

Washington County School District

**Proposed Final Budget
FY 2025-26**

**Proposed Budget
FY 2026-27**

121 West Tabernacle
St. George, Utah 84770
www.washk12.org

Proposed Final Budget

**For the
Fiscal Year Ending
June 30, 2026**

Proposed Budget

**For the
Fiscal Year Ending
June 30, 2027**

Washington County School District

**121 West Tabernacle
St. George, Utah 84770**

Prepared by the Office of the Business Administrator

Brent L. Bills, Business Administrator

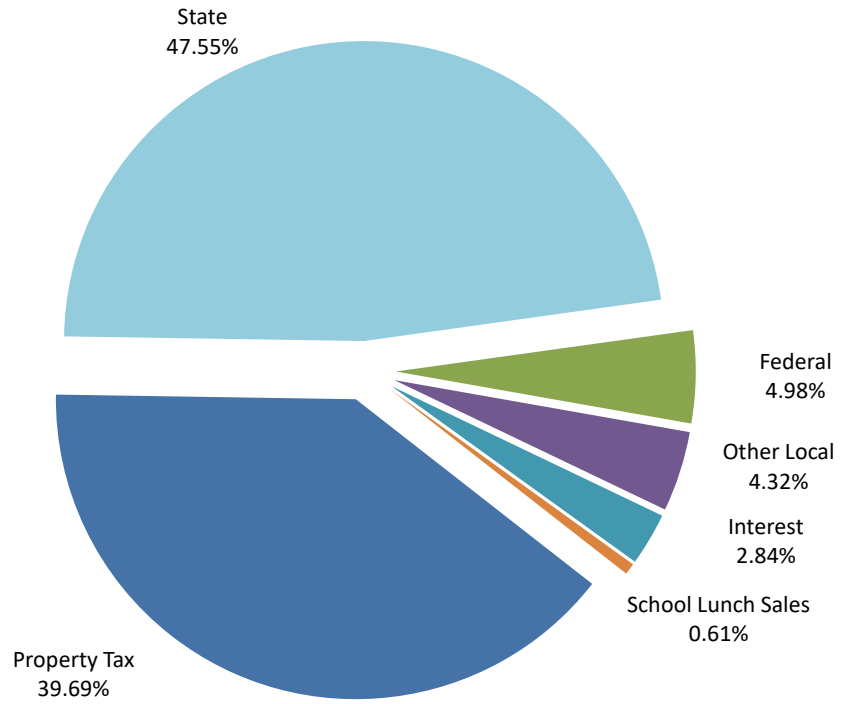
Aaron Brickey, Budget Director

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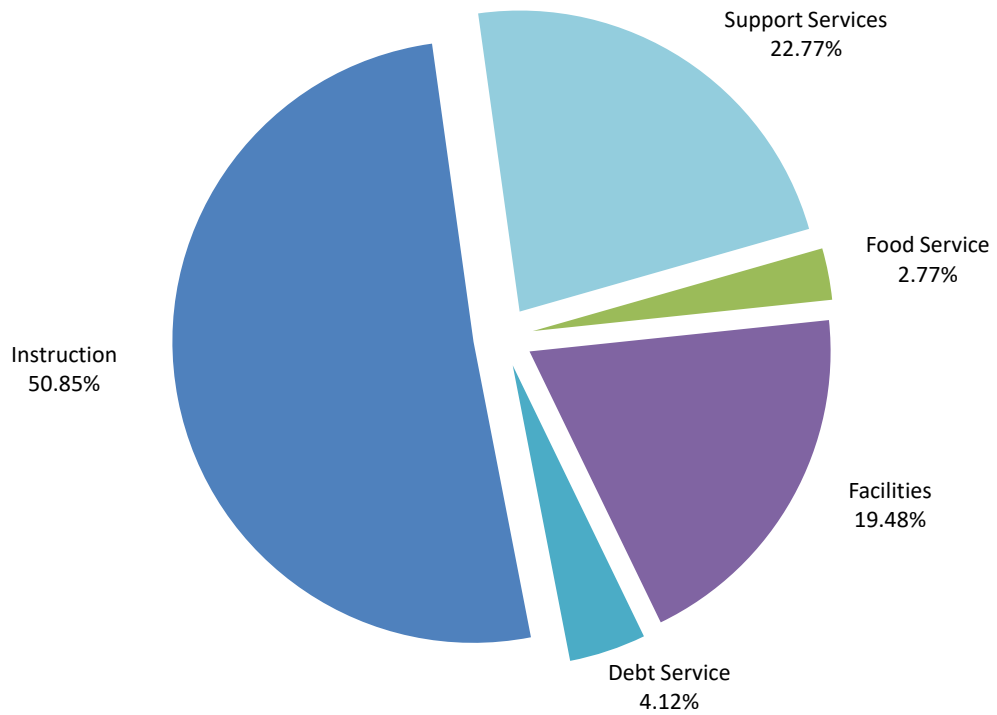
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Where the Money Goes: 2026-27 Expenditures



WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances: Proposed Budget 2026-27

	Maintenance and Operation	Debt Services	Capital Projects	Food Services	Student Activity	Combined Total
Revenues:						
Property Tax	\$ 94,455,079	\$ -	\$ 115,894,956	\$ -	\$ -	\$ 210,350,035
Interest From Investments	10,700,000	-	4,000,000	-	365,750	15,065,750
Food Services Sales	-	-	-	3,239,738	-	3,239,738
Other Local Revenue	9,269,863	-	2,057,793	-	11,590,737	22,918,393
State Revenue	249,369,808	-	-	2,619,416	-	251,989,224
Federal Revenue	18,662,849	-	-	7,733,000	-	26,395,849
Total Revenues	382,457,599	-	121,952,749	13,592,154	11,956,487	529,958,989
Expenditures:						
Instructional	280,008,903	-	-	-	11,956,487	291,965,390
Supporting Services:						
Counseling & Health	24,074,304	-	-	-	-	24,074,304
Media & Supervision	18,049,997	-	-	-	-	18,049,997
District Administration	964,276	-	-	-	-	964,276
School Administration	31,162,233	-	-	-	-	31,162,233
Business Services	8,382,989	-	-	-	-	8,382,989
Operation & Maintenance of Facilities	36,266,860	-	-	-	-	36,266,860
Student Transportation	9,817,952	-	-	-	-	9,817,952
Personnel Services	2,012,518	-	-	-	-	2,012,518
Food Services	-	-	-	15,899,348	-	15,899,348
Capital Projects	-	-	111,866,427	-	-	111,866,427
Debt Services	-	-	23,668,695	-	-	23,668,695
Total Expenditures	410,740,032	-	135,535,122	15,899,348	11,956,487	574,130,989
Excess of Revenues Over Expenditures	(28,282,433)	-	(13,582,373)	(2,307,194)	-	(44,172,000)
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	-
Sale of Fixed Assets	-	-	3,500,000	-	-	3,500,000
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Total Other Financing Sources	-	-	3,500,000	-	-	3,500,000
Excess of Revenues & Other Sources Over Expenditures	(28,282,433)	-	(10,082,373)	(2,307,194)	-	(40,672,000)
Fund Balances - Beginning	170,918,650	-	75,122,126	2,750,395	-	248,791,171
Fund Balances - Ending	\$ 142,636,217	\$ -	\$ 65,039,753	\$ 443,201	\$ -	\$ 208,119,171

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - 5 Year Summary

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Proposed Budget 2026-27
Revenues:					
Property Tax	\$ 188,554,584	\$ 189,261,085	\$ 197,373,475	\$ 201,967,226	\$ 210,350,035
Interest From Investments	8,737,774	14,693,881	15,492,970	15,272,624	15,065,750
Food Services Sales	2,985,689	2,939,143	3,100,228	3,181,803	3,239,738
Other Local Revenue	21,062,687	17,321,150	18,095,774	22,193,764	22,918,393
State Revenue	185,217,965	219,810,056	240,749,975	249,055,750	251,989,224
Federal Revenue	56,555,101	27,619,973	24,952,746	25,177,359	26,395,849
Total Revenues	<u>463,113,800</u>	<u>471,645,288</u>	<u>499,765,168</u>	<u>516,848,526</u>	<u>529,958,989</u>
Expenditures:					
Instructional	234,790,628	243,786,183	256,995,536	289,050,454	291,965,390
Supporting Services:					
Counseling & Health	20,095,791	21,225,393	22,431,664	23,373,315	24,074,304
Media & Supervision	13,217,717	14,950,315	16,164,590	16,981,769	18,049,997
District Administration	825,446	763,211	812,731	923,519	964,276
School Administration	23,363,217	25,492,411	26,613,268	29,149,859	31,162,233
Business Services	5,834,302	6,738,612	7,421,896	7,909,885	8,382,989
Operation & Maintenance of Facilities	25,110,963	27,873,625	29,779,148	33,998,193	36,266,860
Student Transportation	10,805,200	9,279,133	8,189,188	9,444,545	9,817,952
Personnel Services	1,612,226	1,674,238	1,836,900	1,912,916	2,012,518
Food Services	14,138,585	15,146,469	15,557,270	16,672,977	15,899,348
Capital Projects	35,391,201	25,411,505	49,333,140	54,837,319	111,866,427
Debt Services	58,959,089	27,669,542	25,805,311	42,173,446	23,668,695
Total Expenditures	<u>444,144,365</u>	<u>420,010,637</u>	<u>460,940,642</u>	<u>526,428,197</u>	<u>574,130,989</u>
Excess of Revenues Over Expenditures	<u>18,969,435</u>	<u>51,634,651</u>	<u>38,824,526</u>	<u>(9,579,671)</u>	<u>(44,172,000)</u>
Other Financing Sources (Uses):					
Operating Transfer In (Out)	-	-	-	-	-
Sale of Fixed Assets	1,559,372	1,807,495	2,088,486	900,000	3,500,000
Refunding Bonds Issued	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-
Bond Premium	-	-	-	-	-
Bond Proceeds	5,166,000	-	-	-	-
Total Other Financing Sources	<u>6,725,372</u>	<u>1,807,495</u>	<u>2,088,486</u>	<u>900,000</u>	<u>3,500,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>25,694,807</u>	<u>53,442,146</u>	<u>40,913,012</u>	<u>(8,679,671)</u>	<u>(40,672,000)</u>
Fund Balances - Beginning	<u>137,420,877</u>	<u>163,115,684</u>	<u>216,557,830</u>	<u>257,470,842</u>	<u>248,791,171</u>
Fund Balances - Ending	<u>\$ 163,115,684</u>	<u>\$ 216,557,830</u>	<u>\$ 257,470,842</u>	<u>\$ 248,791,171</u>	<u>\$ 208,119,171</u>

