

**WEBER SCHOOL  
DISTRICT**

**FINAL BUDGET FOR 2016 - 2017**

**AND**

**PROPOSED BUDGET FOR 2017 - 2018**

June 14, 2017

---

**REVENUE (FY 16 Actuals)****Local                      State                      Federal****M & O FUND REVENUES**

Property Taxes			
Local Levies	20,002,685		
State Basic Rate		15,789,211	
Investment Income	779,757		
Transfers	(205,533)		
Other	2,490,355		
State Unrestricted Funds		101,766,551	
State Categorical Funds		41,409,647	
Federal Programs			13,304,146
<b>M&amp;O FUND SUB-TOTAL:</b>	<b>23,067,264</b>	<b>158,965,409</b>	<b>13,304,146</b>
% Of Total:	11.81%	81.38%	6.81%
<b>M&amp;O FUND TOTAL REV:</b>			<b>195,336,819</b>

**SCHOOL FOOD SERVICES**

Sales	3,783,015		
State Liquor Fees		2,216,025	
Federal Allocation			6,531,529
<b>SCHOOL FOOD SERVICES SUB-TOTAL:</b>	<b>3,783,015</b>	<b>2,216,025</b>	<b>6,531,529</b>
% Of Total:	30.19%	17.68%	52.12%
<b>SCHOOL FOOD SERVICES TOTAL:</b>			<b>12,530,569</b>

**CAPITAL OUTLAY FUND**

Property Tax	12,563,203		
Earnings on Investments	156,342		
State Funds		81,821	
Capital Leases	5,431,321		
Other	2,008,105		
<b>CAPITAL OUTLAY FUND SUB-TOTAL:</b>	<b>20,158,971</b>	<b>81,821</b>	<b>0</b>
% Of Total:	99.60%	0.40%	0.00%
<b>CAPITAL OUTLAY:</b>			<b>20,240,792</b>

**STUDENT ACTIVITY FUND**

Earnings on Investments	185,772		
Student Fees and Tuition	914,932		
Other Local	1,559,781		
<b>STUDENT ACTIVITY FUND SUB-TOTAL:</b>	<b>2,660,485</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
<b>STUDENT ACTIVITY FUND:</b>			<b>2,660,485</b>

**FOUNDATION**

Contributions and Other	938,485		
Transfers	205,533		
<b>STUDENT ACTIVITY FUND SUB-TOTAL:</b>	<b>1,144,018</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
<b>FOUNDATION:</b>			<b>1,144,018</b>

**DEBT SERVICE FUND**

Property Tax	12,253,000		
Other	253,358		
<b>DEBT SERVICE FUND SUB-TOTAL:</b>	<b>12,506,358</b>	<b>0</b>	<b>0</b>
% Of Total:	100.00%	0.00%	0.00%
<b>DEBT SERVICE:</b>			<b>12,506,358</b>

**TOTAL REVENUE ALL FUNDS**

	63,320,111	161,263,255	19,835,675
% Of Total:	25.91%	65.98%	8.12%
<b>TOTAL ALL REVENUE:</b>			<b>244,419,041</b>

# EXPENSE (FY 16 Actuals)

<b>M &amp; O FUND EXPENSES</b>		<u>\$ Amount</u>	<u>% of Total</u>	<u>Compensation</u>	<u>Non-Compensation</u>
Instruction		138,721,383	71.4%	132,038,339	6,683,044
Student Support Services		7,109,418	3.7%	6,357,302	752,116
School Administration		12,010,081	6.2%	11,997,688	12,393
District Administration		3,841,976	2.0%	3,009,099	832,877
Central (Finance, Tech & Other)		5,349,486	2.8%	4,703,509	645,977
Maintenance and Custodial		19,044,682	9.8%	11,401,583	7,643,099
Transportation		8,219,183	4.2%	6,277,249	1,941,934
<b>SUB-TOTAL:</b>		<b>194,296,209</b>	<b>100.00%</b>	<b>175,784,769</b>	<b>18,511,440</b>
			% Of Total:	90.47%	9.53%
<b>SCHOOL FOOD SERVICES</b>				<u>Compensation</u>	<u>Non-Compensation</u>
Expenses				5,568,442	7,048,959
<b>SUB-TOTAL:</b>				<b>5,568,442</b>	<b>7,048,959</b>
			% Of Total:	44.13%	55.87%
<b>CAPITAL OUTLAY FUND</b>				<u>Compensation</u>	<u>Non-Compensation</u>
Expenses				1,114,011	30,215,882
<b>SUB-TOTAL:</b>				<b>1,114,011</b>	<b>30,215,882</b>
			% Of Total:	3.56%	96.44%
<b>STUDENT ACTIVITY FUND</b>				<u>Compensation</u>	<u>Non-Compensation</u>
Expenses				514,285	4,160,793
<b>SUB-TOTAL:</b>				<b>514,285</b>	<b>4,160,793</b>
				11.00%	89.00%
<b>FOUNDATION</b>				<u>Compensation</u>	<u>Non-Compensation</u>
Expenses				196,833	911,071
<b>SUB-TOTAL:</b>				<b>196,833</b>	<b>911,071</b>
				17.77%	82.23%
<b>DEBT SERVICE FUND</b>				<u>Compensation</u>	<u>Non-Compensation</u>
Expenses				0	12,256,876
<b>SUB-TOTAL:</b>				<b>0</b>	<b>12,256,876</b>
				0.00%	100.00%
<b>TOTAL ALL FUNDS</b>				<u>Compensation</u>	<u>Non-Compensation</u>
	<b>TOTAL:</b>			<b>183,178,340</b>	<b>73,105,021</b>
				72.79%	29.05%

