

Washington County School District

Proposed Final Budget FY 2023-24

Proposed Budget FY 2024-25

121 W Tabernacle
St. George, UT 84770
www.washk12.org

Proposed Final Budget

For the
Fiscal Year Ending
June 30, 2024

Proposed Budget

For the
Fiscal Year Ending
June 30, 2025

Washington County School District

121 West Tabernacle
St. George, Utah 84770

Prepared by the Office of the Business Administrator

Brent L. Bills, Business Administrator
Aaron Brickey, Budget Director

Washington County School District

Proposed Budget

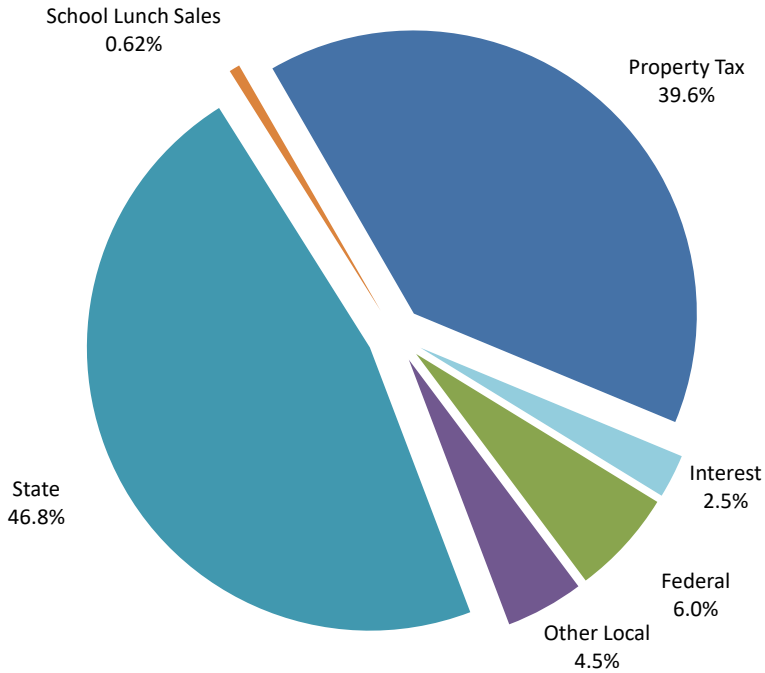
Table of contents

Financial Section

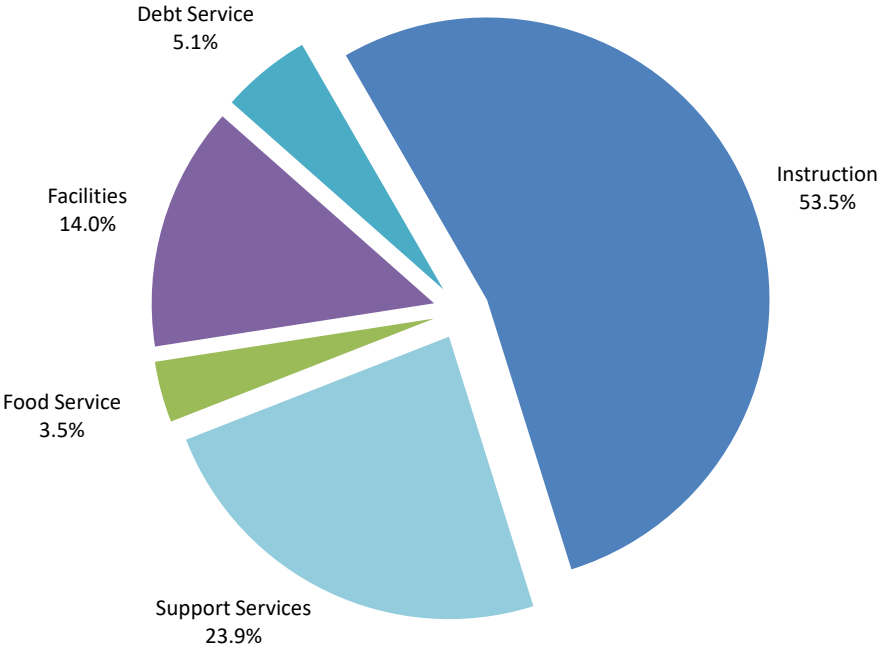
Graphs - All Funds Combined - Revenue sources and Budgeted Expenditures by Object.....	1
Budgeted Combined Statement of Revenues, Expenditures and changes in Fund Balances - All Governmental Fund Types.....	2
Maintenance and Operation Fund	
Graphs - Revenue Sources and Budgeted Expenditures.....	6
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	7
Fund Balance Report.....	8
Revenues.....	9
Expenditure Report by Object.....	11
Expenditures.....	12
Debt Services Fund	
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	16
Outstanding General Obligation Bonds.....	17
Capital Projects Fund	
Graphs - Revenue Sources and Budgeted Expenditures.....	20
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	21
Revenues.....	22
Expenditures.....	23
Detailed Budget by Location.....	24
Food Services Fund	
Graphs - Revenue Sources and Budgeted Expenditures.....	30
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	31
Revenues.....	32
Expenditures.....	33
Student Activity Fund	
Graphs - Revenue Sources and Budgeted Expenditures.....	36
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	37



Where the Money Comes From Revenues Fiscal Year 2024-25



Where the Money Goes Expenditures Fiscal Year 2024-25



WASHINGTON COUNTY SCHOOL DISTRICT

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

Fiscal Year 2024-25, with Comparative Totals for Prior Years

	Maintenance and Operation	Debt Services	Capital Projects	Food Services
Revenues:				
Property Taxes	\$ 113,692,080	\$ -	\$ 79,409,169	\$ -
Interest From Investments	8,800,000	-	3,100,000	-
Food Services Sales	-	-	-	2,999,864
Other Local Revenue	9,707,528	-	1,200,000	-
State Revenue	224,504,100	-	1,634,851	2,245,321
Federal Revenue	20,262,834	-	-	9,086,260
Total Revenues	376,966,542	-	85,344,020	14,331,445
Expenditures:				
Instructional	257,116,138	-	-	-
Supporting Services:				
Counseling & Health	23,519,205	-	-	-
Media & Supervision	15,245,645	-	-	-
District Administration	908,145	-	-	-
School Administration	27,648,657	-	-	-
Business	7,375,021	-	-	-
Operation and Maintenance of Facilities	30,505,977	-	-	-
Student Transportation	12,725,797	-	-	-
Personnel	1,835,694	-	-	-
Food Services	-	-	-	17,511,879
Capital Projects	86,263	-	69,928,232	-
Debt Services	-	-	25,806,395	-
Total Expenditures	376,966,542	-	95,734,627	17,511,879
Excess of Revenues over Expenditures	-	-	(10,390,607)	(3,180,434)
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	1,600,000	-
Sale of Fixed Assets	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	-	-	1,600,000	-
Excess of Revenues & Other Sources Over Expenditures	-	-	(8,790,607)	(3,180,434)
Fund balances - beginning	121,301,895	-	54,347,301	5,839,706
Fund balances - ending	\$ 121,301,895	\$ -	\$ 45,556,694	\$ 2,659,272

Totals (Memorandum Only)					
Student Activity	Proposed Budget 2024-25	Final Budget 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21
\$ -	\$ 193,101,249	\$ 185,755,515	\$ 188,554,584	\$ 156,968,638	\$ 138,307,689
274,190	12,174,190	12,166,333	8,737,774	704,775	922,838
-	2,999,864	2,999,864	2,985,689	(6,554)	730,614
10,819,800	21,727,328	21,671,973	21,062,687	15,649,703	10,208,478
-	228,384,272	218,296,824	185,217,965	175,588,711	173,864,688
-	29,349,094	28,745,632	56,555,101	56,989,885	34,200,400
11,093,990	487,735,997	469,636,141	463,113,800	405,895,158	358,234,707
11,093,990	268,210,128	257,924,694	234,790,628	206,392,586	192,567,252
-	23,519,205	21,867,358	20,095,791	17,061,584	15,630,311
-	15,245,645	14,611,772	13,217,717	12,231,358	11,462,610
-	908,145	799,039	825,446	726,879	718,849
-	27,648,657	25,565,038	23,363,217	20,938,703	19,882,287
-	7,375,021	6,930,816	5,834,302	5,116,110	5,807,696
-	30,505,977	29,617,732	25,110,963	23,139,429	22,568,402
-	12,725,797	11,904,339	10,805,200	6,851,991	6,836,026
-	1,835,694	1,736,246	1,612,226	1,476,086	1,372,023
-	17,511,879	17,650,581	14,138,585	13,957,098	12,166,285
-	70,014,495	36,628,722	35,391,201	37,292,374	46,357,100
-	25,806,395	27,843,591	58,959,089	58,768,297	50,610,359
11,093,990	501,307,038	453,079,928	444,144,365	403,952,495	385,979,200
-	(13,571,041)	16,556,213	18,969,435	1,942,663	(27,744,493)
-	1,600,000	-	-	486,976	-
-	-	1,817,005	1,559,372	3,394,967	2,886,382
-	-	-	-	8,090,000	5,545,000
-	-	-	-	(8,081,750)	(8,018,263)
-	-	-	-	25,037,861	6,341,563
-	-	-	5,166,000	-	49,995,000
-	1,600,000	1,817,005	6,725,372	28,928,054	56,749,682
-	(11,971,041)	18,373,218	25,694,807	30,870,717	29,005,189
-	181,488,902	163,115,684	137,420,877	106,550,160	77,544,971
\$ -	\$ 169,517,861	\$ 181,488,902	\$ 163,115,684	\$ 137,420,877	\$ 106,550,160

