

**WEBER SCHOOL  
DISTRICT**

**FINAL BUDGET FOR 2014 - 2015**

**AND**

**PROPOSED BUDGET FOR 2015 - 2016**

June 10, 2015

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**WEBER SCHOOL  
DISTRICT**

2015-2016  
**BUDGET PRESENTATION**

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# REVENUE (FY 14 Actuals)

	<u>Local</u>	<u>State</u>	<u>Federal</u>
<b>M &amp; O FUND REVENUES</b>			
Property Taxes			
Local Levies	25,166,449		
State Basic Rate		12,615,263	
Investment Income	764,726		
Other	2,021,253		
State Unrestricted Funds		92,496,027	
State Categorical Funds		39,655,178	
Federal Programs			11,973,096
<b>M&amp;O FUND SUB-TOTAL:</b>	<b>27,952,428</b>	<b>144,766,468</b>	<b>11,973,096</b>
% Of Total:	15.13%	78.38%	6.48%
	<b>M&amp;O FUND TOTAL REV:</b>		<b><u>184,691,992</u></b>
<b>SCHOOL FOOD SERVICES</b>			
Sales	3,906,712		
State Liquor Fees		2,003,828	
Federal Allocation			6,704,014
<b>SCHOOL FOOD SERVICES SUB-TOTAL:</b>	<b>3,906,712</b>	<b>2,003,828</b>	<b>6,704,014</b>
% Of Total:	30.97%	15.89%	53.15%
	<b>SCHOOL FOOD SERVICES TOTAL:</b>		<b><u>12,614,554</u></b>
<b>CAPITAL OUTLAY FUND</b>			
Property Tax	7,786,759		
State Funds			
Other	5,981,957		
Bond Proceeds	25,679,650		
<b>CAPITAL OUTLAY FUND SUB-TOTAL:</b>	<b>39,448,366</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>CAPITAL OUTLAY:</b>		<b><u>39,448,366</u></b>
<b>STUDENT ACTVITY FUND</b>			
Local Proceeds	5,954,693		
<b>STUDENT ACTIVITY FUND SUB-TOTAL:</b>	<b>5,954,693</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>STUDENT ACTIVITY FUND:</b>		<b><u>5,954,693</u></b>
<b>DEBT SERVICE FUND</b>			
Property Tax	10,973,365		
<b>DEBT SERVICE FUND SUB-TOTAL:</b>	<b>10,973,365</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>DEBT SERVICE:</b>		<b><u>10,973,365</u></b>
<b>TOTAL REVENUE ALL FUNDS</b>			
	88,235,564	146,770,296	18,677,110
% Of Total:	34.78%	57.86%	7.36%
	<b>TOTAL ALL REVENUE:</b>		<b><u>253,682,970</u></b>

# EXPENSE (FY 14 Actuals)

## M & O FUND EXPENSES

	<u>\$ Amount</u>	<u>% of Total</u>	<u>Compensation</u>	<u>Non-Compensation</u>
Instruction	130,338,533	71.4%	122,141,978	8,196,555
Guidance	6,613,916	3.6%	5,949,711	664,205
School Administration	12,089,094	6.6%	12,066,504	22,590
District Administration	4,401,624	2.4%	3,030,485	1,371,139
Maintenance and Custodial	17,888,671	9.8%	10,507,096	7,381,575
Transportation	7,307,044	4.0%	5,739,727	1,567,317
Finance & Payroll	1,328,978	0.7%	1,266,945	62,033
Technology	2,602,100	1.4%	1,995,542	606,558
<b>SUB-TOTAL:</b>	<b>182,569,960</b>	<b>100.00%</b>	<b>162,697,989</b>	<b>19,871,971</b>

% Of Total:            89.12%            10.88%

## SCHOOL FOOD SERVICES

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	5,437,604	6,871,991
<b>SUB-TOTAL:</b>	<b>5,437,604</b>	<b>6,871,991</b>

% Of Total:            44.17%            55.83%

## CAPITAL OUTLAY FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	992,495	41,340,320
<b>SUB-TOTAL:</b>	<b>992,495</b>	<b>41,340,320</b>

% Of Total:            2.34%            97.66%

## STUDENT ACTIVITY FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	0	6,315,148
<b>SUB-TOTAL:</b>	<b>0</b>	<b>6,315,148</b>

0.00%            100.00%

## DEBT SERVICE FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	0	11,094,663
<b>SUB-TOTAL:</b>	<b>0</b>	<b>11,094,663</b>

0.00%            100.00%

## TOTAL ALL FUNDS

	<u>Compensation</u>	<u>Non-Compensation</u>
<b>TOTAL:</b>	<b>169,128,088</b>	<b>85,494,093</b>
	66.42%	33.58%