# PROJECTED FUND BALANCES

FY 2016	<u>GENERAL</u>	<u>DEBT SRV.</u>	<u>CAPITAL</u>	<u>OTHER</u>	
<u>Non-Spendable:</u>					
Inventories & Pre Paid	674,058		808	290,410	
<u>Restricted For:</u>					
Debt Service		2,017,086			
Capital Projects			7,436,056		
School Lunch				1,669,890	
Students				2,202,864	
<u>Committed To:</u>					
Economic Stabilization	4,500,000				
Benefit Obligations	1,882,369				
Student Activity				3,195,217	
Other Purposes	303,816				
<u>Assigned To:</u>					
Early Retirement Benefit Programs	10,250,000				
	6,206,513				
<u>Unassigned:</u>					
	10,867,878				
<b>TOTAL:</b>	<b>\$34,684,634</b>	<b>\$2,017,086</b>	<b>\$7,436,864</b>	<b>\$7,358,381</b>	<b>\$51,496,965</b>
<b>FY 2017 Est.</b>	<b><u>GENERAL</u></b>	<b><u>DEBT SRV.</u></b>	<b><u>CAPITAL</u></b>	<b><u>OTHER</u></b>	
<u>Non-Spendable:</u>					
Inventories & Pre Paid	600,000			550,000	
<u>Restricted For:</u>					
Debt Service		1,477,254			
Capital Projects			6,500,000		
School Lunch				1,700,000	
Students				2,250,000	
<u>Committed To:</u>					
Economic Stabilization	4,500,000				
Benefit Obligations	2,000,000				
Student Activity				3,200,000	
Other Purposes	400,000				
<u>Assigned To:</u>					
Early Retirement Benefit Programs	10,250,000				
	6,250,000				
<u>Unassigned:</u>					
	12,367,878				
<b>TOTAL:</b>	<b>\$36,367,878</b>	<b>\$1,477,254</b>	<b>\$6,500,000</b>	<b>\$7,700,000</b>	<b>\$52,045,132</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>	
<u>Non-Spendable:</u>					
Inventories & Pre Paid	(74,058)			259,590	
<u>Restricted For:</u>					
Debt Service		(539,832)			
Capital Projects			(936,056)		
School Lunch				30,110	
<u>Committed To:</u>					
Economic Stabilization					
Benefit Obligations	117,631				
Student Activity				4,783	
Other Purposes	96,184				
<u>Assigned To:</u>					
Early Retirement Benefit Programs	43,487				
<u>Unassigned:</u>					
	1,500,000				
<b>TOTAL:</b>	<b>\$1,683,244</b>	<b>(\$539,832)</b>	<b>(\$936,056)</b>	<b>\$294,483</b>	<b>\$501,839</b>

# FY 2016-2017 Budget Highlights

## I. MAINTENANCE & OPERATION

### TOP PRIORITIES

#### Compensation

1. Fund Steps and Lanes (Reg K-12 Programs)	523,177
2. 3.5% Base Salary Increase (Reg K-12 Programs)	4,055,789
3. Health Insurance Costs (Reg K-12 Programs)	1,473,937
4. Increased H.S.A. Contributions	334,852

Compensation Sub-Total: 6,387,755

#### OTHER

1. Mental Health Support Component	126,286
2. SRO Increase	72,000
3. Data Security Officer	15,331
5. Replacement for loss of Testing Funds (UPASS)	25,000
6. International Baccalaureate Program WHS	35,854
7. Full time Office Aides in Largest Elementary's	23,331

Other Sub-Total: 297,802

TOTAL: 6,685,557

### FUNDING SOURCE

1. New WPU Dollars (no student growth)	5,340,183
2. Enrollment Growth (150 Students)	496,650
3. Rise in Assessed Value and Collections	848,724

