

WASHINGTON COUNTY SCHOOL DISTRICT

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



FINAL BUDGET 2022-23

ADOPTED BUDGET 2023-24

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Final Budget

For the Fiscal Year Ending June 30, 2023

Adopted Budget

For the Fiscal Year Ending June 30, 2024



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Prepared by the Office of the Business Administrator

Business Administrator – Brent L. Bills
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TABLE OF CONTENTS

EXECUTIVE SUMMARY	8
Budget Overview.....	9
Washington County School Board.....	10
Administrative Personnel.....	11
Mission Statement.....	11
Budget Process.....	11
Student Enrollment.....	12
Financial Overview.....	14
Revenues.....	15
Expenditures.....	16
Fund Balance.....	18
Budget Forecast.....	19
Assessed Valuation.....	20
Property Taxes.....	21
Debt Service.....	21
Performance Data.....	22
Summary of Significant Changes.....	23
Acknowledgements.....	26
ORGANIZATIONAL SECTION	28
Washington County School Board.....	29
Administion & Organization Chart.....	30
Schools Contact Information.....	31
District Size, Scope and Community Information.....	32
Map of District Boundaries.....	34
Performance Measures and Objectives.....	35
Fund Structure and other Fund Information.....	37
Significant Laws Affecting the Budget.....	38
Budget Development and Administrative Policies.....	41
Budget Process.....	42
Budget Calendar.....	43
Revenues	43
Expenditures.....	44
Fund Balances and Retained Earnings.....	47
Capital Projects.....	48
FINANCIAL SECTION	51
Graphs - All Funds Combined - Revenue sources and Budgeted Expenditures	52
Budgeted Combined Statement of Revenues, Expenditures and changes in Fund Balances - All Governmental Fund Types.....	53

TABLE OF CONTENTS

Five-Year Summary of Revenues, Expenditures and Fund Balances - All Governmental Funds.....	55
Three-Year Budget Forecast - All Governmental Funds.....	56
Five-Year Summary & Three-Year Forecast by Object - All Governmental Funds.....	57
Five-Year Summary & Three-Year Forecast by Function - All Governmental Funds.....	59
Maintenance and Operation Fund.....	62
Graphs - Revenue Sources and Budgeted Expenditures.....	63
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	64
Fund Balance Report.....	65
Statement of Revenues Over Expenditures.....	66
Revenues.....	67
Expenditure Report by Object.....	69
Expenditures.....	70
Five-Year Summary of Revenues, Expenditures and Fund Balances.....	73
Three-Year Budget Forecast	74
Five-Year Summary & Three-Year Forecast by Object.....	75
Five-Year Summary & Three-Year Forecast by Function.....	77
Debt Services Fund.....	80
Graphs - Revenue Sources and Budgeted Expenditures.....	81
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	82
Five-Year Summary of Revenues, Expenditures and Fund Balances.....	83
Three-Year Budget Forecast	84
Outstanding General Obligation Bonds.....	85
Capital Projects Fund.....	86
Graphs - Revenue Sources and Budgeted Expenditures.....	87
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	88
Revenues.....	89
Expenditures.....	90
Detailed Budget by Location.....	91
Five-Year Summary of Revenues, Expenditures and Fund Balances.....	93
Three-Year Budget Forecast	94
Five-Year Summary & Three-Year Forecast by Object.....	95
Food Services Fund.....	98
Graphs - Revenue Sources and Budgeted Expenditures.....	99
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	100
Revenues.....	101
Expenditures.....	102
Five-Year Summary of Revenues, Expenditures and Fund Balances.....	103
Three-Year Budget Forecast	104
Five-Year Summary & Three-Year Forecast by Object.....	105

TABLE OF CONTENTS

Student Activity Fund.....	108
Graphs - Revenue Sources and Budgeted Expenditures.....	109
Summary of Revenues, Expenditures, and Changes in Fund Balance.....	110
Five-Year Summary of Revenues, Expenditures and Fund Balances.....	111
Three-Year Budget Forecast	112
Five-Year Summary & Three-Year Forecast by Object.....	113
INFORMATIONAL SECTION	116
Basic Program WPU and Values.....	117
Calculation of Basic Program.....	118
Block Grant Programs.....	119
Assessed Valuation.....	120
Assessed Valuation History.....	120
Graph - Assessed Valuation.....	121
Graph - Assessed Valuation Per Student.....	122
Property Taxes.....	123
Tax Levies and Rates.....	125
Property Tax Assessments and Collections.....	128
Impact of Budget on Taxpayers.....	129
Utah School Districts Property Tax Levies.....	131
Utah School Districts Property Tax Levies w/o Debt Service.....	132
Utah School Districts Debt Service Tax Levies.....	133
Student Enrollment.....	134
Student Enrollment by School.....	134
Student Enrollment: Historical and Projected	136
Student Enrollment by Grade.....	137
Staffing Overview.....	138
Debt Service Schedule of Outstanding General Obligation Bond.....	143
Debt Service Requirements Graph.....	145
Standardized Assessments of Student Achievement.....	146
Graduation Rate.....	152
Glossary of Terms.....	153

EXECUTIVE SUMMARY





121 West Tabernacle, St. George, Utah 84770
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August 8, 2023

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 2023-24, and the final revised budget for fiscal year 2022-23.

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 2023-24 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 require 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



Back Row L to R: Larry Bergeson (Superintendent), Burke Staheli, David Stirland (Vice President), Craig Seegmiller, Terry Hutchinson, Brent Bills (Business Administrator)

Front Row: LaRene Cox, Becky Dunn (President), Nannette Simmons

Washington County School District Administrative Personnel

Superintendent	Larry Bergeson
Business Administrator	Brent Bills
Assistant Superintendent - Secondary	Richard Holmes
Assistant Superintendent - Elementary	Nate Esplin
Executive Director - High Schools	Craig Hammer
Executive Director - Intermediate Schools	Cheri Stevenson
Executive Director - Elementary	Amy Mitchell
Executive Director - Elementary	Steve Gregoire
Executive Director - Human Resources	Lyle Cox
Director of Special Education	Hollee Cullen
Director of Career and Technical Education	Dave Gardner
Director of Assessment / Learning	Brad Ferguson
Director of Technology and Media	Jeremy Cox
Director of Communication and Public Relations	Steve Dunham
Director of Student Services	Brad Christensen

Mission Statement

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.
- Enhance parental involvement and improve parent/school communication.
- Implement 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

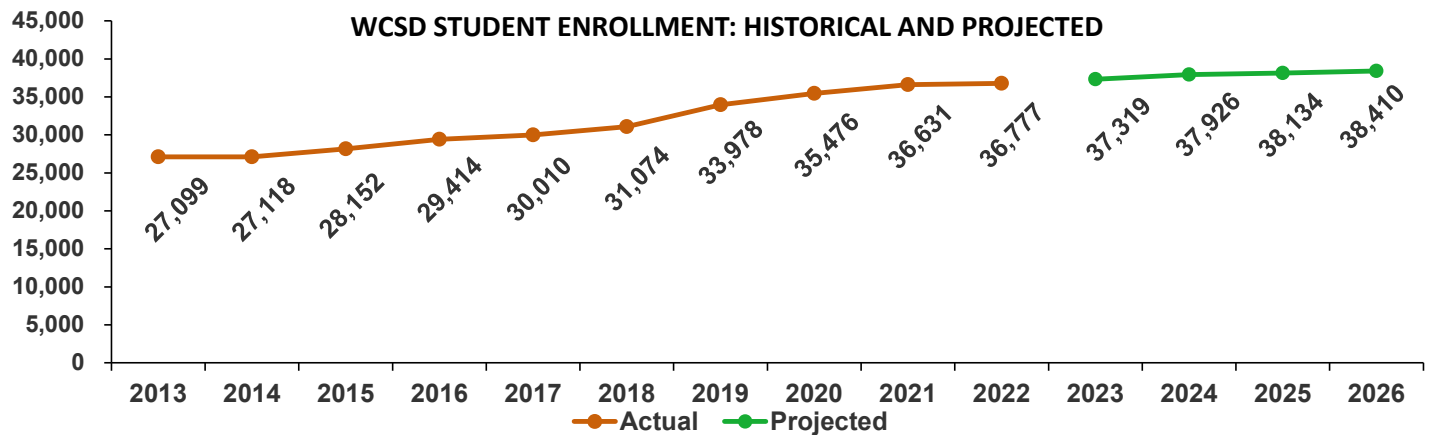
been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Washington County School District is usually amended once every year, when the Board also takes 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.

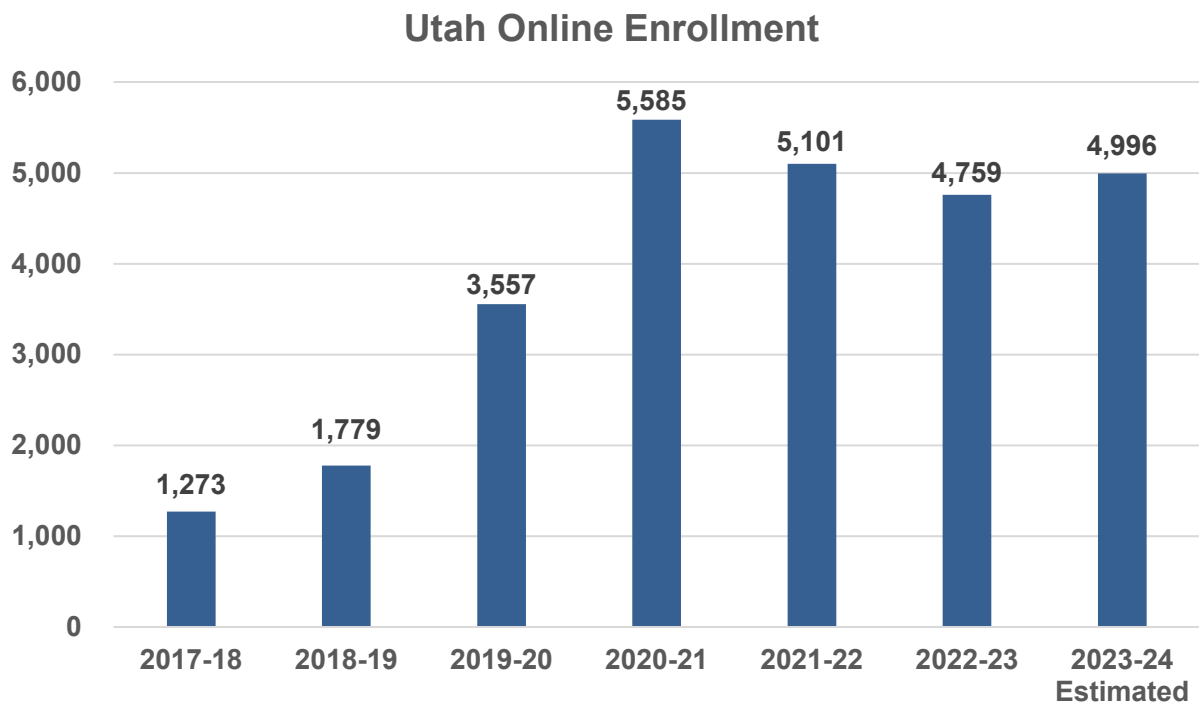
Student Enrollment

The District has projected K-12 student enrollment for October 1, 2023 to be 37,319. This is an increase of 542 students or 1.5% over the prior year.

The District is expecting an increase of 136 students in traditional elementary schools (grades K-5), an increase of 169 students in traditional secondary schools (grades 6-12), and an increase of 237 students for Utah Online in grades K-12.



Utah Online’s enrollment has grown rapidly in recent years. The COVID-19 pandemic contributed even further to Utah Online’s rapidly increasing enrollment in the 2020-21 fiscal year. Utah Online experienced a slight drop in enrollment in 2021-22 as schools across the state eased up on face mask requirements and other stringent pandemic protocols, returning to in-person classes similar to pre-pandemic times. Enrollment in Utah Online (grades K-12) is expected to increase in the upcoming school year.



The District’s enrollment has been steadily increasing since the mid 1990s. Over the past few decades, Washington County has been one of the fastest growing areas in the country, and that trend is expected to continue going forward. Due to continuing in-migration, and a birth rate which is significantly higher than the nation-wide birth rate, District enrollment is projected to grow by an additional 1,091 students over the next four years, which would represent a 4.4% increase.

Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$4,280 for fiscal year 2023-24) 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 .001406 (2023 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.

Financial Overview

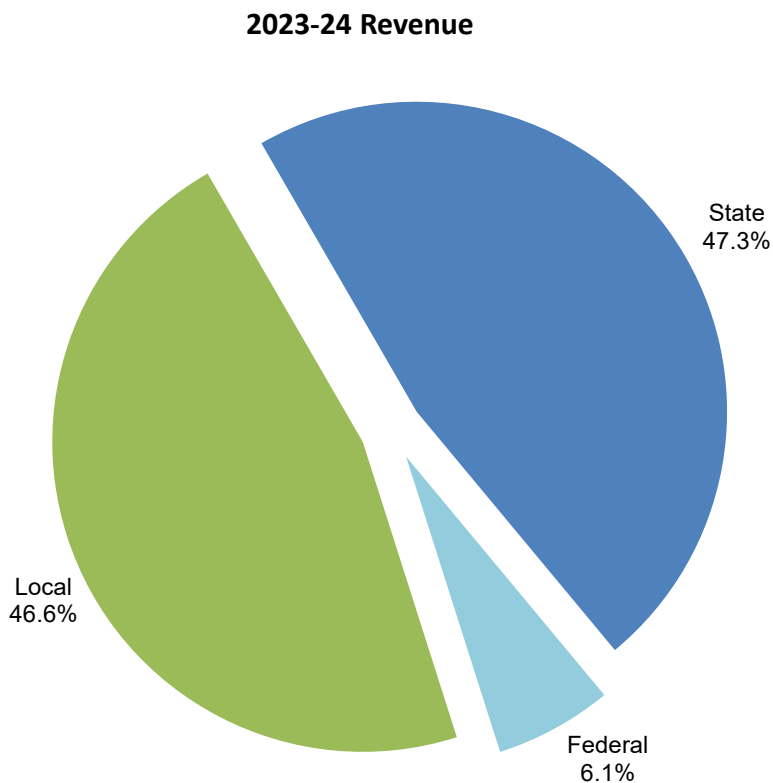
The financial section of the budget provides revenue and expenditure statements for all district funds. The accounts of the District are organized on the basis of funds and account groups. Each fund is considered a separate accounting entity and each has a separate, self-balancing set of accounts. The 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 2023-24, 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.

Revenues

For the 2023-24 fiscal year, Washington County School District will receive approximately 46.6% of its revenue from local sources and 47.3% from state sources. The District is expecting approximately 6.2% of its revenues will come from Federal sources, which is lower than the previous year. In response to COVID-19, the Federal government allocated additional educational stimulus funding to school districts nationwide to help address student learning gaps brought about by the pandemic and improve the educational environment in terms of health and safety. The District will have spent most of its share of those Federal stimulus funds by the end of the 2022-23 fiscal year. Federal funding levels in 2023-24 will be very similar to pre-pandemic funding levels.



The District anticipates total revenues and other financing sources of \$460.2 million in 2023-24, which would represent an overall decrease of \$7.8 million compared to 2022-23.

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

	2021-22 Actual	2022-23 Final Budget	2023-24 Adopted Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 312,220,817	\$ 359,935,633	\$ 353,558,043	-1.77%
Debt Services	60,185,221	69,634,715	-	-100.00%
Capital Projects	35,828,614	14,821,380	82,336,809	455.53%
Food Services	19,229,744	14,912,132	14,271,774	-4.29%
Student Activity	7,358,816	8,765,415	10,036,399	14.50%
Total	\$ 434,823,212	\$ 468,069,275	\$ 460,203,025	-1.68%

Property tax revenues are expected to increase by approximately \$2.5 million, due to new growth.

State funding will be increasing by \$29.5 million due to new growth and an increase to the weighted pupil unit (WPU) value.

Federal funding levels are expected to decrease by \$31.1 million compared to 2022-23, due to the end of stimulus funding allocated to address the impact of the COVID-19 pandemic.

The Board will be conducting a Truth In Taxation hearing in August, 2023 to increase the capital levy to collect the amount of money that has been historically collected through the debt service levy. Bond principal and interest payments will be made out of the capital levy. Major capital projects will be 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 \$446 million in the governmental funds in 2023-24, which would represent a \$21 million decrease compared to 2022-23.

The Maintenance and Operation Fund expenditures are expected to increase by \$15.5 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.

The Debt Services Funds expenditures are expected to decrease by \$45 million. Washington County School District only issues bonds as needed to keep up with growth.

Capital Projects Fund expenditures are projected to increase by \$7.3 million. The only major project under construction in the 2022-23 school year was the new CTE high school opening in August, 2023. In the 2023-24 school year, a new elementary school, and a new vocational building at Dixie High School will begin construction. Year-to-year comparisons in this 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 proposed capital expenditures for the 2023-24 fiscal year.

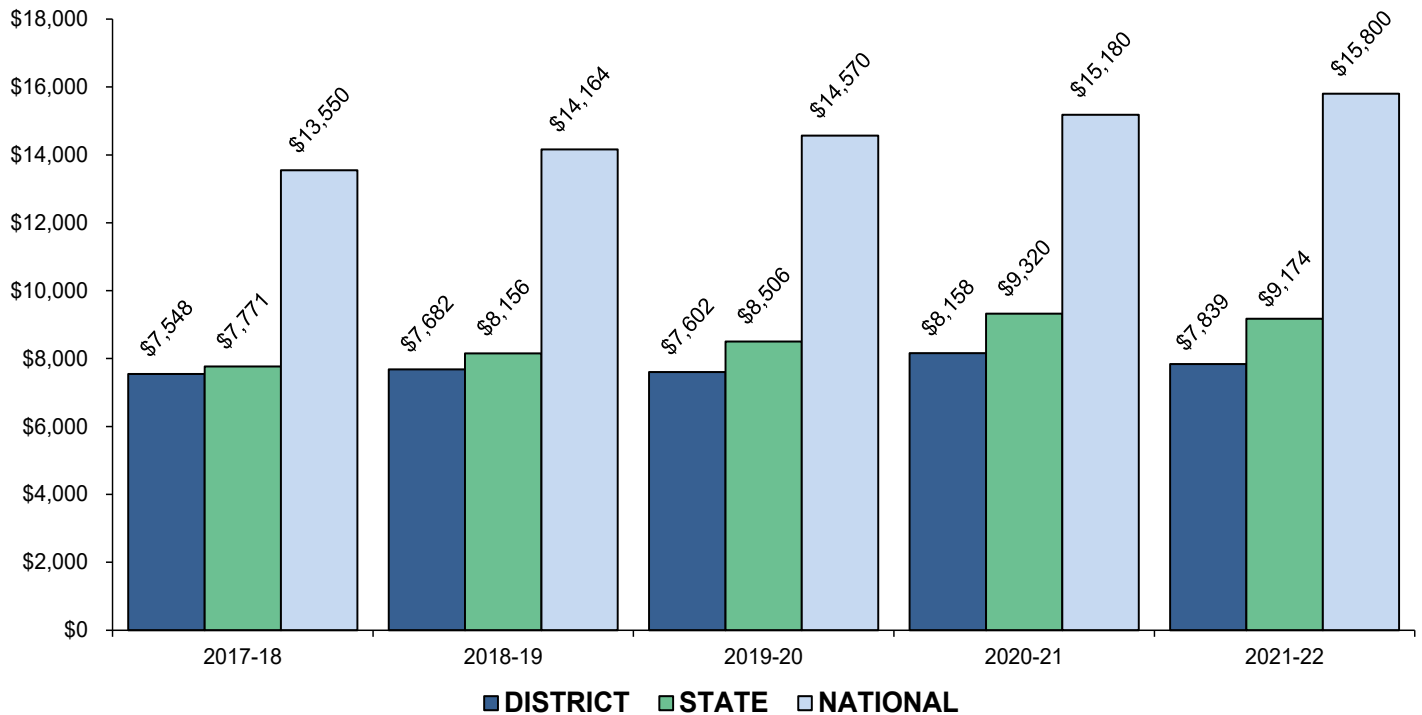
Expenditures are expected to decrease slightly in the Food Services Fund due to the ending of one-time Federal funding.

The Student Activity Fund expenditures are expected to increase to keep pace with student growth and inflation.

Three-year comparison of expenditures by fund

	2021-22 Actual	2022-23 Final Budget	2023-24 Adopted Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 285,755,886	\$ 338,040,488	\$ 353,558,043	4.59%
Debt Services	58,768,297	58,959,089	13,901,653	-76.42%
Capital Projects	37,275,892	43,478,919	50,742,721	16.71%
Food Services	13,927,464	17,881,962	17,729,737	-0.85%
Student Activity	8,224,956	8,765,415	10,036,399	14.50%
Total	<u>\$ 403,952,495</u>	<u>\$ 467,125,873</u>	<u>\$ 445,968,553</u>	-4.53%

Washington County School District Expenditures Per Student



Sources: Utah State Board of Education Superintendent's Annual Report, and the US Department of Education, National Center for Education Statistics.

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 from Local Education Agencies (LEAs) to other LEAs within the State (Objects 511, 561, 564 and 591)

Fund Balance

The District anticipates fund balances for the Maintenance and Operation Fund will remain constant over the upcoming year.

Capital Projects fund balance will increase due to timing on capital construction.

The District has a policy of only building schools when needed due to growth. As such, the Capital Projects fund balance will fluctuate dramatically as money is saved for upcoming construction projects, and as payments are made for those projects.

