

# **Washington County School District**

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## **Proposed Final Budget FY 2024-25**

### **Proposed Budget FY 2025-26**

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121 W Tabernacle  
St. George, UT 84770  
[www.washk12.org](http://www.washk12.org)

# **Proposed Final Budget**

For the  
Fiscal Year Ending  
June 30, 2025

# **Proposed Budget**

For the  
Fiscal Year Ending  
June 30, 2026

# **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*

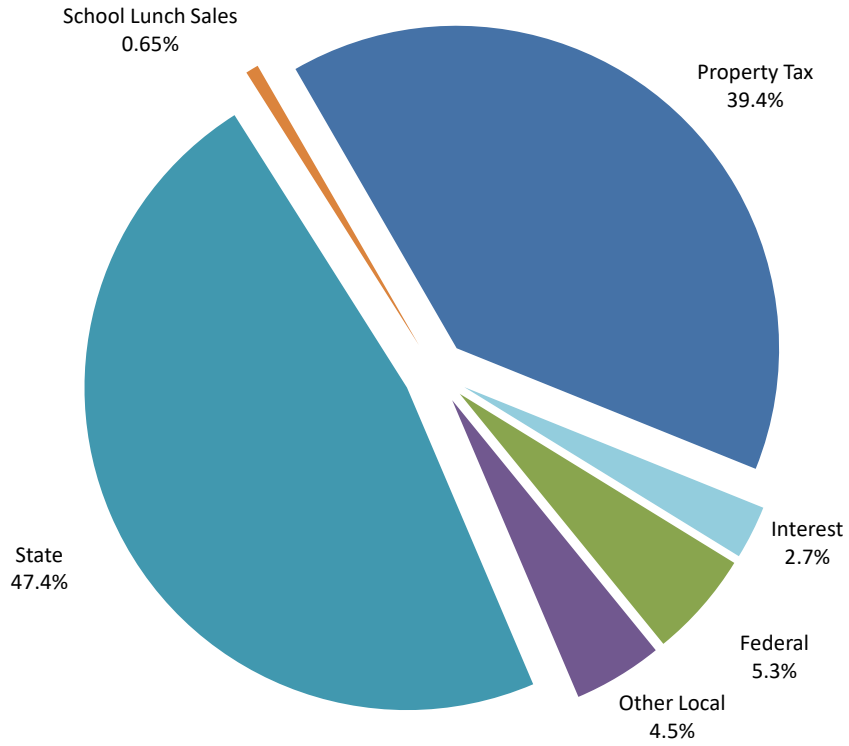
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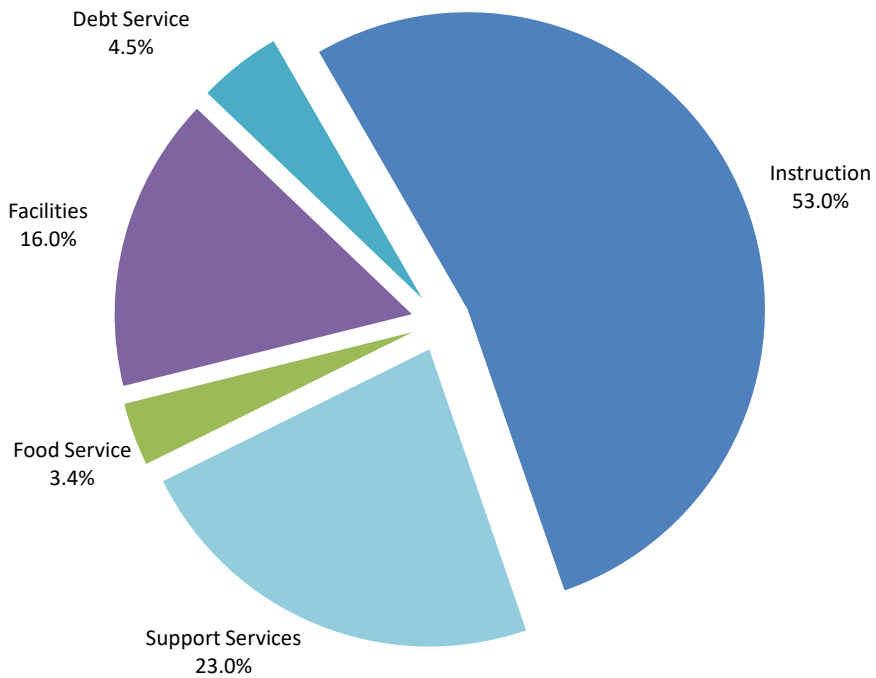
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### Where the Money Comes From Revenues Fiscal Year 2025-26



### Where the Money Goes Expenditures Fiscal Year 2025-26



**WASHINGTON COUNTY SCHOOL DISTRICT**

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

	Maintenance and Operation	Debt Services	Capital Projects	Food Services	Student Activity	Combined Total
<b>Revenues:</b>						
Property Taxes	\$ 117,327,719	\$ -	\$ 83,322,547	\$ -	\$ -	\$ 200,650,266
Interest From Investments	9,682,000	-	3,600,000	-	371,575	13,653,575
Food Services Sales	-	-	-	3,300,628	-	3,300,628
Other Local Revenue	10,714,069	-	1,500,000	-	10,553,523	22,767,592
State Revenue	236,783,703	-	1,500,000	3,000,000	-	241,283,703
Federal Revenue	19,260,711	-	-	7,900,000	-	27,160,711
<b>Total Revenues</b>	<b>393,768,202</b>	<b>-</b>	<b>89,922,547</b>	<b>14,200,628</b>	<b>10,925,098</b>	<b>508,816,475</b>
<b>Expenditures:</b>						
Instructional	271,494,132	-	-	-	10,925,098	282,419,230
Supporting Services:						
Counseling & Health	23,506,003	-	-	-	-	23,506,003
Media & Supervision	17,053,998	-	-	-	-	17,053,998
District Administration	872,111	-	-	-	-	872,111
School Administration	28,643,883	-	-	-	-	28,643,883
Business	7,641,283	-	-	-	-	7,641,283
Operation & Maintenance of Facilities	32,516,112	-	-	-	-	32,516,112
Student Transportation	10,115,199	-	-	-	-	10,115,199
Personnel	1,925,481	-	-	-	-	1,925,481
Food Services	-	-	-	18,298,500	-	18,298,500
Capital Projects	-	-	85,301,803	-	-	85,301,803
Debt Services	-	-	24,099,495	-	-	24,099,495
<b>Total Expenditures</b>	<b>393,768,202</b>	<b>-</b>	<b>109,401,298</b>	<b>18,298,500</b>	<b>10,925,098</b>	<b>532,393,098</b>
Excess of Revenues over Expenditures	-	-	(19,478,751)	(4,097,872)	-	(23,576,623)
<b>Other Financing Sources (Uses):</b>						
Operating Transfer In (Out)	-	-	-	-	-	-
Sale of Fixed Assets	-	-	2,750,000	-	-	2,750,000
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>2,750,000</b>	<b>-</b>	<b>-</b>	<b>2,750,000</b>
Excess of Revenues & Other Sources Over Expenditures	-	-	(16,728,751)	(4,097,872)	-	(20,826,623)
<b>Fund balances - beginning</b>	<b>142,848,389</b>	<b>-</b>	<b>59,638,538</b>	<b>5,027,280</b>	<b>-</b>	<b>207,514,207</b>
<b>Fund balances - ending</b>	<b>\$ 142,848,389</b>	<b>\$ -</b>	<b>\$ 42,909,787</b>	<b>\$ 929,408</b>	<b>\$ -</b>	<b>\$ 186,687,584</b>

# WASHINGTON COUNTY SCHOOL DISTRICT

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Proposed Budget 2025-26
<b>Revenues:</b>					
Property Taxes	\$ 156,968,638	\$ 188,554,584	\$ 189,261,085	\$ 193,254,551	\$ 200,650,266
Interest From Investments	702,633	8,737,774	14,693,881	15,153,881	13,653,575
Food Services Sales	(6,554)	2,985,689	2,939,143	3,161,521	3,300,628
Other Local Revenue	15,651,845	21,062,687	17,321,150	21,457,055	22,767,592
State Revenue	175,588,711	185,217,965	219,810,056	237,825,358	241,283,703
Federal Revenue	56,989,885	56,555,101	27,619,973	27,109,009	27,160,711
<b>Total Revenues</b>	<b>405,895,158</b>	<b>463,113,800</b>	<b>471,645,288</b>	<b>497,961,375</b>	<b>508,816,475</b>
<b>Expenditures:</b>					
Instructional	206,392,586	234,790,628	243,786,183	278,392,776	282,419,230
Supporting Services:					
Counseling & Health	17,061,584	20,095,791	21,225,393	23,017,256	23,506,003
Media & Supervision	12,231,358	13,217,717	14,950,315	16,510,032	17,053,998
District Administration	726,879	825,446	763,211	835,102	872,111
School Administration	20,938,703	23,363,217	25,492,411	26,932,316	28,643,883
Business	5,116,110	5,834,302	6,738,612	7,338,435	7,641,283
Operation & Maintenance of Facilities	23,139,429	25,110,963	27,873,625	30,986,825	32,516,112
Student Transportation	6,851,991	10,805,200	9,279,133	9,997,459	10,115,199
Personnel	1,476,086	1,612,226	1,674,238	1,865,879	1,925,481
Food Services	13,957,098	14,138,585	15,146,469	16,969,358	18,298,500
Capital Projects	37,292,374	35,391,201	25,411,505	71,104,249	85,301,803
Debt Services	58,768,297	58,959,089	27,669,542	25,805,311	24,099,495
<b>Total Expenditures</b>	<b>403,952,495</b>	<b>444,144,365</b>	<b>420,010,637</b>	<b>509,754,998</b>	<b>532,393,098</b>
Excess of Revenues over Expenditures	1,942,663	18,969,435	51,634,651	(11,793,623)	(23,576,623)
<b>Other Financing Sources (Uses):</b>					
Operating Transfer In (Out)	-	-	-	-	-
Sale of Fixed Assets	486,976	1,559,372	1,807,495	2,750,000	2,750,000
Refunding Bonds Issued	8,090,000	-	-	-	-
Payment to Refunded Bond Escrow Agent	(8,081,750)	-	-	-	-
Bond Premium	3,432,828	-	-	-	-
Bond Proceeds	25,000,000	5,166,000	-	-	-
<b>Total Other Financing Sources</b>	<b>28,928,054</b>	<b>6,725,372</b>	<b>1,807,495</b>	<b>2,750,000</b>	<b>2,750,000</b>
Excess of Revenues & Other Sources Over Expenditures	30,870,717	25,694,807	53,442,146	(9,043,623)	(20,826,623)
<b>Fund balances - beginning</b>	<b>106,550,160</b>	<b>137,420,877</b>	<b>163,115,684</b>	<b>216,557,830</b>	<b>207,514,207</b>
<b>Fund balances - ending</b>	<b>\$ 137,420,877</b>	<b>\$ 163,115,684</b>	<b>\$ 216,557,830</b>	<b>\$ 207,514,207</b>	<b>\$ 186,687,584</b>





