

WASHINGTON COUNTY SCHOOL DISTRICT

Tax Levies and Rates

Assumptions / Inputs

Taxable Assessed Valuation: \$44,832,152,293
 Collection Rate: 93.92%

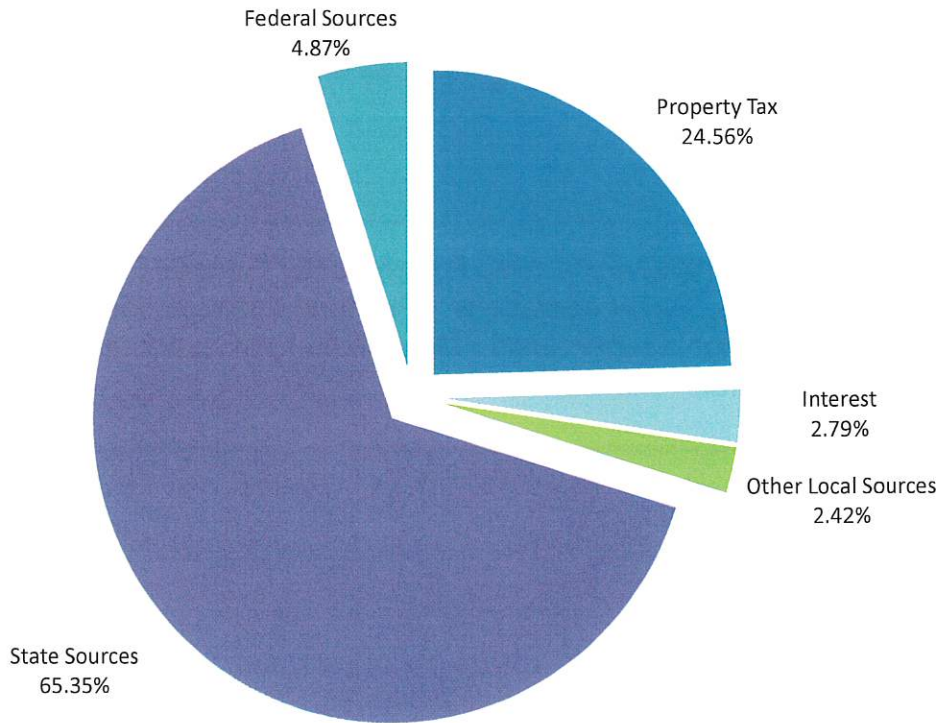
	Utah Code Reference	Adopted Budget 2026-27		Legal Maximum 2026-27		Difference between Budget & Legal Maximum 2026-27	
		Levy	Revenue	Levy	Revenue	Levy	Revenue
Maintenance And Operation Fund:							
1. Minimum School Program	53F-2-301	0.001352	\$ 56,927,795	0.001352	\$ 56,927,795	0.000000	\$ -
2. Voted Leeway	53F-2-601	0.000484	\$ 20,379,477	0.002000	\$ 84,212,715	0.001516	\$ 63,833,238
3. Board Local Levy & Charter Levy	53F-8-302	0.000322	\$ 13,558,247	0.002500	\$ 105,265,894	0.002178	\$ 91,707,646
Total Maintenance And Operation:		0.002158	\$ 90,865,519	0.005852	\$ 246,406,404	0.003694	\$ 155,540,884
Capital Outlay Fund:	53F-8-303	0.002533	\$ 106,655,403	0.003000	\$ 126,319,072	0.000467	\$ 19,663,669
TOTAL DISTRICT TAX LEVY		0.004691	\$ 197,520,923	0.008852	\$ 372,725,476	0.004161	\$ 175,204,553
Annual taxes based on a market value of \$100,000							
- Primary Residential Tax %			55.0%		55.0%		55.0%
Assessed Valuation		\$	55,000	\$	55,000	\$	55,000
Tax Obligation		\$	258	\$	487	\$	229
- 2nd Homes & Commercial Tax %			100.0%		100.0%		100.0%
Assessed Valuation		\$	100,000	\$	100,000	\$	100,000
Tax Obligation		\$	469	\$	885	\$	416
- State Assessed Property Tax %			100.0%		100.0%		100.0%
Assessed Valuation		\$	100,000	\$	100,000	\$	100,000
Tax Obligation		\$	469	\$	885	\$	416