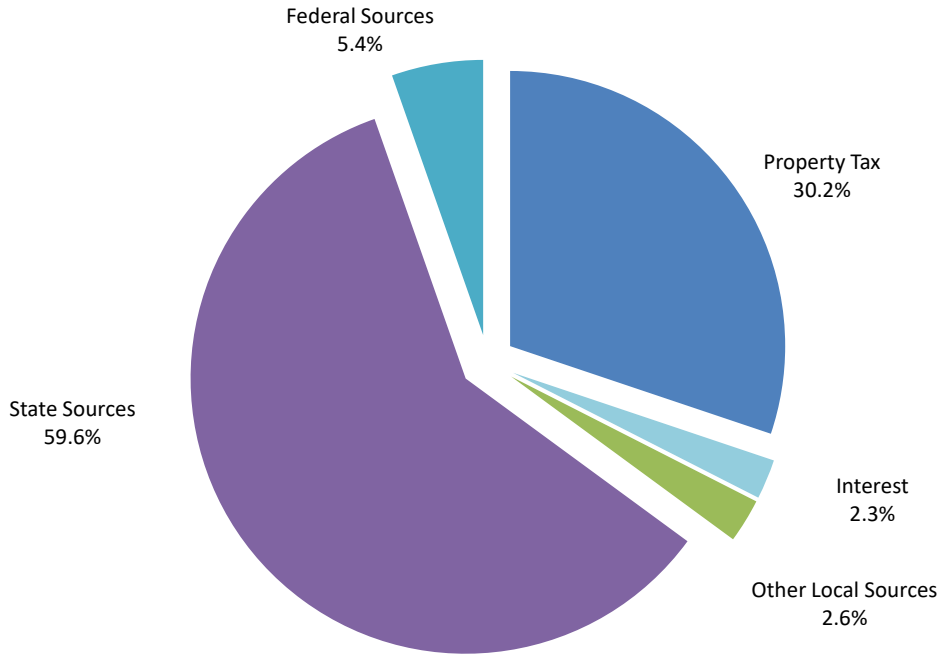


Maintenance & Operation Fund

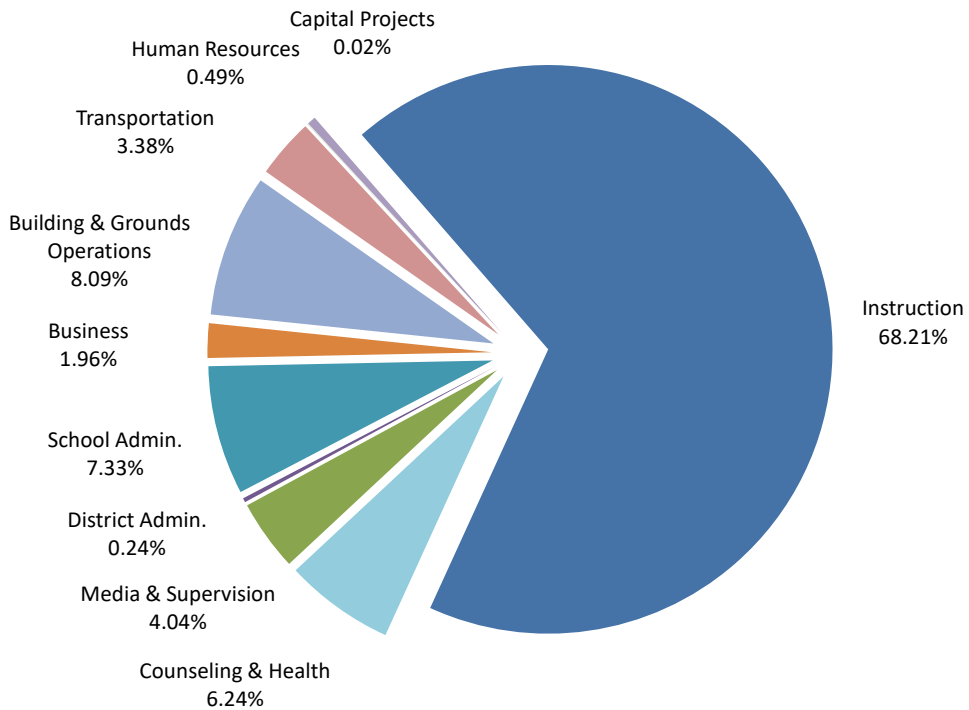
(The General Fund)

The Maintenance and Operation Fund, also known as The General Fund, is used to account for the costs of the day to day District operations. This fund accounts for resources which are not required to be accounted for in other funds. A majority of the funding comes from the State of Utah through the Minimum School Finance Act.

Maintenance and Operation Fund Revenues Adopted Budget 2024-25



Maintenance and Operation Fund Expenditures Adopted Budget 2024-25



WASHINGTON COUNTY SCHOOL DISTRICT

MAINTENANCE AND OPERATION FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Property Tax	\$ 81,317,872	\$ 91,358,595	\$ 113,461,529	\$ 108,642,953	\$ 109,241,967	\$ 113,692,080
Interest	621,838	497,856	6,880,347	2,100,000	8,807,622	8,800,000
Other Local Sources	6,609,002	8,278,670	11,180,569	10,201,242	9,700,821	9,707,528
State Sources	170,246,185	171,733,648	181,568,439	213,397,407	213,158,076	224,504,100
Federal Sources	24,462,217	40,352,048	48,025,296	19,216,441	19,601,891	20,262,834
Total Revenues	<u>283,257,114</u>	<u>312,220,817</u>	<u>361,116,180</u>	<u>353,558,043</u>	<u>360,510,377</u>	<u>376,966,542</u>
Expenditures:						
Instructional staff	186,507,631	198,167,630	225,353,380	242,503,088	247,358,988	257,116,138
Supporting Services:						
Counseling & Health	15,630,311	17,061,584	20,095,791	22,057,906	21,867,358	23,519,205
Media & Supervision	11,462,610	12,231,358	13,217,717	15,127,616	14,611,772	15,245,645
District Administration	718,849	726,879	825,446	1,132,210	799,039	908,145
School Administration	19,882,287	20,938,703	23,363,217	25,621,261	25,565,038	27,648,657
Business	5,807,696	5,116,110	5,834,302	6,662,299	6,930,816	7,375,021
Operation & Maintenance of Facilities	22,568,402	23,139,429	25,110,963	28,881,481	29,617,732	30,505,977
Student Transportation	6,836,026	6,851,991	10,805,200	9,851,998	11,904,339	12,725,797
Personnel	1,372,023	1,476,086	1,612,226	1,720,184	1,736,246	1,835,694
Food Services	155,248	29,634	-	-	-	-
Capital Projects	-	16,482	1,288,684	-	119,049	86,263
Total Expenditures	<u>270,941,083</u>	<u>285,755,886</u>	<u>327,506,926</u>	<u>353,558,043</u>	<u>360,510,377</u>	<u>376,966,542</u>
Excess of Revenues over Expenditures	<u>12,316,031</u>	<u>26,464,931</u>	<u>33,609,254</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfer In (Out)	-	-	-	-	-	-
Fund balances - beginning	<u>48,911,679</u>	<u>61,227,710</u>	<u>87,692,641</u>	<u>121,301,895</u>	<u>121,301,895</u>	<u>121,301,895</u>
Fund balances - ending	<u>\$ 61,227,710</u>	<u>\$ 87,692,641</u>	<u>\$ 121,301,895</u>	<u>\$ 121,301,895</u>	<u>\$ 121,301,895</u>	<u>\$ 121,301,895</u>

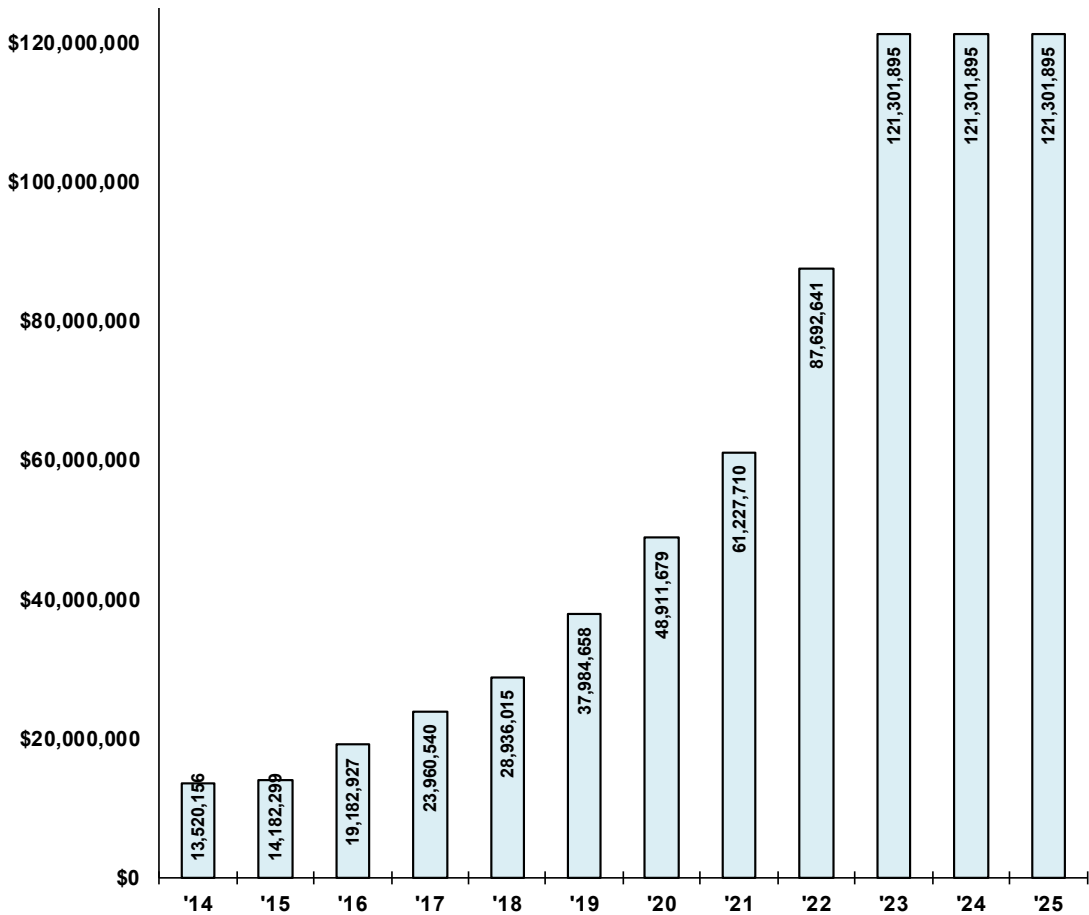
MAINTENANCE AND OPERATION FUND

Fund Balance Report

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Fund Balances:						
Unspendable:						
Inventories	\$ 602,868	\$ 478,232	\$ 640,947	\$ 325,000	\$ 325,000	\$ 325,000
Committed to:						
Economic Stabilization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Future Growth	2,291,179	2,291,179	2,291,179	2,291,179	2,291,179	2,291,179
Assigned to:						
Local School	2,118,879	16,578,435	16,846,501	13,010,816	13,018,447	11,598,588
District Programs	10,000,000	22,000,000	43,205,707	33,492,059	50,013,631	51,924,420
Benefits	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Unassigned	40,914,784	41,044,795	53,017,561	66,882,841	50,353,638	49,862,709
Total Fund Balances	\$ 61,227,710	\$ 87,692,641	\$ 121,301,895	\$ 121,301,895	\$ 121,301,895	\$ 121,301,895

