

**WEBER SCHOOL  
DISTRICT**

**FINAL BUDGET FOR 2008 - 2009**

**AND**

**PROPOSED BUDGET FOR 2009 - 2010**

June 10, 2009

# FY 2009-2010 Budget Highlights

## I. MAINTENANCE & OPERATION BUDGET

### 1. Overall revenue is far LESS than last year.

	FY 09 \$\$	FY 10 \$\$	\$ Change	% Chg
<u>UNCHANGED STATE PROGRAMS</u>				
a.) Regular K-12	\$78,435,175	\$78,435,175	\$0	
b.) Restricted Categorical	28,483,623	28,483,623	0	
<b>TOTAL:</b>	<b>\$106,918,798</b>	<b>\$106,918,798</b>	<b>\$0</b>	
<u>ELIMINATED STATE PROGRAMS</u>				
a.) Administrative Costs	\$41,232	\$0	(\$41,232)	
b.) Local Discretionary Block	1,132,598	0	(1,132,598)	
c.) CTE Set-Aside	119,205	0	(119,205)	
d.) Quality Teaching Block	4,366,106	0	(4,366,106)	
e.) Signing Bonuses (One Time)	146,509	0	(146,509)	
<b>TOTAL:</b>	<b>\$5,805,650</b>	<b>\$0</b>	<b>(\$5,805,650)</b>	
<u>REDUCED STATE PROGRAMS</u>				
a.) Transportation	\$3,965,957	\$3,497,161	(\$468,796)	-11.82%
b.) Interventions for Students Success Block	828,590	659,561	(169,029)	-20.40%
c.) At-Risk Regular	362,193	325,974	(36,219)	-10.00%
d.) At-Risk Homeless & Minority	55,411	49,870	(5,541)	-10.00%
e.) At-Risk MESA	50,000	45,000	(5,000)	-10.00%
f.) At-Risk Gang Prevention	16,777	15,099	(1,678)	-10.00%
g.) At-Risk Youth-In-Custody	530,779	477,701	(53,078)	-10.00%
h.) Adult Education	194,103	175,196	(18,907)	-9.74%
i.) Gifted & Talented	127,855	105,624	(22,231)	-17.39%
j.) Advanced Placement	96,348	79,596	(16,752)	-17.39%
k.) Concurrent Enrollment	295,078	265,569	(29,509)	-10.00%
l.) Family Literacy Centers	90,090	38,026	(52,064)	-57.79%
m.) Trust Lands	1,434,628	1,082,759	(351,869)	-24.53%
n.) Library Books / Media	84,325	28,108	(56,217)	-66.67%
o.) School Nurse Match	53,619	48,257	(5,362)	-10.00%
p.) Extended Yr. Sp. Ed.	71,757	64,581	(7,176)	-10.00%
q.) USTAR Centers	362,981	326,683	(36,298)	-10.00%
<b>TOTAL:</b>	<b>\$8,620,491</b>	<b>\$7,284,765</b>	<b>(\$1,335,726)</b>	<b>-15.49%</b>
<u>REDUCED AND SUBSIDIZED STATE PROGRAMS</u>				
a.) Social Security and Retirement	\$19,680,767	\$754,135	(\$18,926,632)	
b.) Federal Stimulus Funds	0	15,904,856	15,904,856	
<b>TOTAL:</b>	<b>\$19,680,767</b>	<b>\$16,658,991</b>	<b>(\$3,021,776)</b>	<b>-15.35%</b>

### STATE SUMMARY

	\$141,025,706	\$130,862,554	(\$10,163,152)	-7.21%
Additional Step and Lane Cost:			(\$2,200,000)	
<b>TOTAL AMOUNT TO FUND:</b>			<b>(\$12,363,152)</b>	

### 2. FUNDING ADJUSTMENTS:

	\$ Amount
a.) Cut 1.5 Preparation Days	\$753,000
b.) Cuts to eliminated and reduced state programs	1,132,644
c.) Elementary Teacher Over-Staff Correction	500,000
d.) Categorical Social Security and Retirement Adjustments	2,823,682
e.) Textbook Adoption Hold	800,000
f.) Land Purchase Hold	600,000
g.) Bus Purchase Adjustment	200,000
h.) Contracted Maintenance Projects Hold	1,000,000
i.) 10% Cut to Non-Compensation Budgets	583,000

j). Elimination of Sabbaticals	80,000
k). Elimination of Out-of-State Travel	160,000
l). Reduced District Inservice	200,000
m). Employee Turnover (Retirees)	1,200,000
n). Administrative Intern Reduction	70,000
o). Budgeted Surplus	2,260,826
<b>TOTAL FUNDING ADJUSTMENTS:</b>	<b>\$12,363,152</b>

