b>	<b>\$ 95,824,300</b>	<b>\$ 100,457,767</b>	<b>5.03%</b>
<b>Net change in fund balances</b>	<b>\$ 1,616,684</b>	<b>\$ 775,019</b>	<b>\$ 2,045,341</b>	<b>\$ (4,863,073)</b>	<b>\$ (4,614,665)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

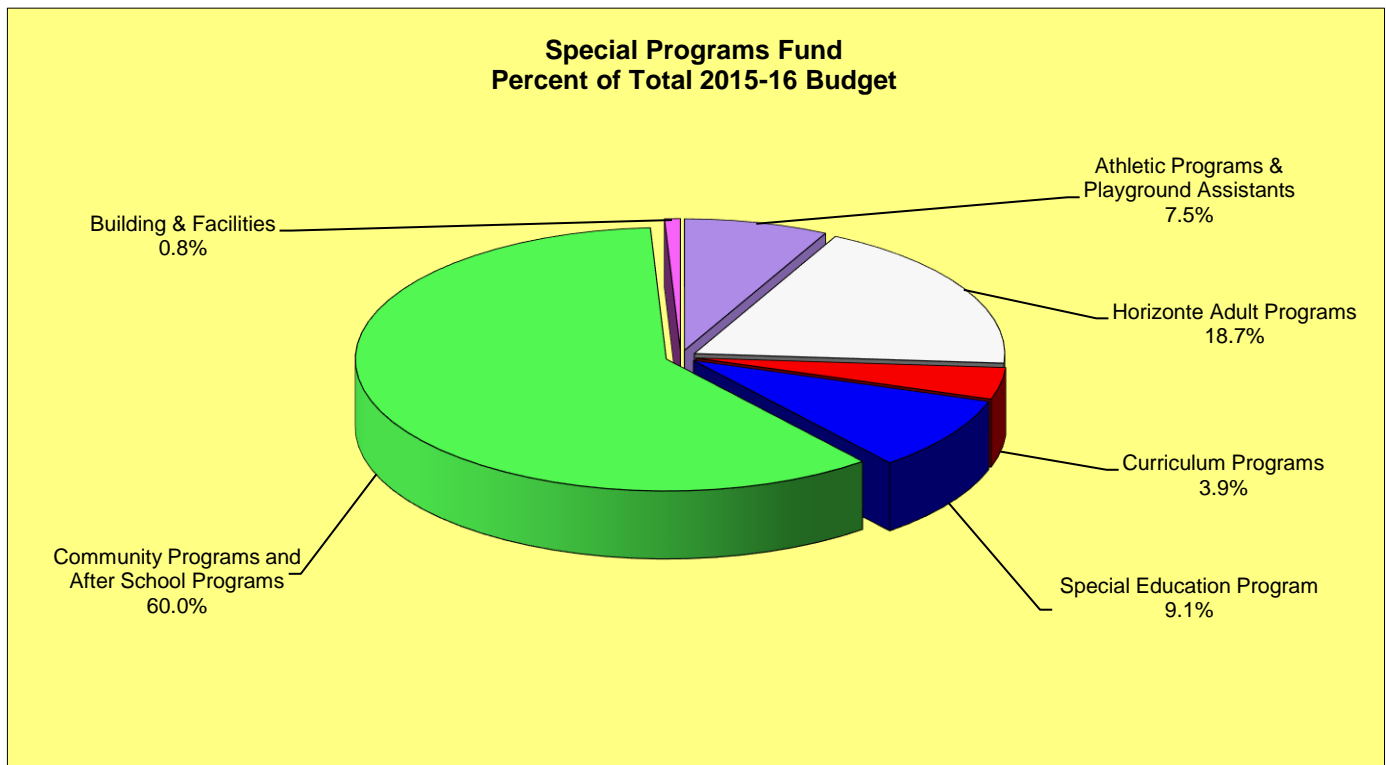
## Special Programs Fund Budget

## Recap of Program Expenditure Summaries

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	% of 2015-16 Total Budget
<b>Special Programs Fund Budget</b>						
Athletic Programs, Playground Assistants, etc. \$	2,601,704	\$ 1,211,008	\$ 1,181,894	\$ 1,071,883	\$ 1,053,023	7.5%
Horizonte Adult Programs	2,454,283	2,294,758	2,552,744	2,673,940	2,619,254	18.7%
Curriculum Programs	125,914	117,500	102,605	590,225	546,043	3.9%
Special Education Programs	1,248,975	1,100,901	1,099,493	1,246,541	1,276,141	9.1%
Community Programs & After School Programs	4,376,120	6,570,255	7,720,106	8,807,365	8,426,544	60.0%
Building & Facilities	1,501,321	1,247,140	1,229,150	115,000	115,000	0.8%
Columbus Community Center	6,138,770	7,682,505	6,303,821	3,408,940	0	0.0% *
Total Expenditures & Encumbrances	<u>\$ 18,447,087</u>	<u>\$ 20,224,067</u>	<u>\$ 20,189,813</u>	<u>\$ 17,913,894</u>	<u>\$ 14,036,005</u>	<u>100.0%</u>



\* Columbus Community Center has been removed from the chart as it is now an independent entity.

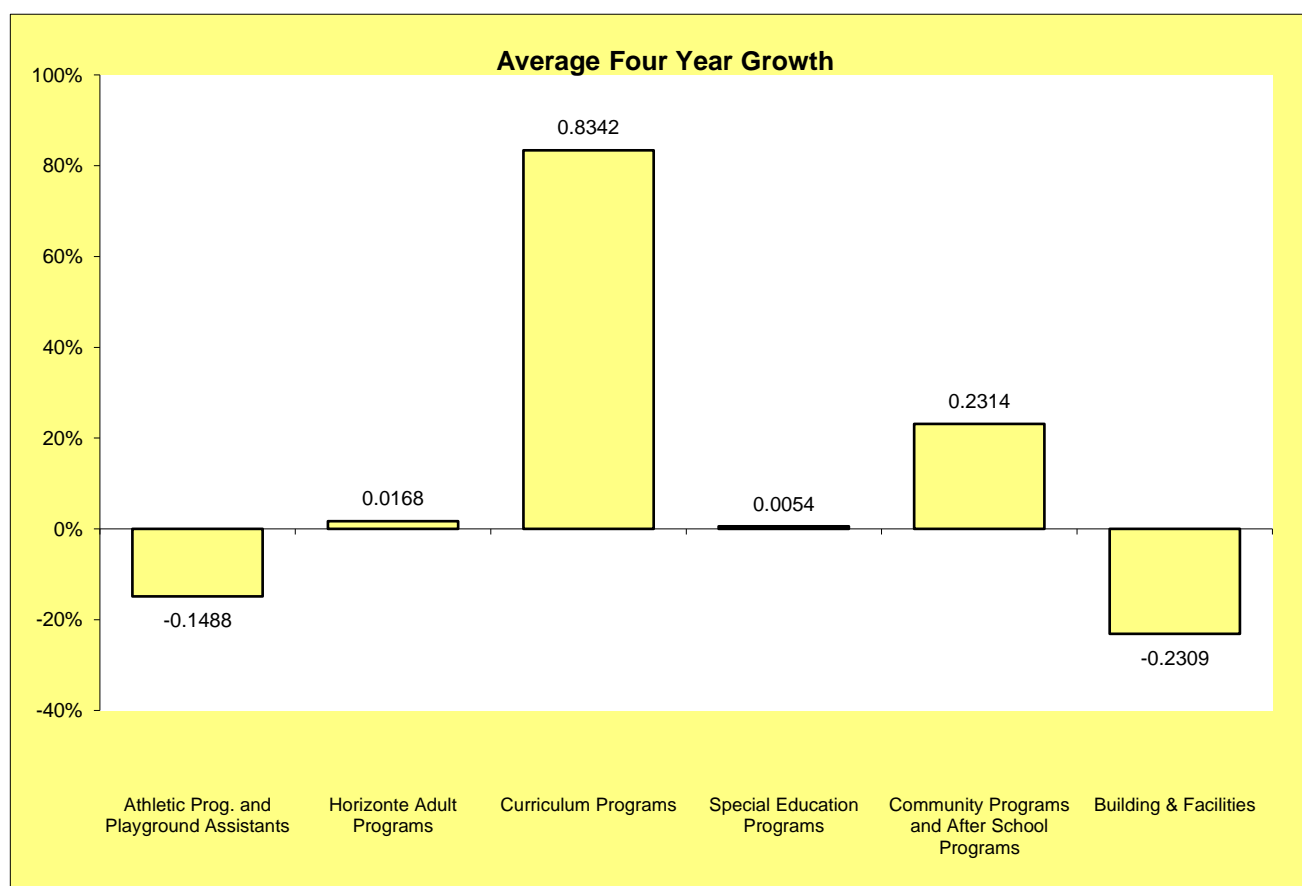
## SALT LAKE CITY SCHOOL DISTRICT

## Special Programs Fund Budget

## Summary of Program Expenditure Percent Changes

For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15

	2012-13 % Change	2013-14 % Change	2014-15 % Change	2015-16 % Change	Avg. 4 Yr. Chg.
<b>Special Programs Fund</b>					
Athletic Programs, Playground Assistants, etc.	-53.45%	-2.40%	-9.31%	-1.76%	-14.88%
Horizonte Adult Programs	-6.50%	11.24%	4.75%	-2.05%	1.68%
Curriculum Programs	-6.68%	-12.68%	475.24%	-7.49%	83.42%
Special Education Programs	-11.86%	-0.13%	13.37%	2.37%	0.54%
Community Programs & After School Programs	50.14%	17.50%	14.08%	-4.32%	23.14%
Building & Facilities	-16.93%	-1.44%	-90.64%	0.00%	-23.09%
Columbus Community Center	25.15%	-17.95%	-45.92%	-100.00%	-25.00% *



\* Columbus Community Center has been removed from the chart as it is now an independent entity.

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Middle and High School Athletic Programs, and Elementary Playground Assistants**

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 6,003,096	\$ 960,058	\$ 813,569	\$ 817,107	\$ 1,050,773	-20.62%
Other local revenue	46,929	0	0	0	0	-
<b>Total Revenues</b>	<u>6,050,025</u>	<u>960,058</u>	<u>813,569</u>	<u>817,107</u>	<u>1,050,773</u>	<u>-20.66%</u>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	1,247,139	564,529	624,107	564,869	560,110	-13.77%
Employee benefits	352,044	128,871	147,803	139,511	137,921	-15.21%
Contract services	177,148	218,082	53,600	60,000	36,000	-19.92%
Maintenance & repairs	17,369	8,455	32,560	30,000	30,000	18.18%
Field trips, insurance, phone & travel	185,950	148,954	177,303	151,099	144,999	-5.51%
Supplies and textbooks	616,660	122,621	146,122	123,134	143,993	-19.16%
Equipment	5,394	19,496	399	3,270	0	-
<b>Total Expenditures &amp; Encumbrances</b>	<u>\$ 2,601,704</u>	<u>\$ 1,211,008</u>	<u>\$ 1,181,894</u>	<u>\$ 1,071,883</u>	<u>\$ 1,053,023</u>	<u>-14.88%</u>
<b>Net change in fund balances</b>	<u>\$ 3,448,321</u>	<u>\$ (250,950)</u>	<u>\$ (368,325)</u>	<u>\$ (254,776)</u>	<u>\$ (2,250)</u>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Horizonte Adult and Community Alternative Education Programs**

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 132,552	\$ 146,623	\$ 156,107	\$ 163,970	\$ 165,118	6.14%
Other local revenue	135,831	153,257	144,453	161,190	156,650	3.83%
State of Utah	1,747,024	1,590,599	1,803,625	1,941,731	1,897,931	2.16%
Federal Government	438,876	404,279	448,559	407,049	399,555	-2.24%
<b>Total Revenues</b>	<b>2,454,283</b>	<b>2,294,758</b>	<b>2,552,744</b>	<b>2,673,940</b>	<b>2,619,254</b>	<b>1.68%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	1,588,977	1,399,818	1,543,983	1,740,272	1,678,989	1.42%
Employee benefits	465,925	434,187	509,961	617,212	603,195	7.37%
Contract services	94,430	71,631	91,150	125,340	154,020	15.78%
Maintenance & repairs	43,295	46,240	50,858	6,000	6,000	-21.54%
Field trips, insurance, phone & travel	11,095	19,483	20,423	13,524	12,734	3.69%
Supplies, textbooks & utilities	161,383	227,198	230,719	138,814	136,214	-3.90%
Equipment	40,067	42,824	54,400	23,621	19,080	-13.09%
Indirect Costs	49,111	53,376	51,250	9,157	9,022	-20.41%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 2,454,283</b>	<b>\$ 2,294,758</b>	<b>\$ 2,552,744</b>	<b>\$ 2,673,940</b>	<b>\$ 2,619,254</b>	<b>1.68%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Curriculum Programs including K-12 Physical Education and Fine Arts**

The K-12 Physical Education program frees teachers and aids providing time for in-service training and curriculum development. The District's Fine Arts program provides leadership in the development of District-wide curriculum in the Fine Arts. In 2014-15 the District was awarded a 3 year Federal grant for a Comprehensive School Physical Activity and Nutrition Program. Following is a summary of these programs.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 125,914	\$ 117,500	\$ 97,789	\$ 134,319	\$ 135,729	1.95%
Other local revenue	0	0	1,316	1,526	0	-
State of Utah	0	0	3,500	0	0	-
Federal Government	0	0	0	454,380	410,314	-
<b>Total Revenues</b>	<b>125,914</b>	<b>117,500</b>	<b>102,605</b>	<b>590,225</b>	<b>546,043</b>	<b>83.42%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	44,078	44,270	28,407	112,795	153,505	62.06%
Employee benefits	13,628	14,267	7,456	19,996	26,239	23.13%
Contract services	37,213	37,875	43,587	223,234	227,835	128.06%
Field trips, insurance, phone & travel	16,452	7,525	17,094	24,696	36,256	30.09%
Supplies and textbooks	14,408	13,563	6,061	195,993	91,344	133.50%
Equipment	0	0	0	3,252	1,600	-
Indirect costs	135	0	0	10,259	9,264	-
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 125,914</b>	<b>\$ 117,500</b>	<b>\$ 102,605</b>	<b>\$ 590,225</b>	<b>\$ 546,043</b>	<b>83.42%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Special Education Prekindergarten and Hospitalized Programs**

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

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
State of Utah	\$ 1,040,937	\$ 947,513	\$ 906,703	\$ 1,045,614	\$ 1,075,214	0.82%
Federal Government	208,038	153,388	192,790	200,927	200,927	-0.85%
<b>Total Revenues</b>	<b>1,248,975</b>	<b>1,100,901</b>	<b>1,099,493</b>	<b>1,246,541</b>	<b>1,276,141</b>	<b>0.54%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	924,267	802,236	778,488	875,226	894,501	-0.81%
Employee benefits	299,211	280,494	286,625	333,978	344,303	3.77%
Contract services	39	0	17,120	17,000	17,000	-
Field trips, insurance, phone & travel	14,480	8,895	7,475	7,500	7,500	-12.05%
Supplies and textbooks	6,201	5,637	5,656	8,300	8,300	8.46%
Indirect Costs	4,777	3,639	4,129	4,537	4,537	-1.26%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,248,975</b>	<b>\$ 1,100,901</b>	<b>\$ 1,099,493</b>	<b>\$ 1,246,541</b>	<b>\$ 1,276,141</b>	<b>0.54%</b>
<b>Net change in fund balances</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Community Programs & After School Programs**

Community Programs include the District's Community Education programs for students and community members outside the regular school day and school administrative and other expenses to support the after and extended day programs at the schools. Schools serve as community education centers through these programs. Programs include Extended Day Programs, Pre-Kindergarten for At Risk Students, School Tutor programs, and 21st Century Learning Center programs. Following is a summary of these programs.

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 652,601	\$ 717,369	\$ 674,259	\$ 774,373	\$ 779,210	4.85%
Other local revenue	1,862,537	4,384,450	5,878,849	5,761,355	6,291,852	59.45%
State of Utah	0	0	24,041	172,116	0	-
Federal government	1,906,357	1,608,320	1,123,021	1,303,845	1,207,850	-9.16%
<b>Total Revenues</b>	<b>4,421,495</b>	<b>6,710,139</b>	<b>7,700,170</b>	<b>8,011,689</b>	<b>8,278,912</b>	<b>21.81%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	2,971,339	4,317,640	5,091,183	5,644,084	5,396,841	20.41%
Employee benefits	645,775	1,162,415	1,467,269	1,794,500	1,757,287	43.03%
Contract services	372,607	702,552	724,567	819,718	789,104	27.94%
Field trips, insurance, phone & travel	47,679	48,984	58,372	110,831	107,427	31.33%
Supplies and textbooks	135,382	170,455	210,228	262,112	221,901	15.98%
Equipment	28,818	0	21,780	24,587	7,550	-18.45%
Indirect Costs	174,520	168,209	146,707	151,533	146,434	-4.02%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 4,376,120</b>	<b>\$ 6,570,255</b>	<b>\$ 7,720,106</b>	<b>\$ 8,807,365</b>	<b>\$ 8,426,544</b>	<b>23.14%</b>
<b>Net change in fund balances</b>	<b>\$ 45,375</b>	<b>\$ 139,884</b>	<b>\$ (19,936)</b>	<b>\$ (795,676)</b>	<b>\$ (147,632)</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Building and Facilities**

**When not in use for regular school activities, the District rents out it's buildings and facilities for various community activities and events. In the 2012 to 2014 years community recreation and sports related capital projects were included in this fund. Following is a summary of the Building and Facilities programs.**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Property taxes	\$ 0	\$ 117,825	\$ 239,994	\$ 0	\$ 0	-
Other local revenue	1,501,320	868,219	123,945	115,000	115,000	-23.09%
<b>Total Revenues</b>	<b>1,501,320</b>	<b>986,044</b>	<b>363,939</b>	<b>115,000</b>	<b>115,000</b>	<b>-23.09%</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	32,667	23,123	30,918	32,982	32,982	0.24%
Employee benefits	7,630	6,191	77,091	10,930	10,930	10.81%
Contract services	81,998	75,858	79,114	500	500	-24.85%
Maintenance & repairs	1,308,086	1,016,063	960,317	500	500	-
Field trips, insurance, phone & travel	(1,450)	1,325	0	0	0	-
Supplies and textbooks	0	46,279	13,149	0	0	-
Equipment	0	10,864	7,791	0	0	-
Indirect Costs	72,390	67,437	60,770	70,088	70,088	-0.79%
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 1,501,321</b>	<b>\$ 1,247,140</b>	<b>\$ 1,229,150</b>	<b>\$ 115,000</b>	<b>\$ 115,000</b>	<b>-23.09%</b>
<b>Net change in fund balances</b>	<b>\$ (1)</b>	<b>\$ (261,096)</b>	<b>\$ (865,211)</b>	<b>\$ 0</b>	<b>\$ 0</b>	

