

Washington County School District

Proposed Final Budget FY 2020-21

Proposed Budget FY 2021-22

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

Proposed Final Budget

For the
Fiscal Year Ending
June 30, 2021

Proposed Budget

For the
Fiscal Year Ending
June 30, 2022

Washington County School District

121 West Tabernacle
St. George, Utah 84770

Prepared by the Office of the Business Administrator

Brent L. Bills, Business Administrator
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Washington County School District

Proposed Budget

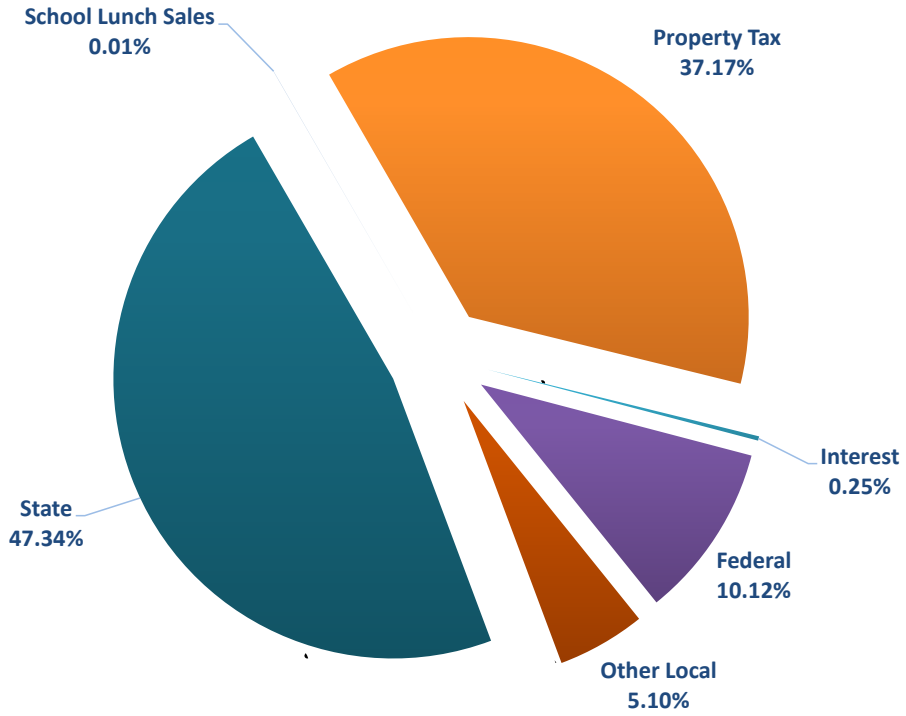
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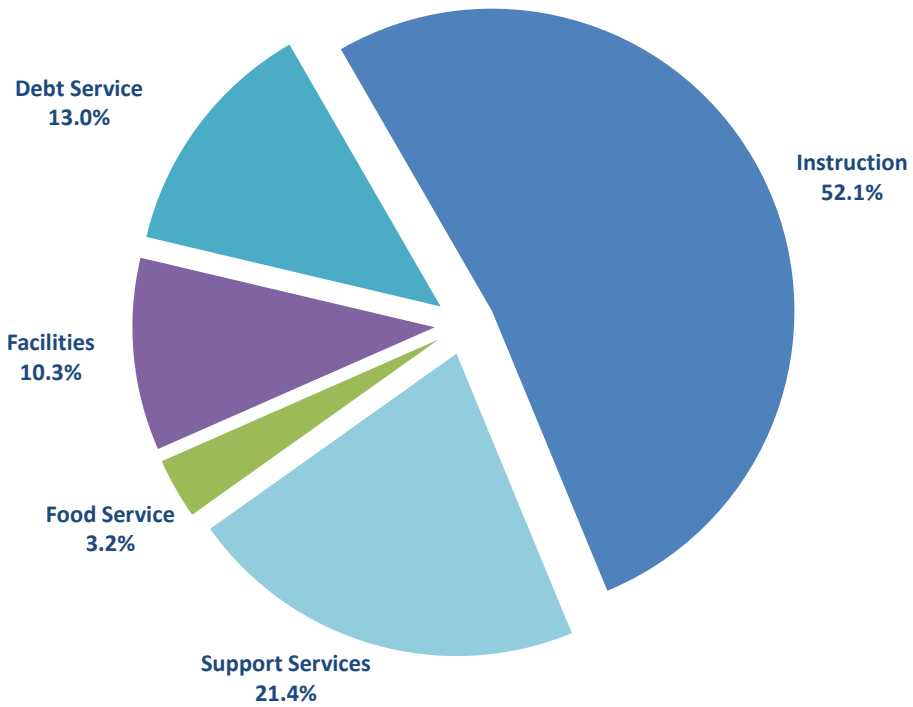
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Where the Money Comes From Revenues Fiscal Year 2021-22



Where the Money Goes Expenditures Fiscal Year 2021-22



WASHINGTON COUNTY SCHOOL DISTRICT

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

Fiscal Year 2021-22, with Comparative Totals for Prior Years

	Maintenance and Operation	Debt Services	Capital Projects	Food Services	Student Activity
Revenues:					
Property Taxes	\$ 84,079,912	\$ 52,837,103	\$ 5,329,656	\$ -	\$ -
Interest From Investments	500,000	-	400,000	-	52,500
Food Services Sales	-	-	-	50,000	-
Other Local Revenue	8,259,975	1,200,000	145,544	-	9,915,590
State Revenue	177,517,207	-	1,256,602	2,400,000	-
Federal Revenue	28,432,695	-	-	10,300,000	-
Total Revenues	298,789,789	54,037,103	7,131,802	12,750,000	9,968,090
Expenditures:					
Instructional	208,932,878	-	-	-	9,968,090
Supporting Services:					
Counseling & Health	16,722,184	-	-	-	-
Media & Supervision	12,029,438	-	-	-	-
District Administration	826,509	-	-	-	-
School Administration	21,286,076	-	-	-	-
Business	5,509,341	-	-	-	-
Operation and Maintenance of Facilities	24,890,465	-	-	-	-
Student Transportation	7,060,091	-	-	-	-
Personnel	1,532,807	-	-	-	-
Food Services	-	-	-	13,629,458	-
Capital Projects	-	-	43,219,685	-	-
Debt Services	-	54,502,579	-	-	-
Total Expenditures	298,789,789	54,502,579	43,219,685	13,629,458	9,968,090
Excess of Revenues over Expenditures	-	(465,476)	(36,087,883)	(879,458)	-
Other Financing Sources (Uses):					
Operating Transfer In (Out)	-	-	-	-	-
Sale of Fixed Assets	-	-	1,450,000	-	-
Refunding Bonds Issued	-	5,000,000	-	-	-
Payment to Refunded Bond Escrow Agent	-	(5,400,000)	-	-	-
Bond Premium	-	400,000	1,600,000	-	-
Bond Proceeds	-	-	20,000,000	-	-
Total Other Financing Sources	-	-	23,050,000	-	-
Excess of Revenues & Other Sources Over Expenditures	-	(465,476)	(13,037,883)	(879,458)	-
Fund balances - beginning	53,636,707	3,870,949	21,398,833	2,906,519	3,356,921
Fund balances - ending	\$ 53,636,707	\$ 3,405,473	\$ 8,360,950	\$ 2,027,061	\$ 3,356,921

Totals (Memorandum Only)				
Budget 2021-22	Final Budget 2020-21	Actual 2019-20	Actual 2018-19	Actual 2017-18
\$ 142,246,671	\$ 135,812,589	\$ 128,076,737	\$ 115,582,166	\$ 104,042,507
952,500	967,575	2,366,527	3,293,303	1,754,374
50,000	771,195	2,358,000	2,614,404	2,543,188
19,521,109	18,082,976	12,280,530	12,512,430	11,854,917
181,173,809	173,882,687	156,615,019	140,401,770	131,638,002
38,732,695	35,206,219	19,945,249	21,605,208	21,705,328
382,676,784	364,723,241	321,642,062	296,009,281	273,538,316
218,900,968	204,588,121	169,025,890	157,309,432	149,683,119
16,722,184	15,950,003	14,170,672	11,513,177	10,554,570
12,029,438	11,265,284	11,782,892	11,324,898	11,447,022
826,509	770,496	751,979	656,184	613,654
21,286,076	19,990,514	18,864,718	17,333,590	15,648,508
5,509,341	5,125,006	3,806,239	2,965,343	3,118,508
24,890,465	23,537,149	21,236,881	19,744,847	18,312,624
7,060,091	6,676,479	6,533,342	5,825,629	5,420,100
1,532,807	1,418,818	1,274,057	1,216,439	1,063,363
13,629,458	13,177,488	11,401,967	10,515,978	10,461,838
43,219,685	62,515,297	46,823,770	58,133,398	60,922,160
54,502,579	50,607,864	45,842,589	39,398,971	38,140,812
420,109,601	415,622,519	351,514,996	335,937,886	325,386,278
(37,432,817)	(50,899,278)	(29,872,934)	(39,928,605)	(51,847,962)
-	-	-	-	-
1,450,000	2,625,000	5,049,513	655,546	7,856,808
5,000,000	5,545,000	7,315,000	7,830,000	-
(5,400,000)	(5,982,327)	(8,158,800)	(8,453,813)	-
2,000,000	6,341,563	4,234,860	2,564,435	5,602,160
20,000,000	49,995,000	35,000,000	20,000,000	65,000,000
23,050,000	58,524,236	43,440,573	22,596,168	78,458,968
(14,382,817)	7,624,958	13,567,639	(17,332,437)	26,611,006
85,169,929	77,544,971	63,977,332	81,309,769	54,698,763
\$ 70,787,112	\$ 85,169,929	\$ 77,544,971	\$ 63,977,332	\$ 81,309,769