### 3. INSURANCE CHANGES --- (No change in district costs)

- a). Initial bid by Current Providers.
  - 16.9% Increase for Select Med and 8.2% Increase for Altius.
- b). Change in provider from Select Med to United Health Care (UHC).
  - 70% of employees projected to be with UHC
  - 30% of employees projected to be with Altius
- c). Adjustments to plan
  - Increase by \$5.00 to the office visit co-pay
  - Increase in the Hospital Co-Insurance from 85%/15% to 80%/20%
- d). Overall premium increase (after adjustments)
  - 1.74% for Altus
  - 3.82% for UHC over Select Med.
- e). Employee out-of-pocket premium from 13% to 16.2% for UHC and 13% to 14.5% for Altius

### 4. WELLNESS PROGRAM

- This budget includes an aggressive push in district health and wellness programs.
- "Know Your Numbers!" We desire to have all employees know their vital health stats. Thus enabling employees to be more proactive with their health-care.
- Wellness coaching to help employees with significant and chronic health concerns.

## II. CAPITAL OUTLAY BUDGET

### 1. New Buildings and Future Construction

On June 27, 2006, Weber County voters approved a \$65 M General Obligation bond for the construction of new buildings. These funds when combined with other Capital Funds have helped construct various projects and new buildings.

Completed Projects	Current Projects	Future Projects
Green Acres Elem addition	New N. Ogden Elem.	New South JHS
Country View Elem addition	New Valley Elem.	
Kanesville Elem addition		

### 2. Capital Challenges

State Capital funds is projected to drop significantly. We will not know the exact impact until next fall. This will have a dramatic impact on the FY 2011 budget if this situation is not remedied

## III. Child Nutrition Budget

Prices for school lunch will remain the same. Because of fluctuating food and labor costs, revenue is even with expenses. Food prices may have to be adjusted for the FY 2011 year.

	<u>FY 2008-2009</u>	<u>FY 2009-2010</u>
Elementary	\$1.60	\$1.60
Secondary	\$2.00	\$2.00

## IV. Recreation Budget

The Recreation Budget has been in a deficit situation. Despite the implementation of an aggressive fee structure, the costs of the program continue to outpace new revenue. In addition, last year a task force met and determined that compensation for coaches and advisors is behind neighboring school districts. A new and more costly compensation structure was implemented this year. Without additional revenue, this program will continue to be subsidized from the General Fund.

## V. 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 rate.

### TAX RATE COMPARISONS

<u>Year</u>	<u>Wasatch Front Average Rate</u>	<u>Weber Rate</u>	<u>Rank [Out of 13]</u>
FY 1995-1996	0.007141	0.007397	3
FY 1996-1997	0.006396	0.006345	8
FY 1997-1998	0.006381	0.006047	8
FY 1998-1999	0.006436	0.006032	10
FY 1999-2000	0.006712	0.005930	11
FY 2000-2001	0.006778	0.005790	11
FY 2001-2002	0.006705	0.005764	11
FY 2002-2003	0.006848	0.005902	12
FY 2003-2004	0.006965	0.006061	12
FY 2004-2005	0.007231	0.006245	11
FY 2005-2006	0.007144	0.006427	10
FY 2006-2007	0.007042	0.006263	9
FY 2007-2008	0.006534	0.005626	9
FY 2008-2009	0.006461	0.005458	10
<b>Three Year Rate Change</b>	<b>-8.25%</b>	<b>-12.85%</b>	

