

WEBER SCHOOL DISTRICT
5320 Adams Avenue Parkway
Ogden, UT

Truth in Taxation Hearing
August 6, 2025

The Board of Education of Weber School District held a Board Meeting in the Board Rooms at 5320 Adams Avenue Parkway, Washington Terrace, Utah. The meeting convened at 7:00 p.m.

The following Board Members and Superintendency were present:

Paul Widdison	Board President
Doug Hurst	Board Vice President
Janis Christensen	Board Member
Bruce Jardine	Board Member
Jan Burrell	Board Member
Kelly Larson	Board Member
Wyle Williams	Board Member
Gina Butters	Superintendent
Clyde Moore	Assistant Superintendent
Dave Hales	Assistant Superintendent
Brock Mitchell	Business Administrator

AGENDUM ITEM #1 – Presentation on Proposed 2025 Tax Rate

Business Administrator Brock Mitchell presented to those in attendance and explained he wants to educate everyone on how school funding works. He began explaining how tax notices work and the market value on homes which is currently \$524,000 for the average home in Weber County. It was noted on June 1st we are required as an entity to set the maximum amount and at that time was 21%. That does not necessarily mean the recommendation to the Board. The Board voted and capital make up the certified rate. Our recommendation is to increase 4 tax increments above the certified rate to 18.2 to help maximize the state guaranteed funding of the Board and Voted levy. This results in a 5.64% tax increase compared to the 2024 rate and an additional \$9,722,950 for the district.

Bond Status was explained noting this is not being presented for the new schools. This was completed with no tax increase. Due to inflation we moved to a Lease Revenue Bond in conjunction of lowering the Debt Service Levy. Cost comparison was shared from 2016 to 2025 showing a 162% increase. The repayment of the Lease Revenue Bond is already built into our budget and not part of the truth in taxation changes.

The different levies were explained noting the State Basic Levy is set by the legislature each year and districts have no control. Charter School is imposed to help fund charter schools who enroll students living within the district's boundaries. Debt Service/GO Levy is utilized to repay voter approved bonds over a determined period. Board/Voted Local Levy is set by the School Board to help fund essential school operations. Capital Levy is also set by the School Board for capital needs. District Certified Rate is the sum of Board, Voted and Capital Levy.

Property taxes and revenue neutrality was explained noting property taxes are set each year to ensure entities receive equal revenue to the previous year, plus revenue from new growth. When assessed values increase, certified rates automatically decrease and create an inverse relationship.

Hold Harmless was explained is the reason why the district had to make some decisions. In the past, the legislature had a six year hold harmless rate. The last legislative session HB2 made a change from a six year to a two-year period. This requires district to look at hold harmless calculations every year. The legislature did implement a three-year step-down to help districts move toward the full 20 tax increments allowed by the state formula.

State Guarantee funding is designed to equalize education funding for all students across the state, regardless of the property values. To maximize the guaranteed funding, the expectation is for districts to levy their tax increments up to 20. WPU reduction due to legislative change resulted in loss of Professional Staff in the WPU calculation.

District rate comparisons were shared from FY24 to FY25 and show Weber School District is at the bottom in relation to other districts throughout the state.

In conclusion it is recommended the Board set the local levy to 0.000844, voted local 0.000900 and overall tax rate 0.005792. It will raise an additional \$9,722,950 to help maintain existing operational status with a yearly change to homeowners of \$46.83 and a monthly change of \$3.90.

Mr. Mitchell concluded his presentation and turned the time over to President Paul Widdison.

AGENDUM ITEM #2 – Public Hearing

President Widdison called for a motion to open the Public Hearing.

Motion: Janis Christensen

Seconded: Jan Burrell

President Widdison explained the process for the public hearing. It was noted those wishing to address the Board will have a three-minute time limit.

1. Stewart Campbell - Pleasant View. Concerned about fiscal responsibility, transparency and public trust.
2. Jennifer Gravier - South Ogden. Expressed students deserve building and learning spaces.
3. William Decker - North Ogden. Concerned about capital improvements that should be voted on by the people.
4. Sarah Merrill - Eden resident. Concerned about not being able to control tax rates. Keep taxes where they are.
5. Katie Wahlquist - South Ogden resident. Supports the tax increase and the student needs.
6. Chase Cottle-Weber County resident. Not in support of the tax increase.
7. Julianne Reese - Farr West resident. Concerned about new buildings being built and what is being done with the new property taxes.