## SALT LAKE CITY SCHOOL DISTRICT

**Special Programs Fund Budget***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15***Columbus Community Center Programs**

**Effective January 1, 2015, the Columbus Community Center became an independent entity. The Columbus Community Center provides training programs for disabled and handicapped individuals to help them obtain employment. Following is a summary of the Columbus Community Center Programs while they were under the auspices of the District**

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget	Avg. 4 Yr. Chg.
<b>Revenues:</b>						
Other local revenue	\$ 2,454,113	\$ 2,601,755	\$ 2,303,029	\$ 796,989	\$ 0	-
State of Utah	1,107,629	1,157,562	1,174,326	383,854	0	-
Federal government	2,583,211	3,923,288	2,826,612	1,074,288	0	-
<b>Total Revenues</b>	<b>6,144,953</b>	<b>7,682,605</b>	<b>6,303,967</b>	<b>2,255,131</b>	<b>0</b>	<b>-</b>
<b>Expenditures &amp; Encumbrances:</b>						
Salaries	3,468,972	3,794,932	3,514,135	1,849,515	0	-
Employee benefits	930,501	968,551	947,169	499,116	0	-
Contract services	77,005	169,835	124,232	95,314	0	-
Maintenance & repairs	663,012	1,602,814	534,443	312,831	0	-
Field trips, insurance, phone & travel	60,990	73,187	84,608	53,235	0	-
Supplies, textbooks & utilities	547,961	826,863	843,233	477,386	0	-
Equipment	241,894	58,271	106,609	44,577	0	-
Indirect Costs	148,435	188,051	149,392	76,966	0	-
<b>Total Expenditures &amp; Encumbrances</b>	<b>\$ 6,138,770</b>	<b>\$ 7,682,505</b>	<b>\$ 6,303,821</b>	<b>\$ 3,408,940</b>	<b>\$ 0</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>\$ 6,183</b>	<b>\$ 100</b>	<b>\$ 146</b>	<b>\$ (1,153,809)</b>	<b>\$ 0</b>	



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

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

**Information about District Revenue and Expenditures, Including Enrollment Trends**

• Chart 1 – District Enrollment Trends – Average Daily Membership.....	119
• October 1 Enrollment by School .....	120
• Chart 2 – Governmental Funds – Revenue Summary Comparison .....	121
• Governmental Funds – Revenue and Expenditures Summary Comparison .....	122
• Chart 3 – Total General Fund Revenue .....	124
• Chart 4 – General Fund Revenue – State Guaranteed Basic Program and Basic Tax Rate Combined.....	125
• Chart 5 – General Fund Revenues by Source .....	126
• Chart 6 – Property Tax Revenue Summary .....	127
• Chart 7 – Schedule of Property Tax Rates by Fund.....	128
• Chart 8 – Taxable Property Within the District, Estimated Market Value, Total Taxable Value, and Net Taxable Value.....	129
• Chart 9 – Property Tax Levied and Collected .....	130
• Chart 10 – Impact of Budget on Taxpayers .....	131
• Bonded Debt Amortization Schedule .....	132
• Qualified School Construction Bonds .....	133

<b>A Forecast of the Revenue and Expenditures for the General Fund, Special Programs Fund, Capital Outlay &amp; Capital Reserve Funds, and Debt Service Fund for 2015-16 through 2018-19.....</b>	<b>134</b>
---	------------

<b>District Employee and Staffing Levels.....</b>	<b>143</b>
---	------------

<b>Performance Measures .....</b>	<b>145</b>
-----------------------------------	------------

<b>Glossary of Terms.....</b>	<b>165</b>
-------------------------------	------------



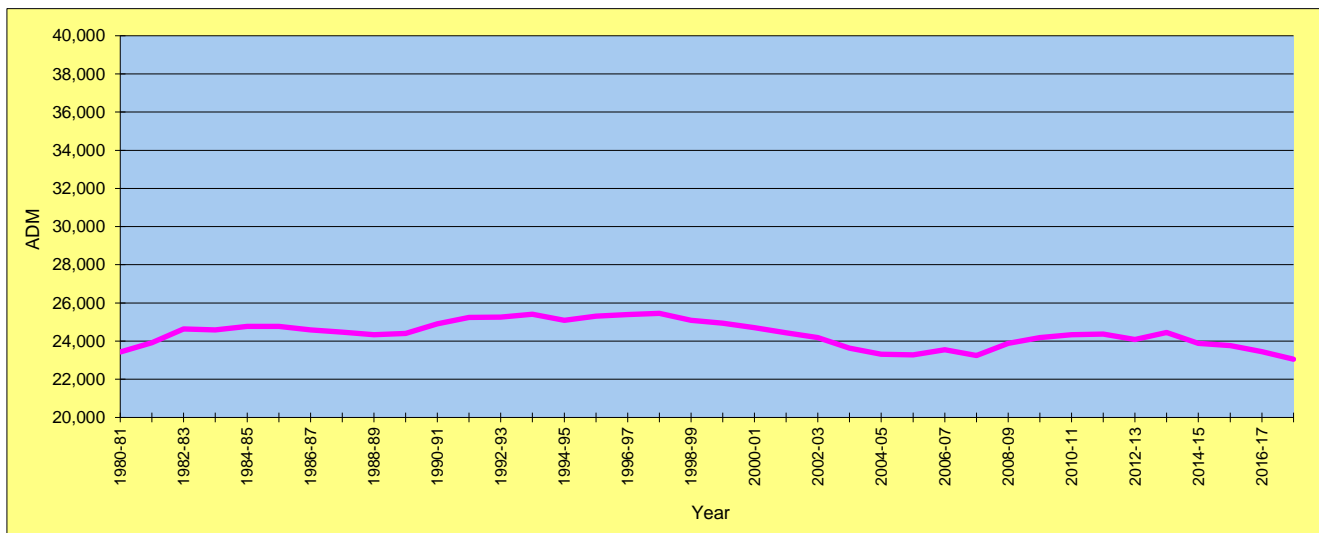
## SALT LAKE CITY SCHOOL DISTRICT

**District Enrollment Trends - Average Daily Membership***Years Ended 1981 to 2014 Actual with Projections from 2015 to 2019*

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

These projections are made using multiple-year cohort survival analysis. In simple language, this means that students enrolled are projected to remain in schools but are moved up in grade as they become older. Each year, for many years, historical information has been kept relative to the number of students who leave our schools each year for various reasons and the number of students who enter the schools in each age group. From this data base, giving greatest weight to the most recent experience and making adjustments for observed changes in some neighborhoods, implied estimates of immigration and outmigration are made. Birth data is also projected forward adjusted by the implied estimates of in and outmigration as described above. These projections of average daily membership (ADM) have been very accurate in the past; 2013-14 actual ADM of 24,447 was within -10 students of the projected 24,437 ADM for that year. Since the 2014-15 year is not yet complete, we do not have actual ADM for that year, but currently it appears actual ADM will be 23,878 students, which is approximately a -2.63 percent variance from the 24,523 projection included in the 2014-15 budget document.

Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM	Fiscal Year	ADM
1980-81	23,426	1988-89	24,338	1996-97	25,400	2004-05	23,310	2012-13	24,077
1981-82	23,909	1989-90	24,401	1997-98	25,454	2005-06	23,283	2013-14	24,447
1982-83	24,641	1990-91	24,897	1998-99	25,083	2006-07	23,548	2014-15	23,878
1983-84	24,579	1991-92	25,249	1999-00	24,944	2007-08	23,250	2015-16	23,764
1984-85	24,764	1992-93	25,261	2000-01	24,696	2008-09	23,880	2016-17	23,453
1985-86	24,769	1993-94	25,410	2001-02	24,443	2009-10	24,177	2017-18	23,051
1986-87	24,581	1994-95	25,083	2002-03	24,190	2010-11	24,336	2018-19	22,515
1987-88	24,474	1995-96	25,309	2003-04	23,623	2011-12	24,365	Projected	



(Includes Self-Contained Handicapped and Youth In Custody)

## SALT LAKE CITY SCHOOL DISTRICT

**October 1 Enrollment by School***For Fiscal Years 2011-12 to 2014-15 with Projections for 2015-16 to 2018-19*

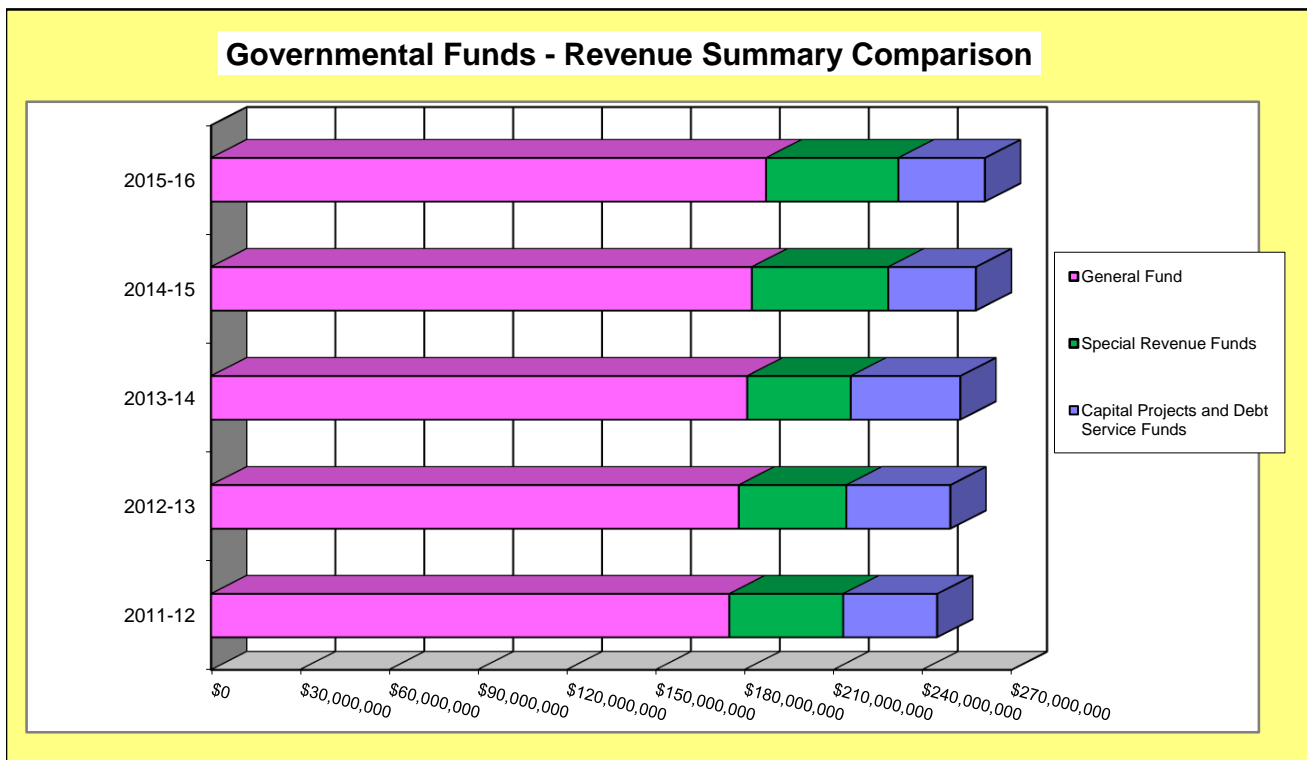
	Actual Enrollment				Projected Enrollment *			
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
<b>Elementary</b>								
Backman	575	565	604	570	569	565	560	556
Beacon Heights	497	463	446	456	456	452	448	445
Bennion	281	280	262	270	270	268	265	263
Bonneville	524	571	562	538	537	533	529	525
Dilworth	581	595	579	596	595	591	586	581
Edison	571	601	629	559	558	554	549	545
Emerson	553	565	584	574	573	569	564	560
Ensign	360	354	343	347	347	344	341	338
Escalante	575	495	484	486	486	482	478	474
Franklin	550	538	534	481	481	477	473	469
Hawthorne	472	466	470	428	428	424	421	417
Highland Park	644	649	735	730	729	723	718	712
Indian Hills	464	456	457	475	475	471	467	463
Jackson	506	459	465	490	490	486	482	478
Lincoln	525	535	487	458	458	454	450	447
Meadowlark	535	516	525	510	509	505	501	497
Mountain View	647	593	604	571	570	566	561	557
Newman	490	448	484	469	469	465	461	457
Nibley Park	559	517	495	476	476	472	468	464
North Star	708	652	706	662	661	656	651	645
Parkview	408	439	460	443	443	439	435	432
Riley	408	406	411	399	399	395	392	389
Rose Park	467	454	469	459	459	455	451	448
Uintah	556	553	552	556	555	551	546	542
Wasatch	497	505	476	494	494	490	486	482
Washington	365	391	369	371	371	368	365	362
Whittier	643	661	698	662	661	656	651	645
	13,961	13,727	13,890	13,530	13,516	13,407	13,299	13,191
<b>Middle Schools</b>								
Bryant	541	493	437	406	406	402	399	396
Clayton	640	688	744	706	705	700	694	688
Glendale	786	765	794	772	771	765	759	753
Hillside	518	540	545	556	555	551	546	542
Northwest	728	683	781	811	810	804	797	791
	3,213	3,169	3,301	3,251	3,248	3,221	3,195	3,170
<b>High Schools</b>								
East	2,042	1,986	1,909	1,958	1,956	1,940	1,925	1,909
Highland	1,568	1,539	1,564	1,631	1,629	1,616	1,603	1,590
West	2,525	2,528	2,403	2,340	2,338	2,319	2,300	2,281
Innovations		166	247	297	297	294	292	290
Horizonte	550	588	609	571	570	566	561	557
	6,685	6,807	6,732	6,797	6,790	6,735	6,681	6,627
<b>Charters and Other</b>								
Open Classroom	384	380	385	372	372	372	372	372
School for Science Ed.	335	348	378	396	396	396	396	396
Hospital & Columbus	60	56	45	38	38	38	38	38
	779	784	808	806	806	805	806	806
<b>Total Enrollment</b>	24,638	24,487	24,731	24,384	24,360	24,169	23,981	23,793

\* Projections are calculated using a 5 year cohort history.

## SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Revenue Summary Comparison***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Governmental Funds
2011-12	\$ 174,866,323	\$ 38,450,861	\$ 31,626,059	\$ 244,943,243
2012-13	178,094,549	36,286,563	35,013,536	249,394,648
2013-14	180,909,627	34,962,505	36,880,287	252,752,419
2014-15	182,487,261	46,041,667 *	29,462,325	257,991,253
2015-16	187,278,277	44,663,973 *	29,104,450	261,046,700



\* The reporting of tax increment revenues and expenditures is required by the Office of the Utah State Auditor starting with the 2014-15 fiscal year.

## SALT LAKE CITY SCHOOL DISTRICT

**Governmental Funds - Revenue and Expenditures Summary Comparison***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>General Fund</b>					
Revenues:					
Property taxes	\$ 64,858,727	\$ 71,560,420	\$ 74,962,972	\$ 74,087,286	\$ 86,625,189
Interest on Investments	1,165,916	1,050,876	601,601	511,654	511,654
Other local revenue	6,860,079	4,667,032	4,413,761	2,617,781	2,322,694
State of Utah	79,714,817	80,211,270	83,199,671	87,866,515	80,968,422
Federal government	22,266,784	20,604,951	17,731,622	17,404,025	16,850,318
Total Revenues	174,866,323	178,094,549	180,909,627	182,487,261	187,278,277
Expenditures:					
Instruction	120,032,041	122,634,083	122,147,643	127,651,028	131,646,679
Child accounting and counseling	5,819,902	5,821,333	5,948,151	6,195,739	6,351,187
Media services and educational supervision	11,832,489	11,484,002	11,798,021	13,107,439	13,101,445
General District administration	613,128	719,420	748,818	846,508	908,336
General school administration	11,457,169	10,170,799	10,326,406	10,895,470	11,135,355
Central services	4,516,642	4,586,731	4,646,348	5,408,177	5,428,908
Operation and maintenance of school buildings	15,000,731	17,183,397	17,692,534	18,231,650	18,248,417
Student transportation	5,463,831	5,580,941	6,076,530	5,964,306	6,027,738
Child Nutrition Services	96,268	98,303	146,715	161,605	178,002
Total Expenditures	\$ 174,832,201	\$ 178,279,009	\$ 179,531,166	\$ 188,461,922	\$ 193,026,067
<b>Special Revenue Funds</b>					
Revenues:					
Property taxes	\$ 8,304,246	\$ 2,054,945	\$ 1,981,718	\$ 1,889,769	\$ 2,130,830
Tax Increment	0	0	0	13,487,433 *	13,500,000 *
Sale of Food	1,074,480	1,260,986	1,190,479	1,243,298	1,310,030
Other local revenue	8,160,290	11,778,378	12,031,840	10,772,399	10,499,841
State of Utah	5,448,010	5,384,987	5,538,490	5,418,315	4,923,145
Federal government	15,463,835	15,807,267	14,219,978	13,230,453	12,300,127
Total Revenues	38,450,861	36,286,563	34,962,505	46,041,667	44,663,973
Expenditures:					
Instruction	13,686,192	13,966,006	13,997,347	13,786,200	11,646,771
Counseling	27,262	29,540	31,297	175,070	169,858
Media services and educational supervision	2,926,951	3,098,804	4,142,406	4,204,563	3,335,805
General District administration	441,026	469,805	393,630	322,895	239,345
General school administration	0	1,505,058	1,942,010	2,031,300	2,061,214
Central services	39,043	40,081	143,930	38,287	43,020
Operation and maintenance of school buildings	2,381,095	2,107,141	1,058,895	613,148	274,919
Child nutrition services	13,447,806	13,031,736	12,580,529	13,123,779	13,518,686
Community services and building rentals	38,847	29,315	39,617	13,532,345 *	13,544,912 *
Columbus - adult trainable	880,966	1,248,839	931,160	475,652	0
Capital Outlay	1,512,348	1,021,122	961,995	1,706	0
Total Expenditures	\$ 35,381,536	\$ 36,547,447	\$ 36,222,816	\$ 48,304,945	\$ 44,834,530

(continued on the following page)

