

**WEBER SCHOOL  
DISTRICT**

**FINAL BUDGET FOR 2012 - 2013**

**AND**

**PROPOSED BUDGET FOR 2013 - 2014**

June 12, 2013

# FY 2013-2014 Budget Highlights

June 12, 2013

## I. MAINTENANCE & OPERATION BUDGET

### TOP PRIORITIES

	<u>Est. Costs</u>
1. Fund Retirement Increase (Reg K-12 Programs)	\$1,262,200
2. Fund Steps and Lanes (Reg K-12 Programs)	492,400
3. 1.2% Base Salary Increase	1,220,000
4. Health Insurance Costs	n/a
5. Additional Counselor	69,000
6. Additional share for SROs	70,000
7. Brainblast & Trainer	<u>18,000</u>
TOTAL:	<u>\$3,131,600</u>

### FUNDING SOURCE

	<u>Est. Revenue</u>
1. New WPU Dollars (no student growth)	\$2,111,100
2. Professional Dev. Half Day Reduced	254,000
3. Curriculum Staff Changes	319,000
4. Growth in Local Revenue (assumes 2.55% growth)	335,000
5. Prior Year On-Going Surplus	<u>112,500</u>
TOTAL:	<u>\$3,131,600</u>

### Retirement Rate Increases

	<u>FY 10</u>	<u>FY 11*</u>	<u>FY 12*</u>	<u>FY 13</u>	<u>FY 14</u>
Reg Rate	14.22	16.32	16.86	18.76	20.46
401k Contribution	1.50	1.50	1.50	1.50	1.50
<b>TOTAL RATE</b>	<b>15.72</b>	<b>17.82</b>	<b>18.36</b>	<b>20.26</b>	<b>21.96</b>
% Change		13.36%	3.03%	10.35%	8.39%

\*Note: Unfunded mandate, no new state dollars.

### Professional Development Day Status

<u>FY 08</u>	<u>FY 09</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14</u>
7 Days	6.5 Days	5 Days	3 Days	3 Days	2 Days	1.5 Days
		<i>Legislative Funding Discontinued</i>				

### INSURANCE

<u>Altius-Trad.</u>	<u>Altius-H.S.A</u>	<u>ALL Altius (39%)</u>	<u>EMI-Trad.</u>	<u>EMI-H.S.A</u>	<u>ALL EMI (61%)</u>	<u>TOTAL</u>
690 Memb.	146 Memb.	836 Memb.	1,153 Memb.	161 Memb.	1,314 Memb.	2,150 Memb.

Traditional members of total: 85.72%

H.S.A. members of total 14.28%

	<u>District</u>	<u>Employees</u>	<u>TOTAL</u>	<u>Increase</u>
Current Annual FY 13 Premium	\$16,550,501	5,815,041	\$22,365,542	
Initial Renewal (Altius 19.06%; EMI 29.36%)			\$28,064,344	\$5,698,802

## HISTORY of Employee Impact

	FY 09	FY 10	FY 11	FY 12	FY 13
Monthly IHC Network Single Premium	\$37.37	\$48.35	\$54.33	\$69.12	\$90.15
Monthly IHC Network Couple Premium	\$88.31	\$114.20	\$128.37	\$163.31	\$210.73
Monthly IHC Network Family Premium	\$133.85	\$173.09	\$194.57	\$247.53	\$318.54
Annual IHC Network Single Premium	\$448	\$580	\$652	\$829	\$1,082
Annual IHC Network Couple Premium	\$1,060	\$1,370	\$1,540	\$1,960	\$2,529
Annual IHC Network Family Premium	\$1,606	\$2,077	\$2,335	\$2,970	\$3,822
Primary Doctor Visit Co-Pay	\$20.00	\$25.00	\$30.00	\$30.00	\$30.00
Specialist Doctor Visit Co-Pay	\$30.00	\$35.00	\$40.00	\$40.00	\$40.00
Pharmacy Deductible				\$50/\$150	\$100/\$300
Pharmacy Co-Pay	\$10/\$20/\$40	\$10/\$25/\$40	\$10/\$30/\$50	\$10/\$35/\$60	\$10/\$35/\$60
Deductible	\$500/\$1,000	\$500/\$1,000	\$750/\$1,500	\$1,000/\$2,000	\$1,500/\$3,000
Hospital Co-Insurance	15.00%	20.00%	20.00%	20.00%	20.00%
Out-of-Pocket Max	\$2,000/\$4,000	\$2,000/\$4,000	\$2,000/\$4,000	\$1,500/\$3,000	\$3,000/\$6,000
Employee Share of Premium (IHC Network)	13.00%	16.20%	17.55%	21.30%	26.00%