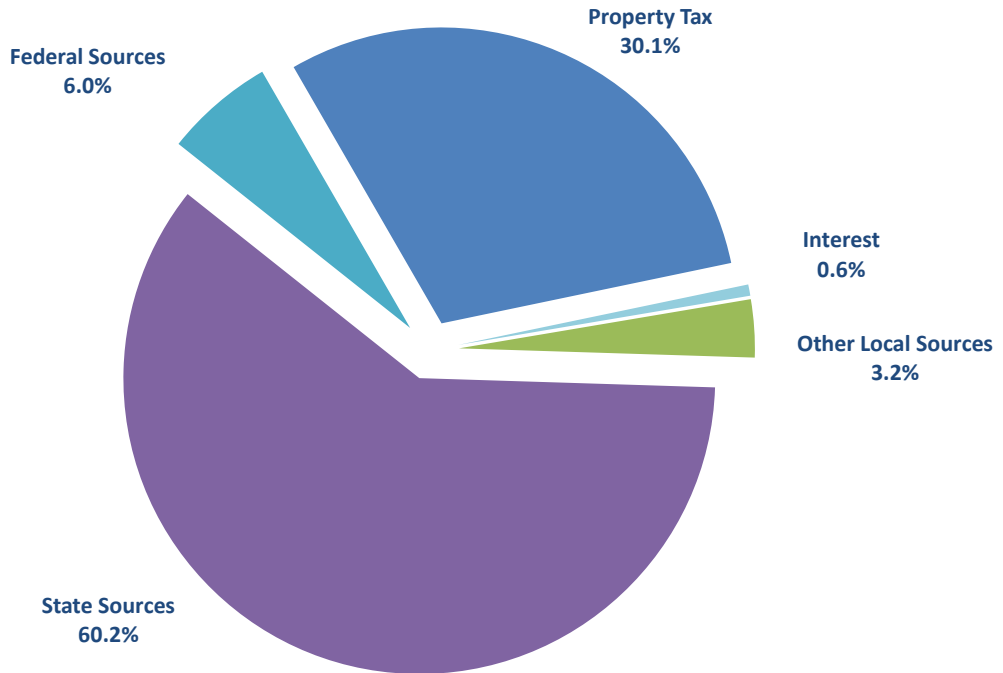


Maintenance & Operation Fund

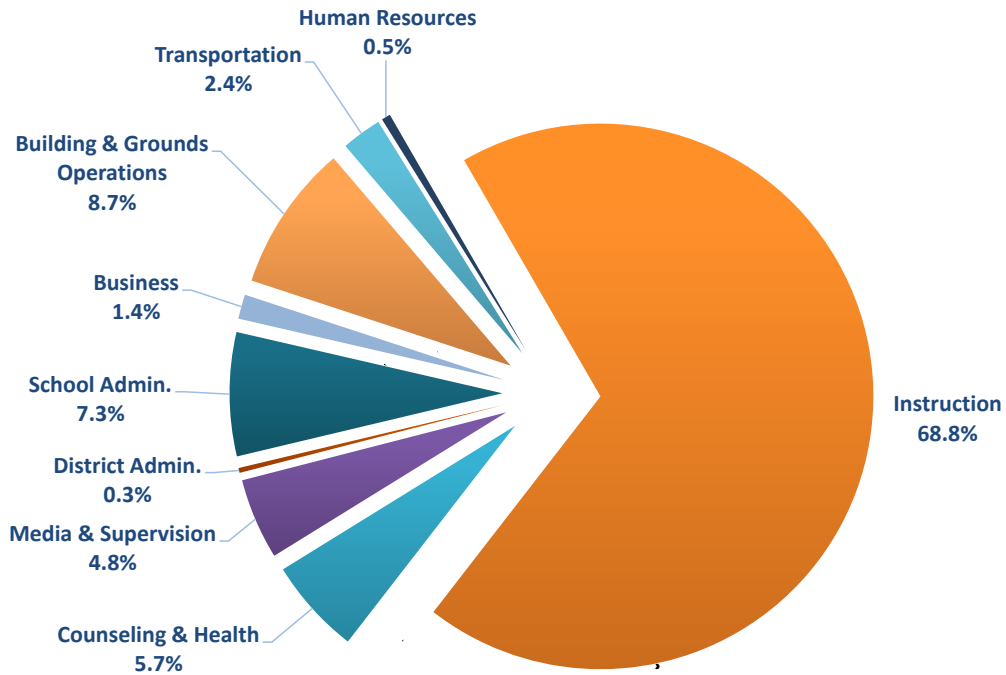
(The General Fund)

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

Maintenance and Operation Fund Revenues Anticipated Budget 2021-22



Maintenance and Operation Fund Expenditures Anticipated Budget 2021-22



WASHINGTON COUNTY SCHOOL DISTRICT

MAINTENANCE AND OPERATION FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Revenues:						
Property Tax	\$ 64,256,011	\$ 70,216,640	\$ 76,574,164	\$ 79,803,364	\$ 80,102,291	\$ 84,079,912
Interest	885,519	2,308,421	1,828,945	1,634,377	417,575	500,000
Other Local Sources	4,802,760	4,610,539	6,347,899	8,382,837	7,307,906	8,259,975
State Sources	129,916,220	137,536,637	153,346,699	164,228,268	170,719,488	177,517,207
Federal Sources	14,357,979	14,978,261	12,555,607	19,881,095	26,006,219	28,432,695
Total Revenues	<u>214,218,489</u>	<u>229,650,498</u>	<u>250,653,314</u>	<u>273,929,941</u>	<u>284,553,479</u>	<u>298,789,789</u>
Expenditures:						
Instructional staff	143,064,665	150,021,748	161,305,513	188,707,223	195,094,702	208,932,878
Supporting Services:						
Counseling & Health	10,554,570	11,513,177	14,170,672	15,605,175	15,950,003	16,722,184
Media & Supervision	11,447,022	11,324,898	11,782,892	13,138,683	11,265,284	12,029,438
District Administration	613,654	656,184	751,979	783,445	770,496	826,509
School Administration	15,648,508	17,333,590	18,864,718	20,032,234	19,990,514	21,286,076
Business	3,120,429	2,965,343	3,806,239	3,907,531	5,125,006	5,509,341
Operation & Maintenance of Facilities	18,312,624	19,744,847	21,236,881	23,541,946	23,537,149	24,890,465
Student Transportation	5,420,100	5,825,629	6,533,342	6,768,656	6,676,479	7,060,091
Personnel	1,061,442	1,216,439	1,274,057	1,445,048	1,418,818	1,532,807
Total Expenditures	<u>209,243,014</u>	<u>220,601,855</u>	<u>239,726,293</u>	<u>273,929,941</u>	<u>279,828,451</u>	<u>298,789,789</u>
Excess of Revenues over Expenditures	<u>4,975,475</u>	<u>9,048,643</u>	<u>10,927,021</u>	<u>-</u>	<u>4,725,028</u>	<u>-</u>
Operating Transfer In (Out)	-	-	-	-	-	-
Fund balances - beginning	<u>23,960,540</u>	<u>28,936,015</u>	<u>37,984,658</u>	<u>48,911,679</u>	<u>48,911,679</u>	<u>53,636,707</u>
Fund balances - ending	<u>\$ 28,936,015</u>	<u>\$ 37,984,658</u>	<u>\$ 48,911,679</u>	<u>\$ 48,911,679</u>	<u>\$ 53,636,707</u>	<u>\$ 53,636,707</u>

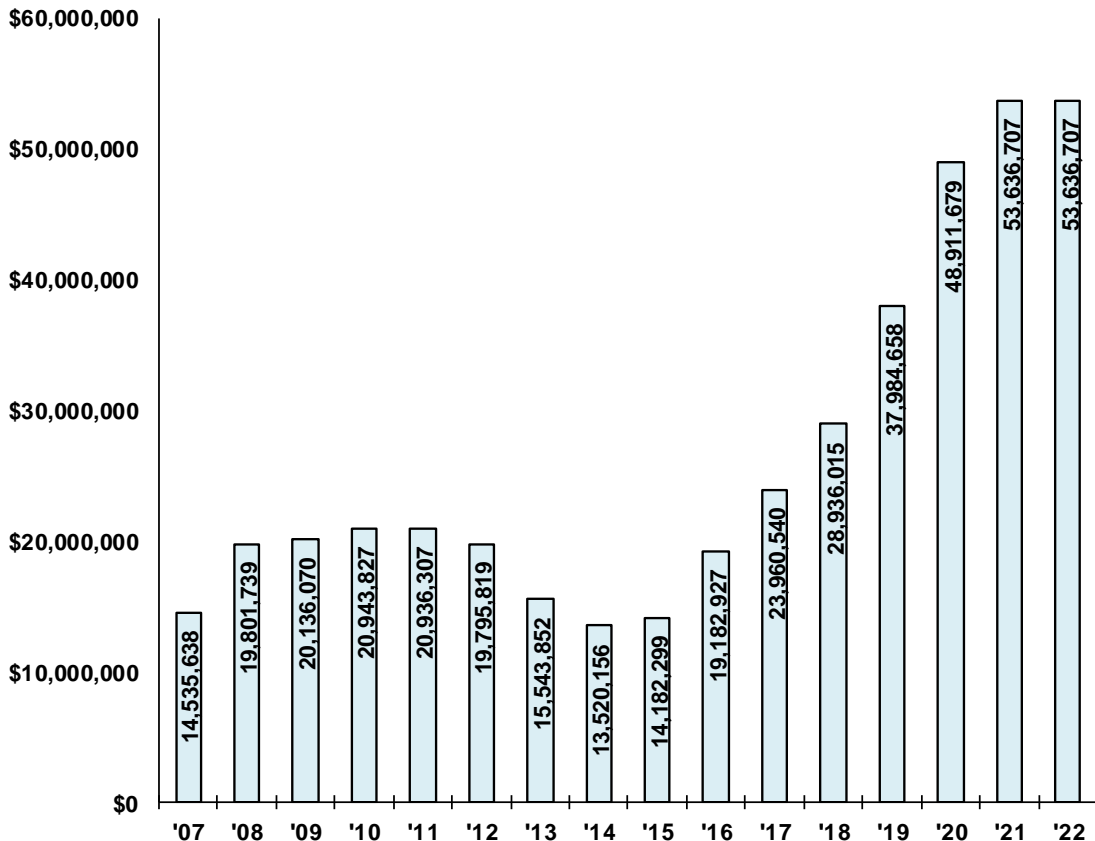
MAINTENANCE AND OPERATION FUND

Fund Balance Report

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Fund Balances:						
Unspendable:						
Inventories	\$ 275,242	\$ 332,455	\$ 514,585	\$ 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	535,274	1,060,243	1,679,427	1,143,764	1,919,149	1,919,149
District Programs	3,321,311	4,543,609	10,018,202	3,659,630	16,128,414	16,128,414
Benefits	-	2,000,000	2,000,000	-	-	-
Unassigned	19,213,009	24,457,172	29,108,286	38,192,106	29,672,965	29,672,965
Total Fund Balances	\$ 28,936,015	\$ 37,984,658	\$ 48,911,679	\$ 48,911,679	\$ 53,636,707	\$ 53,636,707

