

**ADOPTED BUDGET  
OF  
WEBER SCHOOL DISTRICT**

For the Fiscal Year

2019-2020

with the Final Legal Budget for  
the 2018-2019 Fiscal Year

June 12, 2019

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**WEBER SCHOOL DISTRICT BUDGET**  
**General Fund**

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Property taxes	\$ 38,287,094	\$ 40,600,000	\$ 40,600,000
Earnings on investments	1,244,609	1,500,000	1,500,000
Other local	3,981,244.00	3,600,000	3,600,000
State	160,807,847	171,250,000	171,250,000
Federal	12,169,089	13,100,000	13,100,000
<b>Total revenues</b>	<b>216,489,883</b>	<b>230,050,000</b>	<b>230,050,000</b>
<b>Expenditures</b>			
<b>Instruction</b>			
Salaries	101,703,631	109,749,699	116,172,984
Employee benefits	41,966,915	45,458,489	48,119,023
Purchased professional services	1,797,203	1,600,000	1,600,000
Purchased property services	-	500,000	500,000
Other purchased services	511,931	450,000	450,000
Supplies	4,824,171	4,000,000	4,000,000
Property	1,775,579	1,500,000	1,500,000
Other	(678,377)	4,200,000	4,200,000
	<u>151,901,053</u>	<u>167,458,188</u>	<u>176,542,007</u>
<b>Instructional Support Services</b>			
Salaries	2,054,495	2,357,535	2,495,514
Employee benefits	859,598	909,683	962,924
Purchased professional services	9,042	25,000	25,000
Purchased property services	-	7,000	7,000
Other purchased services	2,497	10,000	10,000
Supplies	271,693	400,000	400,000
Property	83,873	150,000	150,000
Other	3,596	20,000	20,000
	<u>3,284,794</u>	<u>3,879,218</u>	<u>4,070,437</u>
<b>Student Support Services</b>			
Salaries	5,090,620	5,311,001	5,621,836
Employee benefits	2,197,542	2,270,431	2,403,312
Purchased professional services	374,887	480,000	480,000
Purchased property services	(1)	25,000	25,000
Other purchased services	25,888	20,000	20,000
Supplies	167,207	200,000	200,000
Other	18,619	15,000	15,000
	<u>7,874,762</u>	<u>8,321,432</u>	<u>8,765,148</u>
<b>District Administration</b>			
Salaries	2,321,777	2,458,122	2,601,988
Employee benefits	1,056,002	1,035,164	1,095,749
Purchased professional services	801,371	800,000	800,000
Purchased property services	-	6,000	6,000
Other purchased services	66,899	50,000	50,000
Supplies	44,891	45,000	45,000
Property	8,749	5,000	5,000
Other	106,500	70,000	70,000
	<u>4,406,189</u>	<u>4,469,286</u>	<u>4,673,736</u>

**WEBER SCHOOL DISTRICT BUDGET**  
**General Fund, continued**

	2017-2018	2018-2019	2019-2020
	Actual Amounts	Final Budget	Proposed Budget
<b>School Administration</b>			
Salaries	8,686,269	9,173,790	9,710,701
Employee benefits	3,908,210	4,075,950	4,314,502
Other	-	50,000	50,000
	<u>12,594,479</u>	<u>13,299,740</u>	<u>14,075,203</u>
<b>Maintenance &amp; Custodial</b>			
Salaries	8,897,064	9,564,687	10,124,476
Employee benefits	3,200,596	3,654,745	3,868,645
Purchased professional services	5,245,249	5,000,000	5,000,000
Purchased property services	1	650,000	650,000
Other purchased services	9,095	12,000	12,000
Supplies	928,736	1,000,000	1,000,000
Property	975,866	1,000,000	1,000,000
Other	572	15,000	15,000
	<u>19,257,179</u>	<u>20,896,432</u>	<u>21,670,121</u>
<b>Transportation</b>			
Salaries	5,569,019	5,827,174	6,168,219
Employee benefits	2,377,241	2,429,497	2,571,687
Purchased professional services	37,410	45,000	45,000
Other purchased services	592,724	400,000	400,000
Supplies	1,251,308	1,200,000	1,200,000
Property	52,494	20,000	20,000
Other	42,788	45,000	45,000
	<u>9,922,984</u>	<u>9,966,671</u>	<u>10,449,907</u>
<b>Finance &amp; Technology</b>			
Salaries	2,957,469	3,139,900	3,323,668
Employee benefits	1,645,124	1,682,906	1,781,401
Purchased professional services	262,348	350,000	350,000
Purchased property services	157,521	175,000	175,000
Other purchased services	85,704	80,000	80,000
Supplies	238,284	250,000	250,000
Property	555,045	200,000	200,000
	<u>5,901,495</u>	<u>5,877,806</u>	<u>6,160,069</u>
<b>Total General Expenditures</b>	<b>215,142,935</b>	<b>234,168,773</b>	<b>246,406,629</b>
Excess (deficiency) of revenues over (under) expenditures	1,346,948	(4,118,773)	(16,356,629)
<b>Other financing sources (uses):</b>			
Proceeds from sale of capital assets	39,744	-	-
Transfers	(270,548)	(300,000)	-
<b>Total other financing sources (uses)</b>	<b>(230,804)</b>	<b>(300,000)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,116,144</b>	<b>(4,418,773)</b>	<b>(16,356,629)</b>

