

**WEBER SCHOOL
DISTRICT**

FINAL BUDGET FOR 2010 - 2011

AND

PROPOSED BUDGET FOR 2011 - 2012

June 8, 2011

FY 2011-2012 Budget Highlights

I. GENERAL BUDGET

1. Revenue Shortfall and New Costs

	FY 10 \$\$	FY 11 \$\$	FY 12 \$\$	Cumulative
General Revenue (Shortfall)/Increase	\$ (10,038,000)	\$ (3,713,000)	\$ 1,032,405	\$ (12,718,595)
Step Costs	(1,392,000)	-	(1,392,000)	(2,784,000)
Lane Costs	(300,000)	(300,000)	(300,000)	(900,000)
K-3 Reading Program	-	(130,420)	-	(130,420)
Charter School Replacement Dollars	-	-	-	-
Retirement Rate Increase	-	(1,475,000)	(368,750)	(1,843,750)
3% Base Salary Increase	-	-	(2,676,936)	(2,676,936)
TOTAL:	(\$11,730,000)	(\$5,618,420)	(\$3,705,281)	(\$21,053,701)

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 In-services	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	-	705,281	1,872,281
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)	-	-
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
Budgeted Surplus	2,061,000	253,266	3,000,000	5,314,266
TOTAL:	\$11,730,000	\$5,618,420	\$3,705,281	\$21,053,701

TOP BUDGET PRESSURES

- Capital Building Improvements
- Aging Bus Fleet
- Textbook Adoptions
- Transportation Costs and Revenue shortfalls
- Rising Insurance Costs

3. INSURANCE CHANGES --- (No change in District costs)

Currently 60% of Employees are with EMI and 40% of Employees are with Altius.

- a). Initial renewal: Altius 12.6%, EMI 14.91%
- b). Revised renewal: Altius 10.4%, EMI 11.72%
- c). Proposed Plan Changes:
 - Deductible from \$750.00 to \$1,000.00
 - Emergency Room from \$150.00 to \$250.00
 - Rx from \$10/\$30/\$50 to \$10/\$35/\$60
 - \$50.00 per person Rx deductible (max of \$150.00 per family)
- d). Renewal after plan changes: Altius 3.92%, EMI 6.01%
- e). **Impact on Employees:**

	<u>Old%/New%</u>	<u>Old Monthly \$</u>	<u>New Monthly \$</u>
Altius Single	16.59% to 20.77%	\$46.40	\$61.19
Altius Couple	16.59% to 20.77%	\$109.64	\$144.58
Altius Family	16.59% to 20.77%	\$166.18	\$219.14
EMI Single	17.55% to 21.30%	\$54.33	\$69.12
EMI Couple	17.55% to 21.30%	\$128.37	\$163.31
EMI Family	17.55% to 21.30%	\$194.57	\$247.53

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.
- Employees who complete a Health Risk Assessment by February 1, 2012 can trade in two sick days for an extra personal leave day OR they may receive \$25.00
- \$100.00 will be added to each employee premium. If they complete a Health Risk Assessment by Feb 1, 2012, the funds will be returned back to the employee.
- 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 Elementary addition	None
Country View Elementary addition	
Kanesville Elementary addition	
Hooper Elementary addition	
Farr West Elementary addition	
New Plain City Elementary (replacement)	
Roy HS remodel	
New N. Ogden Elementary (replacement)	
New Valley Elementary (replacement)	
New South JHS (replacement)	

2. Capital Challenges

Because of formula changes and appropriation cuts, State Capital funds have dropped significantly. Over a three year period, funding has dropped more than \$2 Million to \$150,000. 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 three years, rising food & fuel 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, the Board raised school lunch and school breakfast prices for FY 11. It is proposed that lunch prices be kept at the same amounts for FY 12.