Three-year comparison of fund balances

	2021-22 Actual	2022-23 Final Budget	2023-24 Adopted Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 87,692,641	\$ 109,587,786	\$ 109,587,786	0.00%
Debt Services	3,226,027	13,901,653	-	-100.00%
Capital Projects	36,496,797	7,839,258	39,433,346	403.02%
Food Services	10,005,412	7,035,582	3,577,619	-49.15%
Student Activity	-	-	-	
Total	<u>\$ 137,420,877</u>	<u>\$ 138,364,279</u>	<u>\$ 152,598,751</u>	10.29%

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

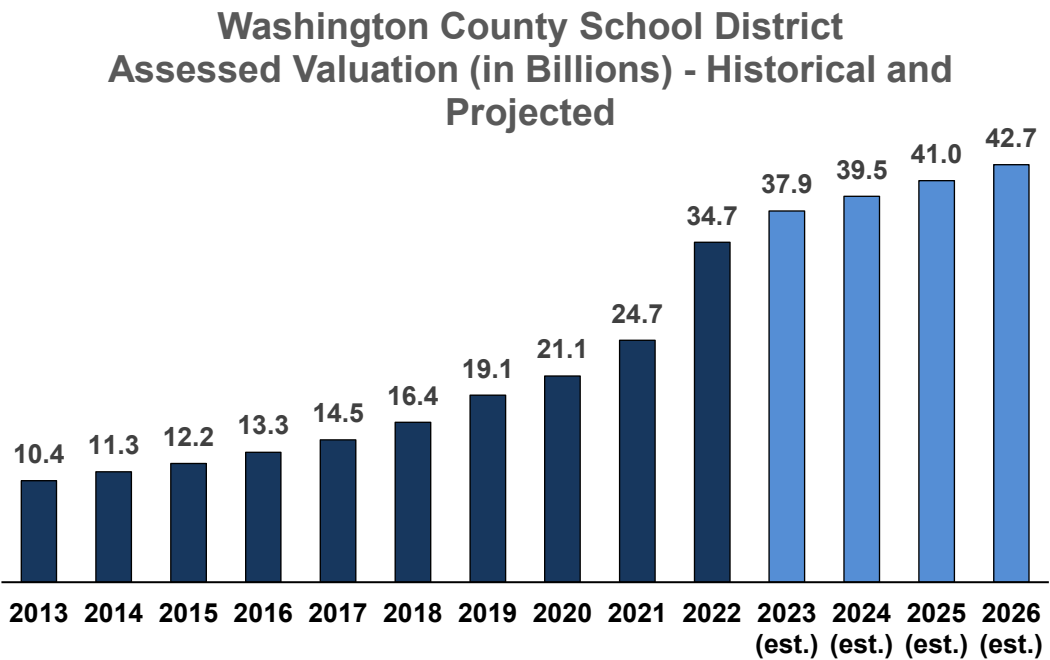
Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Taxes	\$ 185,156,501	\$ 193,516,816	\$ 200,552,090	\$ 208,436,451
Interest From Investments	3,707,589	4,241,529	3,820,348	3,943,353
Food Services Sales	2,937,075	3,083,929	3,238,125	3,400,031
Other Local Revenue	21,384,452	22,391,850	23,286,225	24,272,284
State Revenue	216,569,870	227,696,061	235,669,855	245,084,248
Federal Revenue	28,047,538	29,300,147	30,464,742	31,780,694
Total Revenues	457,803,025	480,230,331	497,031,386	516,917,061
Expenditures:				
Maintenance & Operation				
Salaries	205,328,715	215,502,371	223,044,953	231,966,751
Employee Benefits	99,660,664	104,629,200	108,291,222	112,622,870
Purchased Services	9,790,680	10,280,214	10,640,021	11,065,619
Supplies & Materials	35,442,884	37,172,538	38,473,580	40,012,522
Equipment	3,235,350	3,397,118	3,516,016	3,656,657
Other	99,750	104,738	108,404	112,740
Debt Services	27,664,645	25,806,395	24,099,495	24,119,245
Capital Projects	36,979,729	64,402,665	75,949,299	40,089,514
Food Services	17,729,737	16,568,596	16,909,241	17,256,976
Student Activity	10,036,399	10,488,037	10,959,999	11,453,200
Total Expenditures	445,968,553	488,351,872	511,992,230	492,356,094
Excess of Revenues over Expenditures	11,834,472	(8,121,541)	(14,960,843)	24,560,967
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	2,400,000	500,000	550,000	600,000
Refunding Bonds Issued	16,960,148	16,450,000	16,985,000	30,270,000
Payment to Refunded Bond Escrow	(18,300,000)	(16,450,000)	(16,985,000)	(30,270,000)
Bond Premium	1,339,852	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	2,400,000	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	14,234,472	(7,621,541)	(14,410,843)	25,160,967
Fund balances - beginning	138,364,279	152,598,751	144,977,210	130,566,367
Fund balances - ending	\$ 152,598,751	\$ 144,977,210	\$ 130,566,367	\$ 155,727,334

Assessed Valuation

Washington County’s assessed valuation has grown steadily over the last decade, but in the past year it has increased considerably.

The assessed valuation has grown from \$10.4 billion in 2012 to \$34.7 billion in 2022 and is projected to be \$37.9 billion in 2023. The County’s assessed valuation grew by an average of 13.7% 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 \$42.7 billion in 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 FY 2023 tax rate will be 0.004748, which constitutes a 6.86% decrease compared to the prior year's rate. The proposed rate includes an estimated State basic rate of 0.001406 which is set by the State of Utah.

Washington County School District Tax Rates

	<u>Actual 2021-22</u>	<u>Actual 2022-23</u>	<u>Adopted 2023-24</u>	<u>Change From Prior Year</u>
Maintenance and Operation				
Minimum School Program	0.001661	0.001652	0.001406	-0.000246
Voted Leeway	0.001100	0.001100	0.001072	-0.000028
Board Local Levy & Charter Levy	0.000777	0.000331	0.000322	-0.000009
Capital Outlay	0.000209	0.000159	0.001948	0.001789
General Obligation Debt	<u>0.002300</u>	<u>0.001856</u>	<u>0.000000</u>	<u>-0.001856</u>
TOTAL	<u>0.006047</u>	<u>0.005098</u>	<u>0.004748</u>	<u>-0.000350</u>

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 30, 2023.

Opening Debt	\$ 235,465,000
Debt Issued	\$ 5,166,000
Refunded Bonds	\$ -
Debt Payment	<u>\$ (49,436,000)</u>
Ending Debt	<u>\$ 191,195,000</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: 2021-22

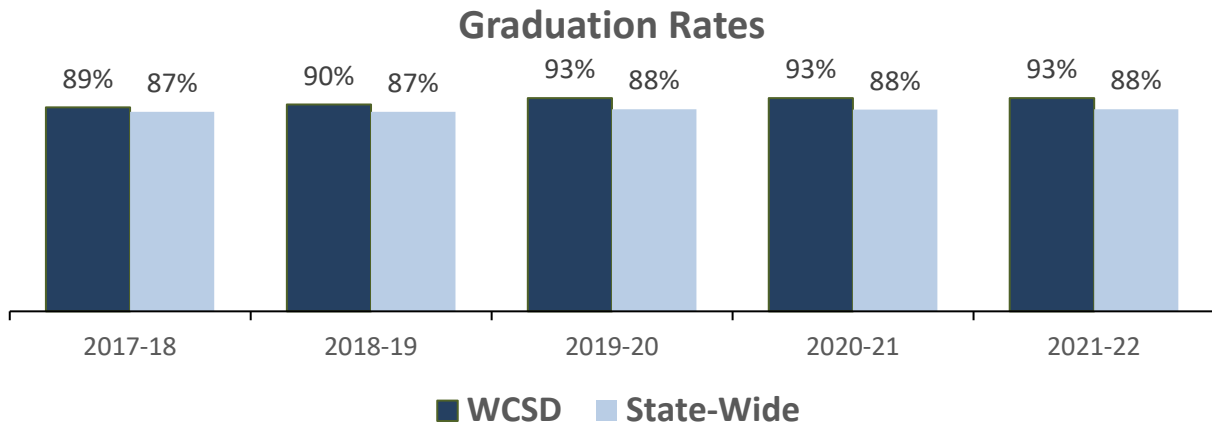
District	October 1, 2021 Enrollment	2022 Graduation Rate	Student - Teacher Ratio	Expenditures Per Student	% Ethnic Minority	English Language Learners	Students with Disabilities	Economically Disadvantaged
Alpine	83,999	90.4%	24.4	\$8,018	22.3%	5.6%	10.1%	20.4%
Cache	19,554	94.8%	23.1	\$8,671	15.0%	3.9%	11.7%	32.1%
Canyons	33,252	88.7%	20.5	\$10,017	30.0%	9.5%	11.7%	29.5%
Davis	72,540	91.8%	23.1	\$8,851	19.2%	4.0%	12.8%	17.4%
Granite	60,371	78.7%	20.4	\$10,011	54.8%	26.0%	12.3%	49.9%
Jordan	57,840	90.2%	21.5	\$8,283	28.2%	7.7%	12.6%	18.4%
Nebo	35,454	92.7%	22.9	\$8,193	21.5%	4.2%	12.9%	24.6%
Provo	13,623	90.5%	18.6	\$10,044	42.4%	16.9%	12.1%	38.4%
Salt Lake	19,833	74.2%	17.5	\$12,567	59.2%	22.0%	12.8%	53.3%
Tooele	22,939	77.3%	23.2	\$7,642	19.7%	3.7%	7.7%	22.4%
Washington	36,453	93.0%	22.4	\$7,839	22.9%	6.4%	12.5%	28.7%
Weber	32,731	90.8%	21.0	\$8,695	20.1%	4.6%	13.7%	24.9%
All Utah Districts	597,461	88.2%	21.1	\$9,174	28.6%	8.8%	12.3%	29.6%

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 negotiations with the Washington County Education Association (representing certified employees) and the Red Rock Professional Association (representing classified employees). Per negotiated agreement with these associations, the salary schedules will be updated in the 2023-24 fiscal year to include some of the highest year-over-year pay increases ever implemented in the District’s history.

Certified Employees:

- An additional \$1,714 will be added to the base of the certified salary schedule.
- The \$4,200 legislative salary adjustment is increasing to \$8,400
- The district will continue to fund a full step increase, plus additional education advancement increments for qualifying employees.

Classified Employees:

- A 10.04% cost of living adjustment will be added to salary schedules.
- The district will continue to fund a full step increase for qualifying employees.

Updated salary schedules and negotiated agreements may be viewed at:

<https://www.washk12.org/human-resource/salary-payroll/>

Increases in the District’s salary costs are due to the implementation of these increases in the salary schedule, as well as additional positions needed to address student enrollment growth. The District’s medical insurance premium costs are also rising by 2%. The District will continue to pay 96.6% of the high deductible premiums and 87% of the traditional plan premiums.

Certified staffing levels are expected to increase year over year to adjust for increases in student enrollment. The district has projected student enrollment to grow by 4.4% over the next four years. Annual staffing increases are expected in order to accommodate those additional students.

Over the four-year period from the 2019-20 school year through the 2022-23 school year, the District added 339.2 FTES, an increase of 11.3%. The areas which underwent the most growth during this time were teachers (in both elementary and secondary schools), teacher aides, certified Special Education positions and Special Education assistants.

Increases in these areas were driven in part by the opening of South Mesa Elementary (FY21) and Desert Canyons Elementary (FY22). Additionally, the availability of Federal stimulus funds in response to the COVID-19 pandemic allowed the District to hire additional teachers and aides.

Staffing Increases: Fiscal Years 2018-19 Through 2022-23

	FTE	FTE	FTE	FTE	FTE	1 Year Increase (Decrease)
	2019-20	2020-21	2021-22	2022-23	2023-24	
Certified						
Elementary Teachers	672.9	682.5	691.0	714.9	741.9	27.0
Secondary Teachers	759.2	780.9	808.1	841.2	848.3	7.1
Counselors	73.6	79.2	84.6	88.1	92.9	4.8
Media	20.0	20.0	20.0	20.0	21.0	1.0
Pre-School	27.3	24.0	24.9	24.4	25.0	0.6
Other	123.8	146.7	168.0	182.7	180.4	(2.3)
Classified & Admin						
Principals	76.0	76.5	77.5	80.0	80.0	0.0
Teacher Aides	499.6	520.8	520.8	578.5	568.8	(9.7)
Media Assistants	44.0	43.0	44.0	44.7	46.1	1.4
Professional Staff / Secretaries	184.5	197.4	202.3	203.1	211.8	8.7
Custodial	174.2	179.2	187.1	187.0	190.6	3.6
Maintenance	39.0	41.4	43.0	40.0	39.0	(1.0)
Transportation	64.5	71.0	69.8	74.1	65.4	(8.8)
Food Services & Warehouse	127.4	128.4	134.4	135.5	134.8	(0.7)
Health Services	26.9	27.6	26.2	33.6	34.0	0.4
Technology Support	32.2	34.9	34.6	34.6	36.9	2.3
Program / Dept Coordinators	19.0	21.0	20.5	18.0	19.0	1.0
District Administrators	19.0	21.0	21.0	22.0	25.0	3.0
All FTEs District-Wide	2,983.2	3,095.5	3,177.9	3,322.4	3,360.8	38.4

FOUR YEAR INCREASE (FY19 - FY22) 339.2

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 2022-23, budget updates will be required for fiscal year 2023-24 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 2023-24. 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 \$5,172,297 in the 2023-24 fiscal year.

Beginning in the 2019-20 school year, schools began receiving 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 \$8,196,195 in the 2022-23 fiscal year, and is expected to receive \$9,338,490 in 2023-24. These funds are generally used towards additional teachers, teacher aides, counselors, technology, and professional development opportunities.

The District received approximately \$27.3 million in Federal stimulus money in the 2022-23 fiscal year. These funds were intended to combat problems in student learning and increased costs due to the COVID-19 pandemic. In 2023-24 the District expects to receive approximately \$142,000 in additional Federal stimulus money. 2023-24 is the final year these stimulus funds related to the COVID-19 pandemic will be available.

Debt Services Fund – This fund will be 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 preschool building next to Hurricane Elementary (opened August 2020)
- South Mesa Elementary (opened August 2020)
- Washington Fields Intermediate (opened August 2019)
- Crimson Cliffs Middle (opened August 2018)
- Crimson Cliffs High (opened August 2019)
- 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)
- An addition to Enterprise Elementary to add four classrooms (Spring 2023)

Ongoing capital projects which will begin or continue in 2023-24 include:

- A Career Technical Education (CTE) high school (opening August 2023)
- A new elementary school (August 2025)
- An addition and remodel project for Enterprise High School (Summer 2026)
- A new vocational building at Dixie High School (August 2026)
- Rebuilding Snow Canyon Middle School (August 2027)
- Other projects to repairs, replacements and upgrades to buildings and grounds across the district.

Food Services Fund – The Food Services program will be adding several employee positions to keep pace with student enrollment growth. The primary focus of Food Services in 2023-24 will be to continue providing high quality products and services and maintain the current level of student participation.

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 in 2022-23. This allowance will not be in effect going forward, but there will be no increase to lunch prices for 2023-24.

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

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,

A handwritten signature in cursive script that reads "Larry G. Bergeson".

Larry G. Bergeson, M.ED.

Superintendent of Schools

A handwritten signature in cursive script that reads "Brent L. Bills".

Brent L. Bills, M.B.A.

Business Administrator

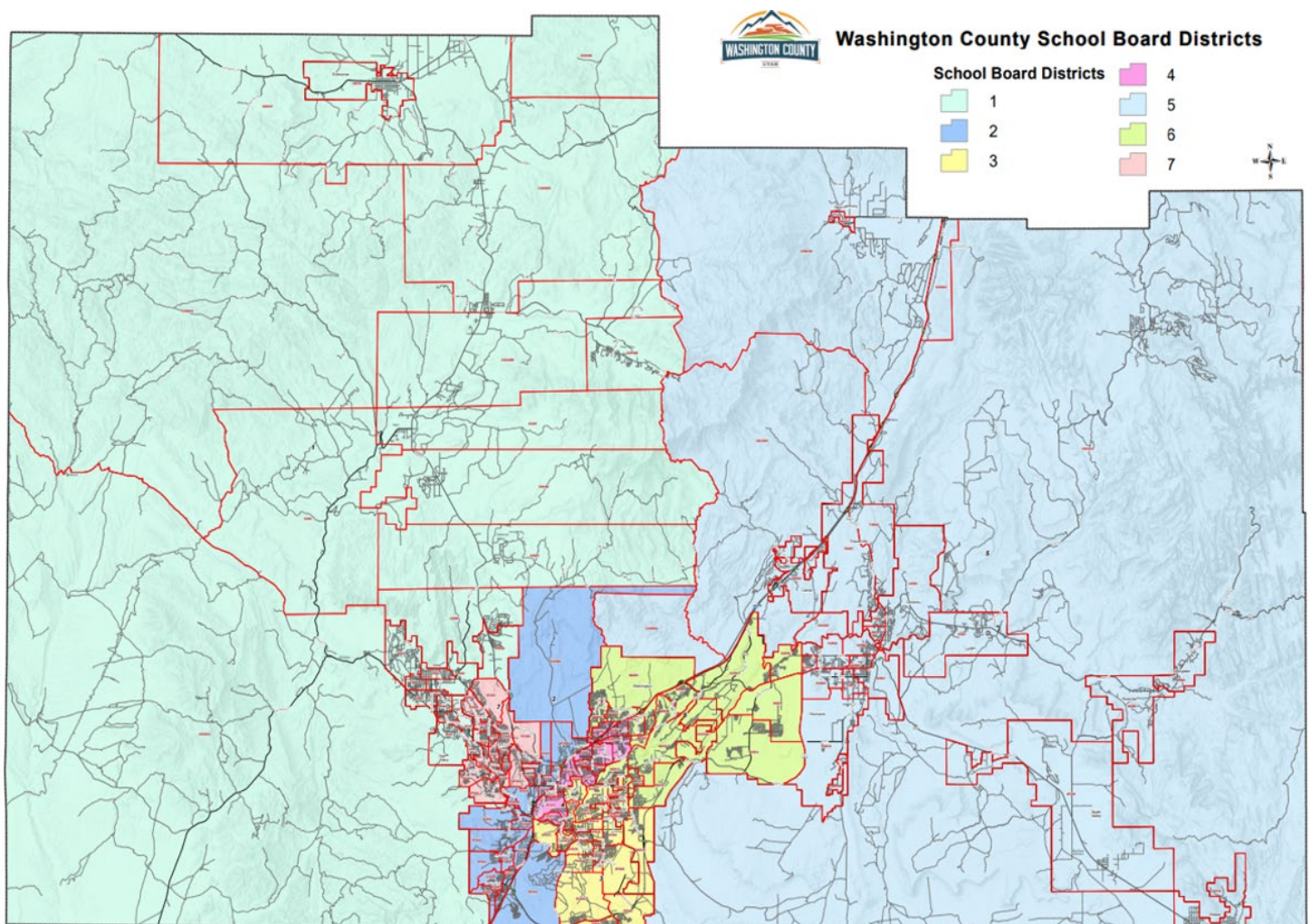
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ORGANIZATIONAL SECTION



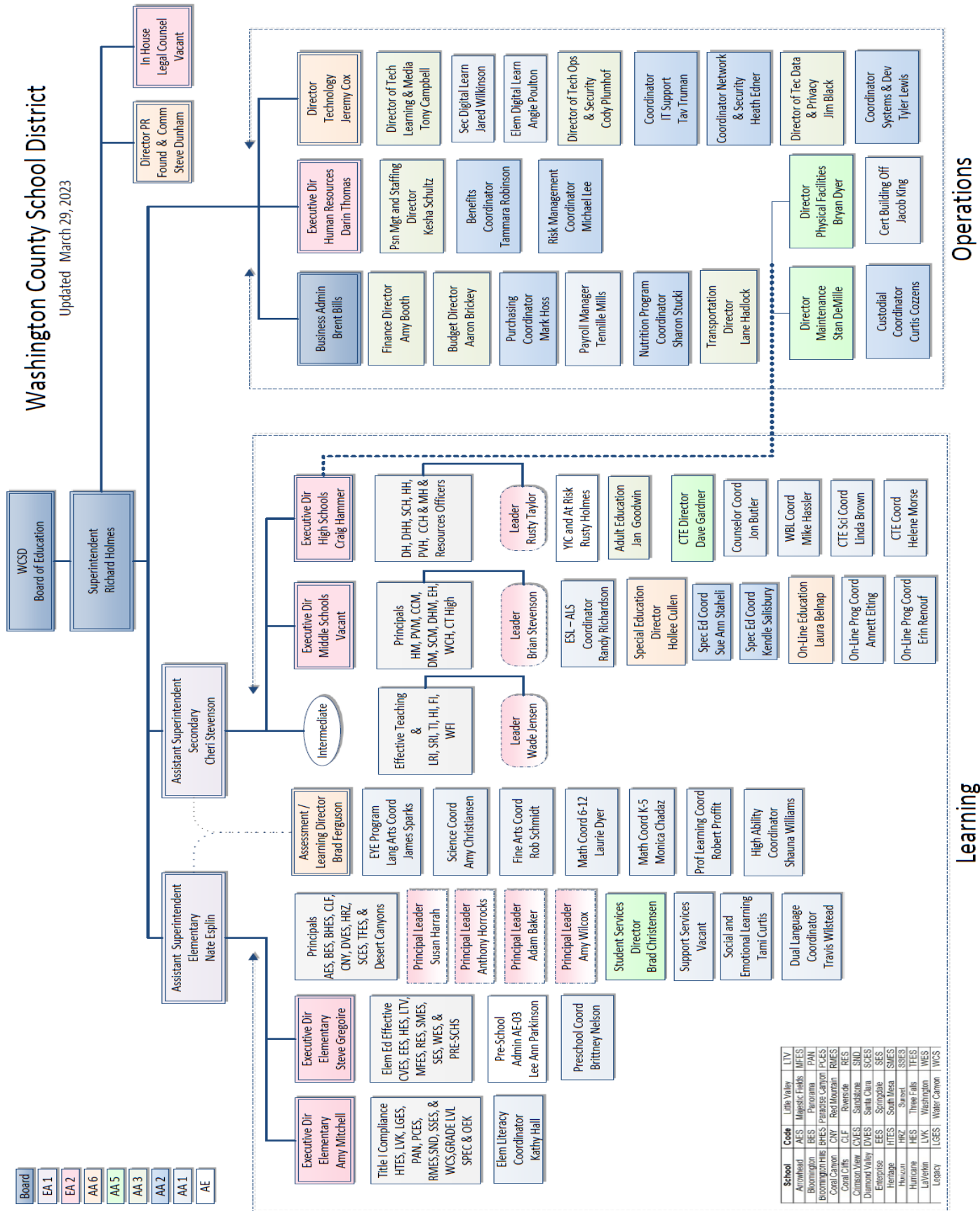
Washington County School Board

Board President.....	Becky Dunn - District #1
Board Vice President.....	David Stirland - District #5
Board Member.....	LaRene Cox - District #4
Board Member.....	Terry Hutchinson - District #3
Board Member.....	Craig Seegmiller - District #2
Board Member.....	Nannette Simmons - District #7
Board Member.....	Burke Staheli - District #6



Source <https://www.washco.utah.gov/forms/gis/assets/maps/clad/school/school-board-map.pdf>

