

**WEBER SCHOOL  
DISTRICT**

**FINAL BUDGET FOR 2009 - 2010**

**AND**

**PROPOSED BUDGET FOR 2010 - 2011**

June 2, 2010

# FY 2010-2011 Budget Highlights

## I. MAINTENANCE & OPERATION BUDGET

### 1. Revenue Shortfall and New Costs

	FY 10 \$\$	FY 11 \$\$	Cumulative
General Revenue Shortfall	\$10,038,000	\$3,713,000	\$13,751,000
Step Costs	1,392,000	1,392,000	2,784,000
Lane Costs	300,000	300,000	600,000
K-3 Reading Program		130,420	130,420
Charter School Replacement Dollars		160,734	160,734
Retirement Rate Increase		1,475,000	1,475,000
<b>TOTAL:</b>	<b>\$11,730,000</b>	<b>\$7,171,154</b>	<b>\$18,901,154</b>

### 2. Funding Remedies:

Special Ed. Social Security & Retirement	\$2,265,000		\$2,265,000
CTE Social Security & Retirement	537,000		537,000
Employee Turnover	967,000		967,000
Eliminate Quality Teaching Days	750,000	\$1,500,000	2,250,000
Cut District & School Quality Teaching		105,000	105,000
10% Non-Comp. Budget Cuts	583,000	583,000	1,166,000
Eliminate Sabbaticals	80,000		80,000
Eliminate Out-of-State Travel	160,000		160,000
Cut District Inservices	200,000		200,000
Cut one elementary Intern	70,000		70,000
No textbook adoption	800,000	200,000	1,000,000
Lease/purchase buses	233,000		233,000
No Land Purchases	600,000		600,000
Delay Contracted Maintenance Projects	1,000,000		1,000,000
K-12 Growth	1,167,000		1,167,000
Health insurance participation decreases	479,000		479,000
Loss in interest income	(230,000)		(230,000)
Loss in State Voted & Board Guarantee	(492,000)		(492,000)
Elementary Overstaffing	500,000	(500,000)	0
Indirect Costs From Lunch Program		438,000	438,000
Cut purchasing position		64,000	64,000
Cut Elementary Assistant Principal		94,000	94,000
Replace Sec. Asst. Prin. With Interns		90,000	90,000
Property Tax Increase		2,791,154	2,791,154
Forego Step Increases		1,392,000	1,392,000
Budgeted Surplus	2,061,000	414,000	2,475,000
<b>TOTAL:</b>	<b>\$11,730,000</b>	<b>\$7,171,154</b>	<b>\$18,901,154</b>

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

- a). Initial renewal by Current Providers.
  - 15.0% Increase for United Health Care and 9.8% Increase for Altius.
- b). Currently we have gone out to bid and the Insurance Committee is analyzing and reviewing the bids in an effort to finalize a proposal to the Board.
  - 65% of employees are with UHC
  - 35% of employees are with 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 capital projects. When combined with other capital funds, following is a summary of the progress that has occurred:

<u>Completed Projects</u>	<u>Current Projects</u>
Green Acres Elem addition	New South JHS
Country View Elem addition	
Kanesville Elem addition	
Hooper Elem addition	
Farr West Elem addition	
New Plain City Elem (replacement)	
Roy HS remodel	
New N. Ogden Elem. (replacement)	
New Valley Elem.	

#### 2. Capital Challenges

Because of formula changes and appropriation cuts, State Capital funds have dropped significantly. Over a two year period, funding has dropped \$2 Million to \$350,000. Weber School District has very low capital levies. It is critical that capital improvement projects are funded to keep our buildings well maintained and in good repair.