	FY 08	FY 09	FY 10	FY 11	FY 12 Proposed
<u>Elementary</u>					
Lunch	\$1.50	\$1.60	\$1.60	\$1.75	\$1.75
% Change		6.67%	0.00%	9.37%	0.00%
Breakfast	\$1.00	\$1.00	\$1.00	\$1.25	\$1.25
		0.00%	0.00%	25.00%	0.00%
<u>Secondary</u>					
Lunch	\$1.90	\$2.00	\$2.00	\$2.25	\$2.25
% Change		5.26%	0.00%	12.50%	0.00%
Breakfast	\$1.25	\$1.25	\$1.25	\$1.50	\$1.50
		0.00%	0.00%	20.00%	0.00%
<u>Adult</u>					
Lunch	\$3.00	\$3.00	\$3.00	\$3.25	\$3.25
% Change		0.00%	0.00%	8.33%	0.00%
Breakfast	\$2.20	\$2.20	\$2.20	\$2.25	\$2.25
		0.00%	0.00%	2.27%	0.00%

IV. Recreation Budget

The Recreation Budget has been in a deficit situation. However, because of recent budget cuts, the difference between costs and funding has been narrowed. This program will continue to be subsidized from the General Fund.

V. Tax Rates

At the current time, the District has 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.

**WEBER SCHOOL
DISTRICT**

OPERATING BUDGET

GENERAL FUND

**THREE YEAR COMPARISON WITH
2009 - 2010 ACTUAL
2010 - 2011 FINAL BUDGET
2011 - 2012 PROPOSED BUDGET**

WEBER SCHOOL DISTRICT BUDGET

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED	DOLLAR CHANGE
LOCAL REVENUES:				
Property Taxes	26,783,192	33,961,200	34,300,811	339,611
Earnings on Investments	627,296	500,000	300,000	(200,000)
Other Local Revenues	1,478,437	1,500,000	1,500,000	-
TOTAL LOCAL REVENUES	28,888,925	35,961,200	36,100,811	139,611
STATE REVENUES:				
UNRESTRICTED STATE WPU:				
K-12 Programs	60,701,094	73,153,742	81,932,653	8,778,911
Contribution to Charter Schools	(119,576)	(188,122)	(188,122)	-
Small Schools	213,162	162,616	177,698	15,082
Professional Staff Costs	6,615,391	6,740,837	7,711,135	970,298
Foreign Exchange Students	-	46,386	46,000	(386)
Administrative Costs	-	-	-	-
SUBTOTAL	67,410,071	79,915,459	89,679,364	9,763,905
Local Funds-Property Tax	-	12,021,239	12,021,239	-
NET UNRESTRICTED	67,410,071	67,894,220	77,658,125	9,763,905
RESTRICTED STATE WPU:				
Special Education Add-On	12,012,168	10,744,941	10,961,343	216,402
Special Education Self Contained	2,167,829	2,256,321	2,529,732	273,411
Sp Ed - Preschool	1,261,964	1,090,821	1,192,746	101,925
Extended Year - Severely Disabled	52,137	53,715	60,190	6,475
Special Education State	205,063	217,944	366,220	148,276
Career Technology Education	5,106,761	5,055,446	5,177,996	122,550
Class Size Reduction K-8	4,766,833	4,740,908	5,315,330	574,422
SUB-TOTAL RESTRICTED WPU	25,572,755	24,160,096	25,603,557	1,443,461
RELATED TO STATE BASIC PROGRAMS				
Social Security & Retirement	9,309,300	-	-	-
Flexible Allocation WPU Distribution	-	9,077,260	1,229,621	(7,847,639)
Pupil Transportation (includes one-time \$\$)	3,609,109	3,624,248	3,624,248	-
Quality Teaching Block	114,314	-	-	-
Interventions for Success Block	496,984	642,719	-	(642,719)
Highly Impacted Schools	9,584	-	-	-
At Risk - Regular	332,097	310,046	-	(310,046)
At Risk - Homeless & Minority	46,000	49,500	-	(49,500)
At Risk - MESA	44,037	45,000	-	(45,000)
At Risk - Gang Prevention	15,434	14,747	-	(14,747)
Enhancement At Risk Students	-	-	977,006	977,006
At Risk-Youth in Custody	463,913	488,136	488,136	-
Adult High School Completion	202,188	207,024	201,078	(5,946)
Gifted and Talented	123,840	99,496	-	(99,496)
Advanced Placement	100,172	79,447	-	(79,447)
Enhancement Accelerated Students	-	-	209,780	209,780
Concurrent Enrollment	219,938	225,436	225,436	-
Family Literacy Centers	37,827	39,577	-	(39,577)
School Land Trust	1,245,229	1,151,950	1,301,704	149,754