# Maintenance & Operation Fund

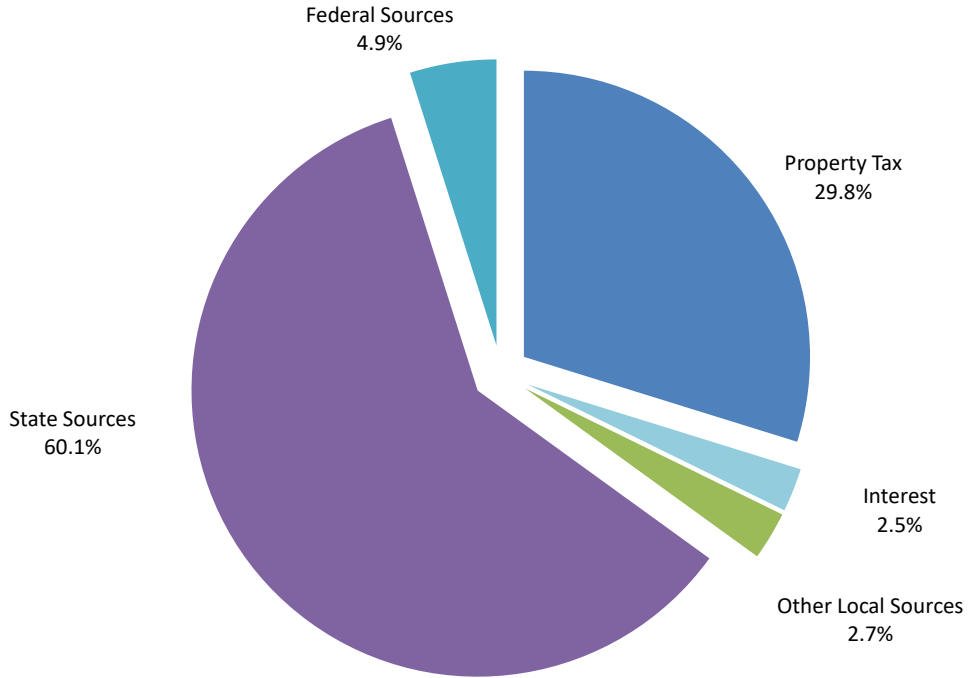
(The General Fund)

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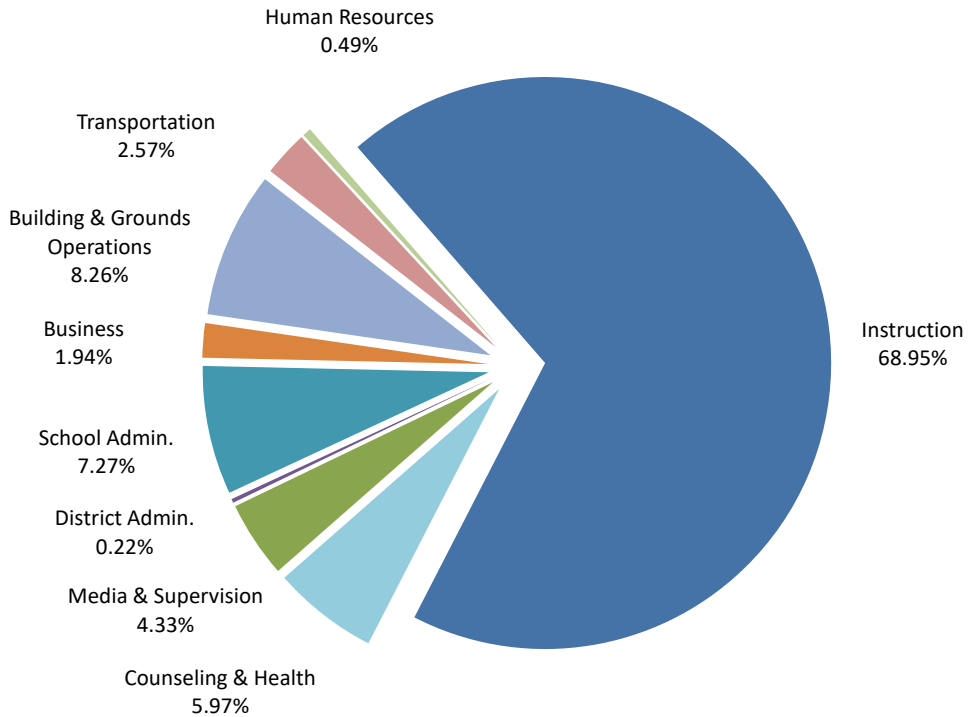
The Maintenance and Operation Fund, also known as The General Fund, is used to account for the costs of the day to day District operations. This fund accounts for resources which are not required to be accounted for in other funds. A majority of the funding comes from the State of Utah through the Minimum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

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**Maintenance and Operation Fund Revenues  
Proposed Budget 2025-26**



**Maintenance and Operation Fund Expenditures  
Proposed Budget 2025-26**



# WASHINGTON COUNTY SCHOOL DISTRICT

## MAINTENANCE AND OPERATION FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Revenues:</b>						
Property Tax	\$ 91,358,595	\$ 113,461,529	\$ 111,093,615	\$ 113,187,118	\$ 113,088,104	\$ 117,327,719
Interest	497,856	6,880,347	10,704,569	8,800,000	10,300,000	9,682,000
Other Local Sources	8,278,670	11,180,569	8,021,224	9,722,765	9,168,082	10,714,069
State Sources	171,733,648	181,568,439	214,342,507	225,801,675	232,909,961	236,783,703
Federal Sources	40,352,048	48,025,296	19,574,684	22,668,523	19,302,079	19,260,711
Total Revenues	<u>312,220,817</u>	<u>361,116,180</u>	<u>363,736,599</u>	<u>380,180,081</u>	<u>384,768,226</u>	<u>393,768,202</u>
<b>Expenditures:</b>						
Instructional staff	198,167,630	225,353,380	234,193,167	260,431,646	267,284,922	271,494,132
Supporting Services:						
Counseling & Health	17,061,584	20,095,791	21,225,393	23,008,658	23,017,256	23,506,003
Media & Supervision	12,231,358	13,217,717	14,950,315	15,455,226	16,510,032	17,053,998
District Administration	726,879	825,446	763,211	909,541	835,102	872,111
School Administration	20,938,703	23,363,217	25,492,411	27,461,327	26,932,316	28,643,883
Business	5,116,110	5,834,302	6,738,612	7,367,802	7,338,435	7,641,283
Operation & Maintenance of Facilities	23,139,429	25,110,963	27,873,625	30,742,610	30,986,825	32,516,112
Student Transportation	6,851,991	10,805,200	9,279,133	12,790,826	9,997,459	10,115,199
Personnel	1,476,086	1,612,226	1,674,238	1,926,182	1,865,879	1,925,481
Food Services	29,634	-	-	-	-	-
Capital Projects	16,482	1,288,684	-	86,263	-	-
Total Expenditures	<u>285,755,886</u>	<u>327,506,926</u>	<u>342,190,105</u>	<u>380,180,081</u>	<u>384,768,226</u>	<u>393,768,202</u>
Excess of Revenues over Expenditures	<u>26,464,931</u>	<u>33,609,254</u>	<u>21,546,494</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating Transfer In (Out)	-	-	-	-	-	-
<b>Fund balances - beginning</b>	<u>61,227,710</u>	<u>87,692,641</u>	<u>121,301,895</u>	<u>142,848,389</u>	<u>142,848,389</u>	<u>142,848,389</u>
<b>Fund balances - ending</b>	<u>\$ 87,692,641</u>	<u>\$ 121,301,895</u>	<u>\$ 142,848,389</u>	<u>\$ 142,848,389</u>	<u>\$ 142,848,389</u>	<u>\$ 142,848,389</u>

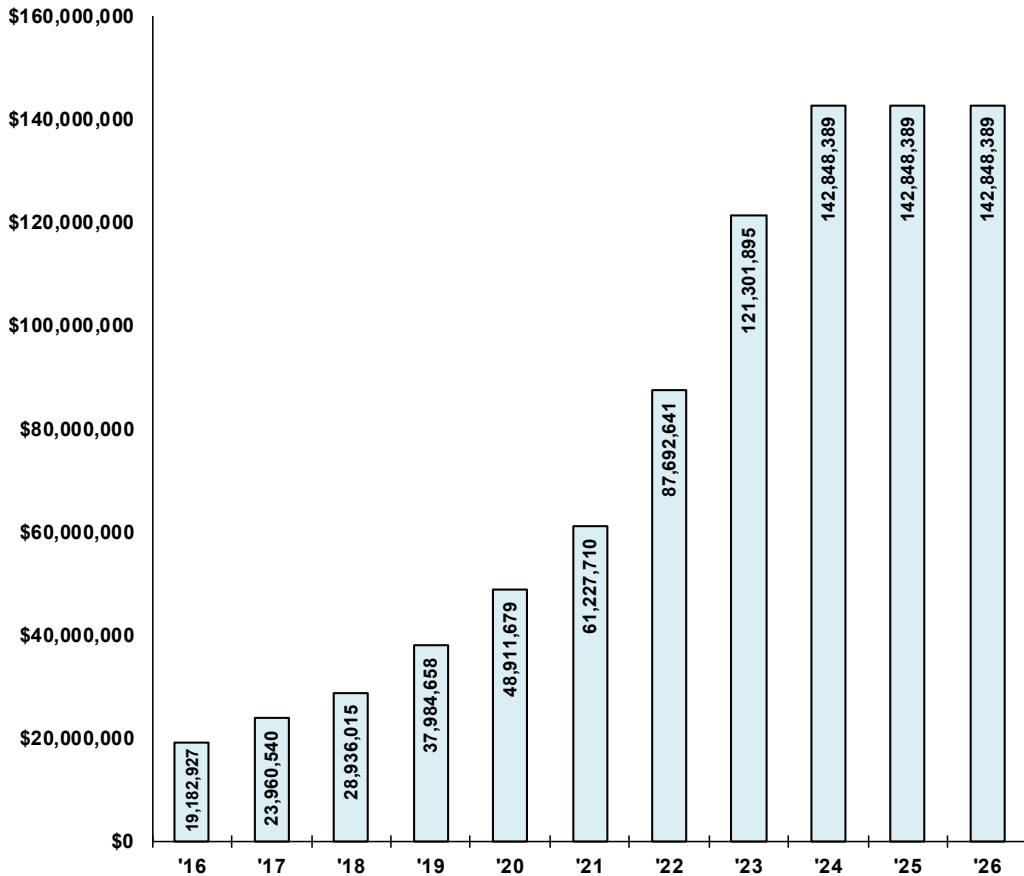
**MAINTENANCE AND OPERATION FUND**

**Fund Balance Report**

	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>Fund Balances:</b>						
Unspendable:						
Inventories	\$ 478,232	\$ 640,947	\$ 650,529	\$ 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	16,578,435	16,846,501	16,956,014	11,598,588	13,608,578	13,608,578
District Programs	22,000,000	43,205,707	54,378,266	51,924,420	42,491,724	42,491,724
Benefits	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Unassigned	41,044,795	53,017,561	63,272,401	71,409,202	78,831,908	78,831,908
<b>Total Fund Balances</b>	<b>\$ 87,692,641</b>	<b>\$ 121,301,895</b>	<b>\$ 142,848,389</b>	<b>\$ 142,848,389</b>	<b>\$ 142,848,389</b>	<b>\$ 142,848,389</b>