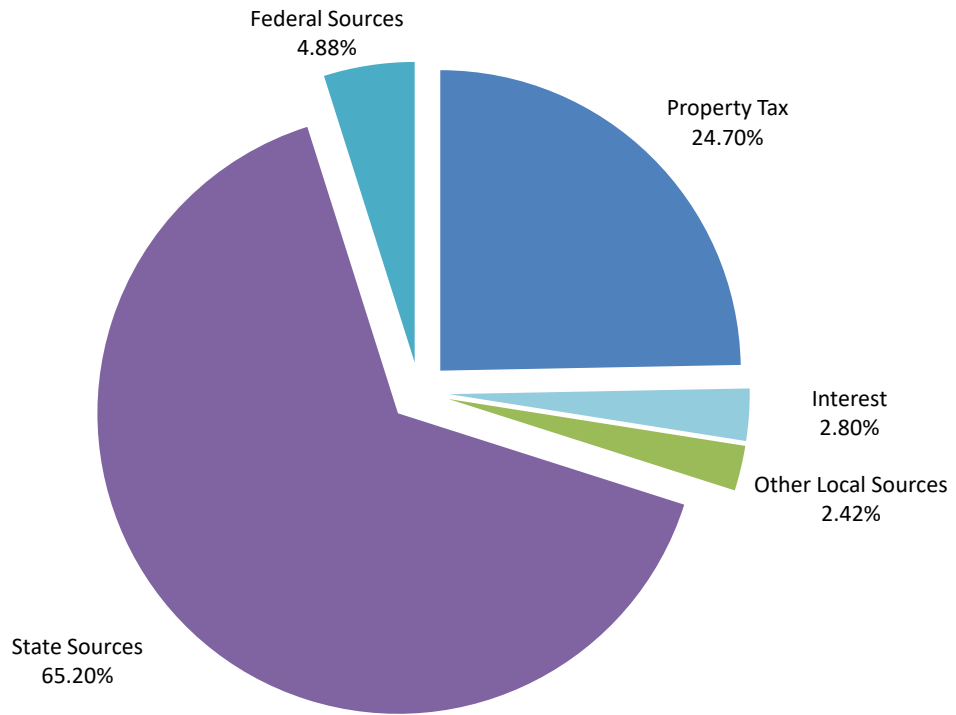


Maintenance & Operation Fund

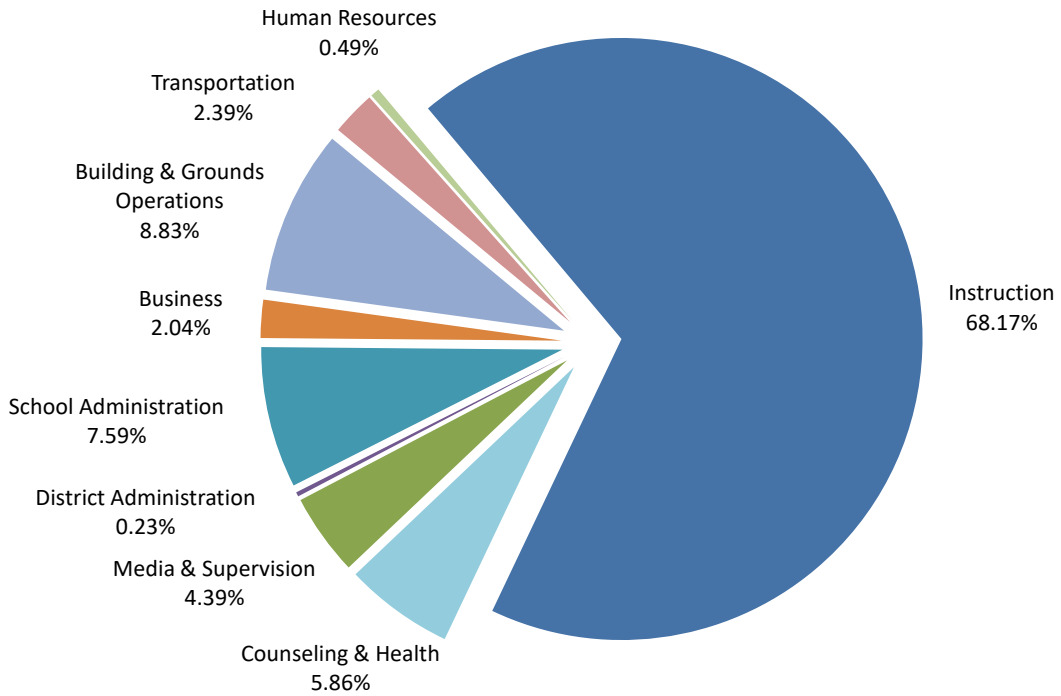
(The General Fund)

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. Most of the funding comes from the State of Utah through the Minimum School Finance Act.

Maintenance & Operation Fund Revenues: Proposed Budget 2026-27



Maintenance & Operation Fund Expenditures: Proposed Budget 2026-27



WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

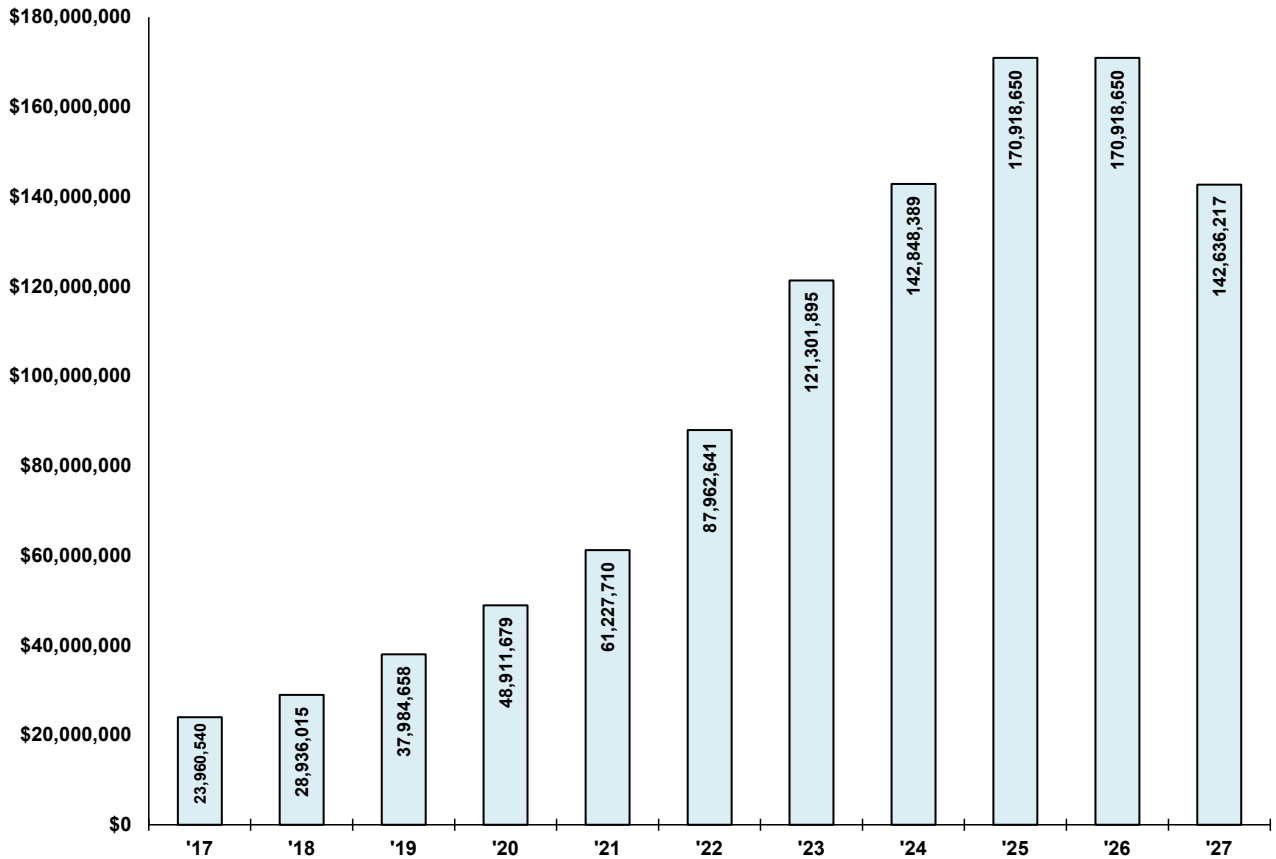
Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Revenues:						
Property Tax	\$ 113,461,529	\$ 111,093,615	\$ 115,476,315	\$ 117,227,394	\$ 117,361,223	\$ 94,455,079
Interest	6,880,347	10,704,569	10,886,643	9,682,000	10,722,624	10,700,000
Other Local Sources	11,180,569	8,021,224	7,990,836	10,208,315	10,030,080	9,269,863
State Sources	181,568,439	214,342,507	236,479,989	237,449,181	246,549,132	249,369,808
Federal Sources	48,025,296	19,574,684	17,176,323	19,754,793	17,777,359	18,662,849
Total Revenues	<u>361,116,180</u>	<u>363,736,599</u>	<u>388,010,106</u>	<u>394,321,683</u>	<u>402,440,418</u>	<u>382,457,599</u>
Expenditures:						
Instructional	225,353,380	234,193,167	246,690,460	271,233,574	277,608,844	280,008,903
Supporting Services:						
Counseling & Health	20,095,791	21,225,393	22,431,664	23,383,666	23,373,315	24,074,304
Media & Supervision	13,217,717	14,950,315	16,164,590	17,115,757	16,981,769	18,049,997
District Administration	825,446	763,211	812,731	872,111	923,519	964,276
School Administration	23,363,217	25,492,411	26,613,268	28,859,866	29,149,859	31,162,233
Business Services	5,834,302	6,738,612	7,421,896	7,851,283	7,909,885	8,382,989
Operation & Maintenance of Facilities	25,110,963	27,873,625	29,779,148	32,771,680	33,998,193	36,266,860
Student Transportation	10,805,200	9,279,133	8,189,188	10,115,199	9,444,545	9,817,952
Personnel Services	1,612,226	1,674,238	1,836,900	1,925,481	1,912,916	2,012,518
Food Services	-	-	-	193,066	169,123	-
Capital Projects	1,288,684	-	-	-	968,450	-
Total Expenditures	<u>327,506,926</u>	<u>342,190,105</u>	<u>359,939,845</u>	<u>394,321,683</u>	<u>402,440,418</u>	<u>410,740,032</u>
Excess of Revenues Over Expenditures	<u>33,609,254</u>	<u>21,546,494</u>	<u>28,070,261</u>	<u>-</u>	<u>-</u>	<u>(28,282,433)</u>
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	-
Fund Balance - Beginning	<u>87,692,641</u>	<u>121,301,895</u>	<u>142,848,389</u>	<u>170,918,650</u>	<u>170,918,650</u>	<u>170,918,650</u>
Fund Balance - Ending	<u>\$ 121,301,895</u>	<u>\$ 142,848,389</u>	<u>\$ 170,918,650</u>	<u>\$ 170,918,650</u>	<u>\$ 170,918,650</u>	<u>\$ 142,636,217</u>

