

**WEBER SCHOOL  
DISTRICT**

**FINAL BUDGET FOR 2013 - 2014**

**AND**

**PROPOSED BUDGET FOR 2014 - 2015**

June 11, 2014

# REVENUE (FY 13 Actuals)

	<u>Local</u>	<u>State</u>	<u>Federal</u>
<b>M &amp; O FUND REVENUES</b>			
Property Taxes			
Local Levies	24,848,746		
State Basic Rate		13,146,752	
Investment Income	845,942		
Other	2,715,071		
State Unrestricted Funds		87,998,416	
State Categorical Funds		39,484,677	
Federal Programs			11,330,773
<b>M&amp;O FUND SUB-TOTAL:</b>	<b>28,409,759</b>	<b>140,629,845</b>	<b>11,330,773</b>
% Of Total:	15.75%	77.97%	6.28%
	<b>M&amp;O FUND TOTAL REV:</b>		<b><u>180,370,377</u></b>
<b>SCHOOL FOOD SERVICES</b>			
Sales	4,190,160		
State Liquor Fees		2,070,924	
Federal Allocation			6,526,855
<b>SCHOOL FOOD SERVICES SUB-TOTAL:</b>	<b>4,190,160</b>	<b>2,070,924</b>	<b>6,526,855</b>
% Of Total:	32.77%	16.19%	51.04%
	<b>SCHOOL FOOD SERVICES TOTAL:</b>		<b><u>12,787,939</u></b>
<b>CAPITAL OUTLAY FUND</b>			
Property Tax	7,650,100		
State Funds		51,947	
Other	355,377		
Bond Proceeds	20,672,332		
<b>CAPITAL OUTLAY FUND SUB-TOTAL:</b>	<b>28,677,809</b>	<b>51,947</b>	<b>0</b>
% Of Total:	99.82%	0.18%	0.00%
	<b>CAPITAL OUTLAY:</b>		<b><u>28,729,756</u></b>
<b>STUDENT ACTIVITY FUND</b>			
Local Proceeds	6,543,964		
<b>STUDENT ACTIVITY FUND SUB-TOTAL:</b>	<b>6,543,964</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>STUDENT ACTIVITY FUND:</b>		<b><u>6,543,964</u></b>
<b>DEBT SERVICE FUND</b>			
Property Tax	10,702,172		
<b>DEBT SERVICE FUND SUB-TOTAL:</b>	<b>10,702,172</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>DEBT SERVICE:</b>		<b><u>10,702,172</u></b>
<b>TOTAL REVENUE ALL FUNDS</b>	<b>78,523,864</b>	<b>142,752,716</b>	<b>17,857,628</b>
% Of Total:	32.84%	59.70%	7.47%
	<b>TOTAL ALL REVENUE:</b>		<b><u>239,134,208</u></b>

# EXPENSE (FY 13 Actuals)

## M & O FUND EXPENSES

	<u>\$ Amount</u>	<u>% of Total</u>	<u>Compensation</u>	<u>Non-Compensation</u>
Instruction	129,322,238	72.3%	121,139,945	8,182,293
Guidance	6,549,798	3.7%	6,035,373	514,425
School Administration	11,600,702	6.5%	11,571,702	29,000
District Administration	4,323,706	2.4%	3,437,845	885,861
Maintenance and Custodial	15,698,957	8.8%	9,668,876	6,030,081
Transportation	7,279,827	4.1%	5,650,200	1,629,627
Finance & Payroll	1,145,486	0.6%	1,098,771	46,715
Technology	3,064,737	1.7%	1,878,554	1,186,183

<b>SUB-TOTAL:</b>	<b>178,985,451</b>	<b>100.00%</b>	<b>160,481,266</b>	<b>18,504,185</b>
		% Of Total:	89.66%	10.34%

## SCHOOL FOOD SERVICES

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	5,466,318	7,050,848

<b>SUB-TOTAL:</b>	<b>5,466,318</b>	<b>7,050,848</b>
	% Of Total:	43.67%
		56.33%

## CAPITAL OUTLAY FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	1,464,394	24,097,441

<b>SUB-TOTAL:</b>	<b>1,464,394</b>	<b>24,097,441</b>
	% Of Total:	5.73%
		94.27%

## STUDENT ACTIVITY FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	0	7,041,815

<b>SUB-TOTAL:</b>	<b>0</b>	<b>7,041,815</b>
	0.00%	100.00%

## DEBT SERVICE FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	0	10,810,935

<b>SUB-TOTAL:</b>	<b>0</b>	<b>10,810,935</b>
	0.00%	100.00%

## TOTAL ALL FUNDS

	<u>Compensation</u>	<u>Non-Compensation</u>
<b>TOTAL:</b>	<b>167,411,978</b>	<b>67,505,224</b>
	71.26%	28.74%