## WEBER SCHOOL DISTRICT BUDGET

	2007-2008	2008-2009	2009-2010	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
<b>LOCAL REVENUES:</b>				
Property Taxes	23,073,407	24,700,000	24,818,946	118,946
Earnings on Investments	2,160,220	1,300,000	780,000	(520,000)
Other Local Revenues	1,646,712	1,700,000	1,700,000	-
<b>TOTAL LOCAL REVENUES</b>	<b>26,880,339</b>	<b>27,700,000</b>	<b>27,298,946</b>	<b>(401,054)</b>
<b>STATE REVENUES:</b>				
<b>UNRESTRICTED STATE WPUs:</b>				
K-12 Programs	70,896,392	72,584,737	72,584,737	-
Contribution to Charter Schools	-	(31,313)	(170,000)	(138,687)
Small Schools	183,179	198,615	198,615	-
Professional Staff Costs	6,397,162	6,545,632	6,545,632	-
Administrative Costs	40,224	41,232	-	(41,232)
<b>SUBTOTAL</b>	<b>77,516,957</b>	<b>79,338,903</b>	<b>79,158,984</b>	<b>(179,919)</b>
Local Funds-Property Tax	10,257,318	10,676,437	10,676,437	-
<b>NET UNRESTRICTED</b>	<b>67,259,639</b>	<b>68,662,466</b>	<b>68,482,547</b>	<b>(179,919)</b>
<b>RESTRICTED STATE WPUs:</b>				
Special Education Add-On	8,985,248	10,402,800	10,402,800	-
Special Education Self Contained	2,197,291	2,246,742	2,246,742	-
Sp Ed - Preschool	1,221,497	1,220,874	1,220,874	-
Extended Year - Severely Disabled	49,748	50,931	50,931	-
Special Education State	183,439	212,831	212,831	-
Career Technology Education	3,071,869	4,443,876	4,443,876	-
Career Technology-Set Aside	164,150	119,205	0	(119,205)
Comprehensive Guidance	503,006	475,442	475,442	-
Class Size Reduction K-8	4,561,387	4,728,347	4,728,347	-
<b>SUB-TOTAL RESTRICTED WPUs</b>	<b>20,937,635</b>	<b>23,901,048</b>	<b>23,781,843</b>	<b>(119,205)</b>
<b>RELATED TO STATE BASIC PROGRAMS</b>				
Social Security & Retirement	19,067,066	19,680,767	754,135	(18,926,632)
Locally Determined Reduction		(10,582,566)	-	10,582,566
Pupil Transportation (includes one-time \$\$)	4,372,772	3,965,957	3,497,161	(468,796)
Quality Teaching Block	4,105,176	4,366,106	-	(4,366,106)
Local Descretionary Block	1,160,683	1,132,598	-	(1,132,598)
Interventions for Success Block	806,681	828,590	659,561	(169,029)
Highly Impacted Schools	58,480	-	-	-
At Risk - Regular	346,301	362,193	325,974	(36,219)
At Risk - Homeless & Minority	6,422	55,411	49,870	(5,541)
At Risk - MESA	49,411	50,000	45,000	(5,000)
At Risk - Gang Prevention	-	16,777	15,099	(1,678)
At Risk-Youth in Custody	533,575	530,779	477,701	(53,078)
Adult High School Completion	247,680	194,103	175,196	(18,907)
Gifted and Talented	136,372	127,855	105,624	(22,231)
Advanced Placement	104,506	96,348	79,596	(16,752)
Concurrent Enrollment	378,135	309,447	279,938	(29,509)
Family Literacy Centers		90,090	85,865	(4,225)
School Trust Lands	1,326,366	1,434,628	1,082,759	(351,869)

## WEBER SCHOOL DISTRICT BUDGET

	2007-2008	2008-2009	2009-2010	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
Reading Achievement	989,734	997,271	997,271	-
Job Enhancement Math-Science	-	51,771	-	(51,771)
School Nurses	53,841	53,619	48,257	(5,362)
Educator Salary Adjustments	4,749,012	7,919,362	7,919,362	-
Library Book & Tech Resources	81,148	84,325	28,108	(56,217)
Teacher Signing Bonus	-	146,509	-	(146,509)
Extended Year Special Educators	-	71,757	64,581	(7,176)
<b>SUB-TOTAL RELATED TO BASIC PROGRAMS</b>	<b>38,573,361</b>	<b>31,983,697</b>	<b>16,691,058</b>	<b>(15,292,639)</b>
<b>OTHER STATE PROGRAMS</b>				
Voted Leeway	2,527,318	3,571,195	3,571,195	-
Board Leeway	926,377	1,159,552	1,159,552	-
USTAR Centers	-	362,981	326,683	(36,298)
Safe and Drug Free Schools	35,419	73,349	75,183	1,834
Special Ed Medicaid	330,203	330,000	330,000	-
Medicaid Outreach	132,890	85,000	85,000	-
Drivers Education	226,325	230,000	230,000	-
Staff Dev./UPASS	195,829	99,210	99,210	-
Basic Skills Education	17,000	-	-	-
Other From State Sources	13,029	3,000	-	(3,000)
<b>SUB-TOTAL OTHER STATE PROGRAMS</b>	<b>4,404,390</b>	<b>5,914,287</b>	<b>5,876,823</b>	<b>(37,464)</b>
<b>ONE TIME STATE PROGRAMS</b>				
Teacher Supplies	515,057	520,029	520,029	-
Family Literacy Centers	-	47,839	-	(47,839)
Educator Bonuses	1,898,993	-	-	-
Classified Bonuses	313,320	-	-	-
Instructional Technology	2,139,107	-	-	-
On-Line Summative Testing	458,903	-	-	-
Dual Immersion Program	-	18,000	18,000	-
Extended Day Kindergarten	221,452	307,576	307,576	-
Signing Bonuses	-	146,509	-	(146,509)
Performance Bonus	-	-	-	-
<b>ONE-TIME STATE PROGRAMS</b>	<b>5,546,832</b>	<b>1,039,953</b>	<b>845,605</b>	<b>(194,348)</b>
<b>BACKFILL REVENUE</b>				
State and Local Sources	-	2,823,682	10,300,000	7,476,318
Federal Stimulus	-	7,349,386	15,904,856	8,555,470
<b>TOTAL STATE REVENUES</b>	<b>136,721,857</b>	<b>141,674,519</b>	<b>141,882,732</b>	<b>208,213</b>