<b>Fund balances - beginning</b>	<u>33,394,722</u>	<u>34,510,866</u>	<u>30,092,093</u>
<b>Fund balances - ending</b>	<u>\$ 34,510,866</u>	<u>\$ 30,092,093</u>	<u>\$ 13,735,464</u>

**WEBER SCHOOL DISTRICT BUDGET**  
**School Food Services**

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u> <u>Amounts</u>	<u>Final</u> <u>Budget</u>	<u>Proposed</u> <u>Budget</u>
<b>Revenues:</b>			
Lunch sales	\$ 4,189,855	\$ 4,190,000	\$ 4,182,200
State	2,335,304	2,350,000	2,400,000
Federal	6,281,967	6,760,500	6,963,300
<b>Total revenues</b>	<b>12,807,126</b>	<b>13,300,500</b>	<b>13,545,500</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Salaries	4,065,439	4,803,267	5,084,258
Employee benefits	1,399,069	1,480,915	1,567,548
Purchased services	127,431	150,000	150,000
Supplies and materials	851,749	700,000	700,000
Food	5,073,852	5,700,000	5,320,346
Equipment	309,785	350,000	350,000
Other	989,325	2,220,467	807,511
<b>Total expenditures</b>	<b>12,816,650</b>	<b>15,404,649</b>	<b>13,979,663</b>
<b>Excess (deficiency) of revenues over (under) expenditures / net change in fund balances</b>	<b>(9,524)</b>	<b>(2,104,149)</b>	<b>(434,163)</b>
<b>Fund balances - beginning</b>	<b>2,547,836</b>	<b>2,538,312</b>	<b>434,163</b>
<b>Fund balances - ending</b>	<b>\$ 2,538,312</b>	<b>\$ 434,163</b>	<b>(0)</b>