WEBER SCHOOL DISTRICT BUDGET

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED	DOLLAR CHANGE
Reading Achievement	924,592	914,897	959,761	44,864
School Nurses	46,562	46,297	46,297	-
Educator Salary Adjustments	7,936,261	7,889,201	8,107,786	218,585
Library Book & Tech Resources	27,554	22,926	26,972	4,046
Extended Year Special Educators	88,527	88,757	107,742	18,985
SUB-TOTAL RELATED TO BASIC PROGRAMS	25,393,462	25,016,664	17,505,567	(7,511,097)
OTHER STATE PROGRAMS				
Voted Leeway	2,815,964	2,368,231	3,260,546	892,315
Board Leeway	918,062	820,033	1,147,436	327,403
USTAR Centers	295,672	362,981	148,881	(214,100)
Safe and Drug Free Schools	17,634	19,479	19,479	-
Special Ed Medicaid	596,196	245,000	245,000	-
Medicaid Outreach	69,970	91,000	104,000	13,000
Medicaid Infant Program	554,121	661,000	661,000	-
Drivers Education	250,990	239,290	245,000	5,710
Staff Dev./UPASS	-	83,470	83,470	-
Infant Program	470,379	405,000	405,000	-
Other From State Sources	458,986	155,558	155,558	-
SUB-TOTAL OTHER STATE PROGRAMS	6,447,974	5,451,042	6,475,370	1,024,328
ONE TIME STATE PROGRAMS				
Teacher Supplies	512,320	262,511	262,511	-
Dual Immersion Program	34,992	30,000	18,000	(12,000)
Extended Day Kindergarten	328,694	301,432	294,775	(6,657)
ONE-TIME STATE PROGRAMS	876,006	593,943	575,286	(18,657)
TOTAL STATE REVENUES	125,700,268	123,115,965	127,817,905	4,701,940

WEBER SCHOOL DISTRICT BUDGET

	2009-2010	2010-2011	2011-2012	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
FEDERAL PROGRAMS:				
PL 874	194,498	195,500	155,000	(40,500)
E Rate	24,693	60,000	60,000	-
Title I	2,060,875	4,477,728	4,477,728	-
Drug Free Schools	55,743	95,330	95,330	-
Title VI	-	27,000	27,000	-
IDEA Special Education	5,375,262	5,400,000	5,400,000	-
Sp. Ed. Pre-School	140,880	175,000	175,000	-
Special Ed. - Medicaid	-	330,000	330,000	-
Medicaid Infant Program	-	346,000	346,000	-
Infant Program	279,768	275,000	275,000	-
Adult Education	42,646	42,000	42,000	-
Carl Perkins Grant	314,518	294,786	294,786	-
Americorp	21,978	24,000	24,000	-
American History Grant	395,505	41,000	-	(41,000)
ARRA IDEA Disabilities	1,354,628	-	-	-
ARRA Infant Program	114,466	-	-	-
Title II -- Teacher Quality	776,412	780,000	780,000	-
CCLC After School	240,071	-	-	-
NCLB English	76,137	57,000	57,000	-
NCLB Tech Literacy	7,647	29,000	29,000	-
NCLB Neglected & Delinquent	-	96,544	-	(96,544)
Other From Federal	413,410	15,578	-	(15,578)
SUB-TOTAL REGULAR FEDERAL PROGRAMS	11,889,137	12,761,466	12,567,844	(193,622)
AMERICAN RECOVERY & REINVESTMENT ACT (ARRA):				
Federal Stimulus/Stabalization	6,258,724	-	-	-
IDEA	-	5,234,385	-	(5,234,385)
IDEA Preschool	-	193,509	-	(193,509)
Title I	822,562	1,716,556	-	(1,716,556)
ARRA-Edu Jobs	-	2,727,612	-	(2,727,612)
McKinney Vento Homeless	7,918	15,578	-	(15,578)
SUB-TOTAL ARRA PROGRAMS	7,089,204	9,887,640	-	(9,887,640)
TOTAL FED REVENUES	18,978,341	22,649,106	12,567,844	(10,081,262)
TOTAL GENERAL REVENUES	173,567,534	181,726,271	176,486,560	(5,239,711)

