

WASHINGTON COUNTY SCHOOL DISTRICT

121 West Tabernacle, St. George, Utah 84770
(435) 673-3553 • www.washk12.org



FINAL BUDGET 2025-26

ADOPTED BUDGET 2026-27

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Final Budget

For the Fiscal Year Ending June 30, 2026

Adopted Budget

For the Fiscal Year Ending June 30, 2027



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St. George, Utah 84770
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Prepared by the Office of the Business Administrator

Business Administrator - Brent L. Bills
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EXECUTIVE SUMMARY





June 8, 2026

121 West Tabernacle, St. George, Utah 84770
(435) 673-3553 • www.washk12.org

Members of the Board of Education and Citizens of Washington County:

We hereby submit and recommend to you the Comprehensive Annual Budget Report for Washington County School District for fiscal year 2026-27, and the final revised budget for fiscal year 2025-26.

The budget is a responsible, balanced financial plan designed to help carry out the District's mission, which is to "ensure high levels of learning for every student."

The budget was prepared in accordance with all laws and legal requirements of the State of Utah and the federal government, as well as guidance by the Board of Education. The accounts and business practices of the District are subject to both external and internal audits on a continual basis. The District has established and implemented sound financial policies and internal controls to ensure taxpayer funds are expended and accounted for appropriately.

The budget includes all Governmental Funds of the school district. The fund structure of the district is discussed in detail under the heading "The District Fund Structure" in the Organizational Section of this budget document.

The development, review, and consideration of the 2026-27 budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's mission, goals, and financial policies.

Budget Overview

The budgets presented in this book include all governmental funds for which the Board is legally responsible. The budget is organized by fund as follows:

Governmental Funds:

- Maintenance and Operation (the general fund)
- Debt Services (a debt service fund)
- Capital Projects (a capital projects fund)
- Food Services (a special revenue fund)
- Student Activity (a special revenue fund)

Annual budgets are established for all funds as required by Utah law. Budgets are presented on the modified accrual basis of accounting for governmental fund types. The budgets are consistent with generally accepted accounting principles (GAAP). Once adopted, the budget can be amended as necessary by the Board of Education. Reductions in appropriations may be approved by the Board upon recommendation of the Superintendent. Any increase in appropriations requires a public hearing.

This budget is designed to help ensure fiscal efficiency and integrity, and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with online computer access to detailed information to help facilitate this task. In addition, the Budget Department monitors all budgeted accounts in the District and establishes daily control over expenditures. In compliance with Utah law and in keeping with the Board of Education's commitment to citizen involvement in the school system, all areas of the budget are open for public inspection.

This budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles to present the financial plan and the results of operations of the District. The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO).

Washington County School Board



Left to right: Richard Holmes (Superintendent), Burke Staheli, LaRene Cox (Vice President), Craig Hammer, Ron Wade, David Stirland (President), Heidi Gunn, Craige Seegmiller, Brent Bills (Business Administrator)

Washington County School District Administrative Personnel

Superintendent.....	Richard Holmes
Business Administrator.....	Brent Bills
Assistant Superintendent - Secondary.....	Cheri Stevenson
Assistant Superintendent - Elementary.....	Nate Esplin
Executive Director - High Schools	Rusty Taylor
Executive Director - Middle Schools	Wade Jensen
Executive Director - Elementary.....	Steve Gregoire
Executive Director - Elementary.....	Susan Harrah
Executive Director - Human Resources.....	Darin Thomas
Director of Special Education.....	Hollie Cullen
Director of Career and Technical Education.....	Jon Butler
Director of Assessment & Learning.....	Brian Stevenson
Director of Technology & Media.....	Jeremy Cox
Director of Communication & Public Relations.....	Steve Dunham
Director of Student Services.....	Brad Christensen

Mission Statement and District Goals

The mission of Washington County School District is to “ensure high levels of learning for every student.”

The District's goals are:

- Improve academic achievement in English language arts.
- Improve academic achievement in mathematics.
- Continue to enhance parental involvement and improve parent/school communication.
- Continue implementation of Professional Learning Communities (PLCs) to include response to interventions K-12, to include at-risk and high achievers.
- Increase graduation rates.

Budget Process

The budget process is a continual cycle:

- In November, when the independent audit is completed for the prior fiscal year, the fund balance is set for each fund. This gives us our starting point.
- In December and January, we begin the next phase of preparing the budget by focusing on revenue. We make projections on the amount of revenue the District will receive next fiscal year. We consider all sources of revenue, which are local, state, and federal. When we complete this part of the process, we know how much money the District will likely have to carry out its responsibilities.
- In February and March, the next phase is underway to focus on expenditures. First, we obtain expenditure requests from administrators. Those requests are matched against the District's mission and objectives and are prioritized. At the same time, negotiations on salary and benefits (the largest expenditure category by far in the budget) are beginning.
- In April and May expenditures are fit within available revenues and the budgets are made to balance based on the latest information obtainable at the time legal deadlines approach. That is to say that we set in place a proposed plan to remain fiscally sound and secure. We budget projected expenditures to be equal to projected available revenue. The Board votes to adopt the proposed budget in August, which then officially established the budget as the operating plan.
- Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comment, the Board can then take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Washington County School District is usually amended once every year, when the Board also takes action on the new fiscal year budget.
- After the fiscal year is completed and the independent audit is performed in July through September, the ACFR reports budgeted revenues and expenditures against actual for comparison in the Maintenance and Operation Fund and the Capital Outlay Fund. Actual fund balances are set for each fund and the budgeting process starts again.
- The Capital Projects budgeting process is as follows:
 - The Maintenance Department conducts on-site visits at schools and other locations across the District to evaluate the condition of buildings and equipment. In February, the Maintenance Department Head meets with the Superintendent, the Assistant Superintendents, and the Business Administrator to plan out the capital projects for the upcoming school year. Proposed capital projects are prioritized and approved based on how essential the project is to core District needs, and how urgently the repair or replacement is needed. The proposed priority projects are presented to the District Board of Education for approval in March.
 - The timing for certain capital projects, such as re-roofing buildings and seal-coating parking lots, is determined according to a replacement schedule.
 - Large capital needs, such as new buildings or large remodeling projects will be paid for out of the Capital Projects budget. The intent is to pay cash for future building needs without the need for bonding.

Student Enrollment

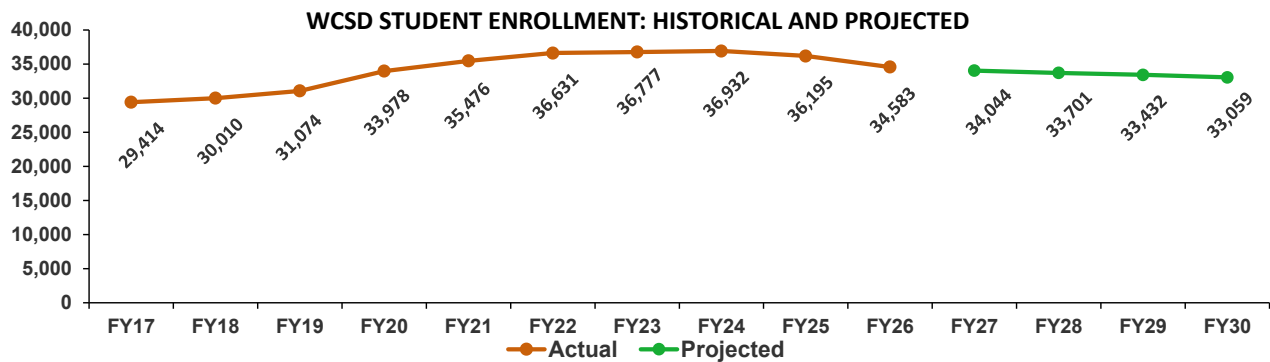
The District's enrollment began increasing in the 1990's, and continued to steadily increase every year until the early 2020's. During this time frame, Washington County was one of the fastest growing areas in the country. This growth was attributable to a high rate of in-migration and a higher than average birth rate.

In recent years, home prices have risen dramatically in Southern Utah, as has the cost of rent. While the county's population continues to grow, fewer young families are moving to Washington County, and more young families are choosing to move out of the County due to high housing costs. As a result, the District's enrollment has started to decrease, especially in the younger grade levels. This trend of declining enrollment, concentrated in lower grade levels, is expected to continue in the near term.

The District has projected K-12 student enrollment for October 1, 2026 to be 34,044. This would be 539 fewer students than the previous year, a decrease of 1.56%.

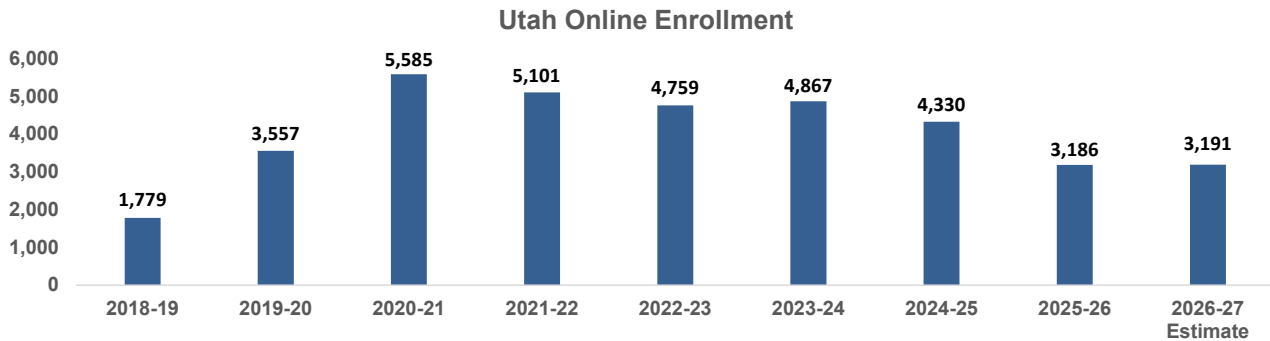
The District is expecting a decrease of 295 students in traditional elementary schools (grades K-5), a decrease of 258 students in traditional secondary schools (grades 6-12), and an increase of 5 students for Utah Online in grades K-12.

The chart below shows actual October 1 enrollment counts for the past ten years, and projected enrollment for the next four years.



"Battle of the Classes" at Pine View Middle School. May, 2026

Unlike traditional schools, where enrollment levels can be reasonably estimated near the beginning of the school year, Utah Online has been receiving more students through the state online portal. Students from other school districts sign up for classes through the online portal. These students do not show up on the October 1 enrollment counts for WCSD. Although Utah Online's full-time enrollment is not expected to grow significantly in 2026-27, additional FTEs are needed to meet the state online portal demands, and to better balance teacher workloads.



Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$4,870 for fiscal year 2026-27) for education programs per the weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the Minimum Basic School Program and includes both restricted and unrestricted funds. The unrestricted funds are provided primarily based upon average daily membership (ADM) of students enrolled in kindergarten through 12th grade.

The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this formula, each district in the State is required to levy a basic tax rate of .001351 (adopted 2026 rate) per dollar of taxable value. Then, the State adds funds which are acquired primarily through a State income tax to the proceeds of the basic tax levy to arrive at a guaranteed fixed amount per student. This amount is fixed in the true sense of the word. A common misunderstanding is that the District receives more revenue if the basic property taxes go up because of increased property values. When such a scenario occurs, the State reduces the amount it adds to the tax proceeds so that the District still receives the fixed WPU amount.



Dixie High School Girls Basketball - Region Champions. February, 2026

Financial Overview

The financial section of the budget provides revenue and expenditure statements for all district funds. The accounts of the District are organized on the basis of funds and account groups. Each fund is considered a separate accounting entity and each has a separate, self-balancing set of accounts. The various funds, for which the Board adopts budgets, can be grouped into four fund types.

Governmental Funds are those used for the normal governmental services financed by taxes, including state and federal aid. Governmental Funds include:

- **Maintenance and Operation (General Fund)** – This is used to account for the costs of regular, day-to-day district operations. This fund accounts for general, unrestricted resources.
- **Debt Services Fund** – The Debt Services Fund accounts for the accumulation of resources and payment of the general obligation bonds' principal and interest.
- **Capital Projects Fund** – The Capital Projects Fund account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District. Also, by State law, the Board can expend up to 0.0002 tax rate for building maintenance.
- **Special Revenue Funds** – Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. For fiscal year 2026-27, Washington County School District will operate two such funds:
 - Food Services Fund – food service activities financed in part by school lunch sales, as well as by state and federal funding.
 - Student Activity Fund – curricular and extra-curricular activities funded by gate receipts, fundraisers, donations and student fees.

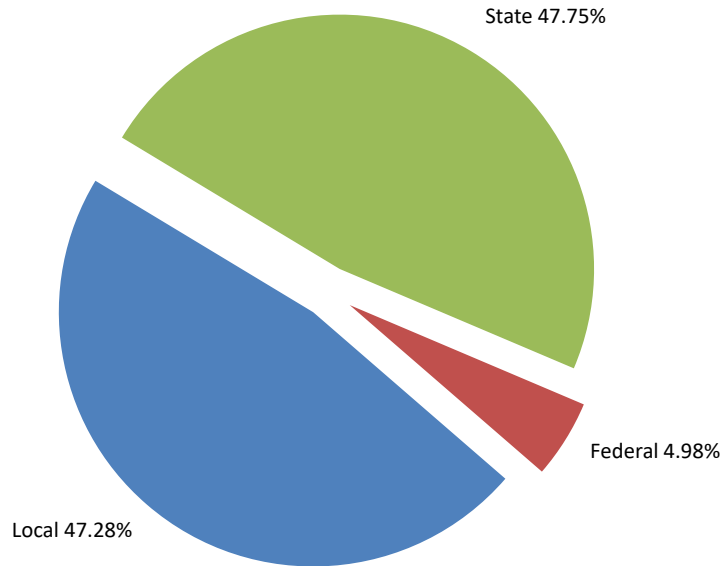


Pine View Middle School students at the National Junior Honors Society induction ceremony. November, 2025

Revenues

For the 2026-27 fiscal year, Washington County School District will receive approximately 47.28% of its revenue from local sources and 47.75% from state sources. The District is expecting approximately 4.98% of its revenues will come from Federal sources, which is lower than the previous year.

2026-27 Revenue - All Funds Combined



The District anticipates total revenues and other financing sources of \$534.2 million in 2026-27, which represents an overall increase of \$13.6 million compared to 2025-26.

Three-year comparison of revenues and other financing sources by fund

	2024-25 Actual	2025-26 Final Budget	2026-27 Adopted Budget	1-Year Increase / (Decrease)
Governmental Funds:				
Maintenance and Operation	\$ 388,010,106	\$ 402,707,781	\$ 383,202,164	-4.84%
Capital Projects	90,143,561	93,378,077	125,467,704	34.37%
Food Services	13,394,911	13,088,421	13,592,154	3.85%
Student Activity	10,305,076	11,441,610	11,956,487	4.50%
Total	\$ 501,853,654	\$ 520,615,889	\$ 534,218,509	2.61%

Property tax revenues are expected to increase by approximately \$7.7 million, due to new growth.

State funding will be increasing by \$4.1 million, which is the net result of an increase to the weighted pupil unit (WPU) value, a decrease in total enrollment, and eliminations of, and revisions to state funding formulas.

Federal funding levels are expected to increase by \$1.2 million compared to 2025-26.

The Board conducted a Truth In Taxation hearing in August, 2023, increasing the capital levy to collect the amount of money that has been historically collected through the debt service levy. Bond principal and interest payments are now being made out of the capital levy. Major capital projects are funded with cash instead of debt going forward. This will save over \$10 million annually in interest payments once the remainder of outstanding debt has been paid.

Expenditures

The District anticipates expenditures of nearly \$574 million in the governmental funds in 2026-27, which would represent a \$39.1 million increase compared to 2025-26.

The Maintenance and Operation Fund (General Fund) expenditures are expected to increase by \$7.9 million. These expenditures provide direct services to the students enrolled in K-12 regular day school programs. The projected increase in expenditures is due to increases in salary and benefit costs.

Capital Projects Fund expenditures are projected to increase by \$32.5 million. There are multiple major projects under way in the 2026-27 fiscal year: the Enterprise High School expansion and remodel, Snow Canyon Middle School rebuild, the Dixie High School vocational building replacement, a lunch room addition at Water Canyon High School, an addition to the performing arts area at Pine View High School, a field house at Enterprise High School, and renovations at Washington Elementary, Panorama Elementary, LaVerkin Elementary and Santa Clara Elementary. Year-to-year comparisons in the Capital Projects fund may not be as meaningful as in other funds due to the long-term construction contracts that span multiple years. Please refer to the Capital Projects Fund portion of the Financial Section for detailed information on the planned capital expenditures for the 2026-27 fiscal year.

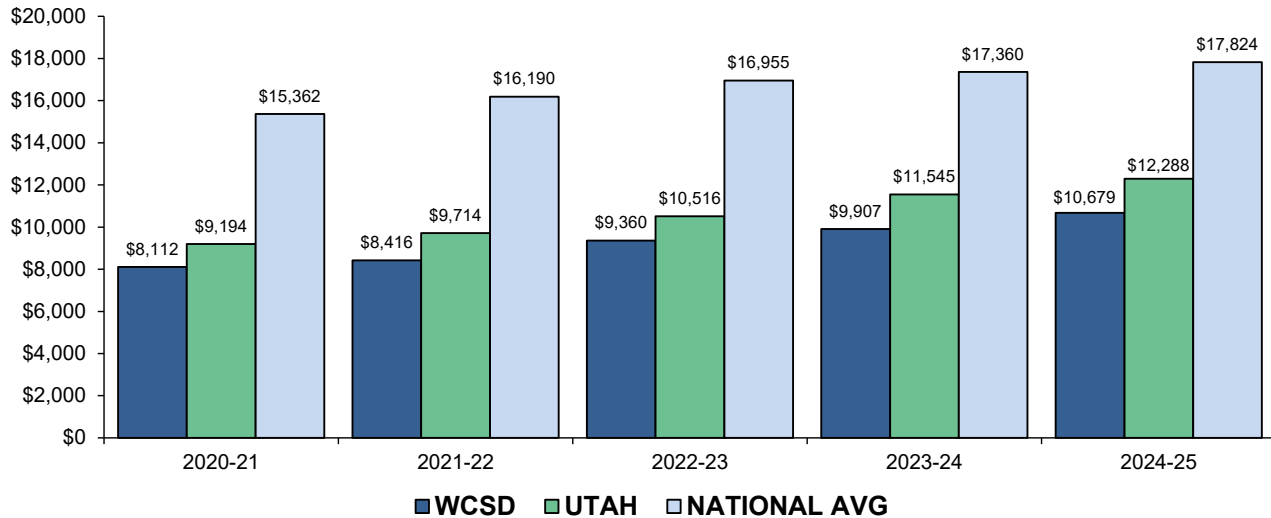
Expenditures in the Food Services Fund are expected to decrease by roughly \$1.7 million. The Food Services program has made a concerted effort in the past couple of years to spend down its fund balance to a level consistent with Federal guidelines. Having reached that level, we anticipate a lower level of spending in the 2026-27 year.

The Student Activity Fund expenditures are expected to increase by approximately \$500,000 due primarily to inflation.

Three-year comparison of expenditures by fund

	2024-25 Actual	2025-26 Final Budget	2026-27 Adopted Budget	1-Year Increase / (Decrease)
Governmental Funds:				
Maintenance and Operation	\$ 359,939,845	\$ 402,707,781	\$ 410,599,251	1.96%
Capital Projects	75,138,451	103,042,315	135,535,122	31.53%
Food Services	15,557,270	17,303,854	15,521,310	-10.30%
Student Activity	10,305,076	11,441,610	11,956,487	4.50%
Total	\$ 460,940,642	\$ 534,495,560	\$ 573,612,170	7.32%

Washington County School District Expenditures Per Student



The above chart compares the District's expenditures per student with the state of Utah and the United States as a whole for the past

five years. These figures include:

- Instruction (Function 1000s)
- Support Services (Function 2000s)
- Non-Instructional Services (Function 3000s) except for Community Services
- Direct Program Support

The comparison excludes the following expenditures:

- All expenditures from Internal Service funds (Fund 60)
- Facilities Acquisition and Construction Services (Function 4000s)
- Debt Service (Function 5000s)
- Property Expenditures (Object 700s)
- Tuition and services paid to other Local Education Agencies (LEAs) within the State (Objects 511, 561, 564 and 591)

Fund Balance

The District anticipates the fund balance for the Maintenance and Operation Fund will decrease by approximately \$27.4 million over the upcoming year. This is an intentional spending down of the fund balance to reach a Board-determined fund balance-to-expenditure ratio.

The Capital Projects fund balance is also projected to decrease by roughly \$10.1 million by the end of the 2026-27 fiscal year. The District has a policy of only building schools when needed due to growth. As such, the Capital Projects fund balance may fluctuate dramatically as money is saved for upcoming construction projects, and as payments are made for those projects.

Three-year comparison of fund balances

	2024-25 Actual	2025-26 Final Budget	2026-27 Budget	1-Year Increase / (Decrease)
Governmental Funds:				
Maintenance and Operation	\$ 170,918,650	\$ 170,918,650	\$ 143,521,563	-16.03%
Capital Projects	80,386,364	68,122,126	58,054,708	-14.78%
Food Services	6,165,828	1,950,395	21,239	-98.91%
Student Activity	-	-	-	0.00%
Total	\$ 257,470,842	\$ 240,991,171	\$ 201,597,510	-16.35%



Pine View Middle School choir performance. October, 2025

Budget Forecast

The District completes a 3-year budget forecast to ensure that projections for revenues and expenditures fall in line with each other so that any necessary personnel changes can be made before there becomes a problem. The following chart is a summary of the detailed forecast shown in the Financial History and Projections area of the Informational Section of this budget document.

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

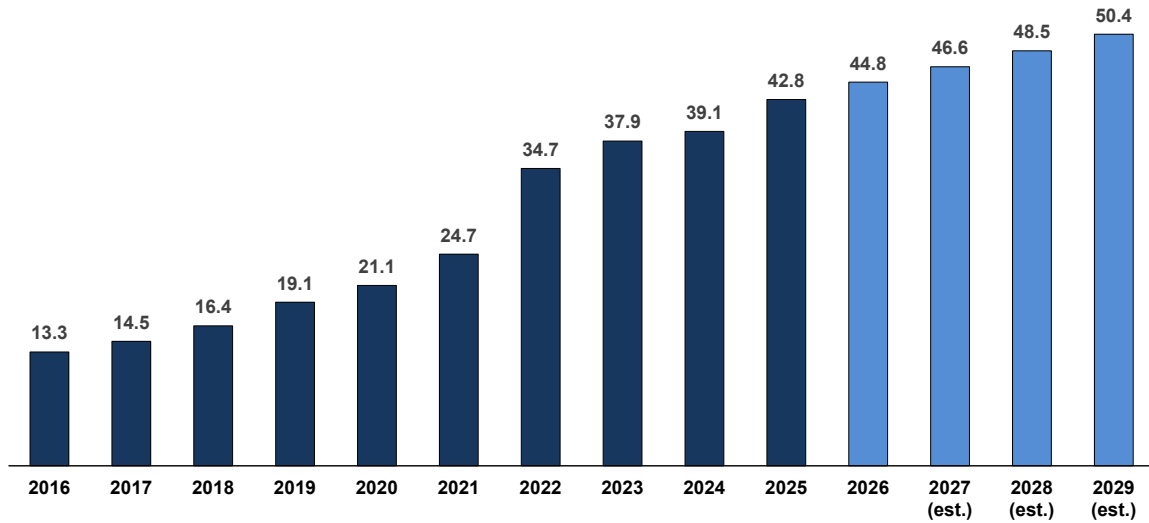
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Three Year Forecast

	Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30
Revenues:				
Property Tax	\$ 209,687,311	\$ 222,463,599	\$ 231,362,143	\$ 240,616,629
Interest From Investments	15,065,750	14,122,671	15,181,521	15,004,047
Food Services Sales	3,239,738	3,401,725	3,571,811	3,750,402
Other Local Revenue	22,919,269	23,894,010	24,910,330	25,970,025
State Revenue	253,396,306	259,515,264	269,922,885	280,748,163
Federal Revenue	26,410,135	27,543,869	28,726,821	29,961,149
Total Revenues	530,718,509	550,941,138	573,675,511	596,050,415
Expenditures:				
Instructional	291,976,501	308,715,361	316,204,535	328,917,995
Supporting Services:				
Counseling & Health	24,074,304	25,037,276	26,038,767	27,080,317
Media & Supervision	18,049,997	18,771,998	19,522,877	20,303,793
District Administration	964,276	1,002,847	1,042,961	1,084,679
School Administration	31,162,233	32,408,722	33,705,071	35,053,274
Business Services	8,232,898	8,562,213	8,904,702	9,260,890
Operation & Maintenance of Facilities	36,265,059	37,715,659	39,224,285	40,793,257
Student Transportation	9,817,952	10,210,670	10,619,097	11,043,861
Personnel Services	2,012,518	2,093,019	2,176,740	2,263,809
Food Services	15,521,310	14,242,950	14,303,646	14,835,682
Capital Projects	111,866,427	99,045,084	103,006,886	107,127,162
Debt Services	23,668,695	16,637,545	16,712,070	16,785,445
Total Expenditures	573,612,170	574,443,344	591,461,637	614,550,164
Excess of Revenues Over Expenditures	(42,893,661)	(23,502,206)	(17,786,126)	(18,499,749)
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	3,500,000	3,640,000	3,785,600	3,937,024
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	3,500,000	3,640,000	3,785,600	3,937,024
Excess of Revenues & Other Sources Over Expenditures	(39,393,661)	(19,862,206)	(14,000,526)	(14,562,725)
Fund Balances - Beginning	240,991,171	201,597,510	181,735,304	167,734,778
Fund Balances - Ending	\$ 201,597,510	\$ 181,735,304	\$ 167,734,778	\$ 153,172,053

Assessed Valuation

Washington County's assessed valuation has grown dramatically over the last decade. The assessed valuation has grown from \$13.3 billion in 2016 to \$42.8 billion in 2025, and is projected to be \$44.9 billion in 2026. The County's assessed valuation grew by an average of 14.3% per year over the last decade. The estimated assessed valuation growth shown below for the next 4 years is based on an annual increase of 4%, which means the assessed valuation would reach \$50.4 billion in 2029.

**Washington County School District
Assessed Valuation (in Billions) - Historical and Projected**



STEM Day at Crimson View Elementary. January, 2026

Property Taxes

The certified tax rate is the rate which would provide the same amount of property tax revenue as the previous year, excluding the revenue generated by new growth.

If a school district determines that it needs greater revenues than what the certified tax rate will generate, statutes require that the entity must then go through a process referred to as Truth in Taxation. The Truth in Taxation process requires a series of steps, including proper notification of the proposed tax increase to the taxpayers and a public hearing.

The adopted FY 2026 tax rate is 0.004690, which constitutes a 0.06% increase compared to the prior year's rate. The adopted rate includes a State basic rate of 0.001351 which is set by the State of Utah.

Washington County School District Tax Rates

	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Change From Prior Year
Maintenance and Operation				
Minimum School Program	0.001408	0.001379	0.001351	-0.000028
Voted Leeway	0.001094	0.001061	0.000484	-0.000577
Board Local Levy & Charter Levy	0.000335	0.000319	0.000322	0.000003
Capital Outlay	0.001988	0.001928	0.002533	0.000605
General Obligation Debt	0.000000	0.000000	0.000000	0.000000
TOTAL	<u>0.004825</u>	<u>0.004687</u>	<u>0.004690</u>	<u>0.000003</u>



1st grade students from Diamond Valley Elementary on a field trip to Snow Canyon State Park. April, 2026

Debt Service

In November 2018, voters approved the District issuing \$125 million of bonds. In the 2022-23 fiscal year the District completed the issuance of those bonds. It is the intent of the school district to avoid issuing general obligation bonds in the future. The table below shows outstanding debt as of June, 2026.

Opening Debt	\$	151,400,000
Debt Issued		-
Refunded Bonds		-
Debt Payment		(36,620,000)
Ending Debt	\$	<u>114,780,000</u>

Performance Data

Washington County School District uses student achievement as a benchmark for every decision. Each program is reviewed during the budgeting process to analyze if it is effectively meeting our goal as a district. As budgets are presented for the new fiscal year, the expenditures are again analyzed to verify the effect on student achievement.

Competency in reading, writing, mathematics, and science are key tools used to measure the quality of education provided in Washington School District schools. Annual assessments show the District's students perform well in comparison to other Utah school districts and national averages. The test scores are especially noteworthy since Washington County School District students and teachers cope with some of the largest class sizes in the nation, and among the lowest per-pupil expenditures.

ACADEMIC EFFICIENCY OF DOLLARS: 2024-25

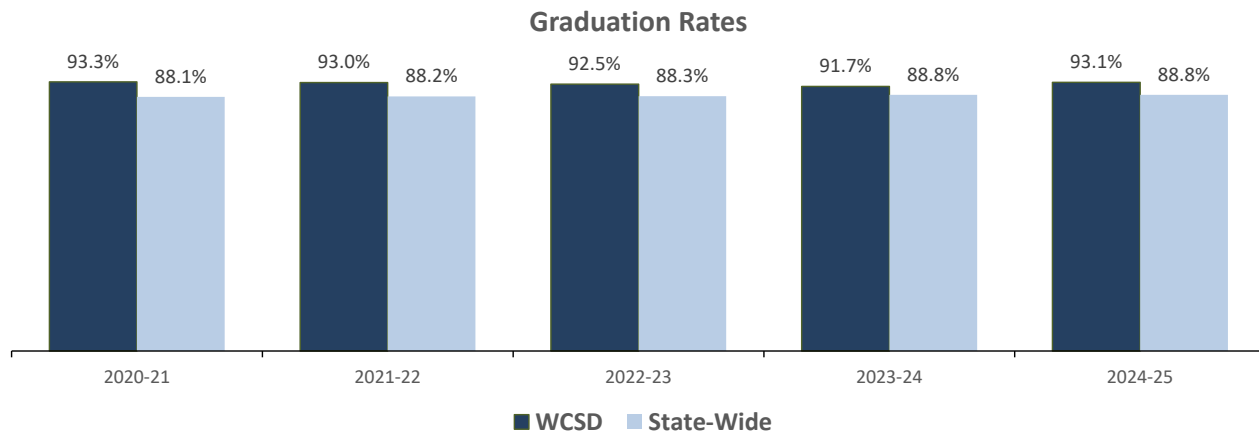
District	October 1, 2024 Enrollment	2025 Graduation Rate	Student-Teacher Ratio	Expenditures Per Student	Ethnic Minority	English Language Learners	Students with Disabilities	Economically Disadvantaged
Alpine	84,215	92.7%	23.3	\$10,996	25.6%	5.8%	11.8%	19.8%
Cache	19,720	95.9%	22.0	\$11,644	16.8%	3.5%	11.9%	25.3%
Canyons	31,499	89.0%	20.6	\$12,969	33.0%	9.7%	12.4%	24.5%
Davis	67,466	93.6%	21.8	\$11,851	21.5%	4.5%	14.5%	19.0%
Granite	54,467	80.3%	20.1	\$12,904	57.1%	26.0%	13.7%	47.8%
Jordan	55,820	91.8%	20.9	\$11,293	31.9%	9.1%	14.3%	23.9%
Nebo	41,675	93.5%	25.2	\$9,958	19.8%	4.2%	12.5%	19.7%
Salt Lake	17,649	77.4%	17.1	\$16,028	59.9%	21.1%	14.2%	49.4%
Tooele	15,737	82.9%	19.9	\$12,908	29.1%	7.4%	15.2%	25.9%
Washington	34,396	93.1%	21.2	\$10,679	25.4%	6.3%	13.5%	27.7%
Weber	30,968	88.5%	20.0	\$12,183	23.4%	4.5%	14.6%	22.3%
All Utah Districts	572,007	88.8%	20.8	\$12,288	30.1%	8.9%	13.4%	28.4%

The chart above presents a comparison of Washington County School District and the other eleven largest districts in the state (by enrollment). The data is provided by the Utah State Board of Education at:

<https://www.schools.utah.gov/superintendentannualreport>

Expenditures per student exclude expenditures categorized as property, non-instructional services, and tuition and services paid to local education agencies within the state.

Students in low-income families and ethnic minority families are statistically more likely to face a variety of challenges, such as language barriers, physical health problems due to poor nutrition and lack of access to preventative healthcare, psychological health issues due stressful or dysfunctional home environments, lack of parental engagement in their child's education, etc. Research indicates that such socioeconomic barriers can have a significant effect on student achievement, and additional resources may be required to help these students achieve academic success.



Summary of Significant Changes

Maintenance and Operations Fund – The District has completed meeting with the Washington County Education Association (representing certified employees) and the Red Rock Professional Association (representing classified employees). Per agreement with these associations, the salary schedules will be updated in the 2026-27 fiscal year to include the following adjustments:

Certified Employees:

- An additional \$2,934 will be added to the base of the certified salary schedule, which is a 4.25% increase to the average teacher's salary.
- The value of each increment on the certified salary schedule has been increased from \$850 to \$1,000.
- The \$10,350 legislative salary adjustment is increasing to \$10,661.
- The district will continue to fund a full step increase, plus additional education advancement increments for qualifying employees.

Classified Employees:

- A 4.5% cost of living adjustment will be added to salary schedules.
- The district will continue to fund a full step increase for qualifying employees.
- Each classified salary schedule has been adjusted to eliminate the lowest two steps.

Increases in the District's salary costs are due to the implementation of these increases in the salary schedule. The District's medical insurance premium costs are also rising by 3%. The District will continue to pay 95% of the high deductible plan premiums and 85% of the traditional plan premiums.

Over the four-year period from the 2022-23 school year through the 2025-26 school year, the District added 35.6 FTEs, an increase of 1.1%. The total number of FTEs peaked in 2024-25, and began dropping in 2025-26. The areas which underwent the most change during this time were (a) teachers in traditional schools (at both the elementary and secondary level) decreased by 35.5 FTEs, and teachers at Utah Online increased by 35.8 FTEs.

As we begin the 2026-27 school year, certified staffing levels will be decreasing slightly due to declining enrollment. The district has projected student enrollment to decrease by 1.56% compared to the prior year, and enrollment is projected to continue to decrease by an average of 1.0% over the next three years. As a result, minor annual staffing adjustments are expected.

Staffing Increases: Fiscal Years 2022-23 Through 2026-27

	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	FTE 2026-27	1-Year Increase (Decrease)
Certified						
Elementary Teachers	714.5	741.9	721.2	698.3	694.0	(4.3)
Secondary Teachers	841.2	848.3	838.7	821.9	825.9	4.0
Counselors	88.1	92.9	93.8	93.5	90.6	(2.9)
Media	20.0	21.0	21.0	21.2	20.0	(1.2)
Preschool	23.4	24.0	24.0	24.0	22.7	(1.3)
Other	182.7	180.4	203.7	204.1	228.6	24.5
Classified & Admin						
Principals & Asst. Principals	79.0	78.0	78.0	78.0	80.0	2.0
Teacher Aides	578.4	568.8	588.5	599.1	620.2	21.1
Media Assistants	44.7	46.1	44.7	43.2	43.9	0.7
Professional Staff / Secretaries	203.1	211.8	215.9	219.0	222.8	3.8
Custodial	187.0	190.6	191.1	192.2	189.2	(3.0)
Maintenance	40.0	39.0	40.0	40.0	40.0	0.0
Transportation	74.1	65.4	72.0	69.7	77.5	7.8
Food Services & Warehouse	135.5	134.8	137.7	140.2	135.2	(5.0)
Health Services	33.6	34.0	31.7	29.1	27.5	(1.6)
Technology Support	34.6	36.9	37.2	38.0	37.5	(0.5)
Program / Dept Coordinators	19.0	21.0	21.0	20.0	19.0	(1.0)
District Administrators	23.0	25.0	25.0	26.0	27.0	1.0
All FTEs District-Wide	3,321.9	3,359.9	3,385.2	3,357.5	3,401.6	44.1

FOUR YEAR INCREASE (FY22 - FY25) 35.6

The budget anticipates that all restricted State and Federal programs will stay within the funding provided. As many of the restricted State and Federal program revenues are generally unknown at this time, this budget estimates revenue and expense based on past activity along with other available data. As official award letters are received and carryover funds are calculated after the close of fiscal year 2025-26, budget updates will be required for fiscal year 2026-27 and will be presented in the monthly budget report to the Board of Education.

All schools are expected to receive funding from the School Trust Lands Program in 2026-27. The U.S. Congress, in exchange for not taxing federal land, gave lands to Utah schools at statehood. The lands are held in a legal trust for our schools. Utah schools own 3.4 million acres of trust land, generating revenue through energy and mineral leases, rent, and royalties; real estate development and sales; and surface estate sales, leases and easements. The lands are managed by the School Trust Lands Administration and must, by law, be used to generate money for schools. The money is put in a permanent savings account, which is never spent, but invested. The interest earned from the permanent fund is allocated among each school in the State.

In order to receive the funds, each school must form a committee consisting of the principal, 2 teachers and 4 parents. The committee must assess the academic needs of the school and prepare a plan for how to use the funding to directly impact instruction. Washington County schools are expected to receive a total of \$6,562,621 in the 2026-27 fiscal year.

Beginning in the 2019-20 school year, schools have received funding under the Teacher and Student Success Act (TSSA) as outlined in Utah Senate Bill 149. Principals and community councils work together to prioritize needs and formulate budget plans, which are subject to final approval by the District's Board of Education. The District received \$11,705,556 in the 2025-26 fiscal year, and is expected to receive \$11,522,226 in 2026-27. These funds are generally used towards additional teachers, teacher aides, counselors, technology, and professional development opportunities.

Debt Services Fund – This fund was substantially depleted in 2023-24. Future bond payments will be covered by the Capital Projects fund.