**WEBER SCHOOL DISTRICT BUDGET**  
**Capital Projects**

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Property taxes	\$ 13,617,846	\$ 13,738,400	\$ 14,000,000
Earnings on investments	411,575	700,000	500,000
State revenue	125,823	170,000	170,000
Other local	78,874	1,700,000	1,700,000
<b>Total revenues</b>	<b>14,234,118</b>	<b>16,308,400</b>	<b>16,370,000</b>
<b>Expenditures:</b>			
Capital outlay:			
Land and buildings:			
Buildings	16,205,909	47,000,000	5,000,000
Land and improvements	1,374,073	4,500,000	2,000,000
Salaries and benefits	1,090,980	1,200,000	1,254,000
Purchased services	412,428	700,000	700,000
Supplies and materials	554,239	3,000,000	1,000,000
<b>Total land and buildings</b>	<b>19,637,629</b>	<b>56,400,000</b>	<b>9,954,000</b>
Equipment and textbooks:			
School buses	-	1,700,000	1,700,000
Vehicles	373,868	150,000	150,000
Software	432,551	500,000	500,000
Textbooks	2,299,503	2,000,000	2,000,000
Other instructional equipment	7,591,573	12,000,000	3,502,174
<b>Total equipment and textbooks</b>	<b>10,697,495</b>	<b>16,350,000</b>	<b>7,852,174</b>
<b>Total capital outlay</b>	<b>30,335,124</b>	<b>72,750,000</b>	<b>17,806,174</b>
Debt service:			
Principal retirement of notes and capital leases	4,502,294	5,000,000	3,000,000
Interest and fiscal charges	325,810	450,000	450,000
Bond issuance costs	140,594	350,000	350,000
<b>Total debt service</b>	<b>4,968,698</b>	<b>5,800,000</b>	<b>3,800,000</b>
<b>Total expenditures</b>	<b>35,303,822</b>	<b>78,550,000</b>	<b>21,606,174</b>
<b>Deficiency of revenues under expenditures</b>	<b>(21,069,704)</b>	<b>(62,241,600)</b>	<b>(5,236,174)</b>
<b>Other financing sources (uses):</b>			
Proceeds from general obligation bonds issued	27,000,000	35,000,000	-
Premium on bonds issued	1,474,798	3,185,887	-
Capital leases	6,820,526	7,000,000	4,000,000
Proceeds from sale of capital assets	866,000	-	-
Transfers	-	-	-
<b>Total other financing sources (uses)</b>	<b>36,161,324</b>	<b>45,185,887</b>	<b>4,000,000</b>
<b>Net change in fund balances</b>	<b>15,091,620</b>	<b>(17,055,713)</b>	<b>(1,236,174)</b>
<b>Fund balances - beginning</b>	<b>9,422,048</b>	<b>24,513,668</b>	<b>7,457,955</b>
<b>Fund balances - ending</b>	<b>\$ 24,513,668</b>	<b>\$ 7,457,955</b>	<b>\$ 6,221,781</b>

# WEBER SCHOOL DISTRICT BUDGET

## Debt Service

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Property taxes	<u>\$ 14,068,282</u>	<u>\$ 15,500,000</u>	<u>\$ 15,500,000</u>
Total revenues	<u>14,068,282</u>	<u>15,500,000</u>	<u>15,500,000</u>
<b>Expenditures:</b>			
Debt service:			
Principal retirement	<u>9,540,000</u>	<u>9,560,668</u>	<u>9,695,000</u>
Interest and other charges	<u>4,579,503</u>	<u>6,500,000</u>	<u>6,165,319</u>
Bond issuance costs	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>14,119,503</u>	<u>16,060,668</u>	<u>15,860,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(51,221)</u>	<u>(560,668)</u>	<u>(360,319)</u>
<b>Other financing sources (uses):</b>			
Proceeds from general obligation bonds issued	<u>-</u>	<u>-</u>	<u>-</u>
Premium on bonds issued	<u>-</u>	<u>-</u>	<u>-</u>
Payment to refunded bond escrow agent	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>(51,221)</u>	<u>(560,668)</u>	<u>(360,319)</u>
Fund balances - beginning	<u>1,336,464</u>	<u>1,285,243</u>	<u>724,575</u>
Fund balance - ending	<u>\$ 1,285,243</u>	<u>\$ 724,575</u>	<u>\$ 364,256</u>

**WEBER SCHOOL DISTRICT BUDGET**  
**Student Activities**

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Earnings on investments	\$ 258,528	\$ 250,000	\$ 250,000
Student fees	1,287,531	1,900,000	2,000,000
Other local	5,990,055	5,350,000	5,400,000
<b>Total revenues</b>	<b>7,536,114</b>	<b>7,500,000</b>	<b>7,650,000</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Salaries and benefits	770,580	850,000	850,000
Purchased services	678,492	400,000	400,000
Supplies	5,621,163	8,312,346	6,290,016
Equipment	257,776	300,000	200,000
Other expenditures	98,607	120,000	50,000
<b>Total expenditures</b>	<b>7,426,618</b>	<b>9,982,346</b>	<b>7,790,016</b>
Excess (deficiency) of revenues over (under) expenditures	109,496	(2,482,346)	(140,016)
<b>Other financing sources:</b>			
Transfers	-	-	-
<b>Net change in fund balances</b>	<b>109,496</b>	<b>(2,482,346)</b>	<b>(140,016)</b>
<b>Fund balances - beginning</b>	<b>2,512,866</b>	<b>2,622,362</b>	<b>140,016</b>
<b>Fund balances - ending</b>	<b>\$ 2,622,362</b>	<b>\$ 140,016</b>	<b>\$ -</b>