MAINTENANCE AND OPERATION FUND

Fund Balance History



MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Local Sources:						
Property Taxes - Basic Program	\$ 32,498,230	\$ 39,578,008	\$ 57,340,359	\$ 50,447,688	\$ 50,447,688	\$ 53,323,852
Property Taxes - Voted Levy	21,958,264	26,213,828	36,701,993	38,463,671	38,463,671	40,002,218
Property Taxes - Board Local Levy	18,604,638	17,481,573	9,898,948	10,333,523	10,333,523	10,746,864
Fee in Lieu of Taxes	8,256,740	8,085,186	9,520,229	9,398,071	9,997,085	9,619,146
Interest on Investments	621,838	497,856	6,880,347	2,100,000	8,807,622	8,800,000
Other Local Sources	6,609,002	8,278,670	11,180,569	10,201,242	9,700,821	9,707,528
Total Local Sources	88,548,712	100,135,121	131,522,445	120,944,195	127,750,410	132,199,608
State Sources:						
Grades K-12 Programs	73,660,884	76,104,452	66,342,940	83,107,024	82,590,486	86,402,676
Success Academy	-	190,569	164,049	190,569	175,000	175,000
Nec. Existent Small Rural Schools	1,333,699	1,499,994	1,495,718	1,579,442	1,578,657	1,519,968
Professional Staff	11,527,854	12,424,412	12,944,131	14,126,227	13,935,948	14,694,007
Special Education	19,620,552	20,427,422	23,436,675	25,145,268	25,240,599	26,360,125
Career and Technical Education	13,540,350	12,374,023	13,133,859	16,659,891	14,110,218	14,704,749
Adult High School Completion	392,508	406,527	459,438	487,571	487,571	511,950
Class Size Reduction	7,416,736	8,011,713	8,583,404	9,082,001	9,059,229	9,589,583
Social Security & Retirement	-	-	-	91,417	-	-
Pupil Transportation	4,646,725	5,128,829	4,601,721	5,082,983	4,289,379	4,849,825
Special Populations Block	-	57,823	59,180	89,506	90,531	94,095
Enhancement for Accelerated Students	249,923	227,853	239,363	251,331	193,607	201,386
Enhancement for At-Risk Students	1,929,946	2,325,680	3,661,321	4,928,420	5,092,772	6,632,957
Youth in Custody	933,450	956,363	983,842	1,093,036	1,098,754	1,149,647
Concurrent Enrollment	457,715	340,660	452,298	549,963	535,376	641,972
Teachers' Supplies and Materials	275,583	199,783	260,850	284,041	298,789	617,866
Educator Salary Adjustments	9,325,878	9,586,871	9,901,182	20,076,650	20,278,802	21,308,264
School Trust Lands	3,987,667	4,691,456	4,718,930	5,472,297	5,628,995	5,434,318
Teacher & Student Success	6,641,915	4,975,324	9,410,692	9,338,490	9,338,490	10,141,063
Student Health & Counseling Support	1,052,291	1,118,020	1,117,298	1,123,940	1,290,749	1,128,997
Reading Achievement	476,636	403,175	366,490	411,613	365,898	-
Library Media Supplemental	49,578	37,713	35,366	-	45,000	-
Extended Day Kindergarten	727,492	1,269,873	3,600,595	-	-	-
School Nurses	43,353	43,353	43,353	46,170	-	-
Digital Teaching & Learning Grant	1,062,583	683,297	1,483,949	1,007,102	1,036,720	1,136,339
Math/Science Teacher Enhancement	784,769	920,283	991,169	1,050,176	1,096,270	1,151,084
Drivers' Education	397,078	237,253	449,491	286,695	345,158	362,416
Beverly Taylor Sorensen	667,846	797,315	939,408	1,031,109	1,074,009	1,021,080
Dual Language Immersion	430,750	324,379	302,978	322,672	464,545	502,833
Other State Sources	8,612,424	5,969,233	11,388,749	10,481,803	13,416,524	14,171,900
Total State Sources	170,246,185	171,733,648	181,568,439	213,397,407	213,158,076	224,504,100

MAINTENANCE AND OPERATION FUND

Revenues

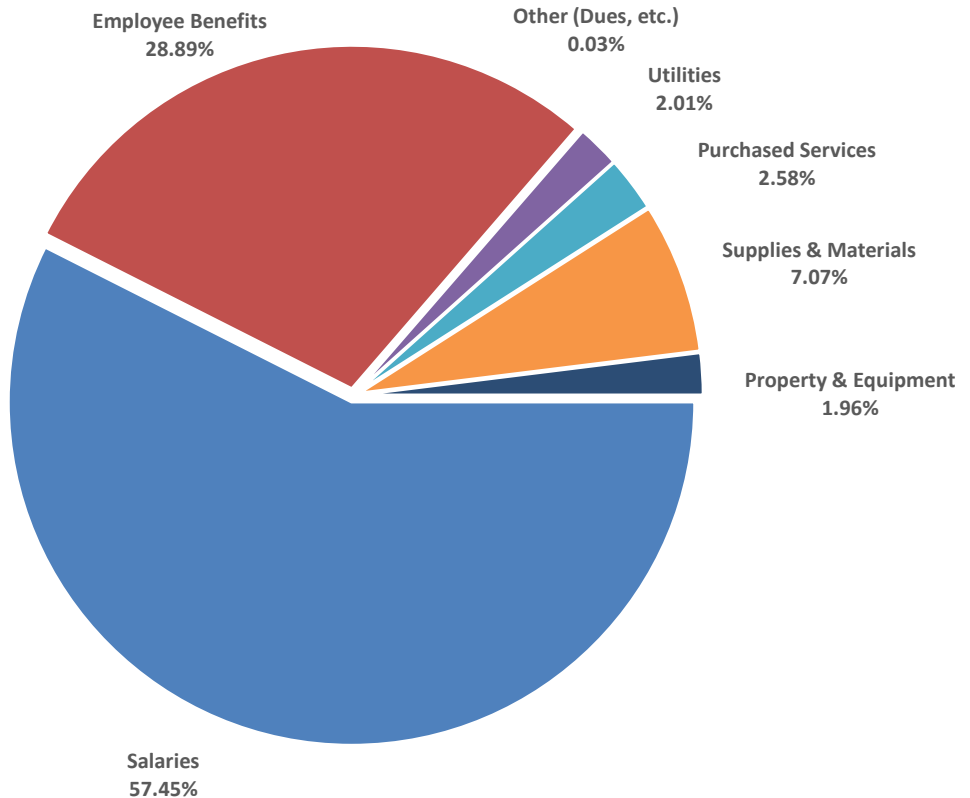
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Federal Sources:						
ESEA Title I	4,680,140	5,239,595	5,535,866	6,273,871	5,329,599	5,636,514
IDEA Part B (Flow Thru)	5,370,131	6,099,597	6,979,362	6,541,233	6,409,823	6,706,883
ESEA Title II (Class Size Reduction)	686,994	584,181	837,683	894,954	864,632	900,941
Carl Perkins Applied Technology	427,906	495,314	497,215	517,621	563,093	591,248
Indian Education	153,612	127,191	143,377	154,848	150,204	169,159
PILT Forest Reserve	138,427	170,378	161,497	161,497	150,000	150,000
Medicaid	1,719,505	3,291,177	3,326,682	2,500,000	2,500,000	2,629,014
Federal Adult Education	101,083	141,042	145,035	156,744	124,000	130,023
Title I Migrant Education	138,420	51,085	16,349	-	-	-
Title III English	189,998	223,450	201,259	251,393	-	256,011
Homeless Assistance	27,739	27,089	25,928	32,216	35,145	37,635
ARJROTC	190,161	194,857	181,095	197,892	201,877	211,971
Other Federal Sources	10,638,101	23,707,092	29,973,948	1,534,172	3,273,518	2,843,435
Total Federal Sources	24,462,217	40,352,048	48,025,296	19,216,441	19,601,891	20,262,834
Total Revenues	\$ 283,257,114	\$ 312,220,817	\$ 361,116,180	\$ 353,558,043	\$ 360,510,377	\$ 376,966,542

MAINTENANCE AND OPERATION FUND

Expenditure Report by Object

	Actual 2020-21		Actual 2021-22		Actual 2022-23		Final Budget 2023-24		Proposed Budget 2024-25	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	\$ 155,317,316	57.33%	\$ 165,436,814	57.89%	\$ 186,373,109	56.91%	\$ 205,789,069	57.08%	\$ 216,560,370	57.45%
Employee Benefits	79,213,216	29.24%	83,043,412	29.06%	91,038,729	27.80%	100,399,455	27.85%	108,924,105	28.89%
Purchased Services	7,179,866	2.65%	8,334,040	2.92%	9,290,016	2.84%	9,332,240	2.59%	9,724,709	2.58%
Supplies & Materials	20,785,458	7.67%	22,048,152	7.72%	26,566,327	8.11%	30,524,470	8.47%	26,657,697	7.07%
Utilities	6,223,425	2.30%	6,082,331	2.13%	6,452,123	1.97%	7,265,485	2.02%	7,578,759	2.01%
Property & Equipment	2,149,226	0.79%	760,656	0.27%	7,699,768	2.35%	7,091,272	1.97%	7,407,097	1.96%
Other (Dues, Etc)	72,576	0.03%	50,481	0.02%	86,854	0.03%	108,386	0.03%	113,805	0.03%
Total Expenditures	\$ 270,941,083	100.00%	\$ 285,755,886	100.00%	\$ 327,506,926	100.00%	\$ 360,510,377	100.00%	\$ 376,966,542	100.00%