**MAINTENANCE AND OPERATION FUND**

**Fund Balance History**



**MAINTENANCE AND OPERATION FUND**

**Revenues**

	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>Local Sources:</b>						
Property Taxes - Basic Program	\$ 39,578,008	\$ 57,340,359	\$ 51,909,502	\$ 52,033,971	\$ 52,033,971	\$ 54,115,330
Property Taxes - Voted Levy	26,213,828	36,701,993	39,220,186	40,429,804	40,429,804	42,046,997
Property Taxes - Board Local Levy	17,481,573	9,898,948	10,573,808	11,160,696	11,160,696	11,607,123
Fee in Lieu of Taxes	8,085,186	9,520,229	9,390,119	9,562,647	9,463,633	9,558,269
Interest on Investments	497,856	6,880,347	10,704,569	8,800,000	10,300,000	9,682,000
Other Local Sources	8,278,670	11,180,569	8,021,224	9,722,765	9,168,082	10,714,069
<b>Total Local Sources</b>	<b>100,135,121</b>	<b>131,522,445</b>	<b>129,819,408</b>	<b>131,709,883</b>	<b>132,556,186</b>	<b>137,723,788</b>
<b>State Sources:</b>						
Grades K-12 Programs	76,104,452	66,342,940	82,386,453	87,851,580	88,229,234	88,537,486
Success Academy	190,569	164,049	193,269	175,000	175,000	175,000
Nec. Existent Small Rural Schools	1,499,994	1,495,718	1,578,657	1,519,968	1,616,133	2,341,674
Professional Staff	12,424,412	12,944,131	13,935,948	14,694,007	14,584,286	-
Special Education	20,427,422	23,436,675	24,837,529	26,360,125	25,792,826	27,082,467
Career and Technical Education	12,374,023	13,133,859	13,806,483	14,798,049	15,547,848	15,927,314
Adult High School Completion	406,527	459,438	487,571	511,950	535,725	528,708
Class Size Reduction	8,011,713	8,583,404	9,059,229	9,595,482	9,430,305	9,472,866
Social Security & Retirement	-	-	-	-	-	-
Pupil Transportation	5,128,829	4,601,721	5,061,516	4,849,825	4,849,825	4,876,733
Special Populations Block	57,823	59,180	83,265	97,645	97,799	104,943
Enhancement for Accelerated Students	227,853	239,363	254,124	185,159	221,648	199,421
Enhancement for At-Risk Students	2,325,680	3,661,321	5,092,772	6,653,311	9,430,305	6,537,559
Youth in Custody	956,363	983,842	1,101,549	882,136	1,323,196	1,178,095
Concurrent Enrollment	340,660	452,298	535,376	641,972	641,708	673,793
Teachers' Supplies and Materials	199,783	260,850	261,646	617,866	626,060	657,363
Educator Salary Adjustments	9,586,871	9,901,182	20,180,326	21,387,086	21,422,364	24,636,324
School Trust Lands	4,691,456	4,718,930	5,502,123	5,434,318	5,624,593	5,623,343
Teacher & Student Success	4,975,324	9,410,692	9,548,313	10,144,334	10,711,949	11,705,556
Student Health & Counseling Support	1,118,020	1,117,298	1,290,749	1,128,997	1,128,997	1,007,029
Reading Achievement	403,175	366,490	393,612	-	-	-
Library Media Supplemental	37,713	35,366	46,134	-	23,227	-
Extended Day Kindergarten	1,269,873	3,600,595	-	-	-	-
School Nurses	43,353	43,353	-	-	-	-
Digital Teaching & Learning Grant	683,297	1,483,949	1,040,675	1,135,542	1,015,539	931,249
Math/Science Teacher Enhancement	920,283	991,169	1,058,031	1,166,850	1,137,383	1,218,970
Drivers' Education	237,253	449,491	283,402	362,416	173,445	182,117
Beverly Taylor Sorensen	797,315	939,408	1,039,511	1,033,062	1,011,264	1,007,916
Dual Language Immersion	324,379	302,978	409,642	414,826	395,170	438,517
Other State Sources	5,969,233	11,388,749	14,874,602	14,160,169	17,164,132	31,739,260
<b>Total State Sources</b>	<b>171,733,648</b>	<b>181,568,439</b>	<b>214,342,507</b>	<b>225,801,675</b>	<b>232,909,961</b>	<b>236,783,703</b>

**MAINTENANCE AND OPERATION FUND**

**Revenues**

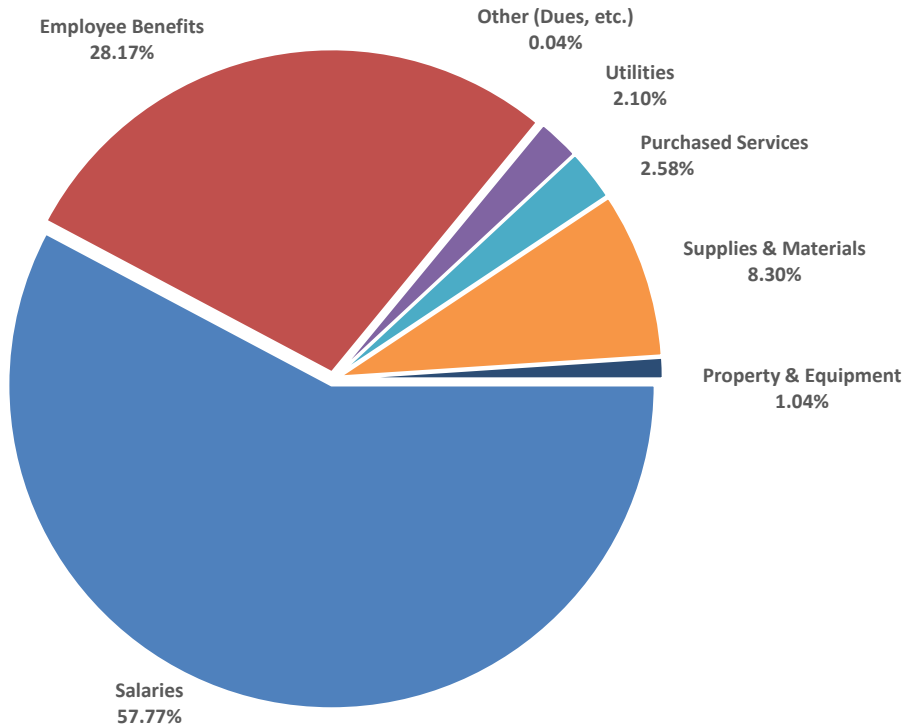
	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>Federal Sources:</b>						
ESEA Title I	5,239,595	5,535,866	5,140,005	5,901,932	5,862,312	5,948,464
IDEA Part B (Flow Thru)	6,099,597	6,979,362	6,451,957	8,537,782	6,627,842	6,126,892
ESEA Title II (Class Size Reduction)	584,181	837,683	920,476	829,165	925,364	895,774
Carl Perkins Applied Technology	495,314	497,215	619,305	591,248	667,308	700,673
Indian Education	127,191	143,377	149,098	169,511	148,989	136,439
PILT Forest Reserve	170,378	161,497	142,802	150,000	150,000	150,000
Medicaid	3,291,177	3,326,682	2,709,654	2,819,356	2,500,000	2,767,657
Federal Adult Education	141,042	145,035	124,000	98,614	128,675	134,575
Title I Migrant Education	51,085	16,349	-	-	-	-
Title III English	223,450	201,259	255,069	326,315	277,092	335,886
Homeless Assistance	27,089	25,928	4,878	33,248	58,874	52,719
ARJROTC	194,857	181,095	225,893	211,971	250,000	262,500
Other Federal Sources	23,707,092	29,973,948	2,831,547	2,999,381	1,705,623	1,749,132
<b>Total Federal Sources</b>	<b>40,352,048</b>	<b>48,025,296</b>	<b>19,574,684</b>	<b>22,668,523</b>	<b>19,302,079</b>	<b>19,260,711</b>
<b>Total Revenues</b>	<b>\$ 312,220,817</b>	<b>\$ 361,116,180</b>	<b>\$ 363,736,599</b>	<b>\$ 380,180,081</b>	<b>\$ 384,768,226</b>	<b>\$ 393,768,202</b>

**MAINTENANCE AND OPERATION FUND**

**Expenditure Report by Object**

	Actual 2021-22		Actual 2022-23		Actual 2023-24		Final Budget 2024-25		Proposed Budget 2025-26	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
<b>Salaries</b>	\$ 165,436,814	57.89%	\$ 186,373,109	56.91%	\$ 204,501,285	59.76%	\$ 219,025,799	56.92%	\$ 227,485,793	57.77%
<b>Employee Benefits</b>	83,043,412	29.06%	91,038,729	27.80%	97,248,703	28.42%	107,395,823	27.91%	110,923,306	28.17%
<b>Purchased Services</b>	8,334,040	2.92%	9,290,016	2.84%	8,542,739	2.50%	9,668,563	2.51%	10,151,993	2.58%
<b>Supplies &amp; Materials</b>	22,048,152	7.72%	26,566,327	8.11%	21,611,552	6.32%	36,746,933	9.55%	32,679,446	8.30%
<b>Utilities</b>	6,082,331	2.13%	6,452,123	1.97%	6,671,257	1.95%	7,883,107	2.05%	8,277,263	2.10%
<b>Property &amp; Equipment</b>	760,656	0.27%	7,699,768	2.35%	3,491,235	1.02%	3,916,001	1.02%	4,111,801	1.04%
<b>Other (Dues, Etc)</b>	50,481	0.02%	86,854	0.03%	123,334	0.04%	132,000	0.03%	138,600	0.04%
<b>Total Expenditures</b>	<u>\$ 285,755,886</u>	<u>100.00%</u>	<u>\$ 327,506,926</u>	<u>100.00%</u>	<u>\$ 342,190,105</u>	<u>100.00%</u>	<u>\$ 384,768,226</u>	<u>100.00%</u>	<u>\$ 393,768,202</u>	<u>100.00%</u>