MAINTENANCE AND OPERATION FUND

Fund Balance History



MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Local Sources:						
Property Taxes - Basic Program	\$ 21,883,154	\$ 25,719,464	\$ 30,492,087	\$ 32,340,532	\$ 32,340,532	\$ 34,044,020
Property Taxes - Voted Levy	15,333,905	16,992,382	20,195,893	21,851,711	21,851,711	23,002,716
Property Taxes - Board Local Levy	20,634,131	19,877,198	18,819,197	18,514,359	18,514,359	19,489,574
Fee in Lieu of Taxes	6,404,821	7,627,596	7,066,987	7,096,762	7,395,689	7,543,602
Interest on Investments	885,519	2,308,421	1,828,945	1,634,377	417,575	500,000
Other Local Sources	4,802,760	4,610,539	6,347,899	8,382,837	7,307,906	8,259,975
Total Local Sources	69,944,290	77,135,600	84,751,008	89,820,578	87,827,772	92,839,887
State Sources:						
Grades K-12 Programs	63,564,353	64,036,298	69,674,945	73,037,963	74,095,433	78,918,074
Success Academy	142,250	-	-	145,000	-	-
Nec. Existent Small Rural Schools	1,486,199	1,584,055	1,628,340	1,573,966	1,385,756	1,520,518
Professional Staff	9,265,948	9,552,245	10,994,938	12,082,668	11,558,055	12,528,419
Special Education	16,836,496	17,597,709	19,935,104	19,672,883	19,712,032	21,280,654
Career and Technical Education	8,963,046	10,841,102	11,829,939	13,180,231	13,960,464	15,084,738
Adult High School Completion	312,180	297,665	397,224	402,063	363,799	425,912
Class Size Reduction	6,081,249	6,431,871	7,413,633	7,775,515	7,416,736	8,039,413
Social Security & Retirement	362,260	2,466,535	392,136	393,777	-	-
Pupil Transportation	3,719,553	4,205,022	4,492,030	4,602,284	4,602,284	4,798,584
Special Populations Block	41,951	82,372	16,875	52,841	89,724	84,002
Enhancement for Accelerated Students	135,231	149,291	229,336	268,390	176,930	168,028
Enhancement for At-Risk Students	1,124,148	1,480,571	1,745,803	1,929,946	1,929,946	2,325,680
Youth in Custody	826,591	779,541	793,562	753,378	923,542	994,910
Concurrent Enrollment	211,567	268,502	324,868	372,563	523,782	404,660
Teachers' Supplies and Materials	244,589	266,573	268,835	268,419	275,583	275,439
Educator Salary Adjustments	8,352,900	8,495,116	8,817,901	8,817,901	9,325,878	9,543,551
School Trust Lands	2,733,504	3,418,698	3,574,435	4,248,937	4,362,775	4,628,009
Teacher & Student Success	-	-	2,980,030	5,777,614	5,997,855	6,860,197
Student Health & Counseling Support	-	-	306,967	826,876	850,401	913,984
Reading Achievement	591,160	544,197	543,650	507,065	476,636	391,326
UPASS On Line Testing	61,486	64,020	47,179	-	-	-
Library Media Supplemental	35,960	32,483	29,526	36,012	40,000	37,713
Extended Day Kindergarten	348,514	361,253	338,300	607,681	776,580	1,264,104
School Nurses	42,824	52,773	42,301	49,479	43,353	43,353
School Readiness Grant	759,211	700,382	-	-	-	-
Digital Teaching & Learning Grant	590,950	935,827	884,523	949,903	1,104,361	1,174,283
USTAR Math & Science	222,164	197,715	175,010	-	78,079	-
Math/Science Teacher Enhancement	285,560	195,913	657,575	515,513	842,361	917,920
Drivers' Education	346,684	221,218	215,420	275,420	397,078	429,339
Beverly Taylor Sorensen	688,285	740,740	729,385	729,385	687,528	744,642
Dual Language Immersion	213,918	122,107	197,599	279,466	432,006	237,693
Other State Sources	1,325,489	1,414,843	3,669,330	4,095,129	8,290,531	3,482,062
Total State Sources	129,916,220	137,536,637	153,346,699	164,228,268	170,719,488	177,517,207

MAINTENANCE AND OPERATION FUND

Revenues

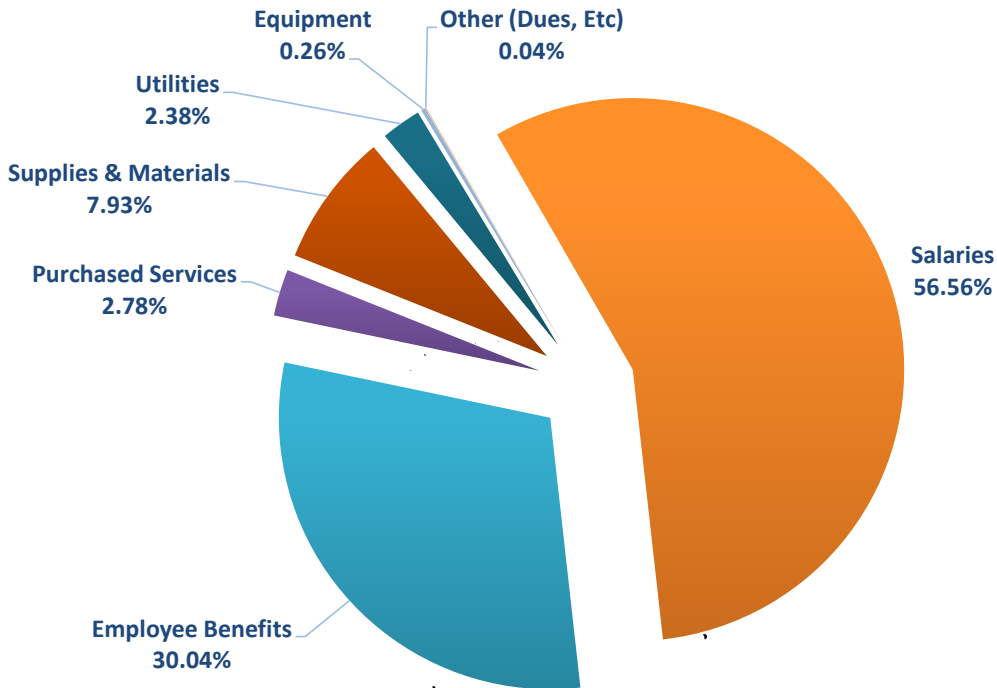
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Federal Sources:						
ESEA Title I	5,630,444	5,230,655	4,888,386	5,175,305	4,890,698	5,263,085
IDEA Part B (Flow Thru)	4,458,797	4,710,586	4,969,408	4,871,936	5,419,249	5,873,924
ESEA Title II (Class Size Reduction)	804,519	758,818	712,554	759,297	693,727	663,727
Carl Perkins Applied Technology	407,951	427,307	429,784	418,585	418,585	452,004
EESA Title II Math-Science	62,750	-	-	-	-	-
Indian Education	103,255	107,886	86,411	131,125	128,144	137,070
PILT Forest Reserve	216,781	173,063	157,333	175,000	150,000	150,000
Medicaid	1,610,962	1,647,769	(410,259)	1,650,000	1,687,533	1,828,772
Federal Adult Education	126,160	143,288	96,266	100,380	101,083	109,421
Title I Migrant Education	169,800	181,418	243,619	301,378	132,048	142,565
Title I Neglected & Delinquent	455	5,985	-	-	-	-
Title III English	191,348	136,972	139,166	192,890	151,813	161,562
Homeless Assistance	30,175	20,448	22,985	24,340	27,739	28,849
Kindergarten Supplemental	298,047	489,504	452,968	513,291	-	-
ARJROTC	173,751	159,945	183,903	183,903	186,667	203,411
Other Federal Sources	72,784	784,617	583,083	5,383,665	12,018,933	13,418,305
Total Federal Sources	14,357,979	14,978,261	12,555,607	19,881,095	26,006,219	28,432,695
Total Revenues	\$ 214,218,489	\$ 229,650,498	\$ 250,653,314	\$ 273,929,941	\$ 284,553,479	\$ 298,789,789

MAINTENANCE AND OPERATION FUND

Expenditure Report by Object

	Actual 2017-18		Actual 2018-19		Actual 2019-20		Estimated Final 2020-21		Anticipated Budget 2021-22	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	\$ 123,776,496	59.15%	\$ 130,832,950	59.31%	\$ 140,022,805	58.41%	\$ 158,874,444	56.78%	\$ 169,825,730	56.84%
Employee Benefits	62,085,234	29.67%	66,208,898	30.01%	72,547,702	30.26%	80,591,159	28.80%	86,223,297	28.86%
Purchased Services	5,006,485	2.39%	5,873,407	2.66%	5,671,462	2.37%	8,320,552	2.97%	8,424,894	2.82%
Supplies & Materials	13,115,569	6.27%	11,718,279	5.31%	14,055,240	5.86%	23,314,438	8.33%	22,534,302	7.54%
Utilities	5,073,754	2.42%	5,597,155	2.54%	5,703,957	2.38%	6,515,000	2.33%	6,775,600	2.27%
Equipment	100,360	0.05%	248,936	0.11%	1,639,652	0.68%	2,104,558	0.75%	4,893,334	1.64%
Other (Dues, Etc)	85,116	0.04%	122,230	0.06%	85,475	0.04%	108,300	0.04%	112,632	0.04%
Total Expenditures	\$ 209,243,014	100.00%	\$ 220,601,855	100.00%	\$ 239,726,293	100.00%	\$ 279,828,451	100.00%	\$ 298,789,789	100.00%