Washington County School District Administrative Personnel



Washington County Schools Contact Information

		Grades	Address	Principal/Administrator	Phone
Elementary Schools	Arrowhead	K - 5	545 Arrowhead Trail - Santa Clara, UT 84765	Kim Heki	(435) 674-2027
	Bloomington	K - 5	425 Man of War Road - St. George, UT 84790	Susan Moore	(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	Anthony Horrocks	(435) 652-4787
	Coral Cliffs	K - 5	2040 W 2000 N - St. George, UT 84770	Stephen Eves	(435) 652-4712
	Crimson View	K - 5	2835 E 2000 S - St. George, UT 84790	Adam Baker	(435) 634-7000
	Desert Canyons	K - 5	3101 E. Rimrunner Drive - St. George, UT 84790	Rod Broadhead	(435) 634-7040
	Diamond Valley	K - 5	1411 W Diamond Valley Drive - St. George, UT 84770	Brandon Yost	(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	Amy Wilcox	(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	Matthew Lowe	(435) 635-4668
	LaVerkin	K - 5	51 W Center - LaVerkin, UT 84745	Gabbi Young	(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	Chris Barrett	(435) 628-6881
	Paradise Canyon	K - 5	1795 W 1230 N - St. George, UT 84770	Susan Harrah	(435) 673-8978
	Red Mountain	K - 5	263 E 200 S - Mns, UT 84738	Jennifer Leavitt	(435) 656-3802
	Riverside	K - 5	2500 S Harvest Lane - Washington, UT 84780	Steven Leavenworth	(435) 652-4760
	Sandstone	K - 5	850 N 2450 E - St. George, UT 84790	Melissa Dietzel	(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	Julie Smith	(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	Kelly Mitchell	(435) 673-3012
	Water Canyon	K - 6	250 E Newel Avenue #520 - Hildale, UT 84784	Brad Jolley	(435) 874-1182
Intermediate Schools	Fossil Ridge	6 - 7	383 S Mall Drive - St. George, UT 84790	Jonathan Howell	(435) 652-4706
	Hurricane	6 - 7	1325 S 700 W - Hurricane, UT 84737	Terri Howell	(435) 635-8931
	Lava Ridge	6 - 7	2425 Rachel Drive - Santa Clara, UT 84765	Launale Williams	(435) 652-4742
	Sunrise Ridge	6 - 7	3167 S 2350 E - St. George, UT 84770	Mandie Luce	(435) 652-4772
	Tonaquint	6 - 7	1210 W Curly Hollow - St. George, UT 84770	Desirae Roden	(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	Brian Stevenson	(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	Brett Gifford	(435) 634-0470
	Snow Canyon	8 - 9	1215 N Laval Flow Drive - St. George, UT 84770	Brad Bench	(435) 628-3289
High Schools	Career Tech High	9 - 12	1001 East White Dome Drive - St. George, UT 84790	Chris Homer	TBA
	Crimson Cliffs	10 - 12	4430 S Crimson Way - Washington UT 84780	Rusty Taylor	(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 McKeehan	(435) 635-3719
	Millcreek	10 - 12	2410 E Riverside Drive - St. George, UT 84790	Rusty Holmes	(435) 628-8206
	Pine View	10 - 12	2850 E 750 N - St. George, UT 84790	Mike Mees	(435) 628-5255
	Snow Canyon	10 - 12	1385 N Lava Flow Drive - St. George, UT 84770	Kim Monkres	(435) 634-1967
	Water Canyon	7 - 12	880 N Carling Street #520 - Hildale, UT 84784	Steven Showalter	(435) 874-1407
Other Schools	Preschool		Multiple locations throughout Washington County	Lee Ann Parkinson & Brittney Nelson	(435) 673-1557
	Southwest Adult High		75 West Tabernacle - St. George, UT 84770	Jan Goodwin	(435) 652-4709
	Utah Online	K - 12		Laura Belnap & Cherie Best	(435) 986-5181 (435) 986-5199

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-auditor/election-info/>

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-two schools:

- twenty-nine 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, 2022, the district's enrollment was 36,777 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.

According to the U.S. Census Bureau, Washington County's estimated population as of July 1, 2022 was 197,680, which is an increase of 3.4% over the prior year.

The US Census Bureau identified the St. George Metropolitan Area as the fastest growing metro area in the U.S. for the period from July 1, 2020 to July 1, 2021.

Top 10 Metro Areas in Percent Growth: July 1, 2020 to July 1, 2021

Rank	Metro Area	April 1, 2020 (Estimates Base)	July 1, 2020	July 1, 2021	Percent Growth
1	St. George, UT	180,279	181,924	191,226	5.1%
2	Couder d'Alene, ID	171,362	172,646	179,789	4.1%
3	Myrtle Beach-Conway-North Myrtle Beach, SC-NC	487,722	491,582	509,794	3.7%
4	Punta Gorda, FL	186,847	487,960	194,843	3.7%
5	The Villages, FL	129,752	130,897	135,638	3.6%
6	Boise City, ID	764,718	769,581	795,268	3.3%
7	Lakeland-Winter Haven, FL	725,046	729,233	753,520	3.3%
8	Provo-Orem, UT	671,185	674,967	697,141	3.3%
9	Cape Coral-Fort Myers, FL	760,822	764,679	787,976	3.0%
10	Logan, UT-ID	147,348	147,796	152,083	2.9%

Source <https://www.census.gov/newsroom/press-releases/2022/population-estimates-counties-decrease.html>

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 St. George Ironman Triathlon, and a host of other annual festivals and events.

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.

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 has caused challenges for younger families working in the service industries.

The COVID-19 pandemic negatively impacted the economy of Washington County, along with the rest of the country. The local economy has largely recovered, and as of April, 2022 the unemployment rate for the County had dropped to 2.5 percent, compared to a nation-wide rate of 3.4 percent.

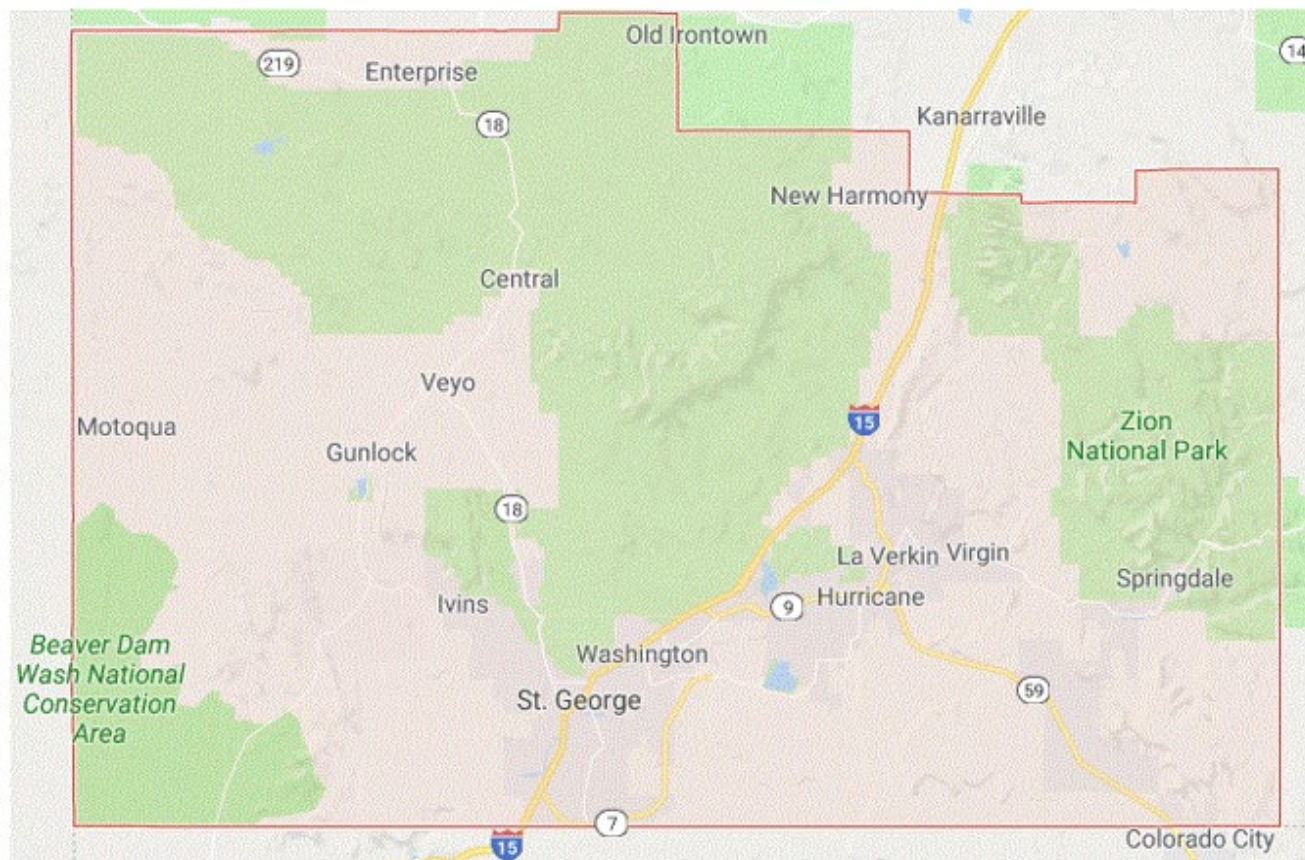
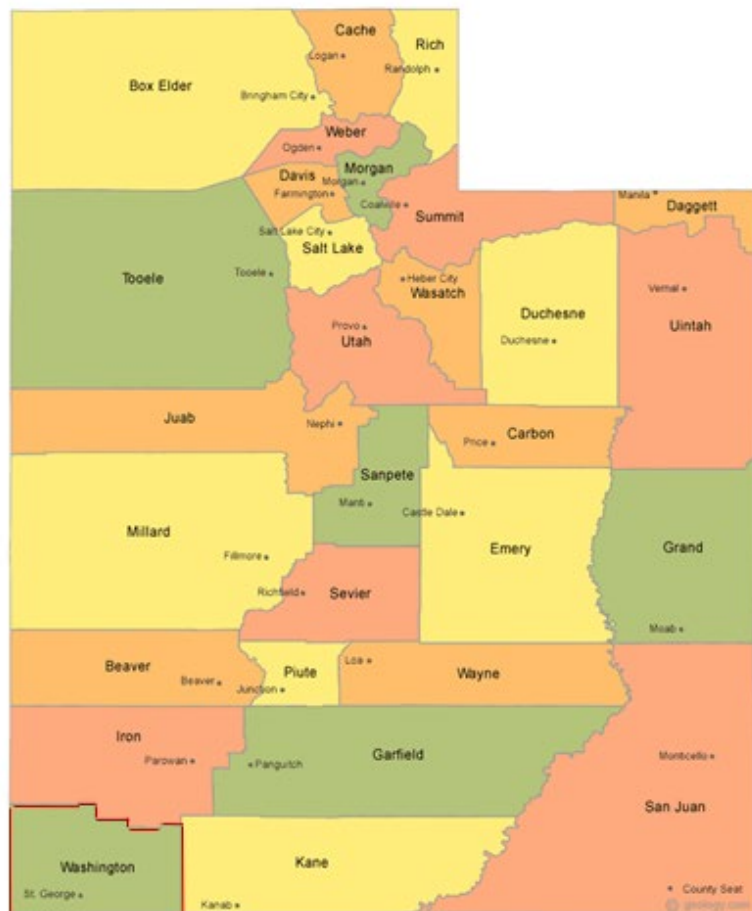
Washington County is situated in the southwestern corner of Utah, near the borders of Arizona and Nevada.

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 assessment 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 together 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 themselves 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 four types of Governmental Funds: a General Fund (the Maintenance and Operating Fund); Special Revenue Funds (the Food Services Fund and Student Activity Fund); a Capital Projects Fund (the Capital Outlay Fund); and a Debt Services Fund. A description of the activities financed and accounted for in each of these funds precedes the detail 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 – NCLB 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.

53G-7-304. Undistributed reserve in local school board budget.

- (1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the local school board in accordance with a scale developed by the state board. The scale is based on the size of the school district's budget.
- (2) The local school board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the local school board setting forth the reasons for the appropriation. The local school board shall file a copy of the resolution with the state board and the state auditor.
- (3) The local school board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

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; and
 - (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 depreciation 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 2023-24 fiscal year will be funded from the State based upon the ADM for 2022-23. 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 (\$4,280 for the 2023-24 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 .001406 (2023 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 2023 tax rate is 0.004748.

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 \$4,280 for fiscal year 2023-24 per Weighted Pupil Unit (WPU), which represents a 6% 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 negotiates: 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 rate for FY 2023 will remain constant at 23.7 percent of salary for those enrolled in the non-contributory system, and will remain at 20.02 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 2.2% 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

In November 2018, voters approved the issuance of \$125 million of general obligation bonds. The proceeds have been, and will continue to be used towards:

- South Mesa Elementary School (opened August 2020)
- Desert Canyons Elementary School (opened August 2021)
- Water Canyon High School Vocational Building and Sports Field (opened August 2021)
- Additional classrooms for Enterprise Elementary (completed Spring 2022)
- New Career Technical Education (CTE) high school (opening August 2023)
- Enterprise High remodel & addition (estimated completion summer 2023)
- Safety measures for all schools in the District
- Other projects which will increase the safety, energy efficiency and useful life expectancy of schools and other District buildings
- Land purchases & other site improvements

Although large capital projects are funded from bond issuances, 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.

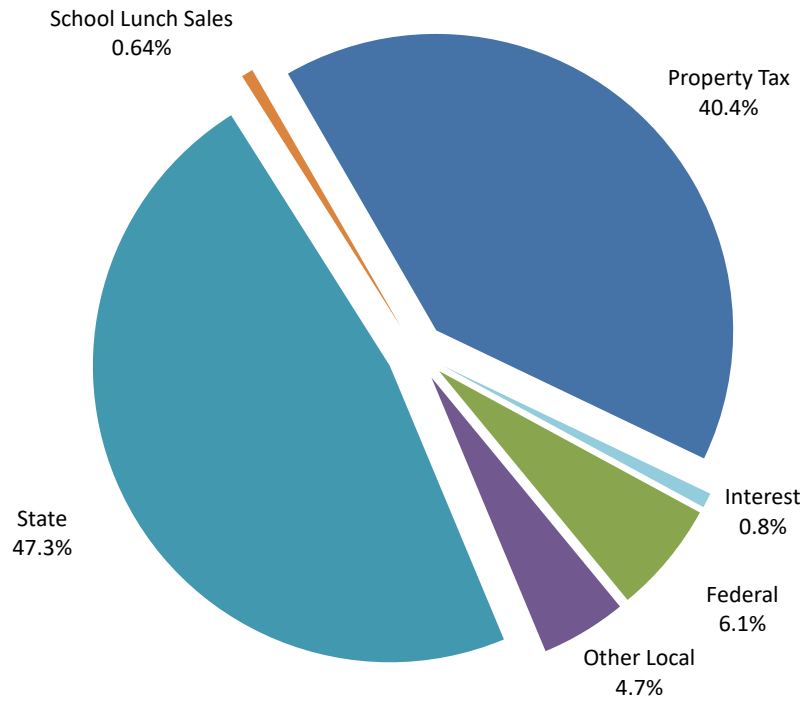


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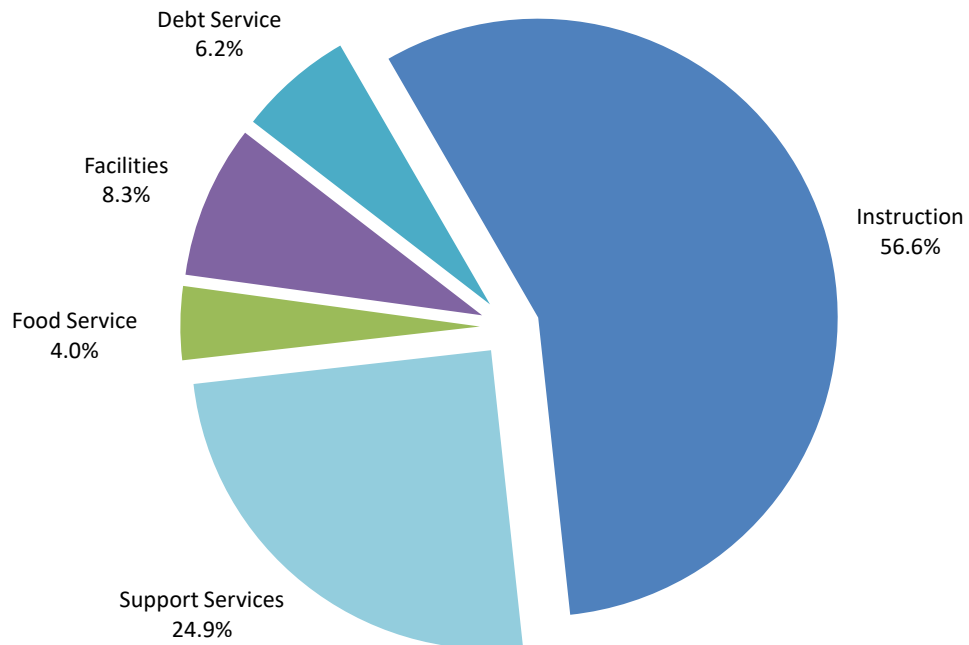
FINANCIAL SECTION



**Where the Money Comes From
Revenues Fiscal Year 2023-24**



**Where the Money Goes
Expenditures Fiscal Year 2023-24**



WASHINGTON COUNTY SCHOOL DISTRICT

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

Fiscal Year 2023-24, with Comparative Totals for Prior Years

	Maintenance and Operation	Debt Services	Capital Projects	Food Services
Revenues:				
Property Taxes	\$ 108,642,953	\$ -	\$ 76,513,548	\$ -
Interest From Investments	2,100,000	-	1,572,633	-
Food Services Sales	-	-	-	2,937,075
Other Local Revenue	10,201,242	-	1,181,767	-
State Revenue	213,397,407	-	668,861	2,503,602
Federal Revenue	19,216,441	-	-	8,831,097
Total Revenues	353,558,043	-	79,936,809	14,271,774
Expenditures:				
Instructional	242,503,088	-	-	-
Supporting Services:				
Counseling & Health	22,057,906	-	-	-
Media & Supervision	15,127,616	-	-	-
District Administration	1,132,210	-	-	-
School Administration	25,621,261	-	-	-
Business	6,662,299	-	-	-
Operation and Maintenance of Facilities	28,881,481	-	-	-
Student Transportation	9,851,998	-	-	-
Personnel	1,720,184	-	-	-
Food Services	-	-	-	17,729,737
Capital Projects	-	-	36,979,729	-
Debt Services	-	13,901,653	13,762,992	-
Total Expenditures	353,558,043	13,901,653	50,742,721	17,729,737
Excess of Revenues over Expenditures	-	(13,901,653)	29,194,088	(3,457,963)
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	1,200,000	-
Sale of Fixed Assets	-	-	1,200,000	-
Refunding Bonds Issued	-	16,960,148	-	-
Payment to Refunded Bond Escrow Agent	-	(18,300,000)	-	-
Bond Premium	-	1,339,852	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	-	-	2,400,000	-
Excess of Revenues & Other Sources Over Expenditures	-	(13,901,653)	31,594,088	(3,457,963)
Fund balances - beginning	109,587,786	13,901,653	7,839,258	7,035,582
Fund balances - ending	\$ 109,587,786	\$ -	\$ 39,433,346	\$ 3,577,619

Student Activity	<i>Totals (Memorandum Only)</i>				
	Adopted Budget 2023-24	Final Budget 2022-23	Actual 2021-22	Actual 2020-21	Actual 2019-20
\$ -	\$ 185,156,501	\$ 182,593,159	\$ 156,968,638	\$ 138,307,689	\$ 128,076,737
34,956	3,707,589	2,633,451	704,775	922,838	2,366,527
-	2,937,075	2,893,670	(6,554)	730,614	2,358,000
10,001,443	21,384,452	26,581,579	15,649,703	10,208,478	12,280,530
-	216,569,870	187,012,042	175,588,711	173,864,688	156,615,019
-	28,047,538	59,152,977	56,989,885	34,200,400	19,945,249
10,036,399	457,803,025	460,866,878	405,895,158	358,234,707	321,642,062
10,036,399	252,539,487	243,693,539	206,392,586	192,567,252	169,025,890
-	22,057,906	20,424,831	17,061,584	15,630,311	14,170,672
-	15,127,616	13,585,361	12,231,358	11,462,610	11,782,892
-	1,132,210	895,458	726,879	718,849	751,979
-	25,621,261	23,953,623	20,938,703	19,882,287	18,864,718
-	6,662,299	6,060,363	5,116,110	5,807,696	3,806,239
-	28,881,481	26,403,771	23,139,429	22,568,402	21,236,881
-	9,851,998	8,837,191	6,851,991	6,836,026	6,533,342
-	1,720,184	1,628,222	1,476,086	1,372,023	1,274,057
-	17,729,737	17,881,962	13,957,098	12,166,285	11,401,967
-	36,979,729	43,478,919	37,292,374	46,357,100	46,823,770
-	27,664,645	60,282,633	58,768,297	50,610,359	45,842,589
10,036,399	445,968,553	467,125,873	403,952,495	385,979,200	351,514,996
-	11,834,472	(6,258,995)	1,942,663	(27,744,493)	(29,872,934)
-	1,200,000	934,293	486,976	-	-
-	1,200,000	1,102,104	3,394,967	2,886,382	5,049,513
-	16,960,148	-	8,090,000	5,545,000	7,315,000
-	(18,300,000)	-	(8,081,750)	(8,018,263)	(8,158,800)
-	1,339,852	5,166,000	25,037,861	6,341,563	4,234,860
-	-	-	-	49,995,000	35,000,000
-	2,400,000	7,202,397	28,928,054	56,749,682	43,440,573
-	14,234,472	943,402	30,870,717	29,005,189	13,567,639
-	138,364,279	137,420,877	106,550,160	77,544,971	63,977,332
\$ -	\$ 152,598,751	\$ 138,364,279	\$ 137,420,877	\$ 106,550,160	\$ 77,544,971