## WEBER SCHOOL DISTRICT BUDGET

### Foundation

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Earnings on investments	\$ 168,009	\$ 300,000	\$ 100,000
Contributions	<u>1,142,240</u>	<u>1,300,000</u>	<u>1,500,000</u>
<b>Total revenues</b>	<b>1,310,249</b>	<b>1,600,000</b>	<b>1,600,000</b>
<b>Expenditures:</b>			
<b>Current:</b>			
Salaries	186,163	300,000	300,000
Employee benefits	75,448	100,000	100,000
Purchased services	13,047	50,000	50,000
Supplies	1,570,789	2,500,000	1,400,000
Other	<u>1,012</u>	<u>20,000</u>	<u>20,000</u>
<b>Total expenditures</b>	<b><u>1,846,459</u></b>	<b><u>2,970,000</u></b>	<b><u>1,870,000</u></b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(536,210)</b>	<b>(1,370,000)</b>	<b>(270,000)</b>
<b>Other financing sources:</b>			
Transfers	<u>270,548</u>	<u>300,000</u>	<u>300,000</u>
<b>Net change in fund balances</b>	<b>(265,662)</b>	<b>(1,070,000)</b>	<b>30,000</b>
<b>Fund balances - beginning</b>	<b><u>3,045,794</u></b>	<b><u>2,780,132</u></b>	<b><u>1,710,132</u></b>
<b>Fund balances - ending</b>	<b><u>\$ 2,780,132</u></b>	<b><u>\$ 1,710,132</u></b>	<b><u>\$ 1,740,132</u></b>

**WEBER SCHOOL DISTRICT BUDGET**  
**Tax Increment Fund**

	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Property taxes	<u>\$ 3,152,929</u>	<u>\$ 3,500,000</u>	<u>\$ 3,500,000</u>
Total revenues	3,152,929	3,500,000	3,500,000
<b>Expenditures:</b>			
Current:			
Payments to redevelopment agencies	<u>3,152,929</u>	<u>3,500,000</u>	<u>3,500,000</u>
Total expenditures	<u>3,152,929</u>	<u>3,500,000</u>	<u>3,500,000</u>
Excess (deficiency) of revenues over (under) expenditures/net change in fund balances	-	-	-
<b>Fund balances - beginning</b>	-	-	-
<b>Fund balances - ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**REVENUE (FY 18 Actuals)****M & O FUND REVENUES**

	<u>Local</u>	<u>State</u>	<u>Federal</u>
Property Taxes			
Local Levies	21,517,717		
State Basic Rate		16,769,377	
Investment Income	1,244,609		
Transfers	(230,804)		
Other	3,981,244		
State Unrestricted Funds		110,422,577	
State Categorical Funds		50,385,270	
Federal Programs			12,169,089
<b>M&amp;O FUND SUB-TOTAL:</b>	<b>26,512,766</b>	<b>177,577,224</b>	<b>12,169,089</b>
% Of Total:	12.26%	82.11%	5.63%
	<b>M&amp;O FUND TOTAL REV:</b>		<b>216,259,079</b>

**SCHOOL FOOD SERVICES**

Sales	4,189,855		
State Liquor Fees		2,335,304	
Federal Allocation			6,281,967
<b>SCHOOL FOOD SERVICES SUB-TOTAL:</b>	<b>4,189,855</b>	<b>2,335,304</b>	<b>6,281,967</b>
% Of Total:	32.72%	18.23%	49.05%
	<b>SCHOOL FOOD SERVICES TOTAL:</b>		<b>12,807,126</b>

**CAPITAL OUTLAY FUND**

Property Tax	13,617,846		
Earnings on Investments	411,575		
State Funds		125,823	
Transfers			
Capital Leases	6,820,526		
Other (Sale of Assets and M&O Transfer)	944,874		
Bond Proceeds	28,474,798		
<b>CAPITAL OUTLAY FUND SUB-TOTAL:</b>	<b>50,269,619</b>	<b>125,823</b>	<b>0</b>
% Of Total:	99.75%	0.25%	0.00%
	<b>CAPITAL OUTLAY:</b>		<b>50,395,442</b>

**STUDENT ACTIVITY FUND**

Earnings on Investments	258,528		
Student Fees and Tuition	1,287,531		
Other Local	5,990,055		
<b>STUDENT ACTIVITY FUND SUB-TOTAL:</b>	<b>7,536,114</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>STUDENT ACTIVITY FUND:</b>		<b>7,536,114</b>