**Washington County School District
Maintenance & Operations Expenditure Summary 2021-22**



MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 78,214,159	\$ 82,521,863	\$ 88,247,400	\$ 99,669,661	\$ 101,259,245	\$ 108,690,634
Substitute Teachers	1,722,415	1,711,980	1,429,818	1,759,826	2,002,121	2,213,345
Paraprofessionals	7,389,303	7,948,291	8,361,235	10,926,065	9,551,714	9,712,390
Total Salaries	87,325,877	92,182,134	98,038,453	112,355,552	112,813,080	120,616,369
Employee Benefits:						
Retirement	18,070,344	18,550,850	19,755,416	22,355,433	22,495,627	24,090,388
Social Security	6,365,316	6,624,250	7,111,514	8,429,317	8,506,947	9,094,977
Early Retirement Incentive	-	-	-	-	-	-
Health & Accident	18,683,762	20,538,368	22,896,531	26,676,852	24,701,773	26,684,822
Death Benefits	66,826	72,673	67,022	82,836	304,127	320,527
Industrial	261,261	279,836	283,019	284,031	280,682	295,752
Unemployment	14,011	21,685	37,698	15,100	18,925	19,941
Employee Assisted Housing	-	-	-	-	-	-
Total Benefits	43,461,520	46,087,662	50,151,200	57,843,569	56,308,081	60,506,407
Purchased Services:						
Contracted Services	2,030,272	2,347,356	1,486,386	2,563,692	4,356,832	4,281,517
Travel and Workshops	736,847	804,894	554,515	757,340	469,684	509,579
Payment to Colorado City District	113,881	176,211	212,204	119,084	225,000	234,000
Total Purchased Services	2,881,000	3,328,461	2,253,105	3,440,116	5,051,516	5,025,096
Supplies and Materials:						
Supplies	5,393,287	6,287,205	7,297,864	10,049,918	16,017,361	13,311,117
Textbooks	2,564,521	711,068	1,699,724	2,064,786	2,094,977	1,963,776
Contingencies	-	-	-	427,545	-	1,838,111
Other Materials	1,338,100	1,200,459	1,246,254	1,842,934	1,730,129	1,844,668
Total Supplies and Materials	9,295,908	8,198,732	10,243,842	14,385,183	19,842,467	18,957,672
Instructional Equipment	100,360	224,759	618,913	682,803	1,079,558	3,827,334
Total Instructional Services	143,064,665	150,021,748	161,305,513	188,707,223	195,094,702	208,932,878
SUPPORT SERVICES						
Counseling & Health Services:						
Salaries	6,544,424	7,016,778	8,166,232	8,916,434	9,669,118	10,203,607
Employee Benefits	3,306,561	3,555,201	4,206,645	4,690,644	5,011,191	5,198,095
Purchased Services	615,510	834,077	1,688,001	1,876,292	1,199,296	1,247,268
Travel and Conferences	40,215	64,822	11,725	23,596	12,757	13,267
Supplies and Materials	47,860	42,299	98,069	98,209	57,641	59,947
Total Counseling & Health	10,554,570	11,513,177	14,170,672	15,605,175	15,950,003	16,722,184
Staff Assistance & Media Services:						
Salaries	6,990,531	7,061,785	7,449,497	8,001,547	7,067,682	7,605,634
Employee Benefits	3,342,437	3,446,226	3,670,729	4,003,968	3,407,335	3,636,147
Purchased Services	105,399	8,635	14,502	298,234	28,460	29,598
Travel and Conferences	85,002	112,033	54,136	106,293	51,700	53,768
Supplies and Materials	378,432	237,039	138,311	173,873	209,607	187,658
Equipment	-	24,177	-	10,250	25,000	26,000
Library Books	386,045	323,001	323,672	390,768	351,059	361,214
Audio Visual Materials	159,176	112,002	132,045	153,750	124,441	129,419
Total Media & Supervision	11,447,022	11,324,898	11,782,892	13,138,683	11,265,284	12,029,438

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
District Administration:						
Salaries	279,314	290,446	306,663	327,227	343,582	374,401
Employee Benefits	200,081	214,925	230,745	253,473	246,691	264,676
Legal Services	32,281	55,962	134,343	87,125	103,423	107,560
Association Dues	33,007	34,909	36,995	39,975	42,000	43,680
Travel and Conferences	54,965	53,045	35,350	56,375	20,000	20,800
Supplies and Materials	14,006	6,897	7,883	19,270	14,800	15,392
Total District Administration	613,654	656,184	751,979	783,445	770,496	826,509
School Administration:						
Salaries	10,067,264	11,009,914	11,864,102	12,437,999	12,572,903	13,414,691
Employee Benefits	5,449,411	6,120,375	6,862,094	7,349,246	7,236,311	7,682,833
Association Dues	43,320	77,540	39,443	61,808	58,300	60,632
Travel and Conferences	88,513	125,761	99,079	183,181	123,000	127,920
Supplies and Material	-	-	-	-	-	-
Total School Administration	15,648,508	17,333,590	18,864,718	20,032,234	19,990,514	21,286,076
Business Services:						
Salaries	1,355,688	1,328,115	1,458,573	1,570,265	2,660,895	2,899,577
Employee Benefits	701,555	692,798	747,553	819,660	1,366,072	1,467,803
Purchased Services	106,546	114,921	102,426	142,104	117,000	121,680
Tort Liability Premium	264,559	382,367	544,581	558,196	518,339	539,073
Travel and Conferences	28,368	24,784	17,307	36,900	31,000	32,240
Supplies and Materials	663,713	422,358	935,799	780,406	431,700	448,968
Total Business Services	3,120,429	2,965,343	3,806,239	3,907,531	5,125,006	5,509,341
Operation and Maintenance:						
Salaries	7,486,348	8,004,418	8,778,617	9,637,886	9,668,970	10,347,045
Employee Benefits	4,115,859	4,426,077	4,918,424	5,333,512	5,106,914	5,431,704
Purchased Services	144,288	175,357	210,280	207,563	480,117	499,322
Property Insurance	313,647	328,962	339,233	348,820	392,025	407,706
Water and Sewer	1,125,752	1,129,337	1,261,465	1,219,545	1,555,568	1,617,791
Waste Removal	243,464	287,769	373,020	435,113	440,778	458,409
Telephone	263,236	391,470	340,965	441,179	430,197	447,405
Heat	251,360	245,717	276,057	283,208	323,939	336,897
Electricity	3,166,022	3,518,123	3,428,025	3,910,988	3,737,418	3,886,914
Supplies and Materials	1,202,648	1,237,617	1,300,795	1,724,132	1,391,223	1,446,872
Equipment	-	-	10,000	-	10,000	10,400
Total Operation and Maintenance	18,312,624	19,744,847	21,236,881	23,541,946	23,537,149	24,890,465
Transportation Services:						
Salaries	3,100,932	3,219,402	3,189,466	3,965,060	3,228,790	3,438,789
Employee Benefits	1,187,993	1,288,314	1,347,583	1,517,112	1,457,170	1,551,162
Purchased Services	116,856	165,590	96,012	123,407	106,119	110,364
Utilities	23,920	24,739	24,425	26,650	27,100	28,184
Travel and Conferences	39,837	10,487	6,058	14,350	7,800	8,112
Office Supplies	60,956	68,377	66,667	76,885	81,500	84,760
Fuel and Oil	647,211	754,228	529,222	741,280	585,000	608,400
Repair Parts	233,606	284,711	244,133	287,000	175,000	182,000
Equipment	-	-	1,020,739	7,687	1,000,000	1,040,000
Driver Training	8,789	9,781	9,037	9,225	8,000	8,320
Total Transportation Services	5,420,100	5,825,629	6,533,342	6,768,656	6,676,479	7,060,091

MAINTENANCE AND OPERATION FUND

Expenditures

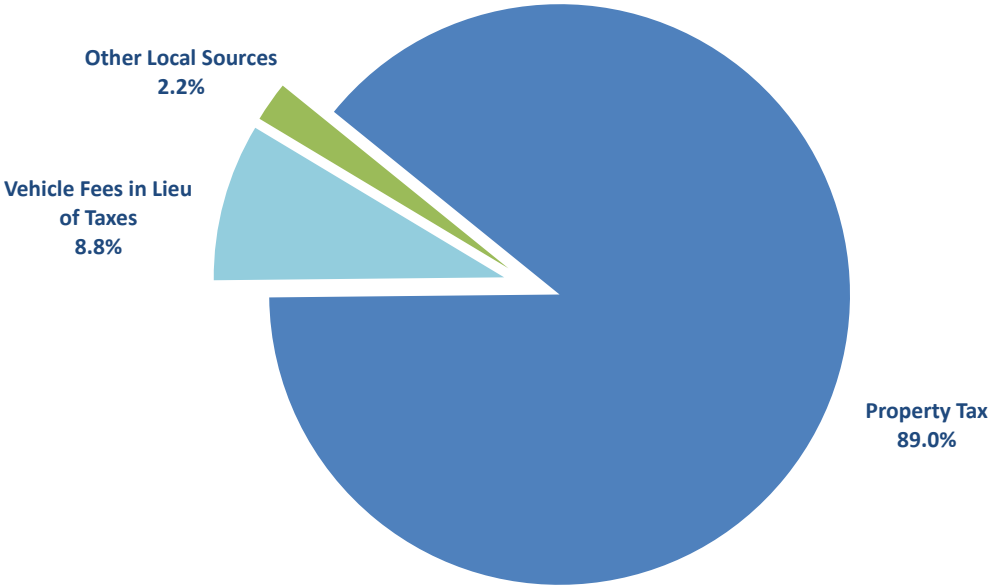
	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Personnel Services:						
Salaries	626,118	719,958	771,202	805,784	849,424	925,617
Employee Benefits	319,817	377,320	412,729	439,068	451,394	484,470
Purchased Services	78,869	77,707	59,413	103,013	70,000	72,800
Travel and Conferences	10,630	10,436	5,911	14,350	8,000	8,320
Supplies and Materials	26,008	31,018	24,802	82,833	40,000	41,600
Total Personnel Services	1,061,442	1,216,439	1,274,057	1,445,048	1,418,818	1,532,807
Total Support Services	66,178,349	70,580,107	78,420,780	85,222,718	84,733,749	89,856,911
Fund Total	\$ 209,243,014	\$ 220,601,855	\$ 239,726,293	\$ 273,929,941	\$ 279,828,451	\$ 298,789,789

Debt Services Fund

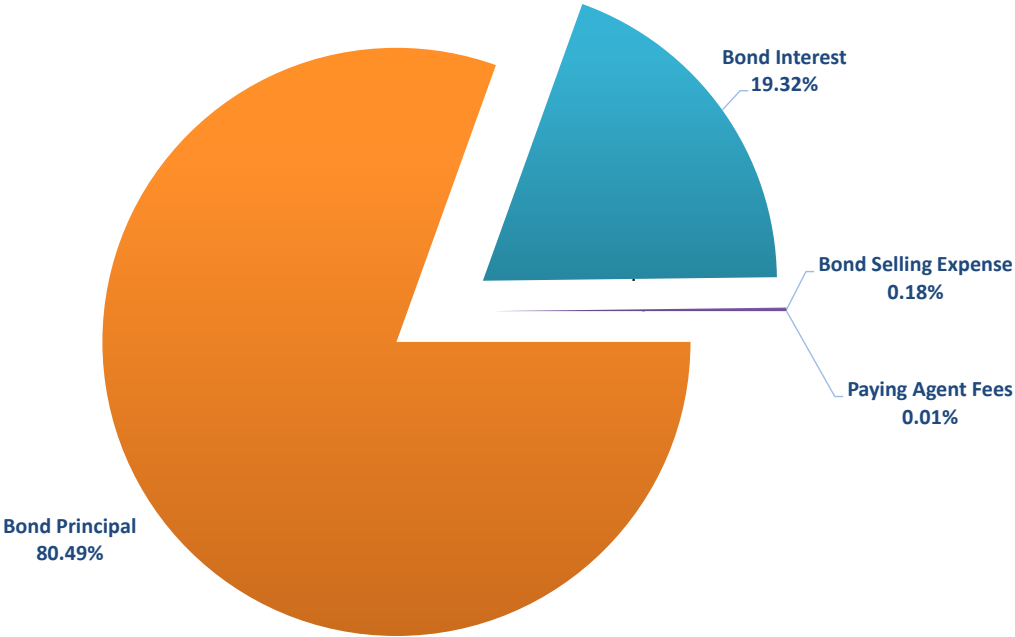
The Debt Services Fund is used to accumulate monies for retirement of outstanding general obligation bonds and payment of interest on those bonds.