WEBER SCHOOL DISTRICT BUDGET

Instruction

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Teacher Salaries	74,099,997	75,999,997	78,279,997
Substitute Teachers	1,139,184	1,150,576	1,150,576
Aide Salaries	7,143,065	7,214,496	7,430,931
Employee Benefits	30,535,646	32,841,002	34,483,052
Purchased Services	1,494,290	2,100,000	1,600,000
Instructional Supplies	5,363,732	6,000,000	3,500,000
Textbooks	1,078,003	500,000	500,000
Inservice & Other Costs	638,016	700,000	700,000
Instructional Equipment	1,273,616	1,800,000	1,800,000
TOTAL EXPENDITURES	122,765,549	128,306,071	129,444,556

Instructional Support Services

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Media Teachers	749,632	757,128	779,842
Substitute Salaries	8,440	8,524	8,524
Aide Salaries	705,075	712,126	733,490
Employee Benefits	625,494	631,749	663,336
Supplies	36,801	37,905	37,905
Library Books	214,443	220,876	220,876
Audio Visual	3,841	3,956	3,956
Purchased Services	53,747	55,359	55,359
Equipment and Other Costs	116,365	119,856	119,856
TOTAL EXPENDITURES	2,513,838	2,547,479	2,623,144

WEBER SCHOOL DISTRICT BUDGET

Support Services

<u>GUIDANCE</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Counselor Salaries	3,282,114	3,314,935	3,414,383
Nurses Salaries	520,988	526,198	541,984
Aide & Secretarial Salaries	267,309	269,982	278,081
Employee Benefits	1,556,702	1,572,269	1,650,882
Purchased Services	492,900	517,545	517,545
Supplies	132,461	139,084	139,084
Inservice & Other Costs	40,432	42,454	42,454
TOTAL EXPENDITURES	6,292,906	6,382,467	6,584,413

Administration

<u>DISTRICT</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Board Members Salaries	21,750	21,000	21,000
Administrative Salaries	1,528,772	1,548,500	1,594,955
Supervision Salaries	536,725	891,000	917,730
Finance Salaries	890,104	933,000	960,990
Secretarial Salaries	557,323	562,896	579,783
Employee Benefits	1,201,921	1,270,000	1,333,500
Purchased Services	822,758	900,000	900,000
Supplies	98,197	90,000	90,000
Inservice & Other Costs	65,738	100,000	100,000
TOTAL EXPENDITURES	5,723,288	6,316,396	6,497,958

SCHOOLS

Principal Salaries	6,453,078	6,941,081	7,149,313
Secretarial Salaries	1,669,824	1,719,919	1,771,517
Employee Benefits	3,255,927	3,581,520	3,760,596
Purchased Services	29,995	60,000	60,000
Inservice & Other Costs	-	35,000	35,000
TOTAL EXPENDITURES	11,408,824	12,337,520	12,776,426

WEBER SCHOOL DISTRICT BUDGET

Maintenance & Custodial

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Warehouse Salaries	110,495	112,500	115,875
Custodial Salaries	4,732,209	4,869,000	5,015,070
Maintenance Salaries	2,481,772	2,403,000	2,475,090
Employee Benefits	2,674,404	3,601,338	3,781,405
Purchased Services	961,012	825,000	825,000
Utilities	3,204,658	4,275,000	3,675,000
Supplies	304,286	1,400,000	600,000
Equipment	1,479,944	3,775,000	2,775,000
Other Costs	178,313	100,000	100,000
TOTAL EXPENDITURES	16,127,093	21,360,838	19,362,440