**Maintenance & Operations Expenditure Summary
Proposed Budget 2024-25**



MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 98,154,311	\$ 105,226,113	\$ 117,854,530	\$ 127,407,608	\$ 128,685,065	\$ 134,989,428
Substitute Teachers	1,625,323	1,764,357	2,286,875	2,422,206	2,524,720	2,808,965
Paraprofessionals	9,495,851	10,020,660	11,907,981	13,939,388	13,581,950	13,664,728
Total Salaries	109,275,485	117,011,130	132,049,386	143,769,202	144,791,735	151,463,121
Employee Benefits:						
Retirement	21,731,609	23,192,515	25,898,243	28,129,913	28,118,119	30,030,827
Social Security	7,914,596	8,456,886	9,509,175	10,896,312	10,844,239	11,373,651
Early Retirement Incentive	-	-	18,229	-	4,132	4,339
Health & Accident	24,395,289	25,751,100	27,483,200	29,841,560	30,824,734	34,948,856
Death Benefits	90,426	98,539	104,436	113,398	102,682	107,778
Industrial	280,014	273,184	272,279	285,893	274,641	288,373
Unemployment	12,931	16,779	4,704	7,350	20,400	21,420
Total Benefits	54,424,865	57,789,003	63,290,266	69,274,426	70,188,947	76,775,244
Purchased Services:						
Contracted Services	3,812,140	3,996,310	4,332,040	3,529,280	3,559,692	3,695,398
Travel and Workshops	276,598	617,859	906,756	1,139,296	1,022,597	1,061,127
Payment to Colorado City District	306,912	375,548	365,358	446,250	386,901	406,246
Total Purchased Services	4,395,650	4,989,717	5,604,154	5,114,826	4,969,190	5,162,771
Supplies and Materials:						
Supplies	13,492,536	13,370,490	12,934,680	13,155,346	11,816,041	12,585,307
Textbooks	2,139,703	1,399,469	2,824,951	6,341,506	4,917,507	2,118,383
Contingencies	-	-	-	76,562	5,159,737	3,437,198
Other Materials	1,754,152	3,141,035	6,014,252	2,703,470	2,474,001	2,380,192
Total Supplies and Materials	17,386,391	17,910,994	21,773,883	22,276,884	24,367,286	20,521,080
Instructional Equipment	1,025,240	466,786	2,635,691	2,067,750	3,041,830	3,193,922
TOTAL INSTRUCTIONAL SERVICES	186,507,631	198,167,630	225,353,380	242,503,088	247,358,988	257,116,138
SUPPORT SERVICES						
Counseling & Health Services:						
Salaries	9,470,461	10,286,698	12,112,117	13,485,230	13,089,313	14,221,228
Employee Benefits	4,839,243	5,275,392	6,110,109	6,823,707	6,508,507	7,215,403
Purchased Services	1,210,598	1,372,023	1,327,822	1,373,186	1,518,392	1,582,396
Travel and Conferences	5,704	12,593	69,007	69,300	79,500	76,125
Supplies and Materials	104,305	114,878	476,736	306,483	671,646	424,053
Total Counseling & Health Services	15,630,311	17,061,584	20,095,791	22,057,906	21,867,358	23,519,205
Media & Instructional Staff Assistance:						
Salaries	7,292,093	7,852,856	8,560,405	9,706,547	9,407,203	9,842,100
Employee Benefits	3,522,893	3,753,907	4,044,785	4,453,502	4,390,900	4,596,443
Purchased Services	7,181	7,891	17,355	60,113	65,900	69,195
Travel and Conferences	19,905	40,040	51,159	116,658	114,580	120,309
Supplies and Materials	173,381	156,586	144,135	275,468	146,189	153,498
Equipment	21,987	12,565	254	12,600	42,000	44,100
Library Books	315,346	293,370	275,771	366,228	305,000	273,000
Audio Visual Materials	109,824	114,143	123,853	136,500	140,000	147,000
Total Media & Inst. Staff Assistance	11,462,610	12,231,358	13,217,717	15,127,616	14,611,772	15,245,645

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
District Administration:						
Salaries	329,340	351,509	427,445	585,891	393,802	457,408
Employee Benefits	241,812	244,578	260,315	325,649	241,737	279,062
Legal Services	98,124	55,286	56,227	105,000	50,000	52,500
Association Dues	37,698	38,947	22,032	44,100	40,500	42,525
Travel and Conferences	8,397	24,387	45,791	47,420	55,000	57,750
Supplies and Materials	3,478	12,172	13,636	24,150	18,000	18,900
Total District Administration	718,849	726,879	825,446	1,132,210	799,039	908,145
School Administration:						
Salaries	12,577,931	13,311,465	14,916,667	16,561,703	16,529,666	17,883,598
Employee Benefits	7,219,079	7,514,004	8,253,443	8,825,933	8,820,372	9,539,309
Association Dues	29,202	10,766	63,962	54,600	67,000	70,350
Travel and Conferences	45,698	88,341	129,017	162,750	145,000	152,250
Supplies and Material	10,377	14,127	128	16,275	3,000	3,150
Total School Administration	19,882,287	20,938,703	23,363,217	25,621,261	25,565,038	27,648,657
Business Services:						
Salaries	2,734,420	2,603,262	2,907,584	3,358,954	3,385,170	3,622,998
Employee Benefits	1,965,076	1,349,545	1,720,708	1,692,197	1,705,277	1,819,635
Purchased Services	102,697	119,615	128,919	136,739	139,402	146,373
Tort Liability Premium	518,339	535,226	619,475	650,449	613,881	644,575
Travel and Conferences	2,038	15,201	30,448	29,400	32,000	33,600
Supplies and Materials	485,126	493,261	427,168	794,560	1,055,086	1,107,840
Total Business Services	5,807,696	5,116,110	5,834,302	6,662,299	6,930,816	7,375,021
Operation and Maintenance:						
Salaries	9,369,997	9,674,879	10,649,855	12,304,990	12,706,424	13,140,589
Employee Benefits	5,098,630	5,201,021	5,353,252	5,965,216	6,272,276	6,244,404
Purchased Services	225,554	220,825	216,252	452,110	327,000	343,350
Property Insurance	392,025	495,598	766,720	807,029	907,990	953,390
Water and Sewer	1,458,773	1,315,151	1,227,841	1,537,947	1,369,700	1,438,185
Waste Removal	450,347	281,367	366,172	478,839	433,500	455,175
Telephone	379,420	332,234	449,579	452,020	538,596	515,525
Heat	286,405	352,540	548,822	624,097	619,250	650,213
Electricity	3,621,195	3,771,934	3,827,244	4,509,138	4,271,000	4,484,550
Supplies and Materials	1,279,187	1,485,897	1,689,467	1,723,845	2,136,996	2,243,846
Equipment	6,869	7,983	15,759	26,250	35,000	36,750
Total Operation and Maintenance	22,568,402	23,139,429	25,110,963	28,881,481	29,617,732	30,505,977
Transportation Services:						
Salaries	3,308,879	3,425,641	3,767,398	4,522,640	4,440,560	4,823,192
Employee Benefits	1,431,238	1,439,811	1,506,386	1,768,808	1,769,589	1,923,707
Purchased Services	81,250	163,920	206,760	276,150	209,705	220,190
Utilities	27,285	29,105	32,465	42,000	33,439	35,111
Travel and Conferences	3,606	143,913	(26,896)	328,650	2,500	2,625
Office Supplies	60,965	153,238	82,274	110,250	135,600	142,380
Fuel and Oil	582,410	983,000	1,103,720	1,288,350	1,053,667	1,106,350
Repair Parts	232,718	247,772	357,094	359,100	370,000	388,500
Equipment	1,101,999	264,823	3,775,139	1,155,000	3,888,393	4,082,812
Driver Training	5,676	768	860	1,050	886	930
Total Transportation Services	6,836,026	6,851,991	10,805,200	9,851,998	11,904,339	12,725,797

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Personnel Services:						
Salaries	828,248	895,697	982,252	1,033,558	1,045,196	1,106,136
Employee Benefits	445,594	470,194	499,465	531,226	501,850	530,898
Purchased Services	61,538	47,047	42,951	54,600	94,200	98,910
Travel and Conferences	1,562	2,417	4,855	6,300	8,000	8,400
Supplies and Materials	35,081	60,731	82,703	94,500	87,000	91,350
Total Personnel Services	1,372,023	1,476,086	1,612,226	1,720,184	1,736,246	1,835,694
TOTAL SUPPORT SERVICES	84,278,204	87,542,140	100,864,862	111,054,955	113,032,340	119,764,141
FOOD SERVICES						
Salaries	130,462	23,677	-	-	-	-
Employee Benefits	24,786	5,957	-	-	-	-
TOTAL FOOD SERVICES	155,248	29,634	-	-	-	-
CAPITAL PROJECTS						
Equipment	-	-	-	-	119,049	86,263
Building Improvements	-	16,482	1,288,684	-	-	-
TOTAL CAPITAL PROJECTS	-	16,482	1,288,684	-	119,049	86,263
FUND TOTAL	\$ 270,941,083	\$ 285,755,886	\$ 327,506,926	\$ 353,558,043	\$ 360,510,377	\$ 376,966,542

Debt Services Fund

The Debt Services Fund is used to accumulate monies for retirement of outstanding general obligation bonds and payment of interest on those bonds.

Financing for this fund is provided by a property tax levy as authorized by Utah Code 53F-8-401 and 11-14-19. Any surplus is accumulated to fund balance and the property tax rate is reduced in the following years. A fund balance is maintained to help cover shortfalls in expected revenues and reduce the fluctuation in the rate of the property tax levy because of changing debt requirements.

WASHINGTON COUNTY SCHOOL DISTRICT

DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Property Tax	\$ 46,575,295	\$ 54,813,816	\$ 63,350,905	\$ -	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	5,188,662	5,325,294	5,798,998	-	-	-
Other Local Sources	-	-	-	-	484,812	-
Total Revenues	51,763,957	60,139,110	69,149,903	-	484,812	-
Expenditures:						
Bond Principal	39,371,737	48,033,250	49,436,000	13,841,653	13,841,653	-
Bond Interest	11,169,308	10,686,691	9,517,339	-	-	-
Paying Agent Fees	5,250	42,606	-	-	-	-
Bond Selling Expense	64,064	5,750	5,750	60,000	60,000	-
Total Expenditures	50,610,359	58,768,297	58,959,089	13,901,653	13,901,653	-
Excess of Revenues over Expenditures	1,153,598	1,370,813	10,190,814	(13,901,653)	(13,416,841)	-
Other Finance Sources:						
Refunding Bond Proceeds	5,545,000	8,090,000	-	16,960,148	-	-
Bond Premium	437,327	37,861	-	1,339,852	-	-
Payment to Refunded Bond Escrow	(8,018,263)	(8,081,750)	-	(18,300,000)	-	-
Total Other Finance Sources	(2,035,936)	46,111	-	-	-	-
Excess of Revenues & Other Sources Over Expenditures	(882,338)	1,416,924	10,190,814	(13,901,653)	(13,416,841)	-
Fund balances - beginning	2,691,441	1,809,103	3,226,027	13,416,841	13,416,841	-
Fund balances - ending	\$ 1,809,103	\$ 3,226,027	\$ 13,416,841	\$ (484,812)	\$ -	\$ -

Computation Legal Debt Margin - June 30, 2023

The general obligation indebtedness of the Board is limited to 4% of the value of taxable property in the District. The legal debt limit and additional debt incurring capacity of the Board are based on the estimated fair market value for 2023 and are calculated as follows:

Fair Market Value For Debt Incurring Capacity	\$	38,380,165,265
Debt Limit (4% of Fair Market Value)	\$	1,535,206,611
Less: General Obligation Debt		(170,835,000)
Additional Debt Incurring Capability	\$	1,364,371,611

**BOARD OF EDUCATION OF WASHINGTON COUNTY
SCHOOL DISTRICT**
*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS
AS OF: APRIL 1, 2024*