# PROJECTED FUND BALANCES

## FY 2014    GENERAL    DEBT SRV.    CAPITAL    OTHER

### Non-Spendable:

Inventories	501,460			608,759
Prepaid Exp	28,619			

### Restricted For:

Debt Service		2,166,920		
Capital Projects			10,769,555	
School Lunch				1,039,632

### Committed To:

Economic Stabilization	4,000,000			
Benefit Obligations	1,753,367			
Student Activity				5,289,385
Other Purposes	664,647			

### Assigned To:

Early Retirement Benefit Programs	10,000,000			
	3,069,629			

### Unassigned:            10,721,702

<b>TOTAL:</b>	<b>\$30,739,424</b>	<b>\$2,166,920</b>	<b>\$10,769,555</b>	<b>\$6,937,776</b>	<b>\$50,613,675</b>
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[PROJECTED FUND BALANCES--Continued from previous page]

<b>FY 2015 Est.</b>	<b><u>GENERAL</u></b>	<b><u>DEBT SRV.</u></b>	<b><u>CAPITAL</u></b>	<b><u>OTHER</u></b>	
<b><u>Non-Spendable:</u></b>					
Inventories	550,000			610,000	
Prepaid Exp	50,000				
<b><u>Restricted For:</u></b>					
Debt Service		1,280,000			
Capital Projects			5,000,000		
School Lunch				1,050,000	
<b><u>Committed To:</u></b>					
Economic Stabilization	4,000,000				
Benefit Obligations	1,800,000				
Student Activity				5,300,000	
Other Purposes	400,000				
<b><u>Assigned To:</u></b>					
Early Retirement Benefit	10,000,000				
Programs	200,000				
<b><u>Unassigned:</u></b>	11,121,702				
<b>TOTAL:</b>	<b>\$28,121,702</b>	<b>\$1,280,000</b>	<b>\$5,000,000</b>	<b>\$6,960,000</b>	<b>\$41,361,702</b>

<b>EST. Changes</b>	<b><u>GENERAL</u></b>	<b><u>DEBT SRV.</u></b>	<b><u>CAPITAL</u></b>	<b><u>OTHER</u></b>	
<b><u>Non-Spendable:</u></b>					
Inventories	48,540			1,241	
Prepaid Exp	21,381				
<b><u>Restricted For:</u></b>					
Debt Service		(886,920)			
Capital Projects			(5,769,555)		
School Lunch				10,368	
<b><u>Committed To:</u></b>					
Economic Stabilization					
Benefit Obligations	46,633				
Student Activity				10,615	
Other Purposes	(264,647)				
<b><u>Assigned To:</u></b>					
Early Retirement Benefit					
Programs	(2,869,629)				
<b><u>Unassigned:</u></b>	400,000				
<b>TOTAL:</b>	<b>(\$2,617,722)</b>	<b>(\$886,920)</b>	<b>(\$5,769,555)</b>	<b>\$22,224</b>	<b>(\$9,251,973)</b>

# FY 2015-2016 Budget Highlights

## I. MAINTENANCE & OPERATION

### TOP PRIORITIES

	<u>Est. Costs</u>
<u>Compensation</u>	
1. Fund Steps and Lanes (Reg K-12 Programs)	665,600
2. 3.0% Base Salary Increase (Reg K-12 Programs)	3,126,000
4. Health Insurance Costs (Reg K-12 Programs)	<u>750,000</u>
Compensation Sub-Total:	4,541,600

### OTHER

1. Innovations Center (\$100k On-Going, \$200k One-Time)	300,000
2. High School Activity Travel	40,000
3. CTE Maint. Of Effort	80,000
4. Charter School Replacement	82,200
5. half counselor	<u>40,000</u>
Other Sub-Total:	542,200

TOTAL: **5,083,800**

### FUNDING SOURCE

1. New WPU Dollars (no student growth)	4,467,697
2. Enrollment Growth	0
3. Quality Teaching Day	547,000
4. Other	69,103
TOTAL:	<b>5,083,800</b>

### Retirement Rate Increases

	<u>FY 11*</u>	<u>FY 12*</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Reg Rate	16.32	16.86	18.76	20.46	22.19	22.19
401k Contribution	1.50	1.50	1.50	1.50	1.50	1.50
<b>TOTAL RATE</b>	<b>17.82</b>	<b>18.36</b>	<b>20.26</b>	<b>21.96</b>	<b>23.69</b>	<b>23.69</b>
% Change	13.36%	3.03%	10.35%	8.39%	7.88%	0.00%

  

	<u>FY 11*</u>	<u>FY 12*</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15 est.</u>	<u>FY 16 est.</u>
TOTAL Ret Costs	\$19,518,669	\$20,391,721	\$22,492,098	\$24,650,633	\$26,837,144	\$26,837,144
\$ Change:	\$2,324,137	\$873,052	\$2,100,377	\$2,158,535	\$2,186,511	\$0