Transportation

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Secretarial Salaries	107,742	126,000	129,780
Supervision Salaries	130,503	174,000	179,220
Bus Driver Salaries	2,921,474	2,800,000	2,884,000
Mechanics Salaries	281,267	306,050	315,232
Employee Benefits	1,839,518	1,879,360	1,973,328
Purchased Services	272,461	340,254	340,254
Gasoline	570,225	622,500	622,500
Supplies	354,137	393,000	393,000
Buses and equipment	3,797	190,000	190,000
Training	14,654	11,000	11,000
Other Costs	16,590	25,000	25,000
TOTAL EXPENDITURES	6,512,368	6,867,164	7,063,314

CENTRAL SERVICES:

Electronic Maintenance

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Computer Personnel	1,302,702	1,480,000	1,524,400
Employee Benefits	470,692	540,000	567,000
Purchased Services	231,316	330,000	330,000
Supplies	183,885	110,000	110,000
Equipment	208,591	650,000	650,000
Inservice & Other Costs	71,576	150,000	150,000
TOTAL EXPENDITURES	2,468,762	3,260,000	3,331,400

WEBER SCHOOL DISTRICT BUDGET

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
TOTAL GENERAL EXPENDITURES	173,812,628	187,377,935	187,683,651

Change in General Fund Balance:

<u>GENERAL FUND:</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Revenues	173,567,534	181,726,271	176,486,560
Expenditures	173,812,628	187,377,935	187,683,651
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(245,094)	(5,651,664)	(11,197,091)
Other Financing sources:			
<i>Transfer from Capital Outlay</i>	2,414,881	-	-
Transfers to other funds:	(129,080)	(800,000)	(800,000)
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	20,275,092	22,315,799	15,864,135
<i>Fund Balance at End of Year</i>	22,315,799	15,864,135	3,867,044

**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
2009 - 2010 ACTUAL
2010 - 2011 FINAL BUDGET
2011 - 2012 PROPOSED BUDGET**

WEBER SCHOOL DISTRICT BUDGET

NON K-12 PROGRAMS

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
<u>Revenues:</u>			
Property Tax	869,071	892,435	901,360
Fees From Participants	327,982	315,000	315,000
Other Local Revenue-Comm Schools	2,765	-	-
TOTAL REVENUES	1,199,818	1,207,435	1,216,360
<u>Expenditures:</u>			
<u>Extracurricular Programs</u>			
Salaries	824,320	880,000	906,400
Employee Benefits	179,024	286,263	257,699
Purchased Services	44,903	21,000	40,000
Supplies	16,432	54,000	5,000
Other Costs	256,689	345,172	372,379
Equipment	7,530	21,000	34,882
TOTAL EXPENDITURES	1,328,898	1,607,435	1,616,360
TOTAL NON K-12 EXPENDITURES	1,328,898	1,607,435	1,616,360

Change in Non K-12 Fund Balance:

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Revenues	1,199,818	1,207,435	1,216,360
Expenditures	1,328,898	1,607,435	1,616,360
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(129,080)	(400,000)	(400,000)
Other financing sources:			
Transfers - in	129,080	400,000	400,000
Fund Balance From Previous Year	-	-	-
<i>Fund Balance at End of Year</i>	-	-	-

WEBER SCHOOL DISTRICT BUDGET

School Food Services

<u>REVENUE</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Sales	5,054,661	5,050,000	5,100,000
State Allocation	1,791,325	1,700,000	1,750,000
Federal Allocation	6,091,146	6,100,000	6,100,000
TOTAL REVENUES	12,937,132	12,850,000	12,950,000
<u>EXPENDITURES</u>			
Salaries	3,695,310	3,732,263	3,844,231
Employee Benefits	1,615,744	1,631,901	1,713,496
Purchased Services	863,364	863,364	325,000
Supplies and Materials	272,556	225,000	250,000
Food	6,164,381	7,016,424	7,043,948
Equipment	114,632	114,632	112,000
Other	-	-	61,325
Total EXPENDITURES	12,725,987	13,583,584	13,350,000