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24	Four Year Average Percentage Growth
Revenues:						
Property Taxes	\$ 128,076,737	\$ 138,307,689	\$ 156,968,638	\$ 182,593,159	\$ 185,156,501	11.14%
Interest From Investments	2,366,527	951,645	704,775	2,633,451	3,707,589	14.17%
Food Services Sales	2,358,000	730,614	(6,554)	2,893,670	2,937,075	6.14%
Other Local Revenue	12,280,530	10,179,671	15,649,703	26,581,579	21,384,452	18.53%
State Revenue	156,615,019	173,864,688	175,588,711	187,012,042	216,569,870	9.57%
Federal Revenue	19,945,249	34,200,400	56,989,885	59,152,977	28,047,538	10.16%
Total Revenues	321,642,062	358,234,707	405,895,158	460,866,878	457,803,025	10.58%
Expenditures:						
Maintenance & Operation						
Salaries	140,022,805	155,317,316	165,436,814	189,665,159	205,328,715	11.66%
Employee Benefits	72,547,702	79,213,216	83,043,412	93,119,355	99,660,664	9.34%
Purchased Services	5,671,462	7,179,866	8,334,040	10,957,841	9,790,680	18.16%
Supplies & Materials	19,759,197	27,008,883	28,130,483	37,578,099	35,442,884	19.84%
Equipment	1,639,652	2,149,226	760,656	6,625,034	3,235,350	24.33%
Other	85,475	72,576	50,481	95,000	99,750	4.18%
Debt Services	45,842,589	50,610,359	58,768,297	58,959,089	27,664,645	-9.91%
Capital Projects	46,823,770	46,357,100	37,275,892	43,478,919	36,979,729	-5.26%
Food Services	11,401,967	12,011,037	13,927,464	17,881,962	17,729,737	13.87%
Student Activity	7,720,377	6,059,621	8,224,956	8,765,415	10,036,399	7.50%
Total Expenditures	351,514,996	385,979,200	403,952,495	467,125,873	445,968,553	6.72%
Excess of Revenues over Expenditures	(29,872,934)	(27,744,493)	1,942,663	(6,258,995)	11,834,472	
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	
Sale of Fixed Assets	5,049,513	2,886,382	486,976	2,036,397	2,400,000	-13.12%
Refunding Bonds Issued	7,315,000	5,545,000	8,090,000	-	16,960,148	32.96%
Payment to Refunded Bond Escrow	(8,158,800)	(8,018,263)	(8,081,750)	-	(18,300,000)	31.07%
Bond Premium	4,234,860	6,341,563	3,432,828	-	1,339,852	-17.09%
Bond Proceeds	35,000,000	49,995,000	25,000,000	5,166,000	-	-25.00%
Total Other Financing Sources	43,440,573	56,749,682	28,928,054	7,202,397	2,400,000	-23.62%
Excess of Revenues & Other Sources Over Expenditures	13,567,639	29,005,189	30,870,717	943,402	14,234,472	
Fund balances - beginning	63,977,332	77,544,971	106,550,160	137,420,877	138,364,279	
Fund balances - ending	\$ 77,544,971	\$ 106,550,160	\$ 137,420,877	\$ 138,364,279	\$ 152,598,751	24.20%

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Taxes	\$ 185,156,501	\$ 193,516,816	\$ 200,552,090	\$ 208,436,451
Interest From Investments	3,707,589	4,241,529	3,820,348	3,943,353
Food Services Sales	2,937,075	3,083,929	3,238,125	3,400,031
Other Local Revenue	21,384,452	22,391,850	23,286,225	24,272,284
State Revenue	216,569,870	227,696,061	235,669,855	245,084,248
Federal Revenue	28,047,538	29,300,147	30,464,742	31,780,694
Total Revenues	457,803,025	480,230,331	497,031,386	516,917,061
Expenditures:				
Maintenance & Operation				
Salaries	205,328,715	215,502,371	223,044,953	231,966,751
Employee Benefits	99,660,664	104,629,200	108,291,222	112,622,870
Purchased Services	9,790,680	10,280,214	10,640,021	11,065,619
Supplies & Materials	35,442,884	37,172,538	38,473,580	40,012,522
Equipment	3,235,350	3,397,118	3,516,016	3,656,657
Other	99,750	104,738	108,404	112,740
Debt Services	27,664,645	25,806,395	24,099,495	24,119,245
Capital Projects	36,979,729	64,402,665	75,949,299	40,089,514
Food Services	17,729,737	16,568,596	16,909,241	17,256,976
Student Activity	10,036,399	10,488,037	10,959,999	11,453,200
Total Expenditures	445,968,553	488,351,872	511,992,230	492,356,094
Excess of Revenues over Expenditures	11,834,472	(8,121,541)	(14,960,843)	24,560,967
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	2,400,000	500,000	550,000	600,000
Refunding Bonds Issued	16,960,148	16,450,000	16,985,000	30,270,000
Payment to Refunded Bond Escrow	(18,300,000)	(16,450,000)	(16,985,000)	(30,270,000)
Bond Premium	1,339,852	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	2,400,000	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	14,234,472	(7,621,541)	(14,410,843)	25,160,967
Fund balances - beginning	138,364,279	152,598,751	144,977,210	130,566,367
Fund balances - ending	\$ 152,598,751	\$ 144,977,210	\$ 130,566,367	\$ 155,727,334

ALL GOVERNMENTAL FUNDS**5-Year Summary & 3-Year Forecast by Object: FY20 - FY27**

	Actual 2019-20	Actual 2020-21	Actual 2021-22
Revenues:			
Property Taxes	\$ 128,076,737	\$ 138,307,689	\$ 156,968,638
Interest From Investments	2,366,527	951,645	704,775
Food Services Sales	2,358,000	730,614	(6,554)
Other Local Revenue	12,280,530	10,179,671	15,649,703
State Revenue	156,615,019	173,864,688	175,588,711
Federal Revenue	19,945,249	34,200,400	56,989,885
Total Revenues	<u>321,642,062</u>	<u>358,234,707</u>	<u>405,895,158</u>
Expenditures:			
(100) Salaries	143,769,733	159,410,422	169,863,000
(200) Employee Benefits	74,367,673	81,164,858	85,178,606
(300) Professional & Technical Services	7,513,047	7,886,090	8,018,304
(400) Purchased Property Services	1,826,955	2,817,445	2,214,277
(500) Other Purchased Services	2,951,742	3,330,793	3,716,399
(600) Supplies and Materials	33,055,078	35,027,921	37,729,216
(700) Property and Equipment	39,943,973	43,126,993	34,496,855
(800) Debt Service and Miscellaneous	48,086,795	53,214,678	62,735,838
Total Expenditures	<u>351,514,996</u>	<u>385,979,200</u>	<u>403,952,495</u>
Excess of Revenues over Expenditures	<u>(29,872,934)</u>	<u>(27,744,493)</u>	<u>1,942,663</u>
Other Financing Sources (Uses):	43,440,573	56,749,682	28,928,054
Excess of Revenues & Other Sources Over Expenditures	<u>13,567,639</u>	<u>29,005,189</u>	<u>30,870,717</u>
Fund balances - beginning	<u>63,977,332</u>	<u>77,544,971</u>	<u>106,550,160</u>
Fund balances - ending	<u>\$ 77,544,971</u>	<u>\$ 106,550,160</u>	<u>\$ 137,420,877</u>

Final Budget 2022-23	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
\$ 182,593,159	\$ 185,156,501	\$ 193,516,816	\$ 200,552,090	\$ 208,436,451
2,633,451	3,707,589	4,241,529	3,820,348	3,943,353
2,893,670	2,937,075	3,083,929	3,238,125	3,400,031
26,581,579	21,384,452	22,391,850	23,286,225	24,272,284
187,012,042	216,569,870	227,696,061	235,669,855	245,084,248
59,152,977	28,047,538	29,300,147	30,464,742	31,780,694
460,866,878	457,803,025	480,230,331	497,031,386	516,917,061
194,793,091	211,063,035	221,274,455	228,955,259	238,019,123
95,472,166	102,192,156	107,171,529	110,891,038	115,281,645
11,528,925	12,819,664	11,564,235	12,172,074	12,870,617
2,189,551	2,241,511	2,201,971	2,205,590	2,209,367
3,791,159	4,030,178	4,050,224	4,120,517	4,193,971
46,966,400	48,741,138	49,060,106	50,862,694	53,586,161
46,308,768	33,619,211	63,552,539	74,898,610	38,154,018
66,075,813	31,261,661	29,476,813	27,886,448	28,041,192
467,125,873	445,968,553	488,351,872	511,992,230	492,356,094
(6,258,995)	11,834,472	(8,121,541)	(14,960,843)	24,560,967
7,202,397	2,400,000	500,000	550,000	600,000
943,402	14,234,472	(7,621,541)	(14,410,843)	25,160,967
137,420,877	138,364,279	152,598,751	144,977,210	130,566,367
\$ 138,364,279	\$ 152,598,751	\$ 144,977,210	\$ 130,566,367	\$ 155,727,334

ALL GOVERNMENTAL FUNDS**5-Year Summary & 3-Year Forecast by Function: FY20 - FY27**

	Actual 2019-20	Actual 2020-21	Actual 2021-22
Revenues:			
Property Taxes	\$ 128,076,737	\$ 138,307,689	\$ 156,968,638
Interest From Investments	2,366,527	951,645	704,775
Food Services Sales	2,358,000	730,614	(6,554)
Other Local Revenue	12,280,530	10,179,671	15,649,703
State Revenue	156,615,019	173,864,688	175,588,711
Federal Revenue	19,945,249	34,200,400	56,989,885
Total Revenues	321,642,062	358,234,707	405,895,158
Expenditures:			
(1000) Instruction	169,025,890	192,567,252	206,392,586
(2100) Student Support	14,170,672	15,630,311	17,061,584
(2200) Instructional Staff Assistance	11,782,892	11,462,610	12,231,358
(2300) District Administration	751,979	718,849	726,879
(2400) School Administration	18,864,718	19,882,287	20,938,703
(2500) Central Support Services	5,080,296	7,179,719	6,592,196
(2600) Operation and Maintenance of Plant	21,236,881	22,568,402	23,139,429
(2700) Student Transportation	6,533,342	6,836,026	6,851,991
(3100) Food Services	11,401,967	12,166,285	13,957,098
(4000) Facilities Acquisition and Construction	46,823,770	46,357,100	37,292,374
(5000) Debt Service	45,842,589	50,610,359	58,768,297
Total Expenditures	351,514,996	385,979,200	403,952,495
Excess of Revenues over Expenditures	(29,872,934)	(27,744,493)	1,942,663
Other Financing Sources (Uses):	43,440,573	56,749,682	28,928,054
Excess of Revenues & Other Sources Over Expenditures	13,567,639	29,005,189	30,870,717
Fund balances - beginning	63,977,332	77,544,971	106,550,160
Fund balances - ending	\$ 77,544,971	\$ 106,550,160	\$ 137,420,877

Final Budget 2022-23	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
\$ 182,593,159	\$ 185,156,501	\$ 193,516,816	\$ 200,552,090	\$ 208,436,451
2,633,451	3,707,589	4,241,529	3,820,348	3,943,353
2,893,670	2,937,075	3,083,929	3,238,125	3,400,031
26,581,579	21,384,452	22,391,850	23,286,225	24,272,284
187,012,042	216,569,870	227,696,061	235,669,855	245,084,248
59,152,977	28,047,538	29,300,147	30,464,742	31,780,694
460,866,878	457,803,025	480,230,331	497,031,386	516,917,061
243,693,539	252,539,487	265,025,544	274,406,324	285,437,375
20,424,831	22,057,906	23,160,801	23,971,429	24,930,286
13,585,361	15,127,616	15,865,391	16,420,678	17,077,507
895,458	1,132,210	1,188,821	1,230,430	1,279,647
23,953,623	25,621,261	26,861,894	27,802,061	28,914,142
7,688,585	8,382,483	8,801,607	9,109,665	9,474,049
26,403,771	28,881,481	30,325,557	31,386,949	32,642,427
8,837,191	9,851,998	10,344,601	10,706,659	11,134,926
17,881,962	17,729,737	16,568,596	16,909,241	17,256,976
44,802,463	36,979,729	64,402,665	75,949,299	40,089,514
58,959,089	27,664,645	25,806,395	24,099,495	24,119,245
467,125,873	445,968,553	488,351,872	511,992,230	492,356,094
(6,258,995)	11,834,472	(8,121,541)	(14,960,843)	24,560,967
7,202,397	2,400,000	500,000	550,000	600,000
943,402	14,234,472	(7,621,541)	(14,410,843)	25,160,967
137,420,877	138,364,279	152,598,751	144,977,210	130,566,367
<u>\$ 138,364,279</u>	<u>\$ 152,598,751</u>	<u>\$ 144,977,210</u>	<u>\$ 130,566,367</u>	<u>\$ 155,727,334</u>



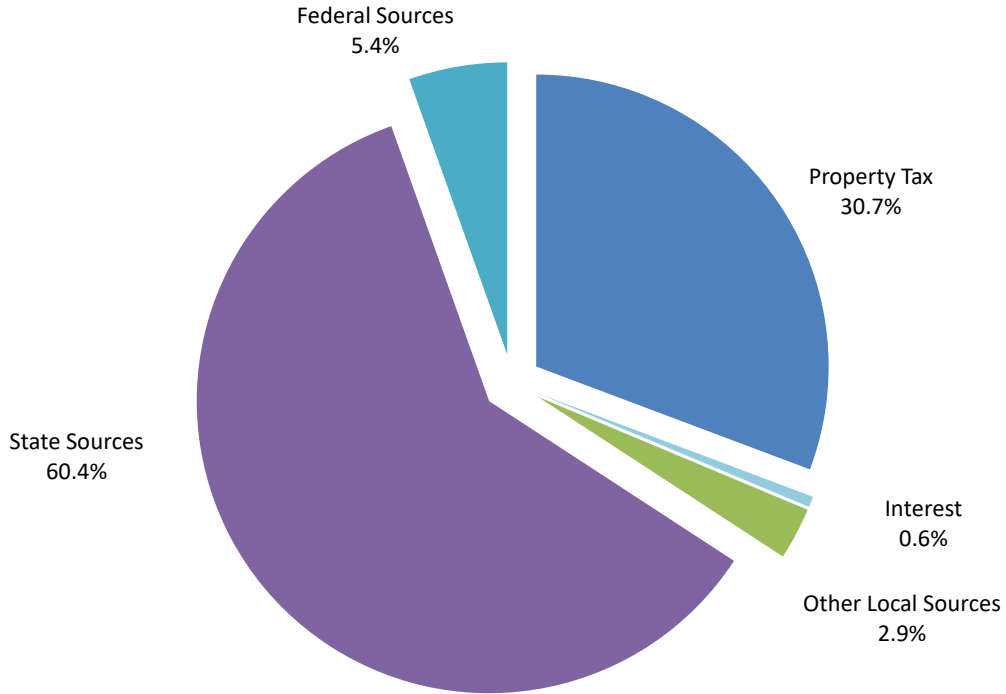
Majestic Fields Elementary students at the Cotton Days celebration learning more about the pioneers who settled in Washington County.

Maintenance & Operation Fund

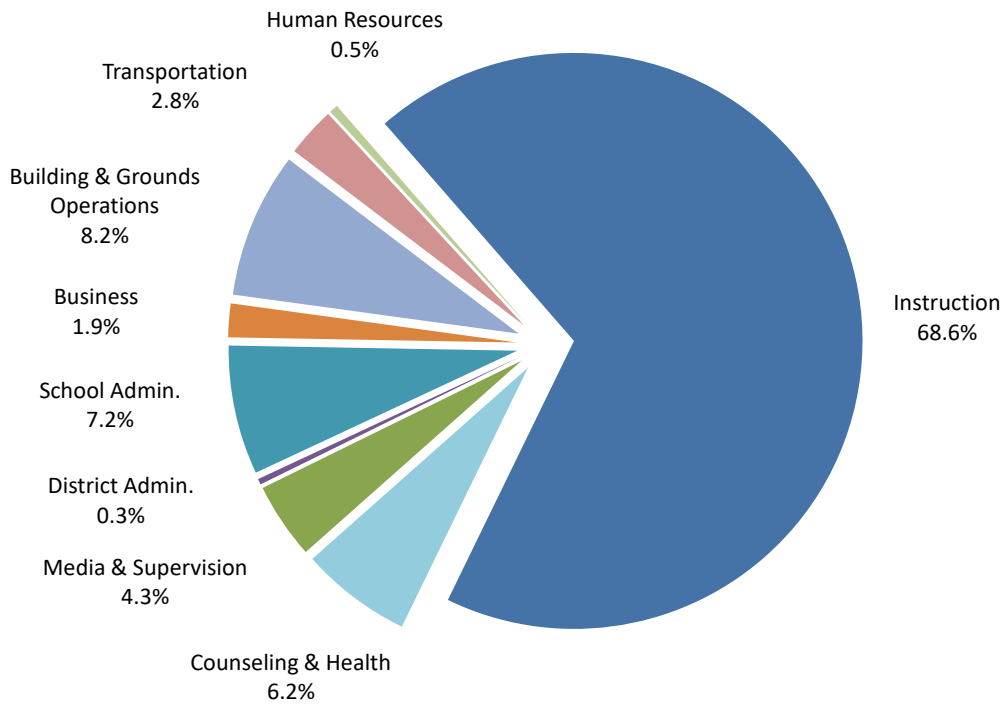
(The General Fund)

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 and Operation Fund Revenues Adopted Budget 2023-24



Maintenance and Operation Fund Expenditures Adopted Budget 2023-24



WASHINGTON COUNTY SCHOOL DISTRICT

MAINTENANCE AND OPERATION FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:						
Property Tax	\$ 76,574,164	\$ 81,317,872	\$ 91,358,595	\$ 107,994,510	\$ 109,906,865	\$ 108,642,953
Interest	1,828,945	621,838	497,856	932,758	2,000,000	2,100,000
Other Local Sources	6,347,899	6,609,002	8,278,670	8,705,412	14,941,776	10,201,242
State Sources	153,346,699	170,246,185	171,733,648	180,152,086	183,448,875	213,397,407
Federal Sources	12,555,607	24,462,217	40,352,048	49,278,344	49,638,117	19,216,441
Total Revenues	250,653,314	283,257,114	312,220,817	347,063,110	359,935,633	353,558,043
Expenditures:						
Instructional staff	161,305,513	186,507,631	198,167,630	249,185,226	234,928,124	242,503,088
Supporting Services:						
Counseling & Health	14,170,672	15,630,311	17,061,584	17,979,762	20,424,831	22,057,906
Media & Supervision	11,782,892	11,462,610	12,231,358	13,760,830	13,585,361	15,127,616
District Administration	751,979	718,849	726,879	833,708	895,458	1,132,210
School Administration	18,864,718	19,882,287	20,938,703	23,646,191	23,953,623	25,621,261
Business	3,806,239	5,807,696	5,116,110	5,985,828	6,060,363	6,662,299
Operation & Maintenance of Facilities	21,236,881	22,568,402	23,139,429	26,509,384	26,403,771	28,881,481
Student Transportation	6,533,342	6,836,026	6,851,991	7,511,665	8,837,191	9,851,998
Personnel	1,274,057	1,372,023	1,476,086	1,650,516	1,628,222	1,720,184
Food Services	-	155,248	29,634	-	-	-
Capital Projects	-	-	16,482	-	1,323,544	-
Total Expenditures	239,726,293	270,941,083	285,755,886	347,063,110	338,040,488	353,558,043
Excess of Revenues over Expenditures	10,927,021	12,316,031	26,464,931	-	21,895,145	-
 Operating Transfer In (Out)	 -	 -	 -	 -	 -	 -
Fund balances - beginning	37,984,658	48,911,679	61,227,710	87,692,641	87,692,641	109,587,786
Fund balances - ending	\$ 48,911,679	\$ 61,227,710	\$ 87,692,641	\$ 87,692,641	\$ 109,587,786	\$ 109,587,786

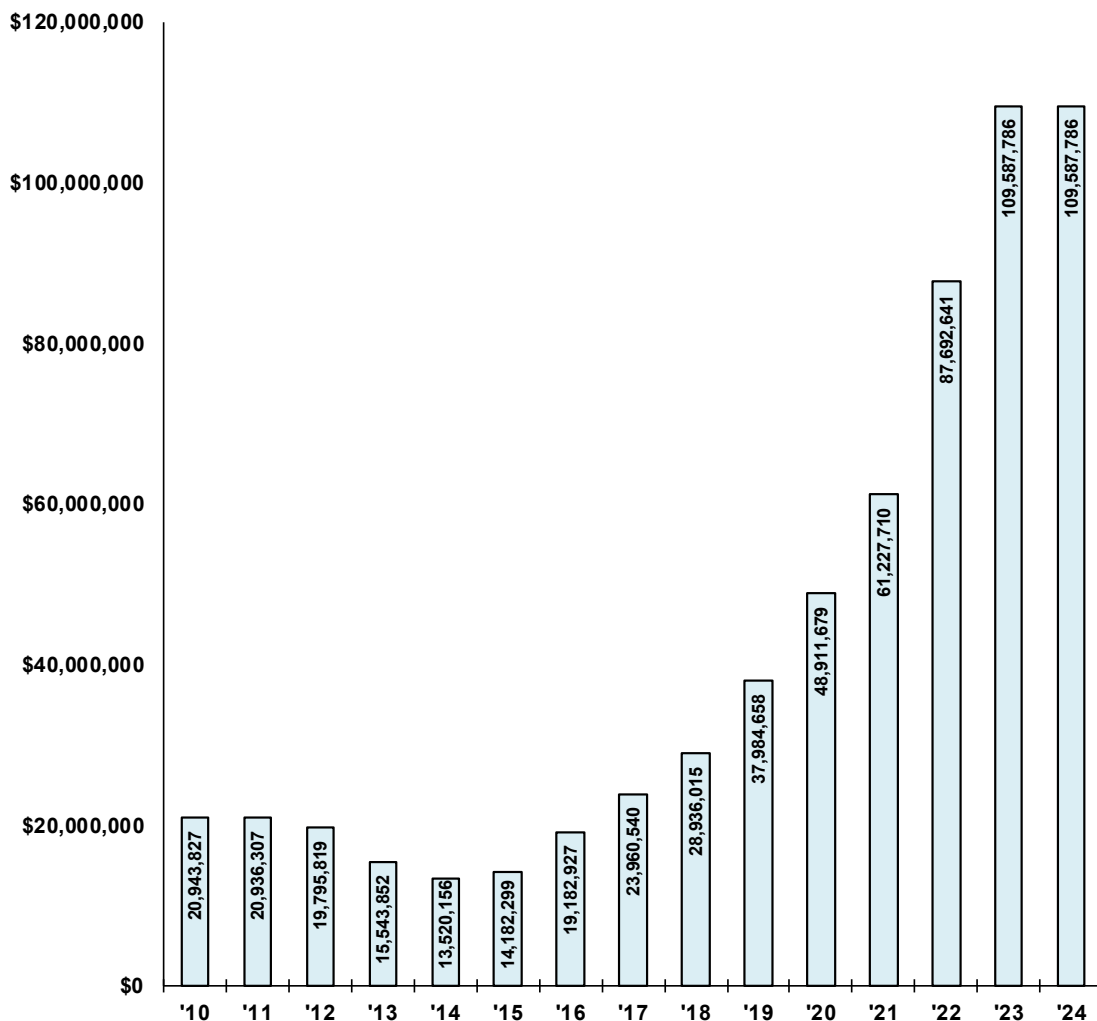
MAINTENANCE AND OPERATION FUND

Fund Balance Report

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Fund Balances:						
Unspendable:						
Inventories	\$ 514,585	\$ 602,868	\$ 478,232	\$ 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	1,679,427	2,118,879	16,578,435	1,919,149	13,353,314	13,010,816
District Programs	10,018,202	10,000,000	22,000,000	23,128,414	32,252,504	33,492,059
Benefits	2,000,000	2,000,000	2,000,000	-	2,000,000	2,000,000
Unassigned	29,108,286	40,914,784	41,044,795	56,728,899	56,065,789	55,168,732
Total Fund Balances	\$ 48,911,679	\$ 61,227,710	\$ 87,692,641	\$ 87,692,641	\$ 109,587,786	\$ 109,587,786

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, 2013 through 2023

Year Ended <u>June 30</u>	Revenues and Other <u>Financing Sources</u>	<u>Expenditures</u>	Excess (Deficiency) of Revenues Over <u>Expenditures</u>
2013	164,660,410	169,307,954	(4,647,544)
2014	171,566,470	173,590,216	(2,023,746)
2015	177,142,200	176,480,057	662,143
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	<u>359,935,633</u>	<u>338,040,488</u>	<u>21,895,145</u>
Total	<u><u>\$2,554,825,726</u></u>	<u><u>\$2,465,429,386</u></u>	<u><u>\$89,396,340</u></u>

* *Adopted Budget Book*

Fund balances increased dramatically in 2021-22 and 2022-23 due to Federal economic stimulus funding and an increase in Utah Online students resulting from the COVID-19 pandemic. Post pandemic, the fund balance is projected to stabilize and may reduce as money is spent on one-time expenditures.

MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Local Sources:						
Property Taxes - Basic Program	\$ 30,492,087	\$ 32,498,230	\$ 39,578,008	\$ 54,291,517	\$ 54,291,517	\$ 50,447,688
Property Taxes - Voted Levy	20,195,893	21,958,264	26,213,828	36,150,526	36,150,526	38,463,671
Property Taxes - Board Local Levy	18,819,197	18,604,638	17,481,573	9,694,914	9,694,914	10,333,523
Fee in Lieu of Taxes	7,066,987	8,256,740	8,085,186	7,857,553	9,769,908	9,398,071
Interest on Investments	1,828,945	621,838	497,856	932,758	2,000,000	2,100,000
Other Local Sources	6,347,899	6,609,002	8,278,670	8,705,412	14,941,776	10,201,242
Total Local Sources	84,751,008	88,548,712	100,135,121	117,632,680	126,848,641	120,944,195
State Sources:						
Grades K-12 Programs	69,674,945	73,660,884	76,104,452	70,722,946	66,342,940	83,107,024
Success Academy	-	-	190,569	-	190,569	190,569
Nec. Existent Small Rural Schools	1,628,340	1,333,699	1,499,994	1,176,958	1,495,718	1,579,442
Professional Staff	10,994,938	11,527,854	12,424,412	13,444,826	12,944,131	14,126,227
Special Education	19,935,104	19,620,552	20,427,422	23,901,856	23,551,887	25,145,268
Career and Technical Education	11,829,939	13,540,350	12,374,023	15,918,270	15,252,868	16,659,891
Adult High School Completion	397,224	392,508	406,527	441,508	459,438	487,571
Class Size Reduction	7,413,633	7,416,736	8,011,713	8,886,928	8,550,539	9,082,001
Social Security & Retirement	392,136	-	-	-	-	91,417
Pupil Transportation	4,492,030	4,646,725	5,128,829	4,798,584	4,578,087	5,082,983
Special Populations Block	16,875	-	57,823	43,539	85,244	89,506
Enhancement for Accelerated Students	229,336	249,923	227,853	203,539	239,363	251,331
Enhancement for At-Risk Students	1,745,803	1,929,946	2,325,680	3,748,997	3,661,321	4,928,420
Youth in Custody	793,562	933,450	956,363	950,181	907,978	1,093,036
Concurrent Enrollment	324,868	457,715	340,660	404,660	452,298	549,963
Teachers' Supplies and Materials	268,835	275,583	199,783	288,827	283,804	284,041
Educator Salary Adjustments	8,817,901	9,325,878	9,586,871	10,066,215	9,901,182	20,076,650
School Trust Lands	3,574,435	3,987,667	4,691,456	5,295,005	5,012,006	5,472,297
Teacher & Student Success	2,980,030	6,641,915	4,975,324	6,348,471	9,859,169	9,338,490
Student Health & Counseling Support	306,967	1,052,291	1,118,020	1,127,571	1,117,298	1,123,940
Reading Achievement	543,650	476,636	403,175	423,334	366,490	411,613
UPASS On Line Testing	47,179	-	-	-	-	-
Library Media Supplemental	29,526	49,578	37,713	37,713	43,000	-
Extended Day Kindergarten	338,300	727,492	1,269,873	1,270,773	3,475,034	-
School Nurses	42,301	43,353	43,353	43,353	43,353	46,170
School Readiness Grant	-	-	-	-	-	-
Digital Teaching & Learning Grant	884,523	1,062,583	683,297	1,276,469	1,485,249	1,007,102
USTAR Math & Science	175,010	78,079	-	-	-	-
Math/Science Teacher Enhancement	657,575	784,769	920,283	906,310	980,101	1,050,176
Drivers' Education	215,420	397,078	237,253	429,339	273,043	286,695
Beverly Taylor Sorensen	729,385	667,846	797,315	895,668	943,487	1,031,109
Dual Language Immersion	197,599	430,750	324,379	257,117	302,978	322,672
Other State Sources	3,669,330	8,534,345	5,969,233	6,843,129	10,650,300	10,481,803
Total State Sources	153,346,699	170,246,185	171,733,648	180,152,086	183,448,875	213,397,407

MAINTENANCE AND OPERATION FUND

Revenues

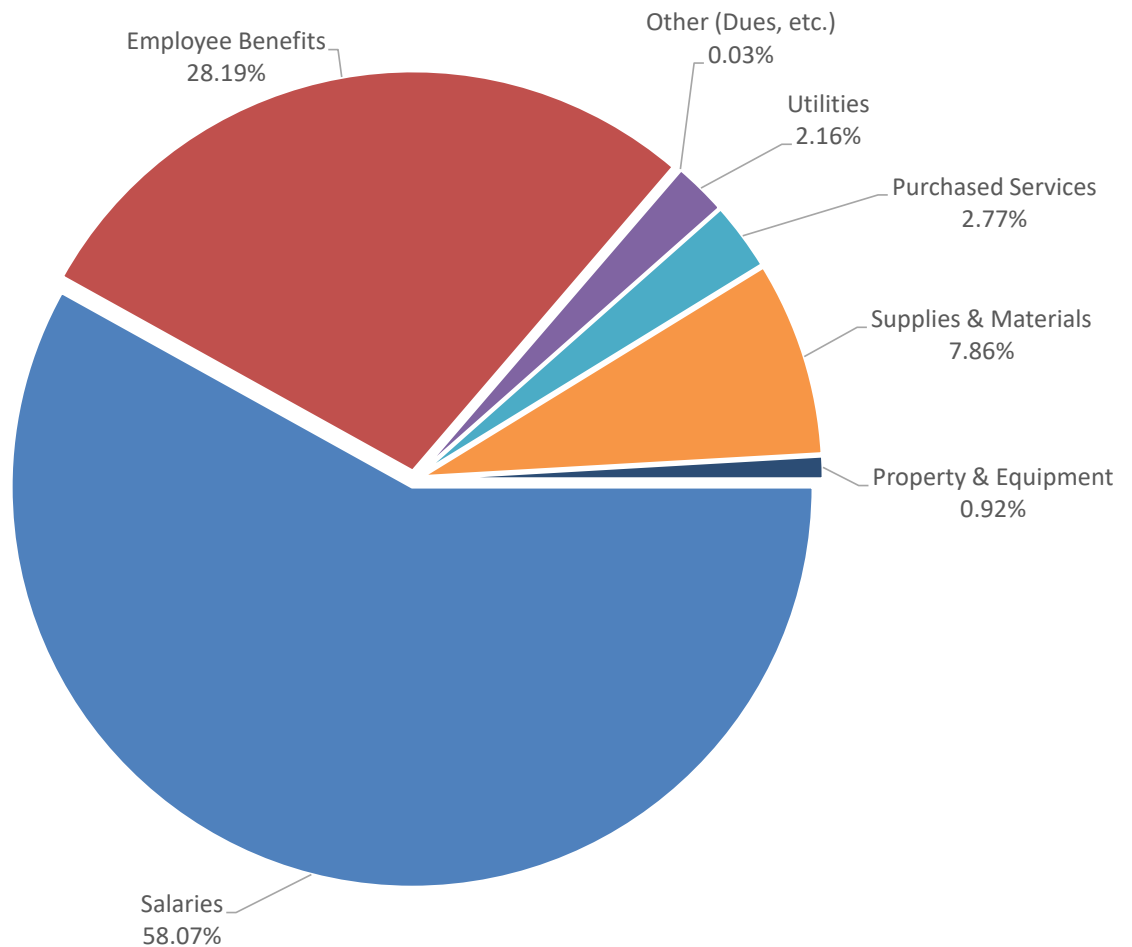
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Federal Sources:						
ESEA Title I	4,888,386	4,680,140	5,239,595	5,500,603	5,800,179	6,273,871
IDEA Part B (Flow Thru)	4,969,408	5,370,131	6,099,597	6,896,058	6,993,010	6,541,233
ESEA Title II (Class Size Reduction)	712,554	686,994	584,181	663,942	813,950	894,954
Carl Perkins Applied Technology	429,784	427,906	495,314	493,387	479,279	517,621
EESA Title II Math-Science	-	-	-	-	-	-
Indian Education	86,411	153,612	127,191	141,224	143,450	154,848
PILT Forest Reserve	157,333	138,427	170,378	150,000	161,497	161,497
Medicaid	(410,259)	1,719,505	3,291,177	2,987,733	2,960,948	2,500,000
Federal Adult Education	96,266	101,083	141,042	155,358	145,035	156,744
Title I Migrant Education	243,619	138,420	51,085	73,078	16,350	-
Title I Neglected & Delinquent	-	-	-	-	-	-
Title III English	139,166	189,998	223,450	280,835	233,698	251,393
Homeless Assistance	22,985	27,739	27,089	35,246	29,039	32,216
Kindergarten Supplemental	452,968	-	-	-	-	-
ARJROTC	183,903	190,161	194,857	212,294	188,469	197,892
Other Federal Sources	583,083	10,638,101	23,707,092	31,688,586	31,673,213	1,534,172
Total Federal Sources	12,555,607	24,462,217	40,352,048	49,278,344	49,638,117	19,216,441
Total Revenues	\$ 250,653,314	\$ 283,257,114	\$ 312,220,817	\$ 347,063,110	\$ 359,935,633	\$ 353,558,043

MAINTENANCE AND OPERATION FUND

Expenditure Report by Object

	Actual 2019-20		Actual 2020-21		Actual 2021-22		Final Budget 2022-23		Adopted Budget 2023-24	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	\$ 140,022,805	58.41%	\$ 155,317,316	57.33%	\$ 165,436,814	57.89%	\$ 189,665,159	56.11%	\$ 205,328,715	58.07%
Employee Benefits	72,547,702	30.26%	79,213,216	29.24%	83,043,412	29.06%	93,119,355	27.55%	99,660,664	28.19%
Purchased Services	5,671,462	2.37%	7,179,866	2.65%	8,334,040	2.92%	10,957,841	3.24%	9,790,680	2.77%
Supplies & Materials	14,055,240	5.86%	20,785,458	7.67%	22,048,152	7.72%	30,409,594	9.00%	27,798,843	7.86%
Utilities	5,703,957	2.38%	6,223,425	2.30%	6,082,331	2.13%	7,168,505	2.12%	7,644,041	2.16%
Property & Equipment	1,639,652	0.68%	2,149,226	0.79%	760,656	0.27%	6,625,034	1.96%	3,235,350	0.92%
Other (Dues, Etc)	85,475	0.04%	72,576	0.03%	50,481	0.02%	95,000	0.03%	99,750	0.03%
Total Expenditures	<u>\$ 239,726,293</u>	<u>100.00%</u>	<u>\$ 270,941,083</u>	<u>100.00%</u>	<u>\$ 285,755,886</u>	<u>100.00%</u>	<u>\$ 338,040,488</u>	<u>100.00%</u>	<u>\$ 353,558,043</u>	<u>100.00%</u>

**Maintenance & Operations Expenditure Summary
Adopted Budget 2023-24**



MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 88,247,400	\$ 98,154,311	\$ 105,226,113	\$ 117,374,568	\$ 119,632,217	\$ 127,407,608
Substitute Teachers	1,429,818	1,625,323	1,764,357	2,469,087	2,325,059	2,422,206
Paraprofessionals	8,361,235	9,495,851	10,020,660	11,134,122	12,289,596	13,939,388
Total Salaries	98,038,453	109,275,485	117,011,130	130,977,777	134,246,872	143,769,202
Employee Benefits:						
Retirement	19,755,416	21,731,609	23,192,515	26,803,096	26,447,533	28,129,913
Social Security	7,111,514	7,914,596	8,456,886	9,837,935	10,117,043	10,896,312
Early Retirement Incentive	-	-	-	-	-	-
Health & Accident	22,896,531	24,395,289	25,751,100	27,618,605	27,869,086	29,841,560
Death Benefits	67,022	90,426	98,539	115,998	105,903	113,398
Industrial	283,019	280,014	273,184	293,489	272,279	285,893
Unemployment	37,698	12,931	16,779	28,314	7,000	7,350
Employee Assisted Housing	-	-	-	-	-	-
Total Benefits	50,151,200	54,424,865	57,789,003	64,697,437	64,818,844	69,274,426
Purchased Services:						
Contracted Services	1,486,386	3,812,140	3,996,310	4,883,636	4,961,868	3,529,280
Travel and Workshops	554,515	276,598	617,859	1,120,707	1,117,733	1,139,296
Payment to Colorado City District	212,204	306,912	375,548	364,000	425,000	446,250
Total Purchased Services	2,253,105	4,395,650	4,989,717	6,368,343	6,504,601	5,114,826
Supplies and Materials:						
Supplies	7,297,864	13,492,536	13,370,490	18,192,411	15,458,896	13,155,346
Textbooks	1,699,724	2,139,703	1,399,469	5,892,081	3,629,824	6,341,506
Contingencies	-	-	-	14,492,572	-	76,562
Other Materials	1,246,254	1,754,152	3,141,035	4,809,133	6,079,597	2,703,470
Total Supplies and Materials	10,243,842	17,386,391	17,910,994	43,386,197	25,168,317	22,276,884
Instructional Equipment	618,913	1,025,240	466,786	3,755,472	4,189,490	2,067,750
Total Instructional Services	161,305,513	186,507,631	198,167,630	249,185,226	234,928,124	242,503,088
SUPPORT SERVICES						
Counseling & Health Services:						
Salaries	8,166,232	9,470,461	10,286,698	10,728,951	12,491,729	13,485,230
Employee Benefits	4,206,645	4,839,243	5,275,392	5,566,263	6,267,418	6,823,707
Purchased Services	1,688,001	1,210,598	1,372,023	1,487,951	1,307,796	1,373,186
Travel and Conferences	11,725	5,704	12,593	20,015	66,000	69,300
Supplies and Materials	98,069	104,305	114,878	176,582	291,888	306,483
Total Counseling & Health	14,170,672	15,630,311	17,061,584	17,979,762	20,424,831	22,057,906
Staff Assistance & Media Services:						
Salaries	7,449,497	7,292,093	7,852,856	8,807,761	8,619,927	9,706,547
Employee Benefits	3,670,729	3,522,893	3,753,907	4,169,379	4,059,684	4,453,502
Purchased Services	14,502	7,181	7,891	35,818	57,250	60,113
Travel and Conferences	54,136	19,905	40,040	104,988	111,150	116,658
Supplies and Materials	138,311	173,381	156,586	141,900	262,350	275,468
Equipment	-	21,987	12,565	17,680	12,000	12,600
Library Books	323,672	315,346	293,370	351,955	333,000	366,228
Audio Visual Materials	132,045	109,824	114,143	131,349	130,000	136,500
Total Media & Supervision	11,782,892	11,462,610	12,231,358	13,760,830	13,585,361	15,127,616

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
District Administration:						
Salaries	306,663	329,340	351,509	382,168	425,219	585,891
Employee Benefits	230,745	241,812	244,578	271,828	260,077	325,649
Legal Services	134,343	98,124	55,286	78,000	100,000	105,000
Association Dues	36,995	37,698	38,947	45,760	42,000	44,100
Travel and Conferences	35,350	8,397	24,387	36,400	45,162	47,420
Supplies and Materials	7,883	3,478	12,172	19,552	23,000	24,150
Total District Administration	751,979	718,849	726,879	833,708	895,458	1,132,210
School Administration:						
Salaries	11,864,102	12,577,931	13,311,465	15,069,796	15,289,678	16,561,703
Employee Benefits	6,862,094	7,219,079	7,514,004	8,324,224	8,441,445	8,825,933
Association Dues	39,443	29,202	10,766	64,792	52,000	54,600
Travel and Conferences	99,079	45,698	88,341	187,379	155,000	162,750
Supplies and Material	-	10,377	14,127	-	15,500	16,275
Total School Administration	18,864,718	19,882,287	20,938,703	23,646,191	23,953,623	25,621,261
Business Services:						
Salaries	1,458,573	2,734,420	2,603,262	2,879,281	2,962,896	3,358,954
Employee Benefits	747,553	1,965,076	1,349,545	1,457,082	1,563,041	1,692,197
Purchased Services	102,426	102,697	119,615	181,574	130,228	136,739
Tort Liability Premium	544,581	518,339	535,226	556,635	619,475	650,449
Travel and Conferences	17,307	2,038	15,201	30,680	28,000	29,400
Supplies and Materials	935,799	485,126	493,261	880,576	756,723	794,560
Total Business Services	3,806,239	5,807,696	5,116,110	5,985,828	6,060,363	6,662,299
Operation and Maintenance:						
Salaries	8,778,617	9,369,997	9,674,879	10,892,827	10,776,889	12,304,990
Employee Benefits	4,918,424	5,098,630	5,201,021	5,719,127	5,634,382	5,965,216
Purchased Services	210,280	225,554	220,825	246,480	430,580	452,110
Property Insurance	339,233	392,025	495,598	515,422	768,599	807,029
Water and Sewer	1,261,465	1,458,773	1,315,151	1,649,237	1,452,878	1,537,947
Waste Removal	373,020	450,347	281,367	489,008	448,894	478,839
Telephone	340,965	379,420	332,234	514,883	430,404	452,020
Heat	276,057	286,405	352,540	361,636	587,245	624,097
Electricity	3,428,025	3,621,195	3,771,934	4,342,780	4,209,084	4,509,138
Supplies and Materials	1,300,795	1,279,187	1,485,897	1,777,984	1,639,816	1,723,845
Equipment	10,000	6,869	7,983	-	25,000	26,250
Total Operation and Maintenance	21,236,881	22,568,402	23,139,429	26,509,384	26,403,771	28,881,481
Transportation Services:						
Salaries	3,189,466	3,308,879	3,425,641	3,963,417	3,873,105	4,522,640
Employee Benefits	1,347,583	1,431,238	1,439,811	1,602,849	1,573,086	1,768,808
Purchased Services	96,012	81,250	163,920	116,480	263,000	276,150
Utilities	24,425	27,285	29,105	36,400	40,000	42,000
Travel and Conferences	6,058	3,606	143,913	17,160	313,000	328,650
Office Supplies	66,667	60,965	153,238	134,160	105,000	110,250
Fuel and Oil	529,222	582,410	983,000	1,323,479	1,227,000	1,288,350
Repair Parts	244,133	232,718	247,772	312,000	342,000	359,100
Equipment	1,020,739	1,101,999	264,823	-	1,100,000	1,155,000
Driver Training	9,037	5,676	768	5,720	1,000	1,050
Total Transportation Services	6,533,342	6,836,026	6,851,991	7,511,665	8,837,191	9,851,998

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Personnel Services:						
Salaries	771,202	828,248	895,697	983,310	978,844	1,033,558
Employee Benefits	412,729	445,594	470,194	515,532	501,378	531,226
Purchased Services	59,413	61,538	47,047	105,082	52,000	54,600
Travel and Conferences	5,911	1,562	2,417	14,560	6,000	6,300
Supplies and Materials	24,802	35,081	60,731	32,032	90,000	94,500
Total Personnel Services	1,274,057	1,372,023	1,476,086	1,650,516	1,628,222	1,720,184
Food Services						
Salaries	-	130,462	23,677	-	-	-
Employee Benefits	-	24,786	5,957	-	-	-
Total Food Services	-	155,248	29,634	-	-	-
Capital Projects						
Building Improvements	-	-	16,482	-	1,323,544	-
Total Capital Projects	-	-	16,482	-	1,323,544	-
Total Support Services	78,420,780	84,433,452	87,588,256	97,877,884	103,112,364	111,054,955
Fund Total	\$ 239,726,293	\$ 270,941,083	\$ 285,755,886	\$ 347,063,110	\$ 338,040,488	\$ 353,558,043

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual	Actual	Actual	Final	Adopted	Four Year
	2019-20	2020-21	2021-22	Budget	Budget	Average
				2022-23	2023-24	Percentage
						Growth
Revenues:						
Property Tax	\$ 76,574,164	\$ 81,317,872	\$ 91,358,595	\$ 109,906,865	\$ 108,642,953	10.88%
Interest	1,828,945	621,838	497,856	2,000,000	2,100,000	2.34%
Other Local Sources	6,347,899	6,609,002	8,278,670	14,941,776	10,201,242	33.85%
State Sources	153,346,699	170,246,185	171,733,648	183,448,875	213,397,407	4.91%
Federal Sources	12,555,607	24,462,217	40,352,048	49,638,117	19,216,441	73.84%
Total Revenues	250,653,314	283,257,114	312,220,817	359,935,633	353,558,043	10.90%
Expenditures:						
Salaries	140,022,805	155,317,316	165,436,814	189,665,159	205,328,715	8.86%
Employee Benefits	72,547,702	79,213,216	83,043,412	93,119,355	99,660,664	7.09%
Purchased Services	7,747,775	9,562,591	10,341,610	13,424,017	12,400,186	18.32%
Supplies and Materials	16,503,068	22,932,037	23,023,608	29,101,326	30,202,358	19.08%
Equipment	1,649,652	2,156,095	768,639	6,650,034	3,261,600	75.78%
Other	1,255,291	1,759,828	3,141,803	6,080,597	2,704,520	96.10%
Total Expenditures	239,726,293	270,941,083	285,755,886	338,040,488	353,558,043	10.25%
Excess of Revenues over Expenditures	10,927,021	12,316,031	26,464,931	21,895,145	-	
Operating Transfer In (Out)	-	-	-	-	-	
Fund balances - beginning	37,984,658	48,911,679	61,227,710	87,692,641	109,587,786	
Fund balances - ending	\$ 48,911,679	\$ 61,227,710	\$ 87,692,641	\$ 109,587,786	\$ 109,587,786	31.01%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 108,642,953	\$ 114,075,101	\$ 118,067,729	\$ 122,790,438	4.34%
Interest	2,100,000	2,205,000	2,282,175	2,373,462	4.34%
Other Local Sources	10,201,242	10,711,304	11,086,200	11,529,648	4.34%
State Sources	213,397,407	224,067,279	231,909,634	241,186,016	4.34%
Federal Sources	19,216,441	20,027,495	20,728,458	21,557,595	4.06%
Total Revenues	353,558,043	371,086,179	384,074,196	399,437,159	4.33%
Expenditures:					
Salaries	205,328,715	215,502,371	223,044,953	231,966,751	4.32%
Employee Benefits	99,660,664	104,629,200	108,291,222	112,622,870	4.34%
Purchased Services	12,400,186	13,020,195	13,475,902	14,014,934	4.34%
Supplies and Materials	30,202,358	31,684,388	32,793,346	34,105,079	4.31%
Equipment	3,261,600	3,424,681	3,544,543	3,686,325	4.34%
Other	2,704,520	2,825,344	2,924,230	3,041,200	4.15%
Total Expenditures	353,558,043	371,086,179	384,074,196	399,437,159	4.33%
Excess of Revenues over Expenditures	-	-	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund balances - beginning	109,587,786	109,587,786	109,587,786	109,587,786	
Fund balances - ending	\$ 109,587,786	\$ 109,587,786	\$ 109,587,786	\$ 109,587,786	

The forecasted figures above include a projected 4.3% growth in revenue sources, except for Federal Revenues. Due to the COVID-19 pandemic, there was a significant influx of Federal funding. This additional Federal funding is available for a limited number of years, which is why Federal revenues are expected to decrease substantially in the 2023-24 fiscal year, returning to levels consistent with prior years. Accordingly, expenditures are also projected to drop in 2023-24.