Maintenance & Operation Fund

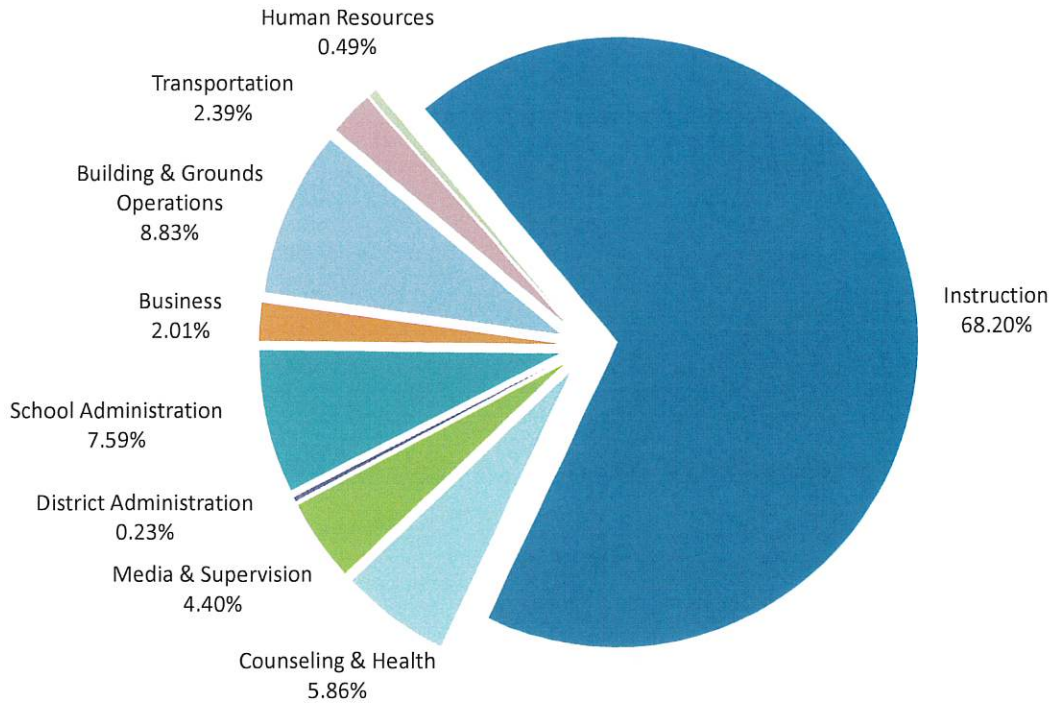
(The General Fund)