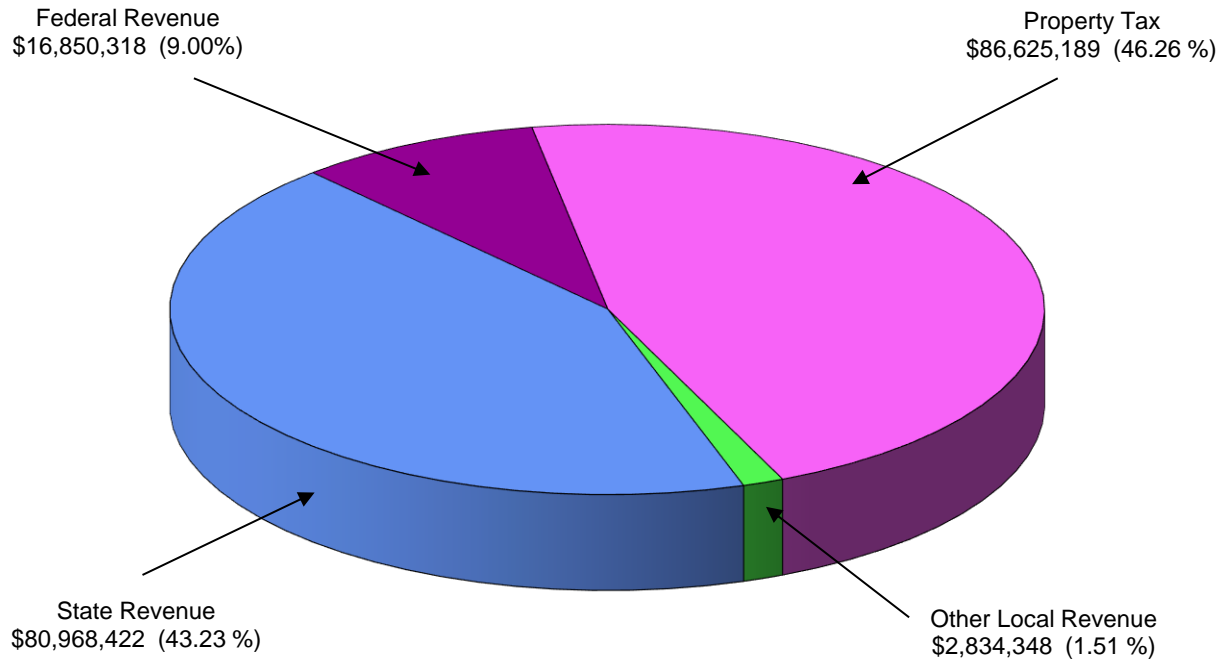
	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Revised Budget	2015-16 Budget
<b>Capital Projects &amp; Debt Service Funds</b>					
Revenues:					
Property Tax	\$ 31,228,392	\$ 34,550,589	\$ 36,326,454	\$ 28,617,564	\$ 28,529,934
Interest on Investments	207,066	182,519	165,968	215,716	215,716
Other local, State of Utah & Federal	150,000	257,415	387,865	629,045	358,800
State of Utah	40,601	23,013	0	0	0
Total Revenues	<u>31,626,059</u>	<u>35,013,536</u>	<u>36,880,287</u>	<u>29,462,325</u>	<u>29,104,450</u>
Expenditures:					
Salaries	2,364,632	2,222,358	2,245,737	2,117,339	2,261,520
Employee benefits	876,417	892,049	956,859	1,034,689	1,126,962
Contracted services	20,438,745	11,381,425	7,692,855	14,230,601	25,872,581
Supplies and materials	321,432	153,149	54,239	389,500	386,500
Travel and conferences	7,577	16,108	6,432	25,413	21,125
Equipment & Property acquisition	1,869,036	247,399	1,365,985	3,586,362	2,227,412
Bond issuance costs	96,104	113,133	0	0	0
Bond redemption, interest & paying agent fees	16,573,961	16,797,980	17,412,526	10,532,043	10,531,846
Total Expenditures:	<u>\$ 42,547,904</u>	<u>\$ 31,823,601</u>	<u>\$ 29,737,253</u>	<u>\$ 31,915,947</u>	<u>\$ 42,427,946</u>
<b>Total All Governmental Funds</b>					
Revenues	<u>\$ 244,943,243</u>	<u>\$ 249,394,648</u>	<u>\$ 252,752,419</u>	<u>\$ 257,991,253</u>	<u>\$ 261,046,700</u>
Expenditures:	<u>\$ 252,761,641</u>	<u>\$ 246,650,057</u>	<u>\$ 245,491,235</u>	<u>\$ 268,682,814</u>	<u>\$ 280,288,543</u>

\* The reporting of tax increment revenues and expenditures is required by the Office of the Utah State Auditor starting with the 2014-15 fiscal year.

# SALT LAKE CITY SCHOOL DISTRICT

Total General Fund Revenue

2015-16 Total \$187.3 Million



# SALT LAKE CITY SCHOOL DISTRICT

General Fund Revenue  
State Guaranteed Basic Program and Basic Tax Rate Combined  
2015-16 Total \$187.3 Million

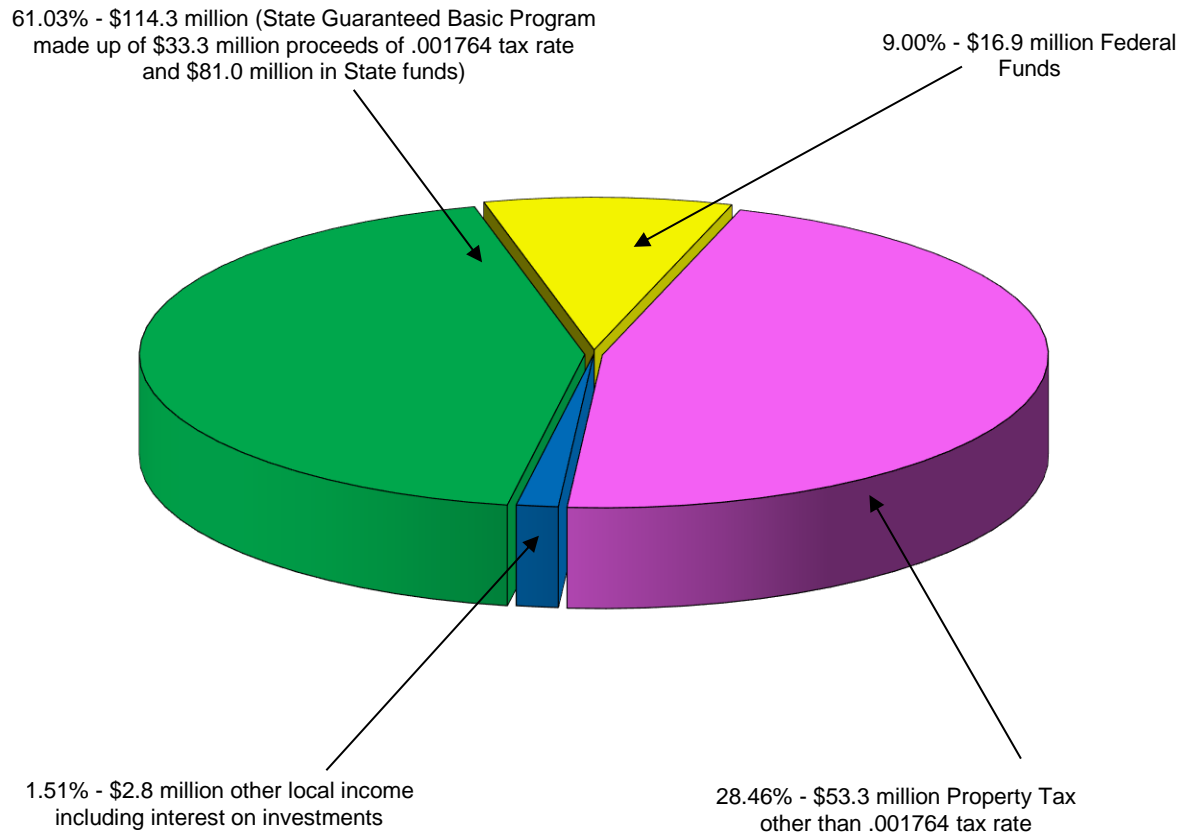


Chart 5

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Revenues by Source***Years Ended 2012 to 2014 Actual and Years Ended 2015 to 2016 Estimated*

Fiscal Year	Property Taxes	Investment Earnings	Other Local	State Sources	Federal Sources	Total Sources	Percent Increase From Prior Year
2011-12	\$ 64,858,727	\$ 1,165,916	\$ 6,860,079	\$ 79,714,817	\$ 22,266,784	\$ 174,866,323	-5.05%
2012-13	71,560,420	1,050,876	4,667,032	80,211,270	20,604,951	178,094,549	1.85%
2013-14	74,962,972	601,601	4,413,761	83,199,671	17,731,622	180,909,627	1.58%
* 2014-15	74,087,286	511,654	2,617,781	87,866,515	17,404,025	182,487,261	0.87%
* 2015-16	86,625,189	511,654	2,322,694	80,968,422	16,850,318	187,278,277	2.63%

(\*Estimated)

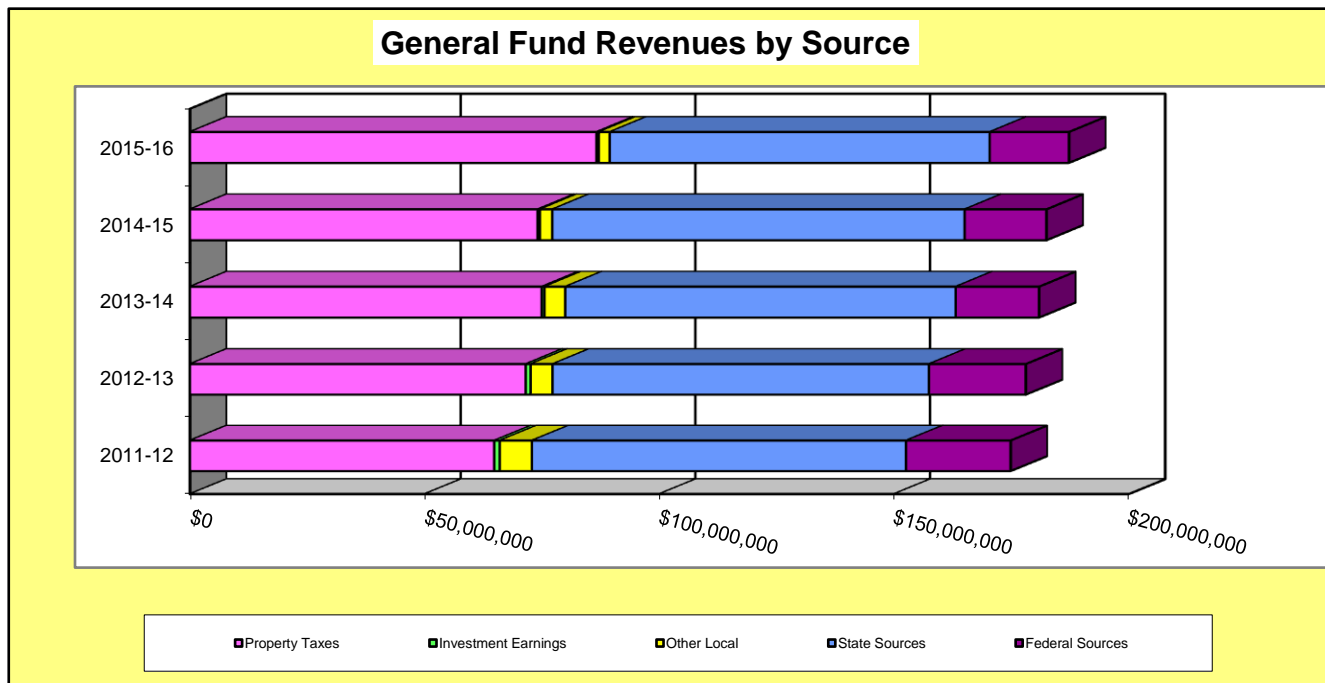


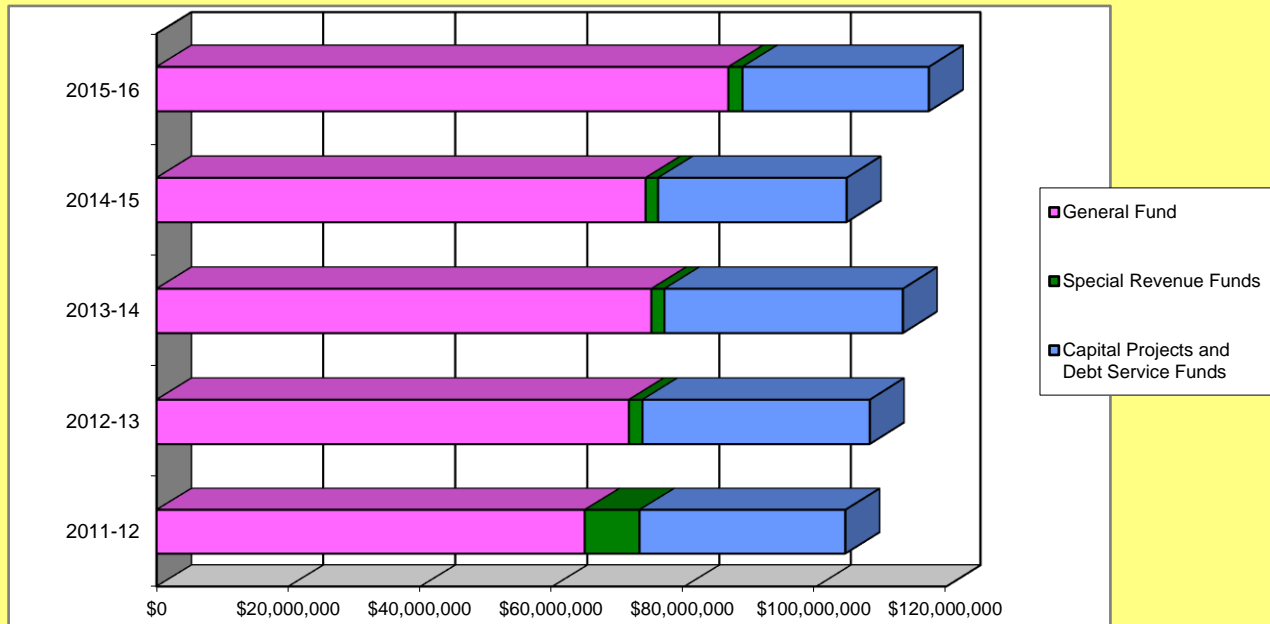
Chart 6

## SALT LAKE CITY SCHOOL DISTRICT

**Property Tax Revenue Summary***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

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

Fiscal Year	General Fund	Special Revenue Funds	Capital Projects and Debt Service Funds	Total All Funds
2011-12	\$ 64,858,727	\$ 8,304,246	\$ 31,228,392	\$ 104,391,365
2012-13	71,560,420	2,054,945	34,550,589	108,165,954
2013-14	74,962,972	1,981,718	36,326,454	113,271,144
2014-15	74,087,286	1,889,769	28,617,564	104,594,619
2015-16	86,625,189	2,130,830	28,529,934	117,285,953

**Property Tax Revenue**

## SALT LAKE CITY SCHOOL DISTRICT

**Schedule of Property Tax Rates by Fund***Years Ended 2011 through 2015***We do not anticipate significant changes in future tax rates.**

Calendar Year	Capital Projects and Debt Service	Special Programs	General Fund	Total Funds	
<u>Tax Rates Per \$1 of Taxable Value</u>					
2011	.002135	.000485	.003788	.006408	1
2012	.002363	.000119	.004144	.006626	2
2013	.002380	.000110	.004161	.006651	3
2014	.001967	.000103	.004233	.006303	4
2015	.001894	.000113	.004589	.006596	5



- 1 Tax rate includes capital equalization levy of .000293  
 2 Tax rate includes capital equalization levy of .000348  
 3 Tax rate includes capital equalization levy of .000367  
 4 Tax rate includes capital equalization levy of .000352  
 5 Tax rate includes capital equalization levy of .000352

## SALT LAKE CITY SCHOOL DISTRICT

**Taxable Property Within the District, Estimated Market Value,  
Total Taxable Value, and Net Taxable Value***Years Ended 2010 through 2015*

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

Calendar Year	Estimated Market Value	Percent Increase From Prior Year	Total Taxable Value	Percent Increase From Prior Year	Net Taxable Value	Percent Increase From Prior Year
2011	24,496,904,249	-1.33%	18,552,363,988	-2.00%	16,803,098,851	-2.38%
2012	24,407,186,130	-0.37%	18,560,886,638	0.05%	16,642,374,564	-0.96%
2013	25,638,645,909	5.05%	19,574,475,839	5.46%	17,501,596,723	5.16%
* 2014	25,886,619,621	0.97%	19,610,306,415	0.18%	17,537,427,299	0.20%
* 2015	26,459,614,509	2.21%	19,963,733,157	1.80%	17,890,854,041	2.02%
** 2016	27,041,726,028	2.20%	20,323,080,354	1.80%	18,248,671,122	2.00%
** 2017	27,636,644,001	2.20%	20,688,895,800	1.80%	18,613,644,544	2.00%
** 2018	28,244,650,169	2.20%	21,061,295,925	1.80%	18,985,917,435	2.00%