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

5 Year Cumulative Increase: **\$9,642,612**

### INSURANCE

FY 14	Members		Members	TOTAL	Members	% of Total
Altius Peak Plus (High)	189	Select Med. (High)	595	Traditional (H)	784	39.34%
Altius Peak Pref. (Mid)	361	Select Value (Mid)	317	Traditional (M)	678	34.02%
Altius H.S.A.	219	Select Hlth H.S.A.	312	H.S.A.	531	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%	

FY 15	Members		Members	TOTAL	Members	% of Total
Altius Peak Plus (High)	337	Select Med. (High)	589	Traditional (H)	926	47.93%
Altius Peak Pref. (Mid)	175	Select Value (Mid)	275	Traditional (M)	450	23.29%
Altius H.S.A.	215	Select Hlth H.S.A.	341	H.S.A.	556	28.78%
<b>TOTAL:</b>	<b>727</b>		<b>1,205</b>		<b>1,932</b>	<b>100.00%</b>
% of Total:	37.63%		62.37%		100.00%	

## 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 to be built over a five year period:

<u>Proposed Projects</u>	<u>Status</u>
Rocky Mountain JHS Addition	Complete
North Park Elementary Replacement	Complete
Weber Innovation Center	Complete
Wahlquist JHS Replacement	Complete
West Weber Elementary Replacement	Under Construction
Marlon/Club Heights Replacement	Under Construction
North Ogden JHS Remodel/Expansion	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 \$2.5 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 buildings well maintained and in good repair. In addition, Capital funds are needed to maintain bus fleets and update textbooks.

Senate Bill (SB) 97 was passed during the 2015 General Legislative Session. This change is projected to provide an additional \$3.16 Million through a statewide equalized tax rate. Following is a projection of how this will be spent:

#### **SB 97 FUNDS--Estimated**

New Voted Leeway Guarantee Funds	\$2,332,848
New Board Leeway Guarantee Funds	830,934
<b>TOTAL REVENUE:</b>	<b>\$3,163,782</b>

#### **Projected Expenses**

Busses	\$1,050,000
Textbooks	750,000
Capital Projects	1,363,782
<b>BALANCE:</b>	<b>\$3,163,782</b>

## III. Child Nutrition Budget

Over the past few years, rising food & fuel costs have impacted Child Nutrition funding. At the same time, revenue from the federal government has increased helping the district maintain consistent lunch prices. However, new federal regulations require that calculated ratios between "paid" lunches and "free" lunches be maintained.

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16 Proposed
<b><u>Elementary</u></b>						
Lunch	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
% Change		0.00%	0.00%	0.00%	0.00%	0.00%
Breakfast	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
<b><u>Secondary</u></b>						
Lunch	\$2.25	\$2.25	\$2.30	\$2.30	\$2.30	\$2.30
% Change		0.00%	2.22%	0.00%	0.00%	0.00%
Breakfast	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
<b><u>Adult</u></b>						
Lunch	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.50
% Change		0.00%	0.00%	0.00%	0.00%	7.69%
Breakfast	\$2.25	\$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. However, in an effort to position the district to possibly receive state capital equalization funds, when we get finalized rates, we are going to propose a change. This change will be done within the certified rate and will not require a Truth-in-Taxation hearing. The Board Local levy will be reduced and the Capital Outlay levy will receive a corresponding increase. Then capital costs currently spent through the general fund will be spent through the Capital Fund.

	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>	<u>FY 15</u>	<u>FY 16</u>
Assessed Value	6,827,052,468	6,744,152,148	6,596,152,923	6,764,512,878	7,321,719,820	7,321,719,820
% change over prior yr.	0.49%	-1.21%	-2.19%	2.55%	8.24%	0.00%
						<i>Est.</i>
Overall Tax Rate	0.006526	0.006833	0.007071	0.006920	0.006526	0.006526
% change over prior yr.	19.57%	4.70%	3.48%	-2.14%	-5.69%	0.00%

<u>Tax Levy</u>	<u>Current Rate</u>	<u>Wasatch Front Rank (out of 15)</u>	<u>Cost on a \$200,000 home</u>	<u>Proposed Rate</u>	<u>Dollar Change</u>
Basic State Rate	0.001419	n/a	156.09	0.001419	
Board Local Levy	0.001866	9	205.26	<b>0.001246</b>	(4,536,466)
Voted Leeway	0.001010	12	111.10	0.001010	
Capital Outlay	0.000888	10	97.68	<b>0.001508</b>	4,536,466
Debt Service	0.001343	8	147.73	0.001343	
Judgment Levy		n/a	0.00		
<b>TOTAL TAX RATE</b>	<b>0.006526</b>	<b>14</b>	<b>717.86</b>	<b>0.006526</b>	