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: Adopted Budget 2026-27



Maintenance & Operation Fund Expenditures: Adopted Budget 2026-27



**WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND**

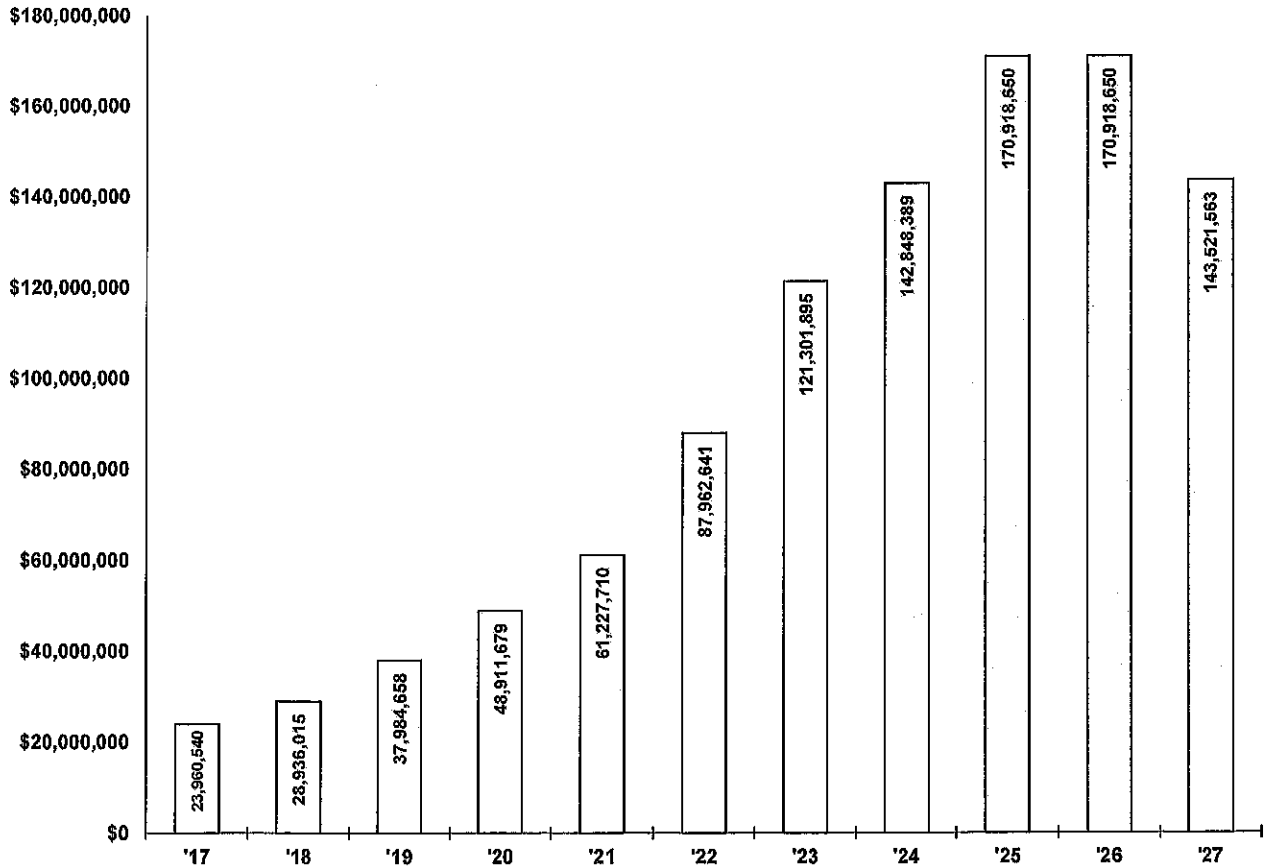
Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Adopted Budget 2026-27
Revenues:						
Property Tax	\$ 113,461,529	\$ 111,093,615	\$ 115,476,315	\$ 117,227,394	\$ 117,361,223	\$ 94,128,305
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	10,035,530	9,275,014
State Sources	181,568,439	214,342,507	236,479,989	237,449,181	246,797,440	250,421,710
Federal Sources	48,025,296	19,574,684	17,176,323	19,754,793	17,790,964	18,677,135
Total Revenues	<u>361,116,180</u>	<u>363,736,599</u>	<u>388,010,106</u>	<u>394,321,683</u>	<u>402,707,781</u>	<u>383,202,164</u>
Expenditures:						
Instructional	225,353,380	234,193,167	246,690,460	271,233,574	277,870,207	280,020,014
Supporting Services:						
Counseling & Health	20,095,791	21,225,393	22,431,664	23,383,666	23,374,815	24,074,304
Media & Supervision	13,217,717	14,950,315	16,164,590	17,115,757	16,983,269	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	29,152,859	31,162,233
Business Services	5,834,302	6,738,612	7,421,896	7,851,283	7,909,885	8,232,898
Operation & Maintenance of Facilities	25,110,963	27,873,625	29,779,148	32,771,680	33,998,193	36,265,059
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>402,707,781</u>	<u>410,599,251</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>(27,397,087)</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>\$ 143,521,563</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	Adopted 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	67,007,073
Total Fund Balances	\$ 121,301,895	\$ 142,848,389	\$ 170,918,650	\$ 170,918,650	\$ 170,918,650	\$ 143,521,563