## WEBER SCHOOL DISTRICT BUDGET

	2007-2008	2008-2009	2009-2010	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
<b>FEDERAL PROGRAMS:</b>				
PL 874	261,717	260,000	260,000	-
E Rate	116,994	120,000	120,000	-
Title I	1,774,066	1,800,000	1,854,000	54,000
Drug Free Schools	68,648	68,000	70,040	2,040
Title VI	40,805	-	-	-
IDEA Special Education	4,392,644	4,500,000	4,635,000	135,000
Sp. Ed. Pre-School	174,608	175,000	180,250	5,250
Special Ed. -Medicaid	-	-	-	-
Infant Program	284,683	290,000	298,700	8,700
Adult Education	75,540	74,000	76,220	2,220
Carl Perkins Grant	295,911	300,000	309,000	9,000
Americorp	71,504	72,000	74,160	2,160
American History Grant	220,049	220,000	220,000	-
Title II -- Teacher Quality	361,163	362,000	372,860	10,860
Bridging the Gap	342,852	345,000	355,350	10,350
CCLC After School	105,035	-	-	-
NCLB English	56,931	57,000	58,710	1,710
NCLB Tech Literacy	28,508	29,000	29,870	870
Other From Federal	1,834	9,738	-	(9,738)
<b>TOTAL FED REVENUES</b>	<b>8,673,492</b>	<b>8,681,738</b>	<b>8,914,160</b>	<b>232,422</b>
<hr/>				
<b>TOTAL M &amp; O REVENUES</b>	<b>172,275,688</b>	<b>178,056,257</b>	<b>178,095,838</b>	<b>39,581</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Instruction**

	2007-2008 ACTUAL	2008-2009 FINAL BUDGET	2009-2010 PROPOSED
Teacher Salaries	70,743,348	73,293,348	73,293,348
Substitute Teachers	1,062,447	1,276,000	1,276,000
Aide Salaries	6,630,613	7,047,400	7,047,400
Employee Benefits	29,153,479	33,600,000	33,600,000
Purchased Services	1,151,716	1,200,000	1,200,000
Instructional Supplies	4,847,327	6,715,134	3,715,134
Textbooks	534,674	550,000	550,000
Inservice & Other Costs	876,162	902,000	902,000
Instructional Equipment	485,432	498,000	498,000
<b>TOTAL EXPENDITURES</b>	<b>115,485,198</b>	<b>125,081,882</b>	<b>122,081,882</b>

### **Instructional Support Services**

	2007-2008 ACTUAL	2008-2009 FINAL BUDGET	2009-2010 PROPOSED
Media Teachers	726,286	742,454	742,454
Substitute Salaries	7,207	6,800	6,800
Aide Salaries	671,190	757,500	757,500
Employee Benefits	655,642	721,206	721,206
Supplies	55,512	90,636	90,636
Library Books	327,611	337,439	337,439
Audio Visual	9,817	2,400	2,400
Purchased Services	60,917	31,500	31,500
Equipment and Other Costs	551,290	880,825	880,825
<b>TOTAL EXPENDITURES</b>	<b>3,065,472</b>	<b>3,570,760</b>	<b>3,570,760</b>