### Current Overall Rate

1 Tooele	0.009593
2 Ogden	0.009234
3 Nebo	0.009183
4 Logan	0.008549
5 Box Elder	0.008386
6 Davis	0.008259
7 Alpine	0.008096
8 Cache	0.007808
<b>Average</b>	<b>0.007807</b>
9 Canyons	0.006872
10 Murray	0.006846
11 Granite	0.006831
12 Jordan	0.006700
13 Provo	0.006636
<b>14 Weber</b>	<b>0.006526</b>
15 Salt Lake	0.006303

**WEBER SCHOOL  
DISTRICT**

**OPERATING BUDGET**

**GENERAL FUND**

**THREE YEAR COMPARISON WITH  
2013 - 2014 ACTUAL  
2014 - 2015 FINAL BUDGET  
2015 - 2016 PROPOSED BUDGET**

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## WEBER SCHOOL DISTRICT BUDGET

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED	DOLLAR CHANGE
<b>LOCAL REVENUES:</b>				
Property Taxes	37,781,712	36,515,717	37,611,187	1,095,470
Earnings on Investments	764,726	600,000	600,000	-
Other Local Revenues	2,021,253	2,200,000	2,200,000	-
<b>TOTAL LOCAL REVENUES</b>	<b>40,567,691</b>	<b>39,315,717</b>	<b>40,411,187</b>	<b>1,095,470</b>
<b>STATE REVENUES:</b>				
<b>UNRESTRICTED STATE WPU:</b>				
K-12 Programs	84,327,078	86,770,437	90,335,795	3,565,358
Contribution to Charter Schools	(534,299)	(579,224)	(661,424)	(82,200)
Small Schools	209,222	223,338	232,355	9,017
Professional Staff Costs	8,071,566	8,414,560	8,754,315	339,755
<b>SUBTOTAL</b>	<b>92,073,567</b>	<b>94,829,111</b>	<b>98,661,041</b>	<b>3,831,930</b>
Less State Basic Rate-Property Tax	(12,615,263)	(12,049,142)	(13,000,000)	(950,858)
<b>NET UNRESTRICTED REVENUE</b>	<b>79,458,304</b>	<b>82,779,969</b>	<b>85,661,041</b>	<b>2,881,072</b>
<b>RESTRICTED STATE WPU:</b>				
Special Education Add-On	11,814,655	11,808,509	12,289,339	480,830
Special Education Self Contained	2,343,488	2,429,197	2,527,280	98,083
Sp Ed - Preschool	1,206,338	1,227,587	1,277,154	49,567
Extended Year - Severely Disabled	140,481	55,538	57,780	2,242
Special Education State	245,333	249,633	259,713	10,080
Career Technology Education	5,636,460	5,592,559	5,820,281	227,722
Class Size Reduction K-8	5,438,756	5,571,589	5,796,551	224,962
<b>SUB-TOTAL RESTRICTED WPU</b>	<b>26,825,511</b>	<b>26,934,612</b>	<b>28,028,098</b>	<b>1,093,486</b>
<b>RELATED TO STATE BASIC PROGRAMS</b>				
Flexible Allocation WPU Distribution	1,199,341	1,180,390	1,180,390	-
Pupil Transportation (includes one-time \$\$)	3,994,014	4,076,181	4,464,227	388,046
Enhancement for Accelerated Students	185,624	197,854	204,685	6,831
Enhancement for At-Risk Students	962,944	860,545	864,238	3,693
At Risk - Gang Prevention	20,634	19,480	24,281	4,801
At Risk-Youth in Custody	480,213	446,937	470,856	23,919
Adult Education	486,849	412,191	435,854	23,663
Concurrent Enrollment	298,396	283,458	298,627	15,169
School Land Trust	1,805,863	1,854,413	1,879,763	25,350
Reading Achievement	799,794	807,687	807,687	-
Early Intervention	324,832	326,433	326,433	-