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Fund Balance Report

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Fund Balances:						
Unspendable						
Inventories	\$ 640,947	\$ 650,529	\$ 617,642	\$ 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	16,846,501	16,956,014	17,118,546	13,608,578	14,131,967	14,131,967
District Programs	43,205,707	54,378,266	66,974,681	42,491,723	54,466,344	54,466,344
Benefits	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Unassigned	53,017,561	63,272,401	78,616,602	106,902,170	94,404,160	66,121,727
Total Fund Balances	\$ 121,301,895	\$ 142,848,389	\$ 170,918,650	\$ 170,918,650	\$ 170,918,650	\$ 142,636,217

MAINTENANCE AND OPERATION FUND
Fund Balance History



WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Local Sources:						
Property Taxes - Basic Program	\$ 57,340,359	\$ 51,909,502	\$ 53,045,190	\$ 55,599,375	\$ 55,599,375	\$ 57,236,311
Property Taxes - Voted Levy	36,701,993	39,220,186	41,332,418	42,778,054	42,778,054	19,897,238
Property Taxes - Board Local Levy	9,898,948	10,573,808	11,427,373	9,313,601	9,313,601	9,779,281
Fee in Lieu of Taxes	9,520,229	9,390,119	9,671,334	9,536,364	9,670,193	7,542,249
Interest on Investments	6,880,347	10,704,569	10,886,643	9,682,000	10,722,624	10,700,000
Other Local Sources	11,180,569	8,021,224	7,990,836	10,208,315	10,030,080	9,269,863
Total Local Sources	131,522,445	129,819,408	134,353,794	137,117,709	138,113,927	114,424,942
State Sources:						
Grades K-12 Programs	66,342,940	82,386,453	87,859,614	86,877,748	86,977,568	86,465,361
Success Academy	164,049	193,269	218,240	175,000	200,000	200,000
Nec. Existent Small Rural Schools	1,495,718	1,578,657	1,616,133	2,341,674	2,294,934	2,391,170
Professional Staff	12,944,131	13,935,948	14,854,286	-	-	-
Special Education	23,612,909	25,044,798	26,394,444	27,321,337	27,272,487	28,142,629
Career and Technical Education	13,133,859	13,806,483	15,550,811	15,917,604	16,076,863	17,163,057
Adult High School Completion	459,438	487,571	535,419	528,708	526,120	536,004
Class Size Reduction	8,583,404	9,059,229	9,430,305	9,374,522	9,431,671	9,279,372
Flexible Allocation	-	90,930	94,912	13,415,830	13,464,892	13,603,736
Pupil Transportation	4,601,721	5,061,516	5,443,243	4,876,733	4,876,733	4,753,123
Special Populations Block	59,180	83,265	79,667	104,943	91,835	95,968
Enhancement for Accelerated Students	239,363	254,124	221,648	199,421	202,475	211,587
Students At-Risk	3,661,321	5,092,772	6,285,792	6,537,559	6,067,086	7,559,701
Youth in Custody	983,842	1,101,549	1,207,439	1,178,095	1,056,981	1,104,545
Concurrent Enrollment	452,298	535,376	641,708	673,793	733,239	766,235
Teachers' Supplies and Materials	260,850	261,646	574,645	590,030	585,988	585,988
Educator Salary Adjustments	9,901,182	20,180,326	21,330,667	24,636,324	24,519,114	25,143,831
Educator Professional Time	3,004,185	3,141,883	3,391,134	3,808,785	3,813,735	3,841,299
School Trust Lands	4,718,930	5,502,123	5,586,688	5,623,343	5,941,146	6,562,621
Teacher & Student Success	9,410,692	9,548,313	10,199,928	11,705,556	11,919,942	11,517,932
Student Health & Counseling Support	1,117,298	1,290,749	1,244,440	1,007,029	1,120,223	909,619
Statewide Online Education Program	3,936,579	6,878,553	13,484,564	7,612,814	16,213,515	16,943,123
DWS Expanded Student Access Grant	1,453,352	1,801,101	1,452,770	1,590,771	1,677,354	1,835,763
Digital Teaching & Learning Grant	1,483,949	1,040,675	1,015,539	931,249	931,017	-
Math/Science Teacher Enhancement	991,169	1,058,031	1,111,285	-	730,317	-
SSHINE	-	-	-	1,224,189	1,224,189	1,100,945
Drivers' Education	449,491	283,402	261,232	182,117	273,563	285,873
Beverly Taylor Sorensen	939,408	1,039,511	1,011,264	1,007,916	927,768	966,905
Dual Language Immersion	302,978	409,642	340,215	438,517	406,621	293,000
Other State Sources	6,864,203	3,194,612	5,041,957	7,567,574	6,991,756	7,110,421
Total State Sources	181,568,439	214,342,507	236,479,989	237,449,181	246,549,132	249,369,808

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

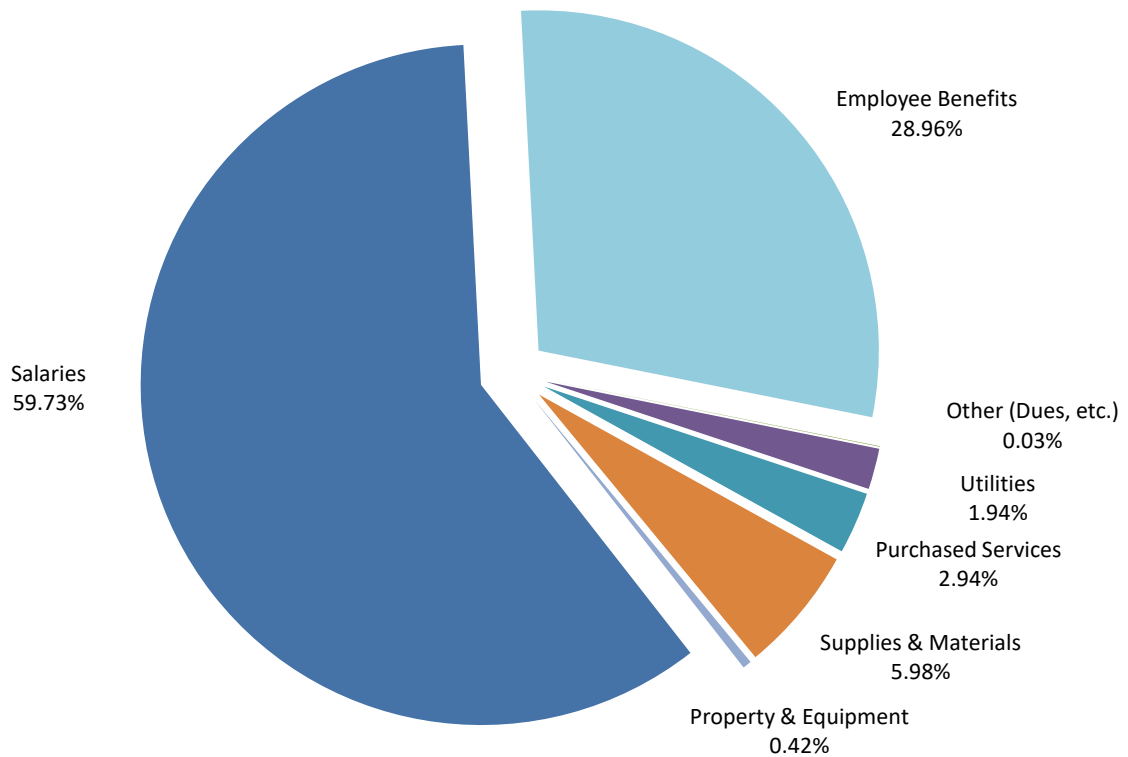
Revenues

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Federal Sources:						
ESEA Title I	5,535,866	5,140,005	5,418,554	5,948,244	6,774,152	7,078,989
IDEA Part B (Flow Thru)	6,979,362	6,451,957	6,709,520	6,618,220	6,214,297	6,493,940
ESEA Title II (Class Size Reduction)	837,683	920,476	999,541	895,774	824,899	862,019
Carl Perkins Applied Technology	497,215	619,305	717,861	700,673	590,157	616,714
Indian Education	143,377	149,098	150,699	136,439	142,436	148,845
PILT Forest Reserve	161,497	142,802	15,744	150,000	133,165	139,823
Medicaid	3,326,682	2,709,654	1,454,689	2,767,657	1,902,004	1,987,594
Childcare Stabilization Grant	3,711,112	1,908,649	599,074	1,089,173	124,300	129,894
Federal Adult Education	145,035	124,000	128,675	134,575	132,500	138,463
Title III English	201,259	255,069	238,267	335,886	75,189	132,353
Title IVA SSAE	328,417	335,944	389,747	431,319	405,047	423,274
Homeless Assistance	25,928	4,878	46,773	52,719	48,473	50,654
ARJROTC	181,095	225,893	270,606	262,500	249,715	292,016
Other Federal Sources	25,950,768	586,954	36,573	231,614	161,025	168,271
Total Federal Sources	48,025,296	19,574,684	17,176,323	19,754,793	17,777,359	18,662,849
Total Revenues	\$ 361,116,180	\$ 363,736,599	\$ 388,010,106	\$ 394,321,683	\$ 402,440,418	\$ 382,457,599

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Expenditure Report by Object

	Actual 2022-23		Actual 2023-24		Actual 2024-25		Final Budget 2025-26		Proposed Budget 2026-27	
	Amount	Pct	Amount	Pct	Amount	Pct	Amount	Pct	Amount	Pct
Salaries	\$ 186,373,109	56.9%	\$ 204,501,285	59.8%	\$ 215,441,114	59.9%	\$ 232,196,324	57.7%	\$ 245,346,216	59.7%
Employee Benefits	91,038,729	27.8%	97,248,703	28.4%	103,455,876	28.7%	110,552,209	27.5%	118,954,782	29.0%
Purchased Services	9,290,016	2.8%	8,542,739	2.5%	8,785,497	2.4%	12,736,542	3.2%	12,079,260	2.9%
Supplies & Materials	26,550,568	8.1%	21,590,421	6.3%	22,909,303	6.4%	37,619,405	9.3%	24,566,135	6.0%
Utilities	6,452,123	2.0%	6,671,257	1.9%	7,307,066	2.0%	7,630,425	1.9%	7,973,796	1.9%
Property & Equipment	7,715,527	2.4%	3,512,366	1.0%	1,943,449	0.5%	1,599,463	0.4%	1,709,021	0.4%
Other (Dues, Etc)	86,854	0.0%	123,334	0.0%	97,540	0.0%	106,050	0.0%	110,822	0.0%
Total Expenditures	\$ 327,506,926	100.0%	\$ 342,190,105	100.0%	\$ 359,939,845	100.0%	\$ 402,440,418	100.0%	\$ 410,740,032	100.0%