TOTAL: 6,685,557

### Retirement Rate Increases

	FY 12	FY 13	FY 14	FY 15	FY 16	FY 17
Reg Rate (Tier 1)	16.86	18.76	20.46	22.19	22.19	22.19
401k Contribution	1.50	1.50	1.50	1.50	1.50	1.50
<b>TOTAL RATE</b>	<b>18.36</b>	<b>20.26</b>	<b>21.96</b>	<b>23.69</b>	<b>23.69</b>	<b>23.69</b>
% Change	3.03%	10.35%	8.39%	7.88%	0.00%	0.00%
Ret Costs Tier 1	\$20,045,923	\$21,663,233	\$23,306,873	\$24,733,636	\$24,857,863	\$25,200,000
Ret Costs Tier 2	\$345,798	\$828,731	\$1,345,457	\$2,089,212	\$2,660,458	\$3,458,595
<b>TOTAL:</b>	<b>\$20,391,721</b>	<b>\$22,491,964</b>	<b>\$24,652,330</b>	<b>\$26,822,848</b>	<b>\$27,518,320</b>	<b>\$28,658,595</b>
\$ Change:	\$873,052	\$2,100,242	\$2,160,366	\$2,170,519	\$695,472	\$1,140,275

### INSURANCE

#### FY 17

	Members	Members	TOTAL	Members	% of Total	
Aetna Plus (High)	211	Select Med. (High)	535	Traditional (H)	746	40.30%
Aetna Pref. (Mid)	148	Select Value (Mid)	283	Traditional (M)	431	23.28%
Aetna H.S.A.	229	Select Hlth H.S.A.	445	H.S.A.	674	36.41%
<b>TOTAL:</b>	<b>588</b>		<b>1,263</b>		<b>1,851</b>	<b>100.00%</b>
% of Total:	31.77%		68.23%		100.00%	

### Employee Impact

#### Mid IHC Plan

	FY 11	FY 12	FY 13	FY 14	FY 15	FY 16
Single Prem. (Month)	\$54.33	\$69.12	\$90.15	\$88.48	\$92.14	\$110.38
Couple Prem. (Month)	\$128.37	\$163.31	\$210.73	\$209.06	\$217.73	\$260.84
Family Prem. (Month)	\$194.57	\$247.53	\$318.54	\$316.87	\$330.01	\$395.36
Single Prem. (Annual)	\$652	\$829	\$1,082	\$1,062	\$1,106	\$1,325
Couple Prem. (Annual)	\$1,540	\$1,960	\$2,529	\$2,509	\$2,613	\$3,130
Annual Prem. (Annual)	\$2,335	\$2,970	\$3,822	\$3,802	\$3,960	\$4,744
Primary Visit Co-Pay	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Specialist Visit Co-Pay	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00	\$40.00
Pharmacy Deductible		\$50/\$150	\$100/\$300	\$100/\$300	\$100/\$300	\$100/\$300
Pharmacy Co-Pay	\$10/\$30/\$50	\$10/\$35/\$60	\$10/\$35/\$60	\$10/\$35/\$60	\$10/\$35/\$60	\$10/\$35/\$60
Deductible	\$750/\$1,500	\$1,000/\$2,000	\$1,500/\$3,000	\$2,000/\$4,000	\$2,000/\$4,000	\$2,000/\$4,000
Hospital Co-Insurance	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
Out-of-Pocket Max	\$2,750/\$5,500	\$2,500/\$5,000	\$4,500/\$9,000	\$4,500/\$9,000	\$4,500/\$9,000	\$4,500/\$9,000
Employee Share of Prem.	17.55%	21.30%	26.00%	26.00%	26.00%	27.00%

## 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 projects that were built over a five year period:

Proposed Projects	Status
Rocky Mountain JHS Addition	Complete
North Park Elementary Replacement	Complete
Weber Innovation Center	Complete
Wahlquist JHS Replacement	Complete
West Weber Elementary Replacement	Complete
Marion/Club Heights Replacement	Complete
North Ogden JHS Remodel/Expansion	Complete

### 2. Capital Challenges

Because of formula changes and appropriation cuts during the recession, local and state capital funds dropped significantly. Weber School District had very low tax levies. 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 Districts held a Truth-in-Taxation hearing last August (2016). As a result of this hearing, the Board raised taxes. 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 reasonable rotation of the fleet.

#### Bond Election:

Because of student growth and aging buildings, district administration and the Weber School Board are contemplating a Bond Election to take place in November of 2017. On-going study of possible new schools in high growth areas and building replacement continues. Official action on the part of the Board to hold a Bond Election will take place at the August Board meeting.

## III. 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. However, new federal regulations require that calculated ratios between "paid" lunches and "free" lunches be maintained.