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

\*\* Projected

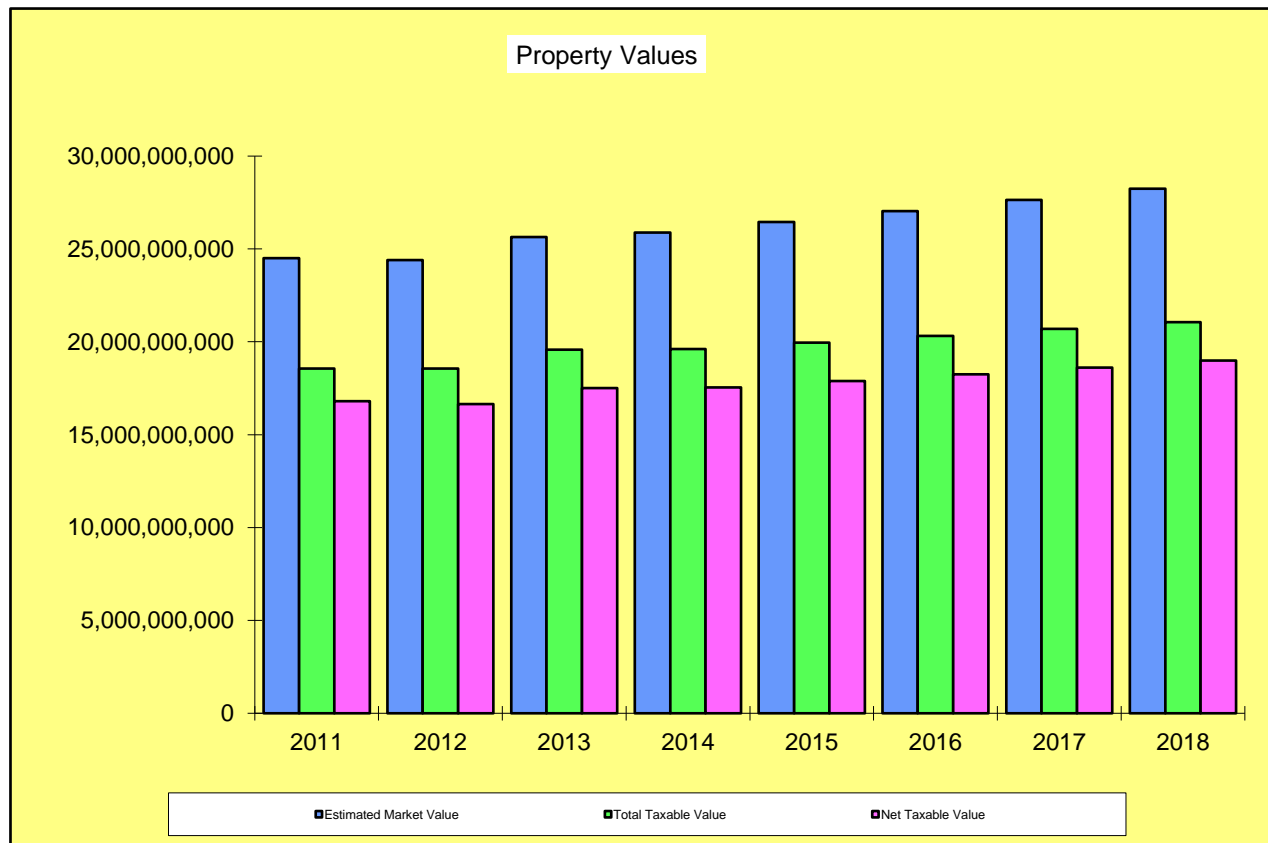


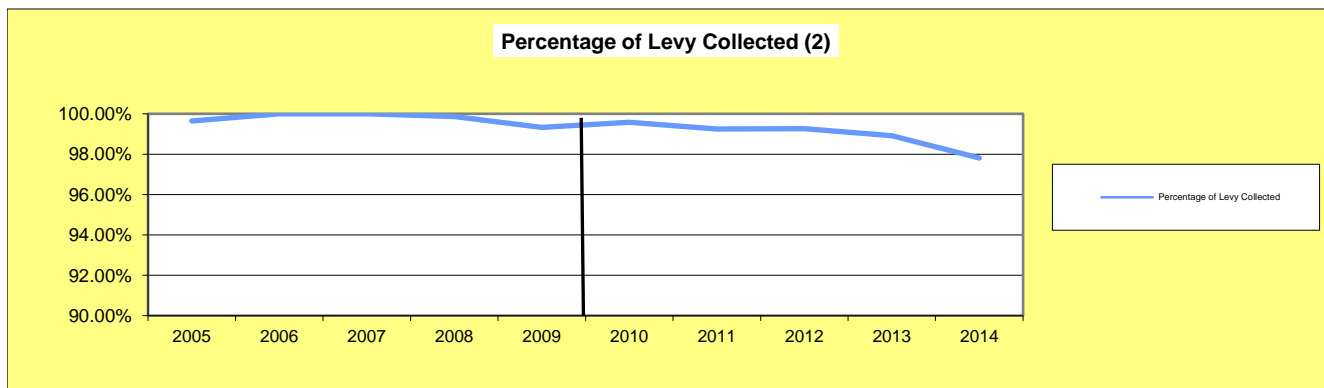
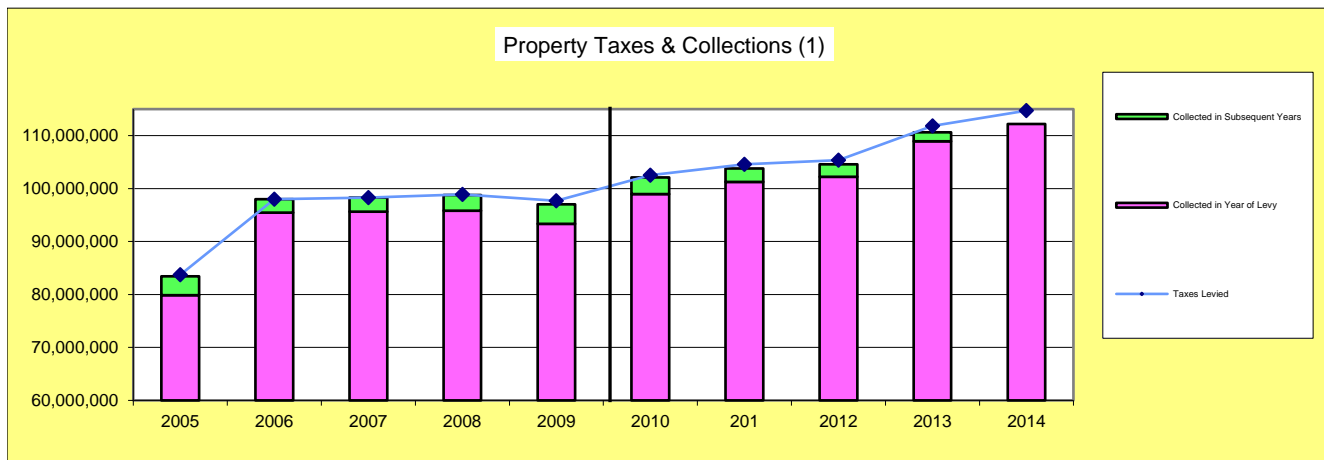
Chart 9

## SALT LAKE CITY SCHOOL DISTRICT

## Property Tax Levied and Collected

Calendar Years Ended 2005 through 2014

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)
2005	\$83,726,442	\$79,860,573	95.38%	\$3,569,138	\$83,429,711	99.65%
2006	98,008,618	95,449,850	97.39%	2,558,768	98,008,618	100.00%
2007	98,281,497	95,619,445	97.29%	2,664,127	98,283,572	100.00%
2008	98,892,331	95,841,478	96.91%	2,919,769	98,761,247	99.87%
2009	97,662,099	93,364,752	95.60%	3,632,391	96,997,143	99.32%
2010	102,507,323	98,984,079	96.56%	3,097,303	102,081,382	99.58%
2011	104,561,807	101,267,001	96.85%	2,508,334	103,775,335	99.25%
2012	105,362,837	102,220,670	97.02%	2,363,152	104,583,822	99.26%
2013	111,823,157	108,914,237	97.40%	1,691,294	110,605,531	98.91%
2014	114,709,677	112,196,238	97.81%	0	112,196,238	97.81%



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

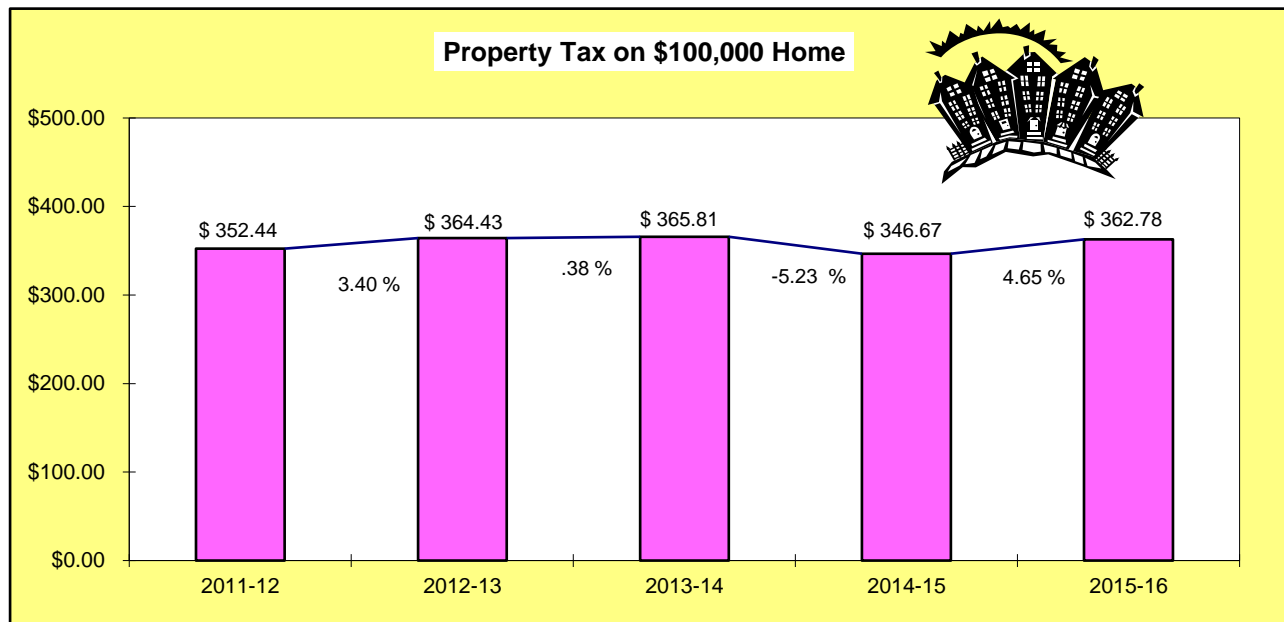
\*\* It is expected that taxes levied will be collected within a five-year period, after which time the county treasurer may force sale of property to collect the delinquent portion. During the year, the District may collect taxes from the current year as well as taxes levied in the four previous years.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

\*\*\* Future tax collections and collection rates are estimated to remain relatively constant in 2015.

## SALT LAKE CITY SCHOOL DISTRICT

**Impact of Budget on Taxpayers***For Fiscal Year 2015-16 With Comparative Information for Years 2011-12 Through 2014-15*

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 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	.006408	.006626	.006651	.006303	.006596
Property tax due	\$352.44	\$364.43	\$365.81	\$346.67	\$362.78
Property Tax increase (decrease) from prior year	\$2.04	\$11.99	\$1.38	(\$19.14)	\$16.11
Percent Change from Prior Year	0.58%	3.40%	0.38%	-5.23%	4.65%



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

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

Year	Series 2005B		Series 2006		Series 2010	
Ending June 30	\$19,665,000		\$31,255,000		\$18,255,000	
	Principal	Interest	Principal	Interest	Principal	Interest
2016			0	192,800	0	820,500
2017			1,540,000	192,800	2,360,000	820,500
2018			1,610,000	131,200	2,480,000	702,500
2019			1,670,000	66,800	2,605,000	578,500
2020					2,735,000	448,250
2021					2,850,000	338,850
2022					2,135,000	196,350
2023					2,240,000	89,600
2024						
2025						
Totals	\$0	\$0	\$4,820,000	\$583,600	\$17,405,000	\$3,995,050

Year	Series 2012		Series 2013		Grand Totals		
Ending June 30	\$16,360,000		\$21,840,000		Total	Total	Total
	Principal	Interest	Principal	Interest	Principal	Interest	Debt Service
2016	3,345,000	338,800	75,000	895,800	8,162,722	2,287,454	10,450,176
2017	1,035,000	171,550	1,920,000	894,675	6,855,000	2,079,525	8,934,525
2018	1,070,000	130,150	1,950,000	861,075	7,110,000	1,824,925	8,934,925
2019	1,100,000	108,750	1,975,000	826,950	7,350,000	1,581,000	8,931,000
2020	410,000	64,750	4,530,000	747,950	7,675,000	1,260,950	8,935,950
2021	1,885,000	56,550	3,280,000	521,450	8,015,000	916,850	8,931,850
2022			1,855,000	357,450	3,990,000	553,800	4,543,800
2023			1,950,000	264,700	4,190,000	354,300	4,544,300
2024			2,050,000	167,200	2,050,000	167,200	2,217,200
2025			2,130,000	85,200	2,130,000	85,200	2,215,200
Totals	\$8,845,000	\$870,550	\$21,715,000	\$5,622,450	\$57,527,722	\$11,111,204	\$68,638,926

## SALT LAKE CITY SCHOOL DISTRICT

**Qualified School Construction Bonds***Lease Revenue Bonds*

**Lease Revenue Bonds** - In 2009, the Municipal Building Authority of Salt Lake City School District issued \$5 million of Qualified School Construction Bonds (QSCB) lease revenue bonds to supplement construction costs for Emerson Elementary School, and the Lowell and Goodwin Avenue sites. This bond accrues interest at a rate of 0.74% and matures March 15, 2024. In 2010, the Municipal Building Authority also issued QSCB Bonds for \$6 million for construction and renovation at West High School. The District transfers \$737,941 annually into a sinking fund. The sinking fund will be used to make the principal payments on both of these QSCB Bonds when they become due. The District services the QSCB bond obligations from the Capital Projects Fund.

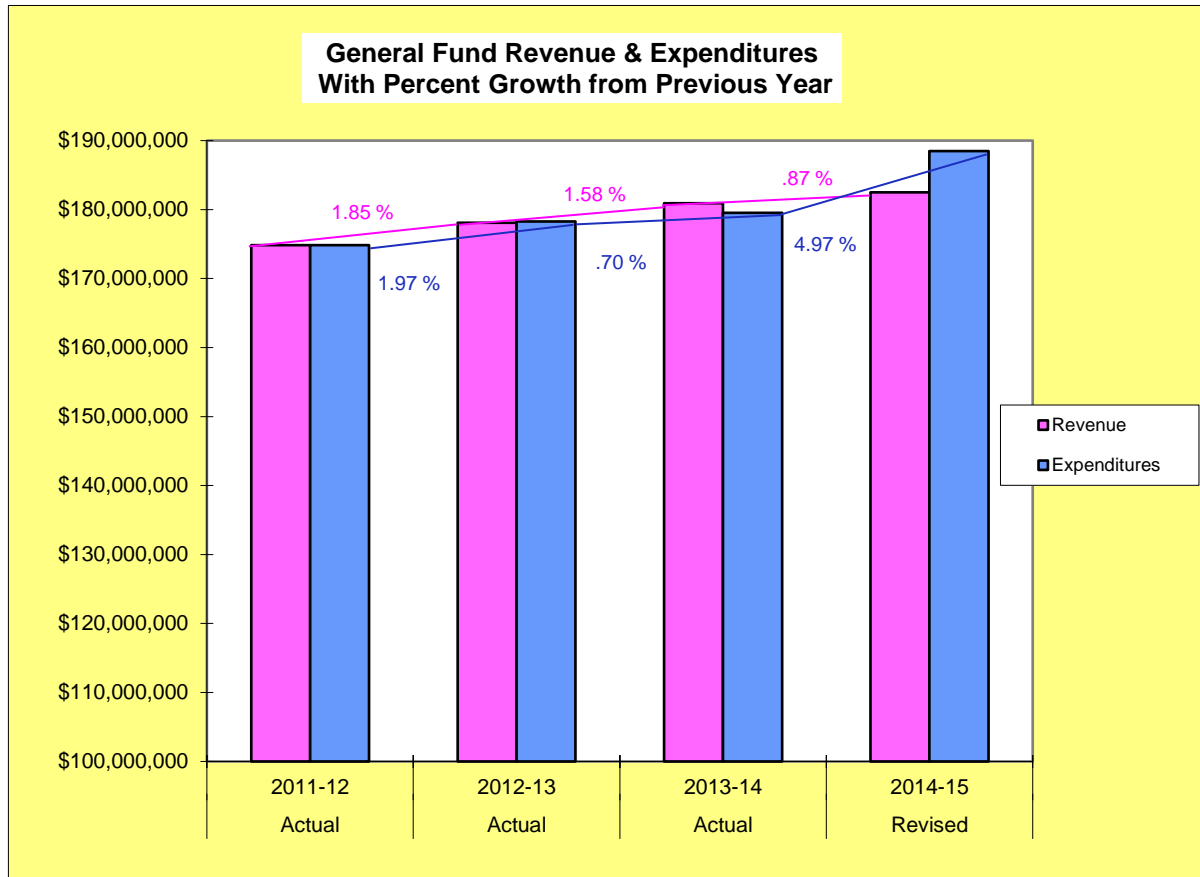
The annual requirements to amortize all lease revenue bonds outstanding, including interest payments, are listed as follows:

Year Ending June 30	Principal	Net Interest	Total
2016	0	74,219	74,219
2017	0	74,219	74,219
2018	0	74,219	74,219
2019	0	74,219	74,219
2020	0	74,219	74,219
2021	0	74,219	74,219
2022	0	74,219	74,219
2023	0	74,219	74,219
2024	5,000,000	74,219	5,074,219
2025	0	37,219	37,219
2026	0	37,219	37,219
2027	0	37,219	37,219
2028	6,000,000	37,219	6,037,219
<b>Totals</b>	<b>\$11,000,000</b>	<b>\$816,847</b>	<b>\$11,816,847</b>

## SALT LAKE CITY SCHOOL DISTRICT

**General Fund Budget***Comparative Information for Years 2011-12 Through 2014-15***Fund Revenue & Expenditures****With Percent Growth from Previous Year**

	2011-12 Actual	2012-13 Actual	% Growth	2013-14 Actual	% Growth	2014-15 Revised Budget	% Growth
Revenue	\$ 174,866,323	\$ 178,094,549	1.85%	\$ 180,909,627	1.58%	\$ 182,487,261	0.87%
Expenditures	174,832,201	178,279,009	1.97%	179,531,166	0.70%	188,461,922	4.97%



## SALT LAKE CITY SCHOOL DISTRICT

## General Fund Budget

Comparative Information for Years 2011-12 Through 2014-15

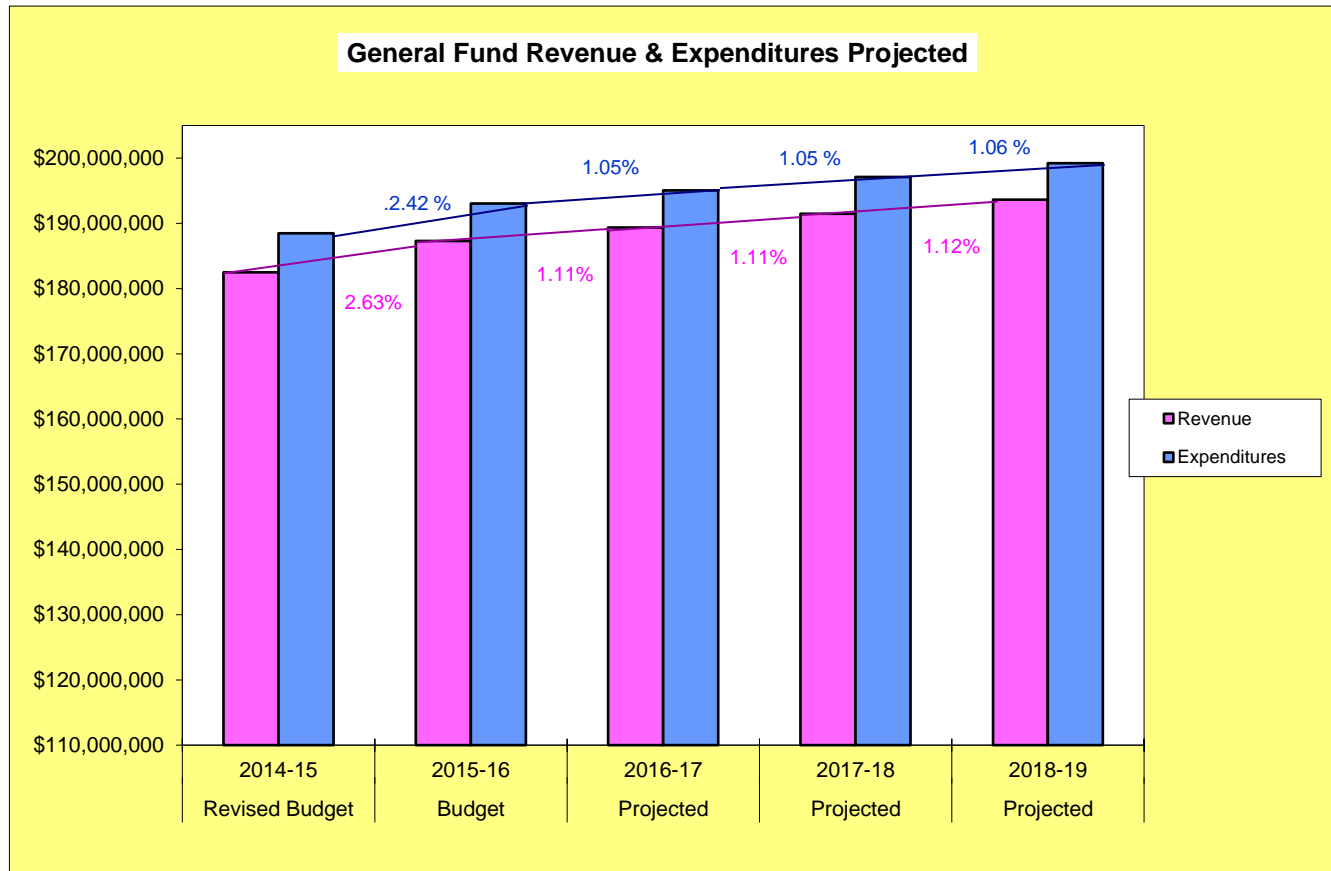
## Revenue and Expenditure Growth History