Maintenance & Operations Expenditure Summary: Proposed Budget 2026-27



WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 117,854,530	\$ 128,188,284	\$ 134,430,298	\$ 140,589,469	\$ 144,209,457	\$ 151,213,246
Substitute Teachers	2,286,875	2,531,283	2,497,866	3,131,955	2,802,316	2,908,676
Paraprofessionals	11,907,981	13,372,179	14,860,842	17,573,625	17,453,170	19,429,850
Total Salaries	132,049,386	144,091,746	151,789,006	161,295,049	164,464,943	173,551,772
Employee Benefits:						
Retirement	25,898,243	27,954,033	28,850,744	30,850,878	29,935,604	31,831,058
Social Security	9,509,175	10,415,398	10,987,354	12,109,404	12,340,162	13,033,281
Early Retirement Incentive	18,229	-	272,759	-	313,701	327,817
Health & Accident	27,483,200	28,529,201	31,409,560	34,521,965	33,409,627	37,484,821
Death Benefits	104,436	115,594	99,245	113,811	118,226	123,451
Industrial	272,279	274,641	276,808	290,648	303,930	317,607
Unemployment	4,704	20,457	27,086	45,150	14,000	14,630
Total Benefits	63,290,266	67,309,324	71,923,556	77,931,856	76,435,250	83,132,665
Purchased Services:						
Contracted Services	4,332,040	2,576,747	2,422,025	3,368,064	3,249,212	3,347,424
Travel and Workshops	906,756	946,651	823,761	1,065,444	1,029,443	1,055,471
Payment to Colorado City District	365,358	386,901	373,654	446,250	425,000	444,125
Total Purchased Services	5,604,154	3,910,299	3,619,440	4,879,758	4,703,655	4,847,020
Supplies and Materials:						
Supplies	12,934,680	10,158,440	10,468,362	13,733,925	11,051,136	11,040,393
Textbooks	2,824,951	4,268,468	4,341,828	1,689,699	2,609,558	2,699,245
Contingencies	-	-	-	6,427,410	14,025,851	-
Other Materials	6,014,252	2,231,852	2,618,119	2,594,176	2,908,310	3,274,660
Total Supplies and Materials	21,773,883	16,658,760	17,428,309	24,445,210	30,594,855	17,014,298
Instructional Equipment	2,635,691	2,223,038	1,930,149	2,681,701	1,410,141	1,463,148
TOTAL INSTRUCTIONAL SERVICES	225,353,380	234,193,167	246,690,460	271,233,574	277,608,844	280,008,903
SUPPORT SERVICES						
Counseling & Health Services						
Salaries	12,112,117	12,855,517	13,507,335	14,139,447	13,921,837	14,428,925
Employee Benefits	6,110,109	6,437,427	6,855,615	7,096,350	7,059,646	7,291,380
Purchased Services	1,327,822	1,569,787	1,723,693	1,762,293	2,105,075	2,054,338
Travel and Conferences	69,007	48,035	172,841	54,600	95,000	99,275
Supplies and Materials	476,736	314,627	172,180	330,976	191,757	200,386
Total Counseling & Health Services	20,095,791	21,225,393	22,431,664	23,383,666	23,373,315	24,074,304
Media & Instructional Staff Assistance:						
Salaries	8,560,405	9,605,786	10,191,161	10,737,456	10,773,827	11,573,974
Employee Benefits	4,044,785	4,427,414	4,722,500	5,016,870	5,117,242	5,340,872
Purchased Services	17,355	34,941	235,883	93,713	78,980	80,219
Travel and Conferences	51,159	60,907	85,718	107,289	90,850	92,623
Supplies and Materials	144,135	355,720	526,747	691,079	477,870	499,374
Equipment	254	34,911	2,743	12,600	5,000	5,225
Library Books	275,771	309,725	286,673	320,250	308,000	321,860
Audio Visual Materials	123,853	120,911	113,165	136,500	130,000	135,850
Total Media & Inst. Staff Assistance	13,217,717	14,950,315	16,164,590	17,115,757	16,981,769	18,049,997

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
District Administration:						
Salaries	427,445	393,803	417,440	434,943	451,102	467,556
Employee Benefits	260,315	241,662	262,736	279,878	297,367	313,793
Legal Services	56,227	21,982	28,972	42,000	30,000	31,350
Association Dues	22,032	39,743	40,275	43,050	43,050	44,987
Travel and Conferences	45,791	52,257	51,278	52,500	60,000	62,700
Supplies and Materials	13,636	13,764	12,030	19,740	42,000	43,890
Total District Administration	825,446	763,211	812,731	872,111	923,519	964,276
School Administration:						
Salaries	14,916,667	16,388,396	17,213,323	18,588,352	18,611,814	19,919,966
Employee Benefits	8,253,443	8,894,384	9,181,520	10,025,814	10,265,045	10,956,982
Association Dues	63,962	82,708	54,499	92,400	58,000	60,610
Travel and Conferences	129,017	126,923	92,266	153,300	140,000	146,300
Supplies and Materials	128	-	71,660	-	75,000	78,375
Total School Administration	23,363,217	25,492,411	26,613,268	28,859,866	29,149,859	31,162,233
Business Services:						
Salaries	2,907,584	3,374,401	3,643,472	3,821,252	3,973,105	4,244,106
Employee Benefits	1,720,708	1,702,878	1,819,740	1,883,795	1,983,218	2,097,411
Purchased Services	128,919	282,104	245,825	311,829	253,805	265,226
Tort Liability Premium	619,475	613,881	628,271	640,872	640,872	669,711
Travel and Conferences	30,448	23,774	18,844	35,385	35,385	36,977
Supplies and Materials	427,168	741,574	1,065,744	1,158,150	1,023,500	1,069,558
Total Business Services	5,834,302	6,738,612	7,421,896	7,851,283	7,909,885	8,382,989
Operation and Maintenance:						
Salaries	10,649,855	12,278,288	12,938,778	14,239,755	13,670,467	14,686,192
Employee Benefits	5,353,252	6,071,286	6,422,865	6,793,835	6,875,586	7,263,967
Purchased Services	216,252	319,018	348,673	334,425	1,382,000	1,444,190
Property Insurance	766,720	907,990	902,280	947,394	1,078,470	1,127,001
Water and Sewer	1,227,841	1,405,211	1,773,049	2,146,975	1,892,123	1,977,269
Waste Removal	366,172	416,620	436,255	446,805	451,500	471,818
Telephone	449,579	485,796	484,997	664,587	528,449	552,229
Heat	548,822	544,961	326,752	595,403	322,900	337,431
Electricity	3,827,244	3,795,154	4,250,261	4,384,643	4,396,953	4,594,816
Supplies and Materials	1,689,467	1,628,170	1,884,681	2,192,658	3,215,423	3,571,299
Equipment	15,759	21,131	10,557	25,200	184,322	240,648
Total Operation and Maintenance	25,110,963	27,873,625	29,779,148	32,771,680	33,998,193	36,266,860
Transportation Services:						
Salaries	3,767,398	4,461,559	4,572,964	4,692,509	4,973,160	5,186,903
Employee Benefits	1,506,386	1,659,955	1,734,374	1,799,351	1,944,885	1,990,856
Purchased Services	206,760	129,402	509,733	149,310	537,000	561,165
Utilities	32,465	23,515	35,752	38,850	38,500	40,233
Travel and Conferences	(26,896)	363,142	30,657	400,050	435,000	454,575
Office Supplies	82,274	141,339	131,593	162,750	164,000	171,380
Fuel and Oil	1,103,720	923,762	805,527	1,070,579	922,000	963,490
Repair Parts	357,094	342,290	365,822	381,150	425,000	444,125
Equipment	3,775,139	1,233,286	-	1,417,500	-	-
Driver Training	860	883	2,766	3,150	5,000	5,225
Total Transportation Services	10,805,200	9,279,133	8,189,188	10,115,199	9,444,545	9,817,952

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Personnel Services:						
Salaries	982,252	1,051,789	1,167,635	1,216,184	1,215,818	1,286,822
Employee Benefits	499,465	504,373	532,970	557,047	545,098	566,856
Purchased Services	42,951	71,196	89,506	123,900	94,000	98,230
Travel and Conferences	4,855	7,101	1,617	8,400	8,000	8,360
Supplies and Materials	82,703	39,779	45,172	19,950	50,000	52,250
Total Personnel Services	1,612,226	1,674,238	1,836,900	1,925,481	1,912,916	2,012,518
TOTAL SUPPORT SERVICES	100,864,862	107,996,938	113,249,385	122,895,043	123,694,001	130,731,129
FOOD SERVICES						
Salaries	-	-	-	148,913	140,251	-
Employee Benefits	-	-	-	44,153	28,872	-
TOTAL FOOD SERVICES	-	-	-	193,066	169,123	-
CAPITAL PROJECTS						
Professional Services	-	-	-	-	968,450	-
Equipment	-	-	-	-	-	-
Building Improvements	1,288,684	-	-	-	-	-
TOTAL CAPITAL PROJECTS	1,288,684	-	-	-	968,450	-
FUND TOTAL EXPENDITURES	\$ 327,506,926	\$ 342,190,105	\$ 359,939,845	\$ 394,321,683	\$ 402,440,418	\$ 410,740,032

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 11-14-310. Any surplus is accumulated to the 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.

This property tax levy has been eliminated by the WCSD Board of Education, and future debt service payments will be made out of the Capital levy.

WASHINGTON COUNTY SCHOOL DISTRICT
DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Revenues:						
Property Tax	\$ 63,350,905	\$ 484,812	\$ -	\$ -	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	5,798,998	-	-	-	-	-
Other Local Sources	-	-	-	-	-	-
Total Revenues	<u>69,149,903</u>	<u>484,812</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:						
Bond Principal	49,436,000	13,896,653	-	-	-	-
Bond Interest	9,517,339	-	-	-	-	-
Paying Agent Fees	-	5,000	-	-	-	-
Bond Selling Expense	5,750	-	-	-	-	-
Total Expenditures	<u>58,959,089</u>	<u>13,901,653</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues Over Expenditures	<u>10,190,814</u>	<u>(13,416,841)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources:						
Refunding Bond Proceeds	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Payment to Refunded Bond Escrow	-	-	-	-	-	-
Total Other Financing Sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues & Other Sources over Expenditures	10,190,814	(13,416,841)	-	-	-	-
Fund Balance - Beginning	<u>3,226,027</u>	<u>13,416,841</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance - Ending	<u>\$ 13,416,841</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Computation Legal Debt Margin - June 30, 2025

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 2025 and are calculated as follows:

Fair Market Value for Debt Incurring Capacity	43,230,985,346
Debt Limit (4% of Fair Market Value)	1,729,239,414
Less: General Obligation Debt	<u>(114,780,000)</u>
Additional Debt Incurring Capability	<u><u>1,614,459,414</u></u>

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

*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS
AS OF APRIL 1, 2026*

TOTAL DEBT SERVICE

Date	Principal	Interest	Total Principal + Interest
3/1/2027	19,530,000	4,138,695	23,668,695
3/1/2028	13,450,000	3,187,545	16,637,545
3/1/2029	14,045,000	2,667,070	16,712,070
3/1/2030	14,690,000	2,095,445	16,785,445
3/1/2031	15,335,000	1,496,195	16,831,195
3/1/2032	15,910,000	984,395	16,894,395
3/1/2033	13,085,000	517,907	13,602,907
3/1/2034	4,325,000	167,647	4,492,647
3/1/2035	4,410,000	85,988	4,495,988
	114,780,000	15,340,887	130,120,887