# FY 2014-2015 Budget Highlights

## I. MAINTENANCE & OPERATION

### TOP PRIORITIES

	<u>Est. Costs</u>
1. Fund Retirement Increase (Reg K-12 Programs)	1,222,300
2. Fund Steps and Lanes (Reg K-12 Programs)	550,000
3. 1.25% Base Salary Increase	1,241,300
4. Health Insurance Costs (Reg K-12 Programs)	422,600
TOTAL:	<b>3,436,200</b>

### FUNDING SOURCE

1. New WPU Dollars (no student growth)	2,638,400
2. Enrollment Growth	485,800
3. Property Tax Growth	312,000
TOTAL:	<b>3,436,200</b>

### Retirement Rate Increases

	<u>FY 10</u>	<u>FY 11*</u>	<u>FY 12*</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 14</u>
Reg Rate	14.22	16.32	16.86	18.76	20.46	22.19
401k Contribution	1.50	1.50	1.50	1.50	1.50	1.50
<b>TOTAL RATE</b>	<b>15.72</b>	<b>17.82</b>	<b>18.36</b>	<b>20.26</b>	<b>21.96</b>	<b>23.69</b>
% Change		13.36%	3.03%	10.35%	8.39%	7.88%

	<u>FY 10</u>	<u>FY 11*</u>	<u>FY 12*</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 14</u>
TOTAL Ret Costs	\$17,194,532	\$19,518,669	\$20,391,721	\$22,492,098	\$24,379,391	\$26,300,000
\$ Change:		\$2,324,137	\$873,052	\$2,100,377	\$1,887,293	\$1,920,609

\*Note: Unfunded mandate, no new state dollars.

5 Year Cumulative Increase: \$9,105,468

### INSURANCE

FY 14	Members		Members	TOTAL	Members	% of Total
Altius Peak Plus (High)	189	Select Med. (High)	595	<b>Traditional (H)</b>	<b>784</b>	39.34%
Altius Peak Pref. (Mid)	361	Select Value (Mid)	317	<b>Traditional (M)</b>	<b>678</b>	34.02%
Altius H.S.A.	219	Select Hlth H.S.A.	312	<b>H.S.A.</b>	<b>531</b>	26.64%
<b>TOTAL:</b>	<b>769</b>		<b>1,224</b>		<b>1,993</b>	<b>100.00%</b>
% of Total:	38.59%		61.41%		100.00%	

### Employee Impact

<u>Mid IHC Plan</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>
Single Prem. (Month)	\$48.35	\$54.33	\$69.12	\$90.15	\$88.48	\$92.14
Couple Prem. (Month)	\$114.20	\$128.37	\$163.31	\$210.73	\$209.06	\$217.73
Family Prem. (Month)	\$173.09	\$194.57	\$247.53	\$318.54	\$316.87	\$330.01
Single Prem. (Annual)	\$580	\$652	\$829	\$1,082	\$1,062	\$1,106
Couple Prem. (Annual)	\$1,370	\$1,540	\$1,960	\$2,529	\$2,509	\$2,613
Annual Prem. (Annual)	\$2,077	\$2,335	\$2,970	\$3,822	\$3,802	\$3,960
Primary Visit Co-Pay	\$25.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Specialist Visit Co-Pay	\$35.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Pharmacy Deductible			\$50/\$150	\$100/\$300	\$100/\$300	\$100/\$300
Pharmacy Co-Pay	\$10/\$25/\$40	\$10/\$30/\$50	\$10/\$35/\$60	\$10/\$35/\$60	\$10/\$35/\$60	\$10/\$35/\$60
Deductible	\$500/\$1,000	\$750/\$1,500	\$1,000/\$2,000	\$1,500/\$3,000	\$2,000/\$4,000	\$2,000/\$4,000
Hospital Co-Insurance	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Out-of-Pocket Max	\$2,500/\$5,000	\$2,750/\$5,500	\$2,500/\$5,000	\$4,500/\$9,000	\$4,500/\$9,000	\$4,500/\$9,000
Employee Share of Prem.	16.20%	17.55%	21.30%	26.00%	26.00%	26.00%

## II. CAPITAL OUTLAY BUDGET

### 1. New Buildings and Future Construction

On June 26, 2012, Weber School District voters approved \$65 M General Obligation bonds for capital projects. Following is a summary of proposed projects:

<u>Proposed Projects</u>	<u>Status</u>
Rocky Mountain JHS Addition	Complete
North Park Elementary Replacement	Complete
Weber Innovation Center	Under Construction
Wahquist JHS Replacement	Under Construction
West Weber Elementary Replacement	Under Construction
Marlon/Club Heights Replacement	Planning
North Ogden JHS Gym/Cafeteria Remodel	Planning

### 2. Capital Challenges

Because of formula changes and appropriation cuts, State Capital funds have dropped significantly. Over a four year period, funding has dropped \$2 Million to less than \$100,000. Weber School District has very low capital levies. It is critical that capital improvement projects are funded to keep buldings well maintained and in good repair.