### III. Child Nutrition Budget

Over the past two years, rising food costs have depleted Child Nutrition fund balances. In an effort to prevent the Child Nutrition program from being a financial drain on the General Fund, it is proposed that the price of school lunch and school breakfast be raised as follows:

	FY 08	FY 09	FY 10	FY 11 Proposed
<b><u>Elementary</u></b>				
Lunch	\$1.50	\$1.60	\$1.60	\$1.75
Breakfast	\$1.00	\$1.00	\$1.00	\$1.25
<b><u>Secondary</u></b>				
Lunch	\$1.90	\$2.00	\$2.00	\$2.25
Breakfast	\$1.25	\$1.25	\$1.25	\$1.50
<b><u>Adult</u></b>				
Lunch	\$3.00	\$3.00	\$3.00	\$3.25
Breakfast	\$2.20	\$2.20	\$2.20	\$2.25

Possible \$\$ Increase with Flat Growth: **\$438,208**

## 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. Without additional revenue, this program will continue to be subsidized from the General Fund.

## V. Tax Rates

As a part of this Budget, it is proposed that \$2,791,000 be raised by increasing the certified tax rate. 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 proposal. Following are rates that can be raised through in truth-in-taxation hearing:

<u>Tax Levy</u>	<u>Current Rate</u>	<u>Wasatch Front Rank (out of 15)</u>
Voted Leeway	0.000943	12
Board Leeway	0.000365	9
Transportation	0.000150	4
Capital Outlay	0.000797	10
10% of Basic	0.000431	10
Recreation	0.000099	11

**WEBER SCHOOL  
DISTRICT**

**OPERATING BUDGET**

**MAINTENANCE AND OPERATION FUND**

**THREE YEAR COMPARISON WITH  
2008 - 2009 ACTUAL  
2009 - 2010 FINAL BUDGET  
2010 - 2011 PROPOSED BUDGET**

# WEBER SCHOOL DISTRICT BUDGET

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED	DOLLAR CHANGE
<b>LOCAL REVENUES:</b>				
Property Taxes	24,196,209	26,810,324	30,903,665	4,093,341
Earnings on Investments	1,289,036	650,000	390,000	(260,000)
Other Local Revenues	1,945,614	1,900,000	1,900,000	-
<b>TOTAL LOCAL REVENUES</b>	<b>27,430,859</b>	<b>29,360,324</b>	<b>33,193,665</b>	<b>3,833,341</b>
<b>STATE REVENUES:</b>				
<b>UNRESTRICTED STATE WPU:</b>				
K-12 Programs	59,895,848	73,287,436	73,200,000	(87,436)
Contribution to Charter Schools	(31,313)	(119,576)	(170,000)	(50,424)
Small Schools	198,615	213,162	210,000	(3,162)
Professional Staff Costs	6,545,632	6,615,391	6,600,000	(15,391)
Foreign Exchange Students	54,117	46,386	46,000	-
Administrative Costs	41,232	-	-	-
<b>SUBTOTAL</b>	<b>66,704,131</b>	<b>80,042,799</b>	<b>79,886,000</b>	<b>(156,799)</b>
Local Funds-Property Tax	10,676,455	12,636,452	12,600,000	(36,452)
<b>NET UNRESTRICTED</b>	<b>56,027,676</b>	<b>67,406,347</b>	<b>67,286,000</b>	<b>(120,347)</b>
<b>RESTRICTED STATE WPU:</b>				
Special Education Add-On	12,127,579	10,816,329	11,131,084	314,755
Special Education Self Contained	2,246,742	2,167,829	2,216,388	48,559
Sp Ed - Preschool	1,212,685	1,210,864	1,235,081	24,217
Extended Year - Severely Disabled	50,931	52,137	57,262	5,125
Special Education State	212,831	205,063	213,348	8,285
Career Technology Education	3,908,759	4,276,166	4,375,373	99,207
Career Technology-Set Aside	119,205	-	0	-
Comprehensive Guidance	400,531	464,808	475,592	10,784
Class Size Reduction K-8	4,728,347	4,766,833	4,766,000	(833)
<b>SUB-TOTAL RESTRICTED WPUs</b>	<b>25,007,610</b>	<b>23,960,029</b>	<b>24,470,128</b>	<b>510,099</b>
<b>RELATED TO STATE BASIC PROGRAMS</b>				
Social Security & Retirement	19,689,453	9,308,843	-	(9,308,843)
Flexible Allocation WPU Distribution	-	-	12,072,410	12,072,410
Pupil Transportation (includes one-time \$\$)	3,965,957	3,609,109	3,609,109	-
Quality Teaching Block	4,251,792	-	-	-
Local Descretionary Block	660,782	-	-	-
Interventions for Success Block	709,310	649,762	649,762	-
Highly Impacted Schools	15,710	-	-	-
At Risk - Regular	353,830	320,587	314,175	(6,412)
At Risk - Homeless & Minority	53,846	48,049	47,088	(961)
At Risk - MESA	50,000	44,037	43,156	(881)
At Risk - Gang Prevention	16,777	15,434	15,125	(309)
At Risk-Youth in Custody	533,570	462,044	452,803	(9,241)
Adult High School Completion	191,136	199,221	199,221	-
Gifted and Talented	143,732	104,261	102,113	(2,148)
Advanced Placement	135,224	72,677	71,180	(1,497)
Concurrent Enrollment	258,409	228,063	223,502	(4,561)
Family Literacy Centers	11,403	38,735	37,960	(775)
School Trust Lands	1,434,623	1,245,229	1,022,956	(222,273)