## WEBER SCHOOL DISTRICT BUDGET

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED	DOLLAR CHANGE
School Nurses	41,646	41,112	46,705	5,593
Beverly Taylor Sorenson Elem. Arts		209,040	209,040	
Critical Languages & Dual Immersion	40,000	40,000	40,000	-
Educator Salary Adjustments	7,793,105	8,159,870	8,334,851	174,981
Library Book & Electronic Resources	27,950	27,427	79,788	52,361
<b>UB-TOTAL RELATED TO BASIC PROGRAMS</b>	<b>18,461,205</b>	<b>18,943,018</b>	<b>19,667,425</b>	<b>724,407</b>
<b>OTHER STATE PROGRAMS</b>				
Voted Leeway	4,805,171	4,502,732	7,008,903	2,506,171
Board Leeway	1,594,455	1,499,099	2,391,769	892,670
USTAR Centers	260,245	263,000	263,000	-
Drivers Education	163,316	185,000	185,000	-
Staff Dev./UPASS	90,909	78,602	78,602	-
Math Science Bonus	214,599	220,000	230,000	
Other From State Sources	23,860	60,686	100,000	39,314
<b>SUB-TOTAL OTHER STATE PROGRAMS</b>	<b>7,152,555</b>	<b>6,809,119</b>	<b>10,257,274</b>	<b>3,448,155</b>
<b>ONE TIME STATE PROGRAMS</b>				
Teacher Supplies	253,630	252,343	255,000	2,657
<b>ONE-TIME STATE PROGRAMS</b>	<b>253,630</b>	<b>252,343</b>	<b>255,000</b>	<b>2,657</b>
<b>TOTAL STATE REVENUES</b>	<b>132,151,205</b>	<b>135,719,061</b>	<b>143,868,838</b>	<b>8,149,777</b>

## WEBER SCHOOL DISTRICT BUDGET

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED	DOLLAR CHANGE
<b>FEDERAL PROGRAMS:</b>				
PL 874	125,500	150,000	150,000	-
E Rate	53,733	50,000	75,000	25,000
Title I	1,988,165	2,087,573	2,150,200	62,627
Substance Abuse Prevention	22,615	23,746	24,458	712
IDEA Special Education	6,441,204	6,763,264	6,966,162	202,898
Sp. Ed. Pre-School	128,256	134,669	138,709	4,040
Special Ed. - Medicaid	873,718	917,404	944,926	27,522
Medicaid Admin Outreach	224,768	236,006	243,086	7,080
Medicaid Infant Program	596,730	626,567	645,364	18,797
Infant Program	292,548	307,175	316,390	9,215
Adult Education	97,797	102,687	105,768	3,081
Carl Perkins Grant	255,884	268,678	276,738	8,060
Americorp	59,178	60,000	61,800	1,800
Title II -- Teacher Quality	624,391	655,611	675,279	19,668
CCLC After School	110,116	115,622	119,091	3,469
NCLB English	52,586	55,215	56,871	1,656
Other From Federal	25,907	27,202	28,018	816
<b>TOTAL REGULAR FEDERAL PROGRAMS</b>	<b>11,973,096</b>	<b>12,581,419</b>	<b>12,977,860</b>	<b>396,441</b>
<b>TOTAL GENERAL REVENUES</b>	<b>184,691,992</b>	<b>187,616,197</b>	<b>197,257,885</b>	<b>9,641,688</b>

## WEBER SCHOOL DISTRICT BUDGET

### Instruction

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Teacher Salaries	77,901,831	82,509,620	84,955,576
Substitute Teachers	1,083,085	1,322,644	1,372,347
Aide Salaries	8,223,069	9,458,970	9,423,833
Employee Benefits	35,008,746	39,583,664	37,168,406
Purchased Services	1,732,607	1,816,411	1,816,411
Instructional Supplies	2,845,012	3,500,000	3,500,000
Textbooks	322,232	407,450	407,450
Inservice & Other Costs	94,034	1,452,036	1,452,036
Instructional Equipment	618,820	496,364	600,000
<b>TOTAL EXPENDITURES</b>	<b>127,829,436</b>	<b>140,547,159</b>	<b>140,696,059</b>

### Instructional Support Services

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Media Teachers	668,659	1,306,833	1,756,616
Substitute Salaries	19,063	9,804	6,162
Aide Salaries	799,947	901,972	660,811
Employee Benefits	664,345	863,922	903,686
Supplies	37,796	35,447	35,447
Library Books	204,833	235,797	235,797
Audio Visual	28,180	26,544	26,544
Purchased Services	9,505	17,076	17,076
Equipment and Other Costs	76,769	279,171	279,171
<b>TOTAL EXPENDITURES</b>	<b>2,509,097</b>	<b>3,676,566</b>	<b>3,921,310</b>

### Support Services

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
<b><u>GUIDANCE</u></b>			
Counselor Salaries	3,545,850	3,907,431	3,791,306
Nurses Salaries	532,271	565,911	584,733
Aide & Secretarial Salaries	231,948	272,450	286,075
Employee Benefits	1,783,664	1,875,888	1,920,352
Purchased Services	403,192	363,847	363,847
Supplies	104,936	129,317	129,317
Inservice & Other Costs	12,055	46,982	46,982
<b>TOTAL EXPENDITURES</b>	<b>6,613,916</b>	<b>7,161,826</b>	<b>7,122,612</b>