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

**Debt Service Fund Revenues
Anticipated Budget 2021-22**



**Debt Service Fund Expenditures
Anticipated Budget 2021-22**



WASHINGTON COUNTY SCHOOL DISTRICT

DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Revenues:						
Property Tax	\$ 32,083,869	\$ 36,295,197	\$ 42,354,159	\$ 45,689,941	\$ 45,689,941	\$ 48,096,588
Vehicle Fees in Lieu of Taxes	3,545,526	4,421,331	4,304,574	4,419,863	4,915,780	4,740,515
Other Local Sources	-	-	-	2,500,000	1,181,651	1,200,000
Total Revenues	<u>35,629,395</u>	<u>40,716,528</u>	<u>46,658,733</u>	<u>52,609,804</u>	<u>51,787,372</u>	<u>54,037,103</u>
Expenditures:						
Bond Principal	27,725,000	28,405,000	34,805,000	39,530,000	39,371,737	43,870,000
Bond Interest	10,234,325	10,931,304	10,965,931	11,395,178	11,169,308	10,527,329
Paying Agent Fees	4,250	4,750	5,000	5,000	5,250	5,250
Bond Selling Expense	177,237	57,917	66,658	49,995	61,569	100,000
Total Expenditures	<u>38,140,812</u>	<u>39,398,971</u>	<u>45,842,589</u>	<u>50,980,173</u>	<u>50,607,864</u>	<u>54,502,579</u>
Excess of Revenues over Expenditures	<u>(2,511,417)</u>	<u>1,317,557</u>	<u>816,144</u>	<u>1,629,631</u>	<u>1,179,508</u>	<u>(465,476)</u>
Other Finance Sources:						
Refunding Bond Proceeds	-	7,830,000	7,315,000	4,000,000	5,545,000	5,000,000
Bond Premium	-	681,730	911,496	860,000	437,327	400,000
Payment to Refunded Bond Escrow	-	(8,453,813)	(8,158,800)	(4,860,000)	(5,982,327)	(5,400,000)
Total Other Finance Sources	<u>-</u>	<u>57,917</u>	<u>67,696</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(2,511,417)</u>	<u>1,375,474</u>	<u>883,840</u>	<u>1,629,631</u>	<u>1,179,508</u>	<u>(465,476)</u>
Fund balances - beginning	<u>2,943,544</u>	<u>432,127</u>	<u>1,807,601</u>	<u>2,691,441</u>	<u>2,691,441</u>	<u>3,870,949</u>
Fund balances - ending	<u>\$ 432,127</u>	<u>\$ 1,807,601</u>	<u>\$ 2,691,441</u>	<u>\$ 4,321,072</u>	<u>\$ 3,870,949</u>	<u>\$ 3,405,473</u>

Computation Legal Debt Margin - June 30, 2021

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 2020 and are calculated as follows:

Fair Market Value For Debt Incurring Capacity	\$	27,662,198,165
Debt Limit (4% of Fair Market Value)	\$	1,106,487,927
Less: General Obligation Debt		<u>(258,490,000)</u>
Additional Debt Incurring Capability	\$	<u>847,997,927</u>

**BOARD OF EDUCATION OF WASHINGTON COUNTY
SCHOOL DISTRICT**
*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS
AS OF: APRIL 1, 2021*

TOTAL DEBT SERVICE

Date	Principal	Interest	Total P + I
3/1/2022	38,370,000.00	10,527,329.00	48,897,329.00
3/1/2023	35,945,000.00	8,586,495.00	44,531,495.00
3/1/2024	20,830,000.00	6,873,095.00	27,703,095.00
3/1/2025	19,905,000.00	5,947,245.00	25,852,245.00
3/1/2026	19,095,000.00	5,043,745.00	24,138,745.00
3/1/2027	19,975,000.00	4,183,545.00	24,158,545.00
3/1/2028	18,990,000.00	3,360,445.00	22,350,445.00
3/1/2029	17,990,000.00	2,670,695.00	20,660,695.00
3/1/2030	16,120,000.00	2,002,470.00	18,122,470.00
3/1/2031	16,775,000.00	1,396,295.00	18,171,295.00
3/1/2032	14,325,000.00	871,495.00	15,196,495.00
3/1/2033	11,435,000.00	468,408.00	11,903,408.00
3/1/2034	4,325,000.00	167,648.00	4,492,648.00
3/1/2035	4,410,000.00	85,987.00	4,495,987.00
Total	\$ 258,490,000.00	\$ 52,184,897.00	\$ 310,674,897.00

PAR AMOUNTS OF SELECTED ISSUES

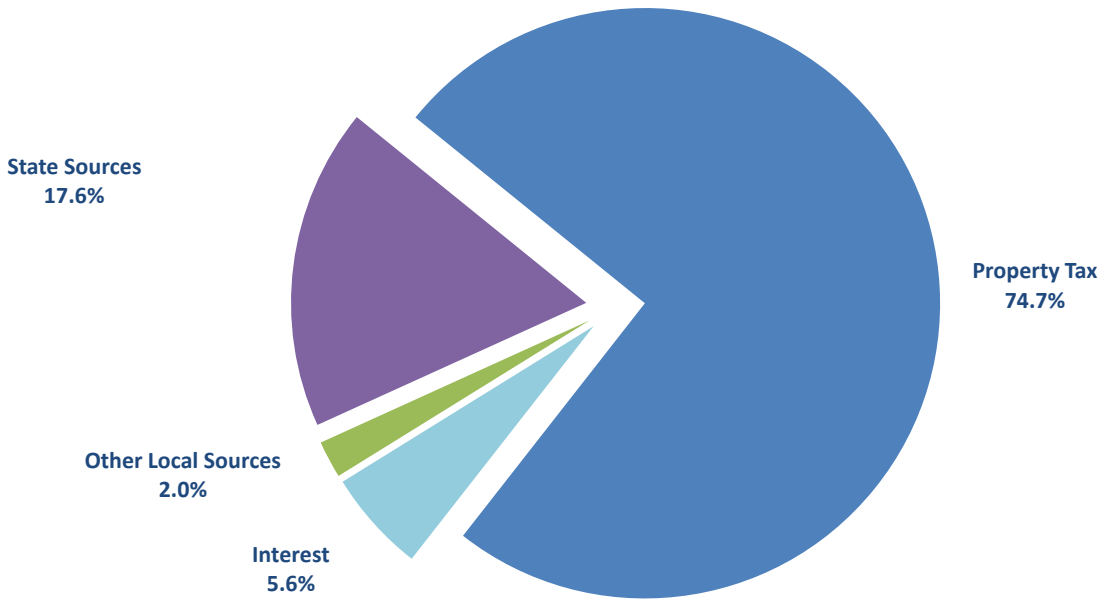
SERIES 9/11/12.....	9,370,000.00
SERIES 11/12/13.....	10,620,000.00
SERIES 12/3/2014.....	17,955,000.00
SERIES 1/12/2016.....	30,190,000.00
SERIES B 11/30/16.....	35,020,000.00
SERIES 11/15/2017.....	53,710,000.00
SERIES 12/11/2018.....	21,320,000.00
SERIES 12/3/2019.....	27,375,000.00
SERIES 9/15/2020.....	47,385,000.00
SERIES 2/2/2021.....	5,545,000.00
TOTAL.....	\$ 258,490,000.00

Capital Projects Fund

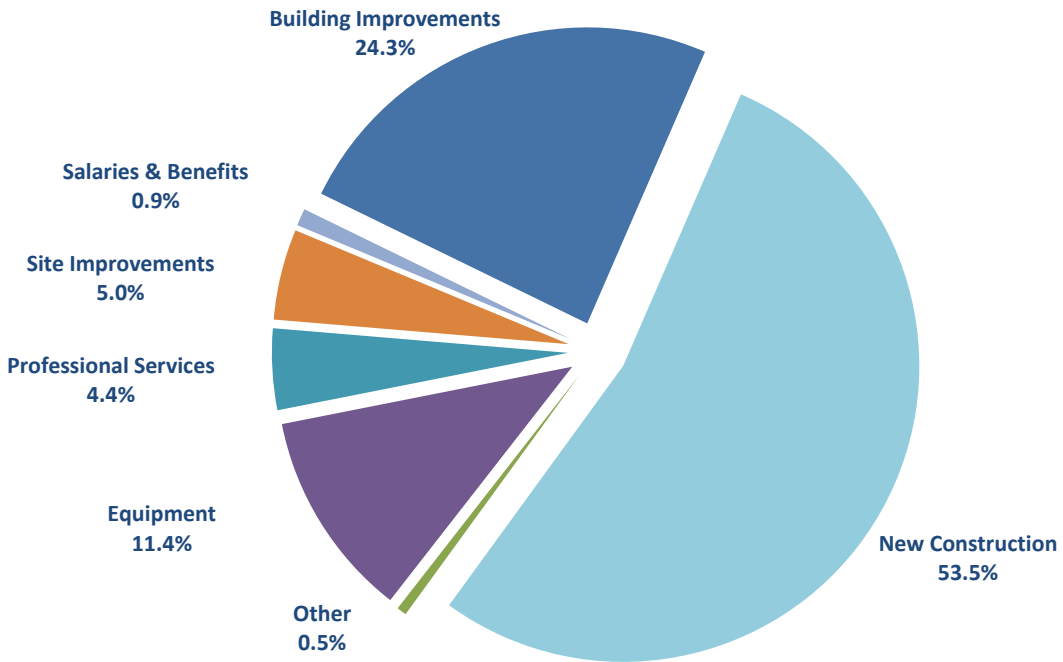
The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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