Change in School Food Services Fund Balance:

<u>SCHOOL FOOD SERVICES</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Revenues	12,937,132	12,850,000	12,950,000
Expenditures	12,725,987	13,583,584	13,350,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	211,145	(733,584)	(400,000)
Other financing sources:			
Transfers - in	-	400,000	400,000
(Increase) Decrease Reserve Fund Balance	-	-	-
Fund Balance From Previous Year	122,439	333,584	-
Fund Balance at End of Year	333,584	-	-

WEBER SCHOOL DISTRICT BUDGET

Capital Outlay

<u>REVENUE</u>	2009-2010	2010-2011	2011-2012
	ACTUAL	FINAL BUDGET	PROPOSED
Property Tax	10,779,994	7,196,269	7,268,232
Earnings on Investments	259,744	200,000	112,000
Bonds Issued	-	-	-
Bond Premium	-	-	-
State Building Equalization	355,635	100,000	100,000
Other	-	-	-
TOTAL REVENUES	11,395,373	7,496,269	7,480,232
<u>EXPENDITURES</u>	2009-2010	2010-2011	2011-2012
Salaries	759,916	767,515	790,540
Employee Benefits	314,691	317,838	333,730
Purchased Services	321,166	80,000	25,000
Travel	5,959	25,000	30,000
Land Purchases	1,689,579	100,000	316,742
Maintenance Projects	204,891	4,186,881	100,000
Buildings	17,988,235	6,186,462	889,504
Building Upgrades	-	2,300,000	608,786
Textbooks	479,719	500,000	707,930
New Buses	2,792,562	475,100	618,000
Vehicles	-	200,000	200,000
Instruction Computer Replacement and Lease	344,594	1,800,000	1,800,000
Software/Phone Upgrade	-	200,000	200,000
Equipment	1,009,451	2,000,000	310,000
Furniture and Fixtures	1,072,650	1,000,000	300,000
Other Costs	4,623	10,000	10,000
TOTAL EXPENDITURES	26,988,036	20,148,796	7,240,232
	2009-2010	2010-2011	2011-2012
	ACTUAL	FINAL BUDGET	PROPOSED
Revenues	11,395,373	7,496,269	7,480,232
Expenditures	26,988,036	20,148,796	7,240,232
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(15,592,663)	(12,652,527)	240,000
<u>Other Financing Sources/(Uses):</u>			
Transfers	(2,414,881)	-	-
Note Payments	(170,410)	(200,000)	(200,000)
Note Interest	(35,995)	(40,000)	(40,000)
Bus Capital Leases	2,317,523	-	-
Sale of Capital Assets	10,573	-	-
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	28,778,380	12,892,527	-
Fund Balance at End of Year	12,892,527	-	-

WEBER SCHOOL DISTRICT BUDGET

Debt Service

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
<u>REVENUE</u>			
Property Taxes	11,789,521	10,895,817	11,004,775
TOTAL REVENUES	11,789,521	10,895,817	11,004,775
<u>EXPENDITURES</u>			
Interest	4,642,472	6,124,758	4,547,699
Redemption of Principal	6,585,000	6,516,283	6,207,076
Paying Agent Fees/Other	9,356	250,000	250,000
TOTAL EXPENDITURES	11,236,828	12,891,041	11,004,775

Change in Debt Service Fund Balance:

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Revenues	11,789,521	10,895,817	11,004,775
Expenditures	11,236,828	12,891,041	11,004,775
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	552,693	(1,995,224)	-
<u>Other Financing Sources (Uses):</u>			
Refunded Bonds Issued	-	-	-
Bond Premium	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Fund Balance From Previous Year	1,442,531	1,995,224	-
Fund Balance at End of Year	1,995,224	-	-

WEBER SCHOOL DISTRICT BUDGET

Trust & Agency

<u>REVENUE</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Local	295,294	500,000	500,000
TOTAL REVENUES	295,294	500,000	500,000
 <u>EXPENDITURES</u>			
Purchased Services	300,155	601,943	500,000
TOTAL EXPENDITURES	300,155	601,943	500,000