WE ARE CURRENTLY TO BID. NEXT INSURANCE COMMITTEE MEETING JUNE 13, 2:00 PM

## 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 proposed projects:

#### Proposed Projects

Wahlquist JHS Replacement  
 North Park Elementary Replacement  
 Rocky Mountain JHS Addition  
 Marlon/Club Heights Replacement  
 North Ogden JHS Gym/Cafeteria Remodel  
 West Weber Elementary Replacement  
 Other Projects to address student growth.

### 2. Capital Challenges

Because of formula changes and appropriation cuts, State Capital funds have dropped significantly. Over a four year period, funding has dropped \$2 Million to less than \$100,000. 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 four years, rising food & fuel costs have impacted Child Nutrition funding. 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. In addition, new federal regulations require that calculated ratios between "paid" lunches and "free" lunches be maintained.

	FY 09	FY 10	FY 11	FY 12	FY 13 Proposed	FY 14 Proposed
<b>Elementary</b>						
Lunch	\$1.60	\$1.60	\$1.75	\$1.75	\$1.75	\$1.75
% Change		0.00%	9.37%	0.00%	0.00%	0.00%
Breakfast	\$1.00	\$1.00	\$1.25	\$1.25	\$1.25	\$1.25
<b>Secondary</b>						
Lunch	\$2.00	\$2.00	\$2.25	\$2.25	\$2.30	\$2.30
% Change		0.00%	12.50%	0.00%	2.22%	2.22%
Breakfast	\$1.25	\$1.25	\$1.50	\$1.50	\$1.50	\$1.50
<b>Adult</b>						
Lunch	\$3.00	\$3.00	\$3.25	\$3.25	\$3.25	\$3.25
% Change		0.00%	8.33%	0.00%	0.00%	0.00%
Breakfast	\$2.20	\$2.20	\$2.25	\$2.25	\$2.25	\$2.25

## IV. 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 budget. In addition, there is not intention to raise tax rates above the certified rate.

	<u>FY 9</u>	<u>FY 10</u>	<u>FY 11</u>	<u>FY 12</u>	<u>FY 13</u>	<u>FY 14 (Est.)</u>
Assessed Value	7,430,982,993	7,467,633,327	6,827,052,468	6,744,152,148	6,596,152,923	6,764,512,878
% change over prior yr.	11.90%	0.49%	-8.58%	-1.21%	-2.19%	2.55%
Overall Tax Rate	0.005458	0.005721	0.006526	0.006833	0.007071	0.007036
% change over prior yr.	-2.99%	4.82%	14.07%	4.70%	3.48%	-0.49%

<u>Tax Levy</u>	<u>Current Rate</u>	<u>Wasatch Front Rank (out of 15)</u>	<u>Cost on a \$190,000 home</u>
Basic State Rate	0.001651	n/a	\$172.53
Board Local Levy	0.002026	7	211.72
Voted Leeway	0.001091	11	114.01
Capital Outlay	0.000960	11	100.32
Debt Service	0.001343	10	140.34
Judgment Levy		n/a	0.00
<b>TOTAL TAX RATE</b>	<b>0.007071</b>	<b>13</b>	<b>\$738.92</b>

	<u>Current Overall Rate</u>
1 Tooele	0.010045
2 Nebo	0.009615
3 Davis	0.008941
4 Ogden	0.008926
5 Alpine	0.008828
6 Box Elder	0.008725
7 Canyons	0.008418
8 Logan	0.008285
<b>Average</b>	<b>0.008062</b>
9 Jordan	0.007360
10 Provo	0.007319
11 Granite	0.007166
12 Cache	0.007119
<b>13 Weber</b>	<b>0.007071</b>
14 Salt Lake	0.006626
15 Murray	0.006481