**MAINTENANCE AND OPERATION FUND
Fund Balance History**



WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

Revenues

	Actual	Actual	Actual	Original	Final	Adopted
	2022-23	2023-24	2024-25	Budget	Budget	Budget
	2025-26	2025-26	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	20,379,477
Property Taxes - Board Local Levy	9,898,948	10,573,808	11,427,373	9,313,601	9,313,601	9,642,356
Fee in Lieu of Taxes	9,520,229	9,390,119	9,671,334	9,536,364	9,670,193	6,870,161
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	10,035,530	9,275,014
Total Local Sources	131,522,445	129,819,408	134,353,794	137,117,709	138,119,377	114,103,319
State Sources:						
Grades K-12 Programs	66,342,940	82,386,453	87,859,614	86,877,748	86,977,568	87,137,449
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	28,142,642
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	9,436,662	9,281,258
Flexible Allocation	-	90,930	94,912	13,415,830	13,464,366	13,384,539
Pupil Transportation	4,601,721	5,061,516	5,443,243	4,876,733	5,167,786	5,291,235
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	1,110,663	1,160,643
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	24,418,222	25,143,831
Educator Professional Time	3,004,185	3,141,883	3,391,134	3,808,785	3,813,735	3,840,208
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	11,522,226
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	1,100,644
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	246,797,440	250,421,710

**WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND**

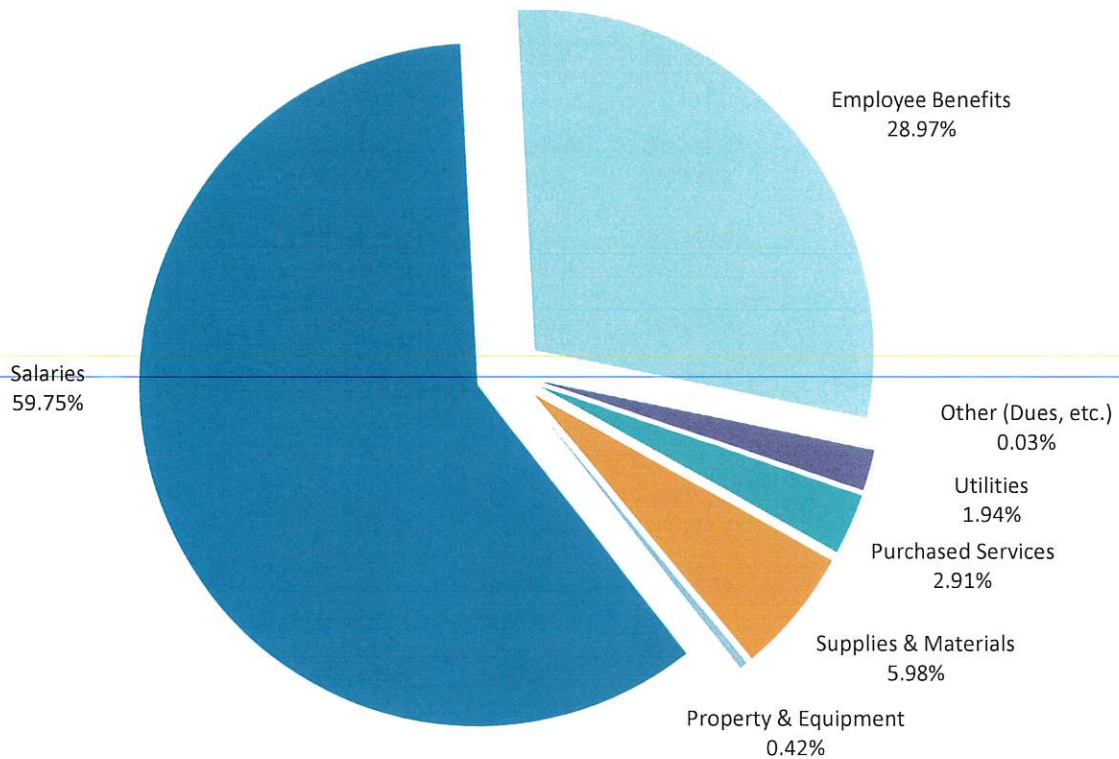
Revenues

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Original Budget 2025-26	Final Budget 2025-26	Adopted 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	146,770	154,109
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	17,790,964	18,677,135
Total Revenues	\$ 361,116,180	\$ 363,736,599	\$ 388,010,106	\$ 394,321,683	\$ 402,707,781	\$ 383,202,164

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		Adopted 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%	\$ 232,210,824	57.7%	\$ 245,346,216	59.8%
Employee Benefits	91,038,729	27.8%	97,248,703	28.4%	103,455,876	28.7%	110,564,974	27.5%	118,954,782	29.0%
Purchased Services	9,290,016	2.8%	8,542,739	2.5%	8,785,497	2.4%	12,744,509	3.2%	11,932,593	2.9%
Supplies & Materials	26,550,568	8.1%	21,590,421	6.3%	22,909,303	6.4%	37,851,536	9.4%	24,572,021	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%	\$ 402,707,781	100.0%	\$ 410,599,251	100.0%

Maintenance & Operations Expenditure Summary: Adopted 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	Adopted Budget 2026-27
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 117,854,530	\$ 128,188,284	\$ 134,430,298	\$ 140,589,469	\$ 144,219,457	\$ 151,213,246
Substitute Teachers	2,286,875	2,531,283	2,497,866	3,131,955	2,802,816	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	164,475,443	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	12,340,927	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	33,419,627	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	76,446,015	83,132,665
Purchased Services:						
Contracted Services	4,332,040	2,576,747	2,422,025	3,368,064	3,254,212	3,352,649
Travel and Workshops	906,756	946,651	823,761	1,065,444	1,032,410	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	4,711,622	4,852,245
Supplies and Materials:						
Supplies	12,934,680	10,158,440	10,468,362	13,733,925	11,059,136	11,040,393
Textbooks	2,824,951	4,268,468	4,341,828	1,689,699	2,614,558	2,704,470
Contingencies	-	-	-	6,427,410	14,239,532	-
Other Materials	6,014,252	2,231,852	2,618,119	2,594,176	2,913,760	3,275,321
Total Supplies and Materials	21,773,883	16,658,760	17,428,309	24,445,210	30,826,986	17,020,184
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	277,870,207	280,020,014
SUPPORT SERVICES						
Counseling & Health Services						
Salaries	12,112,117	12,855,517	13,507,335	14,139,447	13,922,837	14,428,925
Employee Benefits	6,110,109	6,437,427	6,855,615	7,096,350	7,060,146	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	23,374,815	24,074,304
Media & Instructional Staff Assistance:						
Salaries	8,560,405	9,605,786	10,191,161	10,737,456	10,774,827	11,573,974
Employee Benefits	4,044,785	4,427,414	4,722,500	5,016,870	5,117,742	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	16,983,269	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	Adopted 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	18,613,814	19,919,966
Employee Benefits	8,253,443	8,894,384	9,181,520	10,025,814	10,266,045	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	29,152,859	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	519,620
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	8,232,898
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	1,125,200
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	36,265,059
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	Adopted 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	123,700,001	130,579,237
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	\$ 402,707,781	\$ 410,599,251