## WEBER SCHOOL DISTRICT BUDGET

	2008-2009	2009-2010	2010-2011	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
Reading Achievement	997,271	920,851	902,434	(18,417)
Job Enhancement Math-Science	160,121	-	-	-
School Nurses	53,619	46,550	45,619	(931)
Educator Salary Adjustments	7,919,362	7,936,261	7,936,261	-
Library Book & Tech Resources	83,613	26,557	22,573	(3,984)
Teacher Signing Bonus	131,027	-	-	-
Extended Year Special Educators	71,757	88,527	107,463	18,936
<b>SUB-TOTAL RELATED TO BASIC PROGRAMS</b>	<b>41,892,324</b>	<b>25,364,797</b>	<b>27,874,910</b>	<b>2,510,113</b>
<b>OTHER STATE PROGRAMS</b>				
Voted Leeway	3,198,330	2,815,971	2,815,971	-
Board Leeway	1,015,227	862,579	862,579	-
USTAR Centers	146,499	362,981	362,981	-
Safe and Drug Free Schools	41,899	52,381	52,381	-
Special Ed Medicaid	242,374	245,000	245,000	-
Medicaid Outreach	89,818	91,000	91,000	-
Medicaid Infant Program	657,081	661,000	661,000	-
Drivers Education	150,415	148,000	148,000	-
Staff Dev./UPASS	1,686	83,470	83,470	-
Infant Program	404,144	405,000	405,000	-
Other From State Sources	24,720	71,700	71,700	-
<b>SUB-TOTAL OTHER STATE PROGRAMS</b>	<b>5,972,193</b>	<b>5,799,082</b>	<b>5,799,082</b>	<b>-</b>
<b>ONE TIME STATE PROGRAMS</b>				
Teacher Supplies	506,975	495,370	495,370	-
Instructional Technology	861,780	-	-	-
On-Line Summative Testing	71,148	-	-	-
Dual Immersion Program	1,923	18,000	18,000	-
Extended Day Kindergarten	196,289	301,432	301,432	-
<b>ONE-TIME STATE PROGRAMS</b>	<b>1,638,115</b>	<b>814,802</b>	<b>814,802</b>	<b>-</b>
<b>TOTAL STATE REVENUES</b>	<b>130,537,918</b>	<b>123,345,057</b>	<b>126,244,922</b>	<b>2,899,865</b>