PAR AMOUNTS OF SELECTED ISSUES

SERIES 11/12/2013.....	1,640,000
SERIES 12/3/2014.....	2,375,000
SERIES 1/12/2016.....	2,630,000
SERIES B 11/30/2016.....	16,985,000
SERIES 11/15/2017.....	34,670,000
SERIES 12/11/2018.....	10,610,000
SERIES 12/3/2019.....	15,215,000
SERIES 9/15/2020.....	20,550,000
SERIES 1/25/2022.....	10,105,000
TOTAL.....	114,780,000

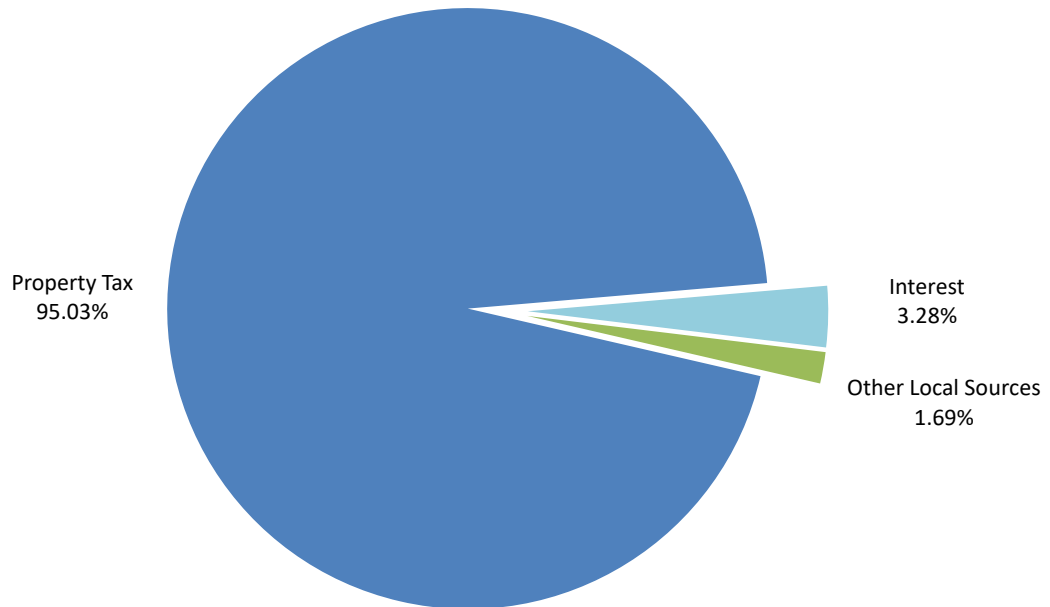


Capital Projects Fund

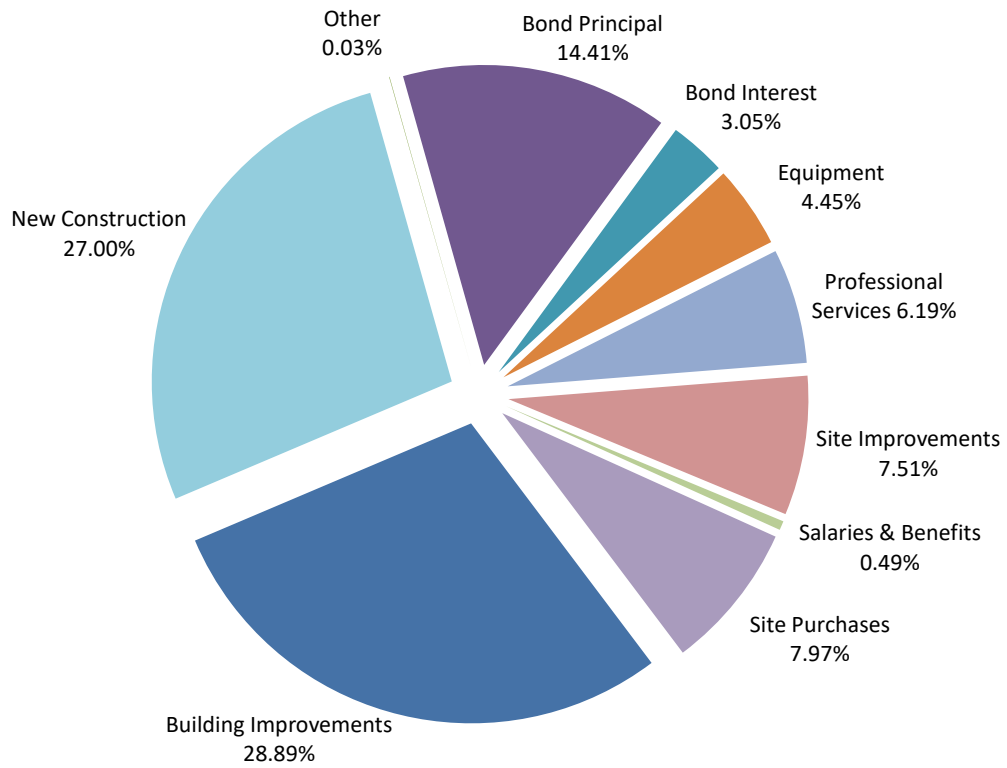
The purpose of the Capital Projects Funds is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

Financing for this fund is provided by a property tax levy as authorized by Utah Code 53F-8-303.

Capital Projects Fund Revenues Proposed Budget 2026-27



Capital Projects Fund Expenditures Proposed Budget 2026-27



WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Revenues:						
Property Tax	\$ 5,943,152	\$ 77,682,658	\$ 81,897,160	\$ 84,595,983	\$ 84,606,003	\$ 115,894,956
Interest	1,622,172	3,628,936	4,271,779	3,600,000	4,200,000	4,000,000
Other Local Sources	680,125	67,286	134,410	1,500,000	1,072,074	2,057,793
State Sources	1,823,566	2,185,606	1,751,726	-	-	-
Total Revenues	10,069,015	83,564,486	88,055,075	89,695,983	89,878,077	121,952,749
Expenditures:						
Facilities Acquisition & Construction	34,102,517	25,411,505	49,333,140	85,301,803	53,868,869	111,866,427
Debt Service Payments	-	13,767,889	25,805,311	24,099,495	42,173,446	23,668,695
Total Expenditures	34,102,517	39,179,394	75,138,451	109,401,298	96,042,315	135,535,122
Excess of Revenues Over Expenditures	(24,033,502)	44,385,092	12,916,624	(19,705,315)	(6,164,238)	(13,582,373)
Other Financing Sources (Uses):						
Bond Proceeds	5,166,000	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Sale of Real Property	-	298,050	-	-	-	-
Sale of Equipment	1,559,372	1,509,445	2,088,486	2,750,000	900,000	3,500,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	6,725,372	1,807,495	2,088,486	2,750,000	900,000	3,500,000
Excess of Revenues & Other Sources over Expenditures	(17,308,130)	46,192,587	15,005,110	(16,955,315)	(5,264,238)	(10,082,373)
Fund Balance - Beginning	36,496,797	19,188,667	65,381,254	80,386,364	80,386,364	75,122,126
Fund Balance - Ending	\$ 19,188,667	\$ 65,381,254	\$ 80,386,364	\$ 63,431,049	\$ 75,122,126	\$ 65,039,753

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Revenues

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Local Sources:						
Property Taxes	\$ 5,446,363	\$ 71,069,515	\$ 75,040,309	\$ 77,734,297	\$ 77,734,297	\$ 106,640,731
Vehicle Fees in Lieu of Taxes	496,789	6,613,143	6,856,851	6,861,686	6,871,706	9,254,225
Interest on Investments	1,622,172	3,628,936	4,271,779	3,600,000	4,200,000	4,000,000
Other Local Sources	680,125	67,286	134,410	1,500,000	1,072,074	2,057,793
Total Local Sources	<u>8,245,449</u>	<u>81,378,880</u>	<u>86,303,349</u>	<u>89,695,983</u>	<u>89,878,077</u>	<u>121,952,749</u>
State Sources:						
Public Ed Capital & Technology	764,001	1,516,745	1,237,647	-	-	-
State Capital Enrollment Growth	1,059,565	668,861	514,079	-	-	-
Total State Sources	<u>1,823,566</u>	<u>2,185,606</u>	<u>1,751,726</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Financing Sources:						
Bond Proceeds	5,166,000	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Sale of Real Property	-	298,050	-	-	-	-
Sale of Equipment	1,559,372	1,509,445	2,088,486	2,750,000	900,000	3,500,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	<u>6,725,372</u>	<u>1,807,495</u>	<u>2,088,486</u>	<u>2,750,000</u>	<u>900,000</u>	<u>3,500,000</u>
Total Revenues & Other Financing Sources	<u>\$ 16,794,387</u>	<u>\$ 85,371,981</u>	<u>\$ 90,143,561</u>	<u>\$ 92,445,983</u>	<u>\$ 90,778,077</u>	<u>\$ 125,452,749</u>

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Expenditures

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Facilities Acquisition and Construction Services						
Salaries	\$ 310,761	\$ 307,565	\$ 373,288	\$ 422,744	\$ 422,744	\$ 444,844
Employee Benefits	130,336	137,427	184,950	210,125	210,125	219,983
Professional Services	1,628,998	3,911,930	2,486,919	7,285,018	4,000,000	8,395,200
Site Improvements	4,565,338	3,566,777	3,014,132	10,429,460	4,000,000	10,184,000
Site Purchases	-	-	-	14,580,000	-	10,800,000
Building Improvements	5,778,837	3,947,392	11,553,168	6,012,653	27,500,000	34,782,400
New Construction	16,525,607	7,547,366	21,280,300	36,802,456	8,000,000	36,600,000
Relocatable Classrooms	319,198	174,419	288,267	250,000	250,000	250,000
Flooring	204,370	757,599	2,263,350	1,750,225	2,000,000	906,000
Asbestos Removal	10,363	6,230	29,340	20,000	30,000	20,000
Contingencies	961,495	969,669	910,375	3,295,000	1,895,000	3,195,000
Priority Equipment	2,661,802	3,615,277	6,912,492	3,919,236	5,500,000	3,234,000
New School Equipment	975,524	452,988	24,200	289,886	26,000	2,800,000
Vandalism	6,138	16,866	7,359	30,000	30,000	30,000
Bond Selling Expenses	23,750	-	5,000	5,000	5,000	5,000
Total Facilities Acquisition & Construction Services	<u>34,102,517</u>	<u>25,411,505</u>	<u>49,333,140</u>	<u>85,301,803</u>	<u>53,868,869</u>	<u>111,866,427</u>
Debt Service Payments:						
Bond Principal	-	6,463,347	19,435,000	18,640,000	36,620,000	19,530,000
Bond Interest	-	7,304,542	6,370,311	5,459,495	5,553,446	4,138,695
Total Debt Service	<u>-</u>	<u>13,767,889</u>	<u>25,805,311</u>	<u>24,099,495</u>	<u>42,173,446</u>	<u>23,668,695</u>
Total Expenditures	<u>\$ 34,102,517</u>	<u>\$ 39,179,394</u>	<u>\$ 75,138,451</u>	<u>\$ 109,401,298</u>	<u>\$ 96,042,315</u>	<u>\$ 135,535,122</u>