# WEBER SCHOOL DISTRICT BUDGET

## Administration

<u>DISTRICT</u>	2013-2014	2014-2015	2015-2016
	ACTUAL	FINAL BUDGET	PROPOSED
Board Members Salaries	21,000	21,000	22,260
Administrative Salaries	480,944	775,607	599,928
Supervision Salaries	1,584,016	1,249,599	1,574,164
Secretarial Salaries	485,953	581,218	699,389
Employee Benefits	920,356	1,025,417	1,173,994
Purchased Services	800,560	876,670	876,670
Supplies	43,125	56,714	56,714
Inservice & Other Costs	65,670	83,127	83,127
<b>TOTAL EXPENDITURES</b>	<b>4,401,624</b>	<b>4,669,352</b>	<b>5,086,246</b>
<u>SCHOOLS</u>			
Principal Salaries	6,663,421	6,827,530	7,133,355
Secretarial Salaries	1,648,944	1,771,181	1,814,209
Employee Benefits	3,747,229	3,811,713	4,042,903
Purchased Services	29,500	35,450	35,450
Inservice & Other Costs	-	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>12,089,094</b>	<b>12,480,874</b>	<b>13,060,917</b>

## Maintenance & Custodial

	2013-2014	2014-2015	2015-2016
	ACTUAL	FINAL BUDGET	PROPOSED
Warehouse Salaries	-	92,300	-
Custodial Salaries	4,967,592	4,954,918	5,521,554
Maintenance Salaries	2,622,448	2,629,503	2,787,634
Employee Benefits	2,924,905	3,088,236	3,564,060
Purchased Services	829,929	832,400	832,400
Utilities	4,683,726	4,303,899	4,750,000
Supplies	947,743	821,483	821,483
Equipment	893,125	1,016,445	1,016,445
Other Costs	19,203	139,565	139,565
<b>TOTAL EXPENDITURES</b>	<b>17,888,671</b>	<b>17,878,749</b>	<b>19,433,141</b>

## WEBER SCHOOL DISTRICT BUDGET

### Transportation

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Secretarial Salaries	84,553	89,486	92,544
Supervision Salaries	159,585	162,281	177,243
Bus Driver Salaries	3,158,674	3,421,129	3,634,550
Mechanics Salaries	306,827	309,603	319,074
Computer Personnel	46,069	51,072	51,237
Employee Benefits	1,953,282	2,131,496	2,160,268
Purchased Services	202,015	247,342	247,342
Gasoline	943,763	979,791	979,791
Supplies	409,117	451,655	451,655
Buses and equipment	5,525	7,222	7,222
Training	7,642	4,431	4,431
Other Costs	29,992	20,667	20,667
<b>TOTAL EXPENDITURES</b>	<b>7,307,044</b>	<b>7,876,175</b>	<b>8,146,024</b>

### CENTRAL SERVICES:

### Finance & Electronic Maintenance

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Finance Salaries	909,414	940,442	998,098
Employee Benefits	361,545	392,372	404,876
Purchased Services	11,485	26,847	28,189
Supplies	14,969	30,580	32,109
Equipment	3,092	10,982	11,531
Inservice & Other Costs	32,487	4,446	4,668
<b>TOTAL EXPENDITURES</b>	<b>1,332,992</b>	<b>1,405,669</b>	<b>1,479,471</b>
Computer Personnel	1,425,006	1,434,012	1,520,053
Employee Benefits	566,522	557,310	579,602
Purchased Services	239,967	225,551	225,551
Supplies	28,196	66,105	66,105
Equipment	172,953	664,431	664,431
Inservice & Other Costs	165,442	289,406	289,406
<b>TOTAL EXPENDITURES</b>	<b>2,598,086</b>	<b>3,236,815</b>	<b>3,345,148</b>

## WEBER SCHOOL DISTRICT BUDGET

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
<b>TOTAL GENERAL EXPENDITURES</b>	<b>182,569,960</b>	<b>198,933,185</b>	<b>202,290,928</b>

**Change in General Fund Balance:**

<u>GENERAL FUND:</u>	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Revenues	184,691,992	187,616,197	197,257,885
Expenditures	182,569,960	198,933,185	202,290,928
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	2,122,032	(11,316,988)	(5,033,043)
Other Financing sources:			
<i>Proceeds from sale of capital assets</i>	56,330	-	-
Transfers to other funds:		(370,000)	(6,400,000)
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	28,561,062	30,739,424	19,052,436
<b>Fund Balance at End of Year</b>	<b>30,739,424</b>	<b>19,052,436</b>	<b>7,619,393</b>

**WEBER SCHOOL  
DISTRICT**

**OTHER ACTIVITIES**

**SCHOOL FOOD SERVICES  
CAPITAL OUTLAY  
DEBT SERVICE  
TRUST AND AGENCY  
STUDENT ACTIVITY**

**THREE YEAR COMPARISON WITH  
2013 - 2014 ACTUAL  
2014 - 2015 FINAL BUDGET  
2015 - 2016 PROPOSED BUDGET**

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# WEBER SCHOOL DISTRICT BUDGET