Capital Projects Fund Revenues Anticipated Budget 2021-22



Capital Projects Fund Expenditures Anticipated Budget 2021-22



WASHINGTON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Revenues:						
Property Tax	\$ 4,157,102	\$ 4,648,999	\$ 4,843,840	\$ 5,054,554	\$ 5,104,577	\$ 5,329,656
Interest	845,491	908,469	499,960	700,000	500,000	400,000
Other Local Sources	28,338	285,617	38,324	325,000	150,000	145,544
State Sources	680,711	772,588	763,199	760,000	763,199	1,256,602
Total Revenues	<u>5,711,642</u>	<u>6,615,673</u>	<u>6,145,323</u>	<u>6,839,554</u>	<u>6,517,776</u>	<u>7,131,802</u>
Expenditures:						
Facilities Acquisition & Construction	60,922,160	58,133,398	46,823,770	60,012,184	62,515,297	43,219,685
Total Expenditures	<u>60,922,160</u>	<u>58,133,398</u>	<u>46,823,770</u>	<u>60,012,184</u>	<u>62,515,297</u>	<u>43,219,685</u>
Excess of Revenues over Expenditures	<u>(55,210,518)</u>	<u>(51,517,725)</u>	<u>(40,678,447)</u>	<u>(53,172,630)</u>	<u>(55,997,521)</u>	<u>(36,087,883)</u>
Other Finance Sources:						
Bond Proceeds	65,000,000	20,000,000	35,000,000	49,995,000	49,995,000	20,000,000
Bond Premium	5,602,160	1,882,705	3,323,364	5,904,236	5,904,236	1,600,000
Sale of Real Property	7,715,517	607,979	4,849,810	1,000,000	2,200,000	1,000,000
Sale of Equipment	141,291	47,567	199,703	100,000	425,000	450,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	<u>78,458,968</u>	<u>22,538,251</u>	<u>43,372,877</u>	<u>56,999,236</u>	<u>58,524,236</u>	<u>23,050,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>23,248,450</u>	<u>(28,979,474)</u>	<u>2,694,430</u>	<u>3,826,606</u>	<u>2,526,715</u>	<u>(13,037,883)</u>
Fund balances - beginning	<u>21,908,712</u>	<u>45,157,162</u>	<u>16,177,688</u>	<u>18,872,118</u>	<u>18,872,118</u>	<u>21,398,833</u>
Fund balances - ending	<u>\$ 45,157,162</u>	<u>\$ 16,177,688</u>	<u>\$ 18,872,118</u>	<u>\$ 22,698,724</u>	<u>\$ 21,398,833</u>	<u>\$ 8,360,950</u>
Fund Balance:						
Restricted for Capital Projects	44,183,301	14,885,739	17,726,123	21,578,724	20,278,833	7,240,950
Assigned to Local School	955,471	1,268,398	1,131,254	1,100,000	1,100,000	1,100,000
Unspendable Inventories	18,390	23,551	14,741	20,000	20,000	20,000
Total Fund Balance	<u>\$ 45,157,162</u>	<u>\$ 16,177,688</u>	<u>\$ 18,872,118</u>	<u>\$ 22,698,724</u>	<u>\$ 21,398,833</u>	<u>\$ 8,360,950</u>

CAPITAL PROJECTS FUND
Revenues

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Local Sources:						
Property Taxes	\$ 3,742,890	\$ 4,144,135	\$ 4,398,410	\$ 4,608,724	\$ 4,608,724	\$ 4,851,482
Vehicle Fees in Lieu of Taxes	414,212	504,864	445,430	445,830	495,853	478,174
Interest on Investments	845,491	908,469	499,960	700,000	500,000	400,000
Other Local Sources	28,338	285,617	38,324	325,000	150,000	145,544
Total Local Sources	5,030,931	5,843,085	5,382,124	6,079,554	5,754,577	5,875,200
State Sources:						
State Capital Enrollment Growth	680,711	772,588	763,199	760,000	763,199	1,256,602
Total State Sources	680,711	772,588	763,199	760,000	763,199	1,256,602
Other Financing Sources:						
Bond Proceeds	65,000,000	20,000,000	35,000,000	49,995,000	49,995,000	20,000,000
Bond Premium	5,602,160	1,882,705	3,323,364	5,904,236	5,904,236	1,600,000
Sale of Real Property	7,715,517	607,979	4,849,810	1,000,000	2,200,000	1,000,000
Sale of Equipment	141,291	47,567	199,703	100,000	425,000	450,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	78,458,968	22,538,251	43,372,877	56,999,236	58,524,236	23,050,000
Total Revenues & Other Financing Sources	\$ 84,170,610	\$ 29,153,924	\$ 49,518,200	\$ 63,838,790	\$ 65,042,012	\$ 30,181,802

CAPITAL PROJECTS FUND
Expenditures

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Facilities Acquisition and Construction Services						
Salaries	\$ 219,846	\$ 232,450	\$ 251,964	\$ 315,226	\$ 315,724	\$ 276,172
Employee Benefits	97,710	92,797	101,217	148,348	132,227	129,844
Professional Services	1,935,025	1,727,053	3,162,934	4,444,000	4,444,000	1,917,000
Site Improvements	6,859,530	3,651,195	5,399,873	6,825,000	7,000,000	2,142,000
Site Purchases		1,290,711	2,516,015	2,200,000	1,000,000	-
Building Improvements	4,360,915	3,486,651	4,825,135	10,353,346	10,353,346	7,880,415
New Construction	42,561,878	40,614,166	22,751,553	28,000,000	28,000,000	23,120,000
Relocatable Classrooms	337,866	172,270	54,846	120,000	200,000	195,000
Flooring	67,026	145,178	504,250	379,000	800,000	783,000
Asbestos Removal	13,897	8,179	9,922	20,000	20,000	20,000
Contingencies	846,085	894,464	874,184	1,420,000	1,420,000	1,620,000
Priority Equipment	2,177,610	3,740,886	2,719,210	4,559,398	6,500,000	4,536,254
New School Equipment	1,267,756	1,917,502	3,319,002	1,050,000	2,100,000	370,000
Vandalism	10,244	14,975	14,725	30,000	30,000	30,000
Bond Selling Expenses	166,772	144,921	318,940	147,866	200,000	200,000
Total Facilities Acquisition & Construction Services	\$ 60,922,160	\$ 58,133,398	\$ 46,823,770	\$ 60,012,184	\$ 62,515,297	\$ 43,219,685

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2021-22

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Arrowhead Elementary	Add cement to widen walking path by the crosswalk at fence corner	\$4,000	
	Portables - siding	\$13,000	
Bloomington Elementary	Update and replace kindergarten playground equipment	\$60,000	
	Replace carpet in halls		\$35,000
Bloomington Hills Elementary	Reconfigure kitchen serving line and install new overhead coiling doors		\$60,000
Coral Canyon Elementary	Secure east side classroom from the street with fence and gate	\$10,000	
	Replace intercom system		\$50,000
Coral Cliffs Elementary	Install LED lights in the rest of school		\$10,000
	Replace phone system		\$20,000
	Repair track, add curb		\$150,000
Crimson Cliffs High	2-way radio communication system (code issue)	\$100,000	
Crimson Cliffs Middle	2-way radio communication system (code issue)	\$100,000	
Crimson View Elementary	Replace intercom system	\$50,000	
Desert Hills High	Install fencing around bleachers (safety issue)	\$5,000	
	Repair/replace athletic bldg. concrete under NE entry doors	\$50,000	
	Redress upper field	\$60,000	
	Replace intercom system	\$65,000	
	Upgrade HVAC controls		\$100,000
Diamond Valley Elementary	Add drainage along sidewalk on NW corner	\$2,000	
	Update bathroom fixtures - phase 1	\$10,000	
	Portables - siding	\$13,000	
	Replace intercom system		\$40,000
	New HVAC units and controls system		\$665,000
Dixie High	ROTC building irrigation system upgrade	\$15,000	
	Replace stair tread on all stairways - phase 1	\$25,000	
	Replace auxiliary gym bleachers (29 yrs old)	\$55,000	
	Carpet replacment - auditorium, band, drama, and choir rooms	\$70,000	
Enterprise Elementary	LED lights - phase 1	\$10,000	
	Portable #64 roofing	\$13,000	
	Portable #65 roofing	\$13,000	
	New LED lights for the multi-purpose room		\$5,000
	Replace damaged plumbing fixtures in the classrooms and restrooms		\$12,000
	Sound system for gym		\$35,000
	Add parking lot in front of multi-purpose building		\$150,000
	Replace HVAC equipment		\$500,000
	Building addition - 4 classrooms		\$2,000,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2021-22

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Enterprise	LED lighting in building - phase 1	\$10,000	
High	Carpet rooms 118 and 208	\$11,000	
	Sand & repair gym floor	\$30,000	
	Move shot-put to the D area of the football field and asphalt the area		\$10,000
	Remodel & building addition		\$8,000,000
Fossil Ridge	Extend concrete pad in front of dumpster	\$5,000	
Intermediate	LED lighting in gym	\$10,000	
	Carpet in little theater	\$20,000	
Heritage	Administration office carpet replacement	\$5,000	
Elementary	Portables - siding	\$13,000	
Horizon	Playground woodchip removal & concrete surfacing	\$50,000	\$60,000
Elementary	Playground sunshades		\$60,000
Hurricane High	Window tint on gym windows	\$8,000	
	Replace curtain in auditorium (code issue)	\$8,000	
	Sound system in auditorium	\$75,000	
Hurricane	Fix/replace sidewalks behind the school	\$20,000	
Intermediate	Replace HVAC controls system		\$180,000
Hurricane Middle	New counter tops and faucets in gyms, 200 hall, and 400 hall - phase 2	\$10,000	
Lava Ridge	Replace front row of bleachers which are cracked - phase 1	\$10,000	
Intermediate	Replace the water heat pumps		\$200,000
	Upgrade controls on HVAC		\$240,000
LaVerkin	Replace exterior light fixtures	\$3,000	
Elementary	Carpet for 11 rooms	\$20,000	
	Replace counters and cupboards in 10 rooms		\$150,000
	Expand parking lot and fix drainage problems		\$300,000
Little Valley	Update irrigation system	\$10,000	
Elementary	Carpet 11 rooms	\$42,000	
	Roofing replacement - 57,644 sq ft.	\$213,280	
Panorama	Crosswalk going into curb	\$6,000	
Elementary	Electric marquee	\$15,000	
	Toilet partitions		\$20,000
	Eliminate obsolete tube lights in hall and replace with LED lights		\$45,000
Paradise	New marquee	\$15,000	
Canyon	Center section roofing replacement - 28,960 sq ft.	\$107,152	
Elementary	Replace obsolete residential grade electrical panels		\$30,000
Pine View	Overhead netting - softball field chainlink off new netting on backstop	\$5,000	
High	Replace north sinks	\$5,000	
	Replace mirrors in dance room	\$5,000	
	LED lights throughout school - phase 1	\$25,000	
	Bleachers - baseball field	\$30,000	
	Ceiling tiles auxillary gym (impact tiles)	\$45,000	