## WEBER SCHOOL DISTRICT BUDGET

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED	DOLLAR CHANGE
<b>FEDERAL PROGRAMS:</b>				
PL 874	250,647	253,000	253,000	-
E Rate	-	120,000	120,000	-
Title I	2,134,195	1,800,000	1,800,000	-
Drug Free Schools	58,805	68,000	68,000	-
Title VI	27,086	27,000	27,000	-
IDEA Special Education	4,648,385	4,500,000	4,500,000	-
Sp. Ed. Pre-School	188,552	175,000	175,000	-
Special Ed. -Medicaid	-	330,000	330,000	-
Medicaid Infant Program	-	346,000	346,000	-
Infant Program	199,056	750,000	750,000	-
Adult Education	50,457	74,000	74,000	-
Carl Perkins Grant	313,803	310,000	310,000	-
Americorp	21,978	72,000	72,000	-
American History Grant	342,392	220,000	-	(220,000)
Title II -- Teacher Quality	680,570	362,000	362,000	-
Bridging the Gap	-	345,000	345,000	-
CCLC After School	186,933	-	-	-
NCLB English	59,961	57,000	57,000	-
NCLB Tech Literacy	22,299	29,000	29,000	-
Other From Federal	538,294	-	-	-
<b>SUB-TOTAL REGULAR FEDERAL PROGRAMS</b>	<b>9,723,413</b>	<b>9,838,000</b>	<b>9,618,000</b>	<b>(220,000)</b>
<b>AMERICAN RECOVERY &amp; REINVESTMENT ACT (ARRA):</b>				
Federal Stimulus/Stabalization	10,238,548	6,258,417	-	(6,258,417)
IDEA	-	5,764,563	-	(5,764,563)
IDEA Preschool	-	193,509	-	(193,509)
Title I	-	1,704,555	-	(1,704,555)
McKinney Vento Homeless	-	15,578	-	(15,578)
<b>SUB-TOTAL ARRA PROGRAMS</b>	<b>10,238,548</b>	<b>13,936,622</b>	<b>-</b>	<b>(13,936,622)</b>
<b>TOTAL FED REVENUES</b>	<b>19,961,961</b>	<b>23,774,622</b>	<b>9,618,000</b>	<b>(14,156,622)</b>
<b>TOTAL M &amp; O REVENUES</b>	<b>177,930,738</b>	<b>176,480,003</b>	<b>169,056,587</b>	<b>(7,423,416)</b>



# WEBER SCHOOL DISTRICT BUDGET

## **Instruction**

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Teacher Salaries	72,921,315	76,567,381	76,567,381
Substitute Teachers	1,014,870	1,065,614	1,065,614
Aide Salaries	7,053,025	7,405,676	7,405,676
Employee Benefits	30,803,397	34,267,669	30,767,669
Purchased Services	1,507,564	1,600,000	1,100,000
Instructional Supplies	5,212,144	5,500,000	2,374,671
Textbooks	473,809	500,000	500,000
Inservice & Other Costs	673,450	700,000	700,000
Instructional Equipment	762,806	800,000	884,019
<b>TOTAL EXPENDITURES</b>	<b>120,422,380</b>	<b>128,406,340</b>	<b>121,365,030</b>

## **Instructional Support Services**

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Media Teachers	760,840	798,882	798,882
Substitute Salaries	6,175	6,484	6,484
Aide Salaries	697,991	732,891	732,891
Employee Benefits	679,288	733,631	733,631
Supplies	37,495	38,620	38,620
Library Books	321,402	331,044	331,044
Audio Visual	4,226	4,353	4,353
Purchased Services	43,699	45,010	45,010
Equipment and Other Costs	956,072	984,754	984,754
<b>TOTAL EXPENDITURES</b>	<b>3,507,188</b>	<b>3,675,669</b>	<b>3,675,669</b>

# WEBER SCHOOL DISTRICT BUDGET

## **Support Services**

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
<b><u>GUIDANCE</u></b>			
Counselor Salaries	3,376,095	3,544,900	3,544,900
Nurses Salaries	613,450	644,123	644,123
Aide & Secretarial Salaries	276,338	290,155	290,155
Employee Benefits	1,652,108	1,784,277	1,784,277
Purchased Services	142,121	149,227	149,227
Supplies	136,648	143,480	143,480
Inservice & Other Costs	49,677	52,161	52,161
<b>TOTAL GUIDANCE EXPENDITURES</b>	<b>6,246,437</b>	<b>6,608,323</b>	<b>6,608,323</b>