Elem.		FY 13	FY 14	FY 15	FY 16	FY 17	FY 18 Proposed
Lunch		\$1.75	\$1.75	\$1.75	\$1.75	\$1.85	\$1.85
	% Change		0.00%	0.00%	0.00%	5.71%	0.00%
Breakfast		\$1.25	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
JHS Lunch		\$2.25	\$2.25	\$2.25	\$2.25	\$2.30	\$2.30
	% Change		0.00%	0.00%	0.00%	2.22%	0.00%
Breakfast		\$1.50	\$1.50	\$1.50	\$1.50	\$1.50	\$1.50
HS 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
Adult 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

## IV. Tax Rates

At the current time, certified tax rates from Weber County officials have been received. However, State Officials have not set the Basic Rate. After the Basic Rate is received, the Board will be approached again in August to approve the final over-all rate.

	FY 13	FY 14	FY 15	FY 16	FY 17	FY 18
Assessed Value	6,596,152,923	6,764,512,878	7,321,512,878	7,929,255,167	8,633,531,970	9,493,788,359
% change over prior yr.	-2.19%	2.55%	8.23%	8.30%	8.88%	9.96%
Overall Tax Rate	0.007071	0.007068	0.006526	0.006643	0.006693	0.006480
% change over prior yr.	3.48%	-0.04%	-7.67%	1.79%	0.75%	-3.18%

ANNUAL Tax on a \$243,000 home: **\$866.05**

#### Current FY 17 Overall Rate

1 Logan	0.009878
2 Tooele	0.009593
3 Nebo	0.009298
4 Ogden	0.009275
5 Box Elder	0.008291
6 Cache	0.008191
7 Davis	0.008125
8 Provo	0.007883
<b>Average</b>	<b>0.007818</b>
9 Alpine	0.007718
10 Jordan	0.006906
<b>11 Weber</b>	<b>0.006693</b>
12 Granite	0.006481
13 Canyons	0.006463
14 Murray	0.006291
15 Salt Lake	0.006180

## General Fund Revenue Detail

	2015-2016 ACTUAL	2016-2017 FINAL BUDGET	2017-2018 PROPOSED	DOLLAR CHANGE
<b>LOCAL REVENUES:</b>				
Property Taxes	35,791,896	39,227,396	40,349,354	1,121,958
Earnings on Investments	779,757	850,000	850,000	-
Other Local Revenues	2,490,355	2,500,000	2,500,000	-
<b>TOTAL LOCAL REVENUES</b>	<b>39,062,008</b>	<b>42,577,396</b>	<b>43,699,354</b>	<b>1,121,958</b>
<b>STATE REVENUES:</b>				
<b>UNRESTRICTED STATE WPUs:</b>				
K-12 Programs	91,025,770	94,530,816	98,798,012	4,267,196
Contribution to Charter Schools	(661,473)	(757,173)	(757,173)	-
Small Schools	289,625	263,420	273,929	10,509
Professional Staff Costs	8,826,102	9,227,038	9,595,076	368,038
<b>SUBTOTAL</b>	<b>99,480,024</b>	<b>103,264,101</b>	<b>107,909,844</b>	<b>4,645,743</b>
Less State Basic Rate-Property Tax	(15,789,211)	(16,337,011)	(16,337,011)	-
<b>NET UNRESTRICTED REVENUE</b>	<b>83,690,813</b>	<b>86,927,090</b>	<b>91,572,833</b>	<b>4,645,743</b>
<b>RESTRICTED STATE WPUs:</b>				
Special Education Add-On	12,419,059	14,096,640	15,176,328	1,079,688
Special Education Self Contained	2,436,617	2,328,140	2,421,697	93,557
Sp Ed - Preschool	1,331,755	1,315,214	1,439,676	124,462
Extended Year - Severely Disabled	58,559	58,916	62,695	3,779
Special Education State	303,348			-
Special Education Impact Aid		312,388	320,428	
Special Ed. Intensive Services	37,013	2,047	4,125	2,078
Career Technology Education	5,992,063	5,996,307	6,333,327	337,020
Class Size Reduction K-8	5,811,208	5,969,832	6,207,950	238,118
<b>SUB-TOTAL RESTRICTED WPUs</b>	<b>28,389,622</b>	<b>30,079,484</b>	<b>31,966,226</b>	<b>1,886,742</b>
<b>RELATED TO STATE BASIC PROGRAMS</b>				
Flexible Allocation WPU Distribution	1,168,289	388,535	388,535	-
Pupil Transportation	4,283,744	4,465,982	4,717,450	251,468
Enhancement for Accelerated Students	211,822	223,166	236,009	12,843
Enhancement for At-Risk Students	973,013	1,108,170	1,173,555	65,385
At Risk - Gang Prevention	21,822	21,822	21,822	-
At Risk-Youth in Custody	245,377	116,854	123,435	6,581
Adult Education	351,422	365,202	385,787	20,585
Concurrent Enrollment	347,883	364,542	385,078	20,536
School Land Trust	2,149,057	2,289,536	2,564,280	274,744
Reading Achievement	784,817	758,709	758,709	-
Early Intervention	331,922	321,817	321,817	-