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2026-27

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 2026-27 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 2026-27 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	Controls Upgrade	\$100,000
	Play Equipment Replacement & PIP Surfacing	\$300,000
	Remove Wall Carpet at Classrooms	\$75,000
	Raise Barbed Wire Fencing at Cooling Tower	\$5,000
	Add Rock Mulch at Storage Building Hillside Slop	\$5,000
	Tree Removal and Landscape Improvements at Building Entry	\$50,000
Bloomington Elementary	Multipurpose Room Flooring Replacement	\$70,000
	Front Landscaping Improvements & Retaining Wall at South Side of Playfield	\$175,000
	Door & Door Hardware Replacement	\$100,000
	Fire Alarm Panel Replacement	\$35,000
	Replace Sinks at Faculty Restrooms	\$2,500
	Front Planter Repair & Landscape Improvements	\$50,000
Bloomington Hills Elementary	Door & Door Hardware Replacement	\$100,000
	Asphalt Parking Lot Reconstruction	\$340,000
	Classroom Sink Replacement	\$18,000
	New Roller Shades at Classrooms	\$25,000
	Add HVAC Relief Fans - Two Total	\$30,000
	Exterior Fire Alarm Horn Replacement	\$1,000
Career Tech High	Above Ceiling Acoustical Batting Installation at Classrooms	\$70,000
	Vinyl Window Coating at Two Classrooms	\$5,000
Coral Canyon Elementary	Walk-in Cooler & Freezer Condenser Replacement	\$30,000
	Drip Irrigation Repair Campus Wide	\$75,000
	South Hillside Slope Improvements	\$30,000
Crimson Cliffs High	Grease Removal System Replacement	\$100,000
	Stadium Sound System Replacement	\$35,000
	Speed Bumps at Athletic & CTE Parking Lots	\$15,000
	Stadium Bleacher Ramps Enclosed with Chain Link Fencing	\$10,000
Crimson Cliffs Middle	Grease Removal System Replacement	\$100,000
	Custodial Washer & Dryer Plumbing & Electrical Improvements	\$5,000
Crimson View Elementary	Retaining Wall & Landscape Improvements at Track	\$50,000
	Remove Trees & Add Two Shades at Rear Playground	\$60,000
	Landscape Improvements at South East Building Corner	\$10,000
	Building Automation Control System Replacement	\$100,000
Desert Canyons Elementary	Retention Basin Lawn Removal & Fencing	\$58,000
Desert Hills High	Countertop & Sink Replacement at Faculty Restrooms	\$20,000
	Add Fencing Under Visitors Bleachers	\$10,000
	Faculty Parking Lot & Landscape Improvements at Pump Building	\$350,000
Desert Hills Middle	Bus Exit (estimated completion in 2027)	\$950,000
	Flooring Replacement at Media Center	\$65,000
	Reglaze Exterior Windows	\$150,000
	Replace Exterior Hollow Metal Gym Doors	\$15,000
	Replace Exterior Door Sweeps Building Wide	\$6,000
Diamond Valley Elementary	Flooring Replacement Building Wide	\$100,000
	Install Emergency Eye Wash at Custodian Storage	\$5,000
	Faculty Restroom Improvements	\$10,000
	Restroom Tile Refinish - Supplemental Funds	\$58,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2026-27

LOCATION / DEPT	DESCRIPTION	BUDGET
Diamond Valley Elementary (continued)	Add Concrete Mow Curb at NW Fence	\$2,500
	Add Permanent Bollards at Front Entrance Drive	\$15,000
Dixie Intermediate	Countertop Replacement Building Wide	\$500,000
	Water to Water Unit Replacement	\$440,000
	Gym Bleacher Replacement	\$200,000
	Wave Sink Faucet Replacement	\$10,000
	Lecture Room Seating Replacement	\$200,000
	Refinish Gym Floor	\$45,000
	Gym Speaker Replacement	\$16,000
	Commons Sound System Upgrade	\$25,000
	Install Guard Rail at Outside Lunch Area Concrete Pad	\$7,500
Dixie Middle	Add Fire Sprinkler Head at Paint Booth	\$5,000
	CTE Shop Floor Epoxy Paint Refinish	\$50,000
	Chain Link Fencing to Secure Play Field	\$75,000
	Powder Coat Courtyard Benches	\$15,000
Dixie High	Dixie High Vocational Building Replacement (estimated completion in 2028)	\$4,200,000
	Water Feature Reconstruction (estimated completion in 2027)	\$2,000,000
	Fire Alarm Panel Replacement	\$61,000
	Auditorium Lighting System Upgrade	\$200,000
	Skylight Replacement	\$200,000
	New Roller Shades at Classrooms	\$90,000
	Walk-in Cooler & Freezer Condenser Replacement	\$30,000
	Sinkhole Repair at Football Field	\$15,000
Enterprise Elementary	Faculty Room & Kindergarten Classroom Roller Shades	\$6,000
	Remove Wall Carpet at Classrooms	\$75,000
	Millwork & Countertop Replacement Building Wide	\$250,000
	Add Mow Curb at Fencing Near Shed	\$15,000
	Gym Flooring Replacement	\$165,000
Enterprise High	Enterprise High Remodel & Classroom Addition (estimated completion in 2027)	\$1,650,000
	Auditorium Project (estimated completion in 2028)	\$4,200,000
	Field House (estimated completion in 2028)	\$2,770,200
	Exterior Duct Repair at Dust Collector	\$10,000
	Chemistry Lab Remodel	\$143,500
	Replace Old Stair Treads	\$70,000
	North Parking Lot Asphalt Replacement - Supplemental Funding	\$100,000
	Chain Link Fencing & Mow Curb at Baseball/Softball	\$15,000
	Men's & Women's Second Level Shower Room Remodel	\$200,000
	Auxiliary Gym Bleachers	\$110,000
	Classroom Carpet Replacement	\$165,000
Heritage Elementary	Fire Alarm Panel Replacement	\$15,000
Horizon Elementary	Walk-in Cooler & Freezer Condenser Replacement	\$30,000
	Multipurpose Room Projector	\$11,000
	Remove Trees & Add Two Shades at Rear Playground	\$60,000
Hurricane Elementary	Secondary Water Conversion	\$20,000
	Add Rain Gutters to Rear Play Shade	\$8,000
	Rear Playground PIP Surfacing Replacement	\$55,000
Hurricane Intermediate	Administration & Media Center Countertop Replacement	\$20,000
	Concrete Improvements at Bus Drop Off Area	\$75,000
	Roof Replacement	\$815,000
Hurricane Middle	Replace Original Wood Windows	\$75,000
	Replace Glass at Commons West Entrance	\$50,000
	Chain Link Fence Slats at Front Entry Drive	\$12,000
	Drip Irrigation Improvements South of Ball Field	\$20,000
	Condenser Pump & Piping Replacement	\$500,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2026-27

LOCATION / DEPT	DESCRIPTION	BUDGET
Hurricane High	Fire Alarm Panel Replacement	\$61,000
	Intercom Replacement	\$125,000
	Auditorium Lighting System Upgrade	\$100,000
	Install PTAC Units at Football Press Box	\$10,500
	Stadium Sound System Replacement	\$35,000
	Front Entry Landscape Improvements	\$15,000
	Baseball & Softball Netting Replacement	\$20,000
Lava Ridge Intermediate	Remove Wall Carpet at Classrooms	\$105,000
	LED Lighting Upgrade Buidling Wide	\$165,000
LaVerkin Elementary	School Renovation (estimated completion in 2028)	\$5,000,000
	New Roller Shades at South Facing Classrooms	\$18,000
	Roof Replacement	\$400,000
	Intercom Replacement	\$65,000
	Play Equipment Replacement & PIP Surfacing	\$300,000
Legacy Elementary	East Gym Exit Door Replacement	\$10,000
	Kindergarten Playground PIP Surfacing Replacement	\$25,000
Little Valley Elementary	Install Mini-Split HVAC Unit at Level Library	\$5,000
Majestic Fields Elementary	Concrete Improvements at North Side of Building	\$50,000
Panorama Elementary	School Renovation (estimated completion in 2028)	\$5,000,000
	Door & Door Hardware Replacement	\$100,000
	Electrical Switchgear Replacement	\$175,000
	Multipurpose Room Projector	\$11,000
Paradise Canyon Elementary	Door & Door Hardware Replacement	\$100,000
	Exterior Hollow Metal Door Replacement	\$115,000
	Remove Wall Carpet at Classrooms	\$65,000
Pine View Intermediate	Intercom Replacement	\$100,000
	HVAC Unit & Building Automation Controls Replacement	\$1,200,000
	Gym Telescoping Bleacher Replacement	\$200,000
	Water to Water Unit Replacement	\$550,000
	Refinish Gym Floor	\$45,000
	Lecture Room Seating Replacement	\$200,000
	Walk-in Cooler & Freezer Condenser Replacement	\$30,000
	Commons & Gym Sound System Replacement	\$65,000
Pine View Middle	Intercom Replacement	\$100,000
	SPED Restroom Remodel	\$17,500
Pine View High	Performing Arts Addition & Renovation (estimated completion in 2028)	\$5,800,000
	Room 209 Interior Improvements	\$27,500
	Millwork & Countertop Replacement - Phase 1	\$100,000
	Smoke Detector Replacement Building Wide	\$6,000
	SPED & Life Skills Classroom Remodel	\$194,000
	Computer Lab Room 117 Remodel	\$47,900
	Intercom Replacement	\$100,000
	Baseball & Softball LED Lighting Upgrade	\$550,000
	Door & Door Hardware Replacement	\$250,000
	Auxiliary Gym Bleachers	\$110,000
Riverside Elementary	Wave Sink Faucet Replacement	\$8,000
	Classroom Upper Window Reglazing	\$60,000
	New Roller Shades at Classrooms & Administration	\$100,000
	HVAC Unit Replacement	\$800,000
	Multipurpose Room Flooring Replacement	\$106,000
Riverside Preschool	Asphalt Parking Lot Reconstruction	\$110,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2026-27