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

	2011-12 Actual	2012-13 Actual	% Growth	2013-14 Actual	% Growth	2014-15 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 64,858,727	\$ 71,560,420	10.3%	\$ 74,962,972	4.8%	\$ 74,087,286	-1.2%	4.7%
Interest on investments	1,165,916	1,050,876	-9.9%	601,601	-42.8%	511,654	-15.0%	-18.7%
Other local revenue	6,860,079	4,667,032	-32.0%	4,413,761	-5.4%	2,617,781	-40.7%	-20.6%
State of Utah	79,714,817	80,211,270	0.6%	83,199,671	3.7%	87,866,515	5.6%	3.4%
Federal government	22,266,784	20,604,951	-7.5%	17,731,622	-13.9%	17,404,025	-1.8%	-7.3%
Total Revenues	<u>174,866,323</u>	<u>178,094,549</u>	<u>1.8%</u>	<u>180,909,627</u>	<u>1.6%</u>	<u>182,487,261</u>	<u>0.9%</u>	<u>1.5%</u>
Expenditures:								
Salaries	116,181,385	114,847,628	-1.1%	113,444,473	-1.2%	116,056,014	2.3%	0.0%
Employee benefits	38,915,836	41,232,864	6.0%	43,254,134	4.9%	47,548,301	9.9%	7.4%
Contract services - professional & educational	2,649,253	2,719,594	2.7%	2,379,045	-12.5%	3,020,618	27.0%	4.7%
Maintenance & repairs	2,491,375	2,667,389	7.1%	2,683,688	0.6%	2,609,688	-2.8%	1.6%
Field trips, ins., phone & travel	1,741,322	1,508,541	-13.4%	1,355,509	-10.1%	2,089,351	54.1%	6.7%
Supplies, textbooks & utilities	10,579,338	11,947,949	12.9%	12,293,590	2.9%	13,280,682	8.0%	8.5%
Equipment	2,273,692	3,355,044	47.6%	4,120,727	22.8%	3,857,268	-6.4%	23.2%
Total Expenditures	<u>174,832,201</u>	<u>178,279,009</u>	<u>2.0%</u>	<u>179,531,166</u>	<u>0.7%</u>	<u>188,461,922</u>	<u>5.0%</u>	<u>12.5%</u>
Excess (deficiency) of revenues and other sources (uses over expenditures)	<u>34,122</u>	<u>(184,460)</u>		<u>1,378,461</u>		<u>(5,974,661)</u>		
Fund Balance - July 1	<u>43,804,091</u>	<u>43,838,213</u>		<u>43,653,753</u>		<u>45,032,214</u>		
Fund Balance - June 30	<u>\$ 43,838,213</u>	<u>\$ 43,653,753</u>		<u>\$ 45,032,214</u>		<u>\$ 39,057,553</u>		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 114,464	\$ 94,310		\$ 75,587		\$ 75,587		
Committed:								
Economic stabilization	7,000,000	7,000,000		7,000,000		7,000,000		
Assigned								
Charter schools	1,074,149	915,589		914,387		731,164		
Programs	16,223,740	15,841,276		15,857,611		15,094,342		
Programs reported in the schools	2,294,233	2,030,585		2,295,153		2,065,834		
Employee benefit obligations	7,525,961	8,475,961		9,475,961		9,475,961		
Unassigned	<u>9,605,666</u>	<u>9,296,032</u>		<u>9,413,515</u>		<u>4,614,665</u>		
Total Fund Balance	<u>\$ 43,838,213</u>	<u>\$ 43,653,753</u>		<u>\$ 45,032,214</u>		<u>\$ 39,057,553</u>		

**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget Projected**  
*For Fiscal Year 2014-15 Through 2018-19*  
**Fund Expenditures by Object**

	2014-15 Revised Budget	2015-16 Budget	% Growth	2016-17 Projected	% Growth	2017-18 Projected	% Growth	2018-19 Projected	% Growth
Revenue	\$ 182,487,261	\$ 187,278,277	2.63%	\$ 189,359,055	1.11%	\$ 191,466,713	1.11%	\$ 193,601,612	1.12%
Expenditures	188,461,922	193,026,067	2.42%	195,059,948	1.05%	197,117,466	1.05%	199,198,911	1.06%



**SALT LAKE CITY SCHOOL DISTRICT**  
**General Fund Budget Projected**  
*For Fiscal Year 2015-16 Through 2018-19*  
**Fund Expenditures by Object**

	2015-16 Budget	2016-17 Projected	2017-18 Projected	2018-19 Projected	Projected Growth Rate
<b>Revenues:</b>					
Property taxes	\$ 86,625,189	\$ 87,491,441	\$ 88,366,355	\$ 89,250,019	1.00%
Interest on investments	511,654	511,654	511,654	511,654	0.00%
Other local revenue	2,322,694	2,322,694	2,322,694	2,322,694	0.00%
State of Utah	80,968,422	82,182,948	83,415,692	84,666,927	1.50%
Federal government	16,850,318	16,850,318	16,850,318	16,850,318	0.00%
<b>Total Revenues</b>	<b>187,278,277</b>	<b>189,359,055</b>	<b>191,466,713</b>	<b>193,601,612</b>	<b>1.13%</b>
<b>Expenditures:</b>					
Salaries	119,500,616	120,695,622	121,902,578	123,121,604	1.00%
Employee benefits	49,950,935	50,700,199	51,460,702	52,232,613	1.50%
Contract services - professional & educational	2,319,629	2,331,227	2,342,883	2,354,597	0.50%
Maintenance & repairs	2,609,512	2,622,560	2,635,673	2,648,851	0.50%
Field trips, insurance, phone & travel	2,038,099	2,038,099	2,038,099	2,038,099	0.00%
Supplies, textbooks & utilities	12,993,015	13,057,980	13,123,270	13,188,886	0.50%
Equipment	3,614,261	3,614,261	3,614,261	3,614,261	0.00%
<b>Total Expenditures</b>	<b>193,026,067</b>	<b>195,059,948</b>	<b>197,117,466</b>	<b>199,198,911</b>	<b>1.07%</b>
Deficiency of revenues under expenditures	(5,747,790)	(5,700,893)	(5,650,753)	(5,597,299)	
Fund Balance - July 1	39,057,553	33,309,763	27,608,870	21,958,117	
Fund Balance - June 30	\$ 33,309,763	\$ 27,608,870	\$ 21,958,117	\$ 16,360,818	
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 75,587	\$ 75,587	\$ 75,587	\$ 75,587	
Committed:					
Economic stabilization	7,000,000	7,000,000	7,000,000	7,000,000	
Assigned					
Charter schools	377,386	377,386	377,386	377,386	
Programs	14,327,903	14,327,903	14,327,903	14,327,903	
Programs reported in the schools	2,052,926	2,052,926	2,052,926	2,052,926	
Employee benefit obligations	9,475,961	9,475,961	9,475,961	9,475,961	
Unassigned	0	(5,323,507)	(10,974,260)	(16,571,559)	
<b>Total Fund Balance</b>	<b>\$ 33,309,763</b>	<b>\$ 27,986,256</b>	<b>\$ 22,335,503</b>	<b>\$ 16,738,204</b>	

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

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

## SALT LAKE CITY SCHOOL DISTRICT

## Special Programs Fund Budget

Comparative Information for Years 2011-12 Through 2014-15

## Revenue and Expenditure Growth History

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

	2011-12 Actual	2012-13 Actual	% Growth	2013-14 Actual	% Growth	2014-15 Revised Budget	% Growth	Average % Growth
Revenues:								
Property taxes	\$ 8,304,246	\$ 2,054,945	-75.3%	\$ 1,981,718	-3.6%	\$ 1,889,769	-4.6%	-25.7%
Other local revenue	4,610,647	8,012,111	73.8%	8,451,592	5.5%	6,836,060	-19.1%	16.1%
State of Utah	3,895,590	3,695,674	-5.1%	3,912,195	5.9%	3,543,315	-9.4%	-3.0%
Federal government	5,136,482	6,089,275	18.5%	4,590,982	-24.6%	3,440,489	-25.1%	-11.0%
Total Revenues	<u>21,946,965</u>	<u>19,852,005</u>	<u>-9.5%</u>	<u>18,936,487</u>	<u>-4.6%</u>	<u>15,709,633</u>	<u>-17.0%</u>	<u>-9.5%</u>
Expenditures:								
Salaries	10,277,440	10,946,545	6.5%	11,611,222	6.1%	10,819,743	-6.8%	1.8%
Employee benefits	2,714,713	2,994,976	10.3%	3,443,373	15.0%	3,415,243	-0.8%	8.6%
Contract services - professional & educational	819,329	1,275,834	55.7%	1,133,371	-11.2%	1,341,106	18.3%	21.2%
Maintenance & construction	2,031,761	2,673,573	31.6%	1,578,178	-41.0%	349,331	-77.9%	-27.6%
Field trips, insurance, phone & travel	335,196	308,353	-8.0%	365,273	18.5%	360,885	-1.2%	2.6%
Supplies, materials & utilities	1,481,995	1,423,525	-3.9%	1,473,787	3.5%	1,205,739	-18.2%	-6.2%
Equipment	337,285	131,456	-61.0%	190,979	45.3%	99,307	-48.0%	-23.5%
Indirect costs	449,368	469,805	4.5%	393,630	-16.2%	322,540	-18.1%	-9.4%
Total Expenditures	<u>18,447,087</u>	<u>20,224,067</u>	<u>9.6%</u>	<u>20,189,813</u>	<u>-0.2%</u>	<u>17,913,894</u>	<u>-11.3%</u>	<u>-1.0%</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,499,878</u>	<u>(372,062)</u>		<u>(1,253,326)</u>		<u>(2,204,261)</u>		
Fund Balance - July 1	<u>3,690,897</u>	<u>7,190,775</u>		<u>6,818,713</u>		<u>5,565,387</u>		
Fund Balance - June 30	<u>\$ 7,190,775</u>	<u>\$ 6,818,713</u>		<u>\$ 5,565,387</u>		<u>\$ 3,361,126</u>		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 81,624	\$ 85,176		\$ 89,051		\$ 89,051		
Restricted:								
Community Recreation	2,880,113	1,659,136		409,885		166,003		
Assigned:								
Programs reported in the special revenue funds	4,145,865	5,016,901		5,038,056		3,088,571		
Programs reported in the schools	83,173	57,500		28,395		17,501		
Unassigned:	<u>0</u>	<u>0</u>		<u>0</u>		<u>0</u>		
Total Fund Balance	<u>\$ 7,190,775</u>	<u>\$ 6,818,713</u>		<u>\$ 5,565,387</u>		<u>\$ 3,361,126</u>		

**SALT LAKE CITY SCHOOL DISTRICT**  
**Special Programs Fund Budget Projected**  
*For Fiscal Year 2015-16 Through 2018-19*  
**Fund Expenditures by Object**

	2015-16 Budget	2016-17 Projected	2017-18 Projected	2018-19 Projected	Projected Growth Rate
Revenues:					
Property taxes	\$ 2,130,830	\$ 2,141,484	\$ 2,152,191	\$ 2,162,952	0.50%
Other local revenue	6,563,502	6,596,320	6,629,302	6,662,449	0.50%
State of Utah	2,973,145	3,017,742	3,063,008	3,108,953	1.50%
Federal government	2,218,646	2,218,646	2,218,646	2,218,646	0.00%
<b>Total Revenues</b>	<b>13,886,123</b>	<b>13,974,192</b>	<b>14,063,147</b>	<b>14,153,000</b>	<b>0.64%</b>
Expenditures:					
Salaries	8,716,928	8,804,097	8,892,138	8,981,059	1.00%
Employee benefits	2,879,875	2,923,073	2,966,919	3,011,423	1.50%
Contract services - professional and educational	1,224,459	1,230,581	1,236,734	1,242,918	0.50%
Maintenance & construction	36,500	36,683	36,866	37,050	0.50%
Field trips, insurance, phone & travel	308,916	310,461	312,013	313,573	0.50%
Supplies, materials & utilities	601,752	604,761	607,785	610,824	0.50%
Equipment	28,230	28,230	28,230	28,230	0.00%
Indirect and other costs	239,345	239,345	239,345	239,345	0.00%
<b>Total Expenditures</b>	<b>14,036,005</b>	<b>14,177,231</b>	<b>14,320,030</b>	<b>14,464,422</b>	<b>1.01%</b>
Deficiency of revenues under expenditures	(149,882)	(203,039)	(256,883)	(311,422)	
Fund Balance - July 1	3,361,126	3,211,244	3,008,205	2,751,322	
Fund Balance - June 30	\$ 3,211,244	\$ 3,008,205	\$ 2,751,322	\$ 2,439,900	
Fund Balance					
Nonspendable:					
Prepaid expenditures	\$ 89,051	\$ 89,051	\$ 89,051	\$ 89,051	
Assigned:					
Programs reported in the special revenue funds	2,940,939	2,940,939	2,940,939	2,940,939	
Programs reported in the schools	15,251	15,251	15,251	15,251	
Unassigned:	0	(37,036)	(293,919)	(605,341)	
<b>Total Fund Balance</b>	<b>\$ 3,211,244</b>	<b>\$ 3,174,208</b>	<b>\$ 2,917,325</b>	<b>\$ 2,605,903</b>	

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

## SALT LAKE CITY SCHOOL DISTRICT

## Capital Projects Fund

Comparative Information for Years 2011-12 Through 2014-15

## Revenue and Expenditure Growth History

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

	2011-12 Actual	2012-13 Actual	% Growth	2013-14 Actual	% Growth	2014-15 Revised Budget	% Growth	Average % Growth
Revenues:								
Property tax	\$ 13,832,281	\$ 17,109,463	23.7%	\$ 18,202,746	6.4%	\$ 19,403,204	6.6%	13.4%
Interest on investments	189,093	157,427	-16.7%	143,529	-8.8%	206,275	43.7%	3.0%
Other local revenue	150,000	257,415	71.6%	387,865	50.7%	629,045	62.2%	106.5%
Total Revenues	14,211,975	17,547,318	23.5%	18,734,140	6.8%	20,238,524	8.0%	14.1%
Expenditures:								
Salaries	2,364,632	2,222,358	-6.0%	2,245,737	1.1%	2,117,339	-5.7%	-3.5%
Employee benefits	876,417	892,049	1.8%	956,859	7.3%	1,034,689	8.1%	6.0%
Contracted services	20,438,745	11,381,425	-44.3%	7,692,855	-32.4%	14,230,601	85.0%	-10.1%
Construction materials	321,432	153,149	-52.4%	54,239	-64.6%	389,500	618.1%	7.1%
Travel and conferences	7,577	16,108	112.6%	6,432	-60.1%	25,413	295.1%	78.5%
Equipment	1,869,036	247,399	-86.8%	1,365,985	452.1%	3,586,362	162.5%	30.6%
Property Acquisition	0	0	-	2,620	-	0	-	-
Interest on bonds	51,400	49,088	-4.5%	76,248	55.3%	74,064	-2.9%	14.7%
Paying agent fees	4,100	4,200	2.4%	4,700	11.9%	5,200	10.6%	8.9%
Total Expenditures	25,933,339	14,965,776	-42.3%	12,405,675	-17.1%	21,463,168	73.0%	-5.7%
Deficiency of revenues under expenditures	(11,721,364)	2,581,542		6,328,465		(1,224,644)		
Other financing sources (uses)								
Sale of real property	73,264	72,826		71,571		49,170		
Net change in fund balances	(11,648,100)	2,654,368		6,400,036		(1,175,474)		
Fund Balance - July 1	34,302,351	22,654,251		25,308,619		31,708,655		
Fund Balance - June 30	\$ 22,654,251	\$ 25,308,619		\$ 31,708,655		\$ 30,533,181		
Fund Balance								
Nonspendable:								
Prepaid expenditures	\$ 105,954	\$ 27,876		\$ 24,386		\$ 24,386		
Restricted:								
Bond payments	754,369	1,498,363		2,241,458		2,980,622		
Capital projects	21,793,928	23,782,380		29,442,811		27,528,173		
Unassigned:	0	0		0		0		
Total Fund Balance	\$ 22,654,251	\$ 25,308,619		\$ 31,708,655		\$ 30,533,181		

**SALT LAKE CITY SCHOOL DISTRICT**  
**Capital Projects Fund Projected**  
*For Fiscal Year 2015-16 Through 2019-20*  
**Fund Expenditures by Object**