Change in Trust and Agency Fund Balance:

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Revenues	295,294	500,000	500,000
Expenditures	300,155	601,943	500,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(4,861)	(101,943)	-
Fund Balance From Previous Year	106,804	101,943	-
Fund Balance at End of Year	101,943	-	-

Student Activity

<u>REVENUE</u>	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Local	5,324,806	5,500,000	7,000,000
TOTAL REVENUES	5,324,806	5,500,000	7,000,000
 <u>EXPENDITURES</u>			
Purchased Services	5,166,506	11,550,564	7,000,000
TOTAL EXPENDITURES	5,166,506	11,550,564	7,000,000

Change in Student Activity:

	2009-2010 ACTUAL	2010-2011 FINAL BUDGET	2011-2012 PROPOSED
Revenues	5,324,806	5,500,000	7,000,000
Expenditures	5,166,506	11,550,564	7,000,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	158,300	(6,050,564)	-
Fund Balance From Previous Year	5,892,264	6,050,564	-
Fund Balance at End of Year	6,050,564	-	-

**WEBER SCHOOL
DISTRICT**

PROPERTY TAX SUMMARY

2009 - 2010 ACTUAL

2010 - 2011 FINAL BUDGET

2011 - 2012 PROPOSED BUDGET

Weber School District Property Tax Revenue Summary

FY 2011-2012 Rates are Estimates, Certified rates have not been received.

LEVY	2009 - 2010		2010 - 2011		2011 - 2012	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE*	AMOUNT
GENERAL						
State Basic Program*	0.001433	10,828,067	0.001495	10,499,028	0.001495	10,604,018
Voted Leeway	0.000943	7,125,518	0.001091	7,661,832	0.001091	7,738,450
Board Leeway	0.000365	2,758,021	0.000406	2,851,241	0.000406	2,879,753
Transportation	0.000150	1,133,433	0.000167	1,172,801	0.000167	1,184,529
Govt. Immunity	0.000036	272,024	0.000040	280,911	0.000040	283,720
Reading Levy	0.000124	936,971	0.000139	976,164	0.000139	985,926
10% of Basic	0.000000	-	0.000848	5,955,301	0.000848	6,014,854
Judgement	0.000000	-	0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)		2,600,155		3,095,903		3,126,862
Redemptions		1,129,003		1,468,019		1,482,699
TOTAL GENERAL	0.003051	26,783,192	0.004186	33,961,200	0.004186	34,300,811
NON K-12 PROGRAM						
Recreation	0.000099	748,066	0.000110	772,504	0.000110	780,229
Fee-in-Lieu (Vehicles)		84,371		81,354		82,168
Redemptions		36,634		38,577		38,963
TOTAL NON K-12	0.000099	869,071	0.000110	892,435	0.000110	901,360
DEBT SERVICE AND CAPITAL OUTLAY						
Debt Service	0.001343	11,789,521	0.001343	10,895,817	0.001343	11,004,775
Capital Outlay	0.000797	6,022,310	0.000887	6,229,189	0.000887	6,291,481
10% of Basic	0.000431	3,256,732	0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)		1,046,539		656,012		662,572
Redemptions		454,413		311,068		314,179
DBT SVC & CAP OUT	0.002571	22,569,515	0.002230	18,092,086	0.002230	18,273,007
TOTAL ALL LEVIES	0.005721	50,221,778	0.006526	52,945,721	0.006526	53,475,178

SUMMARY:	2009 - 2010		2010 - 2011		2011 - 2012	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE	AMOUNT
Property Taxes	0.005721	44,870,663	0.006526	47,294,788	0.006526	47,767,735
Fee-in-Lieu (Vehicles)		3,731,065		3,833,269		3,871,602
Redemptions		1,620,050		1,817,664		1,835,841
TOTAL	0.005721	50,221,778	0.006526	52,945,721	0.006526	53,475,178

Percentage Change	14.07%	5.42%	0.00%	1.00%
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* The 2011-2012 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.