**WEBER SCHOOL  
DISTRICT**

**OPERATING BUDGET**

**GENERAL FUND**

**THREE YEAR COMPARISON WITH  
2011 - 2012 ACTUAL  
2012 - 2013 FINAL BUDGET  
2013 - 2014 PROPOSED BUDGET**

## WEBER SCHOOL DISTRICT BUDGET

	2011-2012	2012-2013	2013-2014	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
<b>LOCAL REVENUES:</b>				
Property Taxes	36,279,732	37,925,077	38,683,579	758,502
Earnings on Investments	615,214	600,000	360,000	(240,000)
Other Local Revenues	1,693,377	1,500,000	1,500,000	-
<b>TOTAL LOCAL REVENUES</b>	<b>38,588,323</b>	<b>40,025,077</b>	<b>40,543,579</b>	<b>518,502</b>
<b>STATE REVENUES:</b>				
<b>UNRESTRICTED STATE WPU:</b>				
K-12 Programs	67,137,964	68,857,000	70,234,140	1,377,140
Contribution to Charter Schools	(358,184)	(358,000)	(358,000)	-
Small Schools	175,065	193,241	197,106	3,865
Professional Staff Costs	7,542,152	7,810,714	7,966,928	156,214
Foreign Exchange Students	0	56,840	46,000	(10,840)
<b>SUBTOTAL</b>	<b>74,496,997</b>	<b>76,559,795</b>	<b>78,086,174</b>	<b>1,526,379</b>
Local Funds-Property Tax	-	-	-	-
<b>NET UNRESTRICTED</b>	<b>74,496,997</b>	<b>76,559,795</b>	<b>78,086,174</b>	<b>1,526,379</b>
<b>RESTRICTED STATE WPU:</b>				
Special Education Add-On	10,574,818	11,055,753	11,276,868	221,115
Special Education Self Contained	2,447,025	2,323,935	2,370,414	46,479
Sp Ed - Preschool	1,095,389	1,101,073	1,123,094	22,021
Extended Year - Severely Disabled	99,245	172,461	175,910	3,449
Special Education State	244,853	230,606	235,218	4,612
Career Technology Education	5,572,610	4,758,375	4,853,543	95,168
Class Size Reduction K-8	5,206,546	5,275,448	5,380,957	105,509
<b>SUB-TOTAL RESTRICTED WPU:</b>	<b>25,240,486</b>	<b>24,917,651</b>	<b>25,416,004</b>	<b>498,353</b>
<b>RELATED TO STATE BASIC PROGRAMS</b>				
Flexible Allocation WPU Distribution	1,204,401	1,205,282	1,219,224	13,942
Pupil Transportation (includes one-time \$\$)	3,895,339	3,867,222	3,867,222	-
Interventions for Success Block		337,458	337,458	-
Highly Impacted Schools		-	-	-
At Risk - Regular	868,801	802,878	802,878	-
At Risk - Homeless & Minority		-	-	-
At Risk - MESA	2,094	-	-	-
At Risk - Gang Prevention	12,000	21,705	21,705	-
At Risk-Youth in Custody	466,456	398,091	398,091	-
Adult High School Completion	208,298	183,893	183,893	-
Gifted and Talented	115,396	123,965	123,965	-
Advanced Placement	70,419	55,492	55,492	-
Concurrent Enrollment	279,725	259,437	259,437	-
Family Literacy Centers	38,754	-	-	-
School Land Trust	1,286,059	1,413,697	1,413,697	-