## General Fund Revenue Detail

	2015-2016	2016-2017	2017-2018	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
School Nurses	46,571	45,652	46,652	1,000
Beverly Taylor Sorenson Elem. Arts	121,677	98,496	121,677	23,181
Critical Languages & Dual Immersion	57,500	45,000	57,500	12,500
Educator Salary Adjustments	8,168,787	7,996,417	8,187,600	191,183
Library Book & Electronic Resources	78,902	41,517	41,517	-
Teacher Salary Supplement Restricted Act.	176,450	-	-	-
USTAR Centers	379,835	313,868	313,868	-
Digital Teaching and Learning	-	472,029	463,210	(8,819)
<b>UB-TOTAL RELATED TO BASIC PROGRAMS</b>	<b>19,898,890</b>	<b>19,437,314</b>	<b>20,308,501</b>	<b>871,187</b>
<b>OTHER STATE PROGRAMS</b>				
Voted Leeway	8,088,329	7,275,334	7,792,531	517,197
Board Leeway	2,346,439	2,591,392	2,775,612	184,220
Drivers Education	323,773	300,000	300,000	-
Staff Dev./UPASS	78,152	76,907	-	(76,907)
Other From State Sources	-	-	-	-
<b>SUB-TOTAL OTHER STATE PROGRAMS</b>	<b>10,836,693</b>	<b>10,243,633</b>	<b>10,868,143</b>	<b>624,510</b>
<b>ONE TIME STATE PROGRAMS</b>				
Teacher Supplies	298,306	287,157	239,298	(47,859)
Special Education Intensive Services	60,430	1,619	0	(1,619)
Digital Teaching and Learning	-	133,864	133,864	-
State Capitol Field Trips	1,444	-	-	-
<b>ONE-TIME STATE PROGRAMS</b>	<b>360,180</b>	<b>422,640</b>	<b>373,162</b>	<b>(49,478)</b>
<b>TOTAL STATE REVENUES</b>	<b>143,176,198</b>	<b>147,110,161</b>	<b>155,088,865</b>	<b>7,978,704</b>



## General Fund Revenue Detail

	2015-2016 ACTUAL	2016-2017 FINAL BUDGET	2017-2018 PROPOSED	DOLLAR CHANGE
<b>FEDERAL PROGRAMS:</b>				
PL 874	37,543	150,000	150,000	-
E Rate	86,755	85,000	85,000	-
Title I	3,242,919	3,405,065	3,507,217	102,152
IDEA Special Education	7,349,622	7,717,103	7,948,616	231,513
Special Ed. - Medicaid	453,081	475,735	490,007	14,272
Medicaid Infant Program	679,071	713,025	734,416	21,391
Early Intervention	357,613			
Adult Education	63,294	66,459	68,453	1,994
Carl Perkins Grant	201,068	211,121	217,455	6,334
Americorp	93,844	60,000	61,800	1,800
Title II -- Teacher Quality	590,262	619,775	638,368	18,593
Mathematics and Science Partnerships	13,642	14,324	14,754	430
English Language Acquisition	73,257	76,920	79,228	2,308
Youth Build	61,686			
Other From Federal	489	513	528	15
<b>TOTAL REGULAR FEDERAL PROGRAMS</b>	<b>13,304,146</b>	<b>13,595,040</b>	<b>13,995,642</b>	<b>400,802</b>
<b>TOTAL GENERAL REVENUES</b>	<b>195,542,352</b>	<b>203,282,597</b>	<b>212,784,061</b>	<b>9,501,464</b>