## WEBER SCHOOL DISTRICT BUDGET

### **Support Services**

<b><u>GUIDANCE</u></b>	<b>2007-2008 ACTUAL</b>	<b>2008-2009 FINAL BUDGET</b>	<b>2009-2010 PROPOSED</b>
Counselor Salaries	3,308,807	3,740,600	3,740,600
Nurses Salaries	538,963	555,132	555,132
Aide & Secretarial Salaries	289,568	387,000	387,000
Employee Benefits	1,600,444	1,850,000	1,850,000
Purchased Services	418,219	165,000	165,000
Supplies	171,337	135,000	135,000
Inservice & Other Costs	49,851	36,000	36,000
<b>TOTAL GUIDANCE EXPENDITURES</b>	<b>6,377,189</b>	<b>6,868,732</b>	<b>6,868,732</b>

### **Administration**

#### **DISTRICT**

Board Members Salaries	21,000	21,000	21,000
Administrative Salaries	1,499,051	1,548,500	1,548,500
Supervision Salaries	463,454	891,000	891,000
Finance Salaries	902,159	933,000	933,000
Secretarial Salaries	514,240	333,900	333,900
Employee Benefits	1,240,606	1,270,000	1,270,000
Purchased Services	858,027	900,000	900,000
Supplies	42,789	90,000	90,000
Inservice & Other Costs	72,131	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>5,613,457</b>	<b>6,087,400</b>	<b>6,087,400</b>

#### **SCHOOLS**

Principal Salaries	5,967,366	6,188,791	6,188,791
Secretarial Salaries	1,672,048	1,722,209	1,722,209
Employee Benefits	3,118,878	3,430,766	3,430,766
Purchased Services	29,000	60,000	60,000
Inservice & Other Costs	-	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>10,787,292</b>	<b>11,436,766</b>	<b>11,436,766</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Maintenance & Custodial**

	2007-2008	2008-2009	2009-2010
	ACTUAL	FINAL BUDGET	PROPOSED
Warehouse Salaries	113,589	112,500	112,500
Custodial Salaries	4,652,875	4,869,000	4,869,000
Maintenance Salaries	2,384,726	2,403,000	2,403,000
Employee Benefits	2,623,988	3,601,338	3,601,338
Purchased Services	814,727	825,000	825,000
Utilities	3,625,621	4,275,000	4,275,000
Supplies	266,703	1,400,000	1,400,000
Equipment	1,031,448	3,775,000	1,220,277
Other Costs	193,012	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>15,706,689</b>	<b>21,360,838</b>	<b>18,806,115</b>

### **Transportation**

Secretarial Salaries	104,275	126,000	126,000
Supervision Salaries	125,875	174,000	174,000
Bus Driver Salaries	2,739,998	2,800,000	2,800,000
Mechanics Salaries	277,533	306,050	306,050
Employee Benefits	1,706,762	1,879,360	1,879,360
Purchased Services	291,434	340,254	340,254
Gasoline	745,585	622,500	622,500
Supplies	257,964	393,000	393,000
Buses and equipment	187,279	190,000	190,000
Training	10,441	11,000	11,000
Other Costs	25,374	25,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>6,472,520</b>	<b>6,867,164</b>	<b>6,867,164</b>

### **CENTRAL SERVICES:**

#### **Electronic Maintenance**

	2007-2008	2008-2009	2009-2010
	ACTUAL	FINAL BUDGET	PROPOSED
Computer Personnel	1,241,264	1,480,000	1,480,000
Employee Benefits	462,503	540,000	540,000
Purchased Services	335,776	330,000	330,000
Supplies	53,632	110,000	110,000
Equipment	1,648,965	1,650,000	1,650,000
Inservice & Other Costs	142,356	150,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>3,884,496</b>	<b>4,260,000</b>	<b>4,260,000</b>

## WEBER SCHOOL DISTRICT BUDGET

	2007-2008 ACTUAL	2008-2009 FINAL BUDGET	2009-2010 PROPOSED
<b>TOTAL MAINTENANCE AND OPERATION EXPENDITURES</b>	167,392,313	185,533,542	179,978,819

**Change in Maintenance and Operation Fund Balance:**

<b>MAINTENANCE AND OPERATION:</b>	2007-2008 ACTUAL	2008-2009 FINAL BUDGET	2009-2010 PROPOSED
Revenues	172,275,688	178,056,257	178,095,838
Expenditures	167,392,313	185,533,542	179,978,819
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	4,883,375	(7,477,285)	(1,882,981)
Other Financing sources:			
<i>Transfer from Capital Outlay</i>	2,282,981	2,282,981	2,282,981
Transfers to other funds:	(210,687)	(400,000)	(400,000)
Increase in Designated Fund Balance	-	(8,000,000)	-
Decrease in Designated Fund Balance		-	-
Fund Balance From Previous Year	6,638,635	13,594,304	-
<b><i>Fund Balance at End of Year</i></b>	<b>13,594,304</b>	<b>-</b>	<b>-</b>