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2021-22

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Pine View	Carpet locker room	\$4,000	
Middle	Change fire doors (5 sets)	\$10,000	
	Aluminum store front doors - phase 2	\$15,000	
	Carpet 20 rooms - phase 3	\$35,000	
	Replace VAV boxes (60)		\$80,000
	Finish repairing controls HVAC repair air handlers, valves		\$500,000
Red Mountain Elementary	Gym sound system		\$35,000
Riverside Elementary	Drip irrigation system replacment	\$6,000	
	Irrigation controller	\$15,000	
	Playground surfacing		\$80,000
	Upgrade Controls on HVAC		\$140,000
Sandstone Elementary	Office carpet	\$5,000	
	Portable roofing	\$13,000	
	Fire panel		\$40,000
	Replace intercom system		\$50,000
	New rooftop A/C units		\$500,000
Santa Clara Elementary	Replace worn out carpet in the office	\$6,000	
	New metal siding on custodial out building	\$8,000	
	Finish cabinets in seven rooms	\$90,000	
	Replace intercom system		\$50,000
Snow Canyon High	One-man lift	\$10,000	
	Carpet for choir and band rooms	\$15,000	
	Stair treads throughout school	\$20,000	
	Classroom carpet (5 rooms)	\$20,000	
	Replace lights under duct work in gym with LED		\$20,000
	Door and hardware replacement throughout the school		\$50,000
	Replace floor tile in school		\$350,000
Snow Canyon Middle	Replace west doors	\$15,000	
	Replace intercom system	\$35,000	
	Sound system in gym		\$30,000
Springdale Elementary	Playground sunshades		\$30,000
	Playground surfacing		\$50,000
Sunset Elementary	Replace stage curtain	\$6,000	
	Refinish edge of stage	\$10,000	
	Portable roofing	\$13,000	
	New marquee	\$15,000	
	Carpet in rooms 15, 11, 10, and portables	\$35,000	
	Cover for the lower playground	\$60,000	
	Expand parking spaces and fix flooding problems		\$150,000
Three Falls Elementary	Remove library countertop (west wall) and replace with built-in shelves	\$4,000	
	New carpet in the office	\$5,000	
	Kindergarten playground	\$65,000	

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2021-22

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Tonaquint	North side drip system	\$8,000	
Intermediate	Add AC in server room	\$8,000	
	Replace sinks in several bathrooms - phase 1	\$10,000	
	Replace 30 lights in commons area	\$10,000	
	Roofing replacement - 91,337 sq. ft.	\$338,000	
Washington	Replace gravel in front of building	\$15,000	
Elementary	Playground Sunshades	\$30,000	
	LED lights - Phase 1 (north & south wing rooms, multipurpose room)	\$30,000	
	Carpet classrooms - phase 2 (12 rooms)	\$45,000	
Water Canyon	Replace all exterior basketball standards	\$6,000	
Elementary	Replace concrete on playground - phase 1	\$10,000	
Support Services	District Office - Carpet - phase 2	\$45,000	
	Maintenance Dept. - New 2-man lift (old one is 28 yrs old)	\$30,000	
	Maintenance Dept. - 3 walker mowers	\$35,000	
	Maintenance Dept. - 3 hustler mowers	\$42,000	
	Maintenance Dept. - 1 new truck for irrigation technicians (3/4 ton)	\$45,000	
	Maintenance Dept. - 3 New Trucks	\$120,000	
	Post High School expansion		\$200,000
	Transportation Building & Warehouse Expansions		\$2,100,000
	Transportation Dept. - Scan tool	\$4,500	
	Transportation Dept. - Replace 30 year-old welder	\$4,500	
	Transportation Dept. - Ice machine	\$5,000	
	Transportation Dept. - Portable power washer with tank	\$7,000	
	Warehouse & Food Services - Pallet racking	\$10,000	
	Warehouse & Food Services - New small pickup or delivery van	\$30,000	
	Warehouse & Food Services - Plug-in reefer trailer	\$40,000	
	Woodward Building - roofing replacement/repair 1,617 sq ft.	\$5,983	
	Woodward Building - Fix plaster inside building	\$6,000	
	New CTE high school opening August 2023		\$15,700,000
	Test equipment for commissioning agent	\$10,000	
	Water meters district-wide	\$12,000	
	Replace pendant fire sprinkler heads district-wide	\$25,000	
	Replace vinyl siding with aluminum on portables district-wide		\$75,000
	Playground resurfacing district-wide	\$60,000	
	Equipment for professional development bldg.	\$3,500	
	HVAC support	\$45,000	
	Appraisal services	\$10,000	
	Sewer drain jet	\$5,000	
	Fire alarm testing	\$130,000	
	Fire extinguisher testing	\$30,000	
	Grease traps	\$25,000	
	Backflow testing	\$10,000	
	Hood cleaning	\$15,000	
	Boiler inspection	\$4,000	
	Generator maintenance	\$18,000	
	Elevator maintenance	\$18,000	
	Power engineering chemicals	\$125,000	
	Air filters	\$100,000	

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2021-22

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Support Services	Recaulk expansion Joints	\$32,000	
continued	Pavement management	\$500,000	
	Basketball backstop inspection	\$25,000	
	Bleacher maintenance contract	\$25,000	
	General maintenance	\$500,000	
	Emergency roofing	\$80,000	
	Emergency flooring	\$150,000	
	Emergency locksmith	\$40,000	
	General grounds	\$350,000	
	Custodial repair	\$50,000	
	Phone repair & replacement	\$5,000	
	Music	\$115,000	
	School discretionary equipment	\$624,000	
	School discretionary capital funds (carryover from prior year)	\$1,131,254	
	District vehicles	\$1,150,000	
	Salaries & benefits	\$406,016	
	Asbestos abatement	\$20,000	
	Vandalism	\$30,000	
	Elementary emergency funds	\$25,000	
	Secondary emergency funds	\$25,000	
	District Technology Department	\$545,000	
	Woodward equipment	\$3,500	
	Media Center equipment	\$1,000	
	District Office equipment	\$15,000	
	Portables	\$120,000	
	Bond selling expenses	\$200,000	
	TOTALS	\$9,862,685	\$33,357,000

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 here are only for the 2021-22 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 2021-22 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.

Food Services Fund

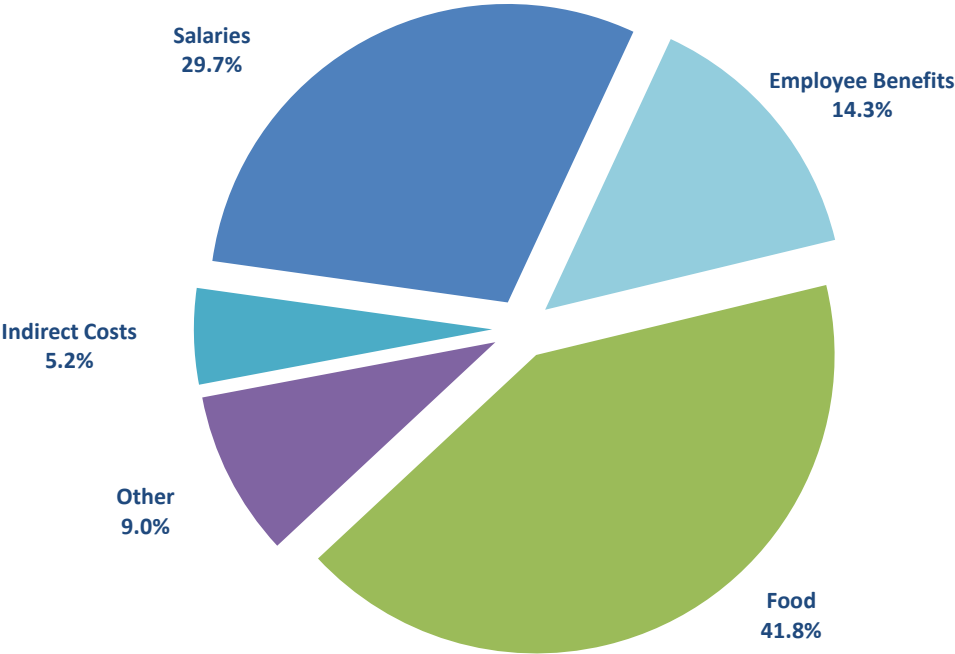
The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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

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

**Food Services Fund Revenues
Anticipated Budget 2021-22**



**Food Services Fund Expenditures
Anticipated Budget 2021-22**



WASHINGTON COUNTY SCHOOL DISTRICT

FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Revenues:						
Lunch Sales	\$ 2,543,188	\$ 2,614,405	\$ 2,358,000	\$ 2,669,580	\$ 771,195	\$ 50,000
State Sources	1,800,282	2,092,545	2,505,121	2,163,469	2,400,000	2,400,000
Federal Sources	6,588,137	6,626,947	7,389,642	7,199,943	9,200,000	10,300,000
Total Revenues	10,931,607	11,333,897	12,252,763	12,032,992	12,371,195	12,750,000
Expenditures:						
Salaries	3,101,186	3,234,940	3,445,048	3,693,594	3,723,488	4,047,409
Employee Benefits	1,554,544	1,553,241	1,709,664	1,973,751	1,823,027	1,951,076
Food	4,718,551	4,627,430	4,920,710	5,622,640	5,700,000	5,700,000
Other	493,714	528,323	656,570	671,690	1,223,541	1,223,541
Indirect Costs	593,843	572,044	669,975	723,987	707,432	707,432
Total Expenditures	10,461,838	10,515,978	11,401,967	12,685,662	13,177,488	13,629,458
Excess of Revenues over Expenditures	469,769	817,919	850,796	(652,670)	(806,293)	(879,458)
Fund balances - beginning	1,574,328	2,044,097	2,862,016	3,712,812	3,712,812	2,906,519
Fund balances - ending	\$ 2,044,097	\$ 2,862,016	\$ 3,712,812	\$ 3,060,142	\$ 2,906,519	\$ 2,027,061

FOOD SERVICES FUND
Revenues

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Local Sources:						
Student Sales	\$ 2,478,750	\$ 2,553,077	\$ 2,299,807	\$ 2,605,692	\$ 721,195	\$ -
Adult Sales	64,438	61,328	58,193	63,888	50,000	50,000
Total Local Sources	2,543,188	2,614,405	2,358,000	2,669,580	771,195	50,000
State Sources:						
Lunch Reimbursements	1,800,282	2,092,545	2,505,121	2,163,469	2,400,000	2,400,000
Total State Sources	1,800,282	2,092,545	2,505,121	2,163,469	2,400,000	2,400,000
Federal Sources:						
Federal Lunch Program	1,014,518	994,303	1,113,213	1,085,500	1,409,769	1,616,536
Free and reduced assistance	3,834,837	4,053,640	4,809,101	4,341,999	6,090,231	6,983,464
Breakfast program	871,002	868,840	646,926	772,444	900,000	900,000
USDA Commodities	867,780	710,164	820,402	1,000,000	800,000	800,000
Total Federal Sources	6,588,137	6,626,947	7,389,642	7,199,943	9,200,000	10,300,000
Total Revenues	\$ 10,931,607	\$ 11,333,897	\$ 12,252,763	\$ 12,032,992	\$ 12,371,195	12,750,000