**WEBER SCHOOL  
DISTRICT**

**OPERATING BUDGET**

**GENERAL FUND**

**THREE YEAR COMPARISON WITH  
2015 - 2016 ACTUAL  
2016 - 2017 FINAL BUDGET  
2017 - 2018 PROPOSED BUDGET**

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

	2015-2016	2016-2017	2017-2018
	Actual Amounts	Final Budget	Proposed Budget
<b>Revenues:</b>			
Property taxes	\$ 35,791,896	\$ 39,227,396	\$ 40,349,354
Earnings on investments	779,757	850,000	850,000
Other local	2,490,355.00	2,500,000	2,500,000
State	143,176,198	147,110,161	155,088,865
Federal	13,304,146	13,595,040	13,995,842
Total revenues	195,542,352	203,282,597	212,784,061
<b>Expenditures</b>			
<b>Instruction</b>			
Salaries	90,754,819	96,500,000	100,360,000
Employee benefits	38,234,085	38,500,000	38,692,500
Purchased professional services	1,581,495	1,600,000	1,600,000
Purchased property services	471,112	500,000	500,000
Other purchased services	359,718	400,000	400,000
Supplies	3,178,512	3,500,000	3,500,000
Property	1,101,646	1,200,000	1,200,000
Other	(499,519)	100,000	100,000
	135,181,868	142,300,000	146,352,500
<b>Instructional Support Services</b>			
Salaries	2,226,957	2,400,000	2,496,000
Employee benefits	849,217	900,000	904,500
Purchased professional services	20,919	25,000	9,000
Purchased property services	5,382	7,000	7,000
Other purchased services	6,961	10,000	10,000
Supplies	304,634	400,000	530,000
Property	115,572	150,000	60,000
Other	9,873	20,000	10,000
	3,539,515	3,912,000	4,026,500
<b>Student Support Services</b>			
Salaries	4,591,076	4,700,000	4,888,000
Employee benefits	1,946,231	2,050,000	2,162,750
Purchased professional services	396,222	450,000	450,000
Purchased property services	22,643	25,000	25,000
Other purchased services	21,716	20,000	20,000
Supplies	127,940	150,000	150,000
Other	3,590	10,000	10,000
	7,109,418	7,405,000	7,705,750
<b>District Administration</b>			
Salaries	2,146,973	3,000,000	3,120,000
Employee benefits	862,129	1,250,000	1,318,750
Purchased professional services	706,361	800,000	800,000
Purchased property services	3,716	6,000	6,000
Other purchased services	41,839	50,000	50,000
Supplies	30,541	45,000	45,000
Property	1,348	500	500
Other	49,069	70,000	70,000
	3,841,976	5,221,500	5,410,250

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

	2015-2016	2016-2017	2017-2018
	<u>Actual Amounts</u>	<u>Final Budget</u>	<u>Proposed Budget</u>
<b>School Administration</b>			
Salaries	8,383,932	10,050,000	10,452,000
Employee benefits	3,613,754	4,400,000	4,642,000
Other	12,395	50,000	50,000
	<u>12,010,081</u>	<u>14,500,000</u>	<u>15,144,000</u>
<b>Maintenance &amp; Custodial</b>			
Salaries	8,223,748	9,900,000	10,296,000
Employee benefits	3,165,462	3,800,000	4,009,000
Purchased professional services	5,098,629	5,000,000	5,000,000
Purchased property services	458,700	650,000	650,000
Other purchased services	9,146	12,000	12,000
Supplies	984,891	900,000	900,000
Property	1,102,980	1,200,000	1,200,000
Other	1,126	15,000	15,000
	<u>19,044,682</u>	<u>21,477,000</u>	<u>22,082,000</u>
<b>Transportation</b>			
Salaries	4,718,277	4,900,000	5,096,000
Employee benefits	2,125,768	2,280,000	2,405,400
Purchased professional services	34,995	40,000	40,000
Other purchased services	323,395	350,000	350,000
Supplies	953,618	1,100,000	1,100,000
Property	45,841	60,000	60,000
Other	17,289	25,000	25,000
	<u>8,219,183</u>	<u>8,755,000</u>	<u>9,076,400</u>
<b>Finance &amp; Technology</b>			
Salaries	2,731,835	4,200,000	4,368,000
Employee benefits	1,418,579	1,900,000	2,004,500
Purchased professional services	258,232	350,000	350,000
Purchased property services	208,137	110,000	110,000
Other purchased services	36,730	45,000	45,000
Supplies	108,090	75,000	75,000
Property	587,883	1,500,000	1,500,000
	<u>5,349,486</u>	<u>8,180,000</u>	<u>8,452,500</u>
<b>Total General Expenditures</b>	194,296,209	211,750,500	218,249,900
Excess (deficiency) of revenues over (under) expenditures	1,246,143	(8,467,903)	(5,465,839)
<b>Other financing sources (uses):</b>			
Proceeds from sale of capital assets	-	-	-
Transfers	(205,533)	(2,000,000)	-
Total other financing sources (uses)	<u>(205,533)</u>	<u>(2,000,000)</u>	<u>-</u>
Net change in fund balances	1,040,610	(10,467,903)	(5,465,839)
<b>Fund balances - beginning</b>	<u>33,644,024</u>	<u>34,684,634</u>	<u>24,216,731</u>
<b>Fund balances - ending</b>	<u>\$ 34,684,634</u>	<u>\$ 24,216,731</u>	<u>\$ 18,750,892</u>