**WEBER SCHOOL  
DISTRICT**

**OTHER ACTIVITIES**

**NON K-12 PROGRAMS  
SCHOOL FOOD SERVICES  
CAPITAL OUTLAY  
DEBT SERVICE  
TRUST AND AGENCY  
STUDENT ACTIVITY**

**THREE YEAR COMPARISON WITH  
2007 - 2008 ACTUAL  
2008 - 2009 FINAL BUDGET  
2009 - 2010 PROPOSED BUDGET**

## WEBER SCHOOL DISTRICT BUDGET

### **NON K-12 PROGRAMS**

	2007-2008	2008-2009	2009-2010
	ACTUAL	FINAL BUDGET	PROPOSED
<b><u>Revenues:</u></b>			
Property Tax	786,415	835,415	843,769
Fees From Participants	287,726	308,994	308,994
Other Local Revenue-Comm Schools	3,234	-	-
<b>TOTAL REVENUES</b>	<b>1,077,375</b>	<b>1,144,409</b>	<b>1,152,763</b>
<b><u>Expenditures:</u></b>			
<b><u>Extracurricular Programs</u></b>			
Salaries	732,186	880,000	888,800
Employee Benefits	160,839	220,000	248,864
Purchased Services	20,966	21,000	40,000
Supplies	53,695	54,000	5,000
Other Costs	299,715	348,409	370,099
Equipment	20,661	21,000	-
<b>TOTAL EXPENDITURES</b>	<b>1,288,062</b>	<b>1,544,409</b>	<b>1,552,763</b>
<b>TOTAL NON K-12 EXPENDITURES</b>	<b>1,288,062</b>	<b>1,544,409</b>	<b>1,552,763</b>

### **Change In Non K-12 Fund Balance:**

	2007-2008	2008-2009	2009-2010
	ACTUAL	FINAL BUDGET	PROPOSED
Revenues	1,077,375	1,144,409	1,152,763
Expenditures	1,288,062	1,544,409	1,552,763
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(210,687)	(400,000)	(400,000)
Other financing sources:			
Transfers - in	210,687	400,000	400,000
Fund Balance From Previous Year	-	-	-
<b>Fund Balance at End of Year</b>	<b>-</b>	<b>-</b>	<b>-</b>

## WEBER SCHOOL DISTRICT BUDGET

### **School Food Services**

<b><u>REVENUE</u></b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Investments	6,660	-	-
Sales	5,001,080	5,900,000	6,018,000
State Allocation	1,686,740	1,700,000	1,751,000
Federal Allocation	4,687,756	4,700,000	4,841,000
<b>TOTAL REVENUES</b>	<b>11,382,236</b>	<b>12,300,000</b>	<b>12,610,000</b>
<b><u>EXPENDITURES</u></b>			
Salaries	3,447,865	4,000,000	4,000,000
Employee Benefits	1,599,278	1,705,000	1,790,250
Purchased Services	482,661	490,000	325,000
Supplies and Materials	225,758	225,000	250,000
Food	5,689,187	5,931,262	6,071,425
Equipment	209,560	210,000	112,000
Other			61,325
<b>Total EXPENDITURES</b>	<b>11,654,309</b>	<b>12,561,262</b>	<b>12,610,000</b>

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

<b><u>SCHOOL FOOD SERVICES</u></b>	<b>2007-2008</b>	<b>2008-2009</b>	<b>2009-2010</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Revenues	11,382,236	12,300,000	12,610,000
Expenditures	11,654,309	12,561,262	12,610,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(272,073)	(261,262)	-
(Increase) Decrease Reserve Fund Balance			
Fund Balance From Previous Year	533,335	261,262	-
<b>Fund Balance at End of Year</b>	<b>261,262</b>	<b>-</b>	<b>-</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Capital Outlay**