Capital Projects Fund – Several significant construction and renovation projects have been completed in recent years, including:

- A new vocational building and sports field at Water Canyon High (opened August 2021)
- Desert Canyons Elementary school (opened August 2021)
- Building expansions for the Warehouse and Transportation Building (Spring 2022)
- Career Tech High School (opened August 2023)
- An addition to Enterprise Elementary to add four classrooms (completed Fall 2023)

Ongoing capital projects which will begin or continue in 2026-27 include:

- A classroom addition and remodel project for Enterprise High School (Summer 2027)
- A new vocational building at Dixie High School (August 2028)
- Rebuilding Snow Canyon Middle School (August 2028)
- An addition to the lunch room at Water Canyon High School (Summer 2028)
- A rebuild of the auditorium at Enterprise High School (Summer 2028)
- An addition and renovation at Pine View High School for the performing arts section (Summer 2028)
- A renovation at Washington Elementary School (Summer 2028)
- A renovation at Panorama Elementary School (Summer 2028)
- A renovation at LaVerkin Elementary School (Summer 2028)
- A renovation at Santa Clara Elementary School (Summer 2028)
- A new field house at Enterprise High School (Summer 2028)
- Other projects to repairs, replacements and upgrades to buildings and grounds across the district.

Food Services Fund – The primary focus of Food Services in 2026-27 will be to continue providing high quality products and services and maintain the current level of student participation. The Food Services program will be staffing fewer employees compared to 2025-26 to adjust to decreasing student enrollment and a declining fund balance.

During the 2020-21 school year, the Federal government approved free lunch for all students as part of the Federal stimulus addressing the COVID-19 pandemic. The free lunch program continued through the 2021-22 school year. This program was ended prior to the 2022-23 school year, but the District Board approved meals to be provided free of charge to students who qualified for reduced pricing through 2024-25. Starting in 2024-25 the Legislature approved funding to cover the cost to provide free lunch to students eligible for reduced pricing.

Student Activity Fund – Activity Funds are projected to continue to see minor increases in revenues and expenditures due primarily to inflation.



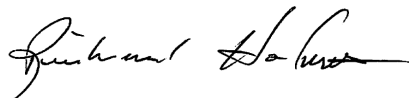
Pine View High School Cross Country & Track - 2nd place at State Championships. October, 2025

Acknowledgements

The preparation of this report on a timely basis was accomplished by the hard work of the budget department. We would like to express appreciation to all the members of the business and human resources departments who assisted in the preparation of this report.

We would also like to thank members of the Board of Education for their interest and support in conducting the financial affairs of the District in a responsible and progressive manner.

Respectfully,



Richard Holmes
Superintendent of Schools



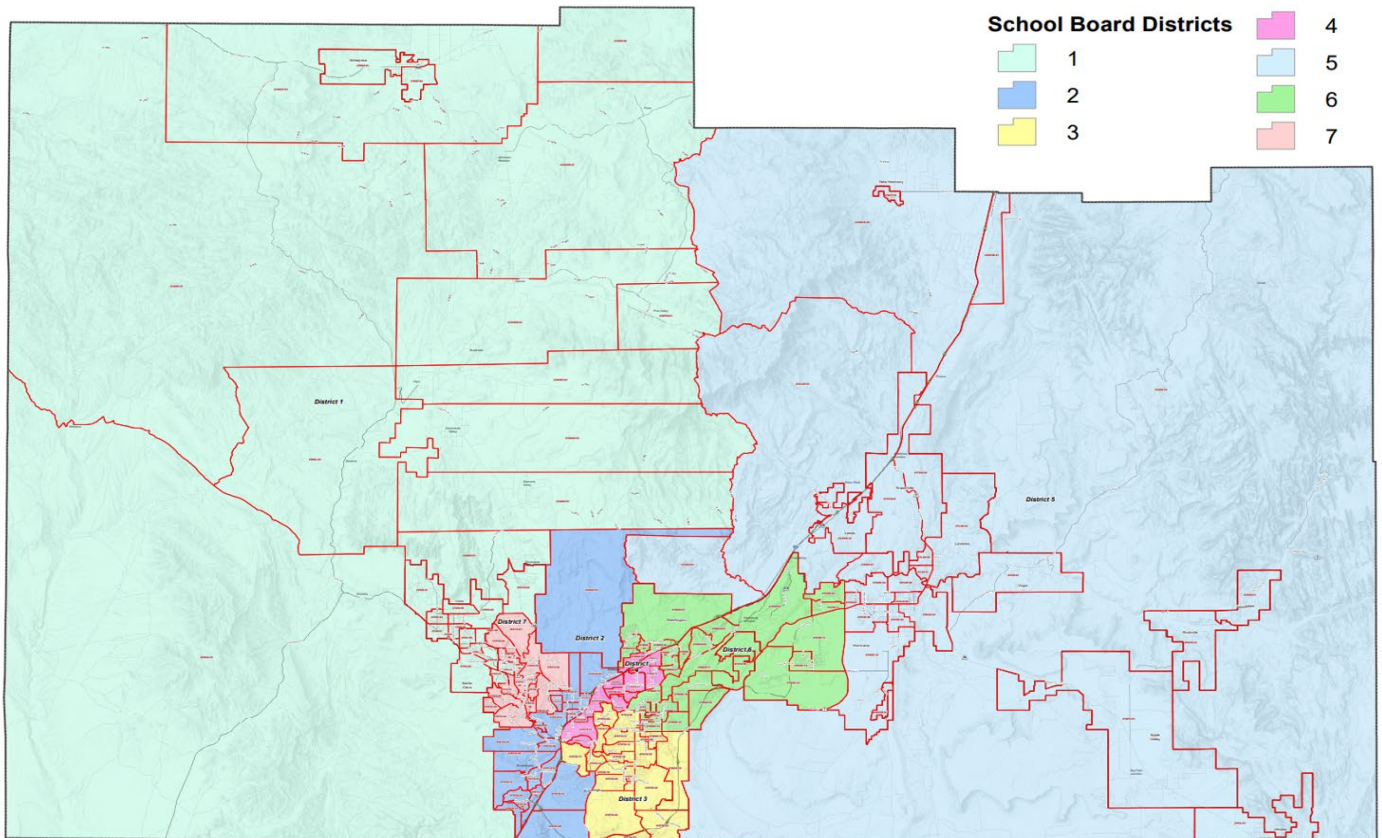
Brent L. Bills, M.B.A.
Business Administrator

ORGANIZATIONAL SECTION



Washington County School Board

Board President.....David Stirland - District #5
 Board Vice President.....LaRene Cox - District #4
 Board Member.....Heidi Gunn - District #1
 Board Member.....Craig Seegmiller - District #2
 Board Member.....Craig Hammer - District #7
 Board Member.....Burke Staheli - District #6
 Board Member.....Ron Wade - District #3



Source <https://www.washco.utah.gov/departments/clerk/elections/precinct-maps/>

- Board
- EA 1
- EA 2
- AA 6
- AA 5
- AA 3
- AA 2
- AA 1
- AE or TT

Washington County School District

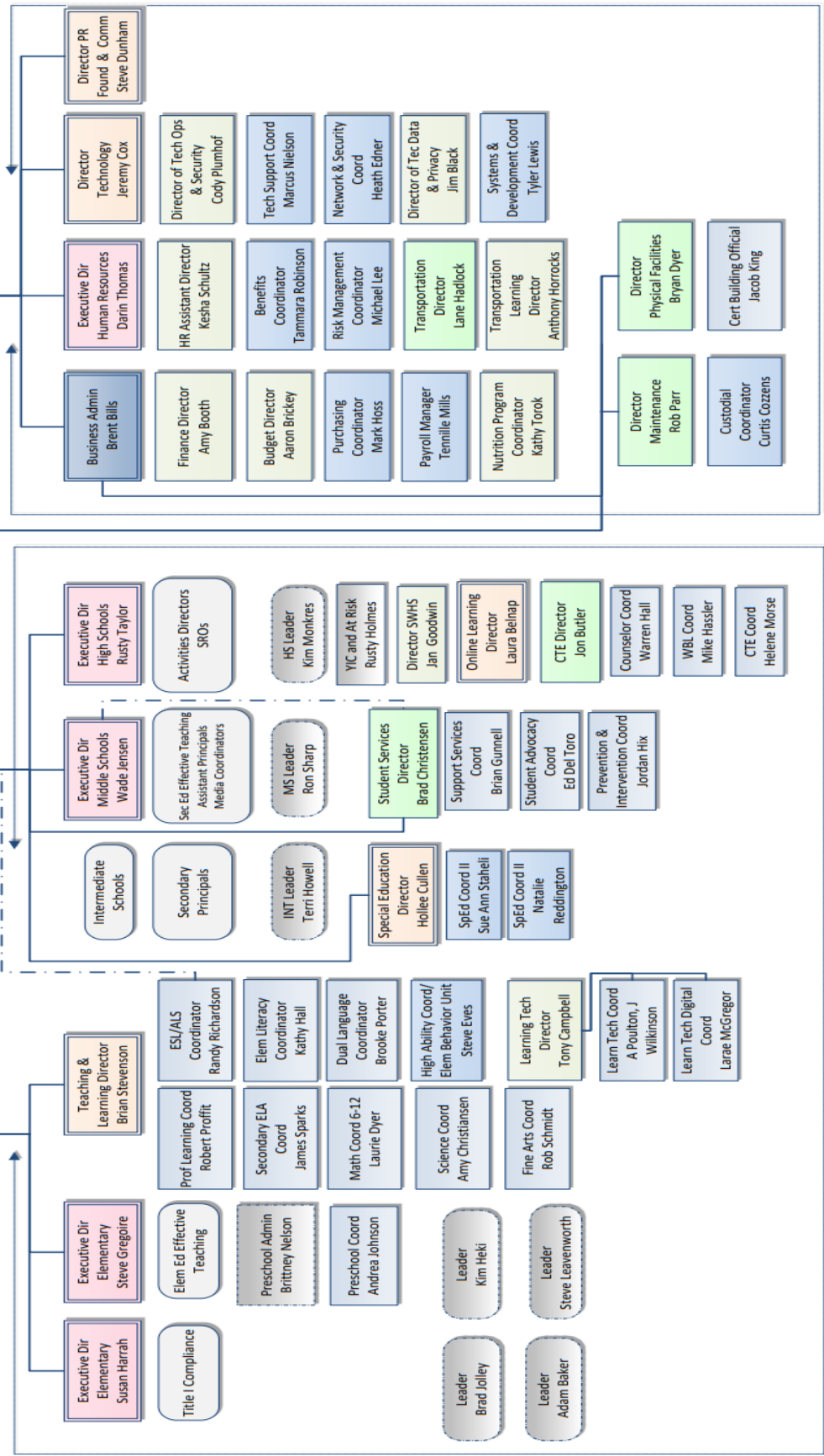
Effective July 1, 2025

WCSD
Board of Education

Superintendent
Richard Holmes

Assistant Superintendent
Secondary
Cheri Stevenson

Assistant Superintendent
Elementary
Nate Esplin



Operations

Learning

Washington County Schools Contact Information

	Grades	Address	Principal / Administrator	Phone
Elementary Schools	Arrowhead	K - 5 545 Arrowhead Trail • Santa Clara, UT 84765	Jerrold Dastrup	(435) 674-2027
	Bloomington	K - 5 425 Man of War Road • St. George, UT 84790	Tara Mogle	(435) 673-6266
	Bloomington Hills	K - 5 919 E Brigham Road • St. George, UT 84790	Kristie Wheeler	(435) 674-6495
	Coral Canyon	K - 5 3435 Canyon Crest • Washington UT 84780	Julie Smith	(435) 652-4787
	Crimson View	K - 5 2835 E 2000 S • St. George, UT 84790	Jennifer Leavitt	(435) 634-7000
	Desert Canyons	K - 5 3101 E. Rimrunner Drive • St. George, UT 84790	Amy Wilcox	(435) 634-7040
	Diamond Valley	K - 5 1411 W Diamond Valley Drive • St. George, UT 84770	Travis Wilstead	(435) 574-2009
	Enterprise	K - 6 216 S 100 E • Enterprise, UT 84725	Warrin Richins	(435) 878-2236
	Heritage	K - 5 747 E Riverside Drive • St. George, UT 84790	Susan Moore	(435) 628-4427
	Horizon	K - 5 1970 S Arabian Way • Washington, UT 84780	April Heath	(435) 652-4781
	Hurricane	K - 5 948 W 325 N • Hurricane, UT 84737	Kristen Brown	(435) 635-4668
	LaVerkin	K - 5 51 W Center • LaVerkin, UT 84745	Denielle Wyatt	(435) 635-4619
	Legacy	K - 5 280 E 100 S • St. George, UT 84770	Angie Evans	(435) 673-6191
	Little Valley	K - 5 2330 E Horseman Park Drive • St. George, UT 84790	Paul Orchard	(435) 652-4771
	Majestic Fields	K - 5 674 E Majestic Drive • Washington, UT 84780	Melissa Lane	(435) 674-7005
	Panorama	K - 5 301 N 2200 E • St. George, UT 84790	Matthew Lowe	(435) 628-6881
	Paradise Canyon	K - 5 1795 W 1230 N • St. George, UT 84770	Melissa Dietzel	(435) 673-8978
	Red Mountain	K - 5 263 E 200 S • Ivins, UT 84738	Brooklyn McLaws	(435) 656-3802
	Riverside	K - 5 2500 S Harvest Lane • Washington, UT 84780	Gabbi Young	(435) 652-4760
	Sandstone	K - 5 850 N 2450 E • St. George, UT 84790	Kim Heki	(435) 674-6460
Santa Clara	K - 5 2950 W Crestview Drive • Santa Clara, UT 84765	James Lowe	(435) 628-2624	
Springdale	K - 5 898 Zion Park Blvd. • Springdale, UT 84767	Glen Andersen	(435) 772-3279	
South Mesa	K - 5 2969 S 3300 E • St. George, UT 84790	Ginny Nobis	(435) 634-7030	
Sunset	K - 5 495 N Westridge Drive • St. George, UT 84770	Heather Campbell	(435) 673-5669	
Three Falls	K - 5 789 S 700 W • Hurricane, UT 84737	Jennifer Eggleston	(435) 635-7229	
Washington	K - 5 300 N 300 E • Washington, UT 84780	Adam Baker	(435) 673-3012	
Water Canyon	K - 6 250 E Newel Avenue #520 • Hildale, UT 84784	Steven Leavenworth	(435) 874-1182	
Intermediate Schools	Hurricane	6 - 7 1325 S 700 W • Hurricane, UT 84737	Mark Christensen	(435) 635-8931
	Lava Ridge	6 - 7 2425 Rachel Drive • Santa Clara, UT 84765	Launa Williams	(435) 652-4742
	Sunrise Ridge	6 - 7 3167 S 2350 E • St. George, UT 84770	Mike Winslow	(435) 652-4772
	Pine View Intermediate	6 - 7 383 S Mall Drive • St. George, UT 84790	Brandon Yost	(435) 652-4706
	Tonaquint	6 - 7 1210 W Curly Hollow • St. George, UT 84770	Rod Broadhead	(435) 688-2238
	Washington Fields	6 - 7 322 W 3090 S • Washington, UT 84780	Brooks Bergeson	(435) 634-7020
Middle Schools	Crimson Cliffs	8 - 9 4280 S Crimson Cliffs Way • Washington UT 84780	Steven Shwalter	(435) 634-7010
	Desert Hills	8 - 9 936 E Desert Hills Drive • St. George, UT 84790	Ronald Sharp	(435) 628-0001
	Dixie	8 - 9 929 S 100 E • St. George, UT 84770	Paul Hurt	(435) 628-0441
	Hurricane	8 - 9 395 N 200 W • Hurricane, UT 84737	Shaun Jaggi	(435) 635-4663
	Pine View	8 - 9 2145 E 130 N • St. George, UT 84790	Mandie Luce	(435) 634-0470
	Snow Canyon	8 - 9 1215 N Laval Flow Drive • St. George, UT 84770	Terri Howell	(435) 628-3289
High Schools	Career Tech High	9 - 12 1001 East White Dome Drive • St. George, UT 84790	Chris Homer	(435) 288-4311
	Crimson Cliffs	10 - 12 4430 S Crimson Way • Washington UT 84780	Kim Monkres	(435) 627-8770
	Desert Hills	10 - 12 828 E Desert Hills Drive • St. George, UT 84790	Justin Keate	(435) 674-0885
	Dixie	10 - 12 350 E 700 S • St. George, UT 84770	Warren Brooks	(435) 673-2384
	Enterprise	7 - 12 565 S 200 E • Enterprise, UT 84725	Calvin Holt	(435) 878-2248
	Hurricane	10 - 12 345 W Tiger Blvd. • Hurricane, UT 84737	Daniel McKeenan	(435) 635-3719
	Millcreek	10 - 12 2410 E Riverside Drive • St. George, UT 84790	Troy Coil	(435) 628-8206
	Pine View	10 - 12 2850 E 750 N • St. George, UT 84790	Brett Gifford	(435) 628-5255
	Snow Canyon	10 - 12 1385 N Lava Flow Drive • St. George, UT 84770	Kyle Campbell	(435) 634-1967
	Water Canyon	7 - 12 880 N Carling Street #520 • Hildale, UT 84784	Jonathan Howell	(435) 874-1407
Other Schools	Preschool	Multiple locations throughout Washington County	Brittney Nelson	(435) 673-1557
	Southwest Adult High	75 West Tabernacle • St. George, UT 84770	Bo Iverson	(435) 652-4709
	Utah Online	K - 12	Laura Belnap	(435) 986-5181
	Post High	2040 W 2000 N • St. George, UT 84770	Natalie Reddington	(435) 634-0092

The District Entity

The District is Legally Autonomous

The legal name of the district is the Board of Education of Washington County School District. In order to distinguish the district entity from the legislative body which governs the district, the name Washington County School District is used to describe the district entity.

The District's boundaries are identical to the boundaries of Washington County. However, the school district is an independent entity, separate from the County. The members of the Board of Education of Washington County are elected by the citizens of Washington County in a general popular election.

The district was created by Article X, Section 6 of the Constitution of the State of Utah, which was passed by a vote of the people on the first Tuesday of November 1875, and accepted by the United States Government on January 4, 1896. The laws of the State of Utah give the district all the usual corporate powers that would distinguish it as being legally separate from Washington County and the State of Utah and any of its other political subdivisions.

District Governance and Fiscal Independence

The District is governed by a Board of Education comprised of seven board members. Each board member is independently elected from a geographic precinct in the District. Board members serve for a period of four years at which time they may choose to run for re-election. In accordance with State law, the Board expanded from 5 to 7 members in January 2005.

For maps and district voting information, visit the Washington County website:

<https://www.washco.utah.gov/departments/clerk/elections/>

The Board of Education directly appoints two principal officers - the Superintendent and the Business Administrator. Both positions are established and required by State law. Other administrative employees are recommended by the Superintendent and are then approved by the Board.

The laws of the State of Utah give the district the power to levy taxes, determine fees and other charges, approve and modify budgets, and issue debt without approval from any other government. There are some ministerial approvals required of Washington County and the State Tax Commission for the purpose of assuring that the district has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required.

The district is also subject to the general oversight of the Utah State Board of Education. This includes a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

District Size and Scope

Washington County School District consists of fifty-one schools:

- twenty-eight elementary schools
- six intermediate schools (grades 6-7)
- six middle schools (grades 8-9)
- eleven high schools

The district operates several alternative programs: adult education, an alternative high school, parent cooperative programs, programs for motivated students, online courses, programs for students with disabilities and other special services. As of October 1st, 2024, the district's enrollment was 34,583 students enrolled in its regular day school programs.

District Community

St. George is the county seat of Washington County. It's the largest city in the county, the seventh-largest city in Utah, and the most populous city in the state outside of the Wasatch Front. St. George is bordered by the cities of Washington and Hurricane to the East, and Santa Clara and Ivins to the Northwest. These cities combined constitute the St. George Metro Area.

The greater St. George, Utah area features a mild, snow-free climate; interstate transportation; proactive, business-friendly government; and a state university, all in a recreational paradise offering some of the most beautiful scenery in the world.

Washington County is known for its natural beauty and is home to Zion National Park and several state parks. Due to its proximity to Bryce Canyon National Park, Grand Canyon National Park, Lake Powell, and other recreational destinations, tourism comprises a large part of the local economy. St. George is known for the Huntsman World Senior Games, one of the top 20 marathons in the country, the PGA and LPGA Tour, and a host of other annual festivals and events.

According to the U.S. Census Bureau, Washington County's estimated population as of July 1, 2025 was 213,670, which is an increase of 2.5% over the prior year.

Washington County has experienced steady population growth for several decades, due to both positive net migration and a higher-than-average birth rate. From 2010 to 2020, the United States Census Bureau estimated the population in Washington County increased from 138,115 to 180,279. This represented a 30.5 percent increase, compared to a statewide increase of 18.4 percent and a nation-wide increase of 7.4 percent over the same decade.

Lifestyle, tourism, cost of living and doing business, infrastructure, work force and climate put all the elements in place for a resilient economic future for existing and new business in the St. George area. Washington County features a very diverse and robust economy which has experienced continual growth since the mid 1960's. As of January, 2026 the unemployment rate for the County was 4.0 percent, compared to a state-wide rate of 4.0 percent and a nation-wide rate of 4.7 percent.

The St. George area has long been a haven for retirees, and during the past decade it has also attracted younger families due to a thriving economy and job prospects in the areas of transportation, warehousing, tourism and university jobs. However, the rising costs of housing in the past few years has caused challenges for younger families working in the service industries.

St. George City placed first in the Milken Institute's 2026 ranking of Best-Performing Small Cities, marking the tenth year in a row that St. George had placed in the top ten. The Milken Institute is a nonprofit, nonpartisan economic think tank whose data and rankings are used widely by corporate site selectors, investors and economic development professionals. The Milken Institute cited St. George's strong labor market, high-tech GDP growth and economic resilience as reasons for the high ranking.

Table 2. Tier 1 Small Cities

	2025 Rank	2024 Rank	Change
St. George, UT	1	2	1
Idaho Falls, ID	2	3	1
Kenosha, WI	3	n/a	n/a
Bend, OR	4	4	0
Pocatello, ID	5	31	26
Helena, MT	6	n/a	n/a
Coeur d'Alene, ID	7	7	0
Logan, UT-ID	8	48	40
Midland, TX	9	5	-4
Auburn-Opelika, AL	10	10	0

Source: Milken Institute (2026)

Source <https://milkeninstitute.org/sites/default/files/2026-01/BestPerformingCitiesSummary.pdf>

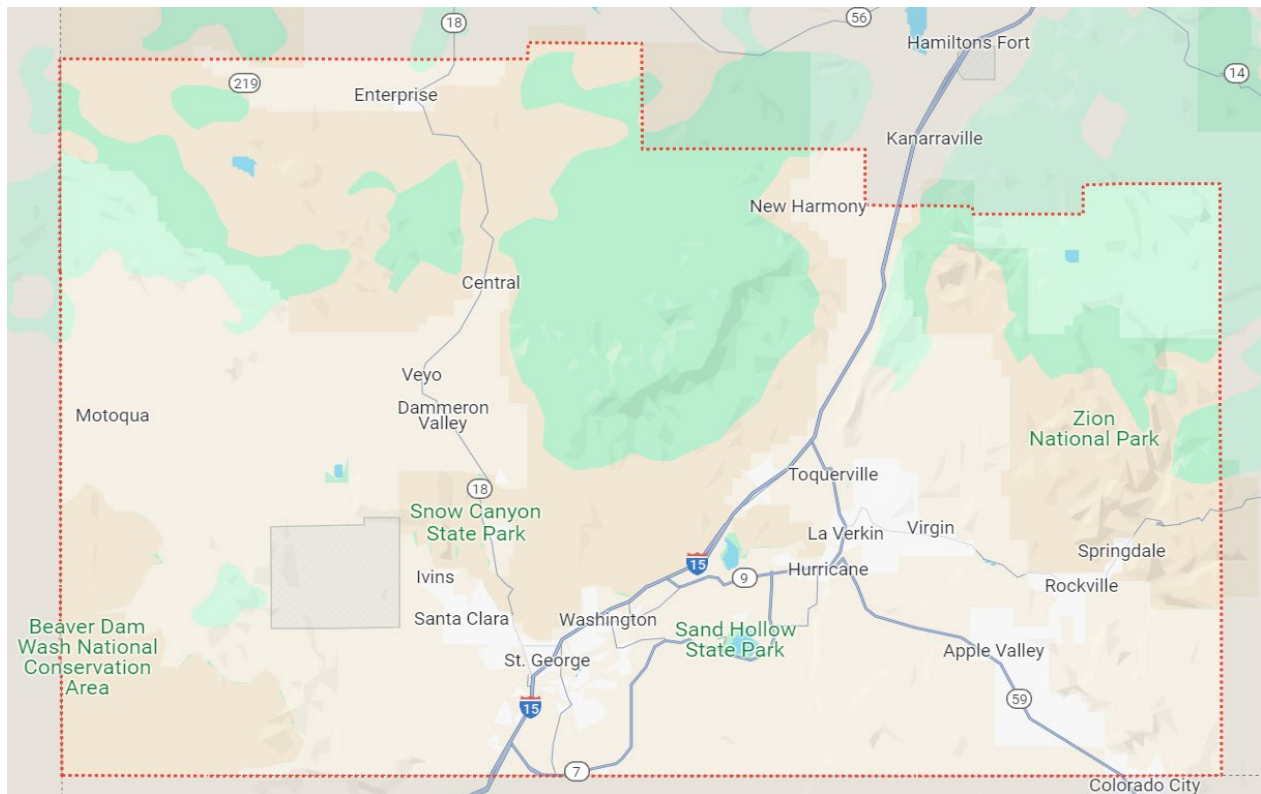
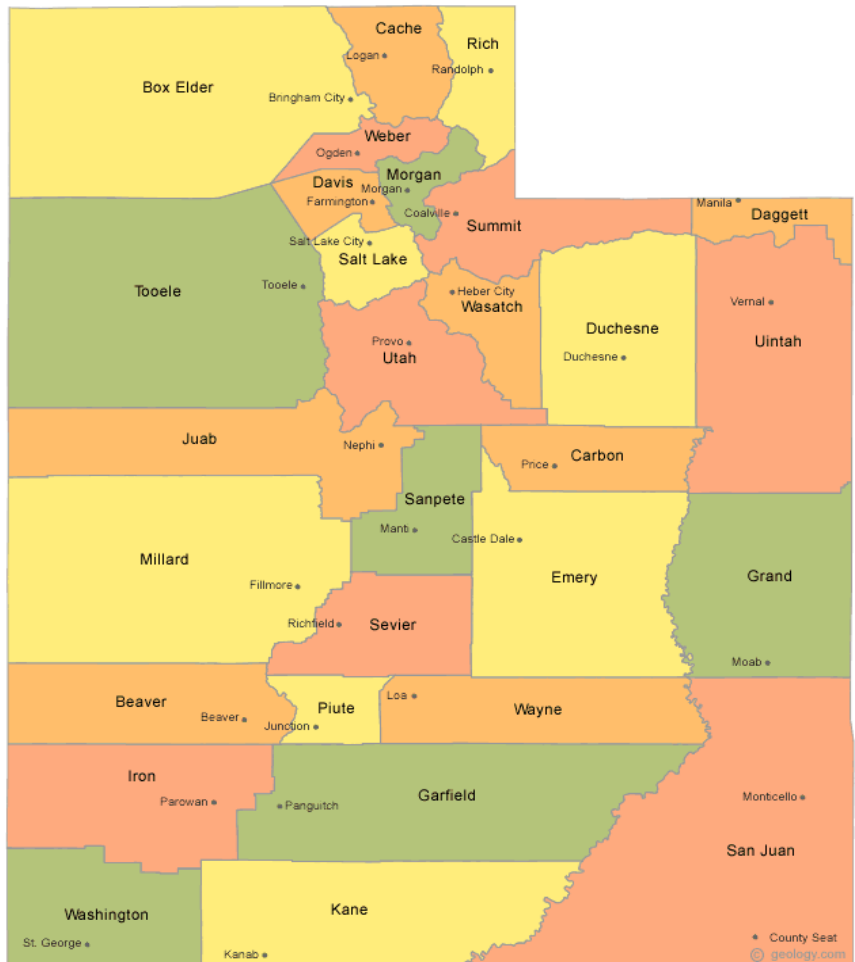
Washington County is situated in the southwestern corner of Utah, near the borders of Arizona and Nevada.

Washington County has the highest average temperatures in the state, and very mild winters.

The County covers 1,553,037 acres (2,427 square miles) of beautiful wilderness, including Snow Canyon State Park, Pine Valley Mountain and Zion National Park.

Most of the population is centered in the south-central part of the county in St. George city.

Although most schools are located near the cities of St. George, Washington and Hurricane, there is elementary and a high school in Enterprise, an elementary school in Springdale and an elementary and a high school in Hildale (in the southeast corner near the Arizona border).



Performance Measures and Objectives

Improving Student Achievement is the mission of Washington County School District. The following four specific objectives have been set to accomplish this goal:

1 - Provide ongoing, job-embedded, on-site, professional development that encourages effective teaching for classroom teachers and administrators.

Effective Professional Development and Ongoing Implementation Support are provided through the following:

- **Peer Coaching** breaks down the sense of isolation among teachers and replaces it with a collegial network that fosters professional relationships and cultivates reflective teaching habits. “Coaching” colleagues dramatically increases the implementation components of any professional development endeavor (Joyce and Showers, 1980, 1982).
- **Mentor Teachers** at each school are assigned to new teachers, weekly, to guide self-reflection around classroom instruction. Peer coaching is an effective tool as a new teacher reflects on their craft with the support of an experienced teacher.
- **Elementary Literacy Coaches** are an effective support network that significantly improve student achievement. The integration of reading and writing impacts every subject area at every grade level. When theoretical learning is coupled with modeling, coaching, and opportunities for application, effective implementation increases to as high as 90% as shown by Joyce and Showers (1996).
- **Secondary Staff Developers** work in a mentoring relationship with classroom teachers as changes are made in classroom instruction. They assist teachers in analyzing testing data and student work, setting standards, and creating common assessments that guide instruction. Staff developers also model research-based practices and techniques.
- **On-site Training** provides principals the opportunity to increase their skills at solving complex problems and leading in a culture of change. In a collaborative setting principals learn from each other’s experience-base and keep up to date with current research.
- **District Collaboration Days** provide time and opportunity for teachers to work with and learn from teachers throughout the district with similar grade/content responsibilities. Teachers meet throughout the district to share classroom ideas and successful student interventions that meet the needs of all students.
- **Study Groups** focus on implementation of best practice by analyzing student work to determine students’ level of understanding of key concepts, designing powerful lessons, mapping curriculum, articulating standards, studying research and collegial coaching.
- **Early Years Enhancement (EYE I, II, III)** and **New Teacher Induction** focus on the first three years of a teacher’s career. The retention of new teachers requires the greatest amount of support both in time and resources. Effectiveness in the classroom takes ongoing, onsite mentorship. Research has shown that the most effective teachers affect an average of a 53-percentile point gain in a year and 83 points in three years. Less effective teachers affect only a 14-percentile point gain in a year or 29 points in three years. The most efficient way to significantly improve student achievement is to improve instruction.
- **Comprehensive Student Improvement Plans (CSIP)** outline each school’s needs based on the analysis of testing data. Measurable goals are then the focus for the year. These plans also guide the district professional development plans for both district and onsite training.
- **Standards-Based Teacher Evaluations** focus on Danielson’s Frameworks of Effective Teaching.
- **Learning Walks**, consisting of small groups of administrators, teachers and other personnel, visit classrooms informally, gathering evidence of faculties to then reflect upon for continuous improvement.
- **Endorsements** in Reading, English as a Second Language (ESL), Gifted and Talented, and Technology are offered through the district with partnering universities to improve classroom instruction. All instructors model strategies to be used in the classroom. Portfolio documentation ensures implementation of the objectives of the coursework.

2 - Emphasize instruction based on standards and best practices (research-based).

- **District Core Literacy and Core Math programs (K-5)** are based on state standards and research-based best practice. It is the expectation for all teachers to understand what, why and how to teach for understanding.
- **Power Standards** are determined by teachers after analyzing the state core to discover and articulate its enduring understandings. Teachers gain a sophisticated understanding of what they are teaching and why they are teaching it. Strategic learning goals are then identified taking into consideration the learning level of students and how these standards will be evaluated and measured.
- **Understanding by Design** increases the meaningfulness and relevance of learning for students. Teachers use essential questions to invite inquiry, provoke deep thinking, rich discussion and meaningful connections for students. Units and lessons are designed to lead to enduring, life-long understandings. Teachers have a better grasp of how to measure their students' abilities and skills at any given moment and can build units that will strengthen the student's grasp of content.
- **Standards-Based Teacher Evaluations** have been developed around Danielson's Frameworks of Effective Teaching.
- **Standards Based Report Cards (K-5)** are used to separate a student's achievement from their behaviors. The scoring scale tells you exactly what a student can and cannot do in comparison to the state standards from the CORE; not other students in the classroom. Standards-based performance assessments better reflect and guide classroom instruction.
- **Differentiation**, one of many best practices, meets the learning needs of all students (struggling readers, gifted and talented, English language learners, students with disabilities) in the classroom. Teachers differentiate by adjusting the content, product or process in order for all students to make significant gains during the year.

3 - Encourage frequent and ongoing assessment, leading to data-based decision making for teachers and administrators.

- **Frequent and Ongoing Assessment** drives instruction and identifies students at risk of not meeting grade level standards. Multiple assessments, both formal and informal, are used to determine a students' understanding of the CORE curriculum.
- **Data Analysts** at each school disaggregate and analyze UPASS testing results and other assessment components. UPASS is the testing required by the state to determine a student's proficiency on grade level standards.
- **Data-Driven Decision-Making** is based on the analysis of testing data to form CSIP goals and objectives. This allows each school to prioritize areas of focus for the year by asking the question, "What would make the biggest difference based on research, program evaluation and student achievement data?"
- **The Analysis of Student Work or Formative Assessments** determines the level of a students' understanding. Teachers learn to assess this understanding by examining student work products collaboratively. Results are then used to inform day-to-day instruction.
- **Development of Common Assessments** by grade level teachers and departments allows for consistency in measuring student learning and encourages collaborative analysis. More specific interventions can then be implemented and students' progress more closely monitored.

4 - Restructure school time to provide for collaboration and professional development for teachers and administrators in a manner that maximizes the effectiveness of instructional time.

- **Professional Learning Communities (PLC)** meet for a minimum of 60 minutes per week. This collaborative time is used as site staff developers, Literacy and Math Coaches work with teachers to develop student interventions or remediation plans for targeting students, to participate in professional development, and to analyze testing data, assessments or student work.

District Fund Structure

The financial activity of the district is segregated into various funds. A fund is a fiscal and accounting entity; it is in substance an accounting segregation of financial resources each with cash and other assets, liabilities, and residual equity or balance. Generally accepted accounting standards have defined and classified funds used by all kinds of governments. The district follows these fund definitions and, therefore, district funds are grouped into one general category: Governmental Funds. Resources segregated into the Governmental Fund category are those used for the usual governmental services financed by taxes, including state and federal aid.

The district uses three types of Governmental Funds: a General Fund (the Maintenance and Operating Fund); Special Revenue Funds (the Food Services Fund and Student Activity Fund); and a Capital Projects Fund (the Capital Outlay Fund). A description of the activities financed and accounted for in each of these funds precedes the detailed budget for each fund presented in this budget document.

System of Classifying Revenue and Expenditures

Revenues of the district are classified by fund, program, location or organizational unit, and source. Revenues are grouped into three divisions: Local Sources, State Sources, and Federal Sources.

Some examples of major revenue sources in each division are:

- Local Sources – property tax and interest on investments
- State Sources – State Aid Minimum School Program and State Special Education
- Federal Sources – Title I and Special Education IDEA Flow Through

Expenditures are classified by fund, program, location or organization unit, function, and object. The district does not present location or organizational unit budgets in this document and expenditures presented herein are classified by fund, function, and object. Some examples of function classifications are Instructional Services and Counseling & Health Services. An explanation of all function classifications is included at the end of this organizational section. Some examples of expenditure objects are salaries, retirement benefits, insurance, professional services, travel, etc.

The Budget Basis of Measuring Available Revenue and Expenditure

Transactions or events may take place in one fiscal year and result in cash receipts or payments in either the same fiscal year or another fiscal year. Accounting for and reporting a transaction in the fiscal year when a cash receipt or payment is made is called cash basis accounting. Accounting for the transaction in the fiscal year when the event takes place regardless of when cash is received or payment is made is called accrual or accrual basis of accounting. In its Governmental Funds, generally the district recognizes revenue and expenditures for both budget and financial reporting purposes in the fiscal year when the underlying event takes place. This would generally be described as an accrual measurement basis. However, there are some exceptions to this general accrual measurement basis. The following describes those exceptions:

Governmental Fund Revenue

The district includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

Governmental Fund Expenditures

The district includes encumbrances (purchase orders issued for goods and services) as expenditures in the fiscal year the purchase commitment is made. Interest on long term debt is included as an expenditure in the year it is due rather than as it accrues. Purchase of long-term physical assets are included as budget expenditures in the year purchased or in the year a formal purchase commitment is made (the year the purchase order is issued). Budget expenditures include expenditures for work performed or materials delivered during the period, but do not include commitments made during the period.

Significant Laws Affecting the Budget

The following is a summary of the significant provisions of the laws of the State of Utah applicable to Utah School District budgets. This budget is adopted in compliance with these legal requirements.

53G-7-302. School district and charter school budgets.

- (1) As used in this section:
 - (a) "Budget officer" means:
 - (i) for a school district, the school district's superintendent; or
 - (ii) for a charter school, an individual selected by the charter school governing board.
 - (b) "LEA governing board" means:
 - (i) for a school district, the local school board; or
 - (ii) for a charter school, the charter school governing board.
- (2) Before June 1 of each year, the budget officer shall prepare a tentative budget, with supporting documentation, to be submitted to the budget officer's LEA governing board.
- (3) The tentative budget and supporting documents shall include the following items:
 - (a) the revenues and expenditures of the preceding fiscal year;
 - (b) the estimated revenues and expenditures of the current fiscal year;
 - (c) for a school district, an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
 - (d) a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
 - (e) the estimated financial condition of the school district or charter school by funds at the close of the current fiscal year.
- (4) The tentative budget shall be filed with the district business administrator or charter school executive director for public inspection at least 15 days before the date of the tentative budget's proposed adoption by the LEA governing board.