TOTAL DEBT SERVICE

Date	Principal	Interest	Total P + I
3/1/2025	19,435,000.00	6,371,395.00	25,806,395.00
3/1/2026	18,640,000.00	5,459,495.00	24,099,495.00
3/1/2027	19,530,000.00	4,589,245.00	24,119,245.00
3/1/2028	20,295,000.00	3,754,595.00	24,049,595.00
3/1/2029	19,360,000.00	2,999,595.00	22,359,595.00
3/1/2030	17,560,000.00	2,262,870.00	19,822,870.00
3/1/2031	18,285,000.00	1,584,695.00	19,869,695.00
3/1/2032	15,910,000.00	984,395.00	16,894,395.00
3/1/2033	13,085,000.00	517,907.00	13,602,907.00
3/1/2034	4,325,000.00	167,647.00	4,492,647.00
3/1/2035	4,410,000.00	85,988.00	4,495,988.00
Total	\$ 170,835,000.00	\$ 28,777,827.00	\$ 199,612,827.00

PAR AMOUNTS OF SELECTED ISSUES

SERIES 11/12/13.....	6,430,000.00
SERIES 12/3/2014.....	11,870,000.00
SERIES 1/12/2016.....	18,835,000.00
SERIES B 11/30/16.....	21,700,000.00
SERIES 11/15/2017.....	42,845,000.00
SERIES 12/11/2018.....	13,090,000.00
SERIES 12/3/2019.....	19,475,000.00
SERIES 9/15/2020.....	24,175,000.00
SERIES 1/25/2022.....	12,415,000.00
TOTAL.....	\$ 170,835,000.00

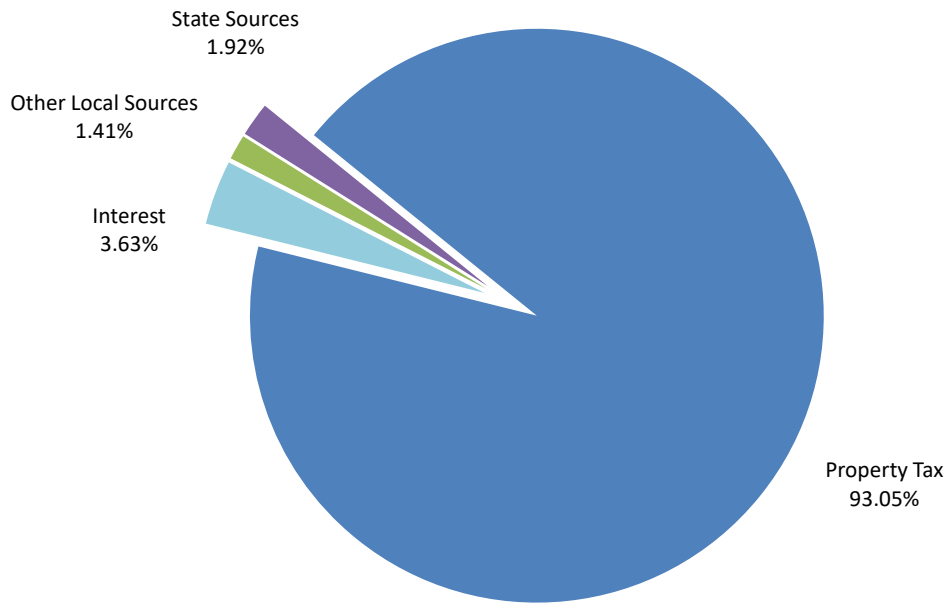


Capital Projects Fund

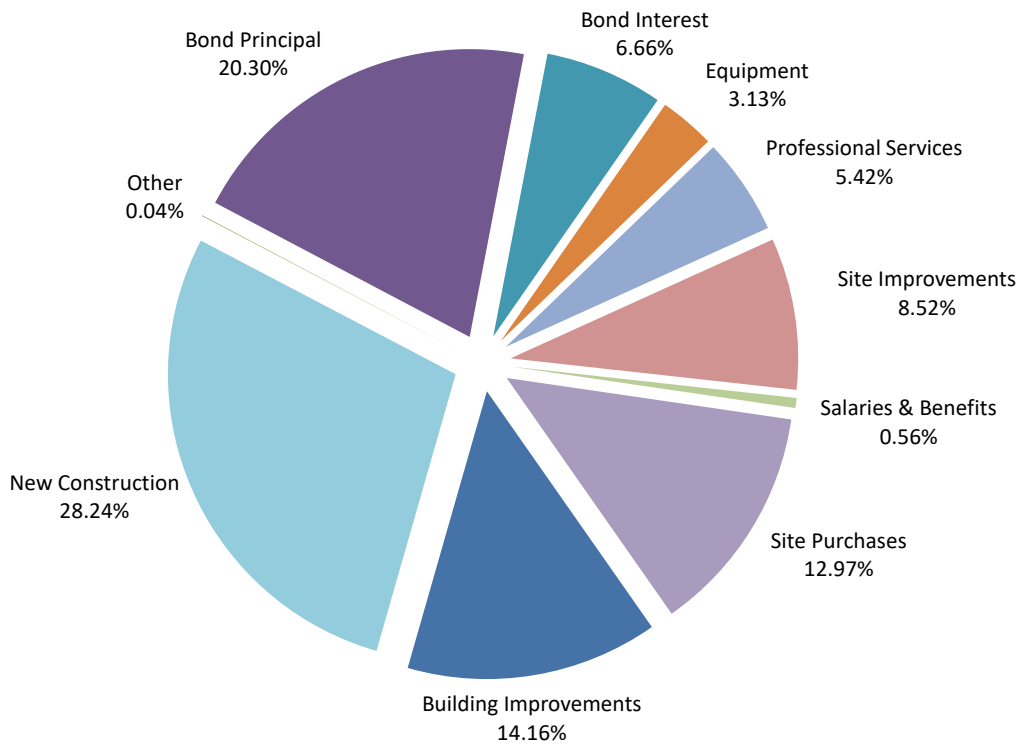
The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

Financing for this fund is provided by a property tax levy as authorized by Utah Code 53F-8-401 and 53F-8-405.

Capital Projects Fund Revenues Adopted Budget 2024-25



Capital Projects Fund Expenditures Adopted Budget 2024-25



WASHINGTON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Adopted Budget 2024-25
Revenues:						
Property Tax	\$ 5,225,860	\$ 5,470,933	\$ 5,943,152	\$ 76,513,548	\$ 76,513,548	\$ 79,409,169
Interest	301,000	177,311	1,622,172	1,572,633	3,097,578	3,100,000
Other Local Sources	30,636	41,825	680,125	1,181,767	1,181,767	1,200,000
State Sources	1,085,943	1,256,602	1,823,566	668,861	3,000,347	1,634,851
Total Revenues	6,643,439	6,946,671	10,069,015	79,936,809	83,793,240	85,344,020
Expenditures:						
Facilities Acquisition & Construction	46,357,100	37,275,892	34,102,517	36,979,729	36,628,722	69,928,232
Debt Service Payments	-	-	-	13,762,992	13,822,889	25,806,395
Total Expenditures	46,357,100	37,275,892	34,102,517	50,742,721	50,451,611	95,734,627
Excess of Revenues over Expenditures	(39,713,661)	(30,329,221)	(24,033,502)	29,194,088	33,341,629	(10,390,607)
Other Finance Sources:						
Bond Proceeds	49,995,000	25,000,000	5,166,000	-	-	-
Bond Premium	5,904,236	3,394,967	-	-	-	-
Sale of Real Property	2,181,670	-	-	1,200,000	299,999	-
Sale of Equipment	704,712	486,976	1,559,372	1,200,000	1,517,006	1,600,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	58,785,618	28,881,943	6,725,372	2,400,000	1,817,005	1,600,000
Excess of Revenues & Other Sources Over Expenditures	19,071,957	(1,447,278)	(17,308,130)	31,594,088	35,158,634	(8,790,607)
Fund balances - beginning	18,872,118	37,944,075	36,496,797	19,188,667	19,188,667	54,347,301
Fund balances - ending	\$ 37,944,075	\$ 36,496,797	\$ 19,188,667	\$ 50,782,755	\$ 54,347,301	\$ 45,556,694
Fund Balance:						
Restricted for Capital Projects	37,015,913	35,680,735	18,452,241	49,682,755	53,247,301	44,456,694
Assigned to Local School	928,162	816,062	736,426	1,100,000	1,100,000	1,100,000
Unspendable Inventories	-	-	-	-	-	-
Total Fund Balance	\$ 37,944,075	\$ 36,496,797	\$ 19,188,667	\$ 50,782,755	\$ 54,347,301	\$ 45,556,694

CAPITAL PROJECTS FUND
Revenues

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Adopted Budget 2024-25
Local Sources:						
Property Taxes	\$ 4,702,482	\$ 5,013,227	\$ 5,446,363	\$ 69,894,805	\$ 69,894,805	\$ 72,690,597
Vehicle Fees in Lieu of Taxes	523,378	457,706	496,789	6,618,743	6,618,743	6,718,572
Interest on Investments	301,000	177,311	1,622,172	1,572,633	3,097,578	3,100,000
Other Local Sources	30,636	41,825	680,125	1,181,767	1,181,767	1,200,000
Total Local Sources	5,557,496	5,690,069	8,245,449	79,267,948	80,792,893	83,709,169
State Sources:						
Public Ed Capital & Technology	-	-	764,001	-	2,331,486	1,000,000
State Capital Enrollment Growth	1,085,943	1,256,602	1,059,565	668,861	668,861	634,851
Total State Sources	1,085,943	1,256,602	1,823,566	668,861	3,000,347	1,634,851
Other Financing Sources:						
Bond Proceeds	49,995,000	25,000,000	5,166,000	-	-	-
Bond Premium	5,904,236	3,394,967	-	-	-	-
Sale of Real Property	2,181,670	-	-	1,200,000	299,999	-
Sale of Equipment	704,712	486,976	1,559,372	1,200,000	1,517,006	1,600,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	58,785,618	28,881,943	6,725,372	2,400,000	1,817,005	1,600,000
Total Revenues & Other Financing Sources	\$ 65,429,057	\$ 35,828,614	\$ 16,794,387	\$ 82,336,809	\$ 85,610,245	\$ 86,944,020