Aside from the drop in Federal funding, budget forecasts for 2023-24, 2024-25 and 2025-26 are based on annual cost increases of 4.3% due to growth and inflation.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Five Year Summary by Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:					
Property Tax	\$ 76,574,164	\$ 81,317,872	\$ 91,358,595	\$ 109,906,865	\$ 108,642,953
Interest	1,828,945	621,838	497,856	2,000,000	2,100,000
Other Local Sources	6,347,899	6,609,002	8,278,670	14,941,776	10,201,242
State Sources	153,346,699	170,246,185	171,733,648	183,448,875	213,397,407
Federal Sources	12,555,607	24,462,217	40,352,048	49,638,117	19,216,441
Total Revenues	250,653,314	283,257,114	312,220,817	359,935,633	353,558,043
Expenditures:					
(100) Salaries	\$ 140,022,805	\$ 155,317,316	\$ 165,436,814	\$ 189,665,159	\$ 205,328,715
(200) Employee Benefits	72,547,702	79,213,216	83,043,412	93,119,355	99,660,664
Instructional & Technical	3,760,865	4,916,607	5,738,000	8,820,407	7,704,504
(400) Purchased Property Services	1,773,755	1,889,913	2,117,485	2,117,485	2,159,835
(500) Other Purchased Services	2,213,155	2,756,071	2,486,125	2,486,125	2,535,848
(600) Supplies and Materials	16,503,068	22,932,037	23,023,608	29,101,326	30,202,358
(700) Property and Equipment	1,649,652	2,156,095	768,639	6,650,034	3,261,600
(800) Debt Service and Miscellaneous	1,255,291	1,759,828	3,141,803	6,080,597	2,704,520
Total Expenditures	239,726,293	270,941,083	285,755,886	338,040,488	353,558,043
Excess of Revenues over Expenditures	\$ 10,927,021	\$ 12,316,031	\$ 26,464,931	\$ 21,895,145	\$ -
Operating Transfer In (Out)	-	-	-	-	-
Fund balances - beginning	37,984,658	48,911,679	61,227,710	87,692,641	109,587,786
Fund balances - ending	\$ 48,911,679	\$ 61,227,710	\$ 87,692,641	\$ 109,587,786	\$ 109,587,786

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Three Year Forecast by Object

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Tax	\$ 108,642,953	\$ 114,075,101	\$ 118,067,729	\$ 122,790,438
Interest	2,100,000	2,205,000	2,282,175	2,373,462
Other Local Sources	10,201,242	10,711,304	11,086,200	11,529,648
State Sources	213,397,407	224,067,279	231,909,634	241,186,016
Federal Sources	19,216,441	20,027,495	20,728,458	21,557,595
Total Revenues	353,558,043	371,086,179	384,074,196	399,437,159
Expenditures:				
(100) Salaries	\$ 205,328,715	\$ 215,502,371	\$ 223,044,953	\$ 231,966,751
(200) Employee Benefits	99,660,664	104,629,200	108,291,222	112,622,870
(300) Professional & Technical	7,704,504	8,416,585	8,872,292	9,411,324
(400) Purchased Property Services	2,159,835	2,117,485	2,117,485	2,117,485
(500) Other Purchased Services	2,535,848	2,486,125	2,486,125	2,486,125
(600) Supplies and Materials	30,202,358	31,684,388	32,793,346	34,105,079
(700) Property and Equipment	3,261,600	3,424,681	3,544,543	3,686,325
(800) Debt Service and Miscellaneous	2,704,520	2,825,344	2,924,230	3,041,200
Total Expenditures	353,558,043	371,086,179	384,074,196	399,437,159
Excess of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
Fund balances - beginning	109,587,786	109,587,786	109,587,786	109,587,786
Fund balances - ending	<u>\$ 109,587,786</u>	<u>\$ 109,587,786</u>	<u>\$ 109,587,786</u>	<u>\$ 109,587,786</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Five Year Summary by Function

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:					
Property Tax	\$ 76,574,164	\$ 81,317,872	\$ 91,358,595	\$ 109,906,865	\$ 108,642,953
Interest	1,828,945	621,838	497,856	2,000,000	2,100,000
Other Local Sources	6,347,899	6,609,002	8,278,670	14,941,776	10,201,242
State Sources	153,346,699	170,246,185	171,733,648	183,448,875	213,397,407
Federal Sources	12,555,607	24,462,217	40,352,048	49,638,117	19,216,441
Total Revenues	250,653,314	283,257,114	312,220,817	359,935,633	353,558,043
Expenditures:					
(1000) Instruction	\$ 161,305,513	\$ 186,507,631	\$ 198,167,630	\$ 234,928,124	\$ 242,503,088
(2100) Student Support	14,170,672	15,630,311	17,061,584	20,424,831	22,057,906
(2200) Instructional Staff Assistance	11,782,892	11,462,610	12,231,358	13,585,361	15,127,616
(2300) District Administration	751,979	718,849	726,879	895,458	1,132,210
(2400) School Administration	18,864,718	19,882,287	20,938,703	23,953,623	25,621,261
(2500) Central Support Services	5,080,296	7,179,719	6,592,196	7,688,585	8,382,483
(2600) Operation and Maintenance of Plant	21,236,881	22,568,402	23,139,429	26,403,771	28,881,481
(2700) Student Transportation	6,533,342	6,836,026	6,851,991	8,837,191	9,851,998
(3100) Food Services	-	155,248	29,634	-	-
(4000) Capital Projects	-	-	16,482	1,323,544	-
Total Expenditures	239,726,293	270,941,083	285,755,886	338,040,488	353,558,043
Excess of Revenues over Expenditures	\$ 10,927,021	\$ 12,316,031	\$ 26,464,931	\$ 21,895,145	\$ -
Operating Transfer In (Out)	-	-	-	-	-
Fund balances - beginning	37,984,658	48,911,679	61,227,710	87,692,641	109,587,786
Fund balances - ending	\$ 48,911,679	\$ 61,227,710	\$ 87,692,641	\$ 109,587,786	\$ 109,587,786

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Three Year Forecast by Function

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Tax	\$ 108,642,953	\$ 114,075,101	\$ 118,067,729	\$ 122,790,438
Interest	2,100,000	2,205,000	2,282,175	2,373,462
Other Local Sources	10,201,242	10,711,304	11,086,200	11,529,648
State Sources	213,397,407	224,067,279	231,909,634	241,186,016
Federal Sources	19,216,441	20,027,495	20,728,458	21,557,595
Total Revenues	353,558,043	371,086,179	384,074,196	399,437,159
Expenditures:				
(1000) Instruction	\$ 242,503,088	\$ 254,537,507	\$ 263,446,325	\$ 273,984,175
(2100) Student Support	22,057,906	23,160,801	23,971,429	24,930,286
(2200) Instructional Staff Assistance	15,127,616	15,865,391	16,420,678	17,077,507
(2300) District Administration	1,132,210	1,188,821	1,230,430	1,279,647
(2400) School Administration	25,621,261	26,861,894	27,802,061	28,914,142
(2500) Central Support Services	8,382,483	8,801,607	9,109,665	9,474,049
(2600) Operation and Maintenance of Plant	28,881,481	30,325,557	31,386,949	32,642,427
(2700) Student Transportation	9,851,998	10,344,601	10,706,659	11,134,926
(3100) Food Services	-	-	-	-
(4000) Capital Projects	-	-	-	-
Total Expenditures	353,558,043	371,086,179	384,074,196	399,437,159
Excess of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
Fund balances - beginning	109,587,786	109,587,786	109,587,786	109,587,786
Fund balances - ending	\$ 109,587,786	\$ 109,587,786	\$ 109,587,786	\$ 109,587,786



Field Day 2023 at South Mesa Elementary School.



Lava Ridge Intermediate School Honors Choir performing at 9/11 remembrance event.

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 chapter 11-14-310. 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.

WASHINGTON COUNTY SCHOOL DISTRICT

DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:						
Property Tax	\$ 42,354,159	\$ 46,575,295	\$ 54,813,816	\$ 61,000,000	\$ 61,000,000	\$ -
Vehicle Fees in Lieu of Taxes	4,304,574	5,188,662	5,325,294	4,772,126	5,951,082	-
Other Local Sources	-	-		960,840	2,683,633	-
Total Revenues	46,658,733	51,763,957	60,139,110	66,732,966	69,634,715	-
Expenditures:						
Bond Principal	34,805,000	39,371,737	48,033,250	50,270,000	49,436,000	13,841,653
Bond Interest	10,965,931	11,169,308	10,686,691	9,449,145	9,517,339	-
Paying Agent Fees	5,000	5,250	42,606	6,750	5,750	-
Bond Selling Expense	66,658	64,064	5,750	60,000	-	60,000
Total Expenditures	45,842,589	50,610,359	58,768,297	59,785,895	58,959,089	13,901,653
Excess of Revenues over Expenditures	816,144	1,153,598	1,370,813	6,947,071	10,675,626	(13,901,653)
Other Finance Sources:						
Refunding Bond Proceeds	7,315,000	5,545,000	8,090,000	-	-	16,960,148
Bond Premium	911,496	437,327	37,861	-	-	1,339,852
Payment to Refunded Bond Escrow	(8,158,800)	(8,018,263)	(8,081,750)	(7,885,000)	-	(18,300,000)
Total Other Finance Sources	67,696	(2,035,936)	46,111	(7,885,000)	-	-
Excess of Revenues & Other Sources Over Expenditures	883,840	(882,338)	1,416,924	(937,929)	10,675,626	(13,901,653)
Fund balances - beginning	1,807,601	2,691,441	1,809,103	3,226,027	3,226,027	13,901,653
Fund balances - ending	\$ 2,691,441	\$ 1,809,103	\$ 3,226,027	\$ 2,288,098	\$ 13,901,653	\$ -

Computation Legal Debt Margin - June 30, 2022

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 2022 and are calculated as follows:

Fair Market Value For Debt Incurring Capacity	\$	37,944,469,041
Debt Limit (4% of Fair Market Value)	\$	1,517,778,762
Less: General Obligation Debt		(191,195,000)
Additional Debt Incurring Capability	\$	1,326,583,762

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

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

AS OF: APRIL 1, 2023

TOTAL DEBT SERVICE

Date	Principal	Interest	Total P + I
3/1/2024	20,360,000.00	7,304,645.00	27,664,645.00
3/1/2025	19,435,000.00	6,371,395.00	25,806,395.00
3/1/2026	18,640,000.00	5,459,495.00	24,099,495.00
3/1/2027	19,530,000.00	4,589,245.00	24,119,245.00
3/1/2028	20,295,000.00	3,754,595.00	24,049,595.00
3/1/2029	19,360,000.00	2,999,595.00	22,359,595.00
3/1/2030	17,560,000.00	2,262,870.00	19,822,870.00
3/1/2031	18,285,000.00	1,584,695.00	19,869,695.00
3/1/2032	15,910,000.00	984,395.00	16,894,395.00
3/1/2033	13,085,000.00	517,907.00	13,602,907.00
3/1/2034	4,325,000.00	167,647.00	4,492,647.00
3/1/2035	4,410,000.00	85,988.00	4,495,988.00
Total	\$ 191,195,000.00	\$ 36,082,472.00	\$ 227,277,472.00

PAR AMOUNTS OF SELECTED ISSUES

SERIES 11/12/13.....	7,885,000.00
SERIES 12/3/2014.....	14,000,000.00
SERIES 1/12/2016.....	21,175,000.00
SERIES B 11/30/16.....	23,890,000.00
SERIES 11/15/2017.....	46,645,000.00
SERIES 12/11/2018.....	16,000,000.00
SERIES 12/3/2019.....	22,250,000.00
SERIES 9/15/2020.....	25,860,000.00
SERIES 1/25/2022.....	13,490,000.00
TOTAL.....	\$ 191,195,000.00

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:					
Property Tax	\$ 42,354,159	\$ 46,575,295	\$ 54,813,816	\$ 61,000,000	\$ -
Vehicle Fees in Lieu of Taxes	4,304,574	5,188,662	5,325,294	5,951,082	-
Other Local Sources	-	-	-	2,683,633	-
Total Revenues	46,658,733	51,763,957	60,139,110	69,634,715	-
Expenditures:					
Bond Principal	34,805,000	39,371,737	48,033,250	49,436,000	13,841,653
Bond Interest	10,965,931	11,169,308	10,686,691	9,517,339	-
Paying Agent Fees	5,000	5,250	42,606	5,750	-
Bond Selling Expense	66,658	64,064	5,750	-	60,000
Total Expenditures	45,842,589	50,610,359	58,768,297	58,959,089	13,901,653
Excess of Revenues over Expenditures	816,144	1,153,598	1,370,813	10,675,626	(13,901,653)
Other Finance Sources:					
Refunding Bond Proceeds	7,315,000	5,545,000	8,090,000	-	16,960,148
Bond Premium	911,496	437,327	37,861	-	1,339,852
Payment to Refunded Bond Escrow	(8,158,800)	(8,018,263)	(8,081,750)	-	(18,300,000)
Total Other Finance Sources	67,696	(2,035,936)	46,111	-	-
Excess of Revenues & Other Sources Over Expenditures	883,840	(882,338)	1,416,924	10,675,626	(13,901,653)
Fund balances - beginning	1,807,601	2,691,441	1,809,103	3,226,027	13,901,653
Fund balances - ending	\$ 2,691,441	\$ 1,809,103	\$ 3,226,027	\$ 13,901,653	\$ -

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Tax	\$ -	\$ -	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	-	-	-	-
Other Local Sources	-	-	-	-
Total Revenues	-	-	-	-
Expenditures:				
Bond Principal	13,841,653	-	-	-
Bond Interest	-	-	-	-
Paying Agent Fees	-	-	-	-
Bond Selling Expense	60,000	-	-	-
Total Expenditures	13,901,653	-	-	-
Excess of Revenues over Expenditures	(13,901,653)	-	-	-
Other Finance Sources:				
Refunding Bond Proceeds	16,960,148	16,450,000	16,985,000	30,270,000
Bond Premium	1,339,852	-	-	-
Payment to Refunded Bond Escrow	(18,300,000)	(16,450,000)	(16,985,000)	(30,270,000)
Total Other Finance Sources	-	-	-	-
Excess of Revenues & Other Sources Over Expenditures	(13,901,653)	-	-	-
Fund balances - beginning	13,901,653	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

Starting with the 2023-24 fiscal year, debt service payments will be made through the Capital Projects fund. The Board will be increasing the Capital levy by the amount the debt service levy is dropping to cover principal and interest payments on bonds and finance future capital projects.



Learning about the life cycle and planting tulips at Horizon Elementary School.



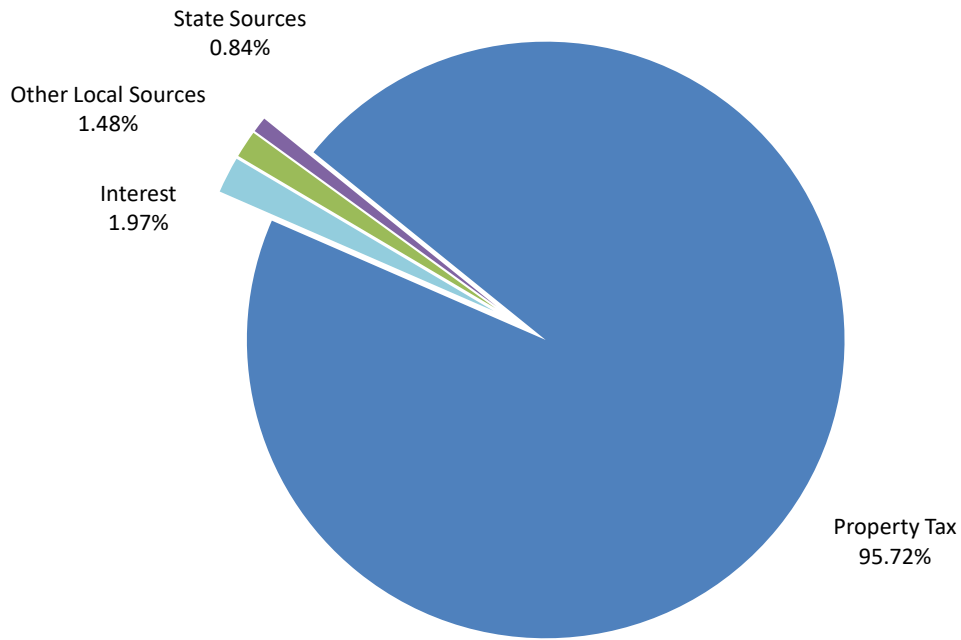
Learning about internet safety at Desert Canyons Elementary.