**WEBER SCHOOL  
DISTRICT**

**OTHER ACTIVITIES**

**SCHOOL FOOD SERVICES**

**CAPITAL PROJECTS**

**DEBT SERVICE**

**STUDENT ACTIVITY**

**FOUNDATION**

**PASS THROUGH TAXES**

**THREE YEAR COMPARISON WITH**

**2015 - 2016 ACTUAL**

**2016 - 2017 FINAL BUDGET**

**2017 - 2018 PROPOSED BUDGET**

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

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<u>Actual</u> <u>Amounts</u>	<u>Final</u> <u>Budget</u>	<u>Proposed</u> <u>Budget</u>
<b>Revenues:</b>			
Lunch sales	\$ 3,783,015	\$ 3,820,845	\$ 3,820,845
State	2,216,025	2,282,506	2,305,331
Federal	6,531,529	6,727,475	6,794,750
Total revenues	<u>12,530,569</u>	<u>12,830,826</u>	<u>12,920,926</u>
<b>Expenditures:</b>			
Current:			
Salaries	4,005,441	4,487,932	4,667,449
Employee benefits	1,563,004	1,844,950	1,844,950
Purchased services	139,006	150,000	150,000
Supplies and materials	733,353	700,000	700,000
Food	4,963,670	5,700,000	5,700,000
Equipment	362,238	159,809	159,809
Other	850,689	1,220,467	198,718
Total expenditures	<u>12,617,401</u>	<u>14,263,158</u>	<u>13,420,926</u>
Excess (deficiency) of revenues over (under) expenditures / net change in fund balances	(86,832)	(1,432,332)	(500,000)
<b>Fund balances - beginning</b>	<u>2,019,164</u>	<u>1,932,332</u>	<u>500,000</u>
<b>Fund balances - ending</b>	<u>\$ 1,932,332</u>	<u>\$ 500,000</u>	<u>-</u>

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

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<u>Actual</u> <u>Amounts</u>	<u>Final</u> <u>Budget</u>	<u>Proposed</u> <u>Budget</u>
<b>Revenues:</b>			
Property taxes	\$ 12,563,203	\$ 13,609,102	\$ 14,017,375
Earnings on investments	156,342	250,000	250,000
State revenue	81,821	783,612	800,000
Other local	1,294,714	983,731	1,000,000
Total revenues	<u>14,096,080</u>	<u>15,626,445</u>	<u>16,067,375</u>
<b>Expenditures:</b>			
Capital outlay:			
Land and buildings:			
Buildings	15,791,667	1,955,411	1,955,411
Land and improvements	2,355,987	3,500,000	3,500,000
Salaries and benefits	1,092,147	1,352,000	1,412,840
Purchased services	132,325	700,000	700,000
Supplies and materials	582,149	1,000,000	1,000,000
Total land and buildings	<u>19,954,275</u>	<u>8,507,411</u>	<u>8,568,251</u>
Equipment and textbooks:			
School buses	1,093,220	1,700,000	1,700,000
Vehicles	106,009	150,000	150,000
Software	345,418	500,000	500,000
Textbooks	280,316	2,000,000	2,000,000
Other instructional equipment	6,055,925	10,705,898	2,649,124
Total equipment and textbooks	<u>7,880,888</u>	<u>15,055,898</u>	<u>6,999,124</u>
Total capital outlay	<u>27,835,163</u>	<u>23,563,309</u>	<u>15,567,375</u>
Debt service:			
Principal retirement of notes and capital leases	3,150,779	3,000,000	3,000,000
Interest and fiscal charges	343,951	450,000	450,000
Bond issuance costs	-	350,000	350,000
Total debt service	<u>3,494,730</u>	<u>3,800,000</u>	<u>3,800,000</u>
Total expenditures	<u>31,329,893</u>	<u>27,363,309</u>	<u>19,367,375</u>
Deficiency of revenues under expenditures	(17,233,813)	(11,736,864)	(3,300,000)
<b>Other financing sources (uses):</b>			
Proceeds from general obligation bonds issued	-	-	-
Premium on bonds issued	-	-	-
Proceeds from notes issued	-	-	-
Capital leases	5,431,321	2,800,000	2,800,000
Proceeds from sale of capital assets	713,391	-	-
Transfers	-	2,000,000	-
Total other financing sources (uses)	<u>6,144,712</u>	<u>4,800,000</u>	<u>2,800,000</u>
Net change in fund balances	(11,089,101)	(6,936,864)	(500,000)
Fund balances - beginning	18,525,965	7,436,864	500,000
Fund balances - ending	<u>\$ 7,436,864</u>	<u>\$ 500,000</u>	<u>\$ -</u>