## School Food Services

<u>REVENUE</u>	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Sales	3,906,712	3,945,779	3,985,237
State Allocation	2,003,828	2,023,866	2,044,105
Federal Allocation	6,704,014	6,905,134	6,974,185
<b>TOTAL REVENUES</b>	<b>12,614,554</b>	<b>12,874,779</b>	<b>13,003,527</b>
 <u>EXPENDITURES</u>			
Salaries	3,897,078	4,090,723	4,336,166
Employee Benefits	1,529,581	1,773,990	1,844,950
Purchased Services	123,768	231,231	142,793
Supplies and Materials	674,722	558,292	686,207
Food	4,842,300	6,006,026	5,511,592
Equipment	416,226	378,214	397,125
Other/Indirect Cost	825,920	984,694	984,694
<b>Total EXPENDITURES</b>	<b>12,309,595</b>	<b>14,023,170</b>	<b>13,903,527</b>

## Change in School Food Services Fund Balance:

<u>SCHOOL FOOD SERVICES</u>	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Revenues	12,614,554	12,874,779	13,003,527
Expenditures	12,309,595	14,023,170	13,903,527
<i>Excess or (Deficiency) of Revenues over or (under )Expenditures</i>	304,959	(1,148,391)	(900,000)
Other financing sources:			
Transfers - in	-	-	400,000
(Increase) Decrease Reserve Fund Balance	-	-	-
Fund Balance From Previous Year	1,343,432	1,648,391	500,000
<b>Fund Balance at End of Year</b>	<b>1,648,391</b>	<b>500,000</b>	<b>-</b>

# WEBER SCHOOL DISTRICT BUDGET

## Capital Outlay

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
<b>REVENUE</b>			
Property Tax	7,786,758	7,548,861	7,775,327
Earnings on Investments	157,606	130,000	130,000
Other Local Sources	450,833	450,000	450,000
<b>TOTAL REVENUES</b>	<b>8,395,197</b>	<b>8,128,861</b>	<b>8,455,327</b>
<b>EXPENDITURES</b>			
Salaries	690,023	745,414	790,139
Employee Benefits	302,472	484,640	504,026
Purchased Services	546,504	25,000	25,000
Travel	9,835	30,000	30,000
Land Purchases	414,652	500,000	100,000
Maintenance Projects	17,033	100,000	100,000
Buildings	32,754,194	32,000,000	15,000,000
Building Upgrades	721,692	691,853	750,000
Textbooks	343,569	180,000	800,000
New Buses	4,069,357	618,000	600,000
Vehicles	42,153	120,000	200,000
Instruction Computer Replacement and Lease	1,115,064	1,800,000	1,000,000
Software/Phone Upgrade	289,580	200,000	200,000
Equipment	470,349	310,000	310,000
Furniture and Fixtures	112,252	300,000	300,000
Other Costs	434,086	10,000	11,162
<b>TOTAL EXPENDITURES</b>	<b>42,332,815</b>	<b>38,114,907</b>	<b>20,720,327</b>
	<b>2013-2014 ACTUAL</b>	<b>2014-2015 FINAL BUDGET</b>	<b>2015-2016 PROPOSED</b>
Revenues	8,395,197	8,128,861	8,455,327
Expenditures	42,332,815	38,114,907	20,720,327
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(33,937,618)	(29,986,046)	(12,265,000)
<b><u>Other Financing Sources/(Uses):</u></b>			
Loan Proceeds	2,017,390	-	3,200,000
Bond Proceeds	25,000,000	38,000,000	20,000,000
Bond Premiums	679,650	3,800,000	-
Bond Costs	(212,440)	(350,000)	(200,000)
Bond Payment	-	(20,000,000)	(20,000,000)
Capital Leases	3,373,962	-	-
Note Payments	(144,109)	(179,406)	(180,000)
Note Interest	(29,370)	(54,102)	(55,000)
Sale of Capital Assets	368,085	-	-
Fund Transfer	-	3,000,000	4,500,000
Fund Balance From Previous Year	13,654,004	10,769,554	5,000,000
<b>Fund Balance at End of Year</b>	<b>10,769,554</b>	<b>5,000,000</b>	<b>-</b>

# WEBER SCHOOL DISTRICT BUDGET

**Debt Service**

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
<b><u>REVENUE</u></b>			
Property Taxes	10,973,366	11,389,632	11,731,321
<b>TOTAL REVENUES</b>	<b>10,973,366</b>	<b>11,389,632</b>	<b>11,731,321</b>
<b><u>EXPENDITURES</u></b>			
Interest	4,846,497	7,515,000	6,810,000
Redemption of Principal	6,240,000	5,099,725	5,284,983
Paying Agent Fees/Other	8,168	441,826	136,338
<b>TOTAL EXPENDITURES</b>	<b>11,094,665</b>	<b>13,056,551</b>	<b>12,231,321</b>