## III. Child Nutrition Budget

Over the past four years, rising food & fuel costs have impacted Child Nutrition funding. In an effort to prevent the Child Nutrition program from being a financial drain on the General Fund, the Board raised school lunch and school breakfast prices for FY 11. In addition, new federal regulations require that calculated ratios between "paid" lunches and "free" lunches be maintained.

	FY 10	FY 11	FY 12	FY 13	FY 14	FY 15 Proposed
<b><u>Elementary</u></b>						
Lunch	\$1.60	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
% Change		9.37%	0.00%	0.00%	0.00%	0.00%
Breakfast	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
<b><u>Secondary</u></b>						
Lunch	\$2.00	\$2.25	\$2.25	\$2.30	\$2.30	\$2.30
% Change		12.50%	0.00%	2.22%	0.00%	0.00%
Breakfast	\$1.25	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
<b><u>Adult</u></b>						
Lunch	\$3.00	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
% Change		8.33%	0.00%	0.00%	0.00%	0.00%
Breakfast	\$2.20	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25

## IV. Tax Rates

At the current time, we have not received certified tax rates from Weber County officials. After the receipt of these rates, preparations will be made that will finalize the overall budget. In addition, there is no intention to raise tax rates above the certified rate.

	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>
Assessed Value	7,467,633,327	6,827,052,468	6,744,152,148	6,596,152,923	6,764,512,878	7,321,719,820
% change over prior yr.	0.49%	-8.58%	-1.21%	-2.19%	2.55%	8.24%
Overall Tax Rate	0.005721	0.006526	0.006833	0.007071	0.006920	0.006642
% change over prior yr.	4.82%	14.07%	4.70%	3.48%	-2.14%	-4.02%

<u>Tax Levy</u>	<u>Current Rate</u>	<u>Wasatch Front Rank (out of 15)</u>	<u>Cost on a \$200,000 home</u>
Basic State Rate	0.001535	n/a	169
Board Local Levy	0.002006	6	221
Voted Leeway	0.001083	12	119
Capital Outlay	0.000953	9	105
Debt Service	0.001343	9	148
Judgment Levy		n/a	0
<b>TOTAL TAX RATE</b>	<b>0.006920</b>	<b>14</b>	<b>\$761</b>

	<u>Current Overall Rate</u>
1 Tooele	0.009593
2 Nebo	0.009526
3 Ogden	0.008754
4 Davis	0.008710
5 Alpine	0.008699
6 Box Elder	0.008614
7 Logan	0.008108
<b>Average</b>	<b>0.007849</b>
8 Jordan	0.007132
9 Provo	0.007094
10 Canyons	0.007016
11 Murray	0.007003
12 Granite	0.006994
13 Cache	0.006926
<b>14 Weber</b>	<b>0.006920</b>
15 Salt Lake	0.006651