**WEBER SCHOOL DISTRICT BUDGET**  
**Debt Service**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<u>Actual</u> <u>Amounts</u>	<u>Final</u> <u>Budget</u>	<u>Proposed</u> <u>Budget</u>
<b>Revenues:</b>			
Property taxes	\$ 12,253,000	\$ 13,263,442	\$ 14,491,641
Total revenues	12,253,000	13,263,442	14,491,641
<b>Expenditures:</b>			
Debt service:			
Principal retirement	6,935,000	8,927,000	9,540,000
Interest and other charges	5,067,951	4,876,275	4,297,764
Bond issuance costs	253,925	300,000	100,000
Total expenditures	12,256,876	14,103,275	13,937,764
Excess (deficiency) of revenues over (under) expenditures	(3,876)	(839,833)	553,877
<b>Other financing sources (uses):</b>			
Proceeds from general obligation bonds issued	36,835,000	-	-
Premium on bonds issued	4,447,843	-	-
Payment to refunded bond escrow agent	(41,029,485)	-	-
Total other financing sources (uses)	253,358	-	-
Net change in fund balance	249,482	(839,833)	553,877
<b>Fund balances - beginning</b>	<u>1,767,604</u>	<u>2,017,086</u>	<u>1,177,253</u>
<b>Fund balance - ending</b>	<u>\$ 2,017,086</u>	<u>\$ 1,177,253</u>	<u>\$ 1,731,130</u>



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

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<b>Actual</b>	<b>Final</b>	<b>Proposed</b>
	<b>Amounts</b>	<b>Budget</b>	<b>Budget</b>
<b>Revenues:</b>			
Earnings on investments	\$ 185,772	\$ 20,000	\$ 20,000
Student fees	914,932	5,500,000	5,500,000
Other local	1,559,781	980,000	980,000
<b>Total revenues</b>	<u>2,660,485</u>	<u>6,500,000</u>	<u>6,500,000</u>
<b>Expenditures:</b>			
Current:			
Salaries and benefits	514,916	850,000	850,000
Purchased services	387,062	400,000	400,000
Supplies	3,575,974	5,000,000	7,312,346
Equipment	161,938	200,000	200,000
Other expenditures	35,188	50,000	50,000
<b>Total expenditures</b>	<u>4,675,078</u>	<u>6,500,000</u>	<u>8,812,346</u>
Excess (deficiency) of revenues over (under) expenditures	(2,014,593)	-	(2,312,346)
<b>Other financing sources:</b>			
Transfers	-	-	-
<b>Net change in fund balances</b>	<u>(2,014,593)</u>	<u>-</u>	<u>(2,312,346)</u>
<b>Fund balances - beginning</b>	<u>4,826,939</u>	<u>2,812,346</u>	<u>2,812,346</u>
<b>Fund balances - ending</b>	<u><u>\$ 2,812,346</u></u>	<u><u>\$ 2,812,346</u></u>	<u><u>\$ 500,000</u></u>

**WEBER SCHOOL DISTRICT BUDGET**  
**Foundation**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<u>Actual</u> <u>Amounts</u>	<u>Final</u> <u>Budget</u>	<u>Proposed</u> <u>Budget</u>
<b>Revenues:</b>			
Earnings on investments	\$ (188,195)	\$ 100,000	\$ 100,000
Contributions	1,126,680	1,000,000	1,000,000
Total revenues	<u>938,485</u>	<u>1,100,000</u>	<u>1,100,000</u>
<b>Expenditures:</b>			
Current:			
Salaries	140,796	200,000	225,000
Employee benefits	56,037	100,000	100,000
Purchased services	16,250	35,000	35,000
Supplies	893,606	1,000,000	1,000,000
Other	1,215	8,794	9,000
Total expenditures	<u>1,107,904</u>	<u>1,343,794</u>	<u>1,369,000</u>
Excess (deficiency) of revenues over (under) expenditures	(169,419)	(243,794)	(269,000)
<b>Other financing sources:</b>			
Transfers	<u>205,533</u>	<u>200,000</u>	<u>200,000</u>
Net change in fund balances	36,114	(43,794)	(69,000)
<b>Fund balances - beginning</b>	<u>2,577,589</u>	<u>2,613,703</u>	<u>2,569,909</u>
<b>Fund balances - ending</b>	<u>\$ 2,613,703</u>	<u>\$ 2,569,909</u>	<u>\$ 2,500,909</u>

**WEBER SCHOOL DISTRICT BUDGET**  
**Pass Through Taxes**

	<u>2015-2016</u>	<u>2016-2017</u>	<u>2017-2018</u>
	<u>Actual</u>	<u>Final</u>	<u>Proposed</u>
	<u>Amounts</u>	<u>Budget</u>	<u>Budget</u>
<b>Revenues:</b>			
Property taxes	\$ 2,282,847	\$ 3,000,000	\$ 3,000,000
Total revenues	2,282,847	3,000,000	3,000,000
<b>Expenditures:</b>			
Current:			
Payments to redevelopment agency	2,282,847	3,000,000	3,000,000
Total expenditures	2,282,847	3,000,000	3,000,000
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>