**Maintenance & Operations Expenditure Summary  
Proposed Budget 2025-26**



**MAINTENANCE AND OPERATION FUND**

**Expenditures**

	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>INSTRUCTIONAL SERVICES</b>						
<b>Salaries:</b>						
Certificated	\$ 105,226,113	\$ 117,854,530	\$ 128,188,284	\$ 135,155,517	\$ 135,549,369	\$ 139,857,535
Substitute Teachers	1,764,357	2,286,875	2,531,283	2,840,975	2,892,462	3,132,175
Paraprofessionals	10,020,660	11,907,981	13,372,179	15,862,092	15,797,122	16,980,118
<b>Total Salaries</b>	<b>117,011,130</b>	<b>132,049,386</b>	<b>144,091,746</b>	<b>153,858,584</b>	<b>154,238,953</b>	<b>159,969,828</b>
<b>Employee Benefits:</b>						
Retirement	23,192,515	25,898,243	27,954,033	30,366,091	29,243,674	30,641,369
Social Security	8,456,886	9,509,175	10,415,398	11,549,242	11,570,221	11,994,463
Early Retirement Incentive	-	18,229	-	4,339	-	-
Health & Accident	25,751,100	27,483,200	28,529,201	32,390,053	33,949,983	34,441,965
Death Benefits	98,539	104,436	115,594	107,778	108,391	113,811
Industrial	273,184	272,279	274,641	288,373	276,808	290,648
Unemployment	16,779	4,704	20,457	21,420	43,150	45,150
<b>Total Benefits</b>	<b>57,789,003</b>	<b>63,290,266</b>	<b>67,309,324</b>	<b>74,727,296</b>	<b>75,192,227</b>	<b>77,527,406</b>
<b>Purchased Services:</b>						
Contracted Services	3,996,310	4,332,040	2,576,747	3,695,398	3,260,037	3,423,039
Travel and Workshops	617,859	906,756	946,651	1,061,127	1,014,708	1,065,444
Payment to Colorado City District	375,548	365,358	386,901	406,246	425,000	446,250
<b>Total Purchased Services</b>	<b>4,989,717</b>	<b>5,604,154</b>	<b>3,910,299</b>	<b>5,162,771</b>	<b>4,699,745</b>	<b>4,934,733</b>
<b>Supplies and Materials:</b>						
Supplies	13,370,490	12,934,680	10,158,440	12,585,307	12,456,251	12,940,060
Textbooks	1,399,469	2,824,951	4,268,468	2,118,383	4,340,355	1,689,699
Contingencies	-	-	-	6,441,584	11,598,876	9,151,485
Other Materials	3,141,035	6,014,252	2,231,852	2,343,799	2,204,514	2,599,220
<b>Total Supplies and Materials</b>	<b>17,910,994</b>	<b>21,773,883</b>	<b>16,658,760</b>	<b>23,489,073</b>	<b>30,599,996</b>	<b>26,380,464</b>
Instructional Equipment	466,786	2,635,691	2,223,038	3,193,922	2,554,001	2,681,701
<b>TOTAL INSTRUCTIONAL SERVICES</b>	<b>198,167,630</b>	<b>225,353,380</b>	<b>234,193,167</b>	<b>260,431,646</b>	<b>267,284,922</b>	<b>271,494,132</b>
<b>SUPPORT SERVICES</b>						
<b>Counseling &amp; Health Services:</b>						
Salaries	10,286,698	12,112,117	12,855,517	13,788,480	13,836,392	14,201,719
Employee Benefits	5,275,392	6,110,109	6,437,427	7,137,604	7,135,275	7,156,415
Purchased Services	1,372,023	1,327,822	1,569,787	1,582,396	1,678,374	1,762,293
Travel and Conferences	12,593	69,007	48,035	76,125	52,000	54,600
Supplies and Materials	114,878	476,736	314,627	424,053	315,215	330,976
<b>Total Counseling &amp; Health Services</b>	<b>17,061,584</b>	<b>20,095,791</b>	<b>21,225,393</b>	<b>23,008,658</b>	<b>23,017,256</b>	<b>23,506,003</b>
<b>Media &amp; Instructional Staff Assistance:</b>						
Salaries	7,852,856	8,560,405	9,605,786	10,017,388	10,277,790	10,684,962
Employee Benefits	3,753,907	4,044,785	4,427,414	4,630,736	4,787,734	5,007,605
Purchased Services	7,891	17,355	34,941	69,195	89,250	93,713
Travel and Conferences	40,040	51,159	60,907	120,309	102,180	107,289
Supplies and Materials	156,586	144,135	355,720	153,498	782,851	691,079
Equipment	12,565	254	34,911	44,100	12,000	12,600
Library Books	293,370	275,771	309,725	273,000	328,227	320,250
Audio Visual Materials	114,143	123,853	120,911	147,000	130,000	136,500
<b>Total Media &amp; Inst. Staff Assistance</b>	<b>12,231,358</b>	<b>13,217,717</b>	<b>14,950,315</b>	<b>15,455,226</b>	<b>16,510,032</b>	<b>17,053,998</b>



**MAINTENANCE AND OPERATION FUND**

**Expenditures**

	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>District Administration:</b>						
Salaries	351,509	427,445	393,803	458,514	417,507	434,943
Employee Benefits	244,578	260,315	241,662	279,352	267,795	279,878
Legal Services	55,286	56,227	21,982	52,500	40,000	42,000
Association Dues	38,947	22,032	39,743	42,525	41,000	43,050
Travel and Conferences	24,387	45,791	52,257	57,750	50,000	52,500
Supplies and Materials	12,172	13,636	13,764	18,900	18,800	19,740
<b>Total District Administration</b>	<b>726,879</b>	<b>825,446</b>	<b>763,211</b>	<b>909,541</b>	<b>835,102</b>	<b>872,111</b>
<b>School Administration:</b>						
Salaries	13,311,465	14,916,667	16,388,396	17,767,739	17,407,983	18,421,762
Employee Benefits	7,514,004	8,253,443	8,894,384	9,467,838	9,290,333	9,976,421
Association Dues	10,766	63,962	82,708	70,350	88,000	92,400
Travel and Conferences	88,341	129,017	126,923	152,250	146,000	153,300
Supplies and Material	14,127	128	-	3,150	-	-
<b>Total School Administration</b>	<b>20,938,703</b>	<b>23,363,217</b>	<b>25,492,411</b>	<b>27,461,327</b>	<b>26,932,316</b>	<b>28,643,883</b>
<b>Business Services:</b>						
Salaries	2,603,262	2,907,584	3,374,401	3,609,764	3,661,373	3,821,252
Employee Benefits	1,349,545	1,720,708	1,702,878	1,825,650	1,833,028	1,883,795
Purchased Services	119,615	128,919	282,104	146,373	296,980	311,829
Tort Liability Premium	535,226	619,475	613,881	644,575	610,354	640,872
Travel and Conferences	15,201	30,448	23,774	33,600	33,700	35,385
Supplies and Materials	493,261	427,168	741,574	1,107,840	903,000	948,150
<b>Total Business Services</b>	<b>5,116,110</b>	<b>5,834,302</b>	<b>6,738,612</b>	<b>7,367,802</b>	<b>7,338,435</b>	<b>7,641,283</b>
<b>Operation and Maintenance:</b>						
Salaries	9,674,879	10,649,855	12,278,288	13,231,660	13,279,386	14,042,634
Employee Benefits	5,201,021	5,353,252	6,071,286	6,389,966	6,528,307	6,735,388
Purchased Services	220,825	216,252	319,018	343,350	318,500	334,425
Property Insurance	495,598	766,720	907,990	953,390	902,280	947,394
Water and Sewer	1,315,151	1,227,841	1,405,211	1,438,185	2,044,738	2,146,975
Waste Removal	281,367	366,172	416,620	455,175	425,529	446,805
Telephone	332,234	449,579	485,796	515,525	632,940	664,587
Heat	352,540	548,822	544,961	650,213	567,050	595,403
Electricity	3,771,934	3,827,244	3,795,154	4,484,550	4,175,850	4,384,643
Supplies and Materials	1,485,897	1,689,467	1,628,170	2,243,846	2,088,245	2,192,658
Equipment	7,983	15,759	21,131	36,750	24,000	25,200
<b>Total Operation and Maintenance</b>	<b>23,139,429</b>	<b>25,110,963</b>	<b>27,873,625</b>	<b>30,742,610</b>	<b>30,986,825</b>	<b>32,516,112</b>
<b>Transportation Services:</b>						
Salaries	3,425,641	3,767,398	4,461,559	4,826,469	4,721,009	4,692,509
Employee Benefits	1,439,811	1,506,386	1,659,955	1,901,459	1,825,651	1,799,351
Purchased Services	163,920	206,760	129,402	220,190	142,200	149,310
Utilities	29,105	32,465	23,515	35,111	37,000	38,850
Travel and Conferences	143,913	(26,896)	363,142	2,625	381,000	400,050
Office Supplies	153,238	82,274	141,339	142,380	155,000	162,750
Fuel and Oil	983,000	1,103,720	923,762	1,106,350	1,019,599	1,070,579
Repair Parts	247,772	357,094	342,290	472,500	363,000	381,150
Equipment	264,823	3,775,139	1,233,286	4,082,812	1,350,000	1,417,500
Driver Training	768	860	883	930	3,000	3,150
<b>Total Transportation Services</b>	<b>6,851,991</b>	<b>10,805,200</b>	<b>9,279,133</b>	<b>12,790,826</b>	<b>9,997,459</b>	<b>10,115,199</b>

**MAINTENANCE AND OPERATION FUND**

**Expenditures**

	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>Personnel Services:</b>						
Salaries	895,697	982,252	1,051,789	1,184,997	1,185,406	1,216,184
Employee Benefits	470,194	499,465	504,373	542,525	535,473	557,047
Purchased Services	47,047	42,951	71,196	98,910	118,000	123,900
Travel and Conferences	2,417	4,855	7,101	8,400	8,000	8,400
Supplies and Materials	60,731	82,703	39,779	91,350	19,000	19,950
<b>Total Personnel Services</b>	<b>1,476,086</b>	<b>1,612,226</b>	<b>1,674,238</b>	<b>1,926,182</b>	<b>1,865,879</b>	<b>1,925,481</b>
<b>TOTAL SUPPORT SERVICES</b>	<b>87,542,140</b>	<b>100,864,862</b>	<b>107,996,938</b>	<b>119,662,172</b>	<b>117,483,304</b>	<b>122,274,070</b>
<b>FOOD SERVICES</b>						
Salaries	23,677	-	-	-	-	-
Employee Benefits	5,957	-	-	-	-	-
<b>TOTAL FOOD SERVICES</b>	<b>29,634</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL PROJECTS</b>						
Equipment	-	-	-	86,263	-	-
Building Improvements	16,482	1,288,684	-	-	-	-
<b>TOTAL CAPITAL PROJECTS</b>	<b>16,482</b>	<b>1,288,684</b>	<b>-</b>	<b>86,263</b>	<b>-</b>	<b>-</b>
<b>FUND TOTAL</b>	<b>\$ 285,755,886</b>	<b>\$ 327,506,926</b>	<b>\$ 342,190,105</b>	<b>\$ 380,180,081</b>	<b>\$ 384,768,226</b>	<b>\$ 393,768,202</b>

## Debt Services Fund

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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.