**WEBER SCHOOL  
DISTRICT**

**OPERATING BUDGET**

**GENERAL FUND**

**THREE YEAR COMPARISON WITH  
2012 - 2013 ACTUAL  
2013 - 2014 FINAL BUDGET  
2014 - 2015 PROPOSED BUDGET**

## WEBER SCHOOL DISTRICT BUDGET

	2012-2013	2013-2014	2014-2015	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
<b>LOCAL REVENUES:</b>				
Property Taxes	37,995,498	37,929,351	38,687,938	758,587
Earnings on Investments	845,942	645,000	645,000	-
Other Local Revenues	2,715,071	2,200,000	2,200,000	-
<b>TOTAL LOCAL REVENUES</b>	<b>41,556,511</b>	<b>40,774,351</b>	<b>41,532,938</b>	<b>758,587</b>
<b>STATE REVENUES:</b>				
<b>UNRESTRICTED STATE WPU:</b>				
K-12 Programs	81,990,439	84,327,078	87,090,259	2,763,181
Contribution to Charter Schools	(453,052)	(534,299)	(620,000)	(85,701)
Small Schools	193,241	209,222	214,489	5,267
Professional Staff Costs	7,810,714	8,071,564	8,336,048	264,484
<b>SUBTOTAL</b>	<b>89,541,342</b>	<b>92,073,565</b>	<b>95,020,796</b>	<b>2,947,231</b>
Less State Basic Rate-Property Tax	(13,146,752)	(12,615,263)	(12,615,263)	-
<b>NET UNRESTRICTED REVENUE</b>	<b>76,394,590</b>	<b>79,458,302</b>	<b>82,405,533</b>	<b>2,947,231</b>
<b>RESTRICTED STATE WPU:</b>				
Special Education Add-On	11,161,496	11,366,475	12,029,805	663,330
Special Education Self Contained	2,323,935	2,343,488	2,415,348	71,860
Sp Ed - Preschool	1,082,850	1,206,338	1,257,735	51,397
Extended Year - Severely Disabled	146,520	52,289	54,366	2,077
Special Education State	230,606	245,333	256,127	10,794
Career Technology Education	5,333,176	5,545,707	5,774,245	228,538
Class Size Reduction K-8	5,275,448	5,438,756	5,575,710	136,954
<b>SUB-TOTAL RESTRICTED WPUs</b>	<b>25,554,031</b>	<b>26,198,386</b>	<b>27,363,336</b>	<b>1,164,950</b>
<b>RELATED TO STATE BASIC PROGRAMS</b>				
Flexible Allocation WPU Distribution	1,205,397	1,199,341	1,199,341	-
Pupil Transportation (includes one-time \$\$)	3,867,222	3,994,014	4,163,461	169,447
Enhancement for Accelerated Students	209,831	185,633	193,703	8,070
Enhancement for At-Risk Students	1,137,232	925,197	988,559	63,362
At Risk - Gang Prevention	21,705	24,281	24,281	-
At Risk-Youth in Custody	406,546	435,535	527,808	92,273
Adult Education	183,893	442,880	476,263	33,383
Concurrent Enrollment	243,313	298,396	298,336	(60)
School Land Trust	1,204,601	1,805,863	1,812,817	6,954
Reading Achievement	812,681	799,794	799,794	-
Early Intervention	-	324,832	324,832	-
School Nurses	45,312	41,646	41,646	-
Educator Salary Adjustments	7,899,005	7,793,105	7,935,390	142,285
Library Book & Electronic Resources	24,281	27,950	27,950	-
Extended Year Special Educators	60,748	-	-	-
<b>SUB-TOTAL RELATED TO BASIC PROGRAMS</b>	<b>17,384,167</b>	<b>18,338,467</b>	<b>18,859,181</b>	<b>520,714</b>



## WEBER SCHOOL DISTRICT BUDGET

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED	DOLLAR CHANGE
<b>OTHER STATE PROGRAMS</b>				
Voted Leeway	3,882,711	4,852,587	4,059,827	(792,760)
Board Leeway	1,292,217	1,611,344	1,328,973	(282,371)
USTAR Centers	237,474	260,245	260,245	-
Special Ed Medicaid	410,745	400,000	400,000	-
Medicaid Outreach	75,948	76,000	76,000	-
Medicaid Infant Program	574,489	500,000	500,000	-
Drivers Education	197,754	185,000	185,000	-
Staff Dev./UPASS	88,164	80,317	80,317	-
Infant Program	400,364	400,000	400,000	-
Other From State Sources	564,551	344,087	344,087	-
<b>SUB-TOTAL OTHER STATE PROGRAMS</b>	<b>7,724,417</b>	<b>8,709,580</b>	<b>7,634,449</b>	<b>(1,075,131)</b>
<b>ONE TIME STATE PROGRAMS</b>				
Teacher Supplies	259,782	246,110	246,110	-
Early Intervention	218,053	-	-	-
State Wide Computer Adaptive Testing	-	323,239	-	(323,239)
<b>ONE-TIME STATE PROGRAMS</b>	<b>477,835</b>	<b>569,349</b>	<b>246,110</b>	<b>(323,239)</b>
<b>TOTAL STATE REVENUES</b>	<b>127,535,040</b>	<b>133,274,084</b>	<b>136,508,609</b>	<b>3,234,525</b>
<b>FEDERAL PROGRAMS:</b>				
PL 874	164,384	150,000	150,000	-
E Rate	95,658	50,000	75,000	25,000
Title I	2,546,175	2,560,000	2,432,000	(128,000)
IDEA Special Education	6,236,007	6,040,000	5,738,000	(302,000)
Sp. Ed. Pre-School	171,081	135,000	128,250	(6,750)
Special Ed. - Medicaid	811,109	600,000	570,000	(30,000)
Medicaid Infant Program	13,214	600,000	570,000	(30,000)
Infant Program	13,213	315,000	299,250	(15,750)
Adult Education	48,700	46,660	44,327	(2,333)
Carl Perkins Grant	295,884	267,396	254,026	(13,370)
Americorp	42,746	59,178	56,219	(2,959)
Title II -- Teacher Quality	615,302	600,000	570,000	(30,000)
CCLC After School	91,535	13,283	12,619	(664)
NCLB English	121,030	60,000	57,000	(3,000)
NCLB Neglected & Delinquent	17,036	-	-	-
Other From Federal	47,699	17,563	16,685	(878)
<b>TOTAL REGULAR FEDERAL PROGRAMS</b>	<b>11,330,773</b>	<b>11,514,080</b>	<b>10,973,376</b>	<b>(540,704)</b>
<b>TOTAL GENERAL REVENUES</b>	<b>180,422,324</b>	<b>185,562,515</b>	<b>189,014,923</b>	<b>3,452,408</b>