LOCATION / DEPT	DESCRIPTION	BUDGET
Sandstone Elementary	Classroom Carpet Replacement	\$215,000
Santa Clara Elementary	School Renovation (estimated completion in 2028)	\$5,000,000
	Multipurpose Room Sound System Replacement	\$25,000
	Landscape Improvements at South Planters	\$25,000
Snow Canyon Middle	Snow Canyon Middle School Replacement (estimated completion in 2028)	\$24,100,000
Snow Canyon High	Gym Roof Replacement	\$245,000
	Gym Telescoping Bleacher Replacement	\$400,000
	Auditorium Lighting System Replacement	\$250,000
	Millwork & Countertop Replacement - Phase 2	\$100,000
	CMU Dumpster Enclosure	\$30,000
Southwest Adult High (Woodward Building)	Student Break Room Improvements	\$50,000
Springdale Elementary	Classroom Door Windows	\$12,000
	Door FOB at 4th/5th Grade Exterior Door	\$12,000
	Concrete Mow Curb at Storage Shed	\$15,000
Sunrise Ridge Intermediate	Refinish Gym Floor	\$45,000
	Wave Sink Faucet Replacement	\$12,000
Sunset Elementary	Multipurpose Room Sound System Replacement	\$25,000
	Door & Door Hardware Replacement	\$100,000
Three Falls Elementary	Intercom Replacement	\$75,000
	Classroom, Media Center & Faculty Room Roller Shades	\$100,000
	Multipurpose Room Sound System Replacement	\$25,000
	North Kindergarten Walk Concrete Improvements	\$40,000
Washington Elementary	School Renovation (estimated completion in 2028)	\$5,000,000
	Multipurpose Room Sound System Replacement	\$25,000
Water Canyon Elementary	Electrical Switchgear Replacement	\$300,000
	Portable Classroom Roller Shade Replacement	\$4,000
	Classroom Countertop Replacement	\$75,000
	Curb Cut & Accessible Ramp at East Parking Lot	\$10,000
Water Canyon High	New Lunch Room Addition (estimated completion in 2028)	\$5,500,000
Maintenance Department Building	LED Lighting Upgrades District Wide - Phase 2	\$100,000
	Roller Attachment for Tractor	\$3,500
	Dump Trailer	\$18,000
	Sod Cutter	\$5,500
	Reel Grinder Replacement	\$56,000
	Small Two Man Lift	\$10,000
	Steam Cleaner Replacement	\$5,500
	Toro DXI Irrigation Controller Upgrade - Phase 3	\$141,000
	Grass Playfield Leveling & Irrigation Improvements - Phase 3	\$96,000
	Non Usable Lawn Removal & Landscape Improvements - Phase 3	\$300,000
	Wright Mower Replacement - Three Total	\$45,000
Professional Learning Center & Post High Building	FRP Wall Protection at Classrom 8	\$5,000
	ADA Ramp to Asphalt Track	\$45,000
	Intercom Replacement	\$60,000
	Equipment for Professional Development	\$3,500
Technology Department	North - Roof Replacement	\$80,000
	South - CAT 6 Network Cable Upgrade - Phase 2	\$36,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2026-27

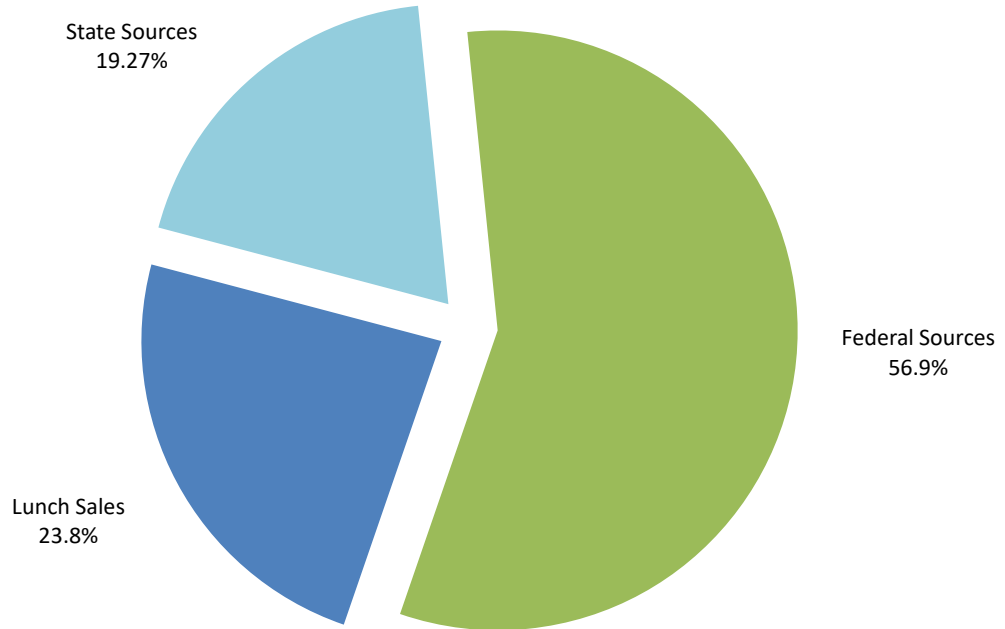
LOCATION / DEPT	DESCRIPTION	BUDGET
Transportation	Custodial Washer & Dryer Plumbing & Electrical Improvements	\$5,000
Building	Flooring Replacement	\$45,000
Warehouse	New Roller Shades Building Wide	\$15,000
	Fork Lift Replacement	\$60,000
District - Wide	Air filters	\$220,000
	Appraisal Services	\$10,000
	Asbestos Abatement	\$20,000
	Backflow Testing	\$5,000
	Basketball Backstop Inspection	\$15,000
	Bleacher Maintenance Contract	\$25,000
	Boiler Inspection	\$5,000
	Bond Agent Fees	\$5,000
	Concrete Maintenance	\$100,000
	Custodial Repair	\$50,000
	District Office Equipment	\$15,000
	District Technology Dept. Equipment	\$615,000
	Elementary Emergency Funds	\$25,000
	Elevator Maintenance	\$65,000
	Emergency Flooring	\$175,000
	Emergency Locksmith	\$40,000
	Emergency Roofing	\$80,000
	Emergency Capital Expenses	\$1,000,000
	Fire Alarm Testing	\$170,000
	Fire Extinguisher Testing	\$45,000
	Future School Site Purchases	\$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
	LED Lighting	\$400,000
	Media Center Equipment	\$1,000
	Music Equipment	\$115,000
	Nurse Room Flooring Replacement - 25 Schools	\$25,000
	Pavement Management	\$500,000
	Phone Repair & Replacement	\$5,000
	Playground Resurfacing	\$150,000
	Portables: New	\$250,000
	Portables: Roof Replacements	\$100,000
	Portables: Siding Replacements	\$75,000
	Power Engineering Chemicals	\$150,000
	Re-caulk Expansion Joints	\$55,000
	Salaries & Benefits	\$664,827
	School Buses & District Vehicles	\$1,150,000
	School Discretionary Equipment	\$637,000
	Secondary Emergency Funds	\$25,000
	Sewer Drain Jet	\$5,000
	Vandalism	\$30,000
	Water Canyon Irrigation Service Line Improvements	\$3,000,000
	TOTALS	<u>\$111,866,427</u>

Food Services Fund

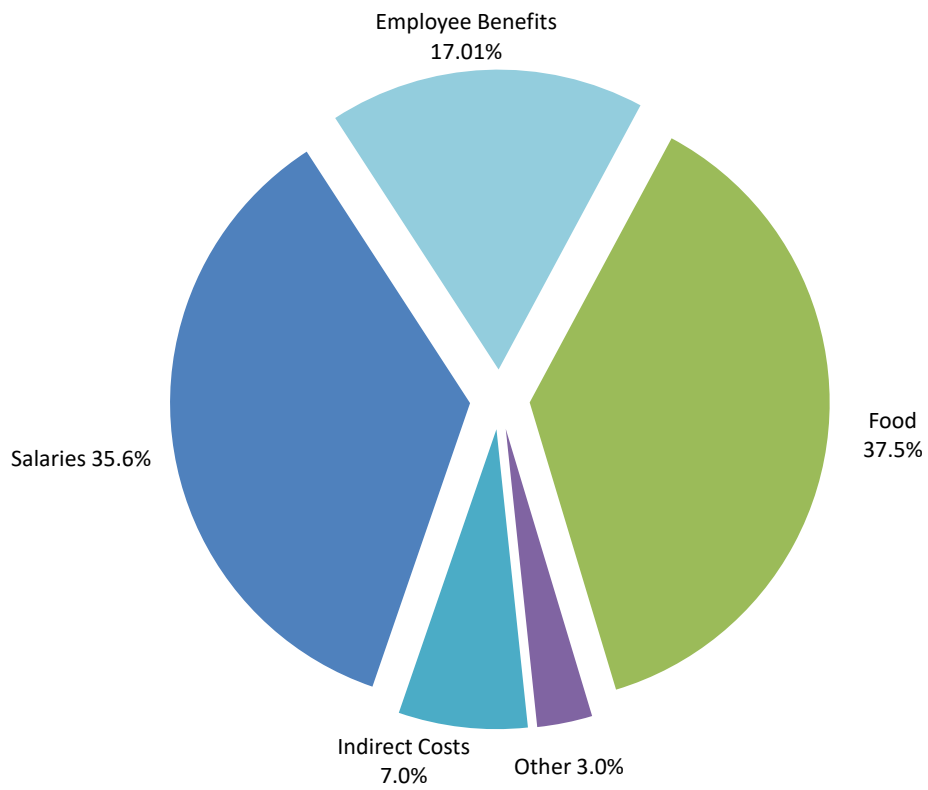
The purpose of the Food Services Funds is to account for the food service activities of the District as required by State and Federal Law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government 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 Proposed Budget 2026-27



Food Services Fund Expenditures Proposed Budget 2026-27



WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Revenues:						
Lunch Sales	\$ 2,985,689	\$ 2,939,143	\$ 3,100,228	\$ 3,300,628	\$ 3,181,803	\$ 3,239,738
State Sources	1,825,960	3,281,943	2,518,260	3,000,000	2,506,618	2,619,416
Federal Sources	8,529,805	8,045,289	7,776,423	7,900,000	7,400,000	7,733,000
Total Revenues	13,341,454	14,266,375	13,394,911	14,200,628	13,088,421	13,592,154
Expenditures:						
Salaries	4,168,164	4,736,507	5,092,047	5,520,294	5,350,759	5,652,668
Employee Benefits	2,067,732	2,218,636	2,412,271	2,707,700	2,567,888	2,705,257
Food	5,901,514	7,056,401	6,280,368	7,300,000	6,600,000	5,963,000
Other	1,305,493	395,015	983,596	898,314	1,000,000	473,078
Indirect Costs	695,682	739,910	788,988	1,008,673	985,207	1,105,345
Total Expenditures	14,138,585	15,146,469	15,557,270	17,434,981	16,503,854	15,899,348
Excess of Revenues over Expenditures	(797,131)	(880,094)	(2,162,359)	(3,234,353)	(3,415,433)	(2,307,194)
Fund balances - beginning	10,005,412	9,208,281	8,328,187	6,165,828	6,165,828	2,750,395
Fund balances - ending	\$ 9,208,281	\$ 8,328,187	\$ 6,165,828	\$ 2,931,475	\$ 2,750,395	\$ 443,201