## **Administration**

<b><u>DISTRICT</u></b>			
Board Members Salaries	21,000	21,000	21,000
Administrative Salaries	1,579,756	1,548,500	1,548,500
Supervision Salaries	537,680	891,000	891,000
Finance Salaries	924,320	933,000	933,000
Secretarial Salaries	536,467	333,900	333,900
Employee Benefits	1,249,020	1,270,000	1,270,000
Purchased Services	896,704	900,000	900,000
Supplies	96,122	90,000	90,000
Inservice & Other Costs	70,051	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>5,911,120</b>	<b>6,087,400</b>	<b>6,087,400</b>
<b><u>SCHOOLS</u></b>			
Principal Salaries	6,393,055	6,927,015	6,927,015
Secretarial Salaries	1,683,481	1,733,985	1,733,985
Employee Benefits	3,004,329	3,304,762	3,304,762
Purchased Services	34,620	60,000	60,000
Inservice & Other Costs	-	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>11,115,485</b>	<b>12,060,762</b>	<b>12,060,762</b>

# WEBER SCHOOL DISTRICT BUDGET

## **Maintenance & Custodial**

	2008-2009	2009-2010	2010-2011
	ACTUAL	FINAL BUDGET	PROPOSED
Warehouse Salaries	113,888	112,500	112,500
Custodial Salaries	4,785,821	4,869,000	4,869,000
Maintenance Salaries	2,447,151	2,403,000	2,403,000
Employee Benefits	2,636,485	3,601,338	3,601,338
Purchased Services	921,102	825,000	825,000
Utilities	3,612,594	4,275,000	3,675,000
Supplies	578,334	1,400,000	600,000
Equipment	1,338,711	3,775,000	2,775,000
Other Costs	259,088	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>16,693,174</b>	<b>21,360,838</b>	<b>18,960,838</b>

## **Transportation**

Secretarial Salaries	98,753	126,000	126,000
Supervision Salaries	129,160	174,000	174,000
Bus Driver Salaries	2,852,760	2,800,000	2,800,000
Mechanics Salaries	306,631	306,050	306,050
Employee Benefits	1,858,097	1,879,360	1,879,360
Purchased Services	110,540	340,254	340,254
Gasoline	600,152	622,500	622,500
Supplies	345,186	393,000	393,000
Buses and equipment	36,448	190,000	190,000
Training	10,699	11,000	11,000
Other Costs	213,087	25,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>6,561,513</b>	<b>6,867,164</b>	<b>6,867,164</b>

## **CENTRAL SERVICES:**

### **Electronic Maintenance**

	2008-2009	2009-2010	2010-2011
	ACTUAL	FINAL BUDGET	PROPOSED
Computer Personnel	1,264,254	1,480,000	1,480,000
Employee Benefits	471,249	540,000	540,000
Purchased Services	422,375	330,000	330,000
Supplies	110,371	110,000	110,000
Equipment	445,789	650,000	650,000
Inservice & Other Costs	127,730	150,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>2,841,768</b>	<b>3,260,000</b>	<b>3,260,000</b>

## WEBER SCHOOL DISTRICT BUDGET

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
<b>TOTAL MAINTENANCE AND OPERATION EXPENDITURES</b>	173,299,065	188,326,496	178,885,186

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

<u>MAINTENANCE AND OPERATION:</u>	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Revenues	177,930,738	176,480,003	169,056,587
Expenditures	173,299,065	188,326,496	178,885,186
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	4,631,673	(11,846,493)	(9,828,599)
Other Financing sources:			
<i>Transfer from Capital Outlay</i>	2,282,981	3,000,000	-
Transfers to other funds:	(233,866)	(1,200,000)	(400,000)
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	13,594,304	20,275,092	10,228,599
<b><i>Fund Balance at End of Year</i></b>	<b>20,275,092</b>	<b>10,228,599</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  
2008 - 2009 ACTUAL  
2009 - 2010 FINAL BUDGET  
2010 - 2011 PROPOSED BUDGET**