# WEBER SCHOOL DISTRICT BUDGET

## **Instruction**

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Teacher Salaries	76,234,544	79,521,580	82,509,620
Substitute Teachers	1,010,082	1,290,384	1,322,644
Aide Salaries	7,988,605	9,228,263	9,458,970
Employee Benefits	33,786,671	36,138,138	39,583,664
Purchased Services	1,539,439	1,816,411	1,816,411
Instructional Supplies	2,890,582	3,179,640	3,500,000
Textbooks	388,048	407,450	407,450
Inservice & Other Costs	1,382,891	1,452,036	1,452,036
Instructional Equipment	1,425,109	1,496,364	496,364
<b>TOTAL EXPENDITURES</b>	<b>126,645,971</b>	<b>134,530,266</b>	<b>140,547,159</b>

## **Instructional Support Services**

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Media Teachers	742,679	1,274,959	1,306,833
Substitute Salaries	9,518	9,804	9,804
Aide Salaries	689,294	879,973	901,972
Employee Benefits	678,552	830,694	863,922
Supplies	33,759	35,447	35,447
Library Books	224,569	235,797	235,797
Audio Visual	25,280	26,544	26,544
Purchased Services	6,739	17,076	17,076
Equipment and Other Costs	265,877	279,171	279,171
<b>TOTAL EXPENDITURES</b>	<b>2,676,267</b>	<b>3,589,465</b>	<b>3,676,566</b>

## **Support Services**

<b><u>GUIDANCE</u></b>	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Counselor Salaries	3,506,920	3,812,128	3,907,431
Nurses Salaries	536,027	552,108	565,911
Aide & Secretarial Salaries	258,063	265,805	272,450
Employee Benefits	1,734,363	1,803,738	1,875,888
Purchased Services	346,521	363,847	363,847
Supplies	123,159	129,317	129,317
Inservice & Other Costs	44,745	46,982	46,982
<b>TOTAL EXPENDITURES</b>	<b>6,549,798</b>	<b>6,973,925</b>	<b>7,161,826</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Administration**

<b><u>DISTRICT</u></b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Board Members Salaries	21,000	21,000	21,000
Administrative Salaries	734,650	756,690	775,607
Supervision Salaries	1,183,613	1,219,121	1,249,599
Secretarial Salaries	550,526	567,042	581,218
Employee Benefits	948,056	985,978	1,025,417
Purchased Services	758,733	876,670	876,670
Supplies	51,558	56,714	56,714
Inservice & Other Costs	75,570	83,127	83,127
<b>TOTAL EXPENDITURES</b>	<b>4,323,706</b>	<b>4,566,342</b>	<b>4,669,352</b>
<b><u>SCHOOLS</u></b>			
Principal Salaries	6,369,908	6,661,005	6,827,530
Secretarial Salaries	1,677,651	1,727,981	1,771,181
Employee Benefits	3,524,143	3,665,109	3,811,713
Purchased Services	29,000	35,450	35,450
Inservice & Other Costs	-	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>11,600,702</b>	<b>12,124,545</b>	<b>12,480,874</b>

### **Maintenance & Custodial**

	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Warehouse Salaries	87,426	90,049	92,300
Custodial Salaries	4,596,181	4,834,066	4,954,918
Maintenance Salaries	2,296,475	2,565,369	2,629,503
Employee Benefits	2,688,794	2,969,458	3,088,236
Purchased Services	756,727	832,400	832,400
Utilities	3,934,461	4,761,353	4,303,899
Supplies	287,975	1,216,773	821,483
Equipment	924,041	1,016,445	1,016,445
Other Costs	126,877	139,565	139,565
<b>TOTAL EXPENDITURES</b>	<b>15,698,957</b>	<b>18,425,478</b>	<b>17,878,749</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Transportation**