Amended by Chapter 293, 2019 General Session

53G-7-303. LEA governing board budget procedures.

- (1) As used in this section:
 - (a) "Budget officer" means:
 - (i) for a school district, the school district's superintendent; or
 - (ii) for a charter school, an individual selected by the charter school governing board.
 - (b) "LEA governing board" means:
 - (i) for a school district, the local school board; or
 - (ii) for a charter school, the charter school governing board.
- (2)
 - (a) For a school district, before June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - (b) For a school district, if the tax rate in the school district's proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53F-8-301.
- (3)
 - (a) For a school district, before the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.
 - (b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:
 - (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
 - (ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;
 - (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
 - (iv) post the proposed budget on the school district's Internet website.
 - (c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3) (b)(iii) and (iv).
- (4) For a charter school, before June 30 of each year, a charter school governing board shall adopt a budget for the next fiscal year.
- (5) Within 30 days of adopting a budget, an LEA governing board shall file a copy of the adopted budget with the state auditor and the state board.

Amended by Chapter 293, 2019 General Session

53G-7-305. Limits on appropriations — estimated expendable revenue.

- (2) An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

(3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.

(4) For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.

(5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

(6) For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.

(7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:

- (a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
- (b) notice of the request is published:
 - (i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
 - (ii) in accordance with Section 45-1-101, at least one week before the local school board meeting at which the request will be considered;
- (c) the local school board holds a public hearing on the request before the local school board's acting on the request.

Amended by Chapter 293, 2019 General Session

53G-7-306. School district interfund transfers.

(1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.

(2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.

(3) The state board may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.

(4) The state board may also authorize school district interfund transfers of residual equity for a financially distressed district if the state board determines the following:

(a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;

(b) the deficit cannot be reasonably reduced under Section 53G-7-305; and

(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the state board.

(5) The board shall develop in rule standards for defining and aiding financially distressed school districts under this section.

(6)

(a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.

(b) Debt service levies under Subsection 59-2-924(5)(c) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

(c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.

(d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section 53G-7-303.

Amended by Chapter 214, 2021 General Session

53G-7-307. Warrants drawn by budget officer.

(1) As used in this section:

(a) "Budget officer" means:

(i) for a school district, the school district's superintendent; or

(ii) for a charter school, an individual selected by the charter school governing board.

(b) "LEA governing board" means:

(i) for a school district, the local school board; or

(ii) for a charter school, the charter school governing board.

(2) The budget officer of an LEA governing board may not draw warrants on school district or charter school funds except in accordance with and within the limits of the budget passed by the LEA governing board.

Amended by Chapter 293, 2019 General Session

53G-7-308. Emergency expenditures.

This part does not apply to appropriations required because of emergencies involving loss of life or great loss of property.

Renumbered and Amended by Chapter 3, 2018 General Session

53G-7-309. Monthly budget reports.

(1) As used in this section:

(a) "Budget officer" means:

- (i) for a school district, the school district's superintendent; or
- (ii) for a charter school, an individual selected by the charter school governing board.

(b) "LEA governing board" means:

- (i) for a school district, the local school board; or
- (ii) for a charter school, the charter school governing board.

(2) The business administrator or budget officer of an LEA governing board shall provide each LEA governing board member with a report, on a monthly basis, that includes the following information:

- (a) the amounts of all budget appropriations;
- (b) the disbursements from the appropriations as of the date of the report; and
- (c) the percentage of the disbursements as of the date of the report.

(3) Within five days of providing the monthly report described in Subsection (2) to an LEA governing board, the business administrator or budget officer shall make a copy of the report available for public review.

Amended by Chapter 293, 2019 General Session

Budget Development and Administrative Policies

The following budget policies of the Board of Education guide the preparation and administration of this budget.

Operating Budget Policies

- The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- The district will maintain an interactive online budgetary control system to assist in following the budget plan.
- The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the district will integrate performance measurement and productivity indicators with the budget.
- The district will continue its policy of budgeting for indirect costs in every program to ensure that full costs are reflected in every program and fund budget.

Capital Improvement Budget Policies

- The district will develop and administer a multi-year plan for capital improvements and update it annually.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
- The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

Debt Management Policies

- The district will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- When the district finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The district will try to keep the average maturity of general obligation bonds at or below ten years.
- Total general-obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the district.
- The district will not use long-term debt for current operations.
- The district will meet all debt service obligations when due.
- The district will retire tax and revenue anticipation debt annually.
- The district will maintain communication with bond rating agencies about its financial condition. The district will follow a policy of full disclosure in every financial report and official statement.
- The district will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.

Revenue Estimation Policies

- The district business administrator will estimate annual revenues by an objective, analytical process. The district will not include revenue in the budget that cannot be verified with documentation of its source and amount.

Accounting, Auditing and Financial Reporting Policies

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board.
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the district's financial statement.

Inventories

Inventories are accounted for under the consumption method, wherein inventories are recorded as assets when acquired, and expenditures are recorded when the inventories are transferred to the schools for consumption.

General Fixed Assets

All general fixed assets are carried at cost. Additions and improvements are capitalized and depreciated over their estimated useful lives. Depreciation is computed on the straight-line method over the following estimated useful lives:

- Site improvements..... 30 years
- School buildings and improvements..... 30 years
- Furniture, fixtures and equipment..... 5 years
- Transportation equipment..... 5 years

Budget Process

The budget process is a continual cycle, with the next year's budget process overlapping the current year. Following is a summary of some of the critical components of the process:

Enrollment

The District receives funding from the State of Utah based upon the average daily membership of enrolled students. Enrollment counts are taken frequently throughout the year and are used as a basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Office of Education. The 2026-27 fiscal year will be funded from the State based upon the ADM for 2025-26. Enrollment projections are also used to allocate school staffing, supplies and textbooks.

Utah State Legislature

The State Legislature holds 45-day sessions annually beginning on the fourth Monday of January. The legislative session is critical to the District's budgeting process. An annual budget for public education is appropriated during the session. The State Office of Education then oversees the allocation of the budget to each of the State's 41 school districts. The District begins to receive State revenue estimates at the end of March. Much of the District's detailed budget development occurs during April and May in order to have a budget available by the first week of June.

Under Utah Code 53F-2, each district in the State is guaranteed a dollar amount (\$4,870 for the 2026-27 fiscal year) for educational programs per weighted pupil unit (WPU) for elementary and secondary school students. This is known as the Minimum Basic School Program and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon average daily membership (ADM) of students enrolled in kindergarten through 12th grade. Restricted funds are provided for Special Education, Applied Technology Education, At-Risk Students and Class Size Reduction.

The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this system of funding, each district in the State is required to levy a basic tax rate of .001351 (2026 adopted rate) per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in ADM. State funds, which are acquired primarily through a State income tax, are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student.

Budget Calendar

An annual budget is prepared for submission to the Board of Education by May of each year and, when necessary, a Truth-in-Taxation Hearing is held in August. No public funds may be expended until the tentative budget has been approved by the Board. Budget amendments are submitted to the Board on a monthly basis as required. The Board must approve any increases in functional expenditure categories or revenue object accounts in advance.

The timing involved in compiling the necessary information to prepare and present the budget is as follows:

September – An independent audit is completed for the prior fiscal year. The fund balance for each fund is set upon the audit. Also, carryovers for state, federal, and local programs are set.

October – Teacher staffing is finalized based upon October 1st enrollment. The textbook and supply budgets are adjusted according to the October enrollment.

January – The budget is updated for the current fiscal year. Revenues are reevaluated to determine adjustments to the budgeted revenue that was prepared eight months earlier. Establish projected enrollments and teacher/pupil ratios.

February – Capital project priorities are prepared for review and approval. Establish allotments for textbooks, supplies, media, etc.

March – The State Legislature establishes the new value for the WPU. The District's assessed valuation is projected. The State provides preliminary projections for state funded programs.

April – The proposed budget is made available for public review.

June – A formal budget hearing is held, and the tentative budget is officially adopted.

August – A Truth-in-Taxation is held, if necessary.

Revenues and Expenditures

Revenues and expenditures are detailed in each fund, but the major sources of revenues and objects of expenditures for the District are summarized below.

Revenues

Property Taxes – Property taxes are levied to provide for the operating funds of the District. Each year the District receives the certified tax rate from the County and adopts tax rates per Utah Code. The Basic Program tax rate is set by the State; the individual school districts in the State set all others with maximum levies set by law. The adopted 2026 tax rate is 0.004690.

Registered Vehicles Fee-in-Lieu – Prior to 1992, motor vehicles were assessed a tax based on individual entity tax rates where the vehicle was registered. Beginning January 1, 1992, all motor vehicles in Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate were distributed by the County to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For the tax year 1998, vehicles were assessed at 1.5% of market value. Beginning January 1, 1999, vehicles are not charged a fee based not upon market value, but based upon the age of the vehicle.

Interest on Investments – The District earns interest on funds invested until they are needed to cover expenditures. The District invests funds in accordance with the Utah Money Management Act. The interest earnings are credited to each fund based on the cash balance of the fund during the fiscal year. Interest rates have started to increase, therefore interest revenue is projected to increase marginally year over year.

State Support - The State of Utah will provide the District with a Basic Program guarantee of \$4,870 for fiscal year 2026-27 per Weighted Pupil Unit (WPU), which represents a 4.2% increase over the prior year. The Basic Program is funded by the State of Utah with State income tax. Besides the Basic Program revenue, the State also funds with the income tax and other taxes, other special line items such as retirement and Social Security, transportation, special purpose programs, and leeways under Utah Code 53F.

The legislature provided an increase in funding for new student growth in the basic programs, but special programs do not necessarily receive an increase in funding per student from year to year. The District's budgets for all special programs are being funded within expected revenues and any decrease in funding has been taken into account.

The Food Services Fund also receives a reimbursement from the State for each lunch served (53E-3-510). These funds come from the State liquor tax revenue (59-15-101).

Federal Support – The Federal Government provides support (both direct and through the State) for specific programs. The major areas of support include Special Education, Food Services, Title I, and Career and Technical Education (CTE).

Expenditures

Salaries – Salaries constitute a significant expenditure for the District. The District has two associations with whom it confers: AFT (American Federation of Teachers) and WCEA (Washington County Education Association).

Benefits – Salaries and benefits make up the major expenditures of the District. Benefits given to employees are comprised of: (1) Utah State Retirement, (2) Social Security, (3) health and accident insurance, (4) long-term disability insurance, (5) life insurance for the employee and their dependents, and (6) unemployment insurance.

The retirement contribution rates for FY 2027 will remain unchanged compared to FY 2026. The rates will be 22.7 percent of salary for those enrolled in the non-contributory system, and 19.02 percent for employees enrolled in the contributory system.

The health insurance program for covered employees continues to be a concern because of high inflation trends and mandated benefits. The District will realize a 3.0% increase in health insurance premiums for the upcoming fiscal year. This cost will be primarily covered by the District, but employee contributions will help mitigate some of the additional costs. The District continues to put an emphasis on wellness programs to help decrease utilization and increase employee health.

Purchased Services – Purchased services include three types: professional, property and other. Professional services include such areas as architectural, police, audit, legal, and nursing. Property services include such expenses as water, sewer, garbage, repairs to equipment, rental of buildings and equipment, and payment to contractors for construction of buildings. Other services include mileage/travel payments to employees, telephone service, and liability and property insurance.

Supplies and Materials – Several categories make up supplies and materials: instructional supplies, textbooks, library books, audiovisual materials, energy supplies (i.e., natural gas, motor fuel, electricity), food (Food Services Fund), and maintenance supplies.

Property, including Equipment – With the funds allocated for technology from the State and leeways, the District continues to purchase a great deal of computer equipment, as well as the normal purchases of desks and chairs for students and staff, buses and other vehicles, and special equipment such as musical instruments and vocational equipment.

Other, including Debt Payments – Principal and interest on bond payments make up the greatest share of other expenditures. Also included in this area are physical exams for bus drivers in the Transportation Department and association dues for all administrators.

Explanation Classifications of Expenditures: Functions

The District classifies expenditures into functions prescribed by the Utah State Office of Education. Applicable functions and their definitions are as follows:

Instruction (Function 1000) – Activities dealing directly with the interactions between teachers and students. Teaching may be provided for pupils in a school classroom or in other learning situations such as those involving co-curricular activities. It may also be provided through some other medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type, (clerk, graders, etc.) which assist in the instructional process.

Student Support Services (Function 2100) – Activities which are designated to assess and improve the well-being of students and to supplement the teaching process which include:

Attendance and Social Workers – Those activities that are designed to assess and improve student attendance at school that attempt to prevent or solve student problems involving the home, the school and the community.

Guidance Services - Those activities of counseling pupils and parents, providing consultation with other staff members on learning problems, assisting pupils in personal and social development, assessing the abilities of pupils, assisting pupils as they make their own educational and career plans and choices, providing referral assistance, and working with other staff members in planning and conducting guidance programs for pupils.

Health Services - Physical and mental health services that are not direct instruction such as activities that provide pupils with appropriate medical, dental, and nurse services.

Psychological Services - Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students.

Speech Pathology and Audiology Services - Activities that identify, assess, and treat children with speech, hearing, and language impairments.

Occupational Therapy Related Services - Activities that assess, diagnose, or treat students for all conditions requiring the services of an occupational therapist.

Physical Therapy Related Services - Activities that assess, diagnose, or treat students for all conditions requiring the services of a physical therapist.

Visually Impaired/Vision Services - Activities that assess diagnose or treat students for all conditions relating to visual impairment.

Instructional Staff Assistance (Function 2200) – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils that include:

Improvement of Instruction Services - Those activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of planning, developing, and evaluating the process of providing learning experiences for pupils that include curriculum development, techniques of instruction, child development and understanding, staff training, etc. These include:

- **Instruction and Curriculum Development Services** - Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
- **Instruction Staff Training Services** - Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the LEA or school that include workshops, demonstrations, school visits, courses for college credit, sabbatical leaves, and travel leaves.

Library/Media Services - Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center.

Instruction Related Technology - Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities.

Academic Student Assessment - Services rendered for the academic assessment of students that are not initiated by the teacher, but by the LEA or SEA.

District Administration (Function 2300) – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the Board of Education and Office of the Superintendent.

School Administration (Function 2400) – Activities concerned with overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.

Central Support Services (Function 2500) – Activities that support other administrative and instructional functions that include:

Fiscal Services - Activities concerned with the fiscal operations of the LEA. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, and funds managing.

Purchasing, Warehousing, and Distributing Services - Activities concerned with purchasing, receiving, storing, and distributing supplies and materials used in schools or school system operations.

Printing, Publishing, and Duplicating Services - The activities of printing and publishing administrative publications such as annual reports, school directories, and manuals. Also included is centralized services for duplicating school materials and instruments such as school bulletins, newsletters, and notices.

Planning, Research, Development, and Evaluation Services - Activities associated with conducting and managing system-wide programs of planning, research, development, and evaluation for a school system.

Public Information Systems - Activities concerned with writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, managers, and the general public.

Personnel Services - Activities concerned with maintaining efficient personnel for the school system including supervision of personnel services, recruitment and placement, personnel information, non-instructional personnel training, health services for LEA employees, and other personnel services.

Administrative Technology Services - Activities concerned with supporting the LEA's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes.

Operation and Maintenance of Plant (Function 2600) – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities which maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

Student Transportation (Function 2700) – This function covers the costs of providing management and operation services for regular bus routes used to transport students to and from school.

Food Services (Function 3100) – Those activities concerned with providing food to students and staff in a school or LEA. This service area includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.

Facilities Acquisition and Construction Services (Function 4000) – Activities relating to acquiring and improving land, building acquisition and construction, site improvement and building improvement. Services provided by architects and engineers are generally recorded under this function.

Debt Service (Function 5000) – Activities related to servicing the long-term debt of the school district, including payments of both principal and interest. This function should be used to account for bond interest payments, retirement of bonded debt (including current and advance refunds), lease payments, and other long-term notes.

Explanation Classifications of Expenditures: Objects

The District classifies expenditures into objects prescribed by the Utah State Office of Education. Applicable objects and their definitions are as follows:

Salaries (100) – Amounts paid to employees who are in positions of a permanent nature or hired temporarily, including personnel substituting for those in permanent positions.

Employee Benefits (200) – Amounts paid by the District in behalf of the employees; these amounts are not included in the gross salary but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of personal services. Included in this category are employer's share of contributions to retirement plans, employer's share of social security contributions, employer's share of health insurance costs, industrial insurance (Worker's Compensation Insurance), and unemployment insurance.

Purchased Professional and Technical Services (300) – Purchased services which by their nature can be performed only by persons with specialized skills, knowledge. Although a product may or may not result from the transaction, the primary reason for the purchase is the service provided. This category includes official/administrative services, professional educational services, employee training & development, and legal services.

Purchased Property Services (400) – Amounts paid for services rendered by organizations or personnel not on the payroll of the District to operate, repair, maintain, insure and rent property owned and/or used by the District. Included in this category are utility services, cleaning services, repair & maintenance services, and costs for renting or leasing land, building, equipment, or vehicles.

Other Purchased Services (500) – Amounts paid for services rendered by organizations or personnel not on the payroll of the District other than Professional and Technical Services (300) or Property Services (400). This category includes student transportation services to/from school, insurance (other than employee benefits), telephone, internet and other communication, advertising, printing, and expenditures related to staff travel (airfare, lodging, per diem, transportation, and conference registration fees).

Supplies and Materials (600) – Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances are considered supply expenditures. Includes non-equipment items which with reasonable care and use may be expected to last for more than one year. Includes equipment that doesn't meet these criteria but the cost of which is less than either the amount established by the District. This category includes general instructional supplies, uniforms/clothing, fuel, electricity, food, books and periodicals, technology-related supplies including computers and tablets, software, and supplies and materials needed for maintenance and custodial purposes.

Property and Equipment (700) – Expenditures for acquiring capital assets, including land, existing buildings, existing infrastructure assets, and equipment. Typically, these are assets that individually exceed the capitalization threshold established by the District.

Debt Service and Miscellaneous (800) – Amounts paid to service debt as well as for goods and services not otherwise classified above. Includes interest on debt, bond issuance and other related costs, redemption of principal, debt issuance costs on refunding, contingency, indirect costs and other miscellaneous expenditures.

Fund Balances and Retained Earnings

Under Utah law, it is illegal to budget for an undesignated fund balance. This is alignment with the concept that the revenues provided to a District are intended to be used during the period for which they are generated. That is to say that at the beginning of a fiscal year, undesignated fund balance is budgeted to be \$0. If over the course of the year, the difference between budgeted and actual revenues and expenditures leaves an unspent balance, that unspent balance must be budgeted to be used in normal operations during the next fiscal year to prevent a District from accumulating excess funds.

Fund balances may (and in some cases must) be reserved or designated and carried over to the next year for specific purposes. As those specific purposes are part of next year's budget and are identified as specific reservations and/or designations of fund balances, they are not available for appropriation.

In the Maintenance and Operation Fund, Utah law allows for a maximum undistributed reserve fund balance of 5% of the Maintenance and Operation budget.

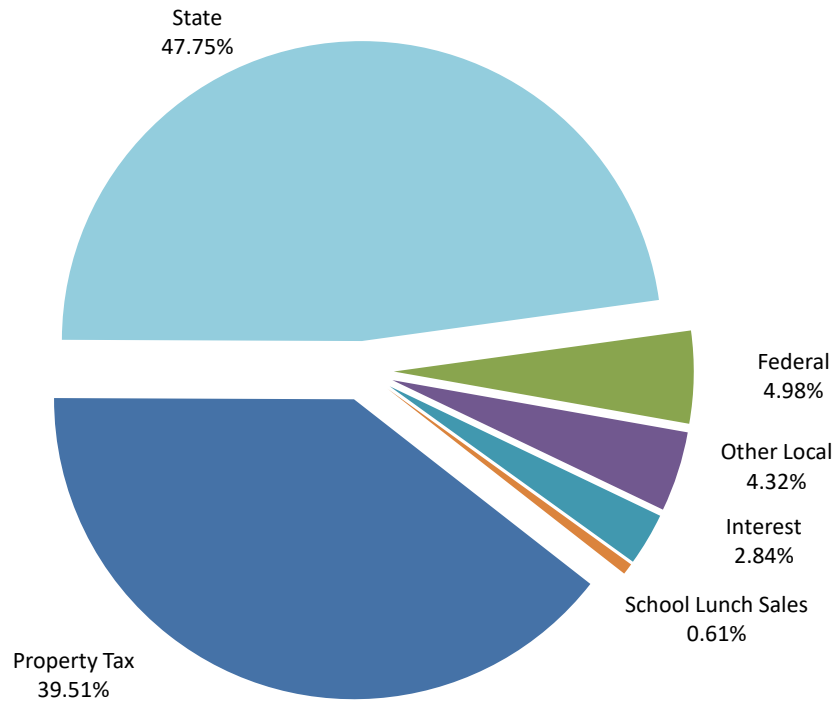
Capital Projects

Although large capital projects are funded from the Capital Fund, operating costs for the buildings can have an impact on the Maintenance and Operation Fund. Each school has fixed or overhead costs that are incurred to keep the building operating such as salaries for principals and assistants, secretaries, custodians, and a media center coordinator. Additional costs are incurred for maintenance and utility costs for the building.

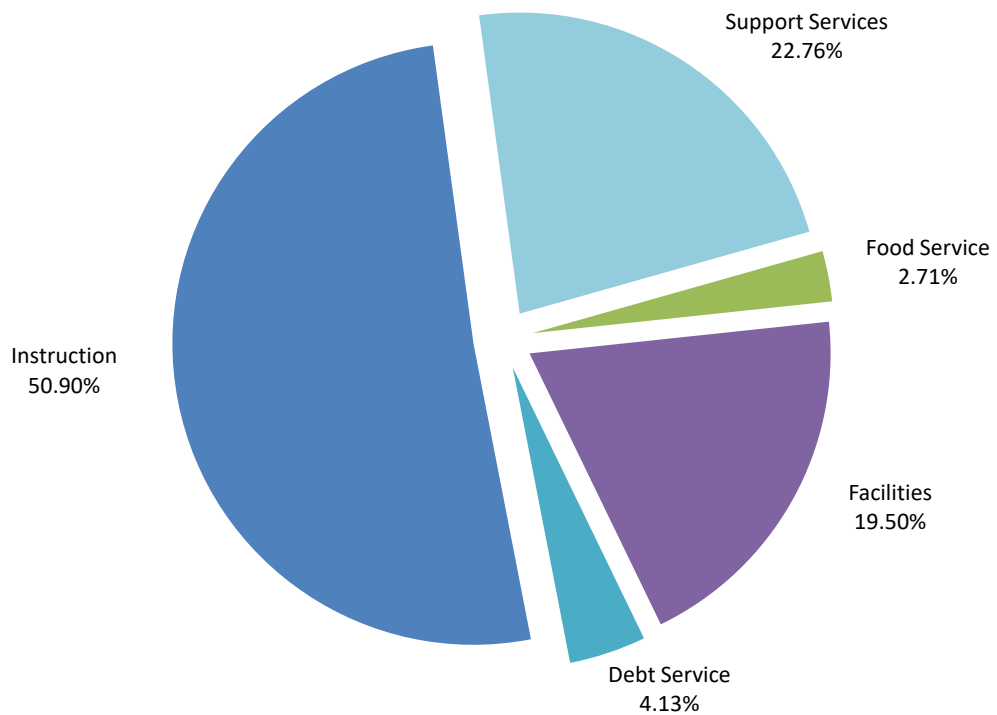
FINANCIAL SECTION



Where the Money Comes From: 2026-27 Revenues



Where the Money Goes: 2026-27 Expenditures



WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

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

	Maintenance and Operation	Debt Services	Capital Projects	Food Services	Student Activity	Combined Total
Revenues:						
Property Tax	\$ 93,777,683	\$ -	\$ 115,909,628	\$ -	\$ -	\$ 209,687,311
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	9,270,456	-	2,058,076	-	11,590,737	22,919,269
State Revenue	250,776,890	-	-	2,619,416	-	253,396,306
Federal Revenue	18,677,135	-	-	7,733,000	-	26,410,135
Total Revenues	383,202,164	-	121,967,704	13,592,154	11,956,487	530,718,509
Expenditures:						
Instructional	280,020,014	-	-	-	11,956,487	291,976,501
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	8,232,898	-	-	-	-	8,232,898
Operation & Maintenance of Facilities	36,265,059	-	-	-	-	36,265,059
Student Transportation	9,817,952	-	-	-	-	9,817,952
Personnel Services	2,012,518	-	-	-	-	2,012,518
Food Services	-	-	-	15,521,310	-	15,521,310
Capital Projects	-	-	111,866,427	-	-	111,866,427
Debt Services	-	-	23,668,695	-	-	23,668,695
Total Expenditures	410,599,251	-	135,535,122	15,521,310	11,956,487	573,612,170
Excess of Revenues Over Expenditures	(27,397,087)	-	(13,567,418)	(1,929,156)	-	(42,893,661)
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	(27,397,087)	-	(10,067,418)	(1,929,156)	-	(39,393,661)
Fund Balances - Beginning	170,918,650	-	68,122,126	1,950,395	-	240,991,171
Fund Balances - Ending	\$ 143,521,563	\$ -	\$ 58,054,708	\$ 21,239	\$ -	\$ 201,597,510

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	Adopted Budget 2026-27
Revenues:					
Property Tax	\$ 188,554,584	\$ 189,261,085	\$ 197,373,475	\$ 201,967,226	\$ 209,687,311
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	22,199,214	22,919,269
State Revenue	185,217,965	219,810,056	240,749,975	249,304,058	253,396,306
Federal Revenue	56,555,101	27,619,973	24,952,746	25,190,964	26,410,135
Total Revenues	<u>463,113,800</u>	<u>471,645,288</u>	<u>499,765,168</u>	<u>517,115,889</u>	<u>530,718,509</u>
Expenditures:					
Instructional	234,790,628	243,786,183	256,995,536	289,311,817	291,976,501
Supporting Services:					
Counseling & Health	20,095,791	21,225,393	22,431,664	23,374,815	24,074,304
Media & Supervision	13,217,717	14,950,315	16,164,590	16,983,269	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	29,152,859	31,162,233
Business Services	5,834,302	6,738,612	7,421,896	7,909,885	8,232,898
Operation & Maintenance of Facilities	25,110,963	27,873,625	29,779,148	33,998,193	36,265,059
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	17,472,977	15,521,310
Capital Projects	35,391,201	25,411,505	49,333,140	61,837,319	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>534,495,560</u>	<u>573,612,170</u>
Excess of Revenues Over Expenditures	<u>18,969,435</u>	<u>51,634,651</u>	<u>38,824,526</u>	<u>(17,379,671)</u>	<u>(42,893,661)</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>(16,479,671)</u>	<u>(39,393,661)</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>240,991,171</u>
Fund Balances - Ending	<u>\$ 163,115,684</u>	<u>\$ 216,557,830</u>	<u>\$ 257,470,842</u>	<u>\$ 240,991,171</u>	<u>\$ 201,597,510</u>

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Three Year Forecast

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30
Revenues:				
Property Tax	\$ 209,687,311	\$ 222,463,599	\$ 231,362,143	\$ 240,616,629
Interest From Investments	15,065,750	14,122,671	15,181,521	15,004,047
Food Services Sales	3,239,738	3,401,725	3,571,811	3,750,402
Other Local Revenue	22,919,269	23,894,010	24,910,330	25,970,025
State Revenue	253,396,306	259,515,264	269,922,885	280,748,163
Federal Revenue	26,410,135	27,543,869	28,726,821	29,961,149
Total Revenues	530,718,509	550,941,138	573,675,511	596,050,415
Expenditures:				
Instructional	291,976,501	308,715,361	316,204,535	328,917,995
Supporting Services:				
Counseling & Health	24,074,304	25,037,276	26,038,767	27,080,317
Media & Supervision	18,049,997	18,771,998	19,522,877	20,303,793
District Administration	964,276	1,002,847	1,042,961	1,084,679
School Administration	31,162,233	32,408,722	33,705,071	35,053,274
Business Services	8,232,898	8,562,213	8,904,702	9,260,890
Operation & Maintenance of Facilities	36,265,059	37,715,659	39,224,285	40,793,257
Student Transportation	9,817,952	10,210,670	10,619,097	11,043,861
Personnel Services	2,012,518	2,093,019	2,176,740	2,263,809
Food Services	15,521,310	14,242,950	14,303,646	14,835,682
Capital Projects	111,866,427	99,045,084	103,006,886	107,127,162
Debt Services	23,668,695	16,637,545	16,712,070	16,785,445
Total Expenditures	573,612,170	574,443,344	591,461,637	614,550,164
Excess of Revenues Over Expenditures	(42,893,661)	(23,502,206)	(17,786,126)	(18,499,749)
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	3,500,000	3,640,000	3,785,600	3,937,024
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	3,500,000	3,640,000	3,785,600	3,937,024
Excess of Revenues & Other Sources Over Expenditures	(39,393,661)	(19,862,206)	(14,000,526)	(14,562,725)
Fund Balances - Beginning	240,991,171	201,597,510	181,735,304	167,734,778
Fund Balances - Ending	\$ 201,597,510	\$ 181,735,304	\$ 167,734,778	\$ 153,172,053

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

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

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27
Revenues:					
Property Tax	\$ 188,554,584	\$ 189,261,085	\$ 197,373,475	\$ 201,967,226	\$ 209,687,311
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	22,199,214	22,919,269
State Revenue	185,217,965	219,810,056	240,749,975	249,304,058	253,396,306
Federal Revenue	56,555,101	27,619,973	24,952,746	25,190,964	26,410,135
Total Revenues	<u>463,113,800</u>	<u>471,645,288</u>	<u>499,765,168</u>	<u>517,115,889</u>	<u>530,718,509</u>
Expenditures:					
(100) Salaries	191,299,613	210,032,433	221,498,380	238,644,327	252,083,428
(200) Employee Benefits	93,316,712	99,683,889	106,144,918	113,447,987	121,986,097
(300) Professional & Technical Services	7,707,898	8,674,340	7,390,826	13,170,031	16,529,656
(400) Purchased Property Services	2,541,530	2,565,491	3,483,242	3,670,000	3,850,000
(500) Other Purchased Services	5,276,373	6,393,338	6,220,056	6,550,050	6,850,000
(600) Supplies and Materials	40,354,535	38,705,295	40,262,925	56,700,289	42,297,020
(700) Property and Equipment	37,954,071	23,313,664	46,720,111	56,230,463	101,970,771
(800) Debt Service and Miscellaneous	65,693,633	30,642,187	29,220,184	46,082,413	28,045,198
Total Expenditures	<u>444,144,365</u>	<u>420,010,637</u>	<u>460,940,642</u>	<u>534,495,560</u>	<u>573,612,170</u>
Excess of Revenues Over Expenditures	<u>18,969,435</u>	<u>51,634,651</u>	<u>38,824,526</u>	<u>(17,379,671)</u>	<u>(42,893,661)</u>
Other Financing Sources (Uses):	6,725,372	1,807,495	2,088,486	900,000	3,500,000
Excess of Revenues & Other Sources Over Expenditures	<u>25,694,807</u>	<u>53,442,146</u>	<u>40,913,012</u>	<u>(16,479,671)</u>	<u>(39,393,661)</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>240,991,171</u>
Fund Balances - Ending	<u>\$ 163,115,684</u>	<u>\$ 216,557,830</u>	<u>\$ 257,470,842</u>	<u>\$ 240,991,171</u>	<u>\$ 201,597,510</u>

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Three Year Forecast by Object

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30
Revenues:				
Property Tax	\$ 209,687,311	\$ 222,463,599	\$ 231,362,143	\$ 240,616,629
Interest From Investments	15,065,750	14,122,671	15,181,521	15,004,047
Food Services Sales	3,239,738	3,401,725	3,571,811	3,750,402
Other Local Revenue	22,919,269	23,894,010	24,910,330	25,970,025
State Revenue	253,396,306	259,515,264	269,922,885	280,748,163
Federal Revenue	26,410,135	27,543,869	28,726,821	29,961,149
Total Revenues	<u>530,718,509</u>	<u>550,941,138</u>	<u>573,675,511</u>	<u>596,050,415</u>
Expenditures:				
(100) Salaries	252,083,428	261,532,663	271,844,537	282,686,046
(200) Employee Benefits	121,986,097	126,487,866	131,450,697	136,709,324
(300) Professional & Technical Services	16,529,656	17,150,715	17,797,910	18,471,440
(400) Purchased Property Services	3,850,000	4,023,250	4,204,296	4,393,489
(500) Other Purchased Services	6,850,000	7,158,250	7,480,371	7,816,988
(600) Supplies and Materials	42,297,020	48,490,777	45,400,791	47,328,387
(700) Property and Equipment	101,970,771	88,654,803	92,120,649	95,734,788
(800) Debt Service and Miscellaneous	28,045,198	20,945,020	21,162,386	21,409,702
Total Expenditures	<u>573,612,170</u>	<u>574,443,344</u>	<u>591,461,637</u>	<u>614,550,164</u>
Excess of Revenues Over Expenditures	<u>(42,893,661)</u>	<u>(23,502,206)</u>	<u>(17,786,126)</u>	<u>(18,499,749)</u>
Other Financing Sources (Uses):	3,500,000	3,640,000	3,785,600	3,937,024
Excess of Revenues & Other Sources Over Expenditures	<u>(39,393,661)</u>	<u>(19,862,206)</u>	<u>(14,000,526)</u>	<u>(14,562,725)</u>
Fund Balances - Beginning	<u>240,991,171</u>	<u>201,597,510</u>	<u>181,735,304</u>	<u>167,734,778</u>
Fund Balances - Ending	<u>\$ 201,597,510</u>	<u>\$ 181,735,304</u>	<u>\$ 167,734,778</u>	<u>\$ 153,172,053</u>

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

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

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27
Revenues:					
Property Tax	\$ 188,554,584	\$ 189,261,085	\$ 197,373,475	\$ 201,967,226	\$ 209,687,311
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	22,199,214	22,919,269
State Revenue	185,217,965	219,810,056	240,749,975	249,304,058	253,396,306
Federal Revenue	56,555,101	27,619,973	24,952,746	25,190,964	26,410,135
Total Revenues	<u>463,113,800</u>	<u>471,645,288</u>	<u>499,765,168</u>	<u>517,115,889</u>	<u>530,718,509</u>
Expenditures:					
(1000) Instruction	234,790,628	243,786,183	256,995,536	289,311,817	291,976,501
(2100) Student Support	20,095,791	21,225,393	22,431,664	23,374,815	24,074,304
(2200) Instructional Staff Assistance	13,217,717	14,950,315	16,164,590	16,983,269	18,049,997
(2300) District Administration	825,446	763,211	812,731	923,519	964,276
(2400) School Administration	23,363,217	25,492,411	26,613,268	29,152,859	31,162,233
(2500) Central Support Services	7,446,528	8,412,850	9,258,796	9,822,801	10,245,416
(2600) Operation and Maintenance of Plant	25,110,963	27,873,625	29,779,148	33,998,193	36,265,059
(2700) Student Transportation	10,805,200	9,279,133	8,189,188	9,444,545	9,817,952
(3100) Food Services	14,138,585	15,146,469	15,557,270	17,472,977	15,521,310
(4000) Facilities Acquisition and Construction	35,391,201	25,411,505	49,333,140	61,837,319	111,866,427
(5000) Debt Service	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>534,495,560</u>	<u>573,612,170</u>
Excess of Revenues Over Expenditures	<u>18,969,435</u>	<u>51,634,651</u>	<u>38,824,526</u>	<u>(17,379,671)</u>	<u>(42,893,661)</u>
Other Financing Sources (Uses):	6,725,372	1,807,495	2,088,486	900,000	3,500,000
Excess of Revenues & Other Sources Over Expenditures	<u>25,694,807</u>	<u>53,442,146</u>	<u>40,913,012</u>	<u>(16,479,671)</u>	<u>(39,393,661)</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>240,991,171</u>
Fund Balances - Ending	<u>\$ 163,115,684</u>	<u>\$ 216,557,830</u>	<u>\$ 257,470,842</u>	<u>\$ 240,991,171</u>	<u>\$ 201,597,510</u>

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Three Year Forecast by Function