**FOUNDATION**

Contributions and Other	1,310,249		
Transfers	270,548		
<b>STUDENT ACTIVITY FUND SUB-TOTAL:</b>	<b>1,580,797</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>FOUNDATION:</b>		<b>1,580,797</b>

**DEBT SERVICE FUND**

Property Tax	14,068,282		
Other			
<b>DEBT SERVICE FUND SUB-TOTAL:</b>	<b>14,068,282</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
	<b>DEBT SERVICE:</b>		<b>14,068,282</b>

**TOTAL REVENUE ALL FUNDS**

	<b>104,157,433</b>	<b>180,038,351</b>	<b>18,451,056</b>
% Of Total:	34.42%	59.49%	6.10%
	<b>TOTAL ALL REVENUE:</b>		<b>302,646,840</b>

# EXPENSE (FY 18 Actuals)

## M & O FUND EXPENSES

	<u>\$ Amount</u>	<u>% of Total</u>	<u>Compensation</u>	<u>Non-Compensation</u>
Instruction	155,185,847	72.1%	146,426,987	8,758,860
Student Support Services	7,874,762	3.7%	7,286,686	588,076
School Administration & Staff	12,594,479	5.9%	12,532,379	62,100
District Administration & Staff	4,406,189	2.0%	3,377,780	1,028,409
Central (Finance, Tech & Other)	5,901,495	2.7%	4,253,698	1,647,797
Maintenance and Custodial	19,257,179	9.0%	12,265,893	6,991,286
Transportation	9,922,984	4.6%	8,348,150	1,574,834
<b>SUB-TOTAL:</b>	<b>215,142,935</b>	<b>100.00%</b>	<b>194,491,573</b>	<b>20,651,362</b>

% Of Total: 90.40% 9.60%

## SCHOOL FOOD SERVICES

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	5,464,506	7,352,144
<b>SUB-TOTAL:</b>	<b>5,464,506</b>	<b>7,352,144</b>

% Of Total: 42.84% 57.38%

## CAPITAL OUTLAY FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	1,117,120	34,186,702
<b>SUB-TOTAL:</b>	<b>1,117,120</b>	<b>34,186,702</b>

% Of Total: 3.16% 96.84%

## STUDENT ACTIVITY FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	770,580	6,656,038
<b>SUB-TOTAL:</b>	<b>770,580</b>	<b>6,656,038</b>

10.38% 89.62%

## FOUNDATION

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	261,611	1,584,848
<b>SUB-TOTAL:</b>	<b>261,611</b>	<b>1,584,848</b>

14.17% 85.83%

## DEBT SERVICE FUND

	<u>Compensation</u>	<u>Non-Compensation</u>
Expenses	0	14,119,503
<b>SUB-TOTAL:</b>	<b>0</b>	<b>14,119,503</b>

0.00% 100.00%

## TOTAL ALL FUNDS

	<u>Compensation</u>	<u>Non-Compensation</u>
<b>TOTAL:</b>	<b>202,105,390</b>	<b>84,550,597</b>
	<b>70.50%</b>	<b>29.50%</b>

# PROJECTED FUND BALANCES

FY 2018	<u>GENERAL</u>	<u>DEBT SRV.</u>	<u>CAPITAL</u>	<u>OTHER</u>	
<b>Non-Spendable:</b>					
Inventories & Pre Paid	682,815			582,233	
<b>Restricted For:</b>					
Debt Service		1,285,243			
Capital Projects			24,513,668		
School Lunch				1,969,802	
Students				2,310,675	
<b>Committed To:</b>					
Economic Stabilization	5,000,000				
Benefit Obligations	2,029,029				
Student Activity				3,078,096	
Other Purposes	361,920				
<b>Assigned To:</b>					
Early Retirement Benefit	10,250,000				
Programs	3,286,513				
<b>Unassigned:</b>					
	12,900,589				
<b>TOTAL:</b>	<b>\$34,510,866</b>	<b>\$1,285,243</b>	<b>\$24,513,668</b>	<b>\$7,940,806</b>	<b>\$68,250,583</b>