## WEBER SCHOOL DISTRICT BUDGET

	2011-2012	2012-2013	2013-2014	DOLLAR
	ACTUAL	FINAL BUDGET	PROPOSED	CHANGE
Reading Achievement	845,523	812,000	812,000	-
School Nurses	45,506	45,487	45,487	-
Educator Salary Adjustments	7,980,152	7,899,005	7,899,005	-
Library Book & Tech Resources	24,341	28,078	28,078	-
Extended Year Special Educators	28,986	-	-	-
<b>SUB-TOTAL RELATED TO BASIC PROGRAMS</b>	<b>17,372,250</b>	<b>17,453,690</b>	<b>17,467,632</b>	<b>13,942</b>
<b>OTHER STATE PROGRAMS</b>				
Voted Leeway	2,870,700	3,538,000	3,608,760	70,760
Board Leeway	1,042,170	1,297,000	1,322,940	25,940
USTAR Centers	299,555	225,000	225,000	-
Special Ed Medicaid	712,828	700,000	700,000	-
Medicaid Outreach	73,665	70,000	70,000	-
Medicaid Infant Program	1,050,002	1,040,000	1,040,000	-
Drivers Education	223,407	223,400	223,400	-
Staff Dev./UPASS	26,375	80,317	80,317	-
Infant Program	18,030	16,000	16,000	-
Other From State Sources	607,870	500,000	500,000	-
<b>SUB-TOTAL OTHER STATE PROGRAMS</b>	<b>6,924,602</b>	<b>7,689,717</b>	<b>7,786,417</b>	<b>96,700</b>
<b>ONE TIME STATE PROGRAMS</b>				
Teacher Supplies	261,388	254,092	254,092	-
Dual Immersion Program	45,306	40,000	18,000	(22,000)
Extended Day Kindergarten	310,712	337,458	337,458	-
<b>ONE-TIME STATE PROGRAMS</b>	<b>617,406</b>	<b>631,550</b>	<b>609,550</b>	<b>(22,000)</b>
<b>TOTAL STATE REVENUES</b>	<b>124,651,741</b>	<b>127,252,403</b>	<b>129,365,777</b>	<b>2,113,374</b>

## WEBER SCHOOL DISTRICT BUDGET

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED	DOLLAR CHANGE
<b>FEDERAL PROGRAMS:</b>				
PL 874	55,019	150,000	150,000	-
E Rate	81,587	75,000	75,000	-
Title I	2,816,484	2,831,000	2,689,450	(141,550)
Drug Free Schools			-	-
IDEA Special Education	6,740,879	6,900,000	6,555,000	(345,000)
Sp. Ed. Pre-School	266,954	220,000	209,000	(11,000)
Special Ed. - Medicaid		690,000	655,500	(34,500)
Medicaid Infant Program			-	-
Infant Program	459,423	265,000	251,750	(13,250)
Adult Education	39,172	48,700	46,265	(2,435)
Carl Perkins Grant	288,864	255,884	243,090	(12,794)
Americorp	22,023	60,000	57,000	(3,000)
Title II -- Teacher Quality	877,945	900,000	855,000	(45,000)
CCLC After School	158,850	105,026	99,775	(5,251)
NCLB English	134,292	104,815	99,574	(5,241)
NCLB Neglected & Deliquent	42,940	40,770	30,000	(10,770)
Other From Federal	328,858	137,692	26,695	(110,997)
<b>SUB-TOTAL REGULAR FEDERAL PROGRAMS</b>	<b>12,313,290</b>	<b>12,783,887</b>	<b>12,043,099</b>	<b>(740,788)</b>
<b>AMERICAN RECOVERY &amp; REINVESTMENT ACT (ARRA):</b>				
Federal Stimulus/Stabalization	104,971	-	-	-
IDEA	123,452	-	-	-
Title I	119,953	-	-	-
McKinney Vento Homeless		-	-	-
<b>SUB-TOTAL ARRA PROGRAMS</b>	<b>348,376</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL FED REVENUES</b>	<b>12,661,666</b>	<b>12,783,887</b>	<b>12,043,099</b>	<b>(740,788)</b>
<b>TOTAL GENERAL REVENUES</b>	<b>175,901,730</b>	<b>180,061,367</b>	<b>181,952,455</b>	<b>1,891,088</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  
2011 - 2012 ACTUAL  
2012 - 2013 FINAL BUDGET  
2013 - 2014 PROPOSED BUDGET**

# WEBER SCHOOL DISTRICT BUDGET

## Instruction

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
Teacher Salaries	74,728,942	76,429,810	78,560,622
Substitute Teachers	980,526	1,009,942	1,009,942
Aide Salaries	8,056,726	8,998,428	9,038,412
Employee Benefits	33,124,060	35,117,782	37,820,138
Purchased Services	1,012,582	2,100,000	1,100,000
Instructional Supplies	4,620,061	4,700,000	3,500,000
Textbooks	296,913	1,500,000	1,500,000
Inservice & Other Costs	1,033,989	700,000	700,000
Instructional Equipment	1,073,244	1,800,000	800,000
<b>TOTAL EXPENDITURES</b>	<b>124,927,043</b>	<b>132,355,962</b>	<b>134,029,114</b>