	2015-16 Budget	2016-17 Projected	2017-18 Projected	2018-19 Projected	2019-20 Projected
<b>Revenues:</b>					
Property tax	\$ 19,403,204	\$ 20,918,855	\$ 20,918,855	\$ 20,918,855	\$ 20,918,855
Interest on investments	206,275	206,275	206,275	206,275	206,275
Other Local Revenue	358,800	150,000	150,000	150,000	150,000
<b>Total Revenues</b>	<b>19,968,279</b>	<b>21,275,130</b>	<b>21,275,130</b>	<b>21,275,130</b>	<b>21,275,130</b>
<b>Expenditures and Encumbrances:</b>					
Salaries	2,261,520	2,316,111	2,370,950	2,425,369	2,478,233
Employee benefits	1,126,962	1,161,825	1,197,723	1,234,332	1,271,315
Contracted service - ongoing	7,652,574	9,858,732	8,125,740	6,353,552	4,474,112
Contracted service - construction	18,220,007	4,779,285	15,164,393	7,346,026	12,489,582
Construction materials	386,500	386,500	386,500	386,500	386,500
Travel and conferences	21,125	21,125	21,125	21,125	21,125
Equipment	2,227,412	2,239,725	2,239,725	2,239,725	2,239,725
Interest on bonds	74,219	74,219	74,219	74,219	74,219
Paying agent fees	5,200	5,200	5,200	5,200	5,200
<b>Total Expenditures</b>	<b>31,975,519</b>	<b>20,842,722</b>	<b>29,585,575</b>	<b>20,086,048</b>	<b>23,440,011</b>
Excess revenue over (under) expenditures & encumbrances	\$ (12,007,240)	\$ 432,408	\$ (8,310,445)	\$ 1,189,082	\$ (2,164,881)
<b>Other Financing Sources (Uses)</b>					
Sale of real property	49,170	49,170	49,170	49,170	49,170
<b>Net change in fund balances</b>	<b>(11,958,070)</b>	<b>481,578</b>	<b>(8,261,275)</b>	<b>1,238,252</b>	<b>(2,115,711)</b>
<b>Fund Balance - July 1</b>	<b>30,533,181</b>	<b>18,575,111</b>	<b>19,056,689</b>	<b>10,795,414</b>	<b>12,033,666</b>
<b>Fund Balance - June 30</b>	<b>\$ 18,575,111</b>	<b>\$ 19,056,689</b>	<b>\$ 10,795,414</b>	<b>\$ 12,033,666</b>	<b>\$ 9,917,955</b>
<b>Fund Balance</b>					
Nonspendable:					
Prepaid expenditures	\$ 24,386	\$ 24,386	\$ 24,386	\$ 24,386	\$ 24,386
Restricted:					
Bond payments	3,730,963	4,481,304	5,231,645	5,981,986	6,732,327
Capital projects	14,819,762	14,550,999	5,539,383	6,027,294	3,161,242
Unassigned:	0	0	0	0	0
<b>Total Fund Balance</b>	<b>\$ 18,575,111</b>	<b>\$ 19,056,689</b>	<b>\$ 10,795,414</b>	<b>\$ 12,033,666</b>	<b>\$ 9,917,955</b>

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

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

**SALT LAKE CITY SCHOOL DISTRICT**  
**Debt Service Fund Budget Projected**  
*For Fiscal Year 2015-16 Through 2018-19*  
**Fund Expenditures by Object**

	2015-16 Budget	2016-17 Projected	2017-18 Projected	2018-19 Projected
Revenues:				
Property Tax	\$ 9,126,730	\$ 8,926,525	\$ 8,926,925	\$ 8,923,000
Interest on Investments	9,441	10,000	10,000	10,000
Total Revenue	<u>9,136,171</u>	<u>8,936,525</u>	<u>8,936,925</u>	<u>8,933,000</u>
Expenditures:				
Redemption of bond principal	8,162,722	6,855,000	7,110,000	7,350,000
Interest on bonds	2,287,455	2,079,525	1,824,925	1,581,000
Paying agent fees	2,250	2,000	2,000	2,000
Total Expenditures	<u>10,452,427</u>	<u>8,936,525</u>	<u>8,936,925</u>	<u>8,933,000</u>
Net Change in Fund Balances	<u>(1,316,256)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance - July 1	<u>1,316,256</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>

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 2011-12 Through 2015-16*

Instruction staffing is based upon district-wide student/teacher ratios by grade. Instruction staffing decreases in 2013-14 were due to decreases forced on the District by State and Federal Funding cuts. In 2014-15 the Board of Education approved a tax increase, A part of that increase was used to reduce student/teacher ratios district wide. Other staffing is based upon staffing levels necessary to support the District's five year Student Achievement Plan. Since 2014-15 is the final year of the plan, future staffing may change to support the new plan.

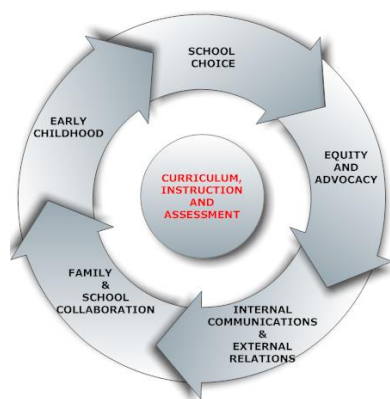
	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Proposed
<b>Instruction</b>	1,736.47	1,721.00	1,685.61	1,712.32	1,712.32
<b>Supporting Services:</b>					
Students	70.02	70.02	70.96	74.78	74.78
Instructional Staff	129.67	129.67	122.96	129.77	131.77
General District Administration	3.50	3.50	3.50	3.50	3.50
General School Administration	132.05	133.52	133.39	136.31	136.31
Central Services	52.87	53.89	53.38	54.74	54.74
Operation & Maintenance of Buildings	214.87	210.16	203.43	208.18	208.18
Student Transportation	53.51	53.00	53.65	62.05	62.05
Internal Service Funds & Other	45.60	45.59	38.56	40.30	40.30
<b>Child Nutrition Services</b>	175.97	175.15	161.90	154.49	154.49
<b>Non K-12 Programs</b>	531.11	531.11	537.63	253.27	253.27
<b>Capital Projects</b>	41.46	41.46	38.93	37.93	37.93
<b>Total</b>	<u>3,187.10</u>	<u>3,168.07</u>	<u>3,103.90</u>	<u>2,867.64</u>	<u>2,869.64</u>
Licensed Teachers	1,332.02	1,351.00	1,303.01	1,322.43	1,324.43
Non Teaching Staff	1,855.08	1,817.07	1,800.89	1,545.21	1,545.21
<b>Total</b>	<u>3,187.10</u>	<u>3,168.07</u>	<u>3,103.90</u>	<u>2,867.64</u>	<u>2,869.64</u>



## ***PERFORMANCE MEASURES***

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

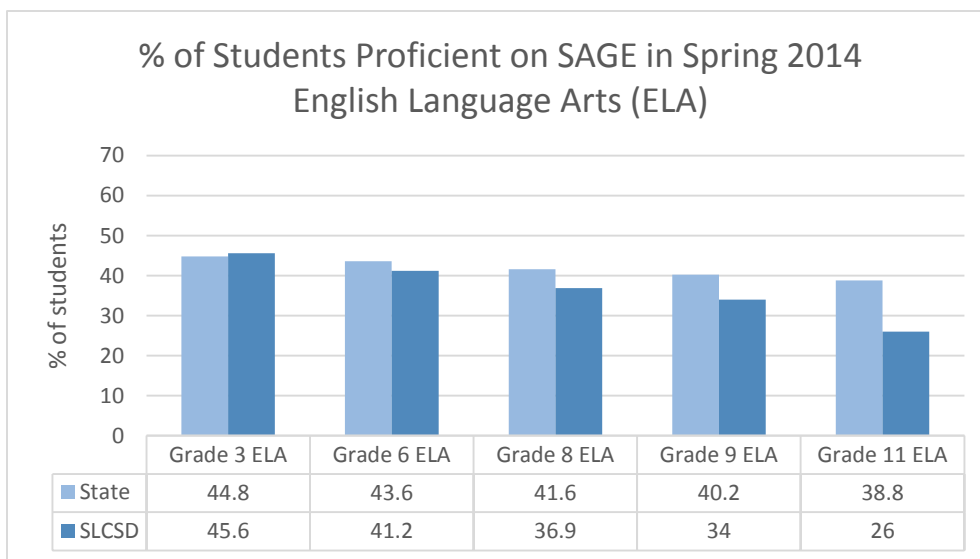
The following assessments are only meant to be examples and not all inclusive.



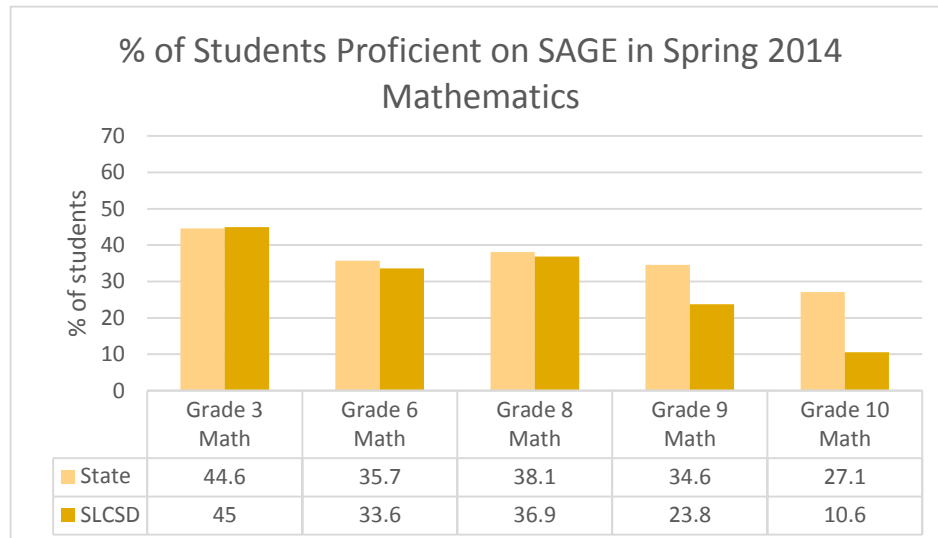
### CURRICULUM, INSTRUCTION AND ASSESSMENT

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

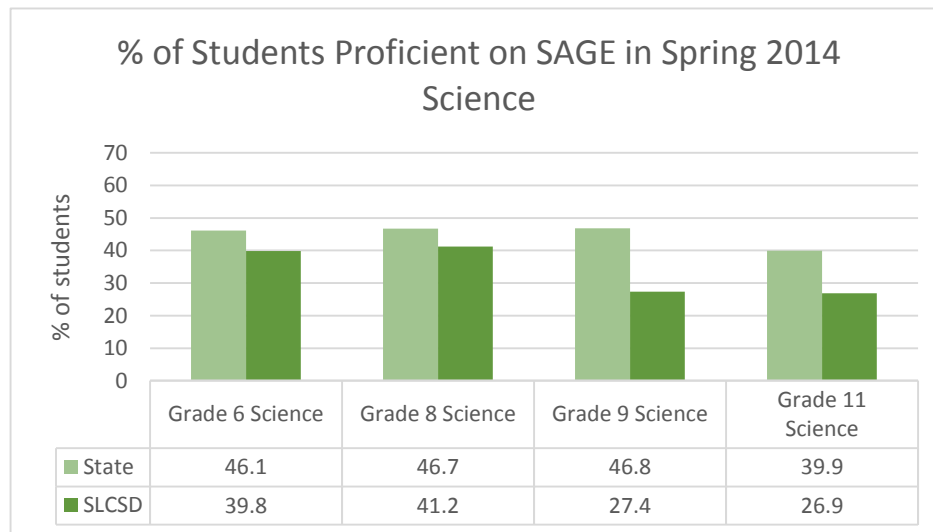
- The 2010-15 Student Achievement Plan encompasses the goal to align curriculum, instruction, and assessment cycles to provide Pre-K to 12 grade students' access and support that enhances individual student learning so that high outcomes are attained and all students are prepared to flourish in a global society.
- In the 2013-2014 school year, the state introduced the new Student Assessment of Growth and Excellence (SAGE), a computer based adaptive system of tests that measure student progress toward competency on the new Utah Core Curriculum.
- The following charts present the results of SAGE testing in Spring of 2014 reflecting the district percent of students proficient compared to the state percent of students proficient.
- **Language Arts** results show that SLCSO students in the elementary grades have comparable proficiency rates as the whole state, while secondary grades have slightly lower proficiency rates compared to the state.

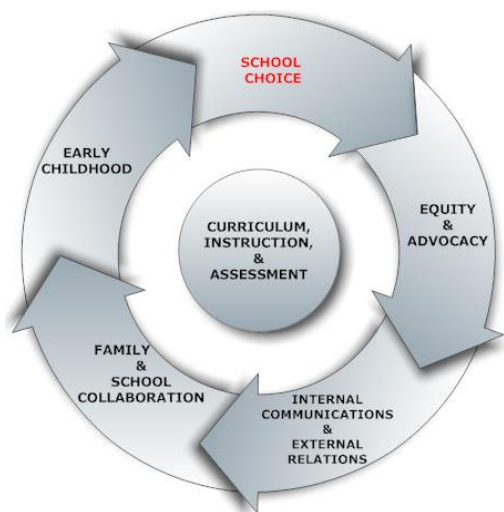


- **Mathematics** results show that SLCSO students in the elementary and middle school grades have similar proficiency rates compared to the state, while secondary grades have lower proficiency rates compared to the state. These results have generated new initiatives for high school teacher professional development in the coming years that may include job-embedded coaching.
- Results shown include grade 10 instead of grade 11 because many SLCSO students in grade 11 were enrolled in non-tested courses such as Calculus.



- **Science** results show that SLCSO students in the elementary and middle school grades have similar proficiency rates compared to the state, while secondary grades have lower proficiency rates compared to the state. These results have generated new initiatives for high school teacher professional development in the coming years that may include job-embedded coaching.





### SCHOOL CHOICE

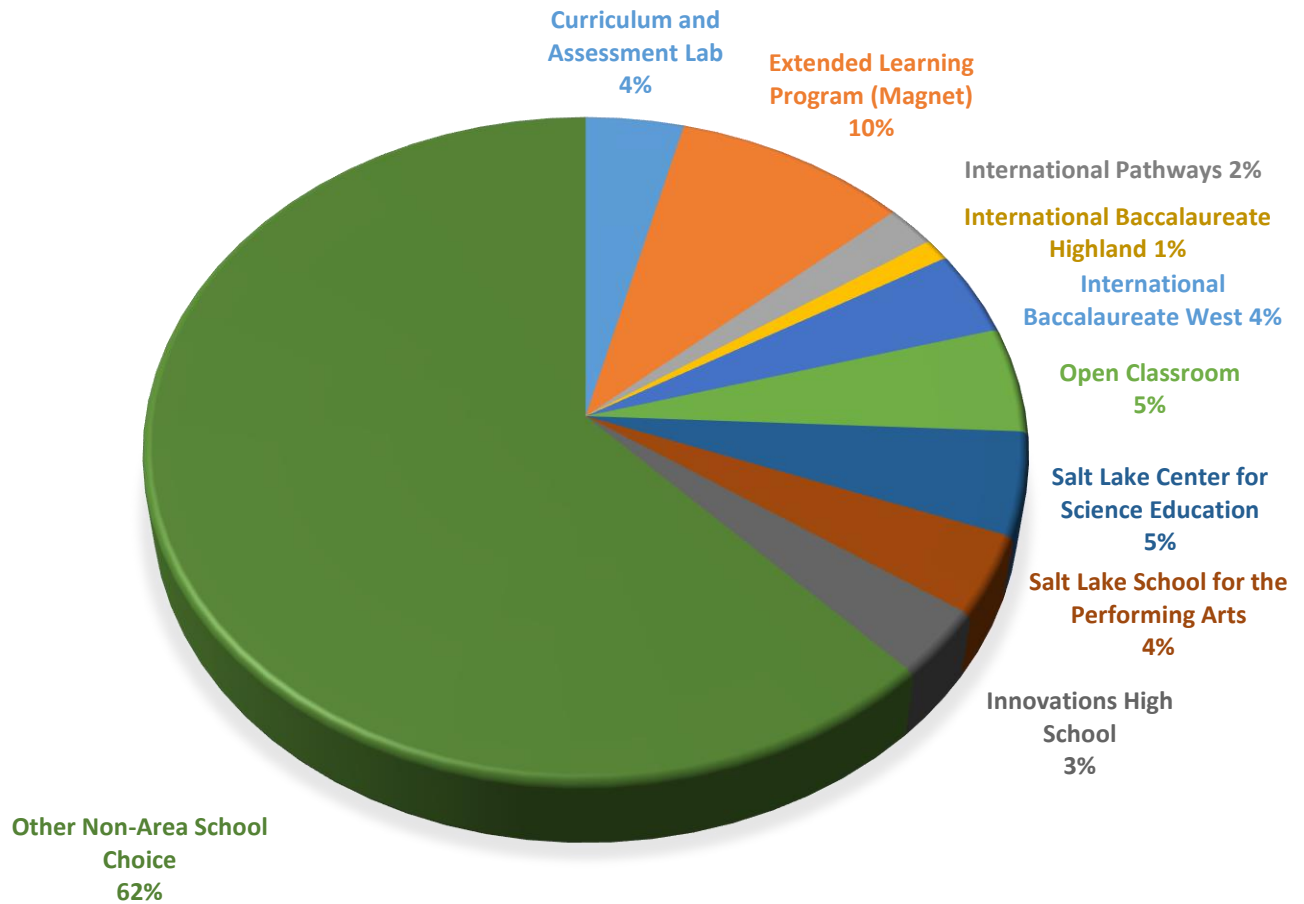
All families and students have access to a variety of school or program choices including neighborhood schools, academies, magnet programs, and optional programs.

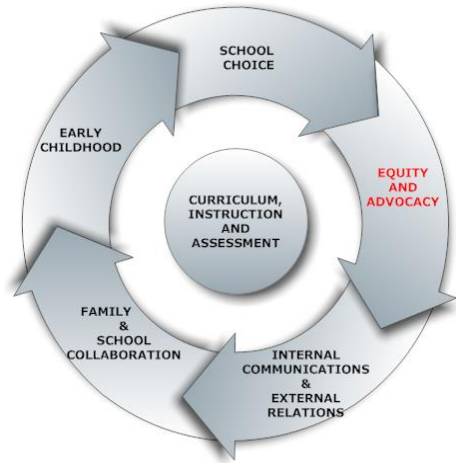
- School Choice initiatives seek to attract and retain students in Salt Lake City School District through multiple methods of advertising and marketing to increase community awareness, knowledge, and participation in school choice opportunities within the District.
- In October 2014, 7568 students attended a school or program that was not their neighborhood school, representing almost 30% of students in our District.
- Seeking ways to communicate with the community about choice programs remains a priority; as well as increasing future options and opportunities that extend language and science instruction in neighborhood schools.