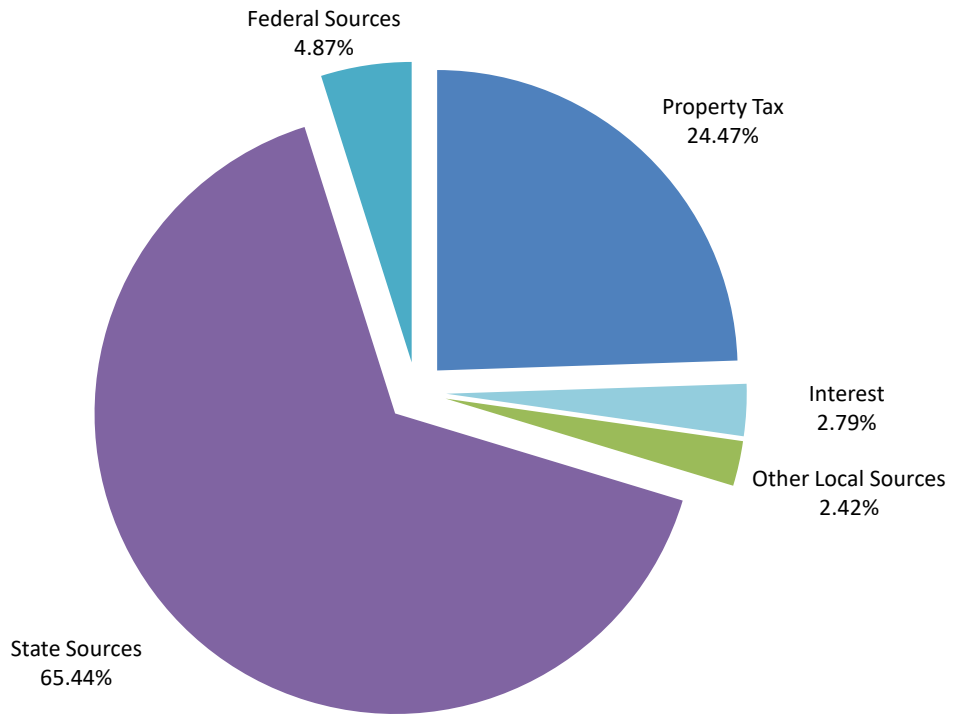
	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30
Revenues:				
Property Tax	\$ 209,687,311	\$ 222,463,599	\$ 231,362,143	\$ 240,616,629
Interest From Investments	15,065,750	14,122,671	15,181,521	15,004,047
Food Services Sales	3,239,738	3,401,725	3,571,811	3,750,402
Other Local Revenue	22,919,269	23,894,010	24,910,330	25,970,025
State Revenue	253,396,306	259,515,264	269,922,885	280,748,163
Federal Revenue	26,410,135	27,543,869	28,726,821	29,961,149
Total Revenues	<u>530,718,509</u>	<u>550,941,138</u>	<u>573,675,511</u>	<u>596,050,415</u>
Expenditures:				
(1000) Instruction	291,976,501	308,715,361	316,204,535	328,917,995
(2100) Student Support	24,074,304	25,037,276	26,038,767	27,080,317
(2200) Instructional Staff Assistance	18,049,997	18,771,998	19,522,877	20,303,793
(2300) District Administration	964,276	1,002,847	1,042,961	1,084,679
(2400) School Administration	31,162,233	32,408,722	33,705,071	35,053,274
(2500) Central Support Services	10,245,416	10,655,232	11,081,442	11,524,699
(2600) Operation and Maintenance of Plant	36,265,059	37,715,659	39,224,285	40,793,257
(2700) Student Transportation	9,817,952	10,210,670	10,619,097	11,043,861
(3100) Food Services	15,521,310	14,242,950	14,303,646	14,835,682
(4000) Facilities Acquisition and Construction	111,866,427	99,045,084	103,006,886	107,127,162
(5000) Debt Service	23,668,695	16,637,545	16,712,070	16,785,445
Total Expenditures	<u>573,612,170</u>	<u>574,443,344</u>	<u>591,461,637</u>	<u>614,550,164</u>
Excess of Revenues Over Expenditures	<u>(42,893,661)</u>	<u>(23,502,206)</u>	<u>(17,786,126)</u>	<u>(18,499,749)</u>
Other Financing Sources (Uses):	3,500,000	3,640,000	3,785,600	3,937,024
Excess of Revenues & Other Sources Over Expenditures	<u>(39,393,661)</u>	<u>(19,862,206)</u>	<u>(14,000,526)</u>	<u>(14,562,725)</u>
Fund Balances - Beginning	<u>240,991,171</u>	<u>201,597,510</u>	<u>181,735,304</u>	<u>167,734,778</u>
Fund Balances - Ending	<u>\$ 201,597,510</u>	<u>\$ 181,735,304</u>	<u>\$ 167,734,778</u>	<u>\$ 153,172,053</u>

Maintenance & Operation Fund

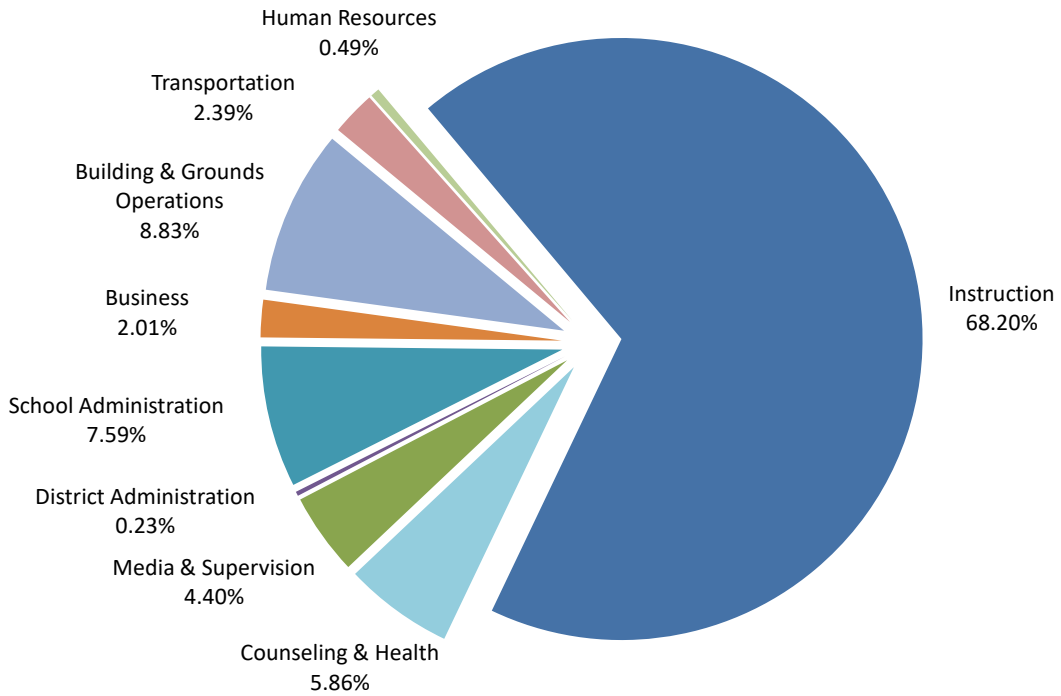
(The General Fund)

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: Adopted Budget 2026-27



Maintenance & Operation Fund Expenditures: Adopted Budget 2026-27



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

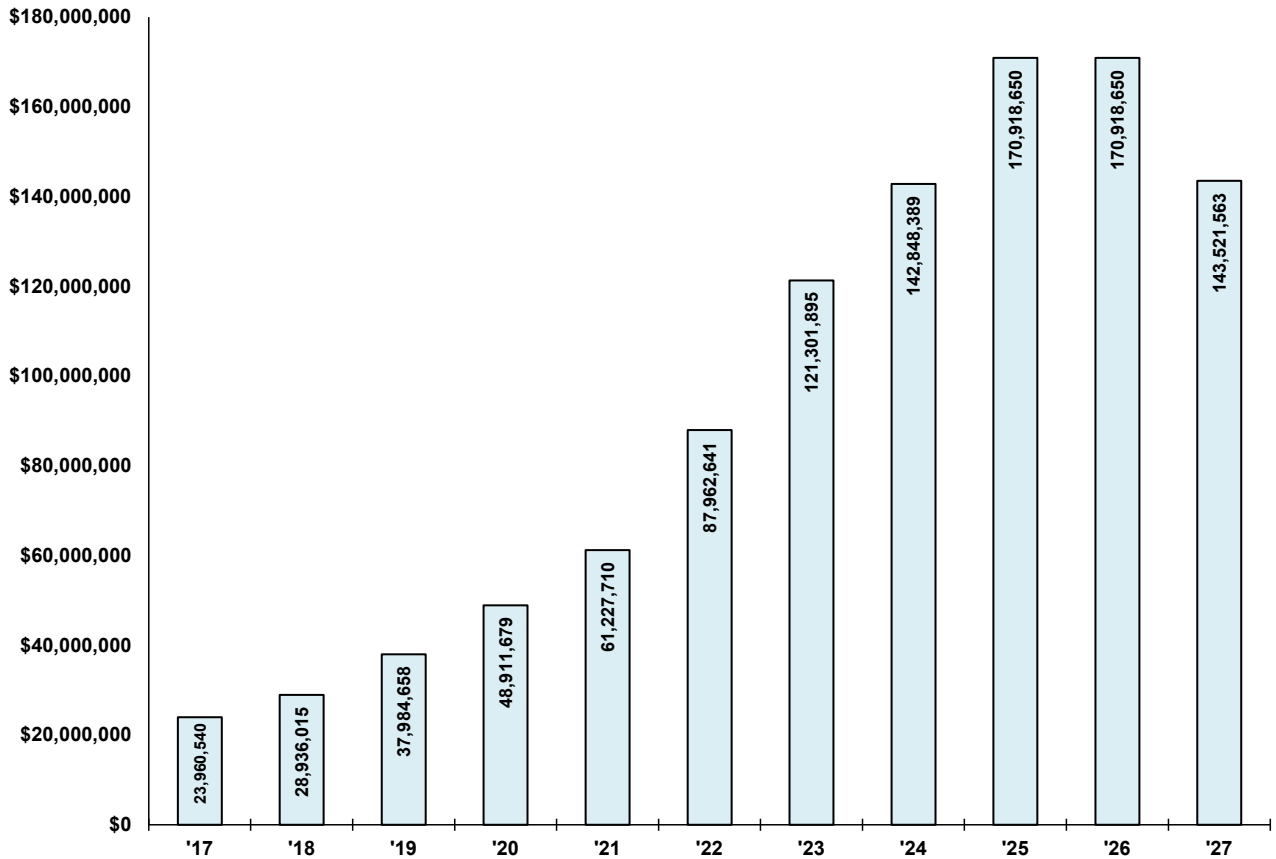
Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	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	\$ 93,777,683
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	9,270,456
State Sources	181,568,439	214,342,507	236,479,989	237,449,181	246,797,440	250,776,890
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
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	327,506,926	342,190,105	359,939,845	394,321,683	402,707,781	410,599,251
Excess of Revenues Over Expenditures	33,609,254	21,546,494	28,070,261	-	-	(27,397,087)
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	-
Fund Balance - Beginning	87,692,641	121,301,895	142,848,389	170,918,650	170,918,650	170,918,650
Fund Balance - Ending	\$ 121,301,895	\$ 142,848,389	\$ 170,918,650	\$ 170,918,650	\$ 170,918,650	\$ 143,521,563

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

Statement of Excess (Deficiency) of Revenues Over Expenditures
For the Years Ended June 30, 2016 through 2026

<u>Year Ended June 30</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>
2016	189,816,777	184,816,149	5,000,628
2017	201,704,004	196,926,391	4,777,613
2018	214,218,489	209,243,014	4,975,475
2019	229,650,498	220,601,855	9,048,643
2020	250,653,314	239,726,293	10,927,021
2021	283,257,114	270,941,083	12,316,031
2022	312,220,817	285,755,886	26,464,931
2023	361,116,180	327,506,926	33,609,254
2024	363,736,599	342,190,105	21,546,494
2025	388,010,106	359,939,845	28,070,261
2026	402,707,781	402,707,781	0
	<u>3,197,091,679</u>	<u>3,040,355,328</u>	<u>156,736,351</u>

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
Local Sources:						
Property Taxes - Basic Program	\$ 57,340,359	\$ 51,909,502	\$ 53,045,190	\$ 55,599,375	\$ 55,599,375	\$ 56,885,689
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	9,270,456
Total Local Sources	131,522,445	129,819,408	134,353,794	137,117,709	138,119,377	113,748,139
State Sources:						
Grades K-12 Programs	66,342,940	82,386,453	87,859,614	86,877,748	86,977,568	87,492,629
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	250,776,890

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

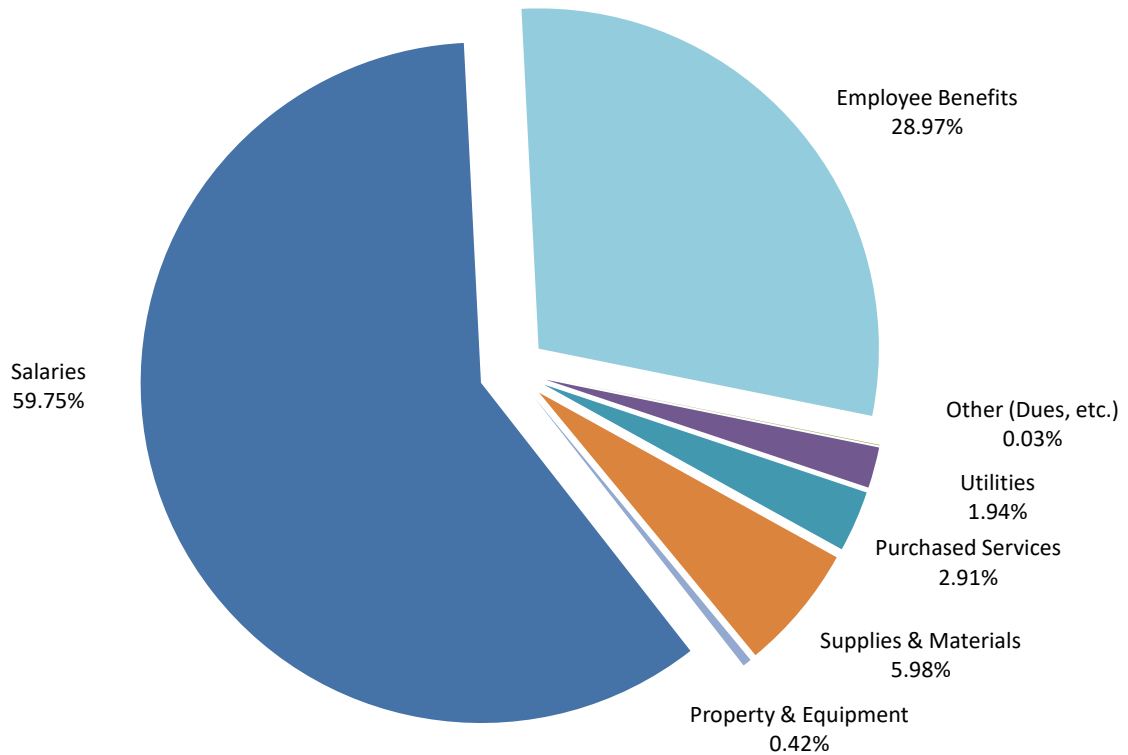
Revenues

	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

The Dixie High School Jetettes on their way to the state semifinals. January, 2026



Pine View High School FFA Leadership Conference attendees. November, 2025



Hurricane Elementary School students return to school after Winter Break. January, 2026

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 113,461,529	\$ 111,093,615	\$ 115,476,315	\$ 117,361,223	\$ 93,777,683	-4.34%
Interest	6,880,347	10,704,569	10,886,643	10,722,624	10,700,000	13.88%
Other Local Sources	11,180,569	8,021,224	7,990,836	10,035,530	9,270,456	-4.27%
State Sources	181,568,439	214,342,507	236,479,989	246,797,440	250,776,890	9.53%
Federal Sources	48,025,296	19,574,684	17,176,323	17,790,964	18,677,135	-15.28%
Total Revenues	<u>361,116,180</u>	<u>363,736,599</u>	<u>388,010,106</u>	<u>402,707,781</u>	<u>383,202,164</u>	<u>1.53%</u>
Expenditures:						
Salaries	186,373,109	204,501,285	215,441,114	232,210,824	245,346,216	7.91%
Employee Benefits	91,038,729	97,248,703	103,455,876	110,564,974	118,954,782	7.67%
Purchased Services	9,290,016	8,542,739	8,785,497	12,744,509	11,932,593	7.11%
Supplies and Materials	26,550,568	21,590,421	22,909,303	37,851,536	24,572,021	-1.86%
Utilities	6,452,123	6,671,257	7,307,066	7,630,425	7,973,796	5.90%
Property & Equipment	7,715,527	3,512,366	1,943,449	1,599,463	1,709,021	-19.46%
Other	86,854	123,334	97,540	106,050	110,822	6.90%
Total Expenditures	<u>327,506,926</u>	<u>342,190,105</u>	<u>359,939,845</u>	<u>402,707,781</u>	<u>410,599,251</u>	<u>6.34%</u>
Excess of Revenues Over Expenditures	<u>33,609,254</u>	<u>21,546,494</u>	<u>28,070,261</u>	<u>-</u>	<u>(27,397,087)</u>	
Operating Transfer In (Out)	-	-	-	-	-	
Fund Balances - 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>	
Fund Balances - Ending	<u>\$ 121,301,895</u>	<u>\$ 142,848,389</u>	<u>\$ 170,918,650</u>	<u>\$ 170,918,650</u>	<u>\$ 143,521,563</u>	4.58%

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

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 93,777,683	\$ 101,917,586	\$ 135,494,289	\$ 140,914,061	16.75%
Interest	10,700,000	11,128,000	11,573,120	12,036,045	4.16%
Other Local Sources	9,270,456	9,641,274	10,026,925	10,428,002	4.16%
State Sources	250,776,890	256,814,149	267,086,715	277,770,184	3.59%
Federal Sources	18,677,135	19,424,219	20,201,188	21,009,235	4.16%
Total Revenues	383,202,164	398,925,228	444,382,237	462,157,527	6.87%
Expenditures:					
Salaries	245,346,216	255,160,064	265,366,466	275,981,125	4.16%
Employee Benefits	118,954,782	123,712,976	128,661,495	133,807,955	4.16%
Purchased Services	11,932,593	12,409,898	12,906,294	13,422,545	4.16%
Supplies and Materials	24,572,021	30,554,901	26,855,186	27,929,393	4.55%
Utilities	7,973,796	8,292,745	8,624,455	8,969,434	4.16%
Property & Equipment	1,709,021	1,777,381	1,848,476	1,922,415	4.16%
Other	110,822	115,254	119,865	124,660	4.16%
Total Expenditures	410,599,251	432,023,219	444,382,237	462,157,527	4.19%
Excess of Revenues Over Expenditures	(27,397,087)	(33,097,991)	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund Balances - Beginning	170,918,650	143,521,563	110,423,572	110,423,572	
Fund Balances - Ending	\$ 143,521,563	\$ 110,423,572	\$ 110,423,572	\$ 110,423,572	-7.69%

Property taxes and vehicle fees have been projected using a 4% growth rate, which is believed to be conservative based on the prior five year period. Earnings on investments have realized a gain due to the increase in fund balance and the prevailing interest rates. The Utah economy continues to grow at a higher rate than the national average. A 4% increase was enacted for 2025-26, and a 4% increase is projected for future years due to the Utah Legislative commitments to meet inflation.

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Five Year Summary by Object

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 113,461,529	\$ 111,093,615	\$ 115,476,315	\$ 117,361,223	\$ 93,777,683	-4.34%
Interest	6,880,347	10,704,569	10,886,643	10,722,624	10,700,000	13.88%
Other Local Sources	11,180,569	8,021,224	7,990,836	10,035,530	9,270,456	-4.27%
State Sources	181,568,439	214,342,507	236,479,989	246,797,440	250,776,890	9.53%
Federal Sources	48,025,296	19,574,684	17,176,323	17,790,964	18,677,135	-15.28%
Total Revenues	<u>361,116,180</u>	<u>363,736,599</u>	<u>388,010,106</u>	<u>402,707,781</u>	<u>383,202,164</u>	<u>1.53%</u>
Expenditures:						
(100) Salaries	186,373,109	204,501,285	215,441,114	232,210,824	245,346,216	7.91%
(200) Employee Benefits	91,038,729	97,248,703	103,455,876	110,564,974	118,954,782	7.67%
(300) Professional & Technical Services	5,455,879	3,977,126	4,275,280	6,345,581	6,245,714	3.62%
(400) Purchased Property Services	2,140,319	2,483,845	2,948,014	4,975,500	4,199,398	24.05%
(500) Other Purchased Services	3,855,869	4,535,361	4,387,030	4,435,050	4,634,627	5.05%
(600) Supplies and Materials	24,912,382	23,698,684	24,868,197	39,657,629	26,228,947	1.32%
(700) Property and Equipment	7,715,527	3,512,366	1,943,449	1,599,463	1,709,021	-19.46%
(800) Debt Service and Miscellaneous	6,015,112	2,232,735	2,620,885	2,918,760	3,280,546	-11.37%
Total Expenditures	<u>327,506,926</u>	<u>342,190,105</u>	<u>359,939,845</u>	<u>402,707,781</u>	<u>410,599,251</u>	<u>6.34%</u>
Excess of Revenues Over Expenditures	<u>33,609,254</u>	<u>21,546,494</u>	<u>28,070,261</u>	<u>-</u>	<u>(27,397,087)</u>	
Operating Transfer In (Out)	-	-	-	-	-	
Fund Balances - 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>	
Fund Balances - Ending	<u>\$ 121,301,895</u>	<u>\$ 142,848,389</u>	<u>\$ 170,918,650</u>	<u>\$ 170,918,650</u>	<u>\$ 143,521,563</u>	4.58%

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Three Year Forecast by Object

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 93,777,683	\$ 101,917,586	\$ 135,494,289	\$ 140,914,061	16.75%
Interest	10,700,000	11,128,000	11,573,120	12,036,045	4.16%
Other Local Sources	9,270,456	9,641,274	10,026,925	10,428,002	4.16%
State Sources	250,776,890	256,814,149	267,086,715	277,770,184	3.59%
Federal Sources	18,677,135	19,424,219	20,201,188	21,009,235	4.16%
Total Revenues	<u>383,202,164</u>	<u>398,925,228</u>	<u>444,382,237</u>	<u>462,157,527</u>	<u>6.87%</u>
Expenditures:					
(100) Salaries	245,346,216	255,160,064	265,366,466	275,981,125	4.16%
(200) Employee Benefits	118,954,782	123,712,976	128,661,495	133,807,955	4.16%
(300) Professional & Technical Services	6,245,714	6,495,542	6,755,364	7,025,578	4.16%
(400) Purchased Property Services	4,199,398	4,367,374	4,542,069	4,723,752	4.16%
(500) Other Purchased Services	4,634,627	4,820,012	5,012,812	5,213,325	4.16%
(600) Supplies and Materials	26,228,947	32,278,102	28,647,316	29,793,208	4.53%
(700) Property and Equipment	1,709,021	1,777,381	1,848,476	1,922,415	4.16%
(800) Debt Service and Miscellaneous	3,280,546	3,411,768	3,548,239	3,690,169	4.16%
Total Expenditures	<u>410,599,251</u>	<u>432,023,219</u>	<u>444,382,237</u>	<u>462,157,527</u>	<u>4.19%</u>
Excess of Revenues Over Expenditures	<u>(27,397,087)</u>	<u>(33,097,991)</u>	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund Balances - Beginning	<u>170,918,650</u>	<u>143,521,563</u>	<u>110,423,572</u>	<u>110,423,572</u>	
Fund Balances - Ending	<u>\$ 143,521,563</u>	<u>\$ 110,423,572</u>	<u>\$ 110,423,572</u>	<u>\$ 110,423,572</u>	-7.69%

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Five Year Summary by Function

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 113,461,529	\$ 111,093,615	\$ 115,476,315	\$ 117,361,223	\$ 93,777,683	-4.34%
Interest	6,880,347	10,704,569	10,886,643	10,722,624	10,700,000	13.88%
Other Local Sources	11,180,569	8,021,224	7,990,836	10,035,530	9,270,456	-4.27%
State Sources	181,568,439	214,342,507	236,479,989	246,797,440	250,776,890	9.53%
Federal Sources	48,025,296	19,574,684	17,176,323	17,790,964	18,677,135	-15.28%
Total Revenues	<u>361,116,180</u>	<u>363,736,599</u>	<u>388,010,106</u>	<u>402,707,781</u>	<u>383,202,164</u>	<u>1.53%</u>
Expenditures:						
(1000) Instruction	225,353,380	234,193,166	246,690,460	277,870,208	280,020,015	6.06%
(2100) Student Support	20,095,791	21,225,393	22,431,663	23,374,815	24,074,304	4.95%
(2200) Instructional Staff Assistance	13,217,717	14,950,315	16,164,590	16,983,269	18,049,998	9.14%
(2300) District Administration	825,446	763,211	812,731	923,519	964,276	4.20%
(2400) School Administration	23,363,217	25,492,411	26,613,269	29,152,859	31,162,233	8.35%
(2500) Central Support Services	7,446,528	8,412,851	9,258,796	9,822,801	10,245,416	9.40%
(2600) Operation and Maintenance of Plant	25,110,963	27,873,625	29,779,148	33,998,192	36,265,057	11.10%
(2700) Student Transportation	10,805,200	9,279,133	8,189,188	9,444,545	9,817,952	-2.28%
(3100) Food Services	-	-	-	169,123	-	
(4000) Capital Projects	1,288,684	-	-	968,450	-	-25.00%
Total Expenditures	<u>327,506,926</u>	<u>342,190,105</u>	<u>359,939,845</u>	<u>402,707,781</u>	<u>410,599,251</u>	<u>6.34%</u>
Excess of Revenues Over Expenditures	<u>33,609,254</u>	<u>21,546,494</u>	<u>28,070,261</u>	<u>-</u>	<u>(27,397,087)</u>	
Operating Transfer In (Out)	-	-	-	-	-	
Fund Balances - 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>	
Fund Balances - Ending	<u>\$ 121,301,895</u>	<u>\$ 142,848,389</u>	<u>\$ 170,918,650</u>	<u>\$ 170,918,650</u>	<u>\$ 143,521,563</u>	4.58%

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Three Year Forecast by Function

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 93,777,683	\$ 101,917,586	\$ 135,494,289	\$ 140,914,061	16.75%
Interest	10,700,000	11,128,000	11,573,120	12,036,045	4.16%
Other Local Sources	9,270,456	9,641,274	10,026,925	10,428,002	4.16%
State Sources	250,776,890	256,814,149	267,086,715	277,770,184	3.59%
Federal Sources	18,677,135	19,424,219	20,201,188	21,009,235	4.16%
Total Revenues	<u>383,202,164</u>	<u>398,925,228</u>	<u>444,382,237</u>	<u>462,157,527</u>	<u>6.87%</u>
Expenditures:					
(1000) Instruction	280,020,015	296,220,815	303,147,737	315,273,647	4.20%
(2100) Student Support	24,074,304	25,037,276	26,038,767	27,080,317	4.16%
(2200) Instructional Staff Assistance	18,049,998	18,771,998	19,522,877	20,303,793	4.16%
(2300) District Administration	964,276	1,002,847	1,042,961	1,084,679	4.16%
(2400) School Administration	31,162,233	32,408,722	33,705,071	35,053,274	4.16%
(2500) Central Support Services	10,245,416	10,655,232	11,081,442	11,524,699	4.16%
(2600) Operation and Maintenance of Plant	36,265,057	37,715,659	39,224,285	40,793,257	4.16%
(2700) Student Transportation	9,817,952	10,210,670	10,619,097	11,043,861	4.16%
(3100) Food Services	-	-	-	-	
(4000) Capital Projects	-	-	-	-	
Total Expenditures	<u>410,599,251</u>	<u>432,023,219</u>	<u>444,382,237</u>	<u>462,157,527</u>	<u>4.19%</u>
Excess of Revenues Over Expenditures	<u>(27,397,087)</u>	<u>(33,097,991)</u>	<u>-</u>	<u>-</u>	
Operating Transfer In (Out)	-	-	-	-	
Fund Balances - Beginning	<u>170,918,650</u>	<u>143,521,563</u>	<u>110,423,572</u>	<u>110,423,572</u>	
Fund Balances - Ending	<u>\$ 143,521,563</u>	<u>\$ 110,423,572</u>	<u>\$ 110,423,572</u>	<u>\$ 110,423,572</u>	-7.69%

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	Adopted 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

Red Mountain
Elementary School



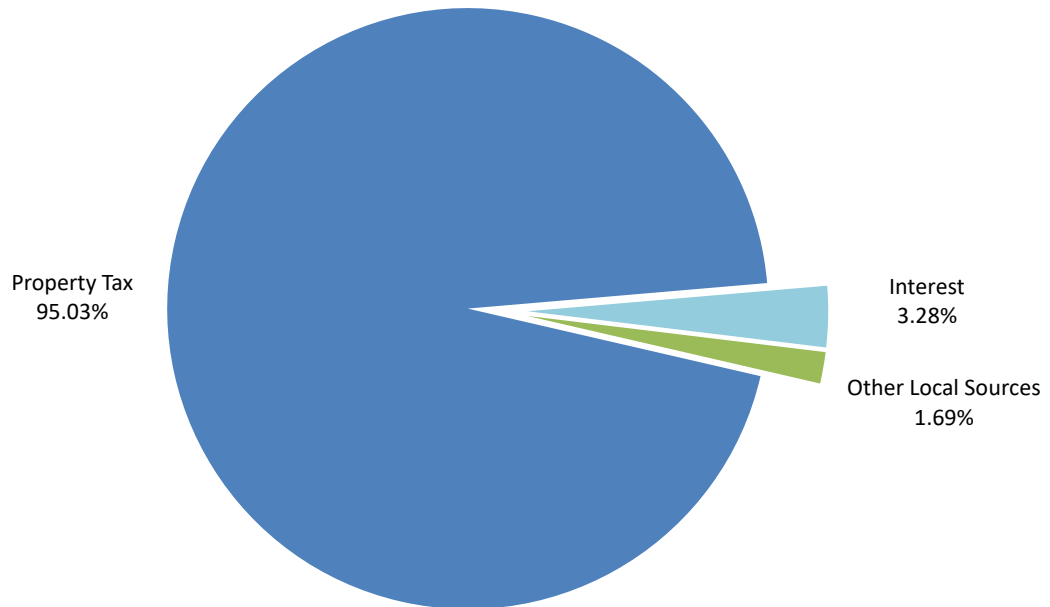
Majestic Fields
Elementary School

Capital Projects Fund

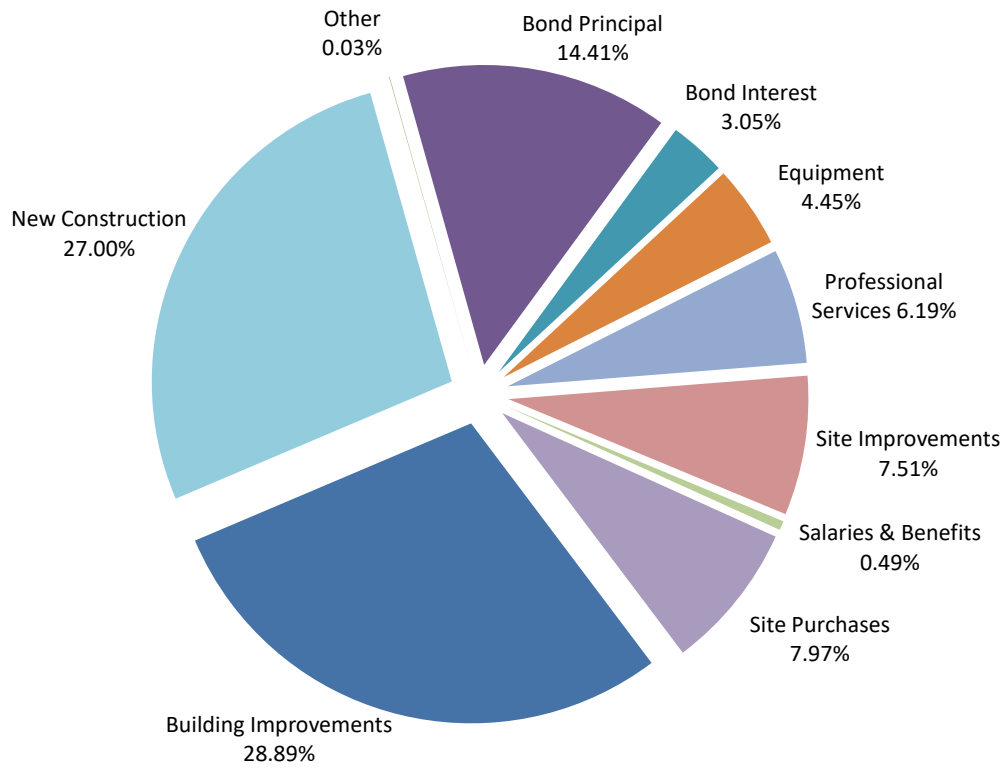
The purpose of the Capital Projects Funds is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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

Capital Projects Fund Revenues Adopted Budget 2026-27



Capital Projects Fund Expenditures Adopted 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	Adopted Budget 2026-27
Revenues:						
Property Tax	\$ 5,943,152	\$ 77,682,658	\$ 81,897,160	\$ 84,595,983	\$ 84,606,003	\$ 115,909,628
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	2,058,076
State Sources	1,823,566	2,185,606	1,751,726	-	-	-
Total Revenues	<u>10,069,015</u>	<u>83,564,486</u>	<u>88,055,075</u>	<u>89,695,983</u>	<u>89,878,077</u>	<u>121,967,704</u>
Expenditures:						
Facilities Acquisition & Construction	34,102,517	25,411,505	49,333,140	85,301,803	60,868,869	111,866,427
Debt Service Payments	-	13,767,889	25,805,311	24,099,495	42,173,446	23,668,695
Total Expenditures	<u>34,102,517</u>	<u>39,179,394</u>	<u>75,138,451</u>	<u>109,401,298</u>	<u>103,042,315</u>	<u>135,535,122</u>
Excess of Revenues Over Expenditures	<u>(24,033,502)</u>	<u>44,385,092</u>	<u>12,916,624</u>	<u>(19,705,315)</u>	<u>(13,164,238)</u>	<u>(13,567,418)</u>
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)	<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>
Excess of Revenues & Other Sources over Expenditures	<u>(17,308,130)</u>	<u>46,192,587</u>	<u>15,005,110</u>	<u>(16,955,315)</u>	<u>(12,264,238)</u>	<u>(10,067,418)</u>
Fund Balance - Beginning	<u>36,496,797</u>	<u>19,188,667</u>	<u>65,381,254</u>	<u>80,386,364</u>	<u>80,386,364</u>	<u>68,122,126</u>
Fund Balance - Ending	<u>\$ 19,188,667</u>	<u>\$ 65,381,254</u>	<u>\$ 80,386,364</u>	<u>\$ 63,431,049</u>	<u>\$ 68,122,126</u>	<u>\$ 58,054,708</u>

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	Adopted Budget 2026-27
Local Sources:						
Property Taxes	\$ 5,446,363	\$ 71,069,515	\$ 75,040,309	\$ 77,734,297	\$ 77,734,297	\$ 106,655,403
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	2,058,076
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>121,967,704</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>\$ 125,467,704</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	Adopted 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	34,500,000	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>60,868,869</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>\$ 103,042,315</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 Building 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>

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 5,943,152	\$ 77,682,658	\$ 81,897,160	\$ 84,606,003	\$ 115,909,628	462.6%
Interest	1,622,172	3,628,936	4,271,779	4,200,000	4,000,000	36.6%
Other Local Sources	680,125	67,286	134,410	1,072,074	2,058,076	50.7%
State Sources	1,823,566	2,185,606	1,751,726	-	-	-25.0%
Total Revenues	<u>10,069,015</u>	<u>83,564,486</u>	<u>88,055,075</u>	<u>89,878,077</u>	<u>121,967,704</u>	<u>277.8%</u>
Expenditures:						
Salaries	310,761	307,565	373,288	422,744	444,844	10.8%
Employee Benefits	130,336	137,427	184,950	210,125	219,983	17.2%
Purchased Services	1,635,136	3,928,796	2,494,278	4,030,000	8,425,200	103.8%
Land and Improvements	4,565,338	3,566,777	3,014,132	4,000,000	20,984,000	89.9%
Buildings and Remodeling	23,799,870	13,402,675	36,324,800	46,675,000	75,753,400	54.6%
Equipment	3,637,326	4,068,265	6,936,692	5,526,000	6,034,000	16.5%
Bond Selling Expenses	23,750	-	5,000	5,000	5,000	-19.7%
Bond Principal	-	6,463,347	19,435,000	36,620,000	19,530,000	
Bond Interest	-	7,304,542	6,370,311	5,553,446	4,138,695	
Total Expenditures	<u>34,102,517</u>	<u>39,179,394</u>	<u>75,138,451</u>	<u>103,042,315</u>	<u>135,535,122</u>	<u>74.4%</u>
Excess of Revenues Over Expenditures	<u>(24,033,502)</u>	<u>44,385,092</u>	<u>12,916,624</u>	<u>(13,164,238)</u>	<u>(13,567,418)</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	900,000	3,500,000	31.1%
Fund Transfer In (Out)	-	-	-	-	-	
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>	<u>-12.0%</u>
Excess of Revenues & Other Financing Sources Over Expenditures	<u>(17,308,130)</u>	<u>46,192,587</u>	<u>15,005,110</u>	<u>(12,264,238)</u>	<u>(10,067,418)</u>	
Fund Balances - Beginning	<u>36,496,797</u>	<u>19,188,667</u>	<u>65,381,254</u>	<u>80,386,364</u>	<u>68,122,126</u>	
Fund Balances - Ending	<u>\$ 19,188,667</u>	<u>\$ 65,381,254</u>	<u>\$ 80,386,364</u>	<u>\$ 68,122,126</u>	<u>\$ 58,054,708</u>	50.6%

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 115,909,628	120,546,013	95,867,854	99,702,568	-4.7%
Interest	4,000,000	2,612,462	3,208,993	2,550,621	-12.1%
Other Local Sources	2,058,076	2,140,399	2,226,015	2,315,056	4.2%
State Sources	-	-	-	-	0.0%
Total Revenues	<u>121,967,704</u>	<u>125,298,874</u>	<u>101,302,862</u>	<u>104,568,245</u>	<u>-4.8%</u>
Expenditures:					
Salaries	444,844	462,638	481,143	500,389	4.2%
Employee Benefits	219,983	228,782	237,934	247,451	4.2%
Purchased Services	8,425,200	8,762,208	9,112,696	9,477,204	4.2%
Land and Improvements	20,984,000	10,591,360	11,015,014	11,455,615	-15.1%
Buildings and Remodeling	75,753,400	72,719,536	75,628,317	78,653,450	1.3%
Equipment	6,034,000	6,275,360	6,526,374	6,787,429	4.2%
Bond Selling Expenses	5,000	5,200	5,408	5,624	4.2%
Bond Principal	19,530,000	13,450,000	14,045,000	14,690,000	-8.3%
Bond Interest	4,138,695	3,187,545	2,667,070	2,095,445	-16.5%
Total Expenditures	<u>135,535,122</u>	<u>115,682,629</u>	<u>119,718,956</u>	<u>123,912,607</u>	<u>-2.9%</u>
Excess of Revenues Over Expenditures	<u>(13,567,418)</u>	<u>9,616,245</u>	<u>(18,416,094)</u>	<u>(19,344,362)</u>	
Other Financing Sources:					
Bond Proceeds	-	-	-	-	
Bond Premium	-	-	-	-	
Sale of Real Property	-	-	-	-	
Sale of Equipment	3,500,000	3,640,000	3,785,600	3,937,024	4.2%
Fund Transfer In (Out)	-	-	-	-	
Total Other Financing Sources	<u>3,500,000</u>	<u>3,640,000</u>	<u>3,785,600</u>	<u>3,937,024</u>	<u>4.2%</u>
Excess of Revenues & Other Financing Sources Over Expenditures	<u>(10,067,418)</u>	<u>13,256,245</u>	<u>(14,630,494)</u>	<u>(15,407,338)</u>	
Fund Balances - Beginning	<u>68,122,126</u>	<u>58,054,708</u>	<u>71,310,953</u>	<u>56,680,459</u>	
Fund Balances - Ending	<u>\$ 58,054,708</u>	<u>\$ 71,310,953</u>	<u>\$ 56,680,459</u>	<u>\$ 41,273,121</u>	<u>-9.6%</u>

Property taxes are anticipated to grow at 4.0% each year. Interest income is dependent upon fund balance levels for each year. Expenditures may vary dramatically from year to year based upon construction and other capital projects. The District does not build new schools until student enrollment justifies the construction.