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# WASHINGTON COUNTY SCHOOL DISTRICT

## DEBT SERVICES FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Revenues:</b>						
Property Tax	\$ 54,813,816	\$ 63,350,905	\$ 484,812	\$ -	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	5,325,294	5,798,998	-	-	-	-
Other Local Sources	-	-	-	-	-	-
Total Revenues	60,139,110	69,149,903	484,812	-	-	-
<b>Expenditures:</b>						
Bond Principal	48,033,250	49,436,000	13,896,653	-	-	-
Bond Interest	10,686,691	9,517,339	-	-	-	-
Paying Agent Fees	42,606	-	5,000	-	-	-
Bond Selling Expense	5,750	5,750	-	-	-	-
Total Expenditures	58,768,297	58,959,089	13,901,653	-	-	-
Excess of Revenues over Expenditures	1,370,813	10,190,814	(13,416,841)	-	-	-
<b>Other Finance Sources:</b>						
Refunding Bond Proceeds	8,090,000	-	-	-	-	-
Bond Premium	37,861	-	-	-	-	-
Payment to Refunded Bond Escrow	(8,081,750)	-	-	-	-	-
Total Other Finance Sources	46,111	-	-	-	-	-
Excess of Revenues & Other Sources Over Expenditures	1,416,924	10,190,814	(13,416,841)	-	-	-
<b>Fund balances - beginning</b>	1,809,103	3,226,027	13,416,841	-	-	-
<b>Fund balances - ending</b>	\$ 3,226,027	\$ 13,416,841	\$ -	\$ -	\$ -	\$ -

#### Computation Legal Debt Margin - June 30, 2024

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 2024 and are calculated as follows:

Fair Market Value For Debt Incurring Capacity	\$	39,524,201,282
Debt Limit (4% of Fair Market Value)	\$	1,580,968,051
Less: General Obligation Debt		(151,400,000)
<b>Additional Debt Incurring Capability</b>	<b>\$</b>	<b>1,429,568,051</b>

**BOARD OF EDUCATION OF WASHINGTON COUNTY  
SCHOOL DISTRICT**

*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF  
OUTSTANDING GENERAL OBLIGATION BONDS*

*AS OF: APRIL 1, 2025*

**TOTAL DEBT SERVICE**

Date	Principal	Interest	Total P + I
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
<b>Total</b>	<b>\$ 151,400,000.00</b>	<b>\$ 22,406,432.00</b>	<b>\$ 173,806,432.00</b>

**PAR AMOUNTS OF SELECTED ISSUES**

SERIES 11/12/13.....	4,915,000.00
SERIES 12/3/2014.....	9,635,000.00
SERIES 1/12/2016.....	16,450,000.00
SERIES B 11/30/16.....	19,400,000.00
SERIES 11/15/2017.....	38,855,000.00
SERIES 12/11/2018.....	11,880,000.00
SERIES 12/3/2019.....	16,570,000.00
SERIES 9/15/2020.....	22,405,000.00
SERIES 1/25/2022.....	11,290,000.00
<b>TOTAL.....</b>	<b>\$ 151,400,000.00</b>



## Capital Projects Fund

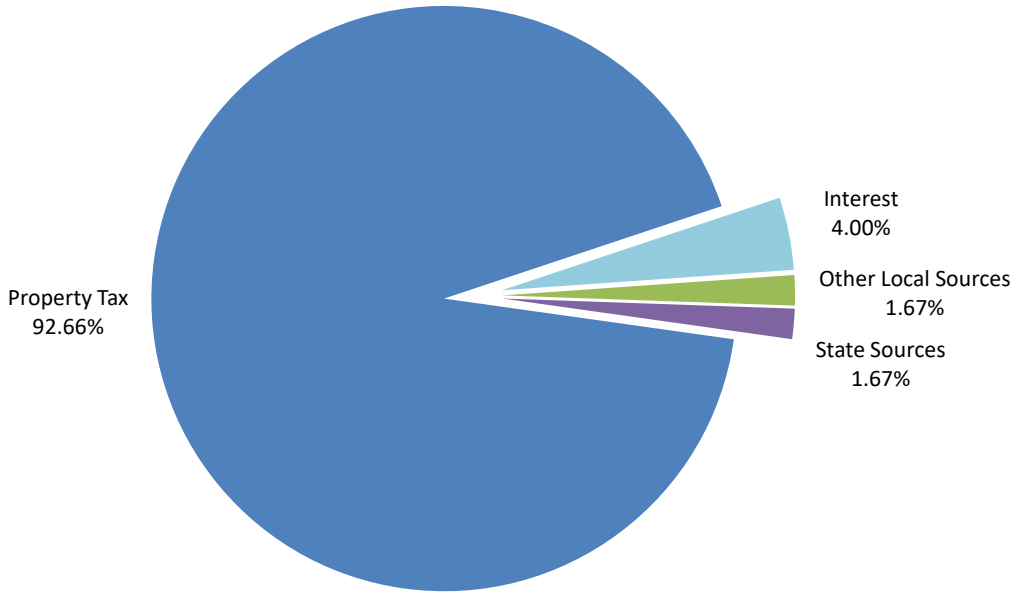
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The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within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

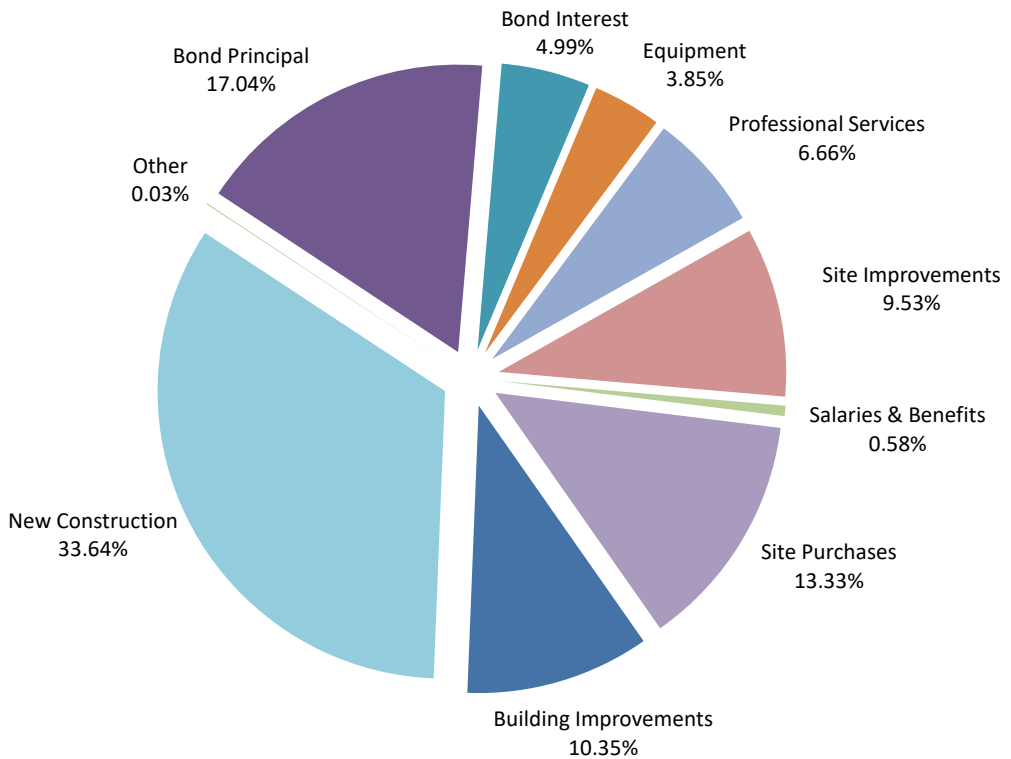
Financing for this fund is provided by a property tax levy as authorized by Utah Code 53F-8-401 and 53F-8-405.

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### Capital Projects Fund Revenues Proposed Budget 2025-26



### Capital Projects Fund Expenditures Proposed Budget 2025-26





# WASHINGTON COUNTY SCHOOL DISTRICT

## CAPITAL PROJECTS FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Revenues:</b>						
Property Tax	\$ 5,470,933	\$ 5,943,152	\$ 77,682,658	\$ 80,248,214	\$ 80,166,447	\$ 83,322,547
Interest	177,311	1,622,172	3,628,936	3,100,000	4,500,000	3,600,000
Other Local Sources	41,825	680,125	67,286	1,200,000	1,535,000	1,500,000
State Sources	1,256,602	1,823,566	2,185,606	1,634,851	2,215,397	1,500,000
Total Revenues	6,946,671	10,069,015	83,564,486	86,183,065	88,416,844	89,922,547
<b>Expenditures:</b>						
Facilities Acquisition & Construction	37,275,892	34,102,517	25,411,505	70,255,050	71,104,249	85,301,803
Debt Service Payments	-	-	13,767,889	25,806,395	25,805,311	24,099,495
Total Expenditures	37,275,892	34,102,517	39,179,394	96,061,445	96,909,560	109,401,298
Excess of Revenues over Expenditures	(30,329,221)	(24,033,502)	44,385,092	(9,878,380)	(8,492,716)	(19,478,751)
<b>Other Finance Sources:</b>						
Bond Proceeds	25,000,000	5,166,000	-	-	-	-
Bond Premium	3,394,967	-	-	-	-	-
Sale of Real Property	-	-	298,050	-	-	-
Sale of Equipment	486,976	1,559,372	1,509,445	1,600,000	2,750,000	2,750,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	28,881,943	6,725,372	1,807,495	1,600,000	2,750,000	2,750,000
Excess of Revenues & Other Sources Over Expenditures	(1,447,278)	(17,308,130)	46,192,587	(8,278,380)	(5,742,716)	(16,728,751)
<b>Fund balances - beginning</b>	37,944,075	36,496,797	19,188,667	65,381,254	65,381,254	59,638,538
<b>Fund balances - ending</b>	\$ 36,496,797	\$ 19,188,667	\$ 65,381,254	\$ 57,102,874	\$ 59,638,538	\$ 42,909,787
<b>Fund Balance:</b>						
Restricted for Capital Projects	35,680,735	18,452,241	65,381,254	56,002,874	58,538,538	41,809,787
Assigned to Local School	816,062	736,426	-	1,100,000	1,100,000	1,100,000
Unspendable Inventories	-	-	-	-	-	-
Total Fund Balance	\$ 36,496,797	\$ 19,188,667	\$ 65,381,254	\$ 57,102,874	\$ 59,638,538	\$ 42,909,787

**CAPITAL PROJECTS FUND**  
**Revenues**

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Local Sources:</b>						
Property Taxes	\$ 5,013,227	\$ 5,446,363	\$ 71,069,515	\$ 73,468,420	\$ 73,468,420	\$ 76,407,157
Vehicle Fees in Lieu of Taxes	457,706	496,789	6,613,143	6,779,794	6,698,027	6,915,390
Interest on Investments	177,311	1,622,172	3,628,936	3,100,000	4,500,000	3,600,000
Other Local Sources	41,825	680,125	67,286	1,200,000	1,535,000	1,500,000
<b>Total Local Sources</b>	<b>5,690,069</b>	<b>8,245,449</b>	<b>81,378,880</b>	<b>84,548,214</b>	<b>86,201,447</b>	<b>88,422,547</b>
<b>State Sources:</b>						
Public Ed Capital & Technology	-	764,001	1,516,745	1,000,000	1,814,742	1,500,000
State Capital Enrollment Growth	1,256,602	1,059,565	668,861	634,851	400,655	-
<b>Total State Sources</b>	<b>1,256,602</b>	<b>1,823,566</b>	<b>2,185,606</b>	<b>1,634,851</b>	<b>2,215,397</b>	<b>1,500,000</b>
<b>Other Financing Sources:</b>						
Bond Proceeds	25,000,000	5,166,000	-	-	-	-
Bond Premium	3,394,967	-	-	-	-	-
Sale of Real Property	-	-	298,050	-	-	-
Sale of Equipment	486,976	1,559,372	1,509,445	1,600,000	2,750,000	2,750,000
Fund Transfer In (Out)	-	-	-	-	-	-
<b>Total Other Financing Sources</b>	<b>28,881,943</b>	<b>6,725,372</b>	<b>1,807,495</b>	<b>1,600,000</b>	<b>2,750,000</b>	<b>2,750,000</b>
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 35,828,614</b>	<b>\$ 16,794,387</b>	<b>\$ 85,371,981</b>	<b>\$ 87,783,065</b>	<b>\$ 91,166,844</b>	<b>\$ 92,672,547</b>