	2007-2008	2008-2009	2009-2010
<b><u>REVENUE</u></b>	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Property Tax	9,822,319	10,361,356	10,464,970
Earnings on Investments	953,813	500,000	280,000
Bonds Issued	33,000,000	9,500,000	-
Bond Premium	188,455	-	-
State Building Equalization	6,379,632	2,045,768	1,000,000
Other	28,000	-	-
<b>TOTAL REVENUES</b>	<b>50,372,219</b>	<b>22,407,124</b>	<b>11,744,970</b>
<b><u>EXPENDITURES</u></b>			
Salaries	778,146	790,000	797,900
Employee Benefits	359,483	370,000	373,700
Purchased Services	2,750	3,000	25,000
Travel	23,132	25,000	30,000
Land Purchases	2,495,364	1,000,000	609,000
Maintenance Projects	5,219,865	6,000,000	377,413
Buildings	9,464,331	29,676,073	13,433,775
Building Upgrades	-	-	7,972,743
Textbooks	593,220	1,900,000	826,650
New Buses	469,768	700,000	718,000
Vehicles	121,271	200,000	200,000
Instruction Computer Replacement and Lease	1,359,574	1,800,000	1,000,000
Software/Phone Upgrade	-	200,000	350,000
Equipment	75,614	2,000,000	510,000
Furniture and Fixtures	770,741	1,000,000	800,000
Other Costs	4,679	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>21,737,938</b>	<b>45,674,073</b>	<b>28,034,181</b>
	2007-2008	2008-2009	2009-2010
	ACTUAL	FINAL BUDGET	PROPOSED
Revenues	50,372,219	22,407,124	11,744,970
Expenditures	21,737,938	45,674,073	28,034,181
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	28,634,281	(23,266,949)	(16,289,211)
<b><u>Other Financing Sources/(Uses):</u></b>			
Transfers	(2,282,981)	(2,282,981)	(2,282,981)
Bond Costs	(188,444)	(200,000)	(200,000)
Note Payments	(158,772)	(200,000)	(650,000)
Note Interest	(37,534)	(40,000)	(48,000)
Sale of Capital Assets	23,380	-	-
Increase in Designated Fund Balance			
Decrease in Designated Fund Balance			
Fund Balance From Previous Year	21,761,239	47,751,169	21,761,239
<b>Fund Balance at End of Year</b>	<b>47,751,169</b>	<b>21,761,239</b>	<b>2,291,047</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Debt Service**

	2007-2008 ACTUAL	2008-2009 FINAL BUDGET	2009-2010 PROPOSED
<b><u>REVENUE</u></b>			
Property Taxes	10,561,549	11,654,356	11,770,899
Other Revenue	-	-	-
<b>TOTAL REVENUES</b>	<b>10,561,549</b>	<b>11,654,356</b>	<b>11,770,899</b>
<b><u>EXPENDITURES</u></b>			
Interest	3,863,477	5,036,163	4,773,437
Redemption of Principal	7,265,000	7,000,000	6,500,000
Paying Agent Fees/Other	110,865	250,000	380,919
<b>TOTAL EXPENDITURES</b>	<b>11,239,342</b>	<b>12,286,163</b>	<b>11,654,356</b>

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

	2007-2008 ACTUAL	2008-2009 FINAL BUDGET	2009-2010 PROPOSED
Revenues	10,561,549	11,654,356	11,770,899
Expenditures	11,239,342	12,286,163	11,654,356
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(677,793)	(631,807)	116,543
<b><u>Other Financing Sources (Uses):</u></b>			
Refunded Bonds Issued		-	-
Bond Premium		-	-
Payment to Refunded Bond Escrow Agent		-	-
Fund Balance From Previous Year	1,309,600	631,807	-
<b>Fund Balance at End of Year</b>	<b>631,807</b>	<b>-</b>	<b>116,543</b>



## WEBER SCHOOL DISTRICT BUDGET

### **Trust & Agency**

<b><u>REVENUE</u></b>	<b>2007-2008 ACTUAL</b>	<b>2008-2009 FINAL BUDGET</b>	<b>2009-2010 PROPOSED</b>
Local	468,214	1,500,000	1,500,000
Federal	-	-	-
<b>TOTAL REVENUES</b>	<b>468,214</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	542,004	1,580,910	1,500,000
<b>TOTAL EXPENDITURES</b>	<b>542,004</b>	<b>1,580,910</b>	<b>1,500,000</b>

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

	<b>2007-2008 ACTUAL</b>	<b>2008-2009 FINAL BUDGET</b>	<b>2009-2010 PROPOSED</b>
Revenues	468,214	1,500,000	1,500,000
Expenditures	542,004	1,580,910	1,500,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(73,790)	(80,910)	-
Fund Balance From Previous Year	154,700	80,910	-
<b>Fund Balance at End of Year</b>	<b>80,910</b>	<b>-</b>	<b>-</b>