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Secretarial Salaries	84,760	87,303	89,486
Supervision Salaries	153,712	158,323	162,281
Bus Driver Salaries	3,191,929	3,337,687	3,421,129
Mechanics Salaries	283,546	302,052	309,603
Computer Personnel	43,520	49,826	51,072
Employee Benefits	1,892,733	2,049,515	2,131,496
Purchased Services	235,564	247,342	247,342
Gasoline	933,134	979,791	979,791
Supplies	430,148	451,655	451,655
Buses and equipment	6,878	7,222	7,222
Training	4,220	4,431	4,431
Other Costs	19,683	20,667	20,667
<b>TOTAL EXPENDITURES</b>	<b>7,279,827</b>	<b>7,695,814</b>	<b>7,876,175</b>

### **CENTRAL SERVICES:**

### **Finance & Electronic Maintenance**

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Finance Salaries	793,693	917,504	940,442
Employee Benefits	305,078	377,281	392,372
Purchased Services	14,154	25,569	26,847
Supplies	19,204	29,124	30,580
Equipment	9,508	10,459	10,982
Inservice & Other Costs	3,849	4,234	4,446
<b>TOTAL EXPENDITURES</b>	<b>1,145,486</b>	<b>1,364,171</b>	<b>1,405,669</b>
Computer Personnel	1,358,287	1,399,036	1,434,012
Employee Benefits	520,267	535,875	557,310
Purchased Services	214,810	225,551	225,551
Supplies	62,957	66,105	66,105
Equipment	632,791	664,431	664,431
Inservice & Other Costs	275,625	289,406	289,406
<b>TOTAL EXPENDITURES</b>	<b>3,064,737</b>	<b>3,180,404</b>	<b>3,236,815</b>

## WEBER SCHOOL DISTRICT BUDGET

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
<b>TOTAL GENERAL EXPENDITURES</b>	178,985,451	192,450,410	198,933,185

**Change in General Fund Balance:**

<u>GENERAL FUND:</u>	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Revenues	180,422,324	185,562,515	189,014,923
Expenditures	178,985,451	192,450,410	198,933,185
<i>Excess or (Deficiency) of Revenues over or (under )Expenditures</i>	1,436,873	(6,887,895)	(9,918,262)
Other Financing sources:			
<i>Proceeds from sale of capital assets</i>	29,046	-	-
Transfers to other funds:		(400,000)	(400,000)
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	27,095,143	28,561,062	21,273,167
<b><i>Fund Balance at End of Year</i></b>	<b>28,561,062</b>	<b>21,273,167</b>	<b>10,954,905</b>

**WEBER SCHOOL  
DISTRICT**

**OTHER ACTIVITIES**

**SCHOOL FOOD SERVICES**

**CAPITAL OUTLAY**

**DEBT SERVICE**

**TRUST AND AGENCY**

**STUDENT ACTIVITY**

**THREE YEAR COMPARISON WITH**

**2012 - 2013 ACTUAL**

**2013 - 2014 FINAL BUDGET**

**2014 - 2015 PROPOSED BUDGET**

## WEBER SCHOOL DISTRICT BUDGET

### **School Food Services**

<b><u>REVENUE</u></b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Sales	4,190,160	4,232,062	4,274,383
State Allocation	2,070,924	2,091,633	2,112,549
Federal Allocation	6,526,855	6,592,124	6,658,045
<b>TOTAL REVENUES</b>	<b>12,787,939</b>	<b>12,915,819</b>	<b>13,044,977</b>
<b><u>EXPENDITURES</u></b>			
Salaries	3,826,164	3,990,949	4,090,723
Employee Benefits	1,640,154	1,705,760	1,773,990
Purchased Services	105,425	410,696	231,231
Supplies and Materials	766,928	905,274	558,292
Food	5,493,592	6,518,272	6,006,026
Equipment	333,981	550,680	378,214
Other	350,922	577,620	406,501
<b>Total EXPENDITURES</b>	<b>12,517,166</b>	<b>14,659,251</b>	<b>13,444,977</b>