**Change in Debt Service Fund Balance:**

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Revenues	10,973,366	11,389,632	11,731,321
Expenditures	11,094,665	13,056,551	12,231,321
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(121,299)	(1,666,919)	(500,000)
<b><u>Other Financing Sources (Uses):</u></b>			
Refunded Bonds Issued		-	-
Bond Premium		-	-
Payment to Refunded Bond Escrow Agent		-	-
Fund Balance From Previous Year	2,288,218	2,166,919	500,000
<b>Fund Balance at End of Year</b>	<b>2,166,919</b>	<b>500,000</b>	<b>-</b>

# WEBER SCHOOL DISTRICT BUDGET

**Trust & Agency**

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
<b><u>REVENUE</u></b>			
Local	382,740	500,000	500,000
<b>TOTAL REVENUES</b>	<b>382,740</b>	<b>500,000</b>	<b>500,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	383,113	631,015	500,000
<b>TOTAL EXPENDITURES</b>	<b>383,113</b>	<b>631,015</b>	<b>500,000</b>

**Change in Trust and Agency Fund Balance:**

	2013-2014 ACTUAL	2014-2015 FINAL BUDGET	2015-2016 PROPOSED
Revenues	382,740	500,000	500,000
Expenditures	383,113	631,015	500,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(373)	(131,015)	-
Fund Balance From Previous Year	131,388	131,015	-
<b>Fund Balance at End of Year</b>	<b>131,015</b>	<b>-</b>	<b>-</b>

**WEBER SCHOOL  
DISTRICT**

**PROPERTY TAX SUMMARY**

**2013 - 2014 ACTUAL**

**2014 - 2015 FINAL BUDGET**

**2015 - 2016 PROPOSED BUDGET**

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# Weber School District Property Tax Revenue Summary

FY 2015-2016 Rates are Estimates, Certified rates have not been received.

LEVY	2013 - 2014		2014 - 2015		2015 - 2016	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE*	AMOUNT
<b>GENERAL</b>						
State Basic Program*	0.001535	11,021,898	0.001419	10,686,483	0.001419	11,007,077
Voted Leeway	0.001083	7,776,362	0.001010	7,606,306	0.001010	7,834,495
Board Leeway	0.002006	14,403,862	0.001866	14,052,838	0.001866	14,474,423
Fee-in-Lieu (Vehicles)		3,122,738		3,038,846		3,130,011
Redemptions		1,456,852		1,131,244		1,165,181
<b>TOTAL GENERAL</b>	<b>0.004624</b>	<b>37,781,712</b>	<b>0.004295</b>	<b>36,515,717</b>	<b>0.004295</b>	<b>37,611,187</b>
<b>Capital Outlay</b>						
Capital Outlay Levy	0.000953	6,842,911	0.000000	6,687,524	0.000000	6,888,150
Fee-in-Lieu (Vehicles)		643,592		627,749		646,581
Redemptions		300,255		233,588		240,596
<b>TOTAL CAPITAL</b>	<b>0.000953</b>	<b>7,786,758</b>	<b>0.000000</b>	<b>7,548,861</b>	<b>0.000000</b>	<b>7,775,327</b>
<b>DEBT SERVICE</b>						
Debt Service	0.001343	9,643,264	0.001343	10,114,127	0.001343	10,417,551
Fee-in-Lieu (Vehicles)		906,972		931,863		959,819
Redemptions		423,130		343,642		353,951
<b>TOTAL G.O. DEBT</b>	<b>0.001343</b>	<b>10,973,366</b>	<b>0.001343</b>	<b>11,389,632</b>	<b>0.001343</b>	<b>11,731,321</b>
<b>TOTAL ALL LEVIES</b>	<b>0.006920</b>	<b>56,541,836</b>	<b>0.005638</b>	<b>55,454,210</b>	<b>0.005638</b>	<b>57,117,835</b>

SUMMARY:	2013 - 2014		2014 - 2015		2015 - 2016	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE	AMOUNT
Property Taxes	0.006920	49,688,297	0.005638	49,147,278	0.005638	50,621,696
Fee-in-Lieu (Vehicles)		4,673,302		4,598,458		4,736,411
Redemptions		2,180,237		1,708,474		1,759,728
<b>TOTAL</b>	<b>0.006920</b>	<b>56,541,836</b>	<b>0.005638</b>	<b>55,454,210</b>	<b>0.005638</b>	<b>57,117,835</b>

Percentage Change	-18.53%	-1.92%	0.00%	3.00%
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\* The 2015-2016 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.