## WEBER SCHOOL DISTRICT BUDGET

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

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
<b><u>Revenues:</u></b>			
Property Tax	822,243	873,000	881,730
Fees From Participants	316,062	315,000	315,000
Other Local Revenue-Comm Schools	6,371	-	-
<b>TOTAL REVENUES</b>	<b>1,144,676</b>	<b>1,188,000</b>	<b>1,196,730</b>
<b><u>Expenditures:</u></b>			
<b><u>Extracurricular Programs</u></b>			
Salaries	846,546	880,000	888,800
Employee Benefits	184,824	220,000	248,864
Purchased Services	34,143	21,000	40,000
Supplies	3,927	54,000	5,000
Other Costs	296,572	392,000	379,184
Equipment	12,530	21,000	34,882
<b>TOTAL EXPENDITURES</b>	<b>1,378,542</b>	<b>1,588,000</b>	<b>1,596,730</b>
<b>TOTAL NON K-12 EXPENDITURES</b>	<b>1,378,542</b>	<b>1,588,000</b>	<b>1,596,730</b>

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

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Revenues	1,144,676	1,188,000	1,196,730
Expenditures	1,378,542	1,588,000	1,596,730
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(233,866)	(400,000)	(400,000)
Other financing sources:			
Transfers - in	233,866	400,000	400,000
Fund Balance From Previous Year	-	-	-
<i>Fund Balance at End of Year</i>	-	-	-

## WEBER SCHOOL DISTRICT BUDGET

### **School Food Services**

<b><u>REVENUE</u></b>	<b>2008-2009 ACTUAL</b>	<b>2009-2010 FINAL BUDGET</b>	<b>2010-2011 PROPOSED</b>
Investments	1,755	-	-
Sales	5,184,398	5,200,000	5,700,000
State Allocation	1,735,470	1,700,000	1,750,000
Federal Allocation	5,175,577	5,175,000	5,200,000
<b>TOTAL REVENUES</b>	<b>12,097,200</b>	<b>12,075,000</b>	<b>12,650,000</b>
<b><u>EXPENDITURES</u></b>			
Salaries	3,673,538	4,000,000	4,000,000
Employee Benefits	1,690,628	1,705,000	1,790,250
Purchased Services	337,524	490,000	325,000
Supplies and Materials	227,905	225,000	250,000
Food	6,183,169	6,506,262	6,111,425
Equipment	123,259	71,177	112,000
Other	-	-	61,325
<b>Total EXPENDITURES</b>	<b>12,236,023</b>	<b>12,997,439</b>	<b>12,650,000</b>

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

<b><u>SCHOOL FOOD SERVICES</u></b>	<b>2008-2009 ACTUAL</b>	<b>2009-2010 FINAL BUDGET</b>	<b>2010-2011 PROPOSED</b>
Revenues	12,097,200	12,075,000	12,650,000
Expenditures	12,236,023	12,997,439	12,650,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(138,823)	(922,439)	-
<b>Other financing sources:</b>			
Transfers - in	-	800,000	-
<b>(Increase) Decrease Reserve Fund Balance</b>	-	-	-
<b>Fund Balance From Previous Year</b>	<b>261,262</b>	<b>122,439</b>	<b>-</b>
<b>Fund Balance at End of Year</b>	<b>122,439</b>	<b>-</b>	<b>-</b>