FY 2019 Est.	<u>GENERAL</u>	<u>DEBT SRV.</u>	<u>CAPITAL</u>	<u>OTHER</u>	
<b>Non-Spendable:</b>					
Inventories & Pre Paid	695,000			585,000	
<b>Restricted For:</b>					
Debt Service		2,256,000			
Capital Projects			12,000,000		
School Lunch				1,950,000	
Students				2,350,000	
<b>Committed To:</b>					
Economic Stabilization	5,000,000				
Benefit Obligations	2,100,000				
Student Activity				3,110,000	
Other Purposes	400,000				
<b>Assigned To:</b>					
Early Retirement Benefit	10,250,000				
Programs	3,056,500				
<b>Unassigned:</b>					
	16,954,850				
<b>TOTAL:</b>	<b>\$38,456,350</b>	<b>\$2,256,000</b>	<b>\$12,000,000</b>	<b>\$7,995,000</b>	<b>\$60,707,350</b>

EST. Changes	<u>GENERAL</u>	<u>DEBT SRV.</u>	<u>CAPITAL</u>	<u>OTHER</u>	
<b>Non-Spendable:</b>					
Inventories & Pre Paid	12,185			2,767	
<b>Restricted For:</b>					
Debt Service		970,757			
Capital Projects			(12,513,668)		
School Lunch				(19,802)	
<b>Committed To:</b>					
Economic Stabilization	0				
Benefit Obligations	70,971				
Student Activity				31,904	
Other Purposes	38,080				
<b>Assigned To:</b>					
Early Retirement Benefit					
Programs	(230,013)				
<b>Unassigned:</b>					
	4,054,261				
<b>TOTAL:</b>	<b>\$3,945,484</b>	<b>\$970,757</b>	<b>(\$12,513,668)</b>	<b>\$54,194</b>	<b>(\$7,543,233)</b>

# FY 2019-2020 Budget Highlights

## I. MAINTENANCE & OPERATION

### TOP PRIORITIES

<u>Compensation</u>	<u>Est. Costs</u>
1. Fund Steps and Lanes (Reg K-12 Programs)	\$806,966
2. 5.0 % Base Salary Increase (Reg K-12 Programs)	5,986,394
3. Health Insurance Costs (Reg K-12 Programs)	(399,248)
4. Increased H.S.A. Contributions (\$200.00 Add)	282,472
5. Kannact Health Coaching	105,032
<b>Compensation Sub-Total:</b>	<b>\$6,781,616</b>

### OTHER

1. Add full Time Office Aides to 5 Elem	\$119,043
2. Equity Specialist & Training Budget	250,000
<b>Other Sub-Total:</b>	<b>\$369,043</b>

**TOTAL NEW EXPENSE: \$7,150,659**

### FUNDING SOURCE

1. New WPU Dollars (no student growth)	\$4,927,202
2. Local Tax Revenue Growth (4.5% growth)	\$1,029,753
3. TSSA Revenue (25%)	1,222,917

**TOTAL NEW ON-GOING REVENUE: \$7,179,872**

**ON-GOING BALANCE: \$29,213**

### TEACHER SALARY GROWTH:

<u>Beginning</u>	<u>Lane 1 Step 1</u>	<u>Dollar Change</u>	<u>Lane 3 Step 1</u>	<u>Dollar Change</u>	<u>% Change</u>
FY 2008-09	\$33,649		\$37,996		
FY 2009-10	\$33,649	\$0	\$37,996	\$0	0.00%
FY 2010-11	\$33,649	\$0	\$37,996	\$0	0.00%
FY 2011-12	\$34,658	\$1,009	\$39,136	\$1,140	3.00%
FY 2012-13	\$34,658	\$0	\$39,136	\$0	0.00%
FY 2013-14	\$35,074	\$416	\$39,606	\$470	1.20%
FY 2014-15	\$35,512	\$438	\$40,101	\$495	1.25%
FY 2015-16	\$36,577	\$1,065	\$41,304	\$1,203	3.00%
FY 2016-17	\$37,400	\$823	\$42,233	\$929	2.25%
FY 2017-18	\$38,709	\$1,309	\$43,712	\$1,479	3.50%
FY 2018-19	\$40,257	\$1,548	\$45,460	\$1,748	4.00%
FY 2019-20	\$42,270	\$2,013	\$47,733	\$2,273	5.00%