Choice Initiatives; Charter, and Special Programs	January 2012	October 2013	October 2014
Curriculum and Assessment Lab	280	149	300
Extended Learning Program (Magnet)	881	693	721
International Pathways	215	153	153
International Baccalaureate Highland	35	70	80
International Baccalaureate West	225	283	309
Open Classroom	409	385	385
Salt Lake Center for Science Education	351	378	378
Salt Lake School for the Performing Arts	226	292	292
Innovations High School		247	247
Other Non-Area School Choice	4034	4707	4703
Total Choice Initiatives	6964	7357	7568
Regular Enrollment (District Fall Enrollment)	18587	17366	17455

\*2013 & 2014 *other non-area choice* included  
Special Education quadrant services

2014-2015 SCHOOL CHOICE DISTRIBUTION

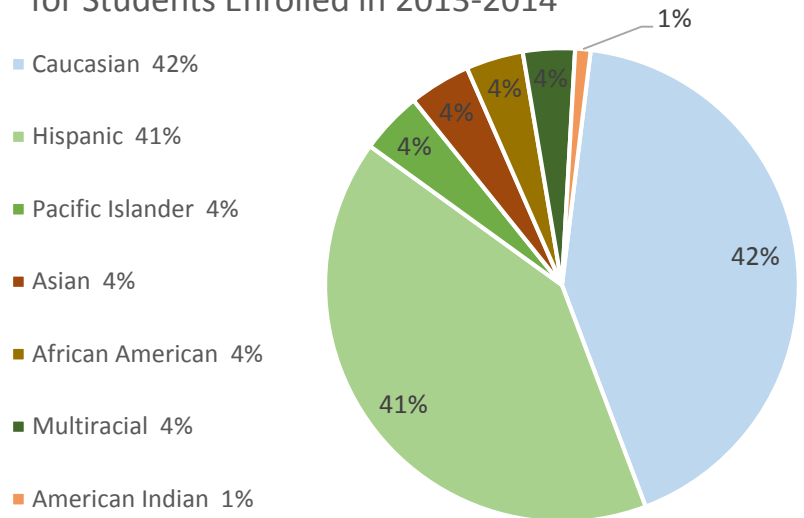




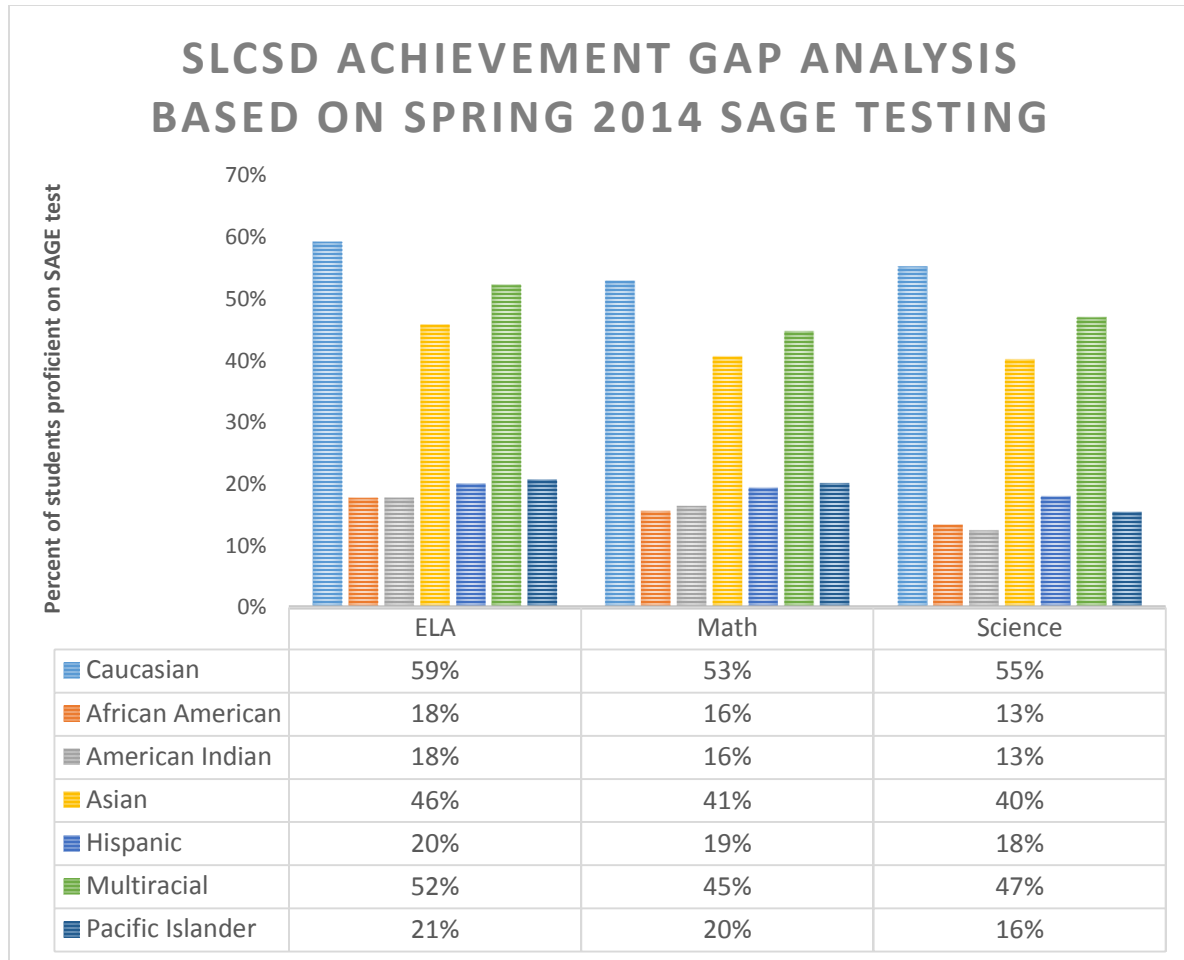
### EQUITY AND ADVOCACY

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

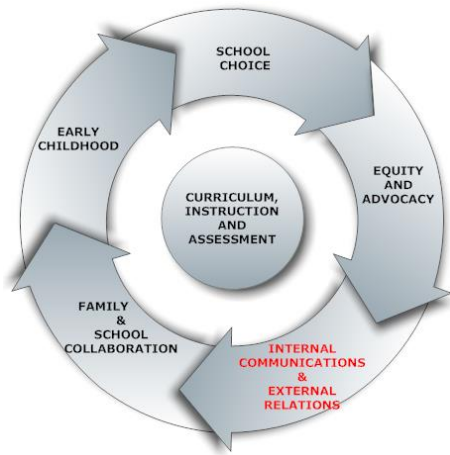
Salt Lake City School District Race/Ethnicity for Students Enrolled in 2013-2014



- Salt Lake City School District is one of the most diverse school districts in Utah and is committed to equity in student outcomes for all.
- Equity requires that educators develop skills, knowledge, and beliefs necessary to meet the needs of every student, with an emphasis on students of color, English learners, students in poverty, and students with disabilities. We seek to increase student achievement and close the achievement gap through equity audits, data analysis, and culturally relevant professional development.



- This chart represents the existing achievement gaps based on the SAGE testing in the 2013-2014 school year, a baseline year for the new, more rigorous tests based on an improved core curriculum. The largest gaps are in the African American, American Indian, Pacific Islander, and Hispanic groups.



### Internal Communications and External Relations

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

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

English
Español
Tiếng Việt
Soomaali
...

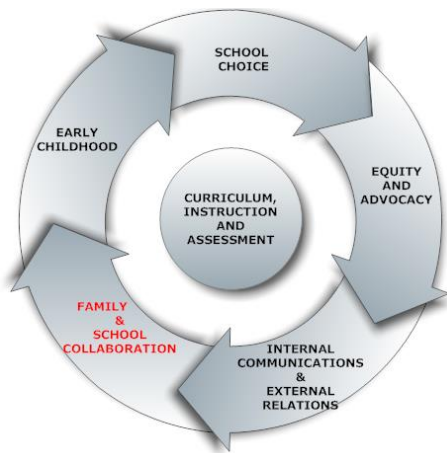
Employees
801-578-8599
Try searching for it...

SALT LAKE CITY  
SCHOOL DISTRICT  
*Your Best Choice*

FAMILIES & STUDENTS
COMMUNITY
SCHOOLS
DISTRICT
BOARD OF EDUCATION

**District Information Available anywhere...**  
The district has a new mobile app.  
[Find out more...](#)

Salt Lake City School District is *Your Best Choice* in education because we focus on one goal, one purpose - student learning.
[Get Involved Now!](#)



### Family and School Collaboration

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

Rose Park



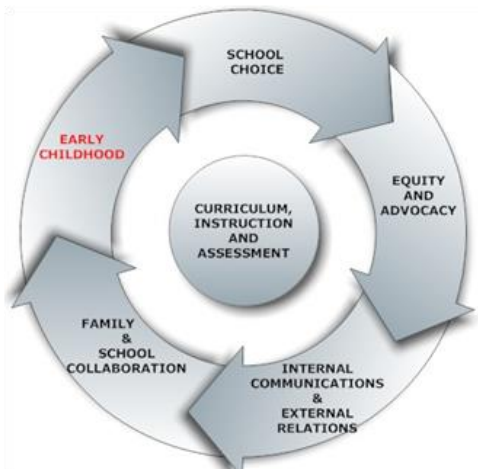
Mountain View/  
Glendale CLC



- The Salt Lake City School District and Salt Lake Education Foundation have determined that the expansion of school-based Community Learning Centers (CLCs) is an increasingly high priority. Early data suggests that students' gains increase in a school that provides wraparound services to students and their families.
- A CLC is a philosophy, a place, and a set of partnerships between a school and other community resources. The Community Learning Center model builds on the core instructional program of a school by adding educational and life skill enrichment for the entire family and removing barriers to learning by providing necessary social services.

### Five Areas of Service

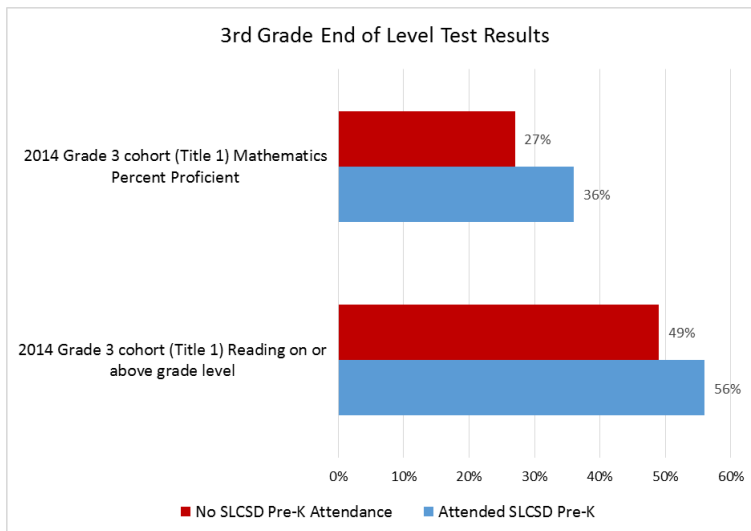
- ✓ Quality Education – High-caliber curriculum and instruction enable all children to meet challenging academic standards and use all of the community's assets as resources for learning.
- ✓ Personal Development – Young people develop their assets and talents, form positive relationships with peers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



### Early Childhood

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.

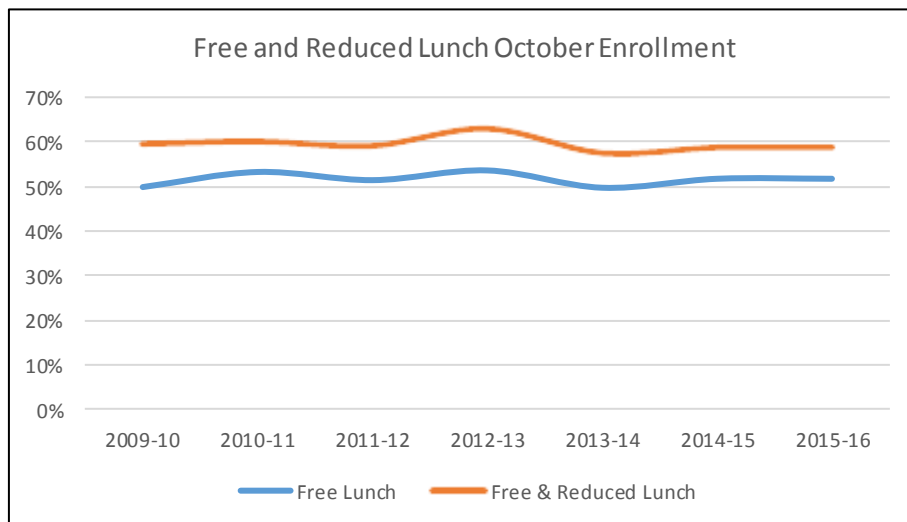
- The Early Childhood Program serves 500 students ages 0-5 at 18 different locations.
- The Early Childhood Department coordinates a high quality preschool program and extensive parent training and engagement through the "Parents as Teachers" initiative.
- The chart below compares students who were enrolled in a Title 1 school during the school year 2013-2014. When compared to the cohort of students that have a similar percentage of diversity, low income, English learners and special education students, students who attended SLCSD Pre-K in 2010-2011 scored better than their counter parts in both Reading and Mathematics.



**FREE AND REDUCED LUNCH TRENDS**

- Changes in the Federal Child Nutrition Program have reversed prior trends of increasing school lunch participation rates across the nation. Salt Lake City School District is following the national trend of recent reductions in Child Nutrition participation rates. The District is projecting this trend to stabilize in the proposed budget year.

Fiscal Year	October 31 Enrollment			Percent		
	Free	Reduced	Total	Free	Reduced	Total
2009-10	12,595	2,475	25,214	49.95%	9.82%	59.77%
2010-11	13,570	1,789	25,477	53.26%	7.02%	60.29%
2011-12	13,229	2,034	25,701	51.47%	7.91%	59.39%
2012-13	13,581	2,371	25,334	53.61%	9.36%	62.97%
2013-14	12,899	2,090	25,899	49.81%	8.07%	57.87%
2014-15	13,176	1,859	25,449	51.77%	7.30%	59.08%
2015-16 Projected	13,176	1,859	25,449	51.77%	7.30%	59.08%



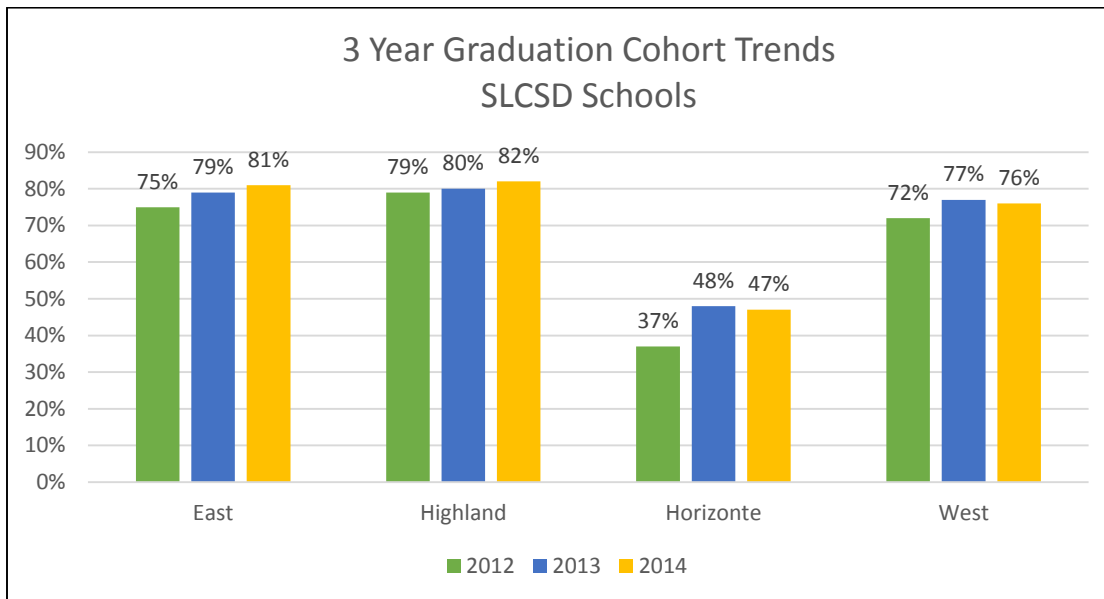
## High School Profile

### GRADUATION

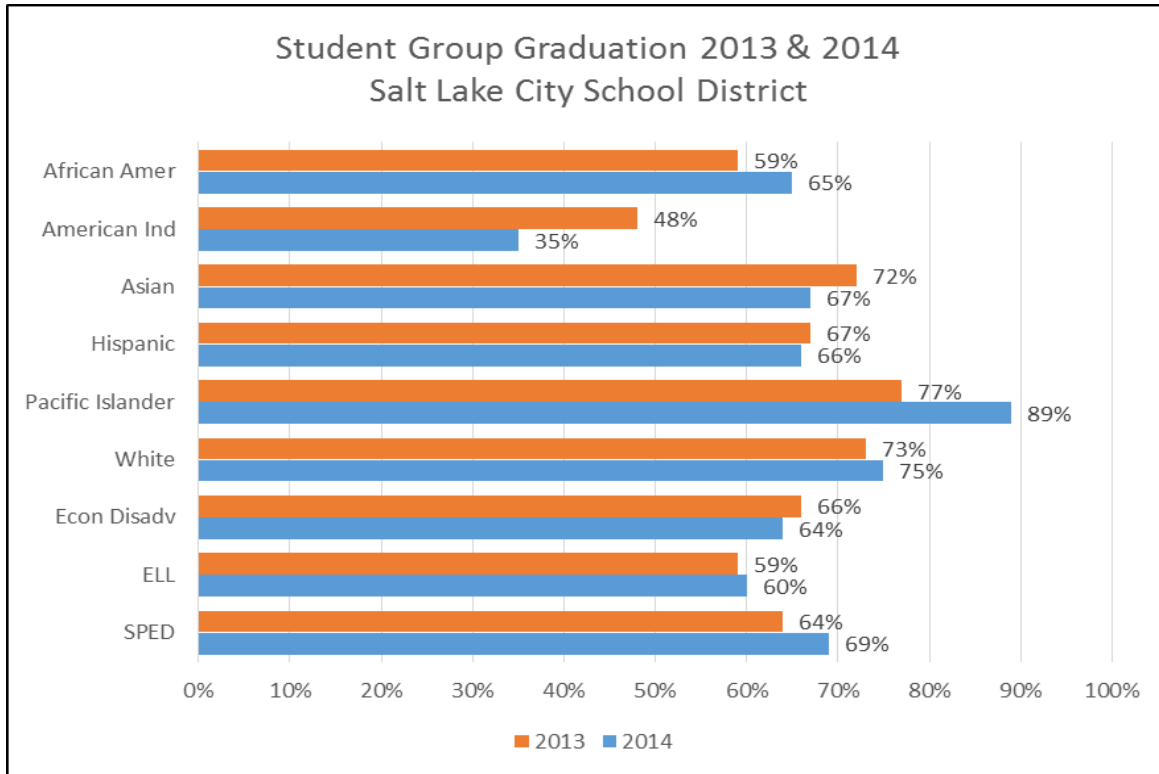
2014 Whole School						
District School	All Students	Graduation Count	Graduation Rate	Continuing Students + other completers rate	Dropout Rate	Previous Graduation Rate (2013)
East	447	360	81%	≤20%	17%	79%
Highland	360	296	82%	n<10	16%	80%
Horizonte	451	211	47%	≤20%	50%	48%
West	606	462	76%	≤20%	21%	77%
Innovations	55	25+	40-49%	n<10	50-59%	≤20%
SPA	57	50	88%	n<10	n<10	70-89%
SLCSE	44	40+	≥95%	n<10	n<10	≥80%
SLCSD District*	1919	1354	71%	≤5%	27%	70%
State	43,047	35,763	83%	2%	15%	81%

Recently released graduation numbers for the Salt Lake City School District are encouraging. The 2014 graduation cohort continued the upward trend experienced over the last few years and showed an increase in graduation rate from 70% in 2013 to 71% in 2014. Among the district high schools, East High School increased from 79% to 81% in overall rate, and Highland from 80% to 82%. Horizonte saw a slight decrease from 48% to 47%, and similarly for West, decreasing from 77% to 76%. The cohort sizes for Innovations and SLCSE were too small to report due to FERPA regulations, so graduation rate ranges were not given for these schools.