8. Pam Brown - Liberty resident. Asked the Board to increase no more than 5% tax rate.
9. Cal McCrary - Weber County resident. Concerned about the amount of money being spent on schools and over built schools.
10. David Hansen - Liberty resident. Concerned about increase in taxes to the school district and the inverse relationship.
11. Pam McKinnon- Plain City resident. Not in support of tax increase and state matching funds. Would like the Board to change when it is required to have a truth in taxation.
12. Jim McHugh- Huntsville resident. Concerned about tax rates on unrealized gains. Taxing seniors out of homes.
13. Leann Bowes - Declined to speak
14. Tracie Davies - South Ogden resident and elementary teacher. Not in support of raising taxes, look to Ogden District as example.
15. Don Davies - South Ogden resident. Would like better use of money. Asked to have presentation sent out earlier for residents to review ahead of time.
16. Brian Bartholomew - Would like the Board to demonstrate financial responsibility.
17. Carol Woods - Declined to speak.
18. Steve Quinney - Concerned about excess reserve funds.
19. Wendy Myers - Concerned about increase in number of employees at the district office and staying within budget.
20. Eric Meyers - Riverdale resident. Concerned about expenses of new schools. Staying within budget.
21. Ken Pilarczyk - Concerned about cost of homes and tax increases.
22. Stephanie Edmonson - Huntsville resident. Concerned about student learning and how they are taught. Staying within budget.
23. Beth Keswick - Eden resident. Potential additional sources for income with CRA's.
24. David Rice - Unitah resident. Asking for a review of efficiency.
25. Shanna Francis - Eden resident. CRA's and if required by state to pay in.
26. Roger Smout - North Ogden resident. Opinion there will never be enough, see what we can change about that.
27. Jessica Manning - West Weber resident. Concerned about salaries of individuals. Basic education needed.
28. Dylan Manning - Concerned about excess reserves. Back to basic education for students.
29. Chase Stander - Plain City resident. Does not agree with tax increase. State he would like to see the actual dollar figures not percentages.
30. Justin Scott - Farr West resident. Concerned about mismanaged money and expensive schools, not teachers and students.
31. Dave Mudrow – Taylor resident. Concerned about losing homes due to tax increases.
32. Don Fullmer - North Ogden resident. Concerned about school districts tax bill. Set a no growth budget.
33. Jay Fowers – Farr West resident. Concerned about not being able to afford living in home that is paid for.
34. Shawn Fowers - Plain City resident. Concerned about district wasting money and using it wisely.
35. Van Taylor - Taylor resident. Concerned about not building practical schools.

36. Kerry Gibson - Concerned about young families not being able to afford homes. Encouraged Board to not increase taxes.
37. Mike Howard - South Ogden resident. Here to show support to the Board. Proud of opportunities available to students. Supports tax increase.
38. Bill Olson – North Ogden resident. Concerned about cost of new high school.
39. Jennie Taylor - North Ogden resident. Supports funding adequate quality education.
40. Daniel Badal - Washington Terrace. Would like a 0% tax increase. Concerned about inflation on families.
41. Kerry Pipkin - North Ogden. Concerned about constant tax increases on unrealized gains.
42. Karyl Georgio - Concerned that this is a very high taxed state. Suggested to find a different revenue to support schools.

Online comments

- Janet Wampler - Eden resident. Concerned about budget and specifically subsidizing developers.

President Widdison asked for a motion to close the public hearing.

Motion: Wyle Williams

Seconded: Kelly Larson

That the public hearing be closed. Voting was unanimous in favor of the motion.

AGENDUM ITEM #3 – Discussion/Action Items

A. Approval of 2025 Tax Rate for Weber School District

Superintendent Butters expressed thanks for all those who participated tonight. She explained her job is to represent the children in Weber School District and shared that over time, the Board has worked hard to keep property tax rates low. They have stretched dollars and maintenance needs that affect the safety of schools and quality of instruction, and if we fail to meet the minimum local effort required by the state, will forfeit funding over time. We face non-negotiable state mandates and need a pause on legislative mandates. Of 582 bills last legislative session, 154 directly impact public education in some way. Many of the mandates are not funded and funding is going toward school vouchers.

Business Administrator Brock Mitchell gave the final recommendation of a net increase of 4 to 18.2 tax increments, with a Board Levy of 0.000844 and Voted Levy of 0.0009 resulting in a 5.64% tax increase for the average household a \$3.90 increase per month.

President Widdison opened it up to the Board for comments.

Board Member Janis Christensen expressed she is conflicted and appreciates everyone who has expressed their thoughts and thanked everyone. She noted she would agree to a 5% increase.

Board Member Jan Burrell also expressed appreciation for everyone being here tonight. She explained that 26% of students in the county are under the age of 18 and have no vote and

believes students should have the best education possible. She also encouraged everyone to attend Board meetings more often.

Board Member Kelly Larson also thanked everyone and would like people to attend Board meeting more often and also volunteer in classes. She explained she recognizes the tax burden on families and explained she has done a lot of research.

Board Member Wyle Williams explained he is learning the processes and thanked everyone for their comments. He has observed while on the Board the district is fiscally responsible. This is about needs not wants. If we don't do something about raising the basic tax levy now, next year will be worse.

Board Member Bruce Jardine thanked all those who came and are involved and noted they have been heard. He asked everyone to take a closer look at the presentation that was shared tonight. Our inability to act would be a great crime in his opinion.

Board Vice President Doug Hurst thanked everyone and noted it is great to live in America. He noted he is on the Capital Improvement Committee and is concerned about school safety. The bonding agencies look at the equity balances of districts for the interest rates. He concluded it's all about the kids and he will vote yes in support of the tax increase.

President Widdison noted if anyone has questions, please reach out to Business Administrator Brock Mitchell for a better understanding.

President Widdison called for a motion to approve the 2025 Tax Rate for Weber School District.

Motion: Kelly Larson

Seconded: Jan Burrell

That the 2025 Tax Rate for Weber School District be approved. Voting was 6 to 1 in favor of the motion.

After determining no further business need be conducted, President Widdison called for a motion to adjourn the Truth in Taxation Hearing.

Motion: Wyle Williams

Seconded: Bruce Jardine

That the Truth in Taxation Hearing be adjourned. Voting was unanimous in favor of the motion.

Truth in Taxation Hearing adjourned at 10:17 p.m.