Capital Projects Fund

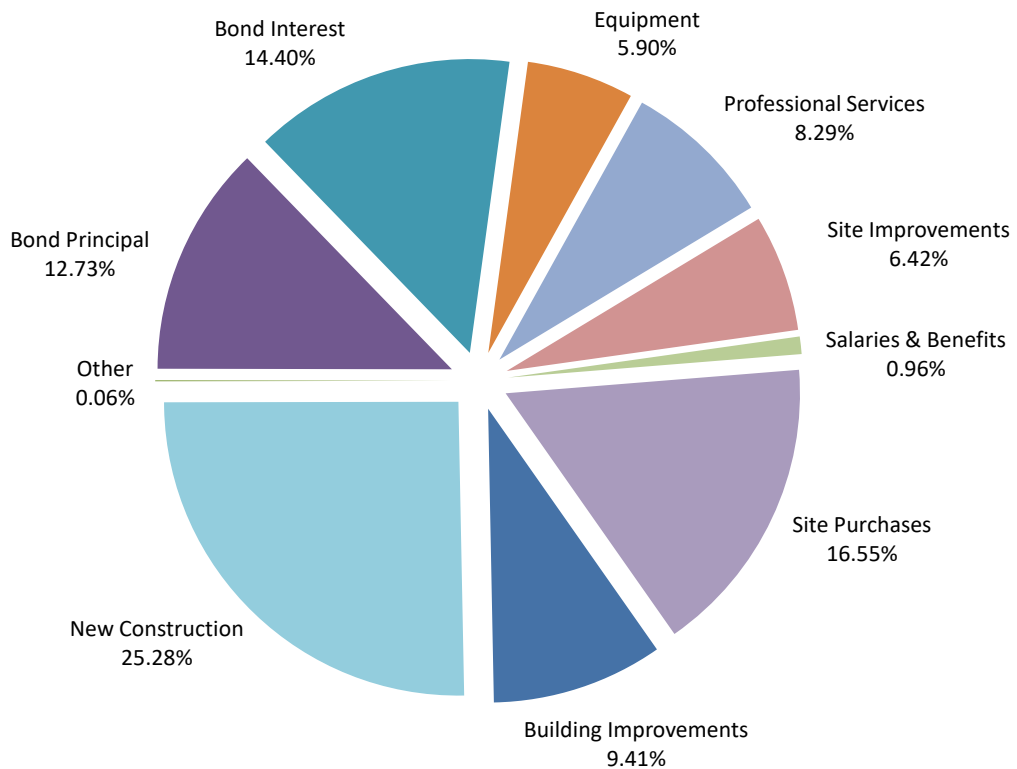
The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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

Capital Projects Fund Revenues Adopted Budget 2023-24



Capital Projects Fund Expenditures Adopted Budget 2023-24



WASHINGTON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:						
Property Tax	\$ 4,843,840	\$ 5,225,860	\$ 5,470,933	\$ 5,634,213	\$ 5,735,212	\$ 76,513,548
Interest	499,960	301,000	177,311	600,000	600,000	1,572,633
Other Local Sources	38,324	30,636	41,825	145,544	224,206	1,181,767
State Sources	763,199	1,085,943	1,256,602	1,059,565	1,059,565	668,861
Total Revenues	6,145,323	6,643,439	6,946,671	7,439,322	7,618,983	79,936,809
Expenditures:						
Facilities Acquisition & Construction	46,823,770	46,357,100	37,275,892	33,374,117	43,478,919	36,979,729
Debt Service Payments	-	-	-	-	-	13,762,992
Total Expenditures	46,823,770	46,357,100	37,275,892	33,374,117	43,478,919	50,742,721
Excess of Revenues over Expenditures	(40,678,447)	(39,713,661)	(30,329,221)	(25,934,795)	(35,859,936)	29,194,088
Other Finance Sources:						
Bond Proceeds	35,000,000	49,995,000	25,000,000	8,000,000	5,166,000	-
Bond Premium	3,323,364	5,904,236	3,394,967	474,224	-	-
Sale of Real Property	4,849,810	2,181,670	-	-	1,102,104	1,200,000
Sale of Equipment	199,703	704,712	486,976	550,000	934,293	1,200,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	43,372,877	58,785,618	28,881,943	9,024,224	7,202,397	2,400,000
Excess of Revenues & Other Sources Over Expenditures	2,694,430	19,071,957	(1,447,278)	(16,910,571)	(28,657,539)	31,594,088
Fund balances - beginning	16,177,688	18,872,118	37,944,075	36,496,797	36,496,797	7,839,258
Fund balances - ending	<u>\$ 18,872,118</u>	<u>\$ 37,944,075</u>	<u>\$ 36,496,797</u>	<u>\$ 19,586,226</u>	<u>\$ 7,839,258</u>	<u>\$ 39,433,346</u>
Fund Balance:						
Restricted for Capital Projects	17,726,123	37,015,913	35,680,735	18,486,226	6,739,258	38,333,346
Assigned to Local School	1,131,254	928,162	816,062	1,100,000	1,100,000	1,100,000
Unspendable Inventories	14,741	-	-	-	-	-
Total Fund Balance	<u>\$ 18,872,118</u>	<u>\$ 37,944,075</u>	<u>\$ 36,496,797</u>	<u>\$ 19,586,226</u>	<u>\$ 7,839,258</u>	<u>\$ 39,433,346</u>

CAPITAL PROJECTS FUND

Revenues

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Local Sources:						
Property Taxes	\$ 4,398,410	\$ 4,702,482	\$ 5,013,227	\$ 5,225,394	\$ 5,225,394	\$ 69,894,805
Vehicle Fees in Lieu of Taxes	445,430	523,378	457,706	408,819	509,818	6,618,743
Interest on Investments	499,960	301,000	177,311	600,000	600,000	1,572,633
Other Local Sources	38,324	30,636	41,825	145,544	224,206	1,181,767
Total Local Sources	5,382,124	5,557,496	5,690,069	6,379,757	6,559,418	79,267,948
State Sources:						
State Capital Enrollment Growth	763,199	1,085,943	1,256,602	1,059,565	1,059,565	668,861
Total State Sources	763,199	1,085,943	1,256,602	1,059,565	1,059,565	668,861
Other Financing Sources:						
Bond Proceeds	35,000,000	49,995,000	25,000,000	8,000,000	5,166,000	-
Bond Premium	3,323,364	5,904,236	3,394,967	474,224	-	-
Sale of Real Property	4,849,810	2,181,670	-	-	1,102,104	1,200,000
Sale of Equipment	199,703	704,712	486,976	550,000	934,293	1,200,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	43,372,877	58,785,618	28,881,943	9,024,224	7,202,397	2,400,000
Total Revenues & Other Financing Sources	\$ 49,518,200	\$ 65,429,057	\$ 35,828,614	\$ 16,463,546	\$ 14,821,380	\$ 82,336,809

CAPITAL PROJECTS FUND
Expenditures

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Facilities Acquisition and Construction Services						
Salaries	\$ 251,964	\$ 315,482	\$ 285,655	\$ 300,401	\$ 312,764	\$ 346,024
Employee Benefits	101,217	132,209	121,366	139,603	131,338	141,205
Professional Services	3,162,934	2,747,625	1,523,928	1,310,842	1,917,000	4,206,000
Site Improvements	5,399,873	7,303,166	4,172,689	2,457,500	3,500,000	3,260,000
Site Purchases	2,516,015	-	-	-	1,500,000	8,400,000
Building Improvements	4,825,135	8,288,190	8,004,327	8,832,347	7,880,415	2,710,000
New Construction	22,751,553	20,992,945	18,030,967	14,671,424	23,120,000	12,830,000
Relocatable Classrooms	54,846	179,404	73,865	195,000	450,000	250,000
Flooring	504,250	452,953	512,654	387,500	783,000	-
Asbestos Removal	9,922	2,775	22,650	20,000	20,000	20,000
Contingencies	874,184	837,168	861,081	1,620,000	1,620,000	1,795,000
Priority Equipment	2,719,210	3,501,569	2,987,843	2,489,500	1,200,200	2,591,500
New School Equipment	3,319,002	1,400,143	537,940	720,000	989,202	400,000
Vandalism	14,725	5,610	12,710	30,000	30,000	30,000
Bond Selling Expenses	318,940	197,861	128,217	200,000	25,000	-
Total Facilities Acquisition & Construction Services	\$ 46,823,770	\$ 46,357,100	\$ 37,275,892	\$ 33,374,117	\$ 43,478,919	\$ 36,979,729
Debt Service Payments						
Bond Principal	-	-	-	-	-	6,458,347
Bond Interest	-	-	-	-	-	7,304,645
Total Debt Service	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,762,992
Total Expenditures	\$ 46,823,770	\$ 46,357,100	\$ 37,275,892	\$ 33,374,117	\$ 43,478,919	\$ 50,742,721

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2023-24

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Coral Canyon Elementary	Roofing Replacement Project - 54,000 square feet	\$405,000	
Desert Hills High	Roofing Replacement - Classroom Bldg, Athletic Bldg, and Outer Bldg - 160,800 square feet total	\$1,205,000	
Dixie High	New Vocational Building <i>Expected to be completed August 2025</i>	\$2,800,000	
Enterprise High	Asphalt Running Track & Track Surfacing Replacement Building remodel & additions - to be completed summer 2023 <i>Expected to be completed August 2026</i> <i>Costs to date (as of June, 2022) = \$7,282,481</i> <i>Anticipated total costs = \$13,684,477</i>	\$525,000 \$1,915,263	\$617,737
Heritage Elementary	Roofing Replacement Project - 55,20 square feet	\$415,000	
Hurricane High	Auditorium Theater Lighting Replacement	\$50,000	
Pine View High	LED Lighting & Light Pole Replacement at Stadium Artificial Turf for Football Field Rebuild Carrier Chiller	\$500,000 \$585,000 \$35,000	
Snow Canyon High	Intercom Replacement	\$50,000	
Snow Canyon Middle	SCMS Rebuild <i>Expected to be completed August 2026</i>	\$2,988,000	
Southwest Adult High (Woodward)	Exterior Painting at Soffits, Fascia and Window Trim	\$50,000	
Career Tech High	New high school - opening August 2023 <i>Opening August, 2023</i> <i>Costs to date (as of June, 2022) = \$35,168,090</i> <i>Anticipated total costs = \$38,701,565</i>		\$1,780,000
Other Departments, Locations and Support Services	New elementary school Site purchase for future elementary school Site purchase for future high school / middle school New lawn mowers for Grounds department	\$8,400,000 \$1,400,000 \$7,000,000 \$135,000	

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2023-24

LOCATION/DEPT	DESCRITION	CAPITAL BUDGET	BOND BUDGET
Other Departments,	School buses	\$1,150,000	
Locations and	School discretionary equipment (2023-24 allocation)	\$637,000	
Support Services	Pavement management	\$600,000	
	General maintenance	\$500,000	
	Salaries & benefits	\$487,229	
	District Technology Dept. equipment	\$480,000	
	General grounds	\$300,000	
	Playground resurfacing	\$250,000	
	Portables	\$250,000	
	Air filters	\$200,000	
	Emergency flooring	\$175,000	
	Fire alarm testing	\$150,000	
	Power engineering chemicals	\$125,000	
	Music	\$115,000	
	Concrete Maintenance	\$100,000	
	Emergency roofing	\$80,000	
	HVAC support	\$55,000	
	Custodial repair	\$50,000	
	Emergency locksmith	\$40,000	
	Fire extinguisher testing	\$35,000	
	Recaulk expansion Joints	\$35,000	
	Hood cleaning	\$30,000	
	Vandalism	\$30,000	
	Generator maintenance	\$25,000	
	Elevator maintenance	\$25,000	
	Grease traps	\$25,000	
	Basketball backstop inspection	\$25,000	
	Bleacher maintenance contract	\$25,000	
	Elementary emergency funds	\$25,000	
	Secondary emergency funds	\$25,000	
	Asbestos abatement	\$20,000	
	District Office equipment	\$15,000	
	Appraisal services	\$10,000	
	Backflow testing	\$10,000	
	Boiler inspection	\$5,000	
	Sewer drain jet	\$5,000	
	Phone repair & replacement	\$5,000	
	Equipment for professional development bldg.	\$3,500	
	Media Center equipment	\$1,000	
TOTALS		\$34,581,992	\$2,397,737

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 above are only for the 2023-24 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 2023-24 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.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 4,843,840	\$ 5,225,860	\$ 5,470,933	\$ 5,735,212	\$ 76,513,548	369.90%
Interest	499,960	301,000	177,311	600,000	1,572,633	53.64%
Other Local Sources	38,324	30,636	41,825	224,206	1,181,767	745.91%
State Sources	763,199	1,085,943	1,256,602	1,059,565	668,861	-3.09%
Total Revenues	6,145,323	6,643,439	6,946,671	7,618,983	79,936,809	300.19%
Expenditures:						
Salaries	251,964	315,482	285,655	312,764	346,024	9.33%
Employee Benefits	101,217	132,209	121,366	131,338	141,205	9.88%
Purchased Services	3,177,659	2,753,235	1,536,638	1,947,000	4,236,000	8.33%
Land and Improvements	7,915,888	7,303,166	4,172,689	5,000,000	11,660,000	11.82%
Buildings and Remodeling	29,019,890	30,753,435	27,505,544	33,873,415	17,605,000	-9.83%
Equipment	6,038,212	4,901,712	3,525,783	2,189,402	2,991,500	-12.61%
Bond Selling Expenses	318,940	197,861	128,217	25,000	-	-25.00%
Bond Principal	-	-	-	-	6,458,347	
Bond Interest	-	-	-	-	7,304,645	
Total Expenditures	46,823,770	46,357,100	37,275,892	43,478,919	50,742,721	2.09%
Excess of Revenues over Expenditures	(40,678,447)	(39,713,661)	(30,329,221)	(35,859,936)	29,194,088	
Other Finance Sources:						
Bond Proceeds	35,000,000	49,995,000	25,000,000	5,166,000	-	-25.00%
Bond Premium	3,323,364	5,904,236	3,394,967	-	-	-25.00%
Sale of Real Property	4,849,810	2,181,670	-	1,102,104	1,200,000	-18.81%
Sale of Equipment	199,703	704,712	486,976	934,293	1,200,000	125.22%
Fund Transfer In (Out)	-	-	-	-	-	
Total Other Finance Sources	43,372,877	58,785,618	28,881,943	7,202,397	2,400,000	-23.62%
Excess of Revenues & Other Sources Over Expenditures	2,694,430	19,071,957	(1,447,278)	(28,657,539)	31,594,088	
Fund balances - beginning	16,177,688	18,872,118	37,944,075	36,496,797	7,839,258	
Fund balances - ending	\$ 18,872,118	\$ 37,944,075	\$ 36,496,797	\$ 7,839,258	\$ 39,433,346	27.24%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Tax	\$ 76,513,548	\$ 79,441,715	\$ 82,484,361	\$ 85,646,013
Interest	1,572,633	2,000,000	1,500,000	1,530,000
Other Local Sources	1,181,767	1,229,038	1,278,199	1,329,327
State Sources	668,861	1,000,000	1,000,000	1,000,000
Total Revenues	79,936,809	83,670,753	86,262,560	89,505,340
Expenditures:				
Salaries	346,024	363,325	381,491	400,566
Employee Benefits	141,205	148,265	155,679	163,462
Purchased Services	4,236,000	2,230,000	2,340,000	2,455,500
Land and Improvements	11,660,000	4,700,000	8,000,000	2,700,000
Buildings and Remodeling	17,605,000	54,240,000	61,765,000	30,370,000
Equipment	2,991,500	2,721,075	3,307,129	3,999,985
Bond Selling Expenses	-	-	-	-
Bond Principal	6,458,347	19,435,000	18,640,000	19,530,000
Bond Interest	7,304,645	6,371,395	5,459,495	4,589,245
Total Expenditures	50,742,721	90,209,060	100,048,794	64,208,759
Excess of Revenues over Expenditures	29,194,088	(6,538,308)	(13,786,233)	25,296,581
Other Finance Sources:				
Bond Proceeds	-	-	-	-
Bond Premium	-	-	-	-
Sale of Real Property	1,200,000	-	-	-
Sale of Equipment	1,200,000	500,000	550,000	600,000
Fund Transfer In (Out)	-	-	-	-
Total Other Finance Sources	2,400,000	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	31,594,088	(6,038,308)	(13,236,233)	25,896,581
Fund balances - beginning	7,839,258	39,433,346	33,395,038	20,158,805
Fund balances - ending	<u>\$ 39,433,346</u>	<u>\$ 33,395,038</u>	<u>\$ 20,158,805</u>	<u>\$ 46,055,387</u>

Washington County School District is working towards a plan to significantly reduce or eliminate future bonding. By saving for Capital Projects and paying cash, the District will avoid interest expenses, saving almost \$10 million per year over time.

The projected expenditures are based upon the Washington County School District new construction and priority projects plan, as well as bond payments.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Five Year Summary by Object

	Actual	Actual	Actual	Final	Adopted
	2019-20	2020-21	2021-22	Budget	Budget
	2022-23	2023-24			
Revenues:					
Property Tax	\$ 4,843,840	\$ 5,225,860	\$ 5,470,933	\$ 5,735,212	\$ 76,513,548
Interest	499,960	301,000	177,311	600,000	1,572,633
Other Local Sources	38,324	30,636	41,825	224,206	1,181,767
State Sources	763,199	1,085,943	1,256,602	1,059,565	668,861
Total Revenues	6,145,323	6,643,439	6,946,671	7,618,983	79,936,809
Expenditures:					
(100) Salaries	251,964	315,482	285,655	312,764	346,024
(200) Employee Benefits	101,217	132,209	121,366	131,338	141,205
0) Professional & Technical	3,162,934	2,747,625	1,523,928	1,917,000	4,206,000
(400) Purchased Property Services	-	-	-	-	-
(500) Other Purchased Services	-	-	-	-	-
(600) Supplies and Materials	4,988,525	2,137,749	1,817,704	1,900,000	2,423,500
(700) Property and Equipment	38,000,190	40,826,174	33,399,022	39,192,817	29,863,000
(800) Debt Service and Miscellaneous	318,940	197,861	128,217	25,000	13,762,992
Total Expenditures	46,823,770	46,357,100	37,275,892	43,478,919	50,742,721
Other Finance Sources:	43,372,877	58,785,618	28,881,943	7,202,397	2,400,000
Excess of Revenues & Other Sources Over Expenditures	2,694,430	19,071,957	(1,447,278)	(28,657,539)	31,594,088
Fund balances - beginning	16,177,688	18,872,118	37,944,075	36,496,797	7,839,258
Fund balances - ending	\$ 18,872,118	\$ 37,944,075	\$ 36,496,797	\$ 7,839,258	\$ 39,433,346

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Three Year Forecast by Object

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Property Tax	\$ 76,513,548	\$ 79,441,715	\$ 82,484,361	\$ 85,646,013
Interest	1,572,633	2,000,000	1,500,000	1,530,000
Other Local Sources	1,181,767	1,229,038	1,278,199	1,329,327
State Sources	668,861	1,000,000	1,000,000	1,000,000
Total Revenues	79,936,809	83,670,753	86,262,560	89,505,340
Expenditures:				
(100) Salaries	346,024	363,325	381,491	400,566
(200) Employee Benefits	141,205	148,265	155,679	163,462
) Professional & Technical	4,206,000	2,200,000	2,310,000	2,425,500
(400) Purchased Property Services	-	-	-	-
(500) Other Purchased Services	-	-	-	-
(600) Supplies and Materials	2,423,500	1,950,000	2,150,000	3,050,000
(700) Property and Equipment	29,863,000	59,741,075	70,952,129	34,049,985
(800) Debt Service and Miscellaneous	13,762,992	25,806,395	24,099,495	24,119,245
Total Expenditures	50,742,721	90,209,060	100,048,794	64,208,759
Other Finance Sources:	2,400,000	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	31,594,088	(6,038,308)	(13,236,233)	25,896,581
Fund balances - beginning	7,839,258	39,433,346	33,395,038	20,158,805
Fund balances - ending	\$ 39,433,346	\$ 33,395,038	\$ 20,158,805	\$ 46,055,387



Career and Technical High School will be opening in August, 2023. Students from across the District may apply. Students will be able to graduate with not only their high school diploma, but also with a certificate in the field they've chosen. Upon admittance, students will select a career pathway to focus their experience. These pathways include:



- Construction & Architecture
- Info Tech & Cyber Security
- Graphic Design & Digital Media
- Health Science
- Early Childhood Education & K-12 Teaching
- Culinary Arts, Tourism & Hospitality
- Engineering Technology & Robotics
- Business Marketing & Entrepreneurship

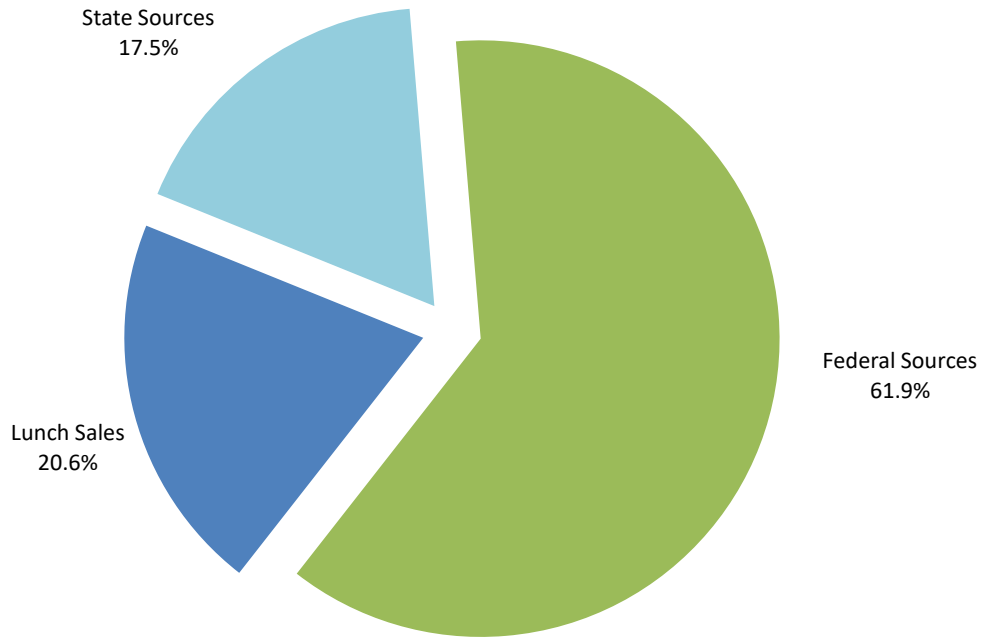


Food Services Fund

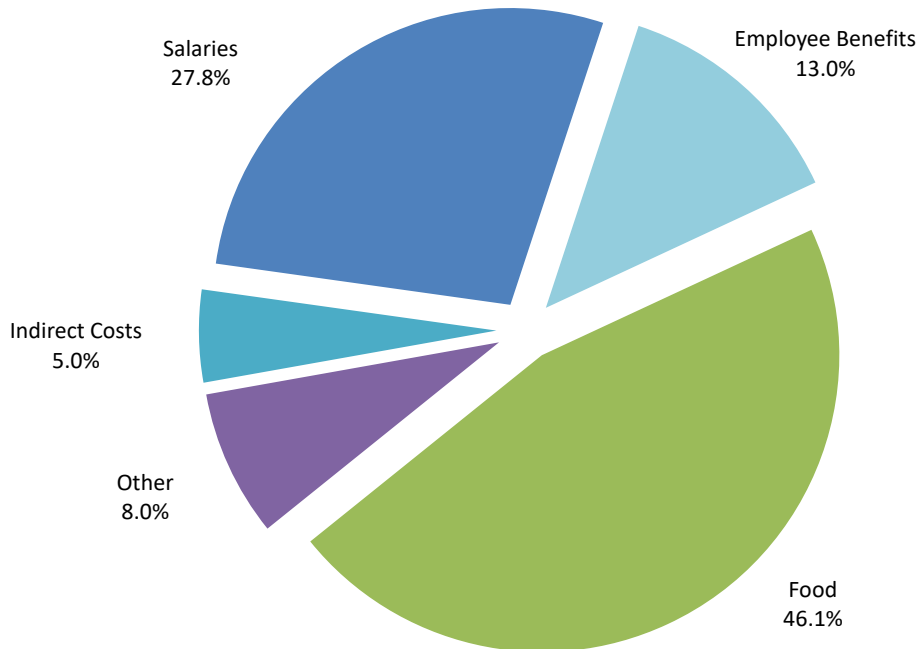
The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government 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
Adopted Budget 2023-24**