\* Averages do not include the two district-sponsored charter school, Salt Lake Center for Science Education (SLCSE) or Salt Lake School for the Performing Arts (SPA)

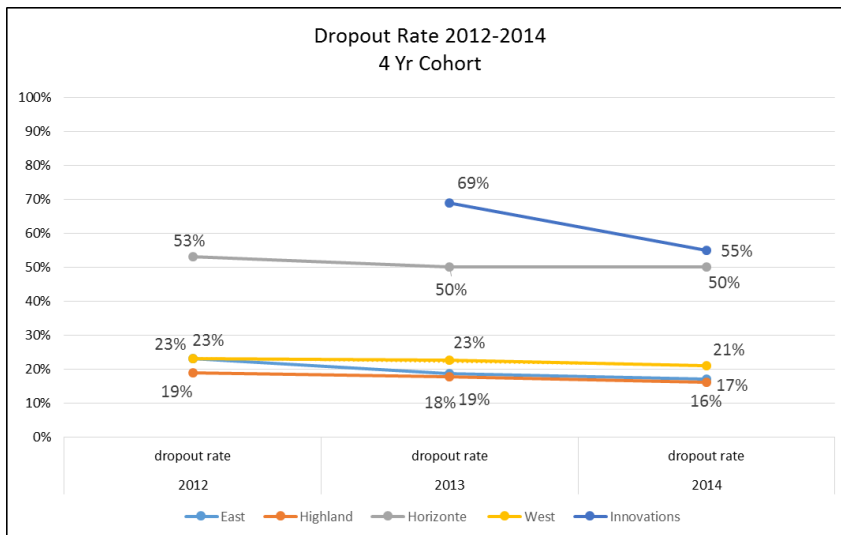


## SUBGROUP GRADUATION 2014



- High schools have also seen an increase in graduation rates for several student groups. African American students increased 6% from 2013 to 2014, bringing SLCS on par with State averages for this subgroup. The Pacific Islander group increased 12%, from 77% to 89%, exceeding the State average of 82%. Increases were also seen in the graduation rates of English language learners and students in special education.

## DROPOUT 2014



- Also encouraging, the dropout rate has declined for all district high schools over the last three years.

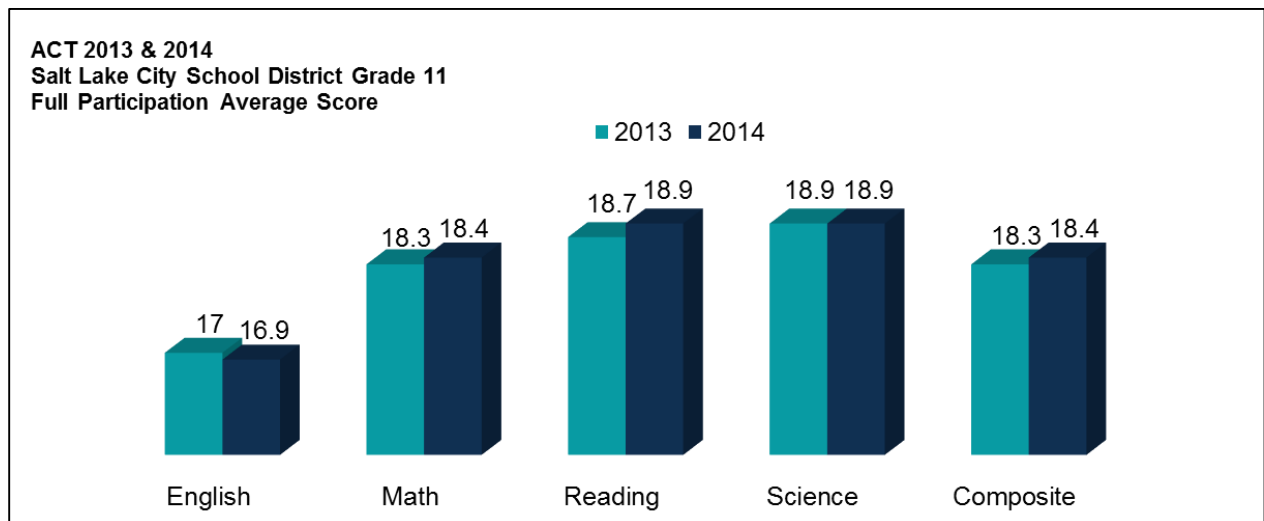
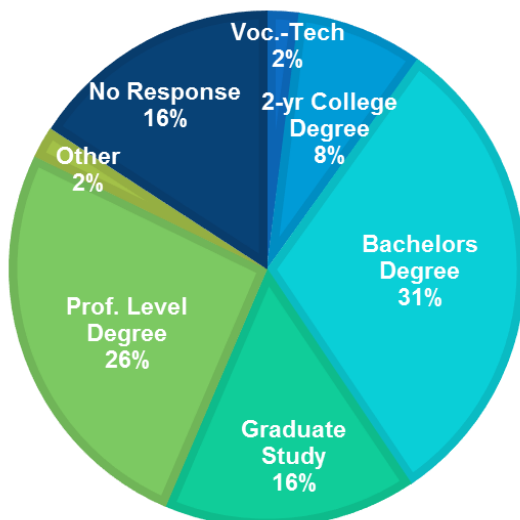


**SALT LAKE CITY**  
**SCHOOL DISTRICT**  
*Your Best Choice*

**ACT – AMERICAN COLLEGE TESTING**

ACT Year	Number of Students Tested
2012	1,422
2013	1,450
2014	1,316

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

**ACT Mean Scores 2013 and 2014****Educational Aspirations**

- About 86% of all 2014 ACT-tested high school graduates nationwide aspired to attain at least a 2-year postsecondary degree, regardless of race/ethnicity. In Salt Lake, 81% of students reported that their aspirations were to attain at least a 2-year postsecondary degree. 16% of students were non responders.

## AP-ADVANCED PLACEMENT TESTS

## Students Participating in AP Testing

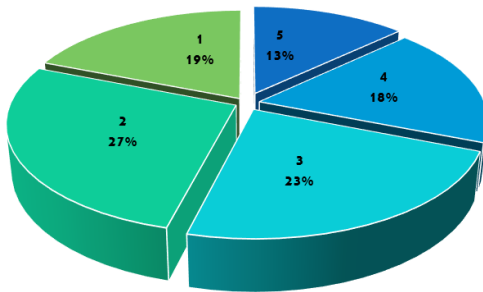
2014

School	Total AP Students	Unknown	12th Grade	11th Grade	10th Grade	9th Grade	< 9th Grade	Percent of Population Participation	Membership 2014
East High School	418	1	119	114	151	33		22%	1,909
Highland High School	379	6	98	140	135			24%	1,564
West High School	324	3	70	131	100	20		14%	2,267
Innovations	3			3				1%	247
SLCSE	43	1	22	16	4			11%	378
Horizonte	26	5	12	9				4%	609

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

## AP Score Distribution

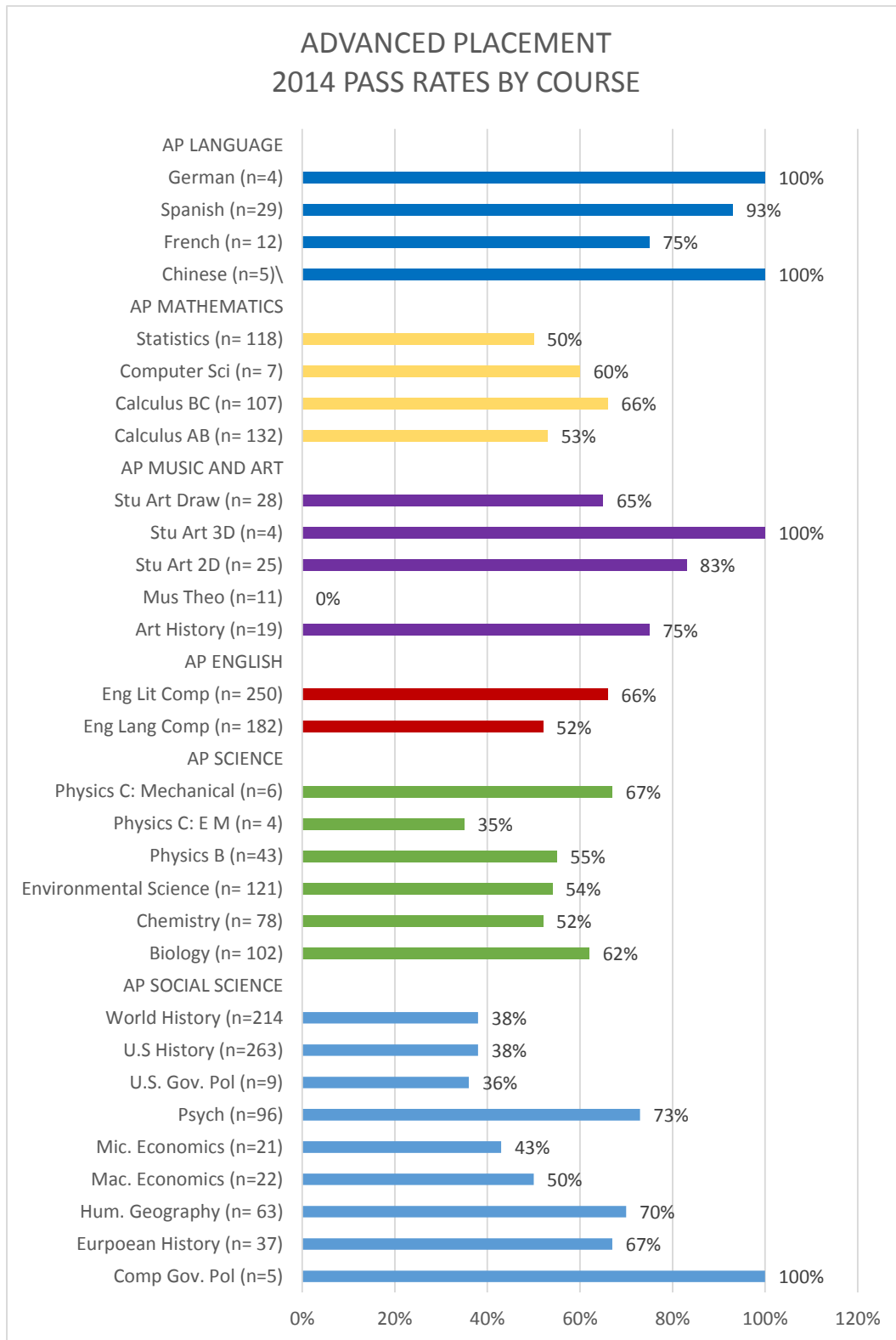
Advanced Placement Test by Score 2014



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

AP Scores 2013-2014	Total Exams	% of Total Exams 2013	Total Exams	% of Total Exams 2014
5	313	15%	272	13%
4	414	20%	385	18%
3	544	27%	492	23%
<b>Pass Rate</b>	<b>1271</b>	<b>63%</b>	<b>1149</b>	<b>54%</b>
2	443	22%	573	27%
1	310	15%	398	19%
<b>Non Pass</b>	<b>753</b>	<b>37%</b>	<b>971</b>	<b>46%</b>
<b>Total</b>	<b>2,024</b>		<b>2,120</b>	

## AP Courses and Pass Rates



## IB-INTERNATIONAL BACCALAUREATE – WEST HIGH 2014

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

West High School - IB Exam Grades													
Grade	7	6	5	4	3	2	1	N	P	Total Exams Taken	Total Exams Passed	West High Average Score	West High Pass Rate
Number of Exams	16	95	154	158	77	21	0	21	1	543	423	4.5	78%
Note: Scores of 4 and above are passing.													

West High School - IB Exam Pass Rates												
Subject		Total Exams Passed	Total Exams Taken	Percent Exams Passed		Subject		Total Exams Passed	Total Exams Taken	Percent Exams Passed		
GROUP 1				GROUP 4								
BULGARI A: Literature SL		1	1	100%		BIOLOGY - HL		26	28	93%		
ENGLISH A: Literature - HL		85	88	97%		BIOLOGY - SL		7	11	64%		
KOREAN A: Literature SL		1	1	100%		CHEMISTRY - HL		15	24	63%		
POLISH A: Literature SL		0	1	0%		CHEMISTRY - SL		4	8	50%		
GROUP 2				GROUP 5								
ARABIC AB. - SL		1	4	25%		COMPUTER SC. - HL		2	2	100%		
ARABIC B - SL		0	2	0%		COMPUTER SC. - SL		2	3	67%		
CHINESE (MAND.) - SL		5	5	100%		MATH.STUDIES - SL		25	38	66%		
FRENCH AB. - SL		4	5	80%		MATHEMATICS - HL		20	24	83%		
FRENCH B - HL		1	1	100%		MATHEMATICS - SL		30	49	61%		
FRENCH B - SL		10	12	83%		GROUP 6						
GERMAN AB. - SL		0	1	0%		DANCE - HL		7	7	100%		
GERMAN B - HL		2	2	100%		FILM - HL		3	5	60%		
GERMAN B - SL		2	2	100%		MUSIC - HL		2	3	67%		
MANDARIN AB. - SL		8	11	73%		VISUAL ARTS A - HL		10	10	100%		
SPANISH AB. - SL		7	7	100%								
SPANISH B - HL		10	11	91%								
SPANISH B - SL		16	17	94%								
GROUP 3												
ART HISTORY - SL		1	7	14%								
BUS.& MAN. - HL		10	13	77%								
BUS.& MAN. - SL		7	9	78%								
ECONOMICS - HL		2	5	40%								
ECONOMICS - SL		8	13	62%								
ENV. AND SOC. - SL		27	33	82%								
GEOGRAPHY - HL		6	7	86%								
GEOGRAPHY - SL		6	8	75%								
HIST.EUROPE/ME - HL		11	11	100%								
HISTORY - SL		3	3	100%								
PSYCHOLOGY - HL		18	25	72%								
PSYCHOLOGY - SL		8	12	67%								

## IB-INTERNATIONAL BACCALAUREATE – HIGHLAND HIGH 2014

Highland High School - IB Exam Grades												
Grade	7	6	5	4	3	2	1	N	P	Total Exams Taken	Total Exams Passed	Highland Average Score
Number of Exams	4	27	34	35	34	8	0	5	1	148	100	4
Note: Scores of 4 and above are passing.												

Highland High School - IB Exam Pass Rates			
Subject	Total Exams Passed	Total Exams Taken	Percent Exams Passed
<b>GROUP 1</b>			
ENGLISH A: Literature - HL	17	18	94%
<b>GROUP 2</b>			
FRENCH B - SL	3	6	50%
SPANISH B - SL	15	15	100%
<b>GROUP 3</b>			
HIST.AMERICAS - HL	15	17	88%
HISTORY - SL	1	1	100%
<b>GROUP 4</b>			
BIOLOGY - EE	0	1	0%
BIOLOGY - HL	4	14	29%
CHEMISTRY - SL	5	7	71%
<b>GROUP 5</b>			
MATH.STUDIES - SL	20	32	63%
MATHEMATICS - SL	5	17	29%
<b>GROUP 6</b>			
MUSIC - HL	0	1	0%
MUSIC GR.PERF - SL	0	1	0%
MUSIC SO.PERF - SL	1	3	33%
VISUAL ARTS OPTION A - HL	10	10	100%
VISUAL ARTS OPTION A - SL	4	4	100%



## 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.

**Americans with Disabilities Act (ADA).** The ADA prohibits discrimination against people with disabilities in employment, transportation, public accommodation, communications, and governmental activities.

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

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

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

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

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

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

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

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

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

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

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

**Education Consolidation and Improvement Act (ECIA).** In 1981, Chapter 1 of the ECIA replaced Title I. It is a program to provide educational equity and equality.

**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.

**Family Community Learning Center.** Some District schools function as community centers for the neighborhood and extend their hours and access for other purposes. In these Centers, young people, their families, and community residents work as equal partners with the school and other community service providers to develop programs and enhance services.

**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.

**Generally Accepted Accounting Principles (GAAP).** The common set of accounting principles, standards and procedures that companies use to compile their financial statements. GAAP are a combination of authoritative standards and simply the commonly accepted ways of recording and reporting accounting information.

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

**Illuminate.** Software and support solution to provide complete data, information, and assessment information.

**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.

**Municipal Building Authority (MBA).** The Municipal Building Authority was created in 2005-06 to account for lease revenue bonds that will be sold to finance the construction of District facilities.

**No Child Left Behind (NCLB).** The current incarnation of the Elementary and Secondary Education Act of 1965 (ESEA). The purpose of NCLB has been to raise achievement and close achievement gaps.

**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).

**P.L. 94-142 – Individuals with Disabilities Education Act (IDEA).** Assures that all children with disabilities have available to them a free appropriate public education which emphasizes special education and related services designed to meet their unique needs. The law also assures that the rights of children with disabilities and their parents are protected.

**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.

**PowerSchool.** Web-based student information system.

**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 Achievement Plan (SAP).** The Student Achievement Plan was developed by District personnel and community members to work toward a districtwide strategic and comprehensive improvement process focused solely on student learning. The SAP is supported with goals and action plans and focuses the entire District on student learning through continuous school improvement.

**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.

**Student Assessment of Growth and Excellence (SAGE).** Utah's computer adaptive assessment system aligned to the state's core standards.

**Student Education and Occupation Plan (SEOP)/Plan for College and Career Readiness (Plan for CCR).** A written plan, updated annually, for students in grades 7-12 that is collaboratively developed by the student, the student's parent or guardian, and a secondary school counselor or educator.

**Student Educational Plan (SEP).** A plan for students in grades K-6 that is collaboratively developed by the student, the student's parent or guardian, and the elementary school educator.

**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.