### **Change in School Food Services Fund Balance:**

<b><u>SCHOOL FOOD SERVICES</u></b>	<b>2012-2013</b>	<b>2013-2014</b>	<b>2014-2015</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Revenues	12,787,939	12,915,819	13,044,977
Expenditures	12,517,166	14,659,251	13,444,977
<i>Excess or (Deficiency) of Revenues over or (under )Expenditures</i>	270,773	(1,743,432)	(400,000)
Other financing sources:			
Transfers - in	-	400,000	400,000
(Increase) Decrease Reserve Fund Balance	-	-	-
Fund Balance From Previous Year	1,072,659	1,343,432	-
<b>Fund Balance at End of Year</b>	<b>1,343,432</b>	<b>-</b>	<b>-</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Capital Outlay**

	2012-2013	2013-2014	2014-2015
<b><u>REVENUE</u></b>	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Property Tax	7,650,100	7,803,102	7,973,530
Earnings on Investments	170,329	120,000	67,200
Other Local Sources	289,801	450,000	-
State Building Equalization	-	-	100,000
<b>TOTAL REVENUES</b>	<b>8,110,230</b>	<b>8,373,102</b>	<b>8,140,730</b>
<b><u>EXPENDITURES</u></b>			
Salaries	706,051	727,233	745,414
Employee Benefits	758,343	466,000	484,640
Purchased Services	33,041	104,693	25,000
Travel	9,463	9,936	30,000
Land Purchases	1,936,563	200,000	316,742
Maintenance Projects	1,075,822	1,100,000	100,000
Buildings	13,688,141	36,003,246	21,678,702
Building Upgrades	3,378,076	5,616,085	608,786
Textbooks	227,203	350,000	709,938
New Buses	1,371,128	1,400,000	618,000
Vehicles	189,113	198,569	200,000
Instruction Computer Replacement and Lease	1,092,163	1,150,000	1,800,000
Software/Phone Upgrade	547,848	575,240	200,000
Equipment	-	500,000	310,000
Furniture and Fixtures	548,880	1,200,000	300,000
Other Costs	-	150,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>25,561,835</b>	<b>49,751,002</b>	<b>28,137,222</b>
	2012-2013	2013-2014	2014-2015
	ACTUAL	FINAL BUDGET	PROPOSED
Revenues	8,110,230	8,373,102	8,140,730
Expenditures	25,561,835	49,751,002	28,137,222
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(17,451,605)	(41,377,900)	(19,996,492)
<b><u>Other Financing Sources/(Uses):</u></b>			
Loan Proceeds	158,306	2,000,000	-
Bond Proceeds	20,000,000	25,000,000	20,000,000
Bond Premiums	848,058	679,650	400,000
Bond Costs	(175,726)	(164,000)	(170,000)
Note Payments	(250,197)	(87,804)	(179,406)
Note Interest	(15,409)	(28,950)	(54,102)
Sale of Capital Assets	2,547	325,000	-
Fund Balance From Previous Year	10,538,030	13,654,004	-
<b>Fund Balance at End of Year</b>	<b>13,654,004</b>	<b>-</b>	<b>-</b>



## WEBER SCHOOL DISTRICT BUDGET

### **Debt Service**

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
<b><u>REVENUE</u></b>			
Property Taxes	10,702,172	11,016,245	11,236,570
<b>TOTAL REVENUES</b>	<b>10,702,172</b>	<b>11,016,245</b>	<b>11,236,570</b>
<b><u>EXPENDITURES</u></b>			
Interest	4,102,650	5,700,000	5,000,000
Redemption of Principal	6,700,000	7,404,463	5,986,570
Paying Agent Fees/Other	8,285	200,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>10,810,935</b>	<b>13,304,463</b>	<b>11,236,570</b>

### **Change in Debt Service Fund Balance:**

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Revenues	10,702,172	11,016,245	11,236,570
Expenditures	10,810,935	13,304,463	11,236,570
<i>Excess or (Deficiency) of Revenues over or (under )Expenditures</i>	(108,763)	(2,288,218)	-
<b><u>Other Financing Sources (Uses):</u></b>			
Refunded Bonds Issued	-	-	-
Bond Premium	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Fund Balance From Previous Year	2,396,981	2,288,218	-
<b>Fund Balance at End of Year</b>	<b>2,288,218</b>	<b>-</b>	<b>-</b>

## WEBER SCHOOL DISTRICT BUDGET

### Trust & Agency

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
<b><u>REVENUE</u></b>			
Local	338,604	500,000	500,000
<b>TOTAL REVENUES</b>	<b>338,604</b>	<b>500,000</b>	<b>500,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	331,291	631,388	500,000
<b>TOTAL EXPENDITURES</b>	<b>331,291</b>	<b>631,388</b>	<b>500,000</b>