## Instructional Support Services

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
Media Teachers	791,575	1,115,322	1,126,475
Substitute Salaries	11,769	12,122	12,122
Aide Salaries	708,251	829,499	837,794
Employee Benefits	694,050	769,872	785,269
Supplies	43,635	64,944	64,944
Library Books	214,221	250,648	250,648
Audio Visual	3,978	44,097	44,097
Purchased Services	68,017	70,058	70,058
Equipment and Other Costs	408,725	420,987	420,987
<b>TOTAL EXPENDITURES</b>	<b>2,944,221</b>	<b>3,577,549</b>	<b>3,612,394</b>

## WEBER SCHOOL DISTRICT BUDGET

### Support Services

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
<b><u>GUIDANCE</u></b>			
Counselor Salaries	3,305,563	3,404,730	3,438,777
Nurses Salaries	525,204	550,960	556,470
Aide & Secretarial Salaries	268,420	276,473	279,238
Employee Benefits	1,592,838	1,640,623	1,673,435
Purchased Services	521,778	697,867	697,867
Supplies	107,101	412,456	412,456
Inservice & Other Costs	46,800	149,140	149,140
<b>TOTAL EXPENDITURES</b>	<b>6,367,704</b>	<b>7,132,249</b>	<b>7,207,383</b>

### Administration

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
<b><u>DISTRICT</u></b>			
Board Members Salaries	21,000	21,000	21,000
Administrative Salaries	533,074	549,066	554,557
Supervision Salaries	1,418,896	1,461,463	1,476,078
Finance Salaries	831,541	886,487	895,352
Secretarial Salaries	546,863	563,269	568,902
Employee Benefits	1,211,492	1,247,837	1,272,794
Purchased Services	684,032	900,000	900,000
Supplies	78,529	90,000	90,000
Inservice & Other Costs	75,622	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>5,401,049</b>	<b>5,819,122</b>	<b>5,878,683</b>
<b><u>SCHOOLS</u></b>			
Principal Salaries	6,350,413	6,690,925	6,757,834
Secretarial Salaries	1,650,545	1,700,061	1,717,062
Employee Benefits	3,456,251	3,559,939	3,631,138
Purchased Services	-	60,000	60,000
Inservice & Other Costs	28,750	35,000	35,000
<b>TOTAL EXPENDITURES</b>	<b>11,485,959</b>	<b>12,045,925</b>	<b>12,201,034</b>

## WEBER SCHOOL DISTRICT BUDGET

### Maintenance & Custodial

	2011-2012	2012-2013	2013-2014
	ACTUAL	FINAL BUDGET	PROPOSED
Warehouse Salaries	114,104	122,527	123,752
Custodial Salaries	4,147,250	4,271,668	4,314,385
Maintenance Salaries	2,337,498	2,407,623	2,431,699
Employee Benefits	2,559,080	2,635,852	2,688,569
Purchased Services	846,807	950,213	950,213
Utilities	3,446,204	3,968,514	3,511,060
Supplies	285,106	1,400,000	1,004,710
Equipment	1,301,896	2,231,062	2,231,062
Other Costs	154,037	100,000	100,000
<b>TOTAL EXPENDITURES</b>	<b>15,191,982</b>	<b>18,087,459</b>	<b>17,355,450</b>

### Transportation

	2011-2012	2012-2013	2013-2014
	ACTUAL	FINAL BUDGET	PROPOSED
Secretarial Salaries	83,214	115,710	116,867
Supervision Salaries	150,369	164,880	166,529
Bus Driver Salaries	3,079,918	3,172,316	3,204,039
Mechanics Salaries	303,065	332,157	335,479
Computer Personnel	-	48,000	48,480
Employee Benefits	1,874,768	1,931,011	1,969,631
Purchased Services	256,984	264,694	264,694
Gasoline	899,778	951,771	951,771
Supplies	429,378	542,259	542,259
Buses and equipment	7,333	7,553	7,553
Training	10,275	10,583	10,583
Other Costs	14,431	14,864	14,864
<b>TOTAL EXPENDITURES</b>	<b>7,109,513</b>	<b>7,555,798</b>	<b>7,632,749</b>