CAPITAL PROJECTS FUND
Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Adopted Budget 2024-25
Facilities Acquisition and Construction Services						
Salaries	\$ 315,482	\$ 285,655	\$ 310,761	\$ 346,024	\$ 315,570	\$ 368,365
Employee Benefits	132,209	121,366	130,336	141,205	141,205	165,453
Professional Services	2,747,625	1,523,928	1,628,998	4,206,000	4,609,831	5,190,000
Site Improvements	7,303,166	4,172,689	4,565,338	3,260,000	4,567,946	8,154,980
Site Purchases	-	-	-	8,400,000	-	12,420,000
Building Improvements	8,288,190	8,004,327	5,778,837	2,710,000	8,200,000	9,505,802
New Construction	20,992,945	18,030,967	16,525,607	12,830,000	10,075,044	27,040,000
Relocatable Classrooms	179,404	73,865	319,198	250,000	300,000	250,000
Flooring	452,953	512,654	204,370	-	175,000	1,886,000
Asbestos Removal	2,775	22,650	10,363	20,000	5,206	20,000
Contingencies	837,168	861,081	961,495	1,795,000	1,162,215	1,895,000
Priority Equipment	3,501,569	2,987,843	2,661,802	2,591,500	6,449,724	2,997,632
New School Equipment	1,400,143	537,940	975,524	400,000	602,821	-
Vandalism	5,610	12,710	6,138	30,000	24,162	30,000
Bond Selling Expenses	197,861	128,217	23,750	-	-	5,000
Total Facilities Acquisition & Construction Services	\$ 46,357,100	\$ 37,275,892	\$ 34,102,517	\$ 36,979,729	\$ 36,628,722	\$ 69,928,232
Debt Service Payments						
Bond Principal	-	-	-	6,458,347	6,518,347	19,435,000
Bond Interest	-	-	-	7,304,645	7,304,542	6,371,395
Total Debt Service	\$ -	\$ -	\$ -	\$ 13,762,992	\$ 13,822,889	\$ 25,806,395
Total Expenditures	\$ 46,357,100	\$ 37,275,892	\$ 34,102,517	\$ 50,742,721	\$ 50,451,611	\$ 95,734,627

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

Many capital projects are completed during the summer months and projected expenditures may be incurred in more than one fiscal year. The budgeted amounts shown below are only for the 2024-25 school year, and will not reflect the total costs for new school construction projects and other major projects which span multiple years.

Actual expenditures for 2024-25 may differ significantly from budgeted amounts as project completions occur in future years. As individual project bids are received, budgets will be adjusted to the actual amount of the bid. If there is a budget savings on a project, it will be used to help pay for other District capital projects. The savings do not stay at the school or department level to be used for other discretionary capital expenditures.

LOCATION / DEPT	DESCRIPTION	BUDGET
Arrowhead Elementary	Concrete Walk Outside Room 36 & Library Irrigation System Upgrade at Trees Front of School & Update Rock at Parking Islands	\$6,000 \$100,500
Bloomington Elementary	Multipurpose Sound System Replacement Carpet Replacement at Media Center	\$25,000 \$50,000
Bloomington Hills Elementary	Countertop Replacement - Phase 1 (8 CR's) Computer Lab Classroom Conversion Classroom & Media Center Carpet Replacement	\$120,000 \$60,000 \$180,000
Coral Canyon Elementary	Kindergarten Playground Expansion Multipurpose Room Sound System Replacement	\$10,000 \$25,000
Crimson Cliffs Middle	Shotput Pad Removed from Athletic Play Field Intercom Replacement Main Door Into Sound Booth from Little Theater	\$5,000 \$100,000 \$50,000
Crimson Cliffs High	Netting at Visitors Side Stadium Seating Remove Lockers at Auto Shop	\$45,000 \$15,000
Crimson View Elementary	Amplifier for Stage Sound System Mixing Valves in Classrooms (Plumbing) Aquatherm Main Valve Needs to be	\$5,000 \$20,000
Desert Hills Middle	Upper Playfield Improvements with High School Walk-in Freezer & Cooler Upgrade New Water Heater Countertop Replacement - Phase 1 New Scoreboards in the Gym.	\$50,000 \$35,000 \$25,000 \$50,000 \$30,000
Desert Hills High	Tennis Court Replacement Project Concrete Walk from Parking to Path North of Baseball Field Gym Sound System Replacement Fire Alarm Panel Replacement Strip & Seal Ceramics Classroom and Auto Shop Floors	\$1,250,000 \$37,500 \$50,000 \$75,000 \$174,000
Diamond Valley Elementary	Toilet Partition Replacement	\$24,000
Dixie Middle	Front Entry Sidewalk & Landscape Improvements Door Directly from the Sound Booth to the Theater Building Marquee Upgrade	\$28,030 \$50,000 \$15,000
Dixie High	Dixie High Vocational Building Replacement (estimated completion in 2026) Softball Field Netting Improvements Shot Put Venue at SW Corner of West Practice Field Football Sound System Replacement Drama Classroom HVAC Replacement Intercom Replacement Football Sports Field LED Lighting Replacement	\$7,100,000 \$30,000 \$24,000 \$30,000 \$50,000 \$125,000 \$300,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Dixie High (continued)	Toilet Partition Restoration Building Wide	\$50,000
	Replace Auditorium Area Restroom Countertops	\$18,000
	Bottle Fill Water Fountains (8)	\$15,000
	EIFS Finish at East Side Wall of Auxiliary Gym	\$45,150
	Refinish Main & Auxiliary Gym Floors	\$100,000
	Flooring Replacement - VCT To LVP & Stair Tread Replacement	\$550,000
	New Ice Machine - Softball Field	\$6,000
Enterprise Elementary	Two-Wire Irrigation System Upgrade	\$50,000
	URM Building Demolition	\$700,000
	Classroom Sink Valve & Bubbler Replacement	\$13,600
	Computer Lab Remodel to SPED Room	\$60,000
	EIFS Replacement Around Gym	\$50,000
Enterprise High	Enterprise High Remodel & Classroom Addition (estimated completion in 2025)	\$2,470,000
	Auditorium Project (estimated completion in 2027)	\$300,000
Fossil Ridge Intermediate	Chain Link Fencing Around PE Fields	\$10,485
Horizon Elementary	Window Blind Replacement or Window Tint	\$30,000
Hurricane Elementary	Convert Computer Lab to Classroom - Including Flooring to LVP	\$60,000
Hurricane Intermediate	Secure Campus with Perimeter Fencing	\$41,100
	Fire Alarm Panel Replacement	\$31,000
	Exterior Hollow Metal Door Replacement (two sets of double doors)	\$10,000
Hurricane Middle	CMU Site Wall at South Side of School Road (main entrance)	\$40,500
	Ceramic Tile at Commons to Repair Sheet Rock Wall	\$8,000
	Increase Size of Make-up Water Piping to Tower	\$30,000
	Carpet Replacement 400 Hall - 12 Classrooms	\$66,000
Hurricane High	Remove Lawn by Long Jump Pits and Replace with Concrete	\$60,000
	Add Additional Exits at Tennis Court Chain Link Fencing - East Side	\$10,000
	Chain Link Fence Repair at Home Side Stadium Bleachers	\$14,625
	Mini-Split AC Unit In Data Room	\$50,000
	Building Automation Control System Upgrade	\$350,000
	Replace Warped Whiteboards in Classrooms (12-15 Total)	\$54,000
	Countertop & Backsplash Replacement at Art Room	\$53,700
	Gym Sound System Upgrade	\$50,000
	Gym Floor Refinish - Main & Auxiliary Gym	\$80,000
Lava Ridge Intermediate	Chain Link Fence - South & North	\$7,500
	New Scoreboards Main Gym	\$30,000
	Install Motors for Kitchen Serving Line OHCD's	\$20,000
	New Walk-in Freezer & Cooler Equipment	\$50,000
LaVerkin Elementary	Secure Campus with Perimeter Fencing	\$11,700
	Rear Basketball Court Improvements	\$165,500
	Multipurpose Room Sound System Replacement	\$30,000
	Cabinetry Replacement - Final Phase	\$195,000
	Remodel Wellness Room to Classroom	\$60,000
	Repaint Building Exterior EIFS	\$60,000
	Carpet Replacement	\$60,000
	Multipurpose Room Flooring Replacement	\$70,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Legacy Elementary	Intercom Replacement Window Tinting at Upper Gym Windows	\$60,000 \$1,500
Little Valley Elementary	Multipurpose Room Divider Curtain Replacement	\$85,000
Majestic Fields Elementary	Bus Exit at North West Corner or Bike Path	\$82,500
Millcreek High	Landscaping Improvements at New Pickleball Courts Cast Aluminum Address Letters HVAC Unit Replacement Building Wide Window Tinting at Front Office Area and Weight Room Bottle Filling Water Fountains - Four Total	\$57,000 \$3,000 \$700,000 \$30,000 \$7,500
Panorama Elementary	Kindergarten Landscape & Fence Improvements Fire Alarm Panel Replacement FOB on Admin Entry Door and Secure Window at Admin Roll-up Door Multipurpose Room Flooring Replacement	\$6,500 \$31,000 \$10,000 \$70,000
Paradise Canyon Elementary	Mow Curb and Rock Mulch Around New Marquee Gym LED Lighting & Impact Resistant Ceiling Tile Replacement Bottle Filler Drinking Fountains - 3 Total	\$5,000 \$32,000 \$5,625
Pine View Middle	Aluminum Storefront Replacement 400 Hall, 300 Hall, West Gym Entrance - Phase 3 Refinish Gym Floor Carpet Replacement - Media Center, Choir, Foods, 10 Classrooms	\$40,000 \$50,000 \$130,000
Pine View High	Baseball Field Outfield Chain Link Fence Fabric Replacement - Add Bottom Rail Security Lighting Installed Between Softball & Baseball Field Main Gym Bleacher Replacement Roof Replacement Project Auditorium Concrete Replacement Floor Tile Replacement in Lower Hall Locker Rooms & Restrooms Zurn Flush Valve Replacement Main Gym Floor Replacement - 9,855 sq. ft.	\$30,000 \$10,000 \$425,000 \$535,500 \$700,000 \$120,000 \$10,000 \$300,000
Post High	Fire Alarm Panel Replacement Accessible Restroom Addition	\$7,500 \$75,000
Red Mountain Elementary	Fire Alarm Panel Replacement Window Tint Exterior Windows Motorized OHCD for Kitchen Service Windows	\$25,000 \$30,000 \$10,000
Riverside Elementary	Add CMU Wall Along Merrill Road Multipurpose Room Sound System Replacement Building Marquee	\$48,750 \$25,000 \$15,000
Sandstone Elementary	Playground Concrete Improvements - Bond Supplement New Playground Equipment (Front & Rear) New Marquee Replace Irrigation Filter	\$150,000 \$200,000 \$15,000 \$30,000
Santa Clara Elementary	Pressurized Irrigation from City of Santa Clara Bathroom Mirror Replacement Building Wide Hallway & Work Room Floor Carpet Replacement (Remove Floor Tile) Multipurpose Room Flooring Replacement Building Marquee Replacement	\$80,000 \$4,000 \$50,000 \$60,000 \$15,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Snow Canyon Middle	Snow Canyon Middle School Replacement (estimated completion in 2028)	\$24,640,000
Snow Canyon High	Asphalt Slurry Coat Campus Wide	\$104,240
	LED Parking Lot Lights - South Parking Area	\$12,000
	Fire Alarm Panel Replacement	\$61,000
	Boiler/Chiller Piping & Pump Replacement	\$1,000,000
	Football & Baseball Bathroom Improvements-- (sinks, faucets, lights, stalls)	\$50,000
	Roll Up Doors in Scene Shop, Wood Shop and Boiler Room	\$80,000
South Mesa Elementary	Add Fencing at SW Corner of Site - Security	\$5,525
Springdale Elementary	Acoustical Sound Panels at Lunchroom Walls	\$15,000
	Glass Transaction Window at Front Roll-up Door	\$3,000
	Toilet Partition Replacement	\$6,000
Sunrise Ridge Intermediate	East Bus Entry Pedestrian Sidewalk - Safety Issue	\$39,525
	Roof Replacement Project	\$711,450
Sunset Elementary	Refinish Stage Door Front & Stage Storage Doors	\$33,600
	Media Center Bookshelf Replacement	\$32,000
Three Falls Elementary	Fence to Separate Playfield at Church Property	\$18,200
Tonaquint Intermediate	Bike Parking Area	\$64,300
	Little Theater Sound System Replacement	\$25,000
	Intercom Replacement	\$100,000
	Water Bottle Filling Stations (Five Total)	\$9,375
	Security Window at Front Office Reception Window	\$3,000
Washington Elementary	Door & Door Hardware Replacement	\$50,000
	Security Doors at Multipurpose Room Entrance	\$17,000
	Aluminum Storefront Entry Door Replacement - Phase 1	\$25,000
	Multipurpose Room Flooring Replacement	\$70,000
Water Canyon Elementary	Site Concrete Replacement at Rear Play Area - Phase 3	\$50,000
	Restroom Floor & Wall Tile Replacement Building Wide - Phase1	\$50,000
	Faculty Room Cabinetry Replacement, Restroom Countertop Replacement	\$25,000
	Snow Stop/Ice Dam Installation at Standing Seam Meta Roofing over Building	\$5,000
Water Canyon High	Relocate Shot Put & Discuss Throwing Events	\$100,000
	Gym Sound System Replacement	\$20,000
	HVAC Replacement at Administration Area	\$75,000
	Basketball Backstop Modifications at Main Gym	\$90,000
Maintenance Building	Grass Playfield Leveling & Improvements - District Wide 60 Total	\$96,000
	Fire Alarm Panel Replacement	\$7,500
	District Transformer Replacement	\$100,000
	Roof Replacement Project	\$139,077
	Toro DXI Irrigation Controller Upgrade - District Wide	\$141,000
	SDI Skid Sprayer	\$22,000
	John Deere Gator Utility Vehicle (3 Total)	\$30,000
	John Deere 4044M Utility Tractor	\$38,000
	Walker Mulcher Mower (3 Total)	\$39,000
	Abi Force Z23SLT (With Laser)	\$52,132
	Walker Bagger Mower (3 Total)	\$69,000
	Gooseneck Hydraulic Dovetail Trailer - 32 Foot (3 Total)	\$135,000
	Telehandler (All Terrain Forklift) Shared w/ Warehouse	\$105,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