FOOD SERVICES FUND
Expenditures

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Salaries:						
Coordinator	\$ 91,719	\$ 93,637	\$ 96,446	\$ 104,306	\$ 99,323	\$ 101,607
Contract Lunch Workers	2,012,883	2,069,293	2,325,910	2,371,079	2,515,580	2,741,227
Hourly Lunch Workers	285,464	311,808	240,485	355,970	300,000	326,910
Substitutes	57,106	73,180	62,914	81,855	67,666	73,736
Delivery Personnel	37,904	39,621	42,918	44,193	44,193	48,157
Nutrition Specialists	48,766	47,191	49,023	51,270	51,726	52,916
Secretaries	567,344	600,210	627,352	684,921	645,000	702,856
Total Salaries	3,101,186	3,234,940	3,445,048	3,693,594	3,723,488	4,047,409
Employee Benefits:						
State Retirement	472,318	475,106	499,932	566,861	513,598	559,667
Social Security	227,616	234,943	249,529	283,026	284,847	310,398
Health Insurance	787,516	770,076	884,375	1,047,045	949,928	1,000,930
Workers Compensation	66,629	72,168	73,987	75,819	71,654	78,081
Unemployment Premiums	465	948	1,841	1,000	3,000	2,000
Total Employee Benefits	1,554,544	1,553,241	1,709,664	1,973,751	1,823,027	1,951,076
Purchased Services	12,164	42,814	52,294	50,000	57,500	57,500
Conferences	2,508	215	535	10,200	1,000	1,000
Supplies	397,441	404,352	452,262	501,840	1,000,000	1,000,000
Utilities	-	-	-	19,380	-	-
Delivery Fuel	7,526	7,744	8,346	8,670	6,500	6,500
Food	3,815,706	3,970,123	4,110,961	4,622,640	4,800,000	4,800,000
USDA Commodities	902,845	657,307	809,749	1,000,000	900,000	900,000
Equipment	74,075	73,198	143,133	81,600	158,541	158,541
Indirect Cost Allocation	593,843	572,044	669,975	723,987	707,432	707,432
Total Expenditures	\$ 10,461,838	\$ 10,515,978	\$ 11,401,967	\$ 12,685,662	\$ 13,177,488	\$ 13,629,458

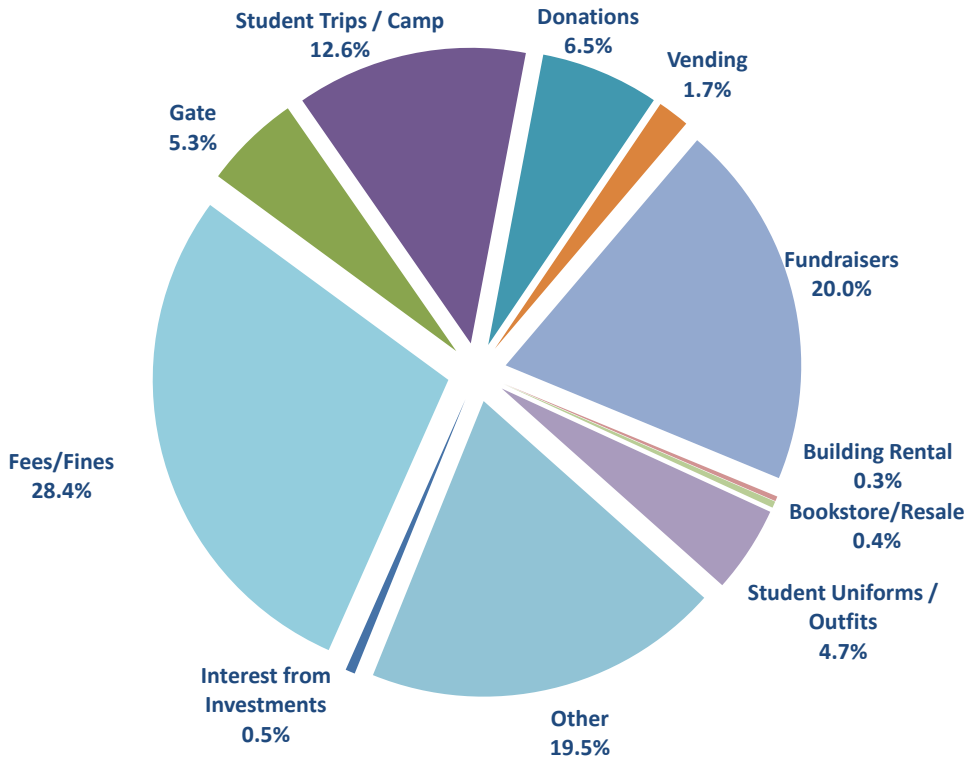


Student Activity Fund

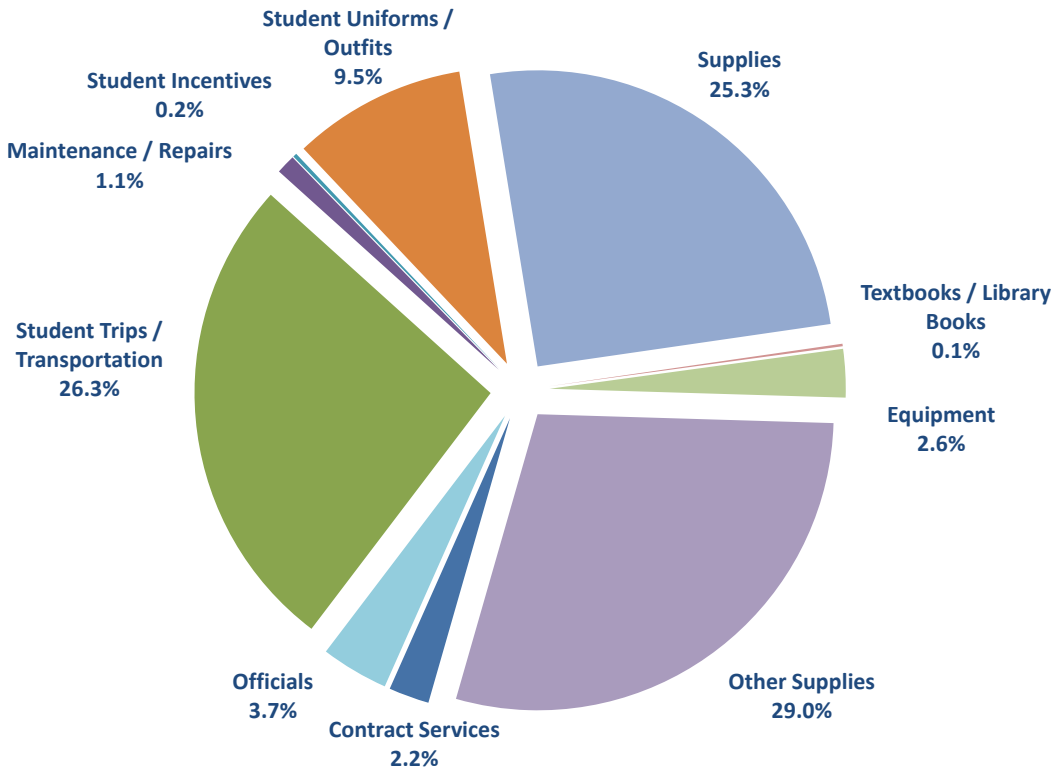
The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers and student fees. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue Funds.

Student Activity Fund Revenues Anticipated Budget 2021-22



Student Activity Fund Expenditures Anticipated Budget 2021-22



WASHINGTON COUNTY SCHOOL DISTRICT

STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Adopted Budget 2020-21	Estimated Final 2020-21	Anticipated Budget 2021-22
Revenues:						
Interest from Investments	\$ 23,364	\$ 76,413	\$ 37,622	\$ 50,000	\$ 50,000	\$ 52,500
Fees/Fines	2,257,306	2,116,395	2,396,483	2,700,000	2,700,000	2,835,000
Gate	379,678	569,890	391,275	500,000	500,000	525,000
Student Trips / Camp	567,833	800,474	249,265	1,200,000	1,200,000	1,260,000
Donations	547,752	601,111	1,043,751	615,454	615,454	646,227
Vending	147,691	166,600	132,041	165,945	165,945	174,242
Fundraisers	1,039,834	1,179,376	1,394,770	1,900,000	1,900,000	1,995,000
Building Rental	22,480	26,042	80,965	25,258	25,258	26,521
Bookstore/Resale	29,946	42,011	49,770	33,647	33,647	35,329
Student Uniforms / Outfits	382,034	415,011	280,103	450,000	450,000	472,500
Other	1,649,266	1,699,364	(124,116)	1,853,115	1,853,115	1,945,771
Total Revenues	<u>7,047,184</u>	<u>7,692,687</u>	<u>5,931,929</u>	<u>9,493,419</u>	<u>9,493,419</u>	<u>9,968,090</u>
Expenditures:						
Salaries	-	2,346	49,916	-	-	-
Benefits	-	513	9,090	-	-	-
Contract Services	152,773	196,500	299,717	210,000	210,000	220,500
Officials	260,176	258,090	250,000	350,000	350,000	367,500
Student Trips / Transportation	1,047,704	942,282	736,602	1,400,000	2,500,419	2,625,440
Maintenance/Repairs	54,995	48,739	41,887	100,000	100,000	105,000
Student Incentives	14,334	15,978	17,580	20,000	20,000	21,000
Student Uniforms / Outfits	743,403	668,972	736,048	900,000	900,000	945,000
Supplies	1,785,306	2,190,147	2,409,748	2,400,000	2,400,000	2,520,000
Textbooks / Library Books	6,254	11,029	4,539	13,000	13,000	13,650
Equipment	163,506	213,526	150,998	250,000	250,000	262,500
Other Supplies	2,390,006	2,739,562	3,014,252	2,750,000	2,750,000	2,887,500
Total Expenditures	<u>6,618,457</u>	<u>7,287,684</u>	<u>7,720,377</u>	<u>8,393,000</u>	<u>9,493,419</u>	<u>9,968,090</u>
Excess of Revenues over Expenditures	<u>428,727</u>	<u>405,003</u>	<u>(1,788,448)</u>	<u>1,100,419</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning	<u>4,311,639</u>	<u>4,740,366</u>	<u>5,145,369</u>	<u>3,356,921</u>	<u>3,356,921</u>	<u>3,356,921</u>
Fund Balances - Ending	<u>\$ 4,740,366</u>	<u>\$ 5,145,369</u>	<u>\$ 3,356,921</u>	<u>\$ 4,457,340</u>	<u>\$ 3,356,921</u>	<u>\$ 3,356,921</u>