### **CENTRAL SERVICES:**

### Electronic Maintenance

	2011-2012	2012-2013	2013-2014
	ACTUAL	FINAL BUDGET	PROPOSED
Computer Personnel	1,228,230	1,265,077	1,277,728
Employee Benefits	473,701	487,912	497,670
Purchased Services	237,931	330,000	330,000
Supplies	175,579	110,000	110,000
Equipment	351,679	650,000	650,000
Inservice & Other Costs	9,405	150,000	150,000
<b>TOTAL EXPENDITURES</b>	<b>2,476,525</b>	<b>2,992,989</b>	<b>3,015,398</b>

## WEBER SCHOOL DISTRICT BUDGET

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
<b>TOTAL GENERAL EXPENDITURES</b>	175,903,996	189,567,053	190,932,205

**Change in General Fund Balance:**

<b>GENERAL FUND:</b>	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
Revenues	175,901,730	180,061,367	181,952,455
Expenditures	175,903,996	189,567,053	190,932,205
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(2,266)	(9,505,686)	(8,979,750)
Other Financing sources:			
<i>Transfer from Capital Outlay</i>	-	-	-
Transfers to other funds:		(400,000)	(400,000)
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	27,157,071	27,154,805	17,249,119
<i>Fund Balance at End of Year</i>	<b>27,154,805</b>	<b>17,249,119</b>	<b>7,869,369</b>

# WEBER SCHOOL DISTRICT BUDGET

# WEBER SCHOOL DISTRICT BUDGET

## **School Food Services**

<b><u>REVENUE</u></b>	<b>2011-2012 ACTUAL</b>	<b>2012-2013 FINAL BUDGET</b>	<b>2013-2014 PROPOSED</b>
Sales	4,533,768	4,700,000	5,032,193
State Allocation	1,893,980	1,800,000	1,800,000
Federal Allocation	6,443,589	6,540,000	6,645,077
<b>TOTAL REVENUES</b>	<b>12,871,337</b>	<b>13,040,000</b>	<b>13,477,270</b>
<b><u>EXPENDITURES</u></b>			
Salaries	4,246,425	4,573,818	4,619,556
Employee Benefits	1,770,117	1,963,221	2,002,485
Purchased Services	636,676	786,676	325,000
Supplies and Materials	325,980	475,980	250,000
Food	5,826,141	6,548,677	6,532,814
Equipment	83,174	164,287	86,090
Other	-	-	61,325
<b>Total EXPENDITURES</b>	<b>12,888,513</b>	<b>14,512,659</b>	<b>13,877,270</b>

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

<b><u>SCHOOL FOOD SERVICES</u></b>	<b>2011-2012 ACTUAL</b>	<b>2012-2013 FINAL BUDGET</b>	<b>2013-2014 PROPOSED</b>
Revenues	12,871,337	13,040,000	13,477,270
Expenditures	12,888,513	14,512,659	13,877,270
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(17,176)	(1,472,659)	(400,000)
Other financing sources:			
Transfers - in	-	400,000	400,000
(Increase) Decrease Reserve Fund Balance	-	-	-
Fund Balance From Previous Year	1,089,835	1,072,659	-
<i>Fund Balance at End of Year</i>	<b>1,072,659</b>	<b>-</b>	<b>-</b>