**CAPITAL PROJECTS FUND**  
**Expenditures**

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Facilities Acquisition and Construction Services</b>						
Salaries	\$ 285,655	\$ 310,761	\$ 307,565	\$ 368,365	\$ 373,288	\$ 422,744
Employee Benefits	121,366	130,336	137,427	165,453	184,962	210,125
Professional Services	1,523,928	1,628,998	3,911,930	5,190,000	5,190,000	7,285,018
Site Improvements	4,172,689	4,565,338	3,566,777	8,481,798	6,000,000	10,429,460
Site Purchases	-	-	-	12,420,000	12,420,000	14,580,000
Building Improvements	8,004,327	5,778,837	3,947,392	9,505,802	7,000,000	6,012,653
New Construction	18,030,967	16,525,607	7,547,366	27,040,000	27,040,000	36,802,456
Relocatable Classrooms	73,865	319,198	174,419	250,000	250,000	250,000
Flooring	512,654	204,370	757,599	1,886,000	2,660,000	1,750,225
Asbestos Removal	22,650	10,363	6,230	20,000	30,000	20,000
Contingencies	861,081	961,495	969,669	1,895,000	1,895,000	3,295,000
Priority Equipment	2,987,843	2,661,802	3,615,277	2,997,632	8,000,000	3,919,235
New School Equipment	537,940	975,524	452,988	-	26,000	289,886
Vandalism	12,710	6,138	16,866	30,000	30,000	30,000
Bond Selling Expenses	128,217	23,750	-	5,000	5,000	5,000
<b>Total Facilities Acquisition &amp; Construction Services</b>	<b>\$ 37,275,892</b>	<b>\$ 34,102,517</b>	<b>\$ 25,411,505</b>	<b>\$ 70,255,050</b>	<b>\$ 71,104,249</b>	<b>\$ 85,301,803</b>
<b>Debt Service Payments</b>						
Bond Principal	-	-	6,463,347	19,435,000	19,435,000	18,640,000
Bond Interest	-	-	7,304,542	6,371,395	6,370,311	5,459,495
<b>Total Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,767,889</b>	<b>\$ 25,806,395</b>	<b>\$ 25,805,311</b>	<b>\$ 24,099,495</b>
<b>Total Expenditures</b>	<b>\$ 37,275,892</b>	<b>\$ 34,102,517</b>	<b>\$ 39,179,394</b>	<b>\$ 96,061,445</b>	<b>\$ 96,909,560</b>	<b>\$ 109,401,298</b>

## CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

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 2025-26 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 2025-26 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	Multipurpose Room Flooring Replacement	\$75,000
Bloomington Elementary	Lunchroom Table Replacement	\$20,000
	Playground Equipment Replacement	\$150,000
Bloomington Hills Elementary	Countertop Replacement - Phase 2	\$100,000
	Kindergarten Playground Equipment Replacement	\$75,000
	North Exterior Lighting Upgrade (Safety Issue)	\$1,500
	Remove Wall Carpet at Classrooms	\$59,400
Coral Canyon Elementary	Add Sidewalk & Stairs at South Bus Loading Aea	\$69,080
	Hallway Carpet Replacement	\$50,000
	Tree Removal & Concrete Improvements Rear Play Area	\$52,800
Coral Cliffs PLC & Post High	Convert Kindergarten Room in Open Office Space	\$100,000
	Fire Sprinkler Backflow Device Replacement	\$3,000
Crimson Cliffs High	Speed Bumps	\$14,400
	Walk Off Carpet or LVP for Lecture Room	\$5,225
Career Tech High	Chain Link Fencing for Teacher Storage	\$15,400
	Speed Bumps	\$14,400
Desert Canyons Elementary	Concrete improvements at NW Corner of Bldg	\$7,920
Desert Hills Middle	Countertop Replacement - Phase 2	\$46,000
	Elevator Soft Start	\$5,000
	Roof Replacement Project	\$745,000
	Upper Playfield Improvements (with DHHS)	\$1,125,000
Desert Hills High	CTE Building Make-up Air Unit Replacement	\$800,000
	Elevator Soft Start	\$5,000
Diamond Valley Elementary	Multipurpose Room Flooring Replacement	\$70,000
	Multipurpose Room Sound System Replacement	\$25,000
	Playground Equipment Replacement	\$200,000
	Restroom Tile Restoration (Six Restrooms)	\$32,250
Dixie Middle	Convert South Hall into Athletic Storage	\$13,090
	Lighting Control Upgrade	\$10,000
	LVP Installation at Nurse Room (Health Code Violation)	\$5,000
Dixie High	Dixie High Vocational Building Replacement (estimated completion in 2027)	\$8,499,593
	Athletic Building Locker Room Countertop Replacement	\$22,000
	Baseball Field Irrigation Improvements	\$50,000
	Football Goal Post Replacement	\$44,000
	Lecture Room 100 (191) & 300 (201) Seating Replacement	\$172,480
	Toilet Partition Replacement - Phase 2	\$66,000

**CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26**

<b>LOCATION / DEPT</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>
Enterprise	Add Mow Curb at South Playground	\$11,000
Elementary	Awning Covering at SE Gym Door	\$6,600
	Carpet Replacement at Admin & Media Center	\$110,000
	Kindergarten Playground Equipment Replacement	\$75,000
	Relocate Fence at Dumpster & Add Concrete	\$22,000
Enterprise High	Enterprise High Remodel & Classroom Addition (estimated completion in 2026)	\$1,239,886
	Auditorium Project (estimated completion in 2028)	\$3,495,523
	Add Parking Lot Light East of Portable	\$16,500
	Hallway Locker Room Replacement - Phase 2	\$71,500
	HVAC Split System Replacement	\$375,000
	Water Heater Replacement	\$50,000
Heritage	Add Four Foot Tall Fencing at East Hill Slope	\$2,640
Elementary	Multipurpose Room Sound System Upgrade	\$25,000
Horizon	Intercom Replacement	\$60,000
Elementary	Retaining Wall & Landscape Improvements Behind Backstop Fencing	\$47,250
Hurricane Preschool	Rubber Play Area Safety Tile Replacement	\$17,248
Hurricane Elementary	Fire Alarm Panel Replacement (Critical at end of service life)	\$15,000
	Mini-Split Unit for Media Center Exterior Office	\$3,000
	Multipurpose Room Sound System Upgrade	\$25,000
Hurricane Intermediate	Flooring Replacement - VCT to LVP (Alkali Issues)	\$400,000
	Lecture Room Sound System Replacement	\$30,000
Hurricane Middle	Concrete Improvements at SpEd Bus Entrance	\$22,000
	Diamond Block Retaining Wall at NW Track Corner	\$55,000
	Gym Sound System Upgrade	\$35,000
	Locker Room Tile Restoration	\$63,000
	Modify Chain Link Fencing at Outdoor Freezer	\$4,400
	NW Gym Floor Door Replacement & Awning	\$19,800
Hurricane High	Install Flagpole at Softball Field	\$16,500
	Main Gym Bleacher Seating Replacement	\$296,208
	North Parking Lot Expansion	\$250,000
	Repair Site Lighting Post at SR9 Entrance	\$3,300
	Speed Bumps - South Parking Lot	\$2,600
Lava Ridge Intermediate	Refinish Gym Floor	\$45,000
	Remodel VP Office to Include Space for RO	\$27,500
	Replace Elevator Seals	\$25,000
LaVerkin Elementary	Media Center Bookshelf Replacement	\$55,000
	Replace Drinking Fountains (Three Total)	\$6,000
	Window Tinting at West Gym Windows	\$6,600
Little Valley Elementary	Intercom Replacement	\$60,000
Majestic Fields Elementary	Concrete Improvements at SE Building Corner	\$55,000
	Intercom System Replacement	\$60,000
	Kindergarten Playground Safety Tile Replacement	\$18,480

**CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26**

<b>LOCATION / DEPT</b>	<b>DESCRIPTION</b>	<b>BUDGET</b>
Millcreek High	VCT Replacement to LVP Building Wide	\$90,000
Panorama Elementary	Countertop Replacement - Faculty Room , Media Center	\$49,500
	Multipurpose Room Sound System Upgrade	\$25,000
	North Playground Landscape Improvements	\$300,000
Paradise Canyon Elementary	Concrete Replacement at Kindergarten Play Area	\$11,000
	Multipurpose Room Sound System Upgrade	\$25,000
	Repair SE Corner Front Concrete Parking Lot	\$23,100
Pine View Intermediate	Elevator Soft Start	\$5,000
	Fire Sprinkler Tamper Valve Replacement	\$1,500
	Lighting Control Upgrade	\$10,000
Pine View Middle	Aluminum Storefront Replacement - Phase 3	\$55,000
	Door & Door Hardware Replacement	\$80,000
	Fire Sprinkler Backflow Device Replacement	\$8,000
	Lecture Room Seating Replacement	\$52,800
	LED Lighting Upgrade Building-Wide	\$200,000
	Repace Interior Gym Doors (5 Sets Double Doors)	\$27,500
Pine View High	Band Room Instrument Storage Cabinetry Replacement	\$55,000
	CTE Building Siding Replacement	\$96,000
	Front Parking East Curb Replacement	\$125,000
	Lighting Control Upgrade	\$10,000
	New Interior Classroom Doors & Door Hardware	\$82,500
	North Parking Lot Light Pole Repair	\$3,300
Red Mountain Elementary	Multipurpose Room Sound System Replacement	\$25,000
	New Playground Equipment Front & Rear	\$200,000
	Playground Concrete Improvements	\$150,000
	Replace Lunch Room Tables	\$10,000
Riverside Preschool	Concrete Walk & Fencing at Concrete Site Sign	\$5,000
Riverside Elementary	Front Drip Irrigation Replacement & Landscape Improvements	\$100,000
	Hallway Carpet Replacement	\$50,000
	Playground Concrete Improvements	\$150,000
	Remove Wall Carpet at Classrooms	\$63,800
Santa Clara Elementary	Kitchen Floor & Wall Tile Restoration	\$82,500
Snow Canyon Middle	Snow Canyon Middle School Replacement (estimated completion in 2028)	\$18,128,965
Snow Canyon High	Baseball & Softball Sports Field Lighting Replacment	\$490,000
	Create Conference Room in Media Center	\$82,225
	Floor Carpet & Stair Tread Replacement	\$420,000
	HA5 Seal Coat	\$80,000
	Millwork & Countertop Replacement - Phase 1	\$100,000
South Mesa Elementary	Track Repair	\$19,250
Southwest Adult High (Woodward)	Install Sink at Print Production Center	\$11,000

## CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

LOCATION / DEPT	DESCRIPTION	BUDGET
Springdale Elementary	Install K-13 Acoustical Insulation at 3 Classrooms Replace Sidewalk Between Greenhouse & Play Area	\$49,500 \$8,250
Sunrise Ridge Intermediate	Elevator Soft Start Fire Alarm Panel Replacement Tree Removal & Concrete Walk at NW Bldg Corner	\$5,000 \$31,000 \$33,000
Sunset Elementary	Multipurpose Room Flooring Replacement Remove Wall Carpet at Media Center Kiva	\$70,000 \$5,500
Three Falls Elementary	LED Lighting Upgrade Building-Wide Multipurpose Room Flooring Replacement Replace Lunch Room Tables	\$55,000 \$70,000 \$10,000
Tonaquint Intermediate	Elevator Soft Start Laminate Countertop Replacement - Phase 2 Remove Trees at Lunch Area & Add Concrete	\$5,000 \$110,000 \$66,000
Washington Elementary	Ceiling Repair by Classrooms 4 & 5 - H2O Damage Chain Link Fence Removal & Concrete at Kindergarten Playground Multipurpose Room Sound System Upgrade Playground Concrete Improvements	\$5,500 \$66,000 \$25,000 \$300,000
Washington Fields Intermediate	Remove Lawn & Extend Concrete at Bus Drop Off	\$9,900
Water Canyon Elementary	Door & Door Hardware Replacement Flooring Replacement - Carpet at Media Center & Classrooms - LVP at MP Room	\$80,000 \$125,000
Water Canyon High	New Lunch Room Addition Extend Baseball & Softball Batting Cage 5 Feet	\$4,000,000 \$11,000
Maintenance Building	Add Concrete Stair & Handrail North Slope Additional Funds for Single Slope Bldg Finish Chipper Shredder Dingo Dingo Mini-Stand-On Skid Steer District Wide LED Lighting Replacement - Phase 1 Dump Truck Five Gang Fairway Mower Grass Playfield Leveling & Improvements - Phase 2 Nebula One Dry Fog Machine - Disinfecting Non-Usable Lawn Removal & Landscape Improvements - Phase 1 Three Gang Fairway Mower Toro DXI Irrigation Controller Upgrade - Phase 2	\$6,600 \$100,000 \$58,857 \$16,000 \$90,000 \$25,000 \$130,000 \$87,124 \$96,000 \$30,000 \$100,000 \$50,254 \$141,000
Technology Building	Building AC Replacement W/Humidity Control CAT-6 Cable Upgrades District Wide - Phase 1 Update Building Letters Update Building Letters UPS Battery Backup Replacement	\$475,000 \$36,000 \$5,500 \$5,500 \$250,000
Warehouse	New Semi Truck	\$55,000

## CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

LOCATION / DEPT	DESCRIPTION	BUDGET
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
	Boiler Inspection	\$5,000
	Bond Agent Fees	\$5,000
	Concrete Maintenance	\$100,000
	Custodial Repair	\$50,000
	District Office Building Carpet Replacement	\$165,000
	District Office Equipment	\$15,000
	District Technology Dept. Equipment	\$615,000
	Elementary Emergency Funds	\$25,000
	Elevator Maintenance	\$25,000
	Emergency Flooring	\$175,000
	Emergency Locksmith	\$40,000
	Emergency Roofing	\$80,000
	Emergency Capital Expenses	\$1,000,000
	Equipment for Professional Development Bldg.	\$3,500
	Fire Alarm Testing	\$170,000
	Fire Extinguisher Testing	\$45,000
	Future School Site Purchases	\$14,580,000
	General Grounds	\$300,000
	General Maintenance	\$600,000
	Generator Maintenance	\$25,000
	Grease Traps	\$30,000
	Hood Cleaning	\$35,000
	HVAC Support	\$65,000
	LED Lighting	\$400,000
	Media Center Equipment	\$1,000
	Music Equipment	\$115,000
	New Two-Story Elementary School Prototype	\$14,092,935
	Pavement Management	\$600,000
	Phone Repair & Replacement	\$5,000
	Playground Resurfacing	\$150,000
	Portables: New	\$250,000
	Portables: Roof Replacements	\$125,000
	Portables: Siding Replacements	\$75,000
	Power Engineering Chemicals	\$150,000
	Re-caulk Expansion Joints	\$35,000
	Salaries & Benefits	\$632,869
	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
	<b>TOTALS</b>	<b><u>\$85,301,803</u></b>



## Food Services Fund

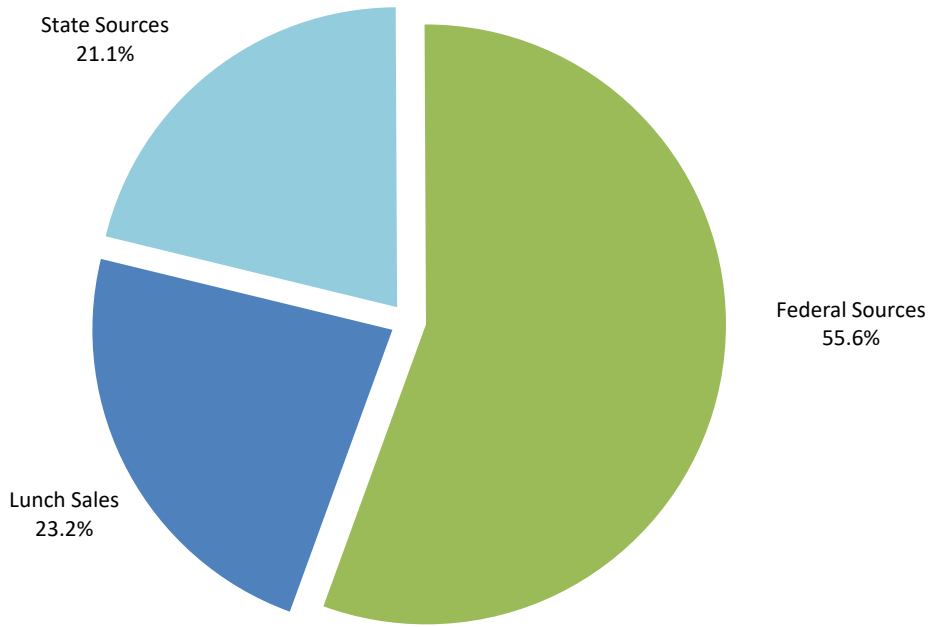
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The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, 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.

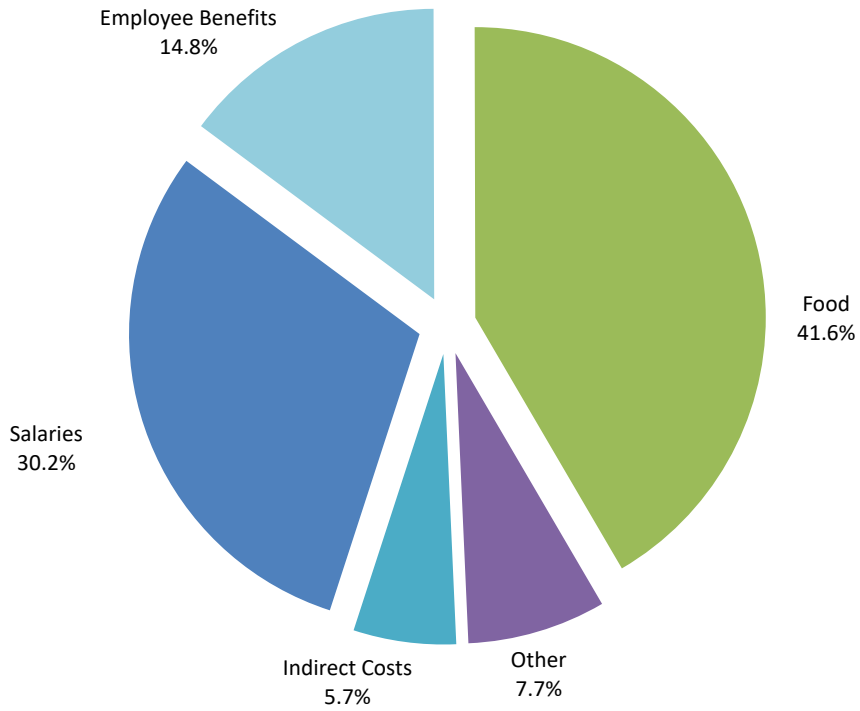
The food service workers also cater many lunches and dinners for District activities.

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### Food Services Fund Revenues Proposed Budget 2025-26



### Food Services Fund Expenditures Proposed Budget 2025-26



# WASHINGTON COUNTY SCHOOL DISTRICT

## FOOD SERVICES FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Revenues:</b>						
Lunch Sales	\$ (6,554)	\$ 2,985,689	\$ 2,939,143	\$ 2,999,864	\$ 3,161,521	\$ 3,300,628
State Sources	2,598,461	1,825,960	3,281,943	2,245,321	2,700,000	3,000,000
Federal Sources	16,637,837	8,529,805	8,045,289	9,086,260	7,806,930	7,900,000
Total Revenues	19,229,744	13,341,454	14,266,375	14,331,445	13,668,451	14,200,628
<b>Expenditures:</b>						
Salaries	3,806,006	4,168,164	4,736,507	5,097,444	5,156,108	5,520,294
Employee Benefits	1,954,796	2,067,732	2,218,636	2,424,852	2,446,688	2,707,700
Food	6,471,930	5,901,514	7,056,401	7,950,000	7,206,930	7,615,000
Other	997,211	1,305,493	395,015	1,230,150	1,343,632	1,410,814
Indirect Costs	697,521	695,682	739,910	809,433	816,000	1,044,692
Total Expenditures	13,927,464	14,138,585	15,146,469	17,511,879	16,969,358	18,298,500
Excess of Revenues over Expenditures	5,302,280	(797,131)	(880,094)	(3,180,434)	(3,300,907)	(4,097,872)
<b>Fund balances - beginning</b>	4,703,132	10,005,412	9,208,281	8,328,187	8,328,187	5,027,280
<b>Fund balances - ending</b>	\$ 10,005,412	\$ 9,208,281	\$ 8,328,187	\$ 5,147,753	\$ 5,027,280	\$ 929,408

**FOOD SERVICES FUND**  
**Revenues**

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Local Sources:</b>						
Student Sales	\$ (28,449)	\$ 2,940,432	\$ 2,891,806	\$ 2,959,007	\$ 3,100,975	\$ 3,237,418
Adult Sales	21,895	45,257	43,187	40,857	60,546	63,210
Miscellaneous	-	-	4,150	-	-	-
<b>Total Local Sources</b>	<b>(6,554)</b>	<b>2,985,689</b>	<b>2,939,143</b>	<b>2,999,864</b>	<b>3,161,521</b>	<b>3,300,628</b>
<b>State Sources:</b>						
Lunch Reimbursements	2,598,461	1,825,960	3,281,943	2,245,321	2,700,000	3,000,000
<b>Total State Sources</b>	<b>2,598,461</b>	<b>1,825,960</b>	<b>3,281,943</b>	<b>2,245,321</b>	<b>2,700,000</b>	<b>3,000,000</b>
<b>Federal Sources:</b>						
Federal Lunch Program	1,664,777	2,639,313	6,939,414	1,901,760	1,173,000	1,173,000
Free and reduced assistance	11,616,970	3,757,278	-	5,934,500	5,727,000	5,727,000
Breakfast program	1,989,900	852,376	-	-	-	-
USDA Commodities	1,366,190	1,280,838	1,105,875	1,250,000	906,930	1,000,000
<b>Total Federal Sources</b>	<b>16,637,837</b>	<b>8,529,805</b>	<b>8,045,289</b>	<b>9,086,260</b>	<b>7,806,930</b>	<b>7,900,000</b>
<b>Total Revenues</b>	<b>\$ 19,229,744</b>	<b>\$ 13,341,454</b>	<b>\$ 14,266,375</b>	<b>\$ 14,331,445</b>	<b>\$ 13,668,451</b>	<b>14,200,628</b>