<u>Top</u>	<u>Lane 1 Step 20</u>	<u>Dollar Change</u>	<u>Lane 3 Step 25</u>	<u>Dollar Change</u>	<u>% Change</u>
FY 2008-09	\$50,858		\$59,415		
FY 2009-10	\$50,858	\$0	\$59,415	\$0	0.00%
FY 2010-11	\$50,858	\$0	\$59,415	\$0	0.00%
FY 2011-12	\$52,384	\$1,526	\$61,197	\$1,782	3.00%
FY 2012-13	\$52,384	\$0	\$61,197	\$0	0.00%
FY 2013-14	\$53,013	\$629	\$61,931	\$734	1.20%
FY 2014-15	\$53,676	\$663	\$62,705	\$774	1.25%
FY 2015-16	\$55,286	\$1,610	\$64,586	\$1,881	3.00%
FY 2016-17	\$56,530	\$1,244	\$66,039	\$1,453	2.25%
FY 2017-18	\$58,509	\$1,979	\$68,351	\$2,312	3.50%
FY 2018-19	\$60,849	\$2,340	\$71,085	\$2,734	4.00%
FY 2019-20	\$63,891	\$3,042	\$74,639	\$3,554	5.00%

## II. Child Nutrition Budget

Over the past few years, rising food & labor costs have impacted Child Nutrition funding. At the same time, revenue from the federal government has increased helping the district maintain consistent lunch prices.

		FY 15	FY 16	FY 17	FY 18	FY 19	FY 20 Proposed
<b>Elem.</b>	Lunch	\$1.75	\$1.75	\$1.85	\$1.85	\$1.85	\$1.85
	% Change		0.00%	5.71%	0.00%	0.00%	0.00%
	Breakfast	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
<b>JHS</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>HS</b>	Lunch	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30	\$2.30
	% Change		0.00%	0.00%	0.00%	0.00%	0.00%
	Breakfast	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
<b>Adult</b>	Lunch	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25	\$3.25
	% Change		0.00%	0.00%	0.00%	0.00%	0.00%
	Breakfast	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25

## III. CAPITAL OUTLAY BUDGET

### 1. New Buildings and Future Construction

On November 7, 2017, Weber School District voters approved \$97 M General Obligation bonds for capital projects. Following is a summary of projects that will be built over a four to five year period:

<u>Proposed Projects</u>	<u>Status</u>
Fremont High School Addition	Complete
New Elementary (Farr West, Remuda)	Under Construction
New Elementary (Pleasant View)	Under Construction
Roy Junior High School Replacement	Under Construction
Weber Innovations High School Expansion	Not started

### 2. Capital Challenges

Because it is critical that capital improvement projects are funded to keep buildings well maintained and in good repair, and to maintain bus fleets and update textbooks, Weber School District held a Truth-in-Taxation hearing in August of 2016.

As a result of this hearing, the Board adjusted the Board Local Levy. This increased revenue allowed the district to restore funding to pre-recession levels for textbooks and capital improvements. In addition, this increased revenue helped the district to establish a funding stream for school busses that will enable a more reasonable rotation of the fleet.

## IV. Tax Rates

Certified tax rates from Weber County officials have not been received and state officials have not set the State Basic Rate.

	FY 15	FY 16	FY 17	FY 18	FY 19	FY 20
Assessed Value	7,321,512,878	7,929,255,167	8,633,531,970	9,493,788,359	11,019,488,372	11,019,488,372
% change over prior yr.	8.23%	8.30%	8.88%	9.96%	16.07%	0.00%
Overall Tax Rate	0.006526	0.006643	0.006693	0.006373	0.006307	0.006307
% change over prior yr.	-7.67%	1.79%	0.75%	-4.78%	-1.04%	0.00%

T In T Hearing

T In T Hearing

ANNUAL Tax on a \$280,000 home: **\$971.28**

### Current FY 19 Overall Rate

1 Tooele	0.010189
2 Logan	0.009333
3 Nebo	0.009092
4 Ogden	0.008041
5 Cache	0.007839
6 Granite	0.007822
7 Box Elder	0.007775
8 Davis	0.007701
9 Provo	0.007576
Average	0.007536
10 Alpine	0.007033
11 Jordan	0.006501
12 Canyons	0.006435
<b>13 Weber</b>	<b>0.006307</b>
14 Murray	0.005885
15 Salt Lake	0.005500