# WEBER SCHOOL DISTRICT BUDGET

## Capital Outlay

<b>REVENUE</b>	2008-2009	2009-2010	2010-2011
	ACTUAL	FINAL BUDGET	PROPOSED
Property Tax	10,226,645	10,790,914	7,073,584
Earnings on Investments	554,985	200,000	112,000
Bonds Issued	9,500,000	-	-
Bond Premium	112,837	-	-
State Building Equalization	2,045,768	355,000	300,000
Other	47,722	-	-
<b>TOTAL REVENUES</b>	<b>22,487,957</b>	<b>11,345,914</b>	<b>7,485,584</b>
<b>EXPENDITURES</b>			
Salaries	797,966	821,905	830,124
Employee Benefits	326,625	336,424	339,788
Purchased Services	76,367	80,000	25,000
Travel	5,457	25,000	30,000
Land Purchases	884,009	1,000,000	316,742
Maintenance Projects	497,332	4,441,881	100,000
Buildings	31,313,682	21,077,984	400,000
Building Upgrades	-	1,800,000	400,000
Textbooks	1,767,894	50,000	707,930
New Buses	674,899	475,100	618,000
Vehicles	83,441	200,000	200,000
Instruction Computer Replacement and Lease	1,413,075	1,800,000	1,800,000
Software/Phone Upgrade	-	200,000	200,000
Equipment	491,654	2,000,000	310,000
Furniture and Fixtures	273,340	1,000,000	300,000
Other Costs	27,286	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>38,633,027</b>	<b>35,318,294</b>	<b>6,587,584</b>
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Revenues	22,487,957	11,345,914	7,485,584
Expenditures	38,633,027	35,318,294	6,587,584
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(16,145,070)	(23,972,380)	898,000
<b>Other Financing Sources/(Uses):</b>			
Transfers	(2,282,981)	(4,600,000)	-
Bond Costs	(56,525)	-	(200,000)
Note Payments	(459,270)	(166,000)	(650,000)
Note Interest	(31,818)	(40,000)	(48,000)
Sale of Capital Assets	2,875	-	-
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	47,751,169	28,778,380	-
<b>Fund Balance at End of Year</b>	<b>28,778,380</b>	<b>-</b>	<b>-</b>



## WEBER SCHOOL DISTRICT BUDGET

### **Debt Service**

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
<b><u>REVENUE</u></b>			
Property Taxes	11,502,835	11,885,000	12,003,850
Other Revenue	-	-	-
<b>TOTAL REVENUES</b>	<b>11,502,835</b>	<b>11,885,000</b>	<b>12,003,850</b>
<b><u>EXPENDITURES</u></b>			
Interest	4,477,493	6,077,531	5,253,850
Redemption of Principal	6,150,000	7,000,000	6,500,000
Paying Agent Fees/Other	64,618	250,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>10,692,111</b>	<b>13,327,531</b>	<b>12,003,850</b>

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

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Revenues	11,502,835	11,885,000	12,003,850
Expenditures	10,692,111	13,327,531	12,003,850
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	810,724	(1,442,531)	-
<b><u>Other Financing Sources (Uses):</u></b>			
Refunded Bonds Issued	-	-	-
Bond Premium	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Fund Balance From Previous Year	631,807	1,442,531	-
<b>Fund Balance at End of Year</b>	<b>1,442,531</b>	<b>-</b>	<b>-</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Trust & Agency**

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
<b><u>REVENUE</u></b>			
Local	320,493	1,000,000	1,000,000
Federal	-	-	-
<b>TOTAL REVENUES</b>	<b>320,493</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	294,599	1,106,804	1,000,000
<b>TOTAL EXPENDITURES</b>	<b>294,599</b>	<b>1,106,804</b>	<b>1,000,000</b>

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

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Revenues	320,493	1,000,000	1,000,000
Expenditures	294,599	1,106,804	1,000,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	25,894	(106,804)	-
Fund Balance From Previous Year	80,910	106,804	-
<b>Fund Balance at End of Year</b>	<b>106,804</b>	<b>-</b>	<b>-</b>

### **Student Activity**

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
<b><u>REVENUE</u></b>			
Local	4,983,758	8,000,000	8,000,000
Federal	-	-	-
<b>TOTAL REVENUES</b>	<b>4,983,758</b>	<b>8,000,000</b>	<b>8,000,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	4,903,381	13,892,264	8,000,000
<b>TOTAL EXPENDITURES</b>	<b>4,903,381</b>	<b>13,892,264</b>	<b>8,000,000</b>