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Five Year Summary by Object

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 5,943,152	\$ 77,682,658	\$ 81,897,160	\$ 84,606,003	\$ 115,909,628	462.6%
Interest	1,622,172	3,628,936	4,271,779	4,200,000	4,000,000	36.6%
Other Local Sources	680,125	67,286	134,410	1,072,074	2,058,076	50.7%
State Sources	1,823,566	2,185,606	1,751,726	-	-	-25.0%
Total Revenues	<u>10,069,015</u>	<u>83,564,486</u>	<u>88,055,075</u>	<u>89,878,077</u>	<u>121,967,704</u>	<u>277.8%</u>
Expenditures:						
(100) Salaries	310,761	307,565	373,288	422,744	444,844	10.8%
(200) Employee Benefits	130,336	137,427	184,950	210,125	219,983	17.2%
(300) Professional & Technical Services	1,628,998	3,854,436	2,437,365	3,950,000	8,340,200	103.0%
(400) Purchased Property Services	-	57,363	49,554	50,000	55,000	
(500) Other Purchased Services	-	131	-	-	-	
(600) Supplies and Materials	1,817,704	1,762,947	1,900,736	2,250,000	2,250,000	5.9%
(700) Property and Equipment	30,190,968	19,291,636	44,382,247	53,981,000	100,551,400	58.3%
(800) Debt Service and Miscellaneous	23,750	13,767,889	25,810,311	42,178,446	23,673,695	24894.7%
Total Expenditures	<u>34,102,517</u>	<u>39,179,394</u>	<u>75,138,451</u>	<u>103,042,315</u>	<u>135,535,122</u>	<u>74.4%</u>
Other Financing Sources	6,725,372	1,807,495	2,088,486	900,000	3,500,000	-12.0%
Excess of Revenues & Other Financing Sources Over Expenditures	<u>(17,308,130)</u>	<u>46,192,587</u>	<u>15,005,110</u>	<u>(12,264,238)</u>	<u>(10,067,418)</u>	
Fund Balances - Beginning	36,496,797	19,188,667	65,381,254	80,386,364	68,122,126	
Fund Balances - Ending	<u>\$ 19,188,667</u>	<u>\$ 65,381,254</u>	<u>\$ 80,386,364</u>	<u>\$ 68,122,126</u>	<u>\$ 58,054,708</u>	50.6%

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Three Year Forecast by Object

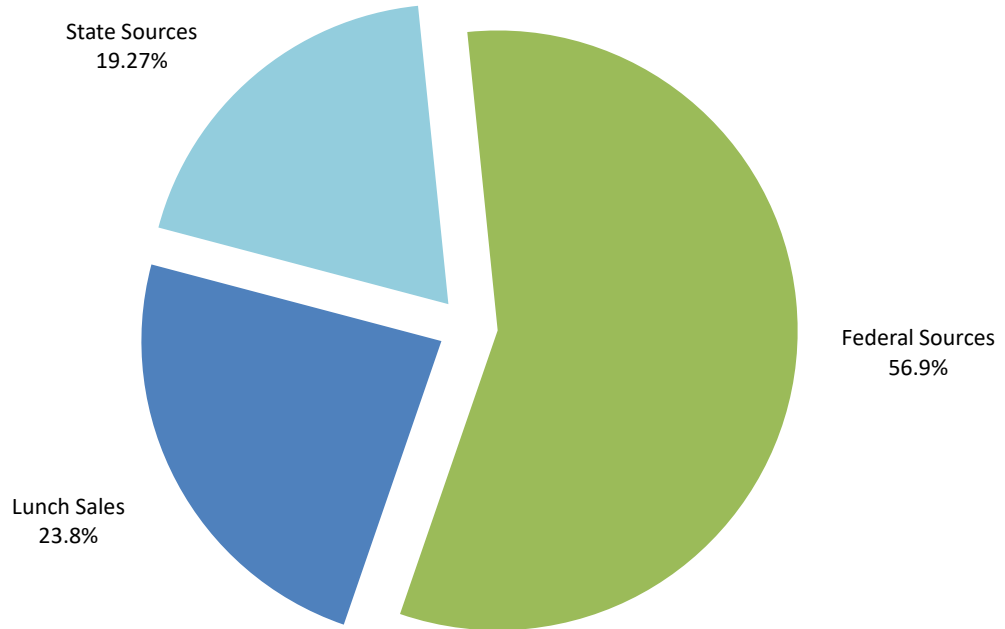
	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 115,909,628	120,546,013	95,867,854	99,702,568	-4.7%
Interest	4,000,000	2,612,462	3,208,993	2,550,621	-12.1%
Other Local Sources	2,058,076	2,140,399	2,226,015	2,315,056	4.2%
State Sources	-	-	-	-	
Total Revenues	<u>121,967,704</u>	<u>125,298,874</u>	<u>101,302,862</u>	<u>104,568,245</u>	<u>-4.8%</u>
Expenditures:					
(100) Salaries	444,844	462,638	481,143	500,389	4.2%
(200) Employee Benefits	219,983	228,782	237,934	247,451	4.2%
(300) Professional & Technical Services	8,340,200	8,673,533	9,020,187	9,380,694	4.2%
(400) Purchased Property Services	55,000	57,475	60,061	62,764	4.7%
(500) Other Purchased Services	-	-	-	-	
(600) Supplies and Materials	2,250,000	2,351,250	2,457,056	2,567,624	4.7%
(700) Property and Equipment	100,551,400	87,266,206	90,745,097	94,362,616	-2.1%
(800) Debt Service and Miscellaneous	23,673,695	16,642,745	16,717,478	16,791,069	-9.7%
Total Expenditures	<u>135,535,122</u>	<u>115,682,629</u>	<u>119,718,956</u>	<u>123,912,607</u>	<u>-2.9%</u>
Other Financing Sources	3,500,000	3,640,000	3,785,600	3,937,024	4.2%
Excess of Revenues & Other Financing Sources Over Expenditures	<u>(10,067,418)</u>	<u>13,256,245</u>	<u>(14,630,494)</u>	<u>(15,407,338)</u>	
Fund Balances - Beginning	68,122,126	58,054,708	71,310,953	56,680,459	
Fund Balances - Ending	<u>\$ 58,054,708</u>	<u>\$ 71,310,953</u>	<u>\$ 56,680,459</u>	<u>\$ 41,273,121</u>	-9.6%

Food Services Fund

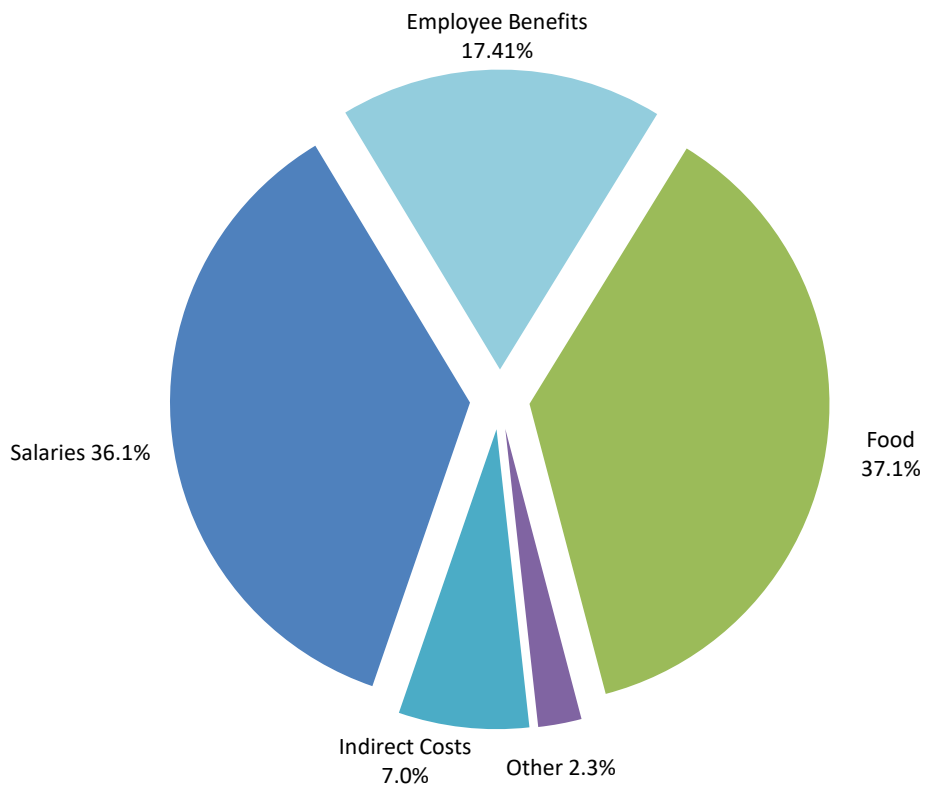
The purpose of the Food Services Funds is to account for the food service activities of the District as required by State and Federal Law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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



Food Services Fund Expenditures Adopted 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	Adopted 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	5,602,668
Employee Benefits	2,067,732	2,218,636	2,412,271	2,707,700	2,567,888	2,701,607
Food	5,901,514	7,056,401	6,280,368	7,300,000	7,400,000	5,763,000
Other	1,305,493	395,015	983,596	898,314	1,000,000	363,078
Indirect Costs	695,682	739,910	788,988	1,008,673	985,207	1,090,957
Total Expenditures	14,138,585	15,146,469	15,557,270	17,434,981	17,303,854	15,521,310
Excess of Revenues over Expenditures	(797,131)	(880,094)	(2,162,359)	(3,234,353)	(4,215,433)	(1,929,156)
 Fund balances - beginning	 10,005,412	 9,208,281	 8,328,187	 6,165,828	 6,165,828	 1,950,395
 Fund balances - ending	 \$ 9,208,281	 \$ 8,328,187	 \$ 6,165,828	 \$ 2,931,475	 \$ 1,950,395	 \$ 21,239

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	Adopted 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	<u>2,985,689</u>	<u>2,939,143</u>	<u>3,100,228</u>	<u>3,300,628</u>	<u>3,181,803</u>	<u>3,239,738</u>
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	<u>1,825,960</u>	<u>3,281,943</u>	<u>2,518,260</u>	<u>3,000,000</u>	<u>2,506,618</u>	<u>2,619,416</u>
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	<u>8,529,805</u>	<u>8,045,289</u>	<u>7,776,423</u>	<u>7,900,000</u>	<u>7,400,000</u>	<u>7,733,000</u>
Total Revenues	<u>\$ 13,341,454</u>	<u>\$ 14,266,375</u>	<u>\$ 13,394,911</u>	<u>\$ 14,200,628</u>	<u>\$ 13,088,421</u>	<u>\$ 13,592,154</u>

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	Adopted 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	4,004,388
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	5,602,668
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	408,995
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	2,701,607
Purchased Services	54,050	49,890	81,901	78,750	84,000	50,000
Conferences	1,530	8,775	4,999	9,975	8,500	5,249
Supplies	838,521	(62,737)	689,014	600,000	700,000	250,000
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	6,000,000	4,300,000
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	50,000
Indirect Cost Allocation	695,682	739,910	788,988	1,008,673	985,207	1,090,957
Total Expenditures	\$ 14,138,585	\$ 15,146,469	\$ 15,557,270	\$ 17,434,981	\$ 17,303,854	\$ 15,521,310



Washington County School District's Child Nutrition Director, Kathy Torok (left), was recognized as Director of the Year by the School Nutrition Association of Utah (SNAU). This recognition honors her outstanding leadership and commitment to excellence in child nutrition.



WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Lunch Sales	\$ 2,985,689	\$ 2,939,143	\$ 3,100,228	\$ 3,181,803	\$ 3,239,738	2.1%
State Sources	1,825,960	3,281,943	2,518,260	2,506,618	2,619,416	10.9%
Federal Sources	8,529,805	8,045,289	7,776,423	7,400,000	7,733,000	-2.3%
Total Revenues	13,341,454	14,266,375	13,394,911	13,088,421	13,592,154	0.5%
Expenditures:						
Salaries	4,168,164	4,736,507	5,092,047	5,350,759	5,602,668	8.6%
Employee Benefits	2,067,732	2,218,636	2,412,271	2,567,888	2,701,607	7.7%
Purchased Services	54,050	49,890	81,901	84,000	50,000	-1.9%
Travel	1,530	8,775	4,999	8,500	5,249	60.8%
Food	5,901,514	7,056,401	6,280,368	7,400,000	5,763,000	-0.6%
Supplies	848,043	(56,853)	696,470	707,500	257,829	-17.4%
Equipment	401,870	393,203	200,226	200,000	50,000	-21.9%
Indirect Costs	695,682	739,910	788,988	985,207	1,090,957	14.2%
Total Expenditures	14,138,585	15,146,469	15,557,270	17,303,854	15,521,310	2.4%
Excess of Revenues Over Expenditures	(797,131)	(880,094)	(2,162,359)	(4,215,433)	(1,929,156)	
Fund Balances - Beginning	10,005,412	9,208,281	8,328,187	6,165,828	1,950,395	
Fund Balances - Ending	\$ 9,208,281	\$ 8,328,187	\$ 6,165,828	\$ 1,950,395	\$ 21,239	-24.9%

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Lunch Sales	\$ 3,239,738	\$ 3,401,725	\$ 3,571,811	\$ 3,750,402	5.25%
State Sources	2,619,416	2,701,115	2,836,170	2,977,979	4.56%
Federal Sources	7,733,000	8,119,650	8,525,633	8,951,914	5.25%
Total Revenues	<u>13,592,154</u>	<u>14,222,490</u>	<u>14,933,614</u>	<u>15,680,295</u>	<u>5.12%</u>
Expenditures:					
Salaries	5,602,668	5,189,224	5,243,758	5,417,469	-1.10%
Employee Benefits	2,701,607	2,431,446	2,431,446	2,528,704	-2.13%
Purchased Services	50,000	47,500	47,500	49,400	-0.40%
Travel	5,249	4,986	4,986	5,186	-0.40%
Food	5,763,000	5,431,850	5,431,850	5,649,124	-0.66%
Supplies	257,829	207,437	207,437	215,735	-5.44%
Equipment	50,000	40,000	40,000	41,600	-5.60%
Indirect Costs	1,090,957	890,507	896,669	928,464	-4.96%
Total Expenditures	<u>15,521,310</u>	<u>14,242,950</u>	<u>14,303,646</u>	<u>14,835,682</u>	<u>-1.47%</u>
Excess of Revenues Over Expenditures	<u>(1,929,156)</u>	<u>(20,460)</u>	<u>629,968</u>	<u>844,613</u>	
Fund Balances - Beginning	1,950,395	21,239	779	630,747	
Fund Balances - Ending	<u>\$ 21,239</u>	<u>\$ 779</u>	<u>\$ 630,747</u>	<u>\$ 1,475,360</u>	2282.16%

The Food Services program has been intentionally spending down the large fund balance over the last few years in order to meet targeted fund balance levels established by Federal guidelines. With the change in school lunch management, WCSD will re-evaluate revenues and expenditures to balance the budget.

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND
Five Year Summary by Object

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Lunch Sales	\$ 2,985,689	\$ 2,939,143	\$ 3,100,228	\$ 3,181,803	\$ 3,239,738	2.13%
State Sources	1,825,960	3,281,943	2,518,260	2,506,618	2,619,416	10.86%
Federal Sources	8,529,805	8,045,289	7,776,423	7,400,000	7,733,000	-2.34%
Total Revenues	13,341,454	14,266,375	13,394,911	13,088,421	13,592,154	0.47%
Expenditures:						
(100) Salaries	4,168,164	4,736,507	5,092,047	5,350,759	5,602,668	8.6%
(200) Employee Benefits	2,067,732	2,218,636	2,412,271	2,567,888	2,701,607	7.7%
(300) Professional & Technical Services	54,050	49,890	55,777	59,934	25,000	-13.4%
(400) Purchased Property Services	-	-	26,124	24,066	25,000	
(500) Other Purchased Services	1,530	8,775	4,999	8,500	5,249	60.8%
(600) Supplies and Materials	6,749,557	6,999,548	6,976,838	8,107,500	6,020,829	-2.7%
(700) Property and Equipment	401,870	393,203	200,226	200,000	50,000	-21.9%
(800) Debt Service and Miscellaneous	695,682	739,910	788,988	985,207	1,090,957	14.2%
Total Expenditures	14,138,585	15,146,469	15,557,270	17,303,854	15,521,310	2.4%
Excess of Revenues Over Expenditures	(797,131)	(880,094)	(2,162,359)	(4,215,433)	(1,929,156)	
Fund Balances - Beginning	10,005,412	9,208,281	8,328,187	6,165,828	1,950,395	
Fund Balances - Ending	\$ 9,208,281	\$ 8,328,187	\$ 6,165,828	\$ 1,950,395	\$ 21,239	-24.9%

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND
Three Year Forecast by Object

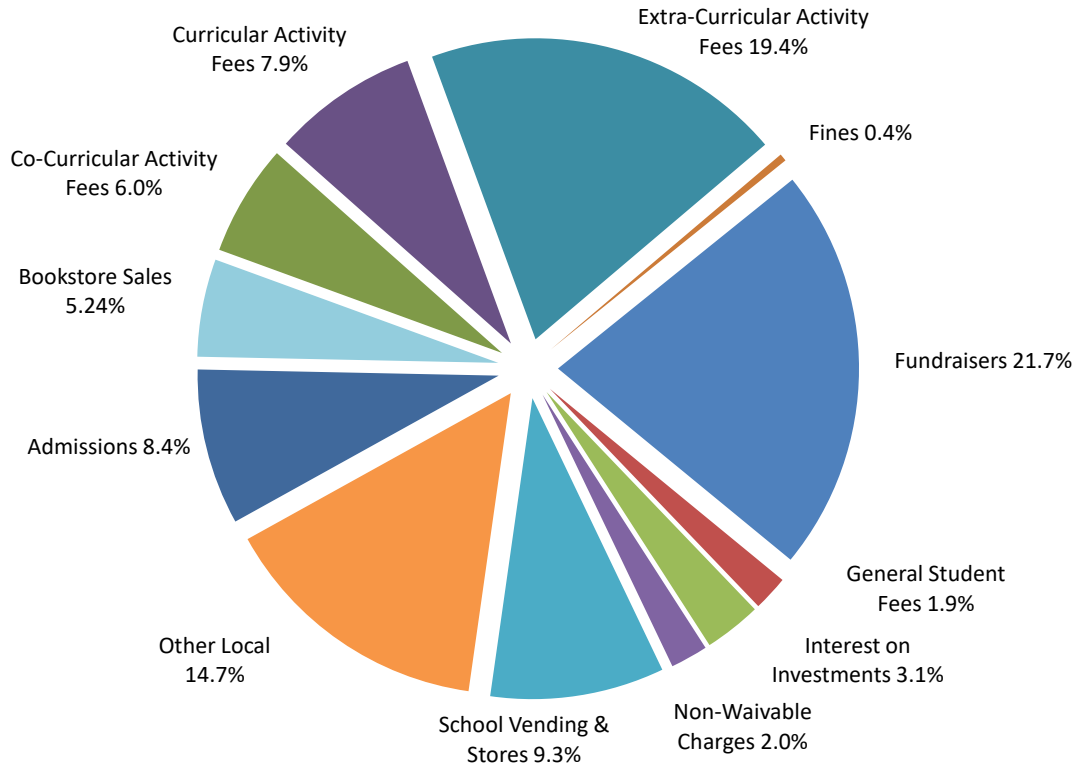
	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Lunch Sales	\$ 3,239,738	\$ 3,401,725	\$ 3,571,811	\$ 3,750,402	5.25%
State Sources	2,619,416	2,701,115	2,836,170	2,977,979	4.56%
Federal Sources	7,733,000	8,119,650	8,525,633	8,951,914	5.25%
Total Revenues	<u>13,592,154</u>	<u>14,222,490</u>	<u>14,933,614</u>	<u>15,680,295</u>	<u>5.12%</u>
Expenditures:					
(100) Salaries	5,602,668	5,189,224	5,243,758	5,417,469	-1.10%
(200) Employee Benefits	2,701,607	2,431,446	2,431,446	2,528,704	-2.13%
(300) Professional & Technical Services	25,000	23,750	23,750	24,700	-0.40%
(400) Purchased Property Services	25,000	23,750	23,750	24,700	-0.40%
(500) Other Purchased Services	5,249	4,986	4,986	5,186	-0.40%
(600) Supplies and Materials	6,020,829	5,639,287	5,639,287	5,864,859	-0.86%
(700) Property and Equipment	50,000	40,000	40,000	41,600	-5.60%
(800) Debt Service and Miscellaneous	1,090,957	890,507	896,669	928,464	-4.96%
Total Expenditures	<u>15,521,310</u>	<u>14,242,950</u>	<u>14,303,646</u>	<u>14,835,682</u>	<u>-1.47%</u>
Excess of Revenues Over Expenditures	<u>(1,929,156)</u>	<u>(20,460)</u>	<u>629,968</u>	<u>844,613</u>	
Fund Balances - Beginning	1,950,395	21,239	779	630,747	
Fund Balances - Ending	<u>\$ 21,239</u>	<u>\$ 779</u>	<u>\$ 630,747</u>	<u>\$ 1,475,360</u>	2282.16%

Student Activity Fund

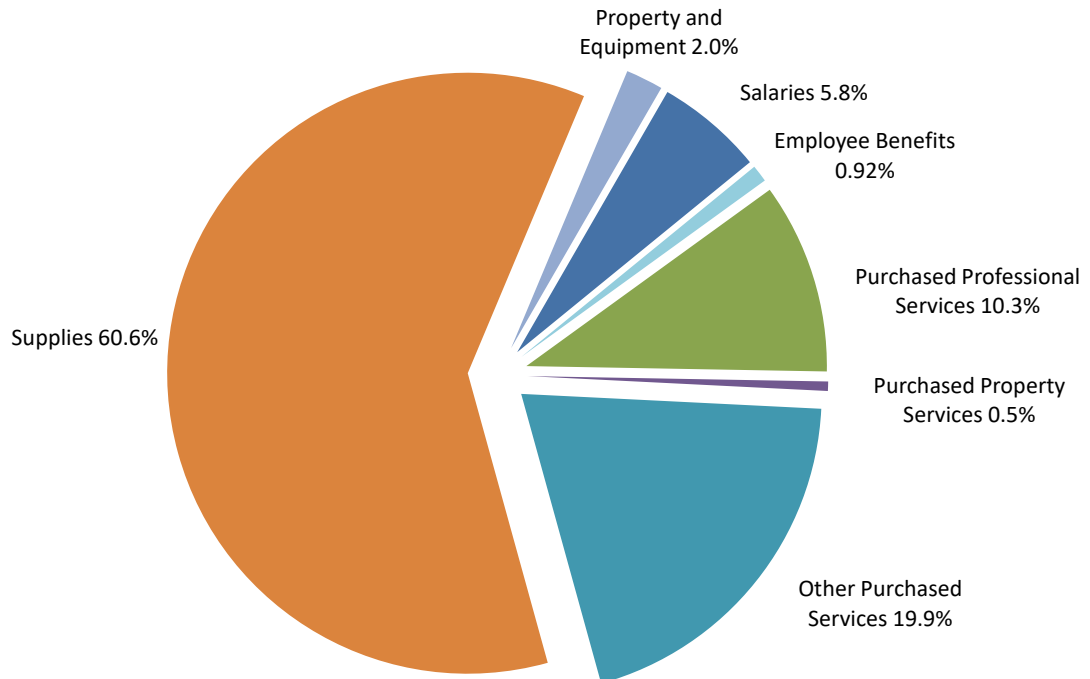
The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of gate receipts, student fees, fundraisers and interest earnings. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue funds.

Student Activity Fund Revenues Adopted Budget 2026-27



Student Activity Fund Expenditures Adopted 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	Adopted 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.



Students in the Adventure Club at Sprindale Elementary School participate in a hiking excursion. 2025



South Mesa Elementary School 1st Grade Glow Party. April, 2026

**WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND**

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Local Sources						
Admissions	\$ 647,058	\$ 696,906	\$ 893,829	\$ 959,000	\$ 1,002,155	13.7%
Bookstore Sales	533,537	527,710	566,396	600,000	627,000	4.4%
Co-Curricular Activity Fees	533,672	560,063	672,782	684,700	715,514	8.5%
Curricular Activity Fees	1,027,125	1,038,630	1,059,181	899,100	939,560	-2.1%
Extra-Curricular Activity Fees	1,636,501	1,834,289	2,144,817	2,218,900	2,318,758	10.4%
Fines	49,567	49,310	45,326	45,700	47,759	-0.9%
Fundraisers	1,894,967	1,879,074	2,119,190	2,487,814	2,599,766	9.3%
General Student Fees	385,125	390,314	373,645	215,896	225,613	-10.4%
Interest on Investments	235,255	360,376	334,548	350,000	365,750	13.9%
Non-Waivable Charges	204,024	223,731	221,924	229,500	239,828	4.4%
School Vending & Stores	927,165	987,188	933,796	1,069,000	1,117,106	5.1%
Other Local	1,363,252	1,045,425	939,642	1,682,000	1,757,678	7.2%
Total Revenues	<u>9,437,248</u>	<u>9,593,016</u>	<u>10,305,076</u>	<u>11,441,610</u>	<u>11,956,487</u>	<u>6.7%</u>
Expenditures:						
Salaries	447,579	487,076	591,931	660,000.00	689,700.00	13.5%
Employee Benefits	79,915	79,123	91,821	105,000.00	109,725.00	9.3%
Purchased Professional Services	738,772	896,432	1,034,499	1,174,500.00	1,227,354.00	16.5%
Purchased Property Services	78,123	62,719	44,105	57,800.00	60,401.00	-5.7%
Other Purchased Services	1,566,123	1,690,225	1,824,018	2,279,150.00	2,381,713.00	13.0%
Supplies	6,341,278	6,243,985	6,517,154	6,935,160.00	7,247,244.00	3.6%
Property and Equipment	185,458	133,456	201,548	230,000.00	240,350.00	7.4%
Total Expenditures	<u>9,437,248</u>	<u>9,593,016</u>	<u>10,305,076</u>	<u>11,441,610</u>	<u>11,956,487</u>	<u>6.7%</u>
Excess of Revenues Over Expenditures	-	-	-	-	-	
Fund Balances - Beginning	-	-	-	-	-	
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

**WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND**

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Local Sources					
Admissions	\$ 1,002,155	\$ 1,047,252	\$ 1,094,379	\$ 1,143,626	4.7%
Bookstore Sales	627,000	655,215	684,700	715,512	4.7%
Co-Curricular Activity Fees	715,514	747,713	781,359	816,517	4.7%
Curricular Activity Fees	939,560	981,842	1,026,025	1,072,196	4.7%
Extra-Curricular Activity Fees	2,318,758	2,423,106	2,532,145	2,646,091	4.7%
Fines	47,759	49,909	52,154	54,501	4.7%
Fundraisers	2,599,766	2,716,754	2,839,008	2,966,762	4.7%
General Student Fees	225,613	235,765	246,374	257,459	4.7%
Interest on Investments	365,750	382,209	399,408	417,381	4.7%
Non-Waivable Charges	239,828	250,620	261,898	273,683	4.7%
School Vending & Stores	1,117,106	1,167,375	1,219,907	1,274,803	4.7%
Other Local	1,757,678	1,836,786	1,919,441	2,005,817	4.7%
Total Revenues	<u>11,956,487</u>	<u>12,494,546</u>	<u>13,056,798</u>	<u>13,644,348</u>	<u>4.7%</u>
Expenditures:					
Salaries	689,700	720,737	753,170	787,063	4.7%
Employee Benefits	109,725	114,662	119,822	125,214	4.7%
Purchased Professional Services	1,227,354	1,282,585	1,340,302	1,400,616	4.7%
Purchased Property Services	60,401	63,119	65,960	68,928	4.7%
Other Purchased Services	2,381,713	2,488,889	2,600,888	2,717,928	4.7%
Supplies	7,247,244	7,573,388	7,914,188	8,270,320	4.7%
Property and Equipment	240,350	251,166	262,468	274,279	4.7%
Total Expenditures	<u>11,956,487</u>	<u>12,494,546</u>	<u>13,056,798</u>	<u>13,644,348</u>	<u>4.7%</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Fund Balances - Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND
Five Year Summary by Object

	Actual 2022-23	Actual 2023-24	Actual 2024-25	Final Budget 2025-26	Adopted Budget 2026-27	Four Year Average Percentage Growth
Revenues:						
Local Sources						
Admissions	\$ 647,058	\$ 696,906	\$ 893,829	\$ 959,000	\$ 1,002,155	13.7%
Bookstore Sales	533,537	527,710	566,396	600,000	627,000	4.4%
Co-Curricular Activity Fees	533,672	560,063	672,782	684,700	715,514	8.5%
Curricular Activity Fees	1,027,125	1,038,630	1,059,181	899,100	939,560	-2.1%
Extra-Curricular Activity Fees	1,636,501	1,834,289	2,144,817	2,218,900	2,318,758	10.4%
Fines	49,567	49,310	45,326	45,700	47,759	-0.9%
Fundraisers	1,894,967	1,879,074	2,119,190	2,487,814	2,599,766	9.3%
General Student Fees	385,125	390,314	373,645	215,896	225,613	-10.4%
Interest on Investments	235,255	360,376	334,548	350,000	365,750	13.9%
Non-Waivable Charges	204,024	223,731	221,924	229,500	239,828	4.4%
School Vending & Stores	927,165	987,188	933,796	1,069,000	1,117,106	5.1%
Other Local	1,363,252	1,045,425	939,642	1,682,000	1,757,678	7.2%
Total Revenues	9,437,248	9,593,016	10,305,076	11,441,610	11,956,487	6.7%
Expenditures:						
(100) Salaries	447,579	487,076	591,931	660,000	689,700	13.5%
(200) Employee Benefits	79,915	79,123	91,821	105,000	109,725	9.3%
(300) Professional & Technical Services	738,772	896,432	1,034,499	1,174,500	1,227,354	16.5%
(400) Purchased Property Services	78,123	62,719	44,105	57,800	60,401	-5.7%
(500) Other Purchased Services	1,566,123	1,690,225	1,824,018	2,279,150	2,381,713	13.0%
(600) Supplies and Materials	6,341,278	6,243,985	6,517,154	6,935,160	7,247,244	3.6%
(700) Property and Equipment	185,458	133,456	201,548	230,000	240,350	7.4%
(800) Debt Service and Miscellaneous	-	-	-	-	-	
Total Expenditures	9,437,248	9,593,016	10,305,076	11,441,610	11,956,487	6.7%
Excess of Revenues Over Expenditures	-	-	-	-	-	
Fund Balances - Beginning	-	-	-	-	-	
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	

WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND
Three Year Forecast by Object

	Adopted Budget 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Budget Forecast 2029-30	Projected Average Annual Growth Rate
Revenues:					
Local Sources					
Admissions	\$ 1,002,155	\$ 1,047,252	\$ 1,094,379	\$ 1,143,626	4.7%
Bookstore Sales	627,000	655,215	684,700	715,512	4.7%
Co-Curricular Activity Fees	715,514	747,713	781,359	816,517	4.7%
Curricular Activity Fees	939,560	981,842	1,026,025	1,072,196	4.7%
Extra-Curricular Activity Fees	2,318,758	2,423,106	2,532,145	2,646,091	4.7%
Fines	47,759	49,909	52,154	54,501	4.7%
Fundraisers	2,599,766	2,716,754	2,839,008	2,966,762	4.7%
General Student Fees	225,613	235,765	246,374	257,459	4.7%
Interest on Investments	365,750	382,209	399,408	417,381	4.7%
Non-Waivable Charges	239,828	250,620	261,898	273,683	4.7%
School Vending & Stores	1,117,106	1,167,375	1,219,907	1,274,803	4.7%
Other Local	1,757,678	1,836,786	1,919,441	2,005,817	4.7%
Total Revenues	11,956,487	12,494,546	13,056,798	13,644,348	4.7%
Expenditures:					
(100) Salaries	689,700	720,737	753,170	787,063	4.7%
(200) Employee Benefits	109,725	114,662	119,822	125,214	4.7%
(300) Professional & Technical Services	1,227,354	1,282,585	1,340,302	1,400,616	4.7%
(400) Purchased Property Services	60,401	63,119	65,960	68,928	4.7%
(500) Other Purchased Services	2,381,713	2,488,889	2,600,888	2,717,928	4.7%
(600) Supplies and Materials	7,247,244	7,573,388	7,914,188	8,270,320	4.7%
(700) Property and Equipment	240,350	251,166	262,468	274,279	4.7%
(800) Debt Service and Miscellaneous	-	-	-	-	4.7%
Total Expenditures	11,956,487	12,494,546	13,056,798	13,644,348	4.7%
Excess of Revenues Over Expenditures	-	-	-	-	
Fund Balances - Beginning					
	-	-	-	-	
Fund Balances - Ending					
	\$ -	\$ -	\$ -	\$ -	

INFORMATIONAL SECTION



WASHINGTON COUNTY SCHOOL DISTRICT

Basic Program

	Actual 2024-25 W.P.U.s	X	W.P.U. Value \$4,494	Revised 2025-26 W.P.U.s	X	W.P.U. Value \$4,674	Projected 2026-27 W.P.U.s	X	W.P.U. Value \$4,870	1-Year Increase (Decrease)
I. Regular Basic School Programs										
K-12	33,944.279		\$152,545,590	33,352.362		\$155,888,940	31,792.930		\$154,831,569	-\$1,057,371
Professional Staff Costs	3,305.360		14,854,288	0.000		0	0.000		0	0
Foreign Exchange Students	7.000		31,458	8.000		37,392	7.000		34,090	(3,302)
Necessarily Existent Small Schools	352.291		1,616,133	491.000		2,294,934	491.000		2,391,170	96,236
Total Basic School Program	37,608.930		169,047,469	33,851.362		158,221,266	32,290.930		157,256,829	(964,437)
II. Special Education Programs:										
Add-On	4,532.825		20,370,516	4,540.666		21,223,073	4,524.884		22,036,185	813,112
Self-Contained	464.706		2,088,389	486.917		2,275,850	482.956		2,351,996	76,146
Pre-School	658.475		2,959,187	659.474		3,082,381	623.637		3,037,112	(45,269)
Extended Year Severely Disabled	21.296		95,704	21.256		99,351	22.850		111,280	11,929
Impact Aid	104.432		469,317	50.336		235,270	47.638		231,997	(3,273)
Extended Year for Special Educators	44.634		200,585	35.355		165,249	35.355		172,179	6,930
Total Special Education	5,826.368		26,183,698	5,794.004		27,081,175	5,737.320		27,940,748	859,574
III. Career & Technical Education Add-On	1,620.750		7,283,651	1,658.971		7,754,030	1,342.338		6,537,186	(1,216,844)
IV. Class Size Reduction	2,098.421		9,430,304	2,018.969		9,436,661	1,905.802		9,281,256	(155,405)
V. Students At-Risk Add-On	1,398.708		6,285,794	1,298.050		6,067,086	1,552.300		7,559,701	1,492,615
VI. College & Career Counseling	0.000		0	0.000		0	176.655		860,310	860,310
DISTRICT TOTAL	48,553.177		\$218,230,915	44,621.356		\$208,560,218	43,005.345		\$209,436,030	875,812

The weighted pupil unit (WPU) is the basic source of funding for public education and accounts for about half of all school funding in Utah. The WPU is based on enrollment. The WPU value is determined by the legislature each year. To arrive at Basic School Program funding totals, the WPU is multiplied by the WPU value. The WPU value in fiscal year 2026-27 is \$4,870.

School districts and charter schools are guaranteed a base level of state funding through the Basic School Programs. To help fund the Basic School Programs, school districts are required to levy a property tax called the Basic Program Levy. The Legislature then combines proceeds from this levy with state income tax dollars to arrive at the Basic School Programs (i.e., WPU) funding. Income taxes and property taxes used for the Basic School Programs (i.e., WPU) are pooled and distributed proportionately to districts and charter schools based on enrollment.

Since school districts have the property tax proceeds from the Basic Program Levy, the State only sends the District the additional amount needed, from income tax dollars, to equal the formula's funding. Since charter schools do not have proceeds from the Basic Program Levy, all of their Basic School Programs funding comes from income taxes.

The 2025 Legislature eliminated the Professional Staff Cost formula which allocated funds based on teacher education and experience. Beginning in the 2025-26 fiscal year, these funds are now distributed based on total Basic school program WPUs. Washington County School District has historically had one of the highest teacher retention rates in the state. With the change in how these funds are distributed, the District is losing over \$2 million in funding each year.

Beginning in the 2026-27 fiscal year, the College & Career Counseling funding will be treated as its own, separate line item. In prior years it was combined with the Career & Technical Education Add-On funds.