**FOOD SERVICES FUND**  
**Expenditures**

	<b>Actual 2021-22</b>	<b>Actual 2022-23</b>	<b>Actual 2023-24</b>	<b>Original Budget 2024-25</b>	<b>Final Budget 2024-25</b>	<b>Proposed Budget 2025-26</b>
<b>Salaries:</b>						
Coordinator	\$ 104,608	\$ 111,985	\$ 121,065	\$ 127,118	\$ 127,133	\$ 123,146
Contract Lunch Workers	2,655,683	2,888,120	3,322,689	3,562,014	3,646,429	3,932,042
Hourly Lunch Workers	263,364	279,819	298,468	328,245	331,574	348,153
Substitutes	68,302	116,127	109,158	126,000	112,426	118,047
Delivery Personnel	40,208	38,371	44,284	46,498	46,615	49,373
Nutrition Specialists	55,801	61,155	68,577	72,006	74,072	78,438
Secretaries	618,040	672,587	772,266	835,563	817,859	871,095
<b>Total Salaries</b>	3,806,006	4,168,164	4,736,507	5,097,444	5,156,108	5,520,294
<b>Employee Benefits:</b>						
State Retirement	562,286	627,823	701,601	746,278	754,423	785,355
Social Security	275,178	302,508	345,645	389,954	394,442	422,302
Health Insurance	1,046,544	1,063,612	1,101,139	1,213,106	1,224,718	1,420,505
Workers Compensation	70,388	70,925	70,014	73,514	72,105	78,438
Unemployment Premiums	400	2,864	237	2,000	1,000	1,100
<b>Total Employee Benefits</b>	1,954,796	2,067,732	2,218,636	2,424,852	2,446,688	2,707,700
Purchased Services	3,717	54,050	49,890	57,750	75,000	78,750
Conferences	2,280	1,530	8,775	8,400	9,500	9,975
Supplies	808,472	838,521	(62,737)	900,000	875,000	918,750
Delivery Fuel	11,334	9,522	5,884	14,000	9,132	9,589
Food	5,419,140	4,220,720	6,143,712	6,700,000	6,300,000	6,615,000
USDA Commodities	1,052,790	1,680,794	912,689	1,250,000	906,930	1,000,000
Equipment	171,408	401,870	393,203	250,000	375,000	393,750
Indirect Cost Allocation	697,521	695,682	739,910	809,433	816,000	1,044,692
<b>Total Expenditures</b>	<b>\$ 13,927,464</b>	<b>\$ 14,138,585</b>	<b>\$ 15,146,469</b>	<b>\$ 17,511,879</b>	<b>\$ 16,969,358</b>	<b>\$ 18,298,500</b>



## Student Activity Fund

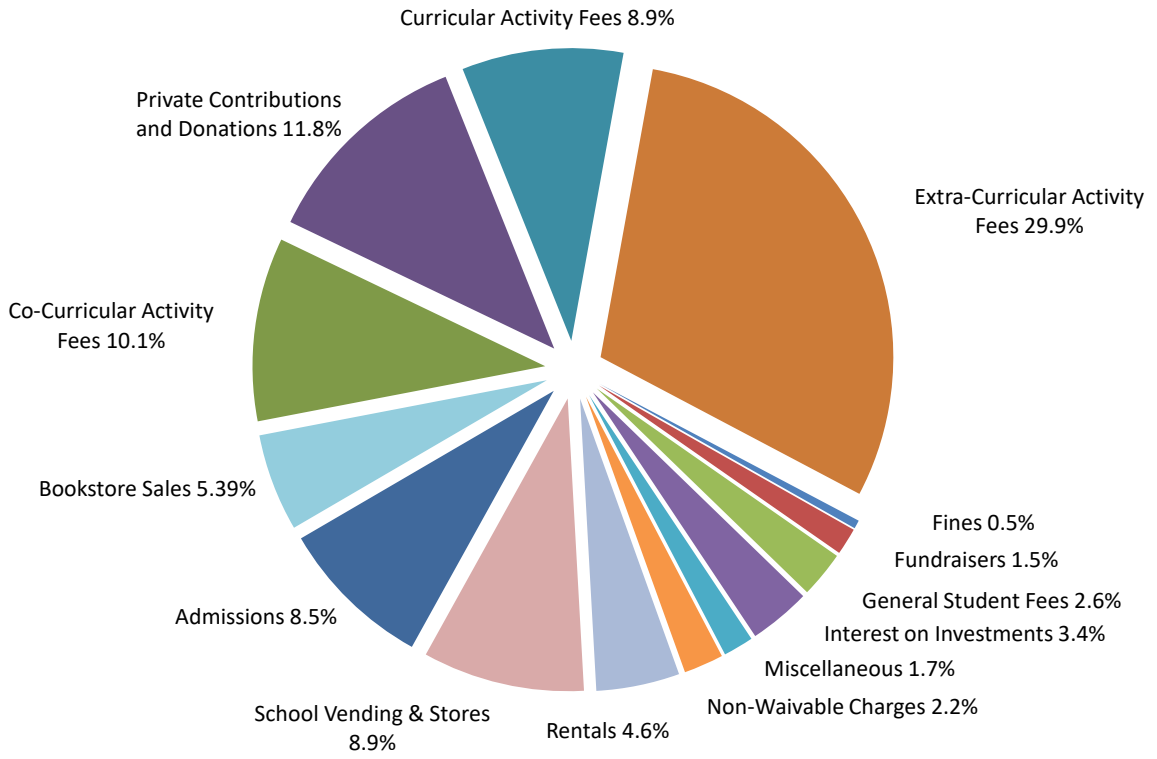
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The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers and student fees. Expenditures support curricular and extra-curricular activities.

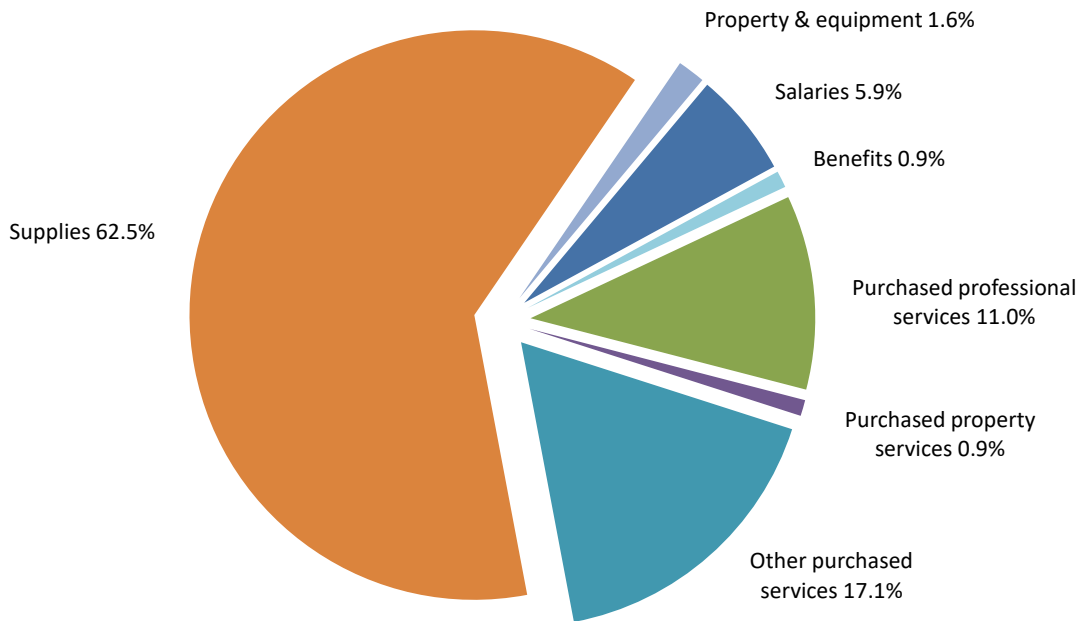
These funds are classified as Special Revenue Funds.

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### Student Activity Fund Revenues Proposed Budget 2025-26



### Student Activity Fund Expenditures Proposed Budget 2025-26





# WASHINGTON COUNTY SCHOOL DISTRICT

## STUDENT ACTIVITY FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Proposed Budget 2025-26
<b>Revenues:</b>						
Local sources:						
Admissions	\$ 599,984	\$ 647,058	\$ 696,906	\$ 754,146	\$ 888,446	\$ 932,868
Bookstore Sales	515,199	533,537	527,710	621,837	560,482	588,506
Co-Curricular Activity Fees	843,423	1,022,499	943,662	1,241,469	1,054,910	1,107,658
Private Contributions and Donations	694,814	1,064,383	1,140,120	1,241,376	1,230,550	1,292,078
Curricular Activity Fees	925,731	1,067,179	1,072,882	1,264,503	1,112,472	973,846
Extra-Curricular Activity Fees	2,401,644	2,462,063	2,785,309	2,813,736	3,108,306	3,263,724
Fines	47,218	49,567	49,310	59,526	48,411	50,832
Fundraisers	451,330	195,106	141,579	227,396	154,665	162,398
General Student Fees	362,334	385,125	390,314	454,098	361,324	279,837
Interest on Investments	27,466	235,255	360,376	274,190	353,881	371,575
Miscellaneous	(886,378)	307,744	(171,475)	375,014	596,808	182,298
Non-Waivable Charges	116,726	204,024	223,731	238,085	228,068	239,472
Rentals	324,740	336,544	445,403	404,269	479,112	503,068
School Vending & Stores	934,585	927,164	987,189	1,124,345	930,419	976,938
<b>Total Revenues</b>	<b>7,358,816</b>	<b>9,437,248</b>	<b>9,593,016</b>	<b>11,093,990</b>	<b>11,107,854</b>	<b>10,925,098</b>
<b>Expenditures:</b>						
Salaries	334,525	447,579	487,076	521,653	618,600	649,530
Benefits	59,032	79,915	79,123	93,141	98,803	103,743
Purchased professional services	755,915	738,772	896,432	898,203	1,147,532	1,204,908
Purchased property services	96,792	78,123	62,719	91,052	94,621	99,352
Other purchased services	1,224,738	1,566,123	1,692,839	1,849,542	1,777,189	1,866,048
Supplies	5,596,168	6,341,278	6,241,372	7,423,723	7,207,847	6,830,091
Property & equipment	157,786	185,458	133,455	216,676	163,262	171,426
<b>Total Expenditures</b>	<b>8,224,956</b>	<b>9,437,248</b>	<b>9,593,016</b>	<b>11,093,990</b>	<b>11,107,854</b>	<b>10,925,098</b>
Excess of Revenues over Expenditures	(866,140)	-	-	-	-	-
<b>Fund Balances - Beginning</b>	<b>866,140</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balances - Ending</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