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

	2008-2009 ACTUAL	2009-2010 FINAL BUDGET	2010-2011 PROPOSED
Revenues	4,983,758	8,000,000	8,000,000
Expenditures	4,903,381	13,892,264	8,000,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	80,377	(5,892,264)	-
Fund Balance From Previous Year	5,811,887	5,892,264	-
<b>Fund Balance at End of Year</b>	<b>5,892,264</b>	<b>-</b>	<b>-</b>

**WEBER SCHOOL  
DISTRICT**

**PROPERTY TAX SUMMARY**

**2008 - 2009 ACTUAL**

**2009 - 2010 FINAL BUDGET**

**2010 - 2011 PROPOSED BUDGET**

# Weber School District Property Tax Revenue Summary

FY 2010-2011 Rates are Estimates, Certified rates have not been received.

LEVY	2008 - 2009		2009 - 2010		2010 - 2011	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE*	AMOUNT
<b>MAINTENANCE &amp; OPERATION</b>						
State Basic Program*	0.001250	10,706,287	0.001433	12,592,329	0.001433	12,718,252
Voted Leeway	0.000918	7,862,697	0.000943	8,286,508	0.000943	8,369,373
Board Leeway	0.000355	3,040,586	0.000365	3,207,397	0.000365	3,239,471
Transportation	0.000146	1,250,494	0.000150	1,318,108	0.000150	1,331,289
Govt. Immunity	0.000035	299,776	0.000036	316,346	0.000036	319,509
Reading Levy	0.000121	1,036,369	0.000124	1,089,636	0.000124	1,100,532
10% of Basic	0.000000	-	0.000000	-	0.000431	3,825,239
Judgement	-	-	-	-	-	-
Fee-in-Lieu (Vehicles)	-	-	-	-	-	-
Redemptions	-	-	-	-	-	-
<b>TOTAL M &amp; O</b>	<b>0.002825</b>	<b>24,196,209</b>	<b>0.003051</b>	<b>26,810,324</b>	<b>0.003482</b>	<b>30,903,665</b>
<b>NON K-12 PROGRAM</b>						
Recreation	0.000096	822,243	0.000099	873,000	0.000099	881,730
Fee-in-Lieu (Vehicles)	-	-	-	-	-	-
Redemptions	-	-	-	-	-	-
<b>TOTAL NON K-12</b>	<b>0.000096</b>	<b>822,243</b>	<b>0.000099</b>	<b>873,000</b>	<b>0.000099</b>	<b>881,730</b>
<b>DEBT SERVICE AND CAPITAL OUTLAY</b>						
Debt Service	0.001343	11,502,835	0.001343	11,885,000	0.001343	12,003,850
Capital Outlay	0.000775	6,637,898	0.000797	7,003,549	0.000797	7,073,584
10% of Basic	0.000419	3,588,747	0.000431	3,787,365	0.000000	-
Fee-in-Lieu (Vehicles)	-	-	-	-	-	-
Redemptions	-	-	-	-	-	-
<b>DBT SVC &amp; CAP OUT</b>	<b>0.002537</b>	<b>21,729,480</b>	<b>0.002571</b>	<b>22,675,914</b>	<b>0.002140</b>	<b>19,077,434</b>
<b>TOTAL ALL LEVIES</b>	<b>0.005458</b>	<b>46,747,932</b>	<b>0.005721</b>	<b>50,359,238</b>	<b>0.005721</b>	<b>50,862,829</b>

SUMMARY:	2008 - 2009		2009 - 2010		2010 - 2011	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE	AMOUNT
Property Taxes	0.005458	46,747,932	0.005721	50,359,238	0.005721	50,862,829
Fee-in-Lieu (Vehicles)	-	-	-	-	-	-
Redemptions	-	-	-	-	-	-
<b>TOTAL</b>	<b>0.005458</b>	<b>46,747,932</b>	<b>0.005721</b>	<b>50,359,238</b>	<b>0.005721</b>	<b>50,862,829</b>

Percentage Change	4.82%	7.73%	0.00%	1.00%
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\* The 2010-2011 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.