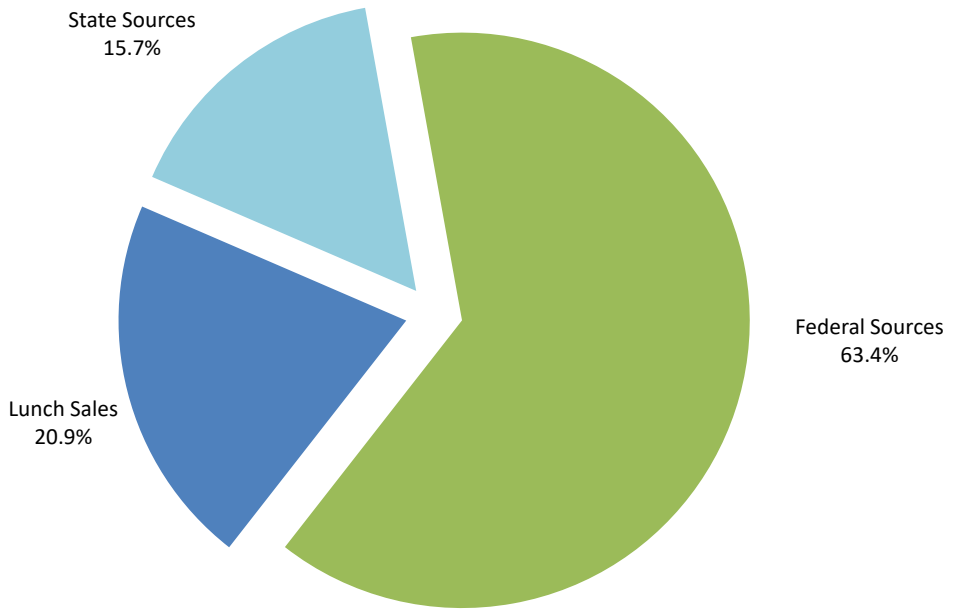
LOCATION / DEPT	DESCRIPTION	BUDGET
Technology Building	Fire Alarm Panel Replacement	\$7,500
Warehouse	Fire Alarm Panel Replacement	\$7,500
	Lighting Upgrade for Old Walk-In Cooler	\$11,000
	Walk-In Box Replacement	\$600,000
District - Wide	Air filters	\$220,000
	Appraisal Services	\$10,000
	Asbestos Abatement	\$20,000
	Backflow Testing	\$5,000
	Basketball Backstop Inspection	\$15,000
	Bleacher Maintenance Contract	\$25,000
	Blinds for South Side of District Office Building	\$25,500
	Boiler Inspection	\$5,000
	Bond Selling Expenses	\$5,000
	Concrete Maintenance	\$100,000
	Custodial Repair	\$50,000
	District Office Equipment	\$15,000
	District Technology Dept. Equipment	\$480,000
	Elementary Emergency Funds	\$25,000
	Elevator Maintenance	\$25,000
	Emergency Flooring	\$175,000
	Emergency Locksmith	\$40,000
	Emergency Roofing	\$80,000
	Equipment for Professional Development Bldg.	\$3,500
	Fire Alarm Testing	\$170,000
	Fire Extinguisher Testing	\$45,000
	Future Elementary School Site	\$1,620,000
	Future High School & Middle School Site	\$10,800,000
	General Grounds	\$300,000
	General Maintenance	\$600,000
	Generator Maintenance	\$25,000
	Grease Traps	\$30,000
	Hood Cleaning	\$35,000
	HVAC Support	\$65,000
	Media Center Equipment	\$1,000
	Music Equipment	\$115,000
	New Two-Story Elementary School Prototype (estimated completion in 2028)	\$905,000
	Pavement Management	\$600,000
	Phone Repair & Replacement	\$5,000
	Playground Resurfacing	\$150,000
	Portables	\$250,000
	Portables: Roof Replacement - DVES 48, PVHS 26, Wash 16 & 17	\$70,000
	Portables: Siding Replacement - Three Falls 11, Hurricane Elem 7 & 9	\$67,500
	Power Engineering Chemicals	\$150,000
	PVC Wainscot Wall Treatment at District Office Board Room	\$11,725
	Re-caulk Expansion Joints	\$35,000
	Salaries & Benefits	\$533,818
	School Buses & District Vehicles	\$1,150,000
	School Discretionary Equipment (2023-24 allocation)	\$637,000
	Secondary Emergency Funds	\$25,000
	Sewer Drain Jet	\$5,000
	Vandalism	\$30,000
TOTALS		<u><u>\$69,928,232</u></u>

Food Services Fund

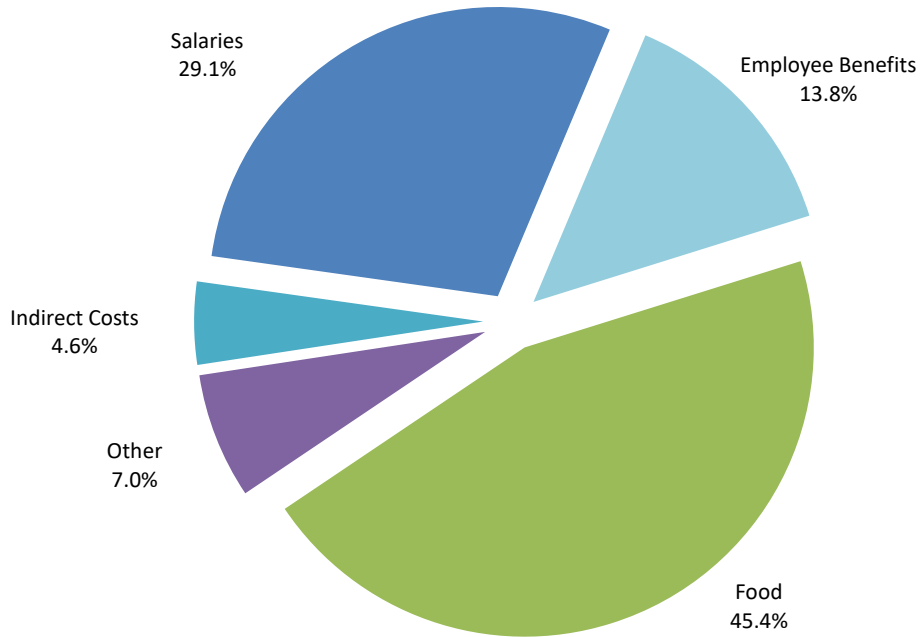
The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government subsidies provides lunches for many students who qualify for either free lunches or reduced-price lunches, as per standards set by the Secretary of Agriculture.

The food service workers also cater many lunches and dinners for District activities.