WASHINGTON COUNTY SCHOOL DISTRICT

Calculation of Basic Program 2026-27

Assessed Valuation	\$45,162,636,651
Less: Redevelopment Agency	<u>\$330,484,358</u>
Taxable Assessed Valuation (est.)	<u><u>\$44,832,152,293</u></u>

	<u>W.P.U.s (est.)</u>		<u>W.P.U. Value</u>		<u>Proceeds</u>
State Guarantee:	43,005.345	X	\$4,870	=	\$209,436,030

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>		
District Generation:	0.001351	X	93.92%		\$44,832,152,293	=	\$56,885,689
Motor Vehicle Fees:						=	\$4,966,936

State Allocation (state guarantee minus district generation and motor vehicle fees) \$147,583,405

Calculation of Voted Leeway 2026-27

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>		
District Generation (3 Mills):	0.000484	X	93.92%		\$44,832,152,293	=	\$20,379,477
Motor Vehicle Fees:							<u>\$1,726,672</u>
Voted Leeway Revenues (A)							\$22,106,149

Calculation of Board Leeway

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>		
District Generation (2 Mills):	0.000229	X	93.92%		\$44,832,152,293	=	\$9,642,356
Motor Vehicle Fees:							<u>\$848,641</u>
Board Local Levy Revenues (B)							\$10,490,997

Total Leeway Proceeds (A) + (B) \$32,597,146

Increase from 2025-26 -\$24,172,116

WASHINGTON COUNTY SCHOOL DISTRICT

Block Grant Programs

	Actual 2024-25	Revised 2025-26	Projected 2026-27	1-Year Increase (Decrease)
Special Population Programs:				
Youth In Care	1,174,588	1,110,663	1,160,643	49,980
Adult Education	517,258	526,120	536,004	9,884
Enhancement for Accelerated	311,716	292,278	211,587	(80,691)
Concurrent Enrollment	641,708	733,239	766,235	32,996
	<u>2,645,270</u>	<u>2,662,300</u>	<u>2,674,469</u>	<u>12,169</u>

"Special Populations Programs" refers to funds restricted for targeted student populations.



Paradise Canyon elementary students enjoying Water Day festivities. May, 2026.

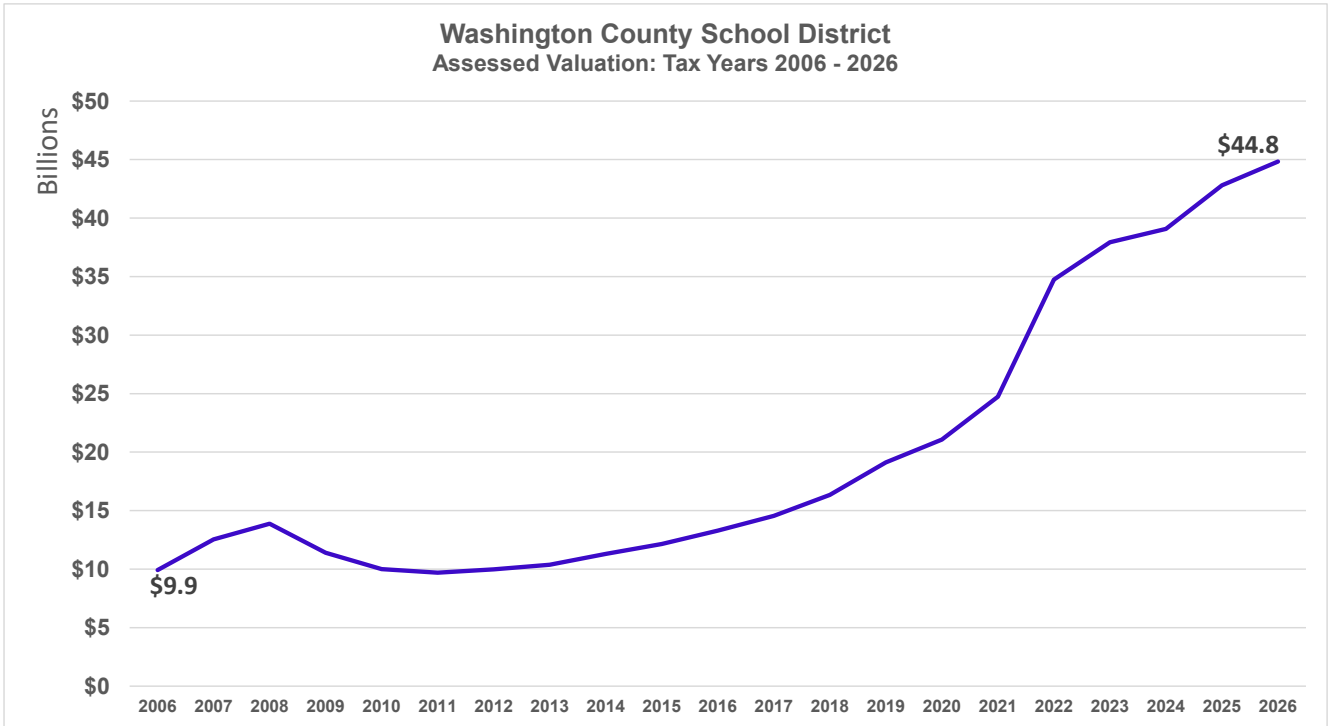
WASHINGTON COUNTY SCHOOL DISTRICT

Assessed Valuation History

Tax Year	Taxable Assessed Valuation	Change From Prior Year	Rate of Growth	Mill Levy Tax Ratio
2016	13,300,572,192	1,143,548,611	9.41%	0.007272
2017	14,545,860,111	1,245,287,919	9.36%	0.006706
2018	16,351,646,614	1,805,786,503	12.41%	0.006664
2019	19,116,986,994	2,765,340,380	16.91%	0.006373
2020	21,074,890,328	1,957,903,334	10.24%	0.006246
2021	24,729,985,227	3,655,094,899	17.34%	0.006047
2022	34,743,751,332	10,013,766,105	40.49%	0.005098
2023	37,944,469,041	3,200,717,709	9.21%	0.004748
2024	39,073,742,389	1,129,273,348	2.98%	0.004825
2025	42,801,081,466	3,727,339,077	9.54%	0.004687
2026	44,832,152,293	2,031,070,827	4.75%	0.004690



5th grade students at Water Canyon Elementary who read a combined total of 54,075 minutes of books (equivalent to more than 900 hours, or 37 days of reading). January, 2026

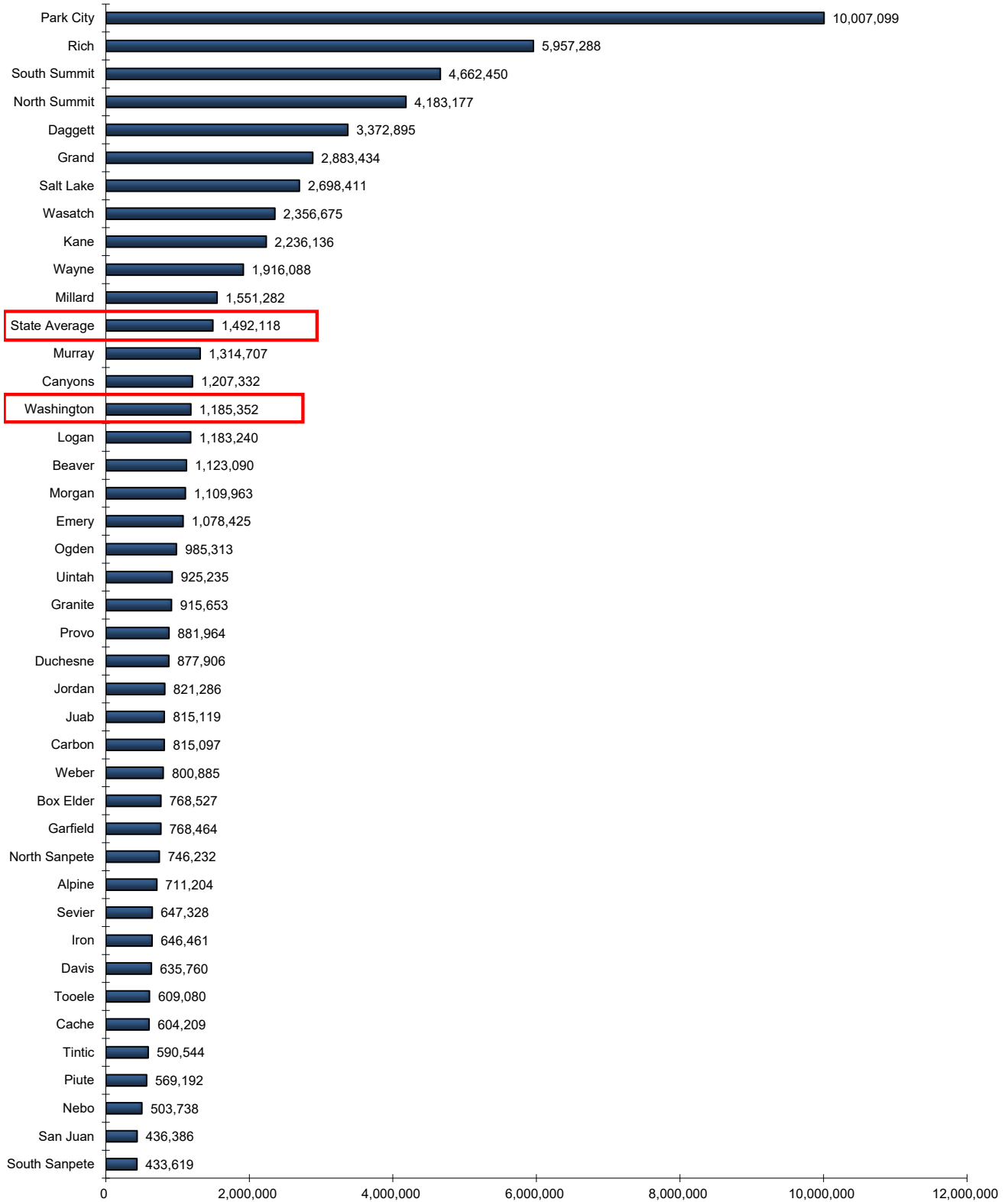


Washington County's assessed valuation has seen a mostly steady increase over the last 20 years, with the exception of the real estate bubble that began building up in the mid 2000's, and eventually collapsed in the global financial recession of 2008 and 2009. The County's assessed valuation has since rebounded, and has steadily grown at a high rate over the last decade.



Pine View Middle School students enjoying the school's new courtyard. April, 2026

Assessed Valuation Per Student 2025



Property Taxes

The county Assessor's office is responsible for valuing real property (land & buildings). The Assessor's office does not set tax rates or collect taxes that are due. Tax rates are set by taxing entities within each tax district (such as cities, counties, school districts, water districts, etc.). Taxes are collected by the County Treasurer's office.

In addition to funding public schools, property taxes are an important source of revenue for fire departments, libraries, streets and roads, and other programs and services provided by county governmental agencies.

Using St. George City as an example, the chart below shows a breakout of the property tax rates levied by different government agencies for the 2025 tax year.

Government Agency			Property Tax Rate	% of Total
Washington County	General Operations	0.000361		
	Library	0.000125		
			0.000486	7.38%
Multi County Assessing & Collecting Levy			0.000014	0.21%
County Assessing & Collecting Levy			0.000223	3.39%
Washington County School District	Basic School Levy	0.001379		
	Capital Local Levy	0.001928		
	Voted Local Levy	0.001061		
	Board Local Levy	0.000231		
	Charter School Levy	0.000088		
			0.004687	71.19%
St George City	General Operations	0.000663		
	Interest and Sinking Fund/Bond	0.000091		
			0.000754	11.45%
Washington County Water Conservancy District			0.000399	6.06%
Southwest Mosquito Abatement & Control District			0.000021	0.32%
			0.006584	100.00%

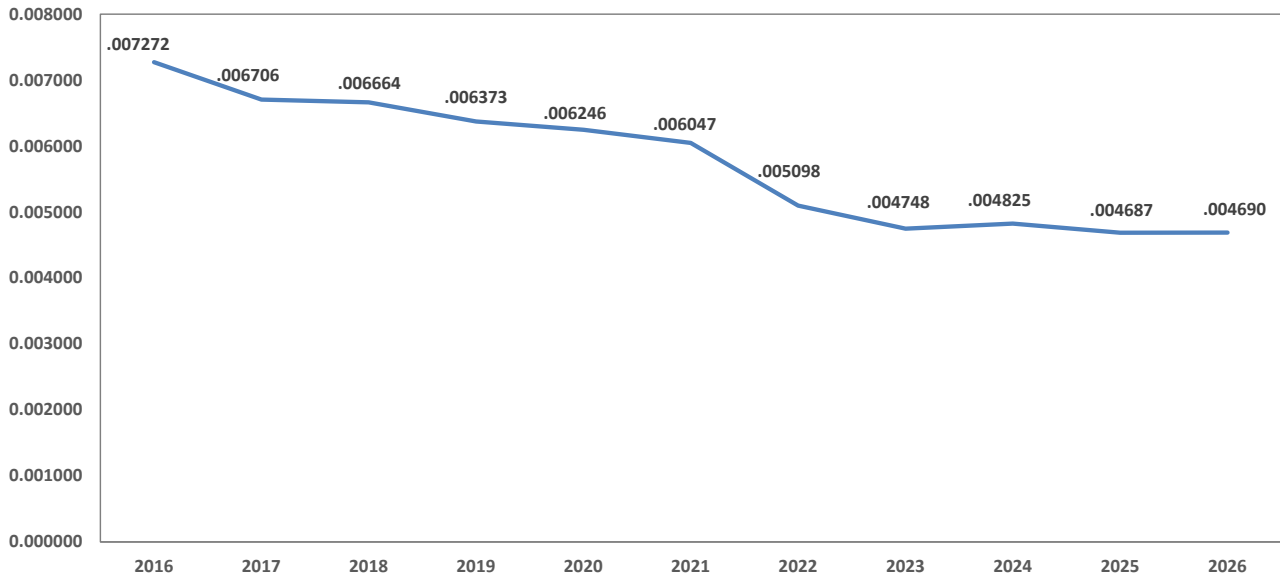
For 2025, property tax rates in Washington County varied between 0.005830 and 0.017004, depending on the location of the property. A list of tax area rates throughout the County can be found on the Washington County Assessor's website.

Statutes require that each year a Certified tax rate be calculated. The Certified Tax Rate is defined as the total rate that the school district would levy—excluding the Basic tax rate and the Debt Service tax rate—so that the district would receive the same amount of property tax revenue as was generated in the previous year, plus growth from new construction.

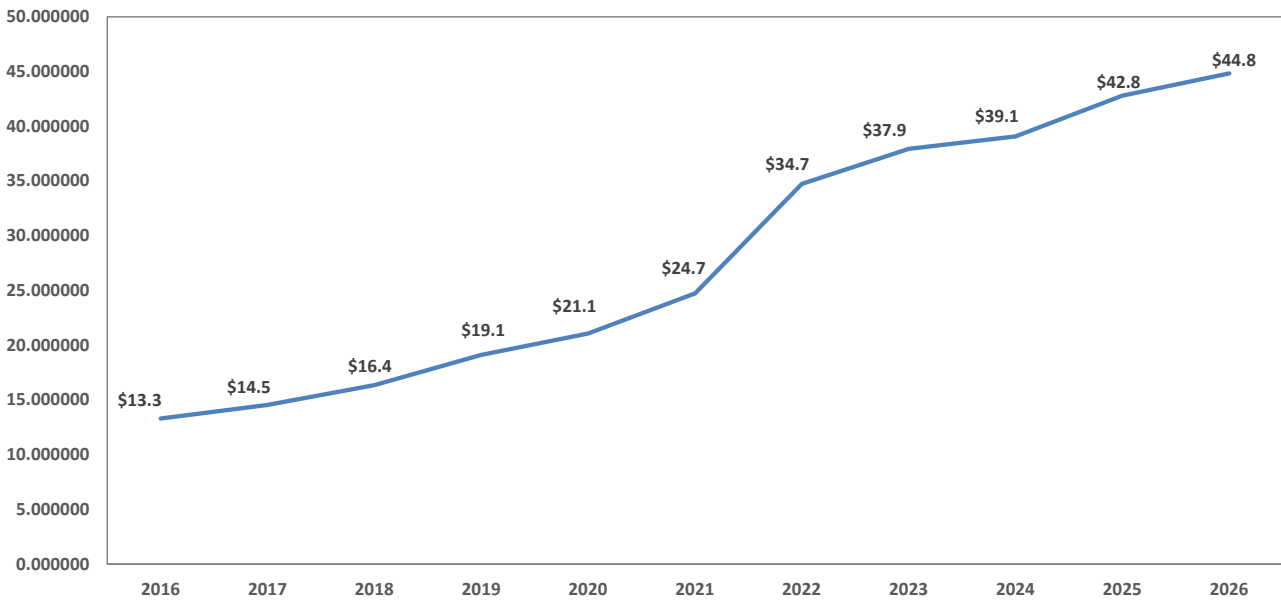
If a school district determines that it needs greater revenues than what the certified tax rate will generate, statutes require that the entity must then go through a process referred to as Truth in Taxation. The Truth in Taxation statutes require an entity to go through a series of steps which include proper notification of the proposed tax increase to the taxpayers and a public hearing. A Truth-in-Taxation hearing allows tax entities to explain reason for the proposed increase and allows the citizens to comment on the proposed increase.

Truth in Taxation is a revenue-driven law, not a rate-driven law. In other words, Truth in Taxation is required when the District decides additional revenue is needed above and beyond what the Certified rate would generate. Due to the Certified tax rate, property tax rates decrease as property values rise.

WCSD Property Tax Rate History



History of Assessed Valuation (in Billions)



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	0.001351	\$ 56,885,689	0.001351	\$ 56,885,689	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:		0.002157	\$ 90,823,413	0.005851	\$ 246,364,297	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		0.004690	\$ 197,478,816	0.008851	\$ 372,683,370	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

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	2022-23	2023-24	2024-25	2025-26	2026-27
Maintenance & Operation Fund:						
1. Minimum School Program	53F-2-301	0.001652	0.001406	0.001408	0.001379	0.001351
2. Voted Leeway	53F-2-601	0.001072	0.001072	0.001094	0.001061	0.000484
3. Board Local Levy & Charter Levy	53F-8-302	0.000331	0.000322	0.000335	0.000319	0.000322
Total Maintenance & Operation		0.003055	0.002800	0.002837	0.002759	0.002157
Capital Outlay & Debt Service Funds:						
1. Debt Service	11-14-310	0.001856	0.000000	0.000000	0.000000	0.000000
2. Capital Outlay	53F-8-303	0.000159	0.001948	0.001988	0.001928	0.002533
Total Capital Outlay & Debt Service		0.002015	0.001948	0.001988	0.001928	0.002533
TOTAL DISTRICT LEVY RATIO		0.005070	0.004748	0.004825	0.004687	0.004690

DISTRICT TAXES ON A MARKET VALUE OF \$100,000

Primary Residential	Tax %	55%	55%	55%	55%	55%
	Assessed Valuation	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
	Tax Obligation	\$279	\$261	\$265	\$258	\$258
2nd Homes, Commercial & State	Tax %	100%	100%	100%	100%	100%
	Assessed Valuation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Tax Obligation	\$507	\$475	\$483	\$469	\$469

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	Actual 2025-26	Adopted Budget 2026-27	1-Year Increase / (Decrease)	Adopted Budget 2026-27	Legal Maximum 2026-27	Difference Between Budget & Legal Maximum
Maintenance and Operation Fund							
1. Minimum School Program	53F-2-301	0.001379	0.001351	(0.000028)	0.001351	0.001351	0.000000
2. Voted Leeway	53F-2-601	0.001061	0.000484	(0.000577)	0.000484	0.002000	0.001516
3. Board Local Levy & Charter Levy	53F-8-302	0.000319	0.000322	0.000003	0.000322	0.002500	0.002178
Total Maintenance and Operation		0.002759	0.002157	(0.000602)	0.002157	0.005851	0.003694
Capital Outlay Fund	53F-8-303	0.001928	0.002533	0.000605	0.002533	0.003000	0.000467
TOTAL DISTRICT TAX LEVY		0.004687	0.004690	0.000003	0.004690	0.008851	0.004161

	Actual 2025-26	Adopted Budget 2026-27	1-Year Increase / (Decrease)	Adopted Budget 2026-27	Legal Maximum 2026-27	Difference Between Budget & Legal Maximum
Annual taxes based on a market value of \$100,000						
- Primary Residential Tax %	55%	55%	55%	55%	55%	55%
Assessed Valuation	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation	\$258	\$258	(\$1)	\$258	\$487	\$229
- 2nd Homes & Commercial Tax %	100%	100%	100%	100%	100%	100%
Assessed Valuation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation	\$469	\$469	\$0	\$469	\$885	\$416
- State Assessed Property Tax %	100%	100%	100%	100%	100%	100%
Assessed Valuation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation	\$469	\$469	\$0	\$469	\$885	\$416

The Washington County School District's total adopted tax rate for 2026-27 is 0.004690. This is a fractionally higher rate than the prior year and will result in a tax obligation of \$258 for primary residential property with an assessed value of \$100,000, and a tax obligation of \$469 for other property with an assessed value of \$100,000.

For 2026-27, the District's maximum tax rate which would be allowable under state law is 0.008851. Under the legal maximum rate, the tax obligation for property with an assessed value of \$100,000 would be \$487 for primary residences, and \$885 for other properties.

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Assessments and Collections - Years Ended 2016 through 5/10/2026

Tax Year Ended December 31	Assessed Valuation (minus RDAs)	Tax Rate Per \$1 of Taxable Value	Taxes Assessed	Current Collections	Current Collection as Percent of Taxes Assessed	Delinquent Collections	Total Tax Collections	Total Collection as Percent of Taxes Assessed
2016	13,300,572,192	0.007272	\$96,721,761	\$91,330,267	94.43%	\$1,407,644	\$92,737,910	95.88%
2017	14,545,860,111	0.006706	\$97,544,538	\$92,252,222	94.57%	\$1,136,419	\$93,388,641	95.74%
2018	16,351,646,614	0.006664	\$108,967,373	\$101,898,275	93.51%	\$1,623,357	\$103,521,632	95.00%
2019	19,116,986,994	0.006373	\$121,832,558	\$113,837,208	93.44%	\$1,401,314	\$115,238,521	94.59%
2020	21,074,890,328	0.006246	\$131,633,765	\$123,881,622	94.11%	\$1,078,077	\$124,959,700	94.93%
2021	24,729,985,227	0.006047	\$149,542,221	\$142,282,905	95.15%	\$1,151,996	\$143,434,901	95.92%
2022	34,743,751,332	0.005098	\$177,123,644	\$169,232,864	95.55%	\$1,708,937	\$170,941,801	96.51%
2023	37,944,469,041	0.004748	\$180,160,339	\$171,785,412	95.35%	\$2,128,423	\$173,913,834	96.53%
2024	39,073,742,389	0.004825	\$188,530,807	\$178,703,807	94.79%	\$1,569,208	\$180,273,015	95.62%
2025	42,801,081,466	0.004687	\$200,608,669	\$186,549,241	92.99%		\$186,549,241	92.99%

The above summary schedule recognizes collections on a calendar year basis, whereas property tax collections reported in financial statements are on a fiscal year basis.



Desert Hills High School students volunteering at the local Food Bank. April, 2026

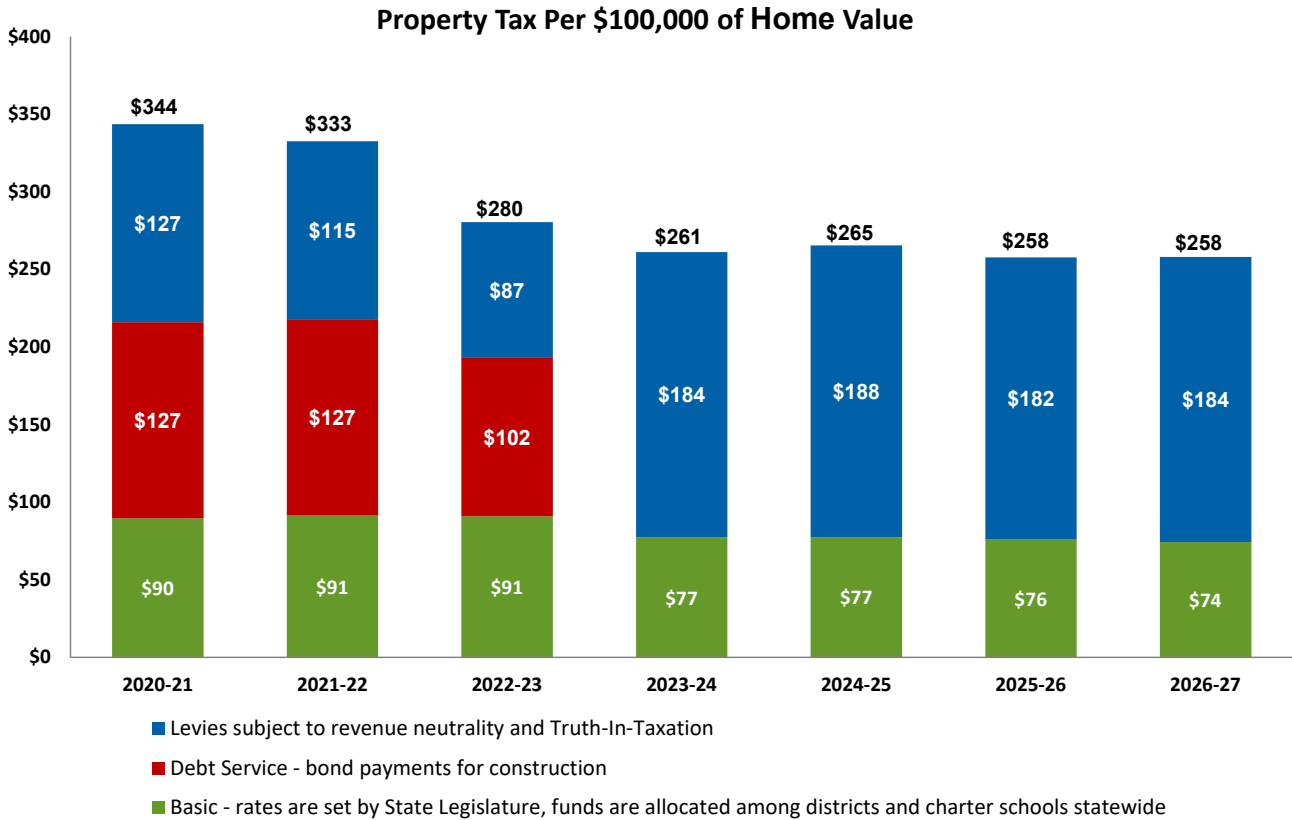
WASHINGTON COUNTY SCHOOL DISTRICT

Impact of Budget on Taxpayers - Fiscal Years 2020-21 through 2026-27

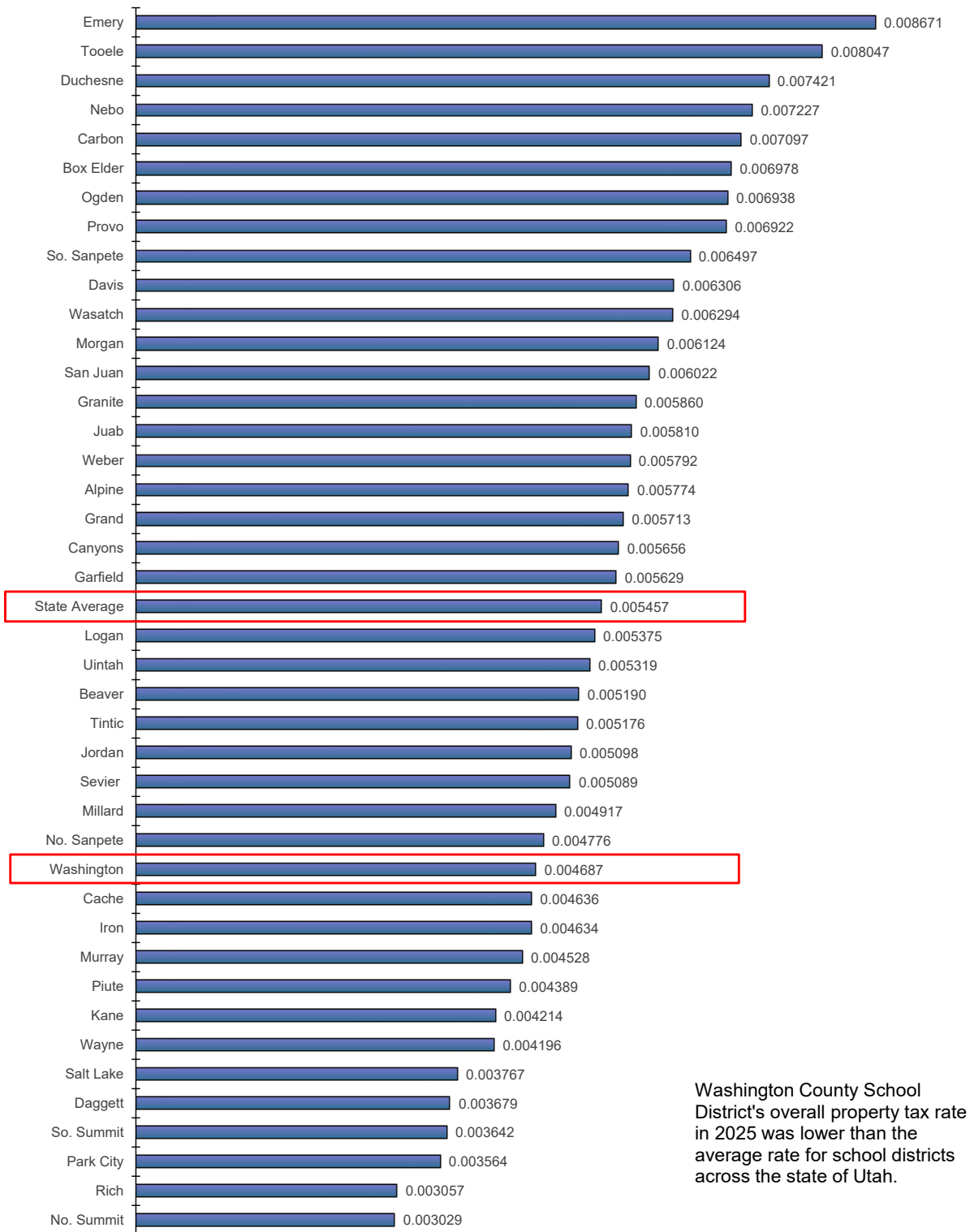
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Actual 2025-26	Adopted 2026-27
Market Value of a Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of Market Value	55%	55%	55%	55%	55%	55%	55%
Taxable Value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total Property Tax Rate Assessed	0.006246	0.006047	0.005098	0.004748	0.004825	0.004687	0.00469
Property Tax Due	\$344	\$333	\$280	\$261	\$265	\$258	\$258
Property Tax Increase/(Decrease) From Prior Year	(\$7)	(\$11)	(\$52)	(\$19)	\$4	(\$8)	\$0

In order to simplify the information presented, the calculations shown here are for a constant \$100,000 in home value for property which qualifies for the primary residence exemption. The Washington County Assessor's Office reappraises homes in the county on an on-going basis. Changes in the value of a home may result in a higher tax bill for individual homeowners.

As taxable values increase county-wide, the District is required to reduce tax rates to offset the effect, and keep them at the level which would provide the exact same amount of property tax revenue overall as was charged in the previous year (excluding revenue generated by new growth). As a result, the District's revenue should remain constant despite reappraisal. If the District determines it needs to increase tax rates to a level which would bring in greater property tax revenues than the prior year, the District is required to go through a series of steps which include proper notification of the proposed tax increase to the tax payers and a public hearing. This is known as "Truth in Taxation".

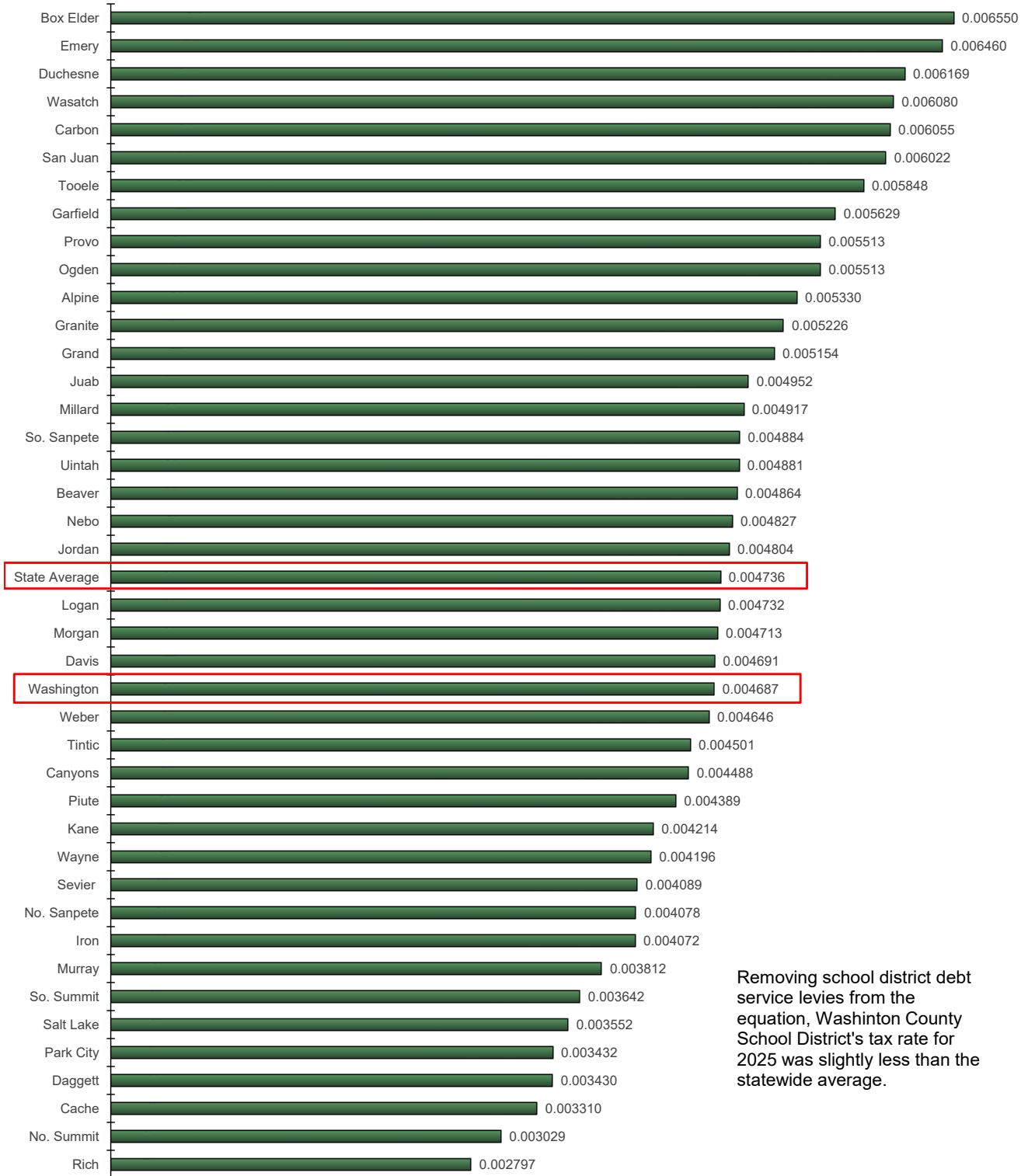


Utah School District Property Tax Levies - 2025



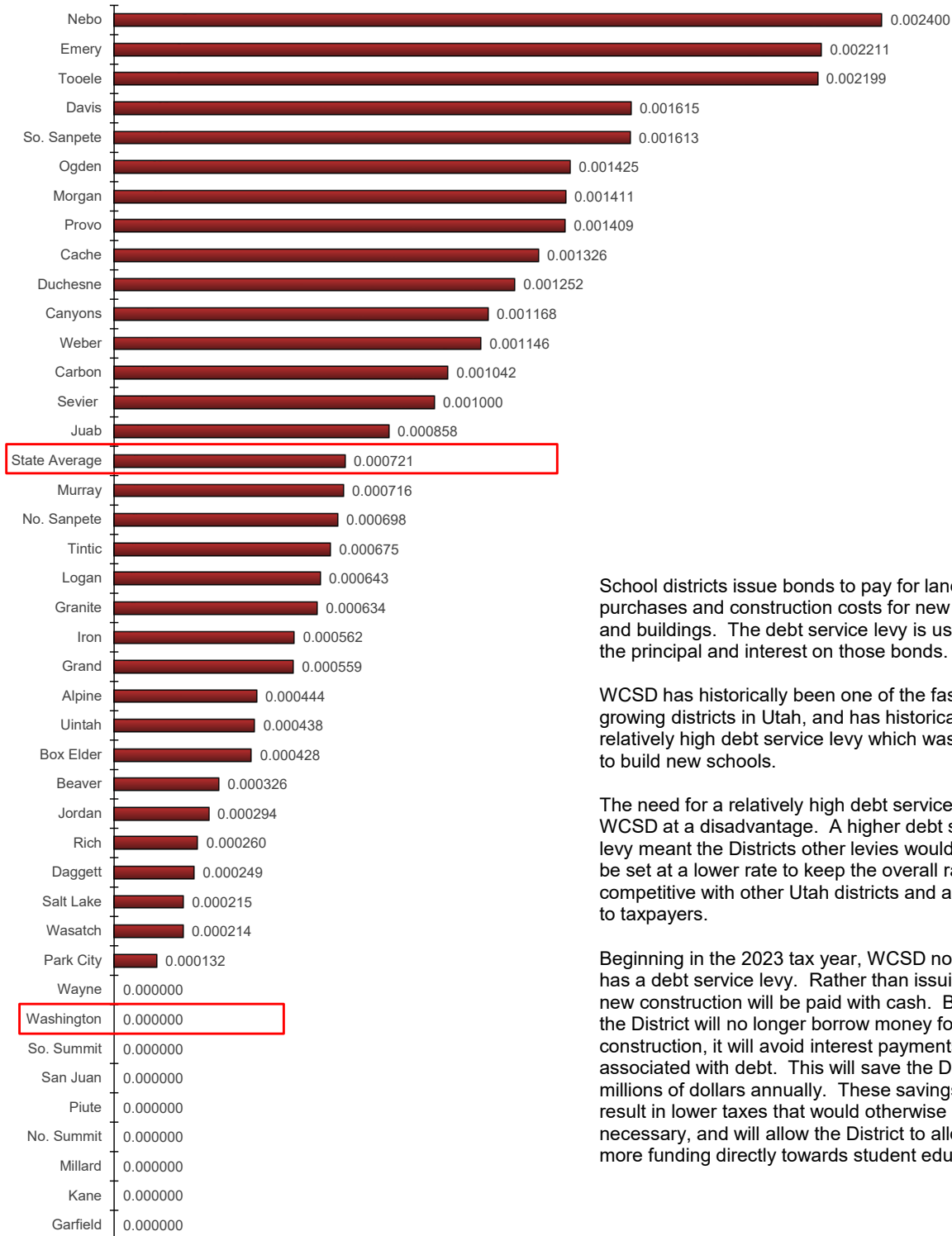
Washington County School District's overall property tax rate in 2025 was lower than the average rate for school districts across the state of Utah.