### Change in Trust and Agency Fund Balance:

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Revenues	338,604	500,000	500,000
Expenditures	331,291	631,388	500,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	7,313	(131,388)	-
Fund Balance From Previous Year	124,075	131,388	-
<b>Fund Balance at End of Year</b>	<b>131,388</b>	<b>-</b>	<b>-</b>

### Student Activity

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
<b><u>REVENUE</u></b>			
Local	6,543,964	7,000,000	7,000,000
<b>TOTAL REVENUES</b>	<b>6,543,964</b>	<b>7,000,000</b>	<b>7,000,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	7,041,815	12,649,840	7,000,000
<b>TOTAL EXPENDITURES</b>	<b>7,041,815</b>	<b>12,649,840</b>	<b>7,000,000</b>

### Change in Student Activity:

	2012-2013 ACTUAL	2013-2014 FINAL BUDGET	2014-2015 PROPOSED
Revenues	6,543,964	7,000,000	7,000,000
Expenditures	7,041,815	12,649,840	7,000,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(497,851)	(5,649,840)	-
Fund Balance From Previous Year	6,147,691	5,649,840	-
<b>Fund Balance at End of Year</b>	<b>5,649,840</b>	<b>-</b>	<b>-</b>

**WEBER SCHOOL  
DISTRICT**

**PROPERTY TAX SUMMARY**

**2012 - 2013 ACTUAL**

**2013 - 2014 FINAL BUDGET**

**2014 - 2015 PROPOSED BUDGET**

# Weber School District Property Tax Revenue Summary

FY 2014-2015 Rates are Estimates, Certified rates have not been received.

LEVY	2012 - 2013		2013 - 2014		2014 - 2015	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE*	AMOUNT
<b>GENERAL</b>						
State Basic Program*	0.001651	11,517,623	0.001535	11,010,992	0.001535	11,231,212
Voted Leeway	0.001091	7,610,979	0.001083	7,768,668	0.001083	7,924,041
Board Leeway	0.002026	14,133,679	0.002006	14,389,610	0.002006	14,677,402
Transportation	0.000000		0.000000	-	0.000000	-
Govt. Immunity	0.000000		0.000000	-	0.000000	-
Reading Levy	0.000000		0.000000	-	0.000000	-
10% of Basic	0.000000		0.000000	-	0.000000	-
Judgement	0.000000		0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)		3,136,429		3,053,745		3,114,820
Redemptions		1,596,788		1,706,336		1,740,463
<b>TOTAL GENERAL</b>	<b>0.004768</b>	<b>37,995,498</b>	<b>0.004624</b>	<b>37,929,351</b>	<b>0.004624</b>	<b>38,687,938</b>
<b>NON K-12 PROGRAM</b>						
Recreation	0.000000		0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)				-		-
Redemptions				-		-
<b>TOTAL NON K-12</b>	<b>0.000000</b>	<b>0</b>	<b>0.000000</b>	<b>-</b>	<b>0.000000</b>	<b>-</b>
<b>DEBT SERVICE AND CAPITAL OUTLAY</b>						
Debt Service	0.001343	10,702,172	0.001343	11,016,245	0.001343	11,236,570
Capital Outlay	0.000960	6,697,103	0.000953	6,836,141	0.000953	6,972,864
10% of Basic	0.000000		0.000000		0.000000	-
Fee-in-Lieu (Vehicles)		631,496		629,373		641,960
Redemptions		321,501		351,673		358,706
<b>DBT SVC &amp; CAP OUT</b>	<b>0.002303</b>	<b>18,352,272</b>	<b>0.002296</b>	<b>18,833,432</b>	<b>0.002296</b>	<b>19,210,100</b>
<b>TOTAL ALL LEVIES</b>	<b>0.007071</b>	<b>56,347,770</b>	<b>0.006920</b>	<b>56,762,783</b>	<b>0.006920</b>	<b>57,898,038</b>

SUMMARY:	2012 - 2013		2013 - 2014		2014 - 2015	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE	AMOUNT
Property Taxes	0.007071	50,661,556	0.006920	51,021,656	0.006920	52,042,089
Fee-in-Lieu (Vehicles)		3,767,925		3,683,118		3,756,780
Redemptions		1,918,289		2,058,009		2,099,169
<b>TOTAL</b>	<b>0.007071</b>	<b>56,347,770</b>	<b>0.006920</b>	<b>56,762,783</b>	<b>0.006920</b>	<b>57,898,038</b>

Percentage Change	-2.14%	0.74%	0.00%	2.00%
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\* The 2012-2013 State Basic Levy is an estimate of the levy that will be set by the Utah State Tax Commission. The final levy may be higher or lower than the rate shown which may change the amount of estimated property taxes for that year.