# WEBER SCHOOL DISTRICT BUDGET

## Capital Outlay

	2011-2012	2012-2013	2013-2014
<b><u>REVENUE</u></b>	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Property Tax	7,441,371	7,635,922	7,788,640
Earnings on Investments	125,553	200,000	112,000
State Building Equalization	126,250	100,000	100,000
Federal	429,949	-	-
<b>TOTAL REVENUES</b>	<b>8,123,123</b>	<b>7,935,922</b>	<b>8,000,640</b>
<b><u>EXPENDITURES</u></b>			
Salaries	767,364	790,385	798,289
Employee Benefits	339,572	349,759	356,754
Purchased Services	524,177	80,000	25,000
Travel	8,782	25,000	30,000
Land Purchases	512,592	100,000	316,742
Maintenance Projects	300,185	4,228,562	100,000
Buildings	3,089,804	25,751,056	21,617,131
Building Upgrades		496,120	608,786
Textbooks		500,000	709,938
New Buses	1,353,903	1,371,128	618,000
Vehicles	307,083	200,000	200,000
Instruction Computer Replacement and Lease	737,657	1,800,000	1,800,000
Software/Phone Upgrade		200,000	200,000
Equipment	1,658,215	2,000,000	310,000
Furniture and Fixtures	19,044	1,000,000	300,000
Other Costs	3,500	10,000	10,000
<b>TOTAL EXPENDITURES</b>	<b>9,621,878</b>	<b>38,902,010</b>	<b>28,000,640</b>
	2011-2012	2012-2013	2013-2014
	<b>ACTUAL</b>	<b>FINAL BUDGET</b>	<b>PROPOSED</b>
Revenues	8,123,123	7,935,922	8,000,640
Expenditures	9,621,878	38,902,010	28,000,640
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(1,498,755)	(30,966,088)	(20,000,000)
<u>Other Financing Sources/(Uses):</u>			
Transfers	-	-	-
Loan Proceeds	23,676	-	-
Bond Proceeds	-	20,000,000	20,000,000
Bond Premiums	-	848,058	-
Bond Costs	-	(180,000)	-
Note Payments	(182,900)	(200,000)	-
Note Interest	(13,265)	(40,000)	-
Bus Capital Leases	-	-	-
Sale of Capital Assets	321,094	-	-
Increase in Designated Fund Balance	-	-	-
Decrease in Designated Fund Balance	-	-	-
Fund Balance From Previous Year	11,888,180	10,538,030	-
<b>Fund Balance at End of Year</b>	<b>10,538,030</b>	<b>-</b>	<b>-</b>



## WEBER SCHOOL DISTRICT BUDGET

### Debt Service

<b><u>REVENUE</u></b>	<b>2011-2012 ACTUAL</b>	<b>2012-2013 FINAL BUDGET</b>	<b>2013-2014 PROPOSED</b>
Property Taxes	10,922,143	10,682,336	10,895,983
<b>TOTAL REVENUES</b>	<b>10,922,143</b>	<b>10,682,336</b>	<b>10,895,983</b>
<b><u>EXPENDITURES</u></b>			
Interest	3,867,952	6,129,317	4,145,983
Redemption of Principal	7,010,000	6,700,000	6,500,000
Paying Agent Fees/Other	8,000	250,000	250,000
<b>TOTAL EXPENDITURES</b>	<b>10,885,952</b>	<b>13,079,317</b>	<b>10,895,983</b>

### Change in Debt Service Fund Balance:

	<b>2011-2012 ACTUAL</b>	<b>2012-2013 FINAL BUDGET</b>	<b>2013-2014 PROPOSED</b>
Revenues	10,922,143	10,682,336	10,895,983
Expenditures	10,885,952	13,079,317	10,895,983
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	36,191	(2,396,981)	-
<b><u>Other Financing Sources (Uses):</u></b>			
Refunded Bonds Issued	11,450,000	-	-
Bond Premium	852,719	-	-
Payment to Refunded Bond Escrow Agent	(12,302,719)	-	-
Fund Balance From Previous Year	2,360,790	2,396,981	-
<b>Fund Balance at End of Year</b>	<b>2,396,981</b>	<b>-</b>	<b>-</b>

## WEBER SCHOOL DISTRICT BUDGET

### **Trust & Agency**

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
<b><u>REVENUE</u></b>			
Local	275,419	500,000	500,000
<b>TOTAL REVENUES</b>	<b>275,419</b>	<b>500,000</b>	<b>500,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	253,361	624,075	500,000
<b>TOTAL EXPENDITURES</b>	<b>253,361</b>	<b>624,075</b>	<b>500,000</b>

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

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
Revenues	275,419	500,000	500,000
Expenditures	253,361	624,075	500,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	22,058	(124,075)	-
Fund Balance From Previous Year	102,017	124,075	-
<b>Fund Balance at End of Year</b>	<b>124,075</b>	<b>-</b>	<b>-</b>

### **Student Activity**

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
<b><u>REVENUE</u></b>			
Local	6,152,267	5,500,000	7,000,000
<b>TOTAL REVENUES</b>	<b>6,152,267</b>	<b>5,500,000</b>	<b>7,000,000</b>
<b><u>EXPENDITURES</u></b>			
Purchased Services	6,256,940	11,647,691	7,000,000
<b>TOTAL EXPENDITURES</b>	<b>6,256,940</b>	<b>11,647,691</b>	<b>7,000,000</b>