Utah School District Property Tax Levies Without Debt Service - 2025



Removing school district debt service levies from the equation, Washington County School District's tax rate for 2025 was slightly less than the statewide average.

Utah School District Debt Service Tax Levies - 2025



School districts issue bonds to pay for land purchases and construction costs for new schools and buildings. The debt service levy is used to pay the principal and interest on those bonds.

WCSD has historically been one of the fastest-growing districts in Utah, and has historically had a relatively high debt service levy which was needed to build new schools.

The need for a relatively high debt service levy put WCSD at a disadvantage. A higher debt service levy meant the Districts other levies would have to be set at a lower rate to keep the overall rate competitive with other Utah districts and acceptable to taxpayers.

Beginning in the 2023 tax year, WCSD no longer has a debt service levy. Rather than issuing bonds, new construction will be paid with cash. Because the District will no longer borrow money for new construction, it will avoid interest payments associated with debt. This will save the District millions of dollars annually. These savings may result in lower taxes that would otherwise be necessary, and will allow the District to allocate more funding directly towards student education.

WASHINGTON COUNTY SCHOOL DISTRICT

Student Enrollment - Elementary Schools

School	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
Arrowhead	552	519	490	495	486
Bloomington	579	589	553	503	526
Bloomington Hills	494	491	448	438	422
Coral Canyon	565	520	535	533	532
Coral Cliffs	115	115	-	-	-
Crimson View	551	534	520	478	443
Desert Canyons	510	605	670	744	738
Diamond Valley	353	388	386	352	322
Enterprise	462	430	428	430	446
Heritage	442	461	476	455	445
Horizon	540	579	626	631	642
Hurricane	706	722	612	592	574
LaVerkin	381	348	417	392	368
Legacy	565	566	562	593	594
Little Valley	670	622	552	488	463
Majestic Fields	716	713	732	697	694
Panorama	473	452	420	403	397
Paradise Canyon	455	432	439	431	426
Red Mountain	406	427	447	424	387
Riverside	587	603	610	610	612
Sandstone	486	491	489	439	396
Santa Clara	463	458	450	425	406
South Mesa	565	593	595	608	609
Springdale	51	51	35	46	45
Sunset	471	453	455	432	409
Three Falls	592	600	533	531	520
Washington	425	424	441	398	374
Water Canyon	250	250	229	188	185
Total Elementary	13,425	13,436	13,150	12,756	12,461

Elementary enrollment in WCSD has been relatively steady in recent years. The last two years (2024-25 and 2025-26) this trend has changed, and the District has experienced slight drops in enrollment. The District is anticipating another decrease in enrollment for 2026-27. Elementary enrollment for in-person classes is projected to decrease by 295 students, which would represent a year-over-year decrease of approximately 2.3%.

In recent years, home prices have risen dramatically in Southern Utah, as has the cost of rent. These factors make it more difficult for young families to stay in the area, or move to the community from elsewhere. Additionally, Washington County has seen decreases in birth rates and average household size over the past decade, which is consistent with nation-wide trends. These factors lead to fewer incoming kindergarten students each year.

WASHINGTON COUNTY SCHOOL DISTRICT

Student Enrollment - Secondary Schools and Other Specialized Schools

School	2022-23	2023-24	2024-25	2025-26	Projected 2026-27
Dixie Intermediate	735	708	653	677	757
Hurricane Intermediate	782	738	722	704	711
Lava Ridge Intermediate	815	761	699	686	712
Pine View Intermediate	734	694	727	825	865
Sunrise Ridge Intermediate	811	835	804	842	820
Washington Fields Intermediate	830	861	915	965	894
Crimson Cliffs Middle	979	927	933	908	921
Desert Hills Middle	900	880	912	847	826
Dixie Middle	854	848	844	767	744
Hurricane Middle	866	802	785	780	740
Pine View Middle	780	737	703	723	730
Snow Canyon Middle	910	809	799	781	699
Career Tech High	-	504	592	720	789
Crimson Cliffs High	1,337	1,388	1,402	1,385	1,320
Desert Hills High	1,211	1,211	1,241	1,236	1,228
Dixie High	1,294	1,215	1,266	1,230	1,173
Enterprise High	547	562	537	543	541
Hurricane High	1,205	1,174	1,188	1,174	1,130
Millcreek High	160	129	118	113	182
Pine View High	1,146	1,136	1,124	1,077	1,015
Snow Canyon High	1,267	1,278	1,327	1,252	1,208
Water Canyon High	354	340	311	290	262
Total Secondary	18,517	18,537	18,602	18,525	18,267

Over the four-year period from the 2022-23 school year through the 2025-26 school year, the enrollment in traditional secondary schools remained relatively constant.

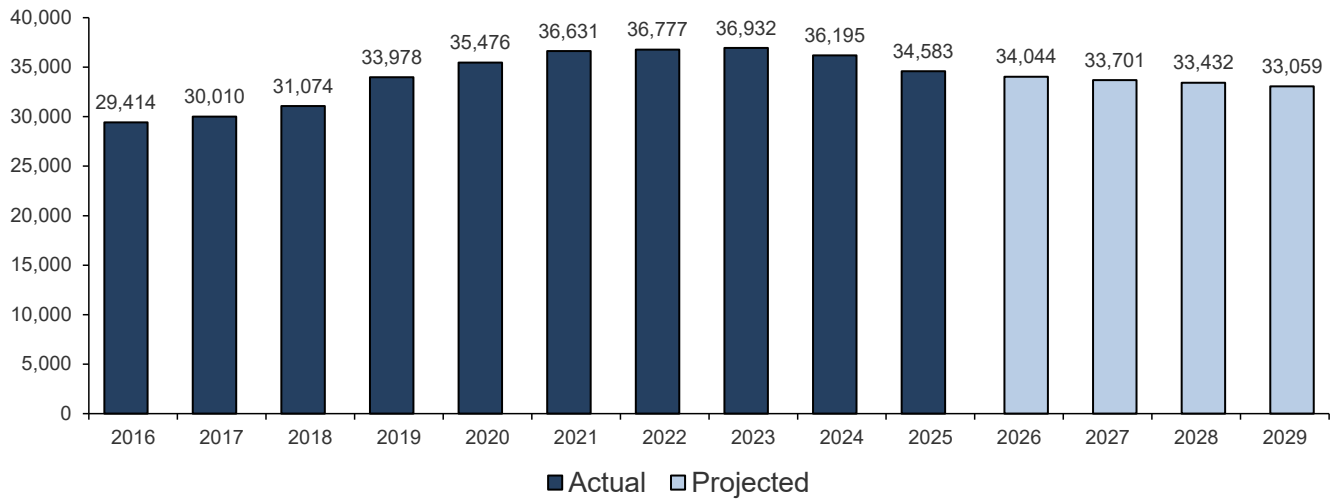
As smaller elementary classes advance to secondary, the District is anticipating a slight decrease in secondary school enrollment for 2026-27. Enrollment for in-person classes is projected to decrease by 258 students, which would represent a year-over-year decrease of approximately 1.4%.

Utah Online	4,759	4,867	4,330	3,186	3,191
Post High	76	92	113	116	125
Total Other Specialized	4,835	4,959	4,443	3,302	3,316

Total - All Schools	36,777	36,932	36,195	34,583	34,044
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During the 2023-24 school year, Utah implemented the Utah Fits All Scholarship Program, which may be used to reimburse educational expenses such as private school tuition or homeschool expenses. As families have opted into the Utah Fits All Scholarship, the District's online program has enrolled fewer students.

Washington County School District Student Enrollment as of October 1st: Historical and Projected



Sunrise Ridge Intermediate School advanced choir performs at the St. George Dickens Festival. December, 2025.

Intermediate schools include students in 6th grade and 7th grade. Middle schools enroll students in 8th and 9th grade. Students in 10th, 11th and 12th grade attend High schools.

Utah Online is a free public school open to all students in grades K-12 living anywhere in the state of Utah. Utah Online’s flexible schedule offers students the ability to work on their classes any time they like, and from any location. Utah Online offers full or part time enrollment; students can take as many (or as few) classes as desired.

Southwest High School offers traditional credits towards a High School Diploma, as well as preparation for the GED test (Utah High School Completion Diploma). Enrollment is open to any Utah resident who is 16 years or older, who is no longer enrolled in a public or private school.

Post High School is a community-based transition program that provides special education services to students after high school. Services are based on the individual student’s IEP, and may include functional readiness skills training, vocational skills training, physical therapy, occupational therapy and speech therapy.

Students may be eligible to attend Post High School if they meet all of the following criteria:

- Are identified / eligible for services under Individual with Disabilities Education Improvement Act (IDEA),
- Are not yet age 22 and their high school class has graduated, and
- Have not received a high school diploma.

Enrollment by Grade

Grade	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	(Est.) 2026-27	(Est.) 2027-28	(Est.) 2028-29	(Est.) 2029-30
Kindergarten	2,043	1,979	2,113	2,339	2,343	2,459	2,427	2,295	2,167	2,042	2,044	2,044	2,044	2,044
1st	2,212	2,138	2,112	2,479	2,570	2,607	2,636	2,625	2,335	2,091	2,112	2,085	2,085	2,085
2nd	2,198	2,276	2,275	2,401	2,563	2,710	2,670	2,742	2,561	2,251	2,114	2,154	2,127	2,127
3rd	2,394	2,262	2,350	2,607	2,526	2,703	2,755	2,717	2,644	2,493	2,355	2,156	2,197	2,170
4th	2,368	2,482	2,396	2,642	2,759	2,646	2,692	2,803	2,674	2,544	2,507	2,402	2,199	2,241
5th	2,324	2,480	2,563	2,675	2,767	2,876	2,676	2,771	2,783	2,638	2,636	2,557	2,450	2,243
6th	2,228	2,447	2,602	2,934	2,862	2,884	2,887	2,779	2,735	2,704	2,651	2,689	2,608	2,499
Total Elementary	15,767	16,064	16,411	18,077	18,390	18,885	18,743	18,732	17,899	16,763	16,419	16,087	15,710	15,409
7th	2,359	2,343	2,634	2,919	3,048	3,024	2,977	2,885	2,690	2,666	2,780	2,704	2,743	2,660
8th	2,411	2,513	2,541	2,949	3,150	3,260	3,130	3,133	3,017	2,785	2,906	2,947	2,866	2,908
9th	2,356	2,436	2,502	2,584	2,856	3,041	3,055	3,015	2,998	2,985	2,717	3,080	3,124	3,038
10th	2,190	2,292	2,436	2,582	2,695	2,964	3,068	3,108	3,131	3,011	3,088	2,736	3,102	3,146
11th	2,185	2,215	2,298	2,495	2,669	2,760	3,048	3,101	3,296	3,134	3,016	3,110	2,755	3,124
12th	2,146	2,147	2,252	2,372	2,668	2,697	2,756	2,958	3,164	3,239	3,118	3,037	3,132	2,774
Total Secondary	13,647	13,946	14,663	15,901	17,086	17,746	18,034	18,200	18,296	17,820	17,625	17,614	17,722	17,650
Total WCSD Enrollment	29,414	30,010	31,074	33,978	35,476	36,631	36,777	36,932	36,195	34,583	34,044	33,701	33,432	33,059
Year-Over-Year Change	3.81%	2.03%	3.55%	9.35%	4.41%	3.26%	0.40%	0.42%	-2.00%	-4.45%	-1.56%	-1.01%	-0.80%	-1.12%
Total State Enrollment	644,476	652,347	659,438	667,403	666,609	675,247	675,660	676,608	667,789	656,310	643,673	630,043	621,706	614,635
WCSD as a % of State	4.56%	4.60%	4.71%	5.09%	5.32%	5.42%	5.44%	5.46%	5.42%	5.27%	5.29%	5.35%	5.38%	5.38%

Figures through 2025-26 represent actual October 1st enrollment counts. District enrollment forecasts are determined by graduating the student to the next grade and accounting for population increases due to in-migration and new construction.

State enrollment figures are found on the Utah State Board of Education's website, under the State Superintendent's Annual Report.

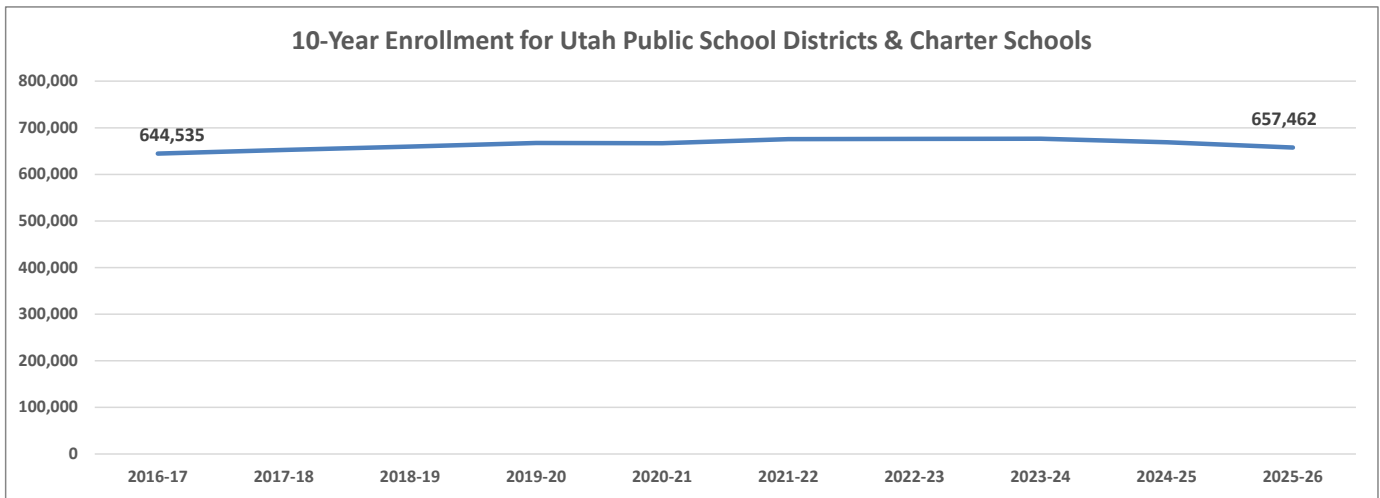
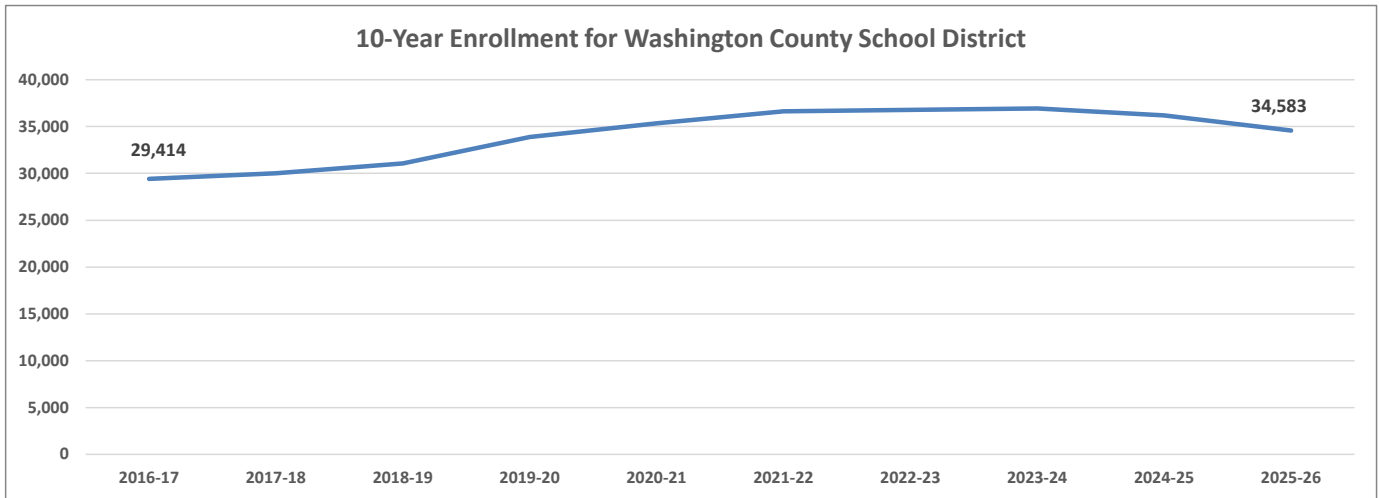
Utah School Districts 4-Year Average Annual Enrollment Growth Rate FY2023 - FY2026



Over the past decade, Washington County School District's enrollment grew from 29,414 students to 34,583 students. The additional 5,169 students represent a 17.5% enrollment increase over the 10-year period.

Over the same time frame, the total enrollment for all public school districts and charter schools in Utah grew from 644,476 students to 656,310 students. This represents a 1.8% increase statewide over the 10-year period.

Although Washington County saw high levels of enrollment growth for several decades, the District's enrollment numbers have leveled off and begun to slightly decrease over the past few years, mirroring statewide trends



Staffing Overview

Administrative staff includes school principals, assistant principals, the superintendent, assistant superintendents, and other director-level positions.

Certified staff must have certification or licensure showing they are qualified for the job. Teachers must either be certified or working towards certification in the public school system. Certified employees include not only classroom teachers, but also other positions such as guidance counselors, media coordinators, and school psychologists. Certified staff also includes coordinators and teachers on special assignment (TSAs).

Classified staff consists of employees that do not need certification or licensure to be qualified for the job. Classified staff includes employees who work with students in an instructional capacity, such as teacher assistants. Classified staff also include a wide variety of employees who perform an essential role in keeping schools running smoothly, although they may not be directly involved directly in classroom instruction. These employees include nurses, maintenance and custodial personnel, food service workers, bus drivers, bus mechanics, health providers, technology specialists, warehouse workers, secretaries, and other clerical positions.

An **FTE**, or “Full Time Equivalent,” is a unit of measurement for the number of 40 hour per week positions. For example, two employees contracted for 20 hours per week are equal to one FTE.

For the upcoming 2026-27 school year, the District will employ 3,946 individuals, combining for a total of 3,401.6 FTEs.

2026-27 Employee Overview

Employee Type	Number of Employees	Number of FTEs
Administrators	107	107.0
Certified Full-Time	1,756	1,846.7
Certified Part-Time	121	54.1
Classified Full-Time	635	620.4
Classified Part-Time	1,327	773.4
	3,946	3,401.6

In the table above, certified full-time employees are those who are staffed at 0.7143 FTE (5/7ths) or greater, and classified full-time employees are those who are staffed at 35 hours per week or more.

Some employee types are not included in the numbers above because the positions do not have a set schedule, and therefore cannot be translated into FTEs. These include coaches, student theater technicians, game administrators, ticket takers for sports and other events, on-call substitute bus drivers, on-call substitute bus attendants, on-call substitute food service workers and playground/lunch assistants. There are several hundred employees who work in these capacities.

Most positions are funded by unrestricted Minimum Basic School Program funds. Teacher staffing levels are largely determined by formula, which allocates FTEs to schools based on projected enrollment numbers at each school.

Some positions are staffed depending on the availability of specific funds (e.g. Special Education, Title 1, School Trust Lands, Teacher & Student Success Act, etc.), and based on the needs of the school as determined by administrators and coordinators who oversee the allocation of those funds.

A change in FTEs does not necessarily indicate payroll costs have increased or decreased at a similar rate. In some situations, an increase in FTEs may result in lower costs.

For example, full-time employees are eligible to receive health insurance and retirement benefits, whereas part-time positions are not eligible to receive these benefits. Staffing multiple part-time positions rather than a single full-time position often results in significant savings, allowing principals and administrators to stretch their funding further. All other things being equal, part-time positions cost less per hour, allowing the school or department to staff more FTEs.

Of course, cost per FTE is not the only important consideration. Other factors also need to be weighed when principals and other administrators make staffing decisions, such as:

- the needs of the students,
- the availability, eligibility and quality of prospective employees,
- the costs of employee turnover, and
- the foreseeable impact of staffing decisions over the course of multiple years.

As schools and departments work through these complex staffing issues, it is normal to see some shifting in FTEs from one year to the next. These shifts may be between:

- classified FTEs vs. certified FTEs,
- FTEs assigned to specific schools vs. FTEs staffed at the district level, and
- part-time vs. full-time positions.

Certified Staffing - Elementary Schools

	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	FTE 2026-27	1-Year Increase (Decrease)
Arrowhead	31.0	30.7	27.3	25.7	27.2	1.5
Bloomington	29.6	29.9	31.3	27.7	28.0	0.3
Bloomington Hills	25.5	26.2	27.5	23.5	22.4	(1.1)
Coral Canyon	28.5	29.4	29.5	29.5	32.3	2.8
Coral Cliffs	7.2	7.3	0.0	0.0	0.0	0.0
Crimson View	25.5	27.9	26.0	25.0	22.9	(2.1)
Desert Canyons	22.7	27.5	31.3	36.4	35.4	(1.0)
Diamond Valley	18.9	20.1	20.0	20.0	18.6	(1.4)
Enterprise	23.3	22.7	21.5	20.9	20.9	0.0
Heritage	26.4	25.7	26.9	26.3	24.1	(2.2)
Horizon	28.1	29.3	29.5	32.0	30.9	(1.1)
Hurricane	36.1	41.7	37.1	34.0	33.9	(0.1)
LaVerkin	22.1	20.1	24.0	24.0	20.9	(3.1)
Legacy	32.2	35.3	35.3	34.4	33.9	(0.5)
Little Valley	32.6	32.9	30.0	26.5	25.4	(1.1)
Majestic Fields	30.1	34.8	35.5	34.5	34.4	(0.1)
Panorama	27.1	27.3	26.0	24.5	24.9	0.4
Paradise Canyon	32.1	28.1	26.9	26.8	27.7	0.9
Red Mountain	25.6	26.1	26.8	24.7	24.6	(0.1)
Riverside	29.5	32.7	30.0	31.5	33.9	2.4
Sandstone	29.8	30.8	28.1	29.9	29.6	(0.3)
Santa Clara	22.5	24.3	24.0	21.5	20.9	(0.6)
South Mesa	27.5	27.8	29.5	26.1	30.1	4.0
Springdale	2.1	2.8	2.8	2.2	2.4	0.2
Sunset	29.6	28.0	25.6	28.7	25.5	(3.2)
Three Falls	28.3	30.9	28.3	24.0	25.9	1.9
Washington	26.6	25.9	25.0	24.0	23.9	(0.1)
Water Canyon	14.0	15.7	15.5	14.0	13.4	(0.6)
Elementary School Teachers	714.5	741.9	721.2	698.3	694.0	(4.3)

Certified Staffing - Secondary Schools & Other

	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	FTE 2026-27	1-Year Increase (Decrease)
Hurricane Intermediate	33.7	35.3	34.1	31.9	31.9	0.0
Lava Ridge Intermediate	40.6	38.2	34.6	32.9	31.9	(1.0)
Pine View Intermediate	35.3	32.7	34.0	35.5	40.5	5.0
Sunrise Ridge Intermediate	35.1	36.8	36.0	36.1	36.3	0.2
Tonaquint Intermediate	34.8	34.6	31.7	31.9	34.1	2.2
Washington Fields Intermediate	36.8	37.0	38.8	41.1	39.0	(2.1)
Crimson Cliffs Middle	43.5	39.1	38.5	39.0	38.9	(0.1)
Desert Hills Middle	38.8	37.1	38.3	37.5	35.3	(2.2)
Dixie Middle	35.4	34.1	33.9	32.8	32.6	(0.2)
Hurricane Middle	35.4	35.6	33.9	33.5	33.5	0.0
Pine View Middle	37.8	34.6	32.5	32.3	34.9	2.6
Snow Canyon Middle	40.3	36.0	34.7	33.4	33.4	0.0
Career Tech High	0.0	27.8	36.7	37.8	37.6	(0.2)
Crimson Cliffs High	55.2	57.2	53.2	51.4	53.8	2.4
Desert Hills High	47.2	48.6	47.9	46.6	48.5	1.9
Dixie High	61.6	56.7	55.7	52.2	52.9	0.7
Enterprise High	29.4	30.1	29.7	29.9	32.7	2.8
Hurricane High	49.3	51.1	47.3	47.4	48.1	0.7
Millcreek High	19.6	16.1	16.0	15.7	14.8	(0.9)
Pine View High	55.9	54.6	53.3	49.3	45.2	(4.1)
Snow Canyon High	56.5	55.1	57.6	53.6	51.9	(1.7)
Water Canyon	19.0	19.9	20.3	20.1	18.1	(2.0)
Secondary School Teachers	841.2	848.3	838.7	821.9	825.9	4.0
Detention Center	3.4	4.0	4.0	4.0	4.0	0.0
Utah Online	73.8	69.0	96.1	109.6	132.8	23.2
Counselors	88.1	92.9	93.8	93.5	90.6	(2.9)
Media	20.0	21.0	21.0	21.2	20.0	(1.2)
Preschool	23.4	24.0	24.0	24.0	22.7	(1.3)
Adult Education - SW High	4.6	5.8	7.2	5.6	5.6	0.0
District Wide - Special Education	84.9	86.9	83.7	74.9	75.2	0.3
District Wide - Other	16.0	14.7	12.7	10.0	11.0	1.0
Certified - Other	314.2	318.3	342.5	342.8	361.9	19.1

After several decades of continuous enrollment growth, the District's enrollment has declined slightly over the last couple of years. As a result, staffing levels are also dropping slightly. The one notable exception is with Utah Online. Unlike traditional schools, where enrollment levels can be reasonably estimated near the beginning of the school year, Utah Online has been receiving more students through the state online portal. Students from other school districts sign up for classes through the online portal. These students do not show up on the October 1 enrollment counts for WCSD. Although Utah Online's full-time enrollment in 2026-27 is expected to stay at the same level as 2025-26, additional FTEs are needed to meet the state online portal demands, and to better balance teacher workloads.

Classified & Administrative Staffing

	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	FTE 2026-27	1-Year Increase (Decrease)
Principals & Assistant Principals	79.0	78.0	78.0	78.0	80.0	2.0
Teacher Aides - Special Ed.	279.0	279.3	284.8	278.8	291.9	13.1
Teacher Aides - Other	299.4	289.5	303.7	320.3	328.3	8.0
Media Assistants	44.7	46.1	44.7	43.2	43.9	0.7
Professional & Secretarial Staff	203.1	211.8	215.9	219.0	222.8	3.8
Custodial	187.0	190.6	191.1	192.2	189.2	(3.0)
Maintenance & Grounds	40.0	39.0	40.0	40.0	40.0	0.0
Transportation	74.1	65.4	72.0	69.7	77.5	7.8
Food Services & Warehouse	135.5	134.8	137.7	140.2	135.2	(5.0)
Health Services	33.6	34.0	31.7	29.1	27.5	(1.6)
Technology Support	34.6	36.9	37.2	38.0	37.5	(0.5)
Program / Dept. Coordinators	19.0	21.0	21.0	20.0	19.0	(1.0)
District Administrators	23.0	25.0	25.0	26.0	27.0	1.0
Classified & Admin	1,452.0	1,451.4	1,482.8	1,494.5	1,519.8	25.3

All Positions

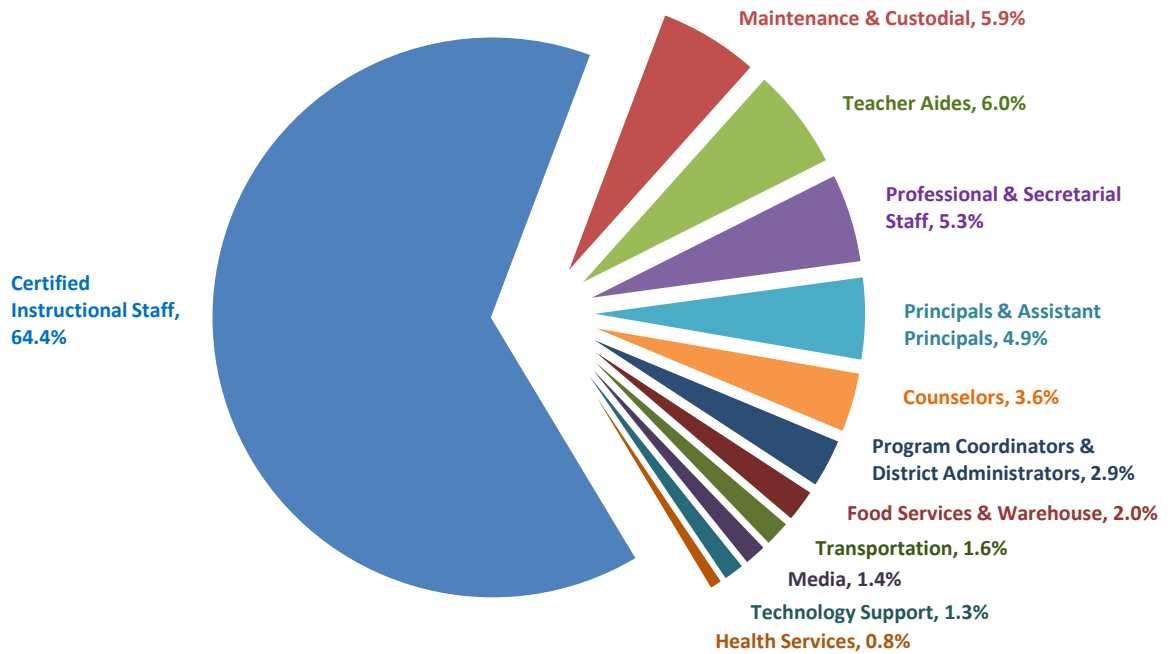
	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	FTE 2026-27	1-Year Increase (Decrease)
Elementary School Teachers	714.5	741.9	721.2	698.3	694.0	(4.3)
Secondary School Teachers	841.2	848.3	838.7	821.9	825.9	4.0
Certified - Other	314.2	318.3	342.5	342.8	361.9	19.1
Classified & Administrative	1452.0	1451.4	1482.8	1494.5	1519.8	25.3
All FTEs District-Wide	3,321.9	3,359.9	3,385.2	3,357.5	3,401.6	44.1

For the four-year period from 2022-23 to 2025-26, the District's staff experience a net increase of 35.6 FTE's (a 1.1% increase).

Heading into the 2026-27 school year, the District is actually anticipating 44.1 more FTEs than in 2025-26. However, this does not indicate an increase in costs. Part-time classified employees is the category which accounts for most of this year-over-year increase in FTEs. On a per-FTE basis, part-time classified employees cost less because their salaries are lower than certified employees, and part-time employees are not benefit-eligible.

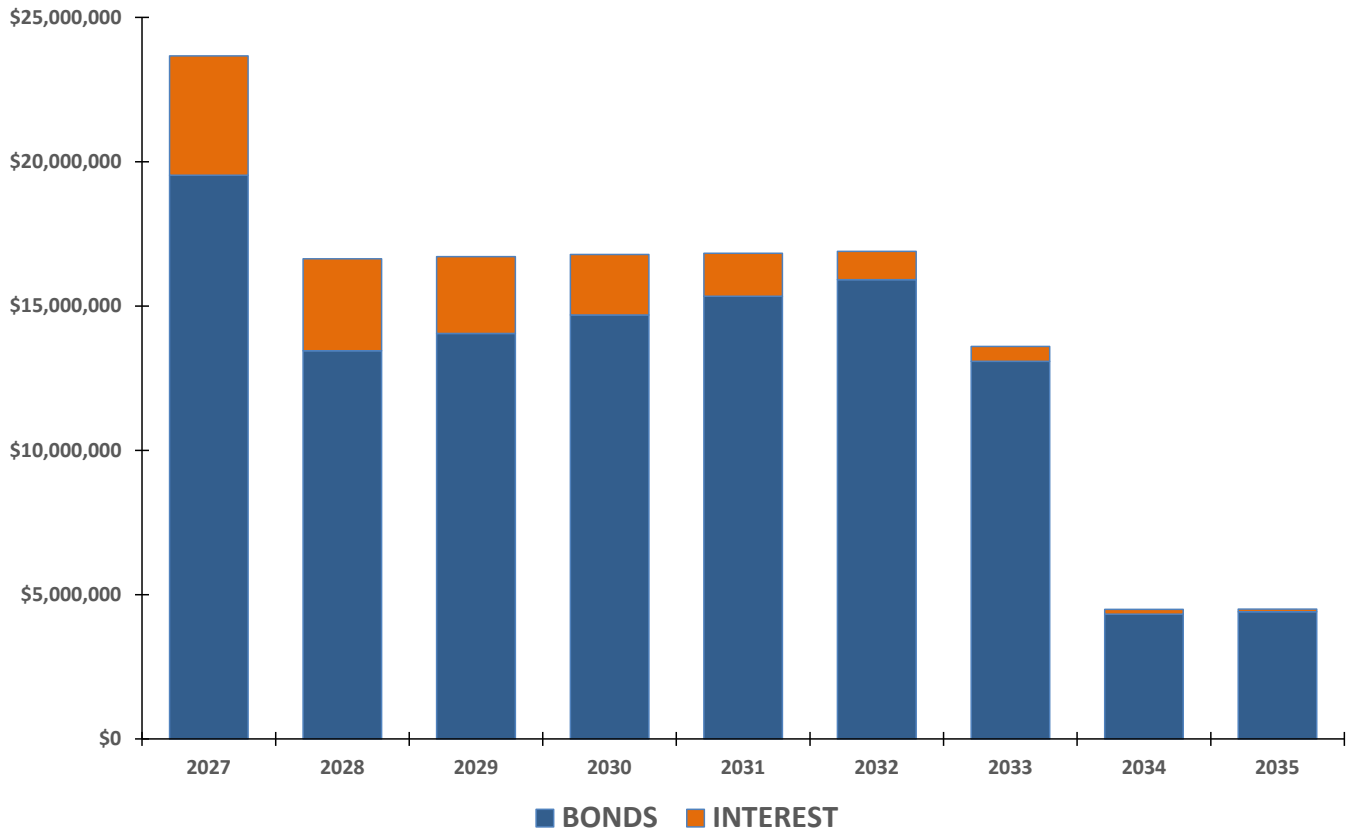
Employee Category	2026-27 Budget
Certified Instructional Staff	227,856,175
Maintenance & Custodial	20,789,417
Teacher Aides	21,135,201
Professional & Secretarial Staff	18,603,257
Principals & Assistant Principals	17,252,019
Counselors	12,598,389
Program Coordinators & District Administrators	10,418,176
Food Services & Warehouse	7,075,747
Transportation	5,720,080
Media Coordinators & Media Assistants	4,999,948
Technology Support	4,669,311
Health Services	2,920,359
Total	\$354,038,079

2026-27 Financial Impact of Full Time Equivalents (FTEs)
Contract Employees Only



Bond Information

Washington County School District Debt Service Requirements 2026-2035



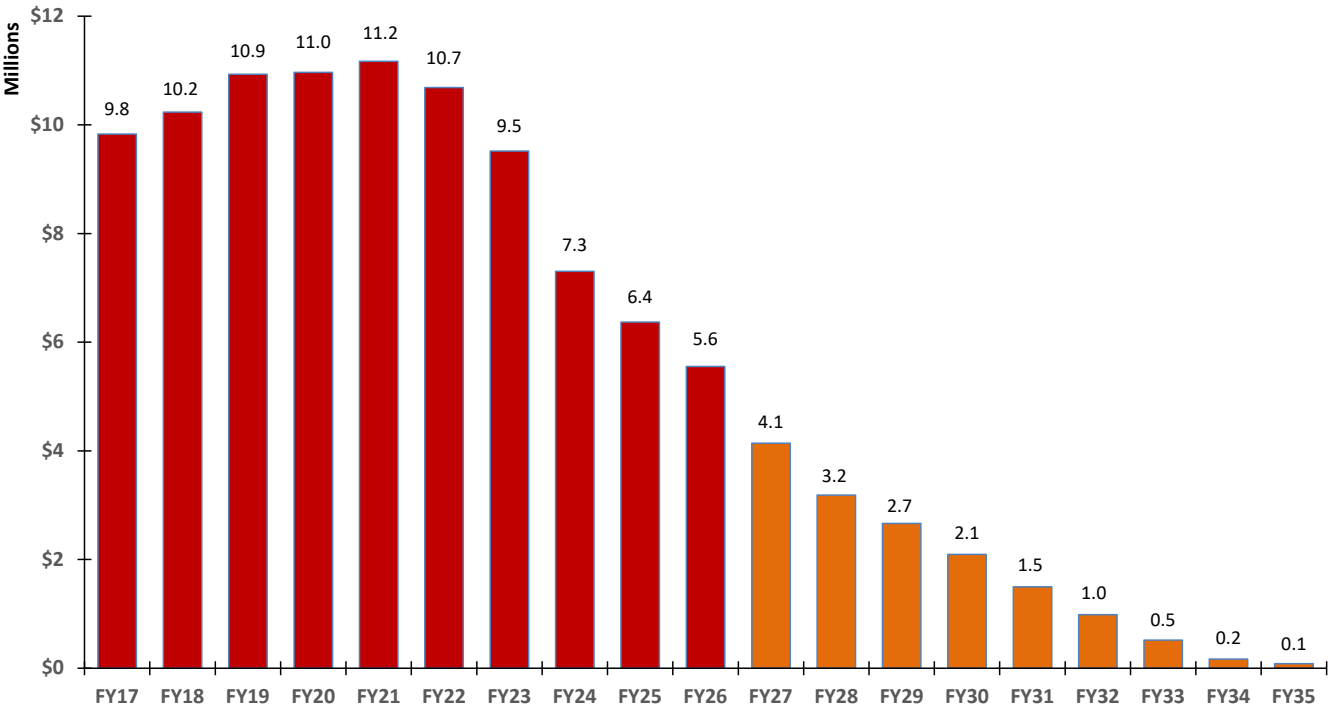
WASHINGTON COUNTY SCHOOL DISTRICT

**Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year 2024)
As of June 30, 2024**

	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Series 2013	Principal	1,640,000								1,640,000
	Interest	82,000								82,000
Series 2014	Principal	2,375,000								2,375,000
	Interest	118,750								118,750
Series 2016	Principal	2,630,000								2,630,000
	Interest	131,500								131,500
Series 2016B	Principal	2,535,000	2,635,000	2,740,000	2,880,000	3,020,000	3,175,000			16,985,000
	Interest	765,800	664,400	559,000	422,000	278,000	127,000			2,816,200
Series 2017	Principal	4,400,000	4,570,000	4,750,000	4,950,000	5,150,000	5,350,000	5,500,000		34,670,000
	Interest	1,014,925	794,925	692,100	585,225	456,525	317,475	165,000		4,026,175
Series 2018	Principal	1,335,000	1,400,000	1,465,000	1,520,000	1,575,000	1,625,000	1,690,000		10,610,000
	Interest	447,428	380,678	310,678	237,428	161,428	110,240	56,615		1,704,495
Series 2019	Principal	1,420,000	1,495,000	1,570,000	1,645,000	1,710,000	1,780,000	1,865,000	1,910,000	15,215,000
	Interest	531,392	460,392	385,642	307,142	241,342	172,942	90,122	45,363	2,367,229
Series 2020	Principal	1,950,000	2,045,000	2,150,000	2,255,000	2,370,000	2,395,000	2,460,000	2,500,000	20,550,000
	Interest	590,500	493,000	390,750	283,250	170,500	143,838	77,525	40,625	2,303,888
Series 2022	Principal	1,245,000	1,305,000	1,370,000	1,440,000	1,510,000	1,585,000			10,105,000
	Interest	456,400	394,150	328,900	260,400	188,400	112,900	49,500		1,790,650
Total		<u>23,668,695</u>	<u>16,637,545</u>	<u>16,712,070</u>	<u>16,785,445</u>	<u>16,831,195</u>	<u>16,894,395</u>	<u>13,602,907</u>	<u>4,492,647</u>	<u>130,120,887</u>
Total Principal		19,530,000	13,450,000	14,045,000	14,690,000	15,335,000	15,910,000	4,325,000	4,410,000	114,780,000
Total Interest		4,138,695	3,187,545	2,667,070	2,095,445	1,496,195	984,395	167,647	85,988	15,340,887
Total		<u>23,668,695</u>	<u>16,637,545</u>	<u>16,712,070</u>	<u>16,785,445</u>	<u>16,831,195</u>	<u>16,894,395</u>	<u>13,602,907</u>	<u>4,492,647</u>	<u>130,120,887</u>

Washington County School District

Debt Service Interest Payments: Historical & Projected



School districts often need to pay for capital improvements, such as purchasing property, building new schools, renovating aging facilities, replacing buses, and upgrading technology or security systems. Due to the sheer size of these costs, school districts may not be able to pay for capital improvements out of their standard operating budgets, and may instead need to raise the money by issuing bonds.