### **Student Activity**

<b><u>REVENUE</u></b>	<b>2007-2008 ACTUAL</b>	<b>2008-2009 FINAL BUDGET</b>	<b>2009-2010 PROPOSED</b>
Local	5,432,682	8,000,000	8,000,000
Federal	-	-	-
<b>TOTAL REVENUES</b>	<b>5,432,682</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	4,436,187	13,811,887	8,000,000
<b>TOTAL EXPENDITURES</b>	<b>4,436,187</b>	<b>13,811,887</b>	<b>8,000,000</b>

### **Change in Student Activity:**

	<b>2007-2008 ACTUAL</b>	<b>2008-2009 FINAL BUDGET</b>	<b>2009-2010 PROPOSED</b>
Revenues	5,432,682	8,000,000	8,000,000
Expenditures	4,436,187	13,811,887	8,000,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	996,495	(5,811,887)	-
Fund Balance From Previous Year	4,815,392	5,811,887	-
<b>Fund Balance at End of Year</b>	<b>5,811,887</b>	<b>-</b>	<b>-</b>

**WEBER SCHOOL  
DISTRICT**

**PROPERTY TAX SUMMARY**

**2007 - 2008 ACTUAL**

**2008 - 2009 FINAL BUDGET**

**2009 - 2010 PROPOSED BUDGET**

# Weber School District Property Tax Revenue Summary

FY 2009-2010 Rates are Estimates, Certified rates have not been received.

LEVY	2007 - 2008		2008 - 2009		2009 - 2010	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE*	AMOUNT
<b>MAINTENANCE &amp; OPERATION</b>						
State Basic Program*	0.001311	6,799,419	0.001250	9,288,729	0.001250	9,381,616
Voted Leeway	0.000960	7,549,581	0.000918	6,821,642	0.000918	6,889,858
Board Leeway	0.000352	2,768,180	0.000355	2,637,999	0.000355	2,664,379
Transportation	0.000153	1,203,214	0.000146	1,084,924	0.000146	1,095,773
Govt. Immunity	0.000037	290,973	0.000035	260,084	0.000035	262,685
Reading Levy	0.000121	951,562	0.000121	899,149	0.000121	908,140
Judgement	0.000000	-	0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)		2,692,835		2,873,477		2,774,159
Redemptions		817,643		833,996		842,336
<b>TOTAL M &amp; O</b>	<b>0.002934</b>	<b>23,073,407</b>	<b>0.002825</b>	<b>24,700,000</b>	<b>0.002825</b>	<b>24,818,946</b>
<b>NON K-12 PROGRAM</b>						
Recreation	0.000100	666,767	0.000096	713,374	0.000096	720,508
Fee-in-Lieu (Vehicles)		91,780		93,616		94,552
Redemptions		27,868		28,425		28,709
<b>TOTAL NON K-12</b>	<b>0.000100</b>	<b>786,415</b>	<b>0.000096</b>	<b>835,415</b>	<b>0.000096</b>	<b>843,769</b>
<b>DEBT SERVICE AND CAPITAL OUTLAY</b>						
Debt Service	0.001343	8,954,674	0.001343	9,979,810	0.001343	10,079,608
Capital Outlay	0.000811	5,407,476	0.000775	5,759,012	0.000775	5,816,602
10% of Basic	0.000438	2,920,437	0.000419	3,113,582	0.000419	3,144,718
Fee-in-Lieu (Vehicles)		2,378,947		2,426,526		2,450,791
Redemptions		722,335		736,782		744,150
<b>DBT SVC &amp; CAP OUT</b>	<b>0.002592</b>	<b>20,383,869</b>	<b>0.002537</b>	<b>22,015,712</b>	<b>0.002537</b>	<b>22,235,869</b>
<b>TOTAL ALL LEVIES</b>	<b>0.005626</b>	<b>44,243,691</b>	<b>0.005458</b>	<b>47,551,127</b>	<b>0.005458</b>	<b>47,898,584</b>

SUMMARY:	2007 - 2008		2008 - 2009		2009 - 2010	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE	AMOUNT
Property Taxes	0.005626	37,512,283	0.005458	40,558,305	0.005458	40,963,887
Fee-in-Lieu (Vehicles)		5,163,562		5,393,619		5,319,502
Redemptions		1,567,846		1,599,203		1,615,195
<b>TOTAL</b>	<b>0.005626</b>	<b>44,243,691</b>	<b>0.005458</b>	<b>47,551,127</b>	<b>0.005458</b>	<b>47,898,584</b>

Percentage Change	-2.99%	7.48%	0.00%	0.73%
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\* The 2009-2010 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.