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

	2011-2012 ACTUAL	2012-2013 FINAL BUDGET	2013-2014 PROPOSED
Revenues	6,152,267	5,500,000	7,000,000
Expenditures	6,256,940	11,647,691	7,000,000
<i>Excess or (Deficiency) of Revenues over or (under) Expenditures</i>	(104,673)	(6,147,691)	-
Fund Balance From Previous Year	6,252,364	6,147,691	-
<b>Fund Balance at End of Year</b>	<b>6,147,691</b>	<b>-</b>	<b>-</b>

**WEBER SCHOOL  
DISTRICT**

**PROPERTY TAX SUMMARY**

**2011 - 2012 ACTUAL**

**2012 - 2013 FINAL BUDGET**

**2013 - 2014 PROPOSED BUDGET**

# Weber School District Property Tax Revenue Summary

FY 2012-2013 Rates are Estimates, Certified rates have not been received.

LEVY	2011 - 2012		2012 - 2013		2013 - 2014	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE*	AMOUNT
<b>GENERAL</b>						
State Basic Program*	0.001591	11,243,902	0.001651	11,497,187	0.001651	11,727,131
Voted Leeway	0.001123	7,936,456	0.001091	7,597,475	0.001091	7,749,425
Board Leeway	0.000419	2,961,153	0.002026	14,108,602	0.002026	14,390,774
Transportation	0.000264	1,865,739	0.000000	0	0.000000	0
Govt. Immunity	0.000041	289,755	0.000000	0	0.000000	0
Reading Levy	0.000143	1,010,609	0.000000	0	0.000000	0
10% of Basic	0.000873	6,169,658	0.000000	-	0.000000	0
Judgement	0.000007	49,470	0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)		3,001,097		3,143,195		3,206,059
Redemptions		1,751,893		1,578,618		1,610,190
<b>TOTAL GENERAL</b>	<b>0.004461</b>	<b>36,279,732</b>	<b>0.004768</b>	<b>37,925,077</b>	<b>0.004768</b>	<b>38,683,579</b>
<b>NON K-12 PROGRAM</b>						
Recreation	0.000114	805,660	0.000000		0.000000	0
Fee-in-Lieu (Vehicles)		76,693				-
Redemptions		44,769				-
<b>TOTAL NON K-12</b>	<b>0.000114</b>	<b>927,122</b>	<b>0.000000</b>	<b>0</b>	<b>0.000000</b>	<b>0</b>
<b>DEBT SERVICE AND CAPITAL OUTLAY</b>						
Debt Service	0.001343	10,922,143	0.001343	10,682,336	0.001343	10,895,983
Capital Outlay	0.000915	6,466,480	0.000960	6,685,221	0.000960	6,818,925
10% of Basic	0.000000	0	0.000000	-	0.000000	-
Fee-in-Lieu (Vehicles)		615,558		632,858		645,515
Redemptions		359,333		317,843		324,200
<b>DBT SVC &amp; CAP OUT</b>	<b>0.002258</b>	<b>18,363,514</b>	<b>0.002303</b>	<b>18,318,258</b>	<b>0.002303</b>	<b>18,684,623</b>
<b>TOTAL ALL LEVIES</b>	<b>0.006833</b>	<b>55,570,368</b>	<b>0.007071</b>	<b>56,243,335</b>	<b>0.007071</b>	<b>57,368,202</b>

SUMMARY:	2011 - 2012		2012 - 2013		2013 - 2014	
	TAX RATE	AMOUNT	TAX RATE	AMOUNT	TAX RATE	AMOUNT
Property Taxes	0.006833	49,721,025	0.007071	50,570,821	0.007071	51,582,238
Fee-in-Lieu (Vehicles)		3,693,348		3,776,053		3,851,574
Redemptions		2,155,995		1,896,461		1,934,390
<b>TOTAL</b>	<b>0.006833</b>	<b>55,570,368</b>	<b>0.007071</b>	<b>56,243,335</b>	<b>0.007071</b>	<b>57,368,202</b>

Percentage Change		3.48%	1.21%	0.00%	2.00%
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\* The 2012-2013 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.