These bonds function like large loans that are repaid over many years using property tax revenues. As with other forms of borrowing, one of the drawbacks of issuing bonds is the interest expense, which can inflate the burden on local taxpayers. For the period from the 2009-10 fiscal year through the 2021-22 fiscal year, the District's average annual bond interest expense was \$9.7 million.

To eliminate this significant bond interest cost, over a period of several years Washington County School District successfully moved to a "pay-as-you-go" approach to capital projects. The District accomplished this while continuing to keep annual tax rates lower than the average for Utah school districts. (Refer to the Informational Section of the budget document for more details on the District's historical tax rates and comparison to tax rates for other Utah school districts.)

As the graph above illustrates, significant savings have already been realized. For the 2025-26 fiscal year, total interest payments will be approximately \$5.6 million, which is half of what the District paid in the 2020-21 fiscal year. As the District pays down the remaining bonds over the upcoming years, the interest expense will continue to decrease, and eventually disappear by the 2034-35 fiscal year. This represents savings of millions of dollars per year.

Standardized Assessments

Each spring, under the direction of the Utah State Office of Education (USOE), schools across the state administer the following summative assessments in English Language Arts, Math, and Science to measure student mastery of the Utah State Core Standards.

- **RISE** – a multistage computer adaptive criterion referenced assessment system that includes summative tests for English language arts, mathematics, science and writing. The language arts and math portions are administered to grades 3-8. The science portion is administered to grades 4-8, and the writing portion is administered to grades 5 and 8.
- **Utah Aspire Plus** – a computer delivered, fixed form end-of-grade-level high school assessment for students in grades 9 and 10. Utah Aspire Plus includes four subtests: reading, English, Mathematics and Science.

Students receive predicted ACT score ranges for each subtest, as well as an overall predicted composite ACT score range. The assessment also provides proficiency scores for end-of-grade-level expectations for 9th and 10th grade students in English Language Arts, Mathematics, and Science.

Washington County School District has adopted the following goals for specific grade levels and student assessment content areas:

English as a Second Language

- 10% student proficiency increase on WIDA ACCESS assessment

World Language and Dual Language Immersion (DLI)

- 90% of DLI students in 1st and 2nd grades will be able to write a minimum of three sentences on topic.
- 90% of DLI students in 3rd through 9th grades will be proficient in all four domains using the STAMP assessment: speaking, listening, reading and writing.
- 80% of World Language students will demonstrate growth of at least one sublevel on the ACTFL proficiency scale in speaking and writing.

Elementary Goals

- Acadience: 75% typical or above typical growth with a 3% increase in proficiency
- RISE: 50 Median Growth Percentile (MGP) with a 3% increase in proficiency

Elementary Literacy

- 1st Grade 70% above average
- 2nd Grade 70% above average
- 3rd Grade 70% above grade level

Elementary Math

- 75% of students at Typical or above Typical growth
- The percentage of proficient 1st grade students will increase by 21% points from beginning of year to end of year
- The percentage of proficient 2nd grade students will increase by 19% points from beginning of year to end of year

Secondary Goals

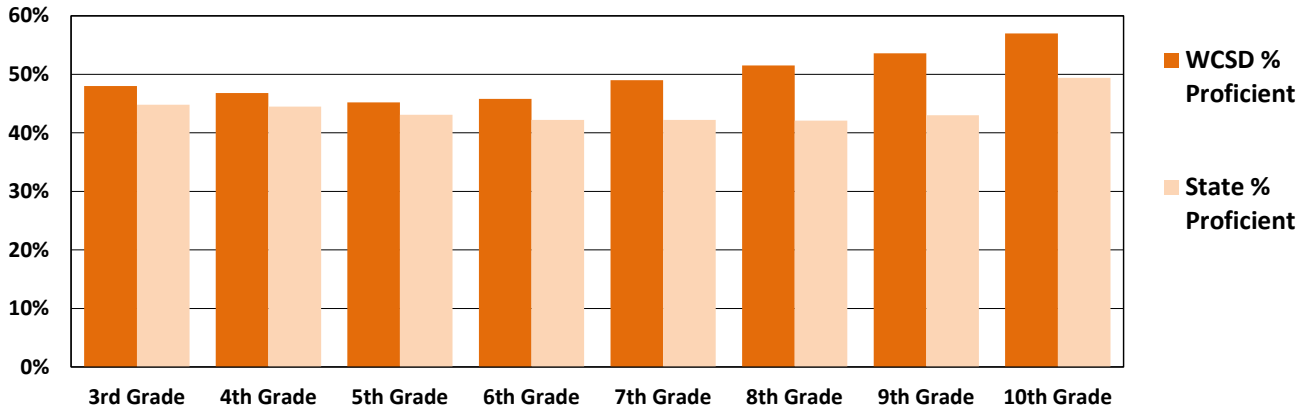
- Proficiency: 3% increase in proficiency (by cohort)
- MGP: 65 Median Growth Percentile for each grade and content area district-wide
- Teams: All teams at or above 50 MGP

The Utah State Board of Education (USBE) uses data to analyze student performance and inform educational improvements at the policy, state board, and classroom level. USBE allows the public to access education-related data at:

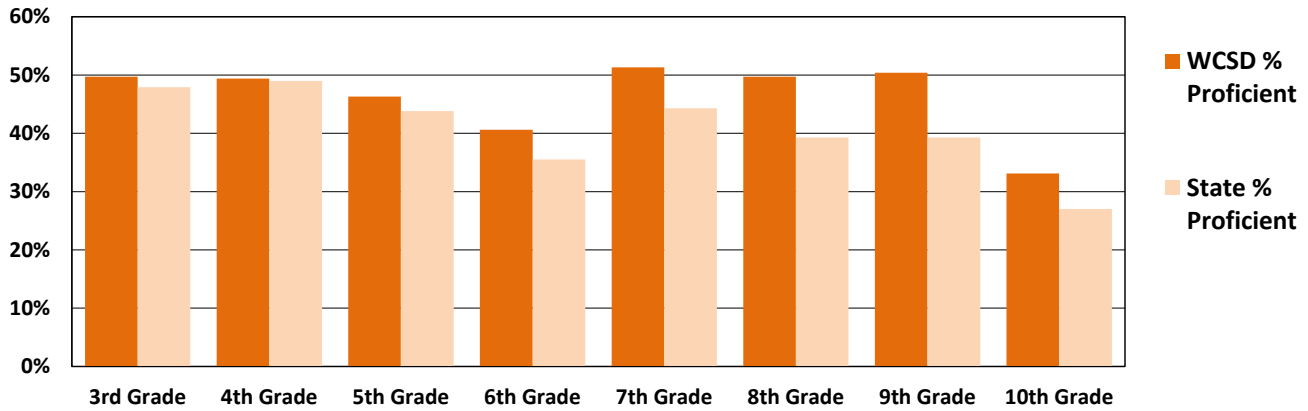
<https://datagateway.schools.utah.gov/>

The following tables and charts were compiled using information compiled from the USBE's data gateway to compare the proficiency of Washington County School District students with students throughout the state for the three most recent school years for which results are available.

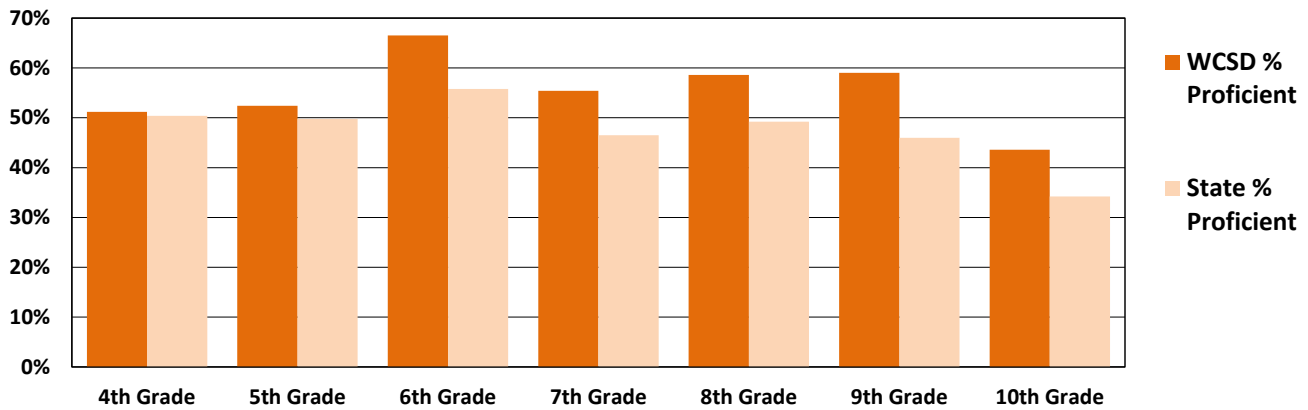
2024-25 RISE / Aspire Plus Language Arts Proficiency



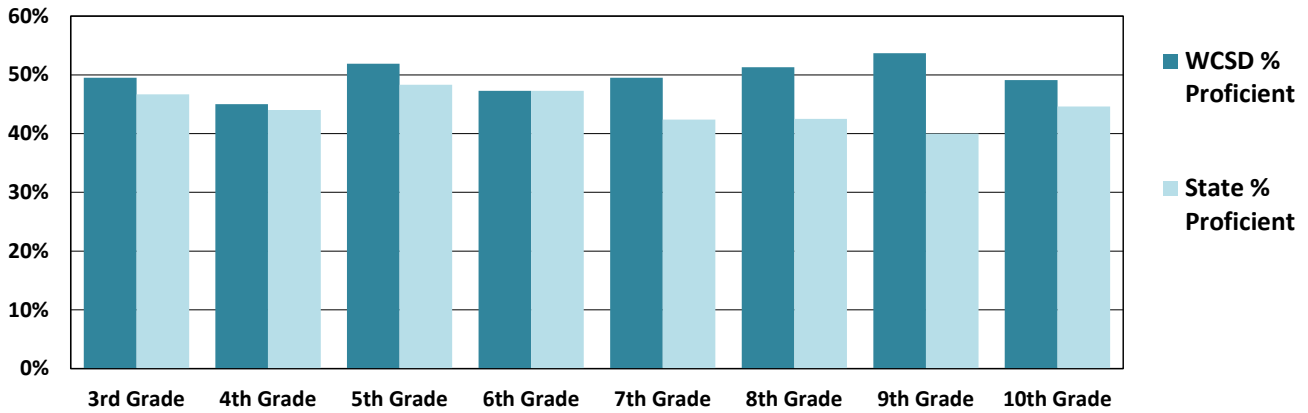
2024-25 RISE / Aspire Plus Math Percent Proficiency



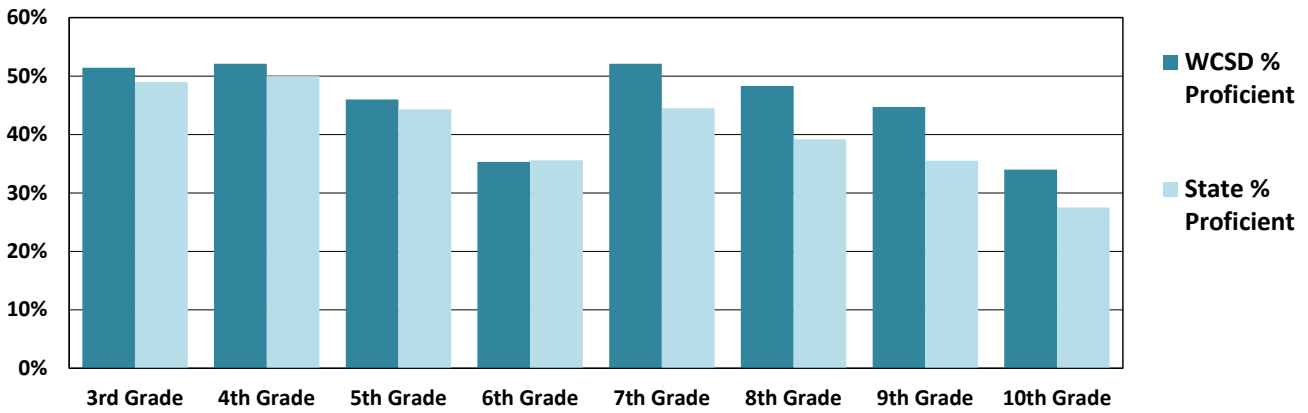
2024-25 RISE / Aspire Plus Science Proficiency



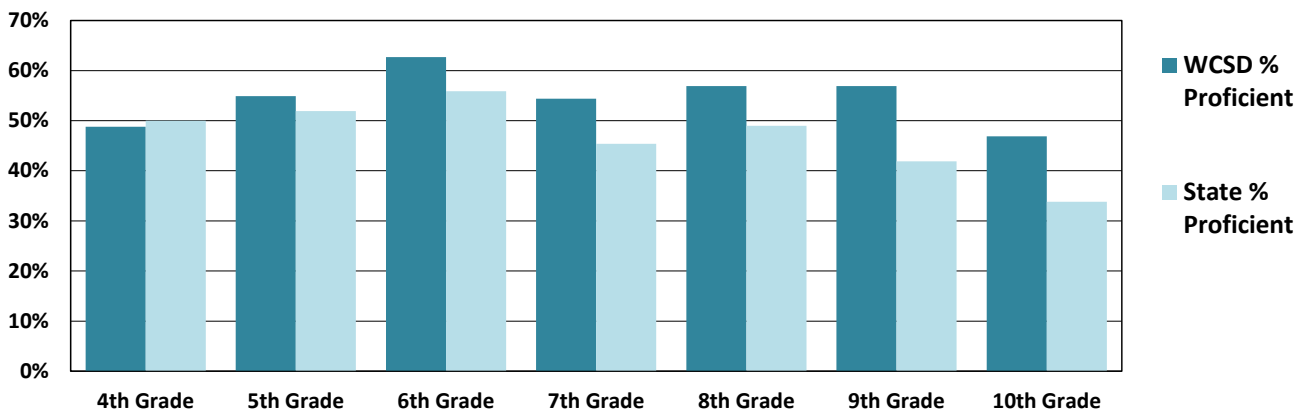
2023-24 RISE / Aspire Plus Language Arts Proficiency



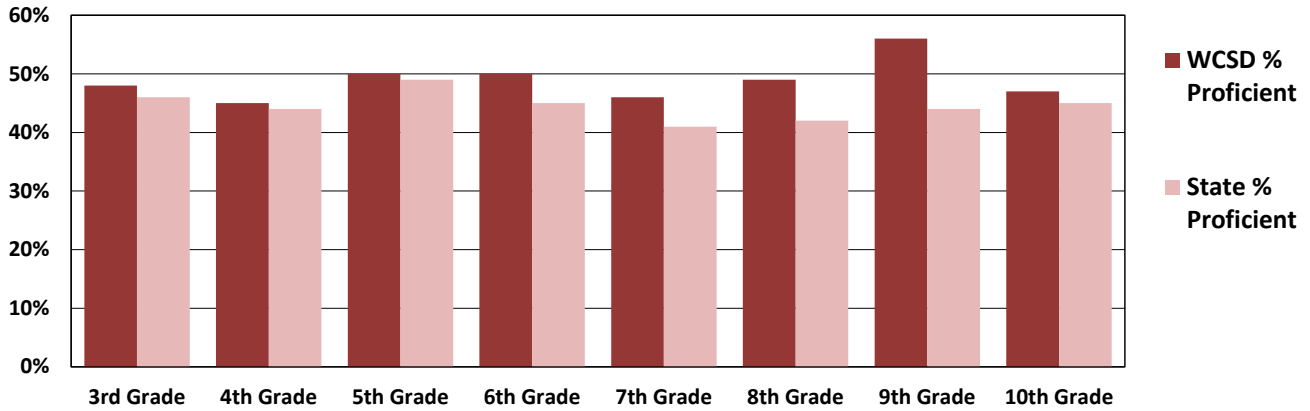
2023-24 RISE / Aspire Plus Math Percent Proficiency



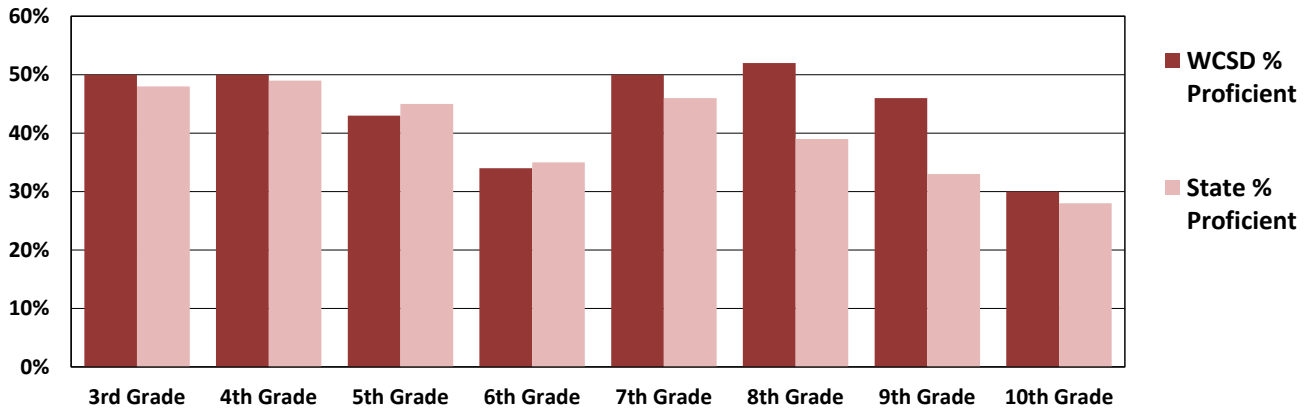
2023-24 RISE / Aspire Plus Science Proficiency



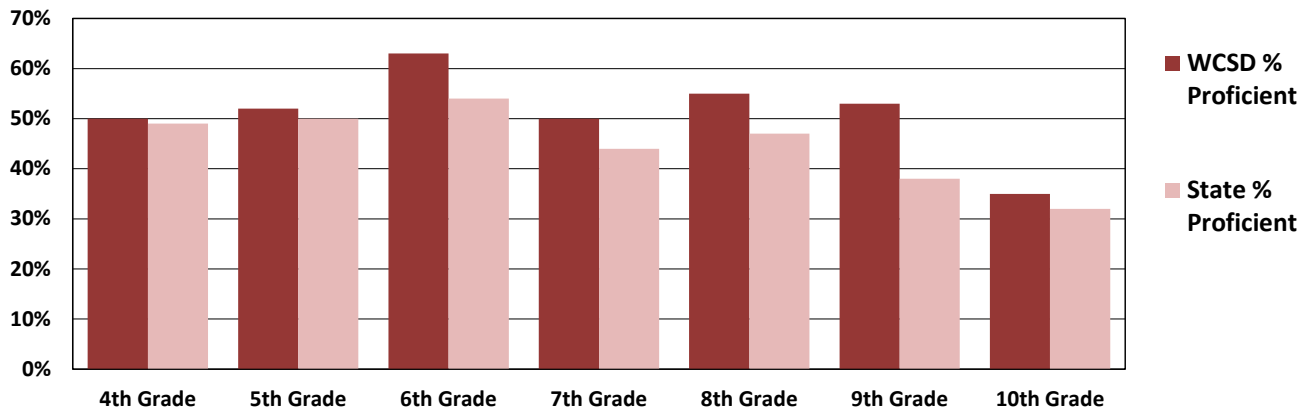
2022-23 RISE / Aspire Plus Language Arts Proficiency



2022-23 RISE / Aspire Plus Math Proficiency



2022-23 RISE / Aspire Plus Science Proficiency



Percentage of students meeting proficiency levels under standardized tests.

	2022-23		2023-24		2024-25	
	<i>Rise / Aspire Plus</i> WCSD	<i>Rise / Aspire Plus</i> State	<i>Rise / Aspire Plus</i> WCSD	<i>Rise / Aspire Plus</i> State	<i>Rise / Aspire Plus</i> WCSD	<i>Rise / Aspire Plus</i> State
Language Arts						
3rd Grade	48%	46%	50%	47%	48%	45%
4th Grade	45%	44%	45%	44%	47%	45%
5th Grade	50%	49%	52%	48%	45%	43%
6th Grade	50%	45%	47%	47%	46%	42%
7th Grade	46%	41%	50%	42%	49%	42%
8th Grade	49%	42%	51%	43%	52%	42%
9th Grade	56%	44%	54%	40%	54%	43%
10th Grade	47%	45%	49%	45%	57%	49%
Mathematics						
3rd Grade	50%	48%	51%	49%	50%	48%
4th Grade	50%	49%	52%	50%	49%	49%
5th Grade	43%	45%	46%	44%	46%	44%
6th Grade	34%	35%	35%	36%	41%	36%
7th Grade	50%	46%	52%	45%	51%	44%
8th Grade	52%	39%	48%	39%	50%	39%
9th Grade	46%	33%	45%	36%	50%	39%
10th Grade	30%	28%	34%	28%	33%	27%
Science						
4th Grade	50%	49%	49%	50%	51%	50%
5th Grade	52%	50%	55%	52%	52%	50%
6th Grade	63%	54%	63%	56%	67%	56%
7th Grade	50%	44%	54%	45%	55%	47%
8th Grade	55%	47%	57%	49%	59%	49%
9th Grade	53%	38%	57%	42%	59%	46%
10th Grade	35%	32%	47%	34%	44%	34%

ACT Test

The ACT is a nationally recognized tool to measure student readiness for college level work. Administration of the ACT is required by the Utah State Board of Education to all 11th graders in the spring.

The ACT is comprised of reading, English (grammar and usage), mathematics, and science subtests. (Under the state contract students do not take the writing subtests.)

The ACT is not a knowledge test and does not measure Utah's Core academic standards for 11th grade students. Rather, it measures students' postsecondary readiness.

The ACT assesses critical thinking, problem solving, reading comprehension, and higher-level thinking skills that are important indicators of preparation for college and career. Subtest scores range from 1 to 36. The ACT Composite is the average of English, math, reading and science.

Scores predict the probability of success in credit-bearing first-year college courses. The table below shows benchmark scores for different subjects.

Students who meet a benchmark on the ACT have approximately a 50% chance of earning a B or better and approximately a 75% chance of earning a C or better in the corresponding college course or courses. These predictions are empirically derived based on actual performance of students in college.

ACT College Readiness Benchmark Scores

College Course / Course Area	ACT Sub-Test	Benchmark Score
English Composition	English	18
Algebra	Mathematics	22
Social Sciences	Reading	22
Biology	Science	23

ACT Test Results 2021 - 2024

		<u>WCSD</u>	<u>State</u>
Average Score - English	2020-21	18.8	18.5
	2021-22	19.0	18.6
	2022-23	19.2	19.0
	2023-24	18.5	19.1
	2024-25	19.2	19.2

Average Score - Mathematics	2020-21	19.8	19.3
	2021-22	19.6	19.3
	2022-23	19.7	19.3
	2023-24	19.5	19.4
	2024-25	19.6	19.5

Average Score - Reading	2020-21	20.2	20.2
	2021-22	20.1	20.7
	2022-23	20.1	20.4
	2023-24	19.7	20.4
	2024-25	20.3	20.6

Average Score - Science	2020-21	20.2	19.9
	2021-22	20.2	19.9
	2022-23	20.0	20.0
	2023-24	19.9	20.0
	2024-25	20.2	20.1

Average Score - Composite	2020-21	19.9	19.6
	2021-22	19.8	19.7
	2022-23	19.9	19.8
	2023-24	19.6	19.8
	2024-25	19.9	20.0

Students with composite score of 18 or higher	2020-21	65.30%	61.00%
	2021-22	63.60%	61.30%
	2022-23	63.20%	61.50%
	2023-24	61.40%	61.40%
	2024-25	63.10%	62.60%



Hurricane High School Graduation Ceremony. May, 2026

Graduation Rate

The graduation rate for high schools in Utah is calculated as the number of entering 9th grade students that earn a diploma after 4 years of high school work. Students transferring to other high schools are removed from the calculation. A student that does not earn a diploma in 4 years or who drops out or otherwise leaves the school (without re-entering) is counted as a non-completer.

The table below shows the percentage of students in each graduating cohort earning a diploma. The statewide graduation rates, along with the graduation rates for the other ten largest Utah school districts, are presented for comparison.

District	2020-21	2021-22	2022-23	2023-24	2024-25
Alpine	91.3%	90.4%	91.0%	91.4%	92.7%
Cache	94.5%	94.8%	96.5%	95.5%	95.9%
Canyons	55.9%	88.7%	88.9%	87.6%	89.0%
Davis	91.4%	91.8%	91.1%	93.1%	93.6%
Granite	76.6%	78.7%	79.5%	79.1%	80.3%
Jordan	89.2%	90.2%	88.8%	90.4%	91.8%
Nebo	93.6%	92.7%	92.5%	94.3%	93.5%
Salt Lake	81.9%	74.2%	75.5%	77.0%	77.4%
Tooele	76.7%	77.3%	76.6%	78.7%	82.9%
Washington	93.3%	93.0%	92.5%	91.7%	93.1%
Weber	90.4%	90.8%	90.0%	88.1%	88.5%
State-Wide	88.1%	88.2%	88.3%	88.8%	88.8%



Former Crimson View Elementary students who are now high school graduates. May, 2026.

Glossary of Terms

Accrual Basis – The basis of accounting under which revenues are recorded in the accounting period in which they are earned and become measurable and expenses are recorded in the period incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expense may take place, in whole or in part, in another accounting period.

ACFR (Annual Comprehensive Financial Report) - A thorough, audited financial document published annually by state and local governments. It ensures compliance with Generally Accepted Accounting Principles (GAAP). It is required by law to be published by December 15, providing transparency on financial position and changes to stakeholders.

Accrued Expenses – Expenses incurred during the current accounting period but which are not paid until a subsequent accounting period.

Accrued Revenue – Revenue measurable and available or earned during the current accounting period but which is not collected until a subsequent accounting period.

ADM (Average Daily Membership) – The average number of students in membership for a 180-day school year. Each student who remains in membership for 180 days equals 1 ADM.

Allocation – An amount (usually money or staff) designated for a specific purpose or program.

Appropriation – A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

Aspire Plus - A fixed form end-of-grad-level high school assessment for students in grades 9 and 10. Aspire Plus is used throughout the state and includes three subtests: Reading, Mathematics and Science. Students receive predicted ACT score ranges for each subtest, as well as an overall predicted composite ACT score range. The assessment also provides proficiency scores for end-of-grade-level expectations for 9th and 10th grade students.

Assessed Valuation – An estimate of the dollar value of property within a political division upon which taxes may be assessed.

Asset – A probable future economic benefit obtained or controlled by a particular entity as a result of past transactions or events.

Assigned Fund Balance – Amounts the District intends to use for a specific purpose; intent can be expressed by the Board or by the District's Business Administrator, who has been authorized by the Board to assign fund balances.

Basic Program – Programs that are funded by WPU's. The programs that currently make up the total basic program are: Regular K-12, Special Education, Applied Technology Education, and Class Size Reduction.

Business Services – The function classification assigned to those activities concerned with business functions of the district. These activities include procurement, accounting, and budgeting services necessary to facilitate and complete the instruction process.

Bond – A written promise, generally under seal, to pay a specific sum of money, called the face value, at a fixed time in the future, called payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period of time and requires greater legal formality.

Budget – A plan of financial operation consisting of an estimate of proposed expenditures for a given period and the proposed means to finance them.

Capital Projects Fund – The governmental fund used by the district to account for costs incurred in acquiring and improving sites, construction and remodeling facilities, and procuring equipment.

Career and Technical Education (CTE) – The mission of Career and Technical Education is to create pathways to success for every secondary student by providing them with the technical skills and academic knowledge needed to prepare for future employment and/or a successful transition to post-secondary education.

Central Services – The function classification assigned to those activities, other than district administration, which support each of the other instructional and supporting services programs. These activities include personnel services, information services and public information services.

Certified Tax Rate – The property tax rate that will provide the same tax revenue for the school district as was received in the prior year, excluding growth. The certified tax rate for the minimum school program will be set by law. Therefore, increases in the basic levy does not cause a school district to exceed its certified tax rate.

Committed Fund Balance – Amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of local education agencies include bonds, warrants and notes, etc.

Depreciation – Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. Depreciation is appropriate for funds accounted for on the accrual basis.

Designated Fund Balance – A portion of fund balance which is set aside for a specific use in future years.

District Administration – The function classification assigned to those activities concerned with establishing and administering policy in connection with operating the district. These include the board of education, superintendency, legal services, and their necessary secretarial services.

Encumbrances – Commitments related to unperformed contracts for goods or services.

English as a Second Language (ESL) - programs, courses or instruction designed for non-native English speakers to develop proficiency in reading, writing, listening and speaking.

Expenditure – Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlay, and intergovernmental grants, entitlements and shared revenues..

Fee-in-lieu Property – Any of the following personal property: motor vehicles, watercraft, recreational vehicles, and all other tangible personal property required to be registered with the State before it is used on a public highway, on a public waterway, on public land, or in the air.

Fiscal Year – A 12 month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of its operations. Washington County School District's fiscal year begins on July 1 and ends on June 30.

Fixed Assets – Land, building, machinery, furniture, and other equipment which the school system intends to hold or continue to use over a long period of time. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FTE (Full Time Equivalent) – An employee that is hired to fill a normal contract day is equivalent to 1 FTE, i.e., a classroom teacher that teaches a full day for the full school year equals 1 FTE.

Function – A group of related activities aimed at accomplishing a major service or regulator program for which a government is responsible. The activities of the district are classified into broad areas or functions as follows: instruction, support services and non-instructional services.

Fund – A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

Fund Balance – The difference between fund assets and fund liabilities of governmental and similar trust funds.

GAAP (Generally Accepted Accounting Principles) – Uniform minimum standards and guidelines for financial accounting and reporting. They govern the form and content of the financial statements of an entity.

GASB (Governmental Accounting Standards Board) – The authoritative accounting and financial reporting standards-setting body for government entities.

Governmental Fund Types – Funds used to account for the acquisition, use of balances of expendable financial resources and the related current liabilities – except those accounted for in fiduciary funds. In essence, these funds are accounting segregation of financial resources. The maintenance & operation fund, special revenue funds and capital outlay fund are classified as Governmental Fund Types.

Indirect Costs – Those elements of costs necessary in the production of a good or service which are not directly traceable to the product or service.

Instruction – The function assigned to activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital, and in other learning situations such as those involving other mediums such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type, (clerk, graders, teaching machines, etc) which assist in the instructional process.

Inventory – A detailed list or record showing quantities, descriptions and values. Frequently the units of measure and unit prices of property on hand at a given time, and the cost of supplies and equipment on hand not yet distributed to requisitioning units are also listed.

Liabilities – Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

Location – Group activities and operations that take place at a specific site or area, such as an elementary school.

Maintenance & Operation Fund (The General Fund) – The governmental fund used by the district to account for all financial resources applicable to the general operations of the district which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.

Mill – One one-thousandth of a dollar of assessed value. It is equal to one tenth of a penny.

Mill Levy – The number of mills to be assessed on taxable property for the purpose of generating revenue to support the school system.

Minimum School Finance Act – Utah Code 53F-2. Under the Act, each district in the State is guaranteed a dollar amount per WPU to fund the Minimum School Program. The purpose of the Act is to meet the constitutional mandate that all children are entitled to reasonable equal educational opportunities. The source of funds is the State income tax.

Minimum School Program – The educational programs funded by the Minimum School Finance Act which currently includes restricted and unrestricted funding. The unrestricted funding is provided primarily based upon ADM of students enrolled in kindergarten through 12th grade. Restricted funding is provided for specific programs such as Special Education, Applied Technology Education, Youth-in-Custody, Adult Education, and Class Size Reduction.

Modified Accrual Basis – The basis of accounting under which revenues are recorded in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period in which the liability is incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. The modified accrual basis of accounting is appropriate for governmental funds.

Non-Instructional Services – Those activities concerned with providing non-instructional services to students, staff or the community including community and adult education.

Non K-12 Programs Fund – The special revenue fund used by the district to account for the costs of programs that are not part of the basic educational program of kindergarten through twelfth grades.

Object – As used in expenditures classification, applies to the article purchased or the service obtained, rather than to the purpose for which the article or service was purchased or obtained (e.g., personal service, contractual services, materials and supplies).

Program – Group activities, operations or organizational units directed to attaining specific purposes or objectives.

Property – Any property which is subject to assessment and taxation according to its value, but does not include moneys, credits, bonds, stocks, representative property, franchises, goodwill, copyrights, patents, or other intangibles.

Reserved Fund Balances – A portion of fund balance which is legally segregated for some future use and which is, therefore, not available for further appropriation or expenditure.

Restricted Fund Balance – Amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

Revenues – Increases in the net current assets of a governmental fund type from other than expenditures refunds and residual transfers. Also, general long-term debt proceeds and operating transfers in are classified as “other financing sources” rather than as revenues.

RISE - a computer adaptive criterion referenced assessment system that includes summative tests for English Language Arts (ELAs), Mathematics, Science and Writing. The summative tests are to be delivered in grades 3-8 for ELA and Mathematics, grades 4-8 for Science, and grades 5 and 8 for Writing.

School Administration – The function classification assigned to those activities concerned with overall administrative responsibility for single school or a group of schools. These include principals, assistant principals, and secretarial help.

Special Revenue Fund – A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

Staff Support Services – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers.

Student Support Services – The function classification assigned to those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. These include guidance counselors, attendance personnel, psychologists, social workers, attendance workers, and health service workers.

Student Transportation – The function classification to those activities concerned with the conveyance of students to and from school, as provided by State law. These include the transportation managers, route and transportation coordinators, secretarial help, bus drivers, bus maintenance and other bus operators.

Support Services – The function classification assigned to those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction. Subcategories of support services include business services, central services, district administration, staff support, operation of plant, school administration, student support, and student transportation.

Tax Rate – A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

Taxable Value – The fair market value less any applicable reduction allowed for residential property.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit.

Truth-in-Taxation – The section of the law that governs the adoption of property tax rates. A stipulation of the law requires an entity to advertise and hold a hearing if it intends to exceed the certified tax rate.

Unassigned or Undesignated Fund Balance – Those portions of fund balance that are not legally segregated for a specific future use and are available for any purpose. These amounts are reported only in the General Fund.

Undistributed Reserve – A portion of fund balance which is set aside for future contingencies. The reserve may only be used to cover expenditures by a written resolution adopted by a majority vote of the board setting forth the reasons for the appropriations.

Unspendable Fund Balance – Amounts that are not in a spendable form (such as inventory).

Voted or Board Leeway – With an election, a school district may levy a voted leeway up to 0.002000 per dollar of taxable value as approved by a majority of the electors in the district. Up to the 0.002000 leeway ceiling, each school board may also levy a tax rate of up to 0.000400 per dollar of taxable value for class size reduction. The voted or board leeway received state support to provide an incentive for the local districts to seek additional funds and to add to their educational programs.

WPU (Weighted Pupil Unit) – The unit of measure of factors that is computed from ADM for the purpose of determining the revenue for a program on a uniform basis for each district.