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Revenues

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Local Sources:						
Student Sales	\$ 2,940,432	\$ 2,891,806	\$ 3,040,653	\$ 3,237,418	\$ 3,141,711	\$ 3,177,482
Adult Sales	45,257	43,187	59,575	63,210	40,092	62,256
Miscellaneous	-	4,150	-	-	-	-
Total Local Sources	2,985,689	2,939,143	3,100,228	3,300,628	3,181,803	3,239,738
State Sources:						
Lunch Reimbursements	1,825,960	3,281,943	2,518,260	3,000,000	2,506,618	2,619,416
Total State Sources	1,825,960	3,281,943	2,518,260	3,000,000	2,506,618	2,619,416
Federal Sources:						
Federal Lunch Program	2,639,313	6,939,414	6,433,846	1,173,000	1,020,000	1,065,900
Free and Reduced Assistance	3,757,278	-	-	5,727,000	4,980,000	5,204,100
Breakfast Program	852,376	-	-	-	-	-
USDA Commodities	1,280,838	1,105,875	1,342,577	1,000,000	1,400,000	1,463,000
Total Federal Sources	8,529,805	8,045,289	7,776,423	7,900,000	7,400,000	7,733,000
Total Revenues	\$ 13,341,454	\$ 14,266,375	\$ 13,394,911	\$ 14,200,628	\$ 13,088,421	\$ 13,592,154

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Expenditures

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Salaries:						
Coordinator	\$ 111,985	\$ 121,065	\$ 136,289	\$ 123,146	\$ 117,574	\$ 126,194
Contract Lunch Workers	2,888,120	3,322,689	3,600,802	3,932,042	3,773,210	4,054,388
Hourly Lunch Workers	279,819	298,468	321,925	348,153	300,311	313,825
Substitutes	116,127	109,158	100,129	118,047	105,153	109,885
Delivery Personnel	38,371	44,284	46,228	49,373	50,065	52,875
Nutrition Specialists	61,155	68,577	73,593	78,438	111,183	72,959
Secretaries	672,587	772,266	813,081	871,095	893,263	922,542
Total Salaries	4,168,164	4,736,507	5,092,047	5,520,294	5,350,759	5,652,668
Employee Benefits:						
Retirement	627,823	701,601	745,376	785,355	759,668	793,853
Social Security	302,508	345,645	369,400	422,302	390,605	412,645
Health & Accident	1,063,612	1,101,139	1,225,338	1,420,505	1,336,945	1,413,259
Workers Compensation	70,925	70,014	72,105	78,438	79,170	84,000
Unemployment	2,864	237	52	1,100	1,500	1,500
Total Employee Benefits	2,067,732	2,218,636	2,412,271	2,707,700	2,567,888	2,705,257
Purchased Services	54,050	49,890	81,901	78,750	84,000	60,000
Conferences	1,530	8,775	4,999	9,975	8,500	5,249
Supplies	838,521	(62,737)	689,014	600,000	700,000	300,000
Delivery Fuel	9,522	5,884	7,456	9,589	7,500	7,829
Food	4,220,720	6,143,712	4,934,275	6,300,000	5,200,000	4,500,000
USDA Commodities	1,680,794	912,689	1,346,093	1,000,000	1,400,000	1,463,000
Equipment	401,870	393,203	200,226	200,000	200,000	100,000
Indirect Cost Allocation	695,682	739,910	788,988	1,008,673	985,207	1,105,345
Total Expenditures	\$ 14,138,585	\$ 15,146,469	\$ 15,557,270	\$ 17,434,981	\$ 16,503,854	\$ 15,899,348

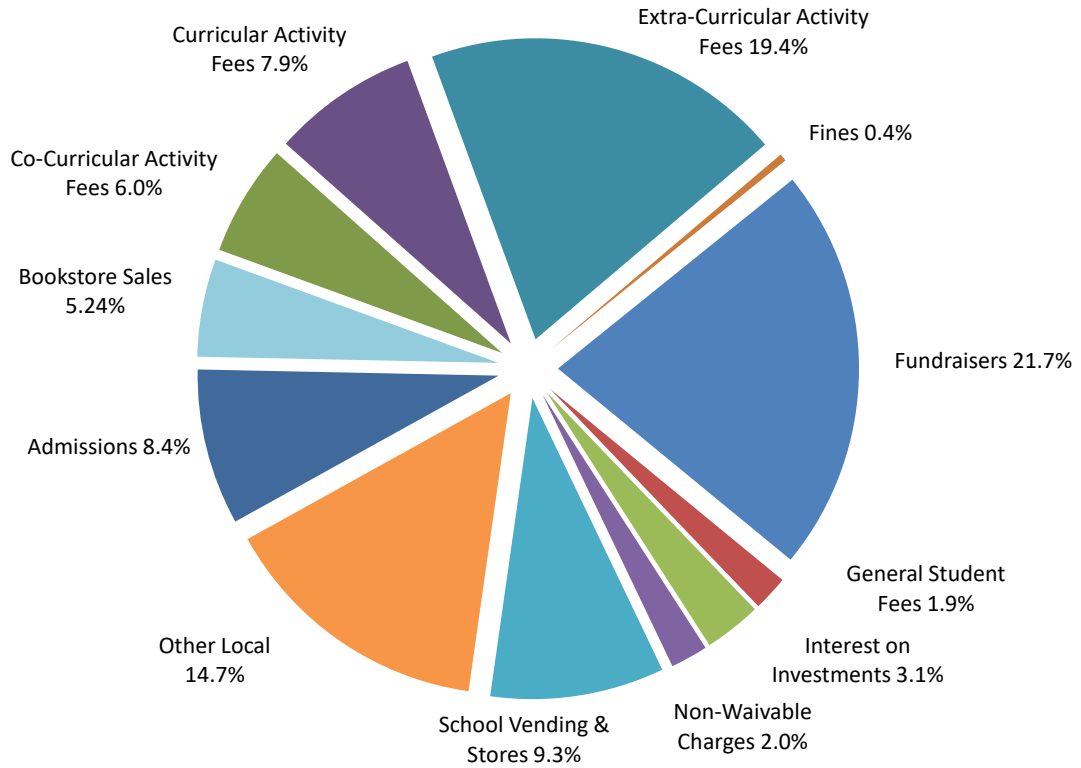


Student Activity Fund

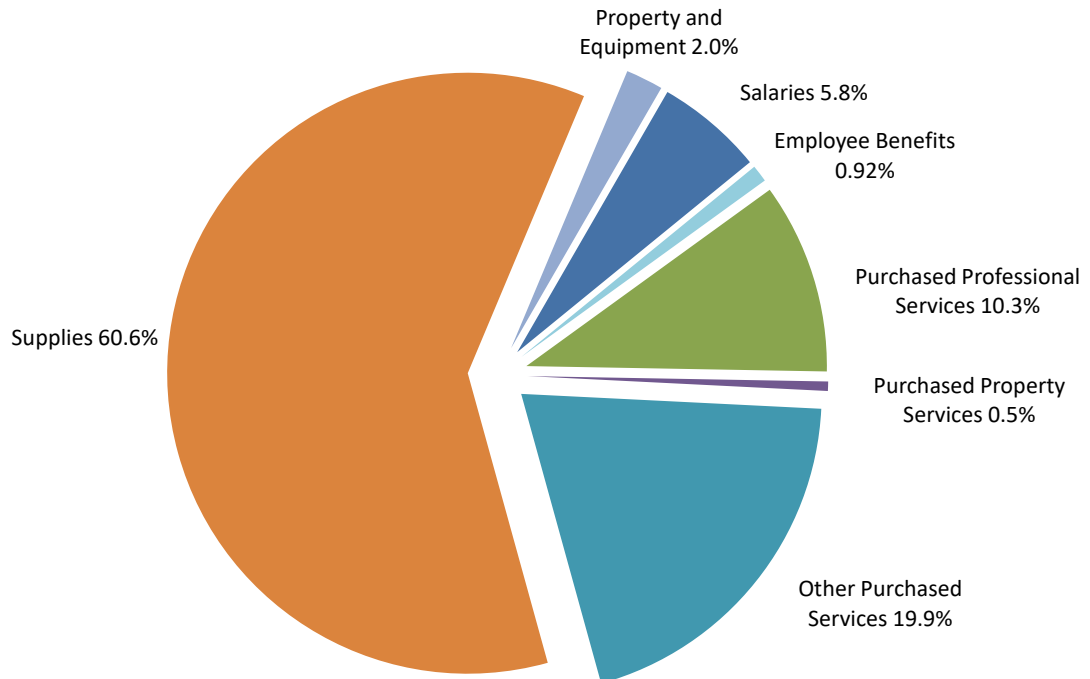
The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of gate receipts, student fees, fundraisers and interest earnings. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue funds.

Student Activity Fund Revenues Proposed Budget 2026-27



Student Activity Fund Expenditures Proposed Budget 2026-27



WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Proposed Budget 2026-27
Revenues:						
Local Sources						
Admissions	\$ 647,058	\$ 696,906	\$ 893,829	\$ 932,868	\$ 959,000	\$ 1,002,155
Bookstore Sales	533,537	527,710	566,396	588,506	600,000	627,000
Co-Curricular Activity Fees	533,672	560,063	672,782	1,107,658	684,700	715,514
Curricular Activity Fees	1,027,125	1,038,630	1,059,181	973,846	899,100	939,560
Extra-Curricular Activity Fees	1,636,501	1,834,289	2,144,817	3,263,724	2,218,900	2,318,758
Fines	49,567	49,310	45,326	50,832	45,700	47,759
Fundraisers	1,894,967	1,879,074	2,119,190	162,398	2,487,814	2,599,766
General Student Fees	385,125	390,314	373,645	279,837	215,896	225,613
Interest on Investments	235,255	360,376	334,548	371,575	350,000	365,750
Non-Waivable Charges	204,024	223,731	221,924	239,472	229,500	239,828
School Vending & Stores	927,165	987,188	933,796	976,938	1,069,000	1,117,106
Other Local	1,363,252	1,045,425	939,642	1,977,444	1,682,000	1,757,678
Total Revenues	9,437,248	9,593,016	10,305,076	10,925,098	11,441,610	11,956,487
Expenditures:						
Salaries	447,579	487,076	591,931	649,530	660,000	689,700
Employee Benefits	79,915	79,123	91,821	103,743	105,000	109,725
Purchased Professional Services	738,772	896,432	1,034,499	1,204,908	1,174,500	1,227,354
Purchased Property Services	78,123	62,719	44,105	99,352	57,800	60,401
Other Purchased Services	1,566,123	1,690,225	1,824,018	1,866,048	2,279,150	2,381,713
Supplies	6,341,278	6,243,985	6,517,154	6,830,091	6,935,160	7,247,244
Property and Equipment	185,458	133,456	201,548	171,426	230,000	240,350
Total Expenditures	9,437,248	9,593,016	10,305,076	10,925,098	11,441,610	11,956,487
Excess of Revenues over Expenditures	-	-	-	-	-	-
Fund balances - beginning	-	-	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Prior year totals have been reclassified to conform with changes in governmental accounting standards.