**Food Services Fund Revenues
Adopted Budget 2024-25**



**Food Services Fund Expenditures
Adopted Budget 2024-25**



WASHINGTON COUNTY SCHOOL DISTRICT

FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Lunch Sales	\$ 730,614	\$ (6,554)	\$ 2,985,689	\$ 2,937,075	\$ 2,999,864	\$ 2,999,864
State Sources	2,532,560	2,598,461	1,825,960	2,503,602	2,138,401	2,245,321
Federal Sources	9,738,183	16,637,837	8,529,805	8,831,097	9,143,741	9,086,260
Total Revenues	13,001,357	19,229,744	13,341,454	14,271,774	14,282,006	14,331,445
Expenditures:						
Salaries	3,593,257	3,806,006	4,168,164	4,933,552	4,854,709	5,097,444
Employee Benefits	1,785,615	1,954,796	2,067,732	2,306,343	2,256,964	2,424,852
Food	5,177,089	6,471,930	5,901,514	8,181,097	7,800,000	7,950,000
Other	808,511	997,211	1,305,493	1,416,249	1,863,726	1,230,150
Indirect Costs	646,565	697,521	695,682	892,496	875,182	809,433
Total Expenditures	12,011,037	13,927,464	14,138,585	17,729,737	17,650,581	17,511,879
Excess of Revenues over Expenditures	990,320	5,302,280	(797,131)	(3,457,963)	(3,368,575)	(3,180,434)
Fund balances - beginning	3,712,812	4,703,132	10,005,412	9,208,281	9,208,281	5,839,706
Fund balances - ending	\$ 4,703,132	\$ 10,005,412	\$ 9,208,281	\$ 5,750,318	\$ 5,839,706	\$ 2,659,272

FOOD SERVICES FUND
Revenues

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Local Sources:						
Student Sales	\$ 716,827	\$ (28,449)	\$ 2,940,432	\$ 2,890,891	\$ 2,959,007	\$ 2,959,007
Adult Sales	13,787	21,895	45,257	46,184	40,857	40,857
Total Local Sources	730,614	(6,554)	2,985,689	2,937,075	2,999,864	2,999,864
State Sources:						
Lunch Reimbursements	2,532,560	2,598,461	1,825,960	2,503,602	2,138,401	2,245,321
Total State Sources	2,532,560	2,598,461	1,825,960	2,503,602	2,138,401	2,245,321
Federal Sources:						
Federal Lunch Program	1,122,397	1,664,777	2,639,313	1,215,500	2,116,741	1,901,760
Free and reduced assistance	6,690,014	11,616,970	3,757,278	5,934,500	5,727,000	5,934,500
Breakfast program	1,076,235	1,989,900	852,376	-	-	-
USDA Commodities	849,537	1,366,190	1,280,838	1,681,097	1,300,000	1,250,000
Total Federal Sources	9,738,183	16,637,837	8,529,805	8,831,097	9,143,741	9,086,260
Total Revenues	\$ 13,001,357	\$ 19,229,744	\$ 13,341,454	\$ 14,271,774	\$ 14,282,006	14,331,445

FOOD SERVICES FUND
Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Salaries:						
Coordinator	\$ 99,323	\$ 104,608	\$ 111,985	\$ 123,252	\$ 121,065	\$ 127,118
Contract Lunch Workers	2,421,065	2,655,683	2,888,120	3,434,587	3,392,394	3,562,014
Hourly Lunch Workers	293,158	263,364	279,819	416,613	312,614	328,245
Substitutes	66,070	68,302	116,127	103,891	120,000	126,000
Delivery Personnel	45,208	40,208	38,371	42,478	44,284	46,498
Nutrition Specialists	51,726	55,801	61,155	68,222	68,577	72,006
Secretaries	616,707	618,040	672,587	744,509	795,775	835,563
Total Salaries	3,593,257	3,806,006	4,168,164	4,933,552	4,854,709	5,097,444
Employee Benefits:						
State Retirement	504,862	562,286	627,823	662,758	710,741	746,278
Social Security	260,704	275,178	302,508	377,558	371,385	389,954
Health Insurance	947,430	1,046,544	1,063,612	1,184,796	1,102,824	1,213,106
Workers Compensation	71,654	70,388	70,925	79,231	70,014	73,514
Unemployment Premiums	965	400	2,864	2,000	2,000	2,000
Total Employee Benefits	1,785,615	1,954,796	2,067,732	2,306,343	2,256,964	2,424,852
Purchased Services	26,240	3,717	54,050	45,000	55,000	57,750
Conferences	-	2,280	1,530	6,000	8,000	8,400
Supplies	629,826	808,472	838,521	1,083,224	1,038,726	900,000
Delivery Fuel	7,721	11,334	9,522	14,000	12,000	14,000
Food	4,279,135	5,419,140	4,220,720	6,500,000	6,500,000	6,700,000
USDA Commodities	897,954	1,052,790	1,680,794	1,681,097	1,300,000	1,250,000
Equipment	144,724	171,408	401,870	268,025	750,000	250,000
Indirect Cost Allocation	646,565	697,521	695,682	892,496	875,182	809,433
Total Expenditures	<u>\$ 12,011,037</u>	<u>\$ 13,927,464</u>	<u>\$ 14,138,585</u>	<u>\$ 17,729,737</u>	<u>\$ 17,650,581</u>	<u>\$ 17,511,879</u>

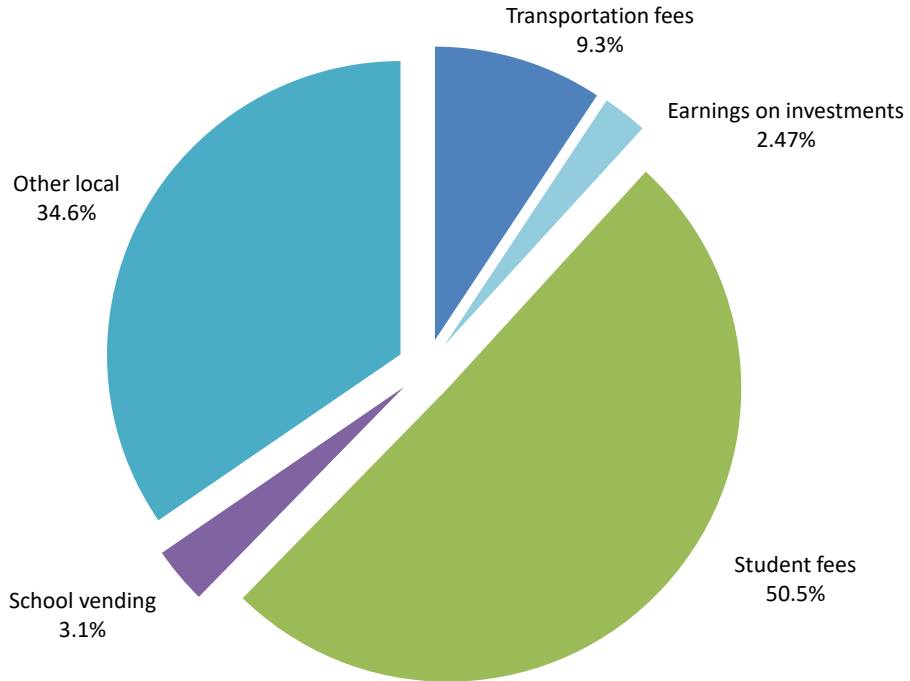


Student Activity Fund

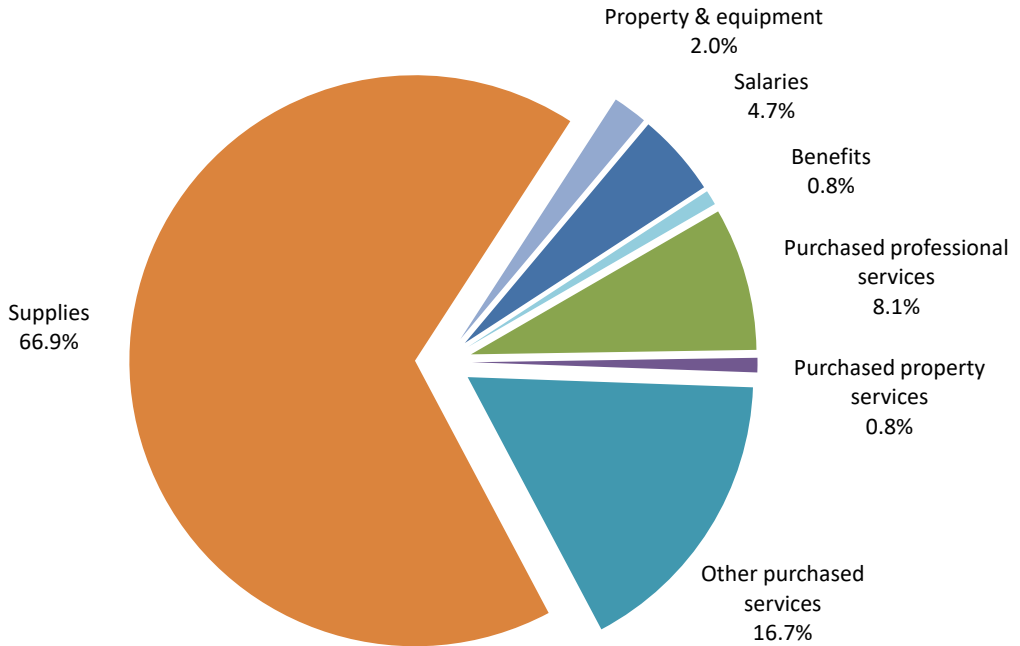
The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers and student fees. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue Funds.

Student Activity Fund Revenues Adopted Budget 2024-25



Student Activity Fund Expenditures Adopted Budget 2024-25



WASHINGTON COUNTY SCHOOL DISTRICT

STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Local sources:						
Transportation fees	\$ -	\$ 761,705	\$ 945,521	\$ 843,859	\$ 983,759	\$ 1,032,947
Earnings on investments	28,807	29,608	235,255	34,956	261,133	274,190
Student fees	1,391,320	4,303,503	4,731,533	5,421,479	5,339,463	5,606,438
School vending	396,407	271,425	292,513	347,795	329,775	346,264
Other local	1,752,306	1,992,575	3,232,426	3,388,310	3,651,576	3,834,151
Total Revenues	3,568,840	7,358,816	9,437,248	10,036,399	10,565,706	11,093,990
Expenditures:						
Salaries	184,367	334,525	447,579	454,744	496,812	521,653
Benefits	33,818	59,032	79,915	83,944	88,706	93,141
Purchased professional services	198,407	755,915	738,772	874,160	855,433	898,203
Purchased property services	927,532	96,792	78,123	69,176	86,716	91,052
Other purchased services	571,933	1,224,738	1,566,123	1,490,830	1,761,470	1,849,542
Supplies	4,143,499	5,596,168	6,341,278	6,836,959	7,070,211	7,423,723
Property & equipment	-	157,786	185,458	226,586	206,358	216,676
Debt Service and Miscellaneous	65	-	-	-	-	-
Total Expenditures	6,059,621	8,224,956	9,437,248	10,036,399	10,565,706	11,093,990
Excess of Revenues over Expenditures	(2,490,781)	(866,140)	-	-	-	-
Fund Balances - Beginning	3,356,921	866,140	-	-	-	-
Fund Balances - Ending	\$ 866,140	\$ -	\$ -	\$ -	\$ -	\$ -