**Food Services Fund Expenditures
Adopted Budget 2023-24**



WASHINGTON COUNTY SCHOOL DISTRICT

FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:						
Lunch Sales	\$ 2,358,000	\$ 730,614	\$ (6,554)	\$ 2,670,000	\$ 2,893,670	\$ 2,937,075
State Sources	2,505,121	2,532,560	2,598,461	2,944,000	2,503,602	2,503,602
Federal Sources	7,389,642	9,738,183	16,637,837	7,472,635	9,514,860	8,831,097
Total Revenues	12,252,763	13,001,357	19,229,744	13,086,635	14,912,132	14,271,774
Expenditures:						
Salaries	3,445,048	3,593,257	3,806,006	4,293,383	4,418,012	4,933,552
Employee Benefits	1,709,664	1,785,615	1,954,796	2,143,928	2,148,159	2,306,343
Food	4,920,710	5,177,089	6,471,930	5,972,635	9,011,763	8,181,097
Other	656,570	808,511	997,211	839,000	1,292,901	1,416,249
Indirect Costs	669,975	646,565	697,521	685,811	1,011,127	892,496
Total Expenditures	11,401,967	12,011,037	13,927,464	13,934,757	17,881,962	17,729,737
Excess of Revenues over Expenditures	850,796	990,320	5,302,280	(848,122)	(2,969,830)	(3,457,963)
Fund balances - beginning	2,862,016	3,712,812	4,703,132	10,005,412	10,005,412	7,035,582
Fund balances - ending	\$ 3,712,812	\$ 4,703,132	\$ 10,005,412	\$ 9,157,290	\$ 7,035,582	\$ 3,577,619

FOOD SERVICES FUND

Revenues

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Local Sources:						
Student Sales	\$ 2,299,807	\$ 716,827	\$ (28,449)	\$ 2,600,000	\$ 2,848,169	\$ 2,890,891
Adult Sales	58,193	13,787	21,895	70,000	45,501	46,184
Total Local Sources	2,358,000	730,614	(6,554)	2,670,000	2,893,670	2,937,075
State Sources:						
Lunch Reimbursements	2,505,121	2,532,560	2,598,461	2,944,000	2,503,602	2,503,602
Total State Sources	2,505,121	2,532,560	2,598,461	2,944,000	2,503,602	2,503,602
Federal Sources:						
Federal Lunch Program	1,113,213	1,122,397	1,664,777	1,105,000	2,133,741	1,215,500
Free and reduced assistance	4,809,101	6,690,014	11,616,970	5,395,000	5,810,000	5,934,500
Breakfast program	646,926	1,076,235	1,989,900	-	-	-
USDA Commodities	820,402	849,537	1,366,190	972,635	1,571,119	1,681,097
Total Federal Sources	7,389,642	9,738,183	16,637,837	7,472,635	9,514,860	8,831,097
Total Revenues	\$ 12,252,763	\$ 13,001,357	\$ 19,229,744	\$ 13,086,635	\$ 14,912,132	14,271,774

FOOD SERVICES FUND
Expenditures

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Salaries:						
Coordinator	\$ 96,446	\$ 99,323	\$ 104,608	\$ 107,014	\$ 111,986	\$ 123,252
Contract Lunch Workers	2,325,910	2,421,065	2,655,683	2,983,852	3,074,532	3,434,587
Hourly Lunch Workers	240,485	293,158	263,364	326,910	372,939	416,613
Substitutes	62,914	66,070	68,302	78,498	93,000	103,891
Delivery Personnel	42,918	45,208	40,208	49,808	38,025	42,478
Nutrition Specialists	49,023	51,726	55,801	57,084	61,070	68,222
Secretaries	627,352	616,707	618,040	690,217	666,460	744,509
Total Salaries	3,445,048	3,593,257	3,806,006	4,293,383	4,418,012	4,933,552
Employee Benefits:						
State Retirement	499,932	504,862	562,286	616,608	593,279	662,758
Social Security	249,529	260,704	275,178	329,262	337,978	377,558
Health Insurance	884,375	947,430	1,046,544	1,119,356	1,142,159	1,184,796
Workers Compensation	73,987	71,654	70,388	76,702	70,925	79,231
Unemployment Premiums	1,841	965	400	2,000	3,818	2,000
Total Employee Benefits	1,709,664	1,785,615	1,954,796	2,143,928	2,148,159	2,306,343
Purchased Services	52,294	26,240	3,717	45,000	37,709	45,000
Conferences	535	-	2,280	5,000	5,000	6,000
Supplies	452,262	629,826	808,472	650,000	969,667	1,083,224
Utilities	-	-	-	-	-	-
Delivery Fuel	8,346	7,721	11,334	14,000	12,500	14,000
Food	4,110,961	4,279,135	5,419,140	5,000,000	7,440,644	6,500,000
USDA Commodities	809,749	897,954	1,052,790	972,635	1,571,119	1,681,097
Equipment	143,133	144,724	171,408	125,000	268,025	268,025
Indirect Cost Allocation	669,975	646,565	697,521	685,811	1,011,127	892,496
Total Expenditures	\$ 11,401,967	\$ 12,011,037	\$ 13,927,464	\$ 13,934,757	\$ 17,881,962	\$ 17,729,737

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual	Actual	Actual	Final	Adopted	Four Year
	2019-20	2020-21	2021-22	Budget	Budget	Average
				2022-23	2023-24	Percentage
						Growth
Revenues:						
Lunch Sales	\$ 2,358,000	\$ 730,614	\$ (6,554)	\$ 2,893,670	\$ 2,937,075	6.14%
State Sources	2,505,121	2,532,560	2,598,461	2,503,602	2,503,602	-0.02%
Federal Sources	7,389,642	9,738,183	16,637,837	9,514,860	8,831,097	4.88%
Total Revenues	12,252,763	13,001,357	19,229,744	14,912,132	14,271,774	4.12%
Expenditures:						
Salaries	3,445,048	3,593,257	3,806,006	4,418,012	4,933,552	10.80%
Employee Benefits	1,709,664	1,785,615	1,954,796	2,148,159	2,306,343	8.73%
Purchased Services	52,294	26,240	3,717	37,709	45,000	-3.49%
Travel	535	-	2,280	5,000	6,000	255.37%
Food	4,920,710	5,177,089	6,471,930	9,011,763	8,181,097	16.56%
Supplies	460,608	637,547	819,806	982,167	1,097,224	34.55%
Equipment	143,133	144,724	171,408	268,025	268,025	21.81%
Indirect Costs	669,975	646,565	697,521	1,011,127	892,496	8.30%
Total Expenditures	11,401,967	12,011,037	13,927,464	17,881,962	17,729,737	13.87%
Excess of Revenues over Expenditures	850,796	990,320	5,302,280	(2,969,830)	(3,457,963)	
Fund balances - beginning	2,862,016	3,712,812	4,703,132	10,005,412	7,035,582	
Fund balances - ending	\$ 3,712,812	\$ 4,703,132	\$ 10,005,412	\$ 7,035,582	\$ 3,577,619	-0.91%

During the 2020-21 school year, the Federal government approved free lunch for all students in response to the COVID-19 pandemic. This program continued through the 2021-22 school year. Lunch sales in FY21 and FY22 are lower and Federal funds are higher due to this program change. In 2022-23, the District's Board decided to provide free lunch to students qualifying for reduced lunch. School lunch sales revenue will return to normal in 2023-24 as all COVID-related meal programs end.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Lunch Sales	\$ 2,937,075	\$ 3,083,929	\$ 3,238,125	\$ 3,400,031
State Sources	2,503,602	2,628,782	2,760,221	2,898,232
Federal Sources	8,831,097	9,272,652	9,736,284	10,223,099
Total Revenues	14,271,774	14,985,363	15,734,631	16,521,362
Expenditures:				
Salaries	4,933,552	4,933,552	5,032,223	5,132,868
Employee Benefits	2,306,343	2,306,343	2,352,470	2,399,519
Purchased Services	45,000	46,350	47,741	49,173
Travel	6,000	6,180	6,365	6,556
Food	8,181,097	7,631,097	7,783,719	7,939,393
Supplies	1,097,224	650,000	669,500	689,585
Equipment	268,025	150,000	154,500	159,135
Indirect Costs	892,496	845,074	862,723	880,747
Total Expenditures	17,729,737	16,568,596	16,909,241	17,256,976
Excess of Revenues over Expenditures	(3,457,963)	(1,583,233)	(1,174,610)	(735,614)
Fund balances - beginning	7,035,582	3,577,619	1,994,386	819,776
Fund balances - ending	\$ 3,577,619	\$ 1,994,386	\$ 819,776	\$ 84,162

Forecasted revenues and expenditures are based on expected changes in State and Federal funding, as well as projected increases for salaries and food pricing.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Five Year Summary by Object

	Actual	Actual	Actual	Final	Adopted
	2019-20	2020-21	2021-22	Budget	Budget
	2019-20	2020-21	2021-22	2022-23	2023-24
Revenues:					
Lunch Sales	\$ 2,358,000	\$ 730,614	\$ (6,554)	\$ 2,893,670	\$ 2,937,075
State Sources	2,505,121	2,532,560	2,598,461	2,503,602	2,503,602
Federal Sources	7,389,642	9,738,183	16,637,837	9,514,860	8,831,097
Total Revenues	12,252,763	13,001,357	19,229,744	14,912,132	14,271,774
Expenditures:					
(100) Salaries	3,445,048	3,593,257	3,806,006	4,418,012	4,933,552
(200) Employee Benefits	1,709,664	1,785,615	1,954,796	2,148,159	2,306,343
(300) Professional & Technical	39,531	23,451	461	28,059	35,000
(400) Purchased Property Services	11,313	-	-	11,650	12,500
(500) Other Purchased Services	1,985	2,789	5,536	3,000	3,500
(600) Supplies and Materials	5,381,318	5,814,636	7,291,736	9,993,930	9,278,321
(700) Property and Equipment	143,133	144,724	171,408	268,025	268,025
(800) Miscellaneous	669,975	646,565	697,521	1,011,127	892,496
Total Expenditures	11,401,967	12,011,037	13,927,464	17,881,962	17,729,737
Excess of Revenues over Expenditures	850,796	990,320	5,302,280	(2,969,830)	(3,457,963)
Fund balances - beginning	2,862,016	3,712,812	4,703,132	10,005,412	7,035,582
Fund balances - ending	<u>\$ 3,712,812</u>	<u>\$ 4,703,132</u>	<u>\$ 10,005,412</u>	<u>\$ 7,035,582</u>	<u>\$ 3,577,619</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Three Year Forecast by Object

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Lunch Sales	\$ 2,937,075	\$ 3,083,929	\$ 3,238,125	\$ 3,400,031
State Sources	2,503,602	2,628,782	2,760,221	2,898,232
Federal Sources	8,831,097	9,272,652	9,736,284	10,223,099
Total Revenues	14,271,774	14,985,363	15,734,631	16,521,362
Expenditures:				
(100) Salaries	4,933,552	4,933,552	5,032,223	5,132,868
(200) Employee Benefits	2,306,343	2,306,343	2,352,470	2,399,519
(300) Professional & Technical	35,000	34,153	35,178	36,233
(400) Purchased Property Services	12,500	12,197	12,563	12,940
(500) Other Purchased Services	3,500	6,180	6,365	6,556
(600) Supplies and Materials	9,278,321	8,281,097	8,453,219	8,628,978
(700) Property and Equipment	268,025	150,000	154,500	159,135
(800) Miscellaneous	892,496	845,074	862,723	880,747
Total Expenditures	17,729,737	16,568,596	16,909,241	17,256,976
Excess of Revenues over Expenditures	(3,457,963)	(1,583,233)	(1,174,610)	(735,614)
	7,035,582	3,577,619	1,994,386	819,776
	\$ 3,577,619	\$ 1,994,386	\$ 819,776	\$ 84,162

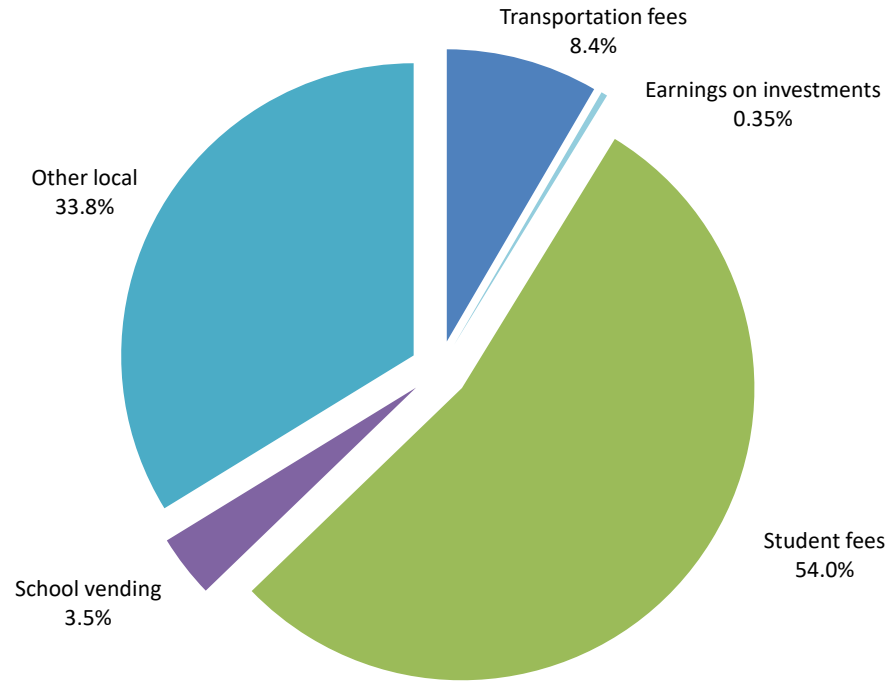


Student Activity Fund

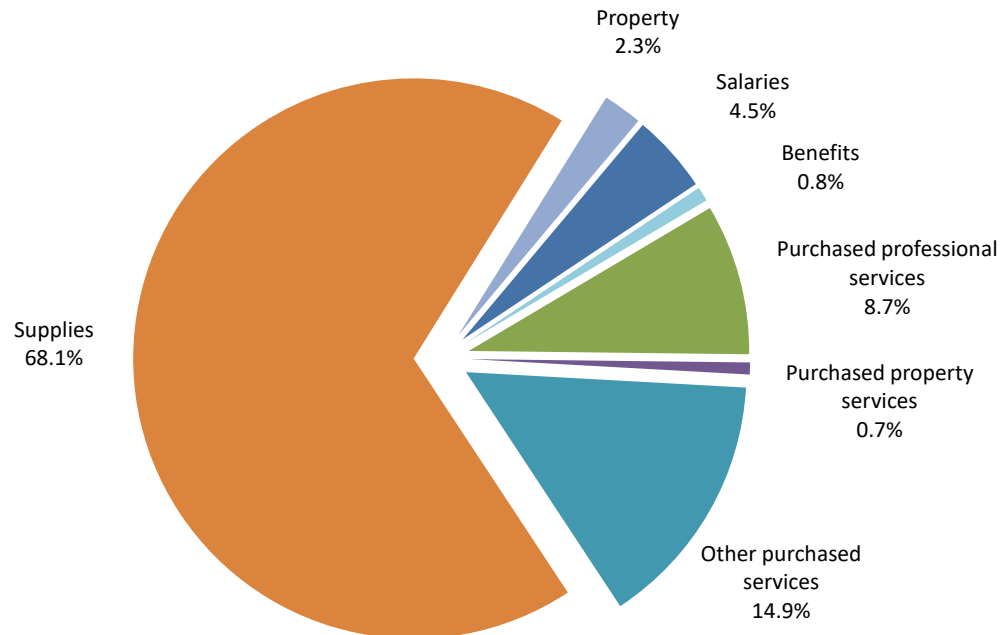
The Student Activity Fund is comprised of revenues and expenditures from school-based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers, and student fees. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue Funds.

Student Activity Fund Revenues Adopted Budget 2023-24



Student Activity Fund Expenditures Adopted Budget 2023-24



WASHINGTON COUNTY SCHOOL DISTRICT

STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Original Budget 2022-23	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:						
Local sources:						
Transportation fees	\$ 249,265	\$ -	\$ 761,705	\$ 659,530	\$ 807,520	\$ 843,859
Earnings on investments	37,622	28,807	29,608	30,600	33,451	34,956
Student fees	2,396,483	1,391,320	4,303,503	4,813,276	5,188,016	5,421,479
School vending	132,041	396,407	271,425	185,929	332,820	347,795
Other local	3,116,518	1,752,306	1,992,575	4,089,130	2,403,608	3,388,310
Total Revenues	5,931,929	3,568,840	7,358,816	9,778,465	8,765,415	10,036,399
Expenditures:						
Salaries	49,916	184,367	334,525	456,058	397,156	454,744
Benefits	9,091	33,818	59,032	79,937	73,314	83,944
Purchased professional services	549,717	198,407	755,915	872,555	763,459	874,160
Purchased property services	41,887	927,532	96,792	129,245	60,416	69,176
Other purchased services	736,602	571,933	1,224,738	1,522,701	1,302,034	1,490,830
Supplies	6,183,676	4,143,499	5,596,168	6,521,444	5,971,144	6,836,959
Property	149,488	-	157,786	196,525	197,892	226,586
Debt Service and Miscellaneous	-	65	-	-	-	-
Total Expenditures	7,720,377	6,059,621	8,224,956	9,778,465	8,765,415	10,036,399
Excess of Revenues over Expenditures	(1,788,448)	(2,490,781)	(866,140)	-	-	-
Fund Balances - Beginning	5,145,369	3,356,921	866,140	-	-	-
Fund Balances - Ending	\$ 3,356,921	\$ 866,140	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24	Four Year Average Percentage Growth
Revenues:						
Local sources:						
Transportation fees	\$ 249,265	\$ -	\$ 761,705	\$ 807,520	\$ 843,859	59.63%
Earnings on investments	37,622	28,807	29,608	33,451	34,956	-1.77%
Student fees	2,396,483	1,391,320	4,303,503	5,188,016	5,421,479	31.56%
School vending	132,041	396,407	271,425	332,820	347,795	40.85%
Other local	3,116,518	1,752,306	1,992,575	2,403,608	3,388,310	2.18%
Total Revenues	5,931,929	3,568,840	7,358,816	8,765,415	10,036,399	17.30%
Expenditures:						
Salaries	49,916	184,367	334,525	397,156	454,744	202.75%
Benefits	9,091	33,818	59,032	73,314	83,944	205.84%
Purchased professional services	549,717	198,407	755,915	763,459	874,160	14.76%
Purchased property services	41,887	927,532	96,792	60,416	69,176	16.29%
Other purchased services	736,602	571,933	1,224,738	1,302,034	1,490,830	25.60%
Supplies	6,183,676	4,143,499	5,596,168	5,971,144	6,836,959	2.64%
Property	149,488	-	157,786	197,892	226,586	12.89%
Debt Service and Miscellaneous	-	65	-	-	-	
Total Expenditures	7,720,377	6,059,621	8,224,956	8,765,415	10,036,399	7.50%
Excess of Revenues over Expenditures	(1,788,448)	(2,490,781)	(866,140)	-	-	
Fund Balances - Beginning	5,145,369	3,356,921	866,140	-	-	
Fund Balances - Ending	\$ 3,356,921	\$ 866,140	\$ -	\$ -	\$ -	

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Local sources:				
Transportation fees	\$ 843,859	\$ 881,831	\$ 921,514	\$ 962,983
Earnings on investments	34,956	36,529	38,173	39,891
Student fees	5,421,479	5,665,444	5,920,389	6,186,808
School vending	347,795	363,445	379,800	396,891
Other local	3,388,310	3,540,788	3,700,123	3,866,627
Total Revenues	10,036,399	10,488,037	10,959,999	11,453,200
Expenditures:				
Salaries	454,744	475,207	496,591	518,938
Benefits	83,944	87,721	91,668	95,793
Purchased professional services	874,160	913,497	954,604	997,560
Purchased property services	69,176	72,289	75,542	78,942
Other purchased services	1,490,830	1,557,919	1,628,027	1,701,290
Supplies	6,836,959	7,144,621	7,466,129	7,802,104
Property	226,586	236,783	247,438	258,573
Debt Service and Miscellaneous	-	-	-	-
Total Expenditures	10,036,399	10,488,037	10,959,999	11,453,200
Excess of Revenues over Expenditures	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -

Forecasted revenues and expenditures are based on an average annual growth rate of 4.5% due to enrollment growth and inflation. These projections are based upon current school fee law and would change if the Legislature makes changes to existing law.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Five Year Summary by Object

	Actual 2019-20	Actual 2020-21	Actual 2021-22	Final Budget 2022-23	Adopted Budget 2023-24
Revenues:					
Interest	\$ 37,622	\$ 28,807	\$ 29,608	\$ 33,451	\$ 34,956
Other Local Sources	5,894,307	3,540,033	7,329,208	8,731,964	10,001,443
Total Revenues	5,931,929	3,568,840	7,358,816	8,765,415	10,036,399
Expenditures:					
(100) Salaries	49,916	184,367	334,525	397,156	454,744
(200) Employee Benefits	9,090	33,818	59,032	73,314	83,944
(300) Professional & Technical	549,717	198,407	755,915	763,459	874,160
(400) Purchased Property Services	41,887	927,532	96,792	60,416	69,176
(500) Other Purchased Services	736,602	571,933	1,224,738	1,302,034	1,490,830
(600) Supplies and Materials	6,182,167	4,143,499	5,596,168	5,971,144	6,836,959
(700) Property and Equipment	150,998	-	157,786	197,892	226,586
(800) Debt Service and Miscellaneous	-	65	-	-	-
Total Expenditures	7,720,377	6,059,621	8,224,956	8,765,415	10,036,399
Excess of Revenues over Expenditures	(1,788,448)	(2,490,781)	(866,140)	-	-
Fund balances - beginning	5,145,369	3,356,921	866,140	-	-
Fund balances - ending	\$ 3,356,921	\$ 866,140	\$ -	\$ -	\$ -

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY Three Year Forecast by Object

	Adopted Budget 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27
Revenues:				
Interest	\$ 34,956	\$ 36,529	\$ 38,173	\$ 39,891
Other Local Sources	10,001,443	10,451,508	10,921,826	11,413,309
Total Revenues	10,036,399	10,488,037	10,959,999	11,453,200
Expenditures:				
(100) Salaries	454,744	475,207	496,591	518,938
(200) Employee Benefits	83,944	87,721	91,668	95,793
(300) Professional & Technical	874,160	913,497	954,604	997,560
(400) Purchased Property Services	69,176	72,289	75,542	78,942
(500) Other Purchased Services	1,490,830	1,557,919	1,628,027	1,701,290
(600) Supplies and Materials	6,836,959	7,144,621	7,466,129	7,802,104
(700) Property and Equipment	226,586	236,783	247,438	258,573
(800) Debt Service and Miscellaneous	-	-	-	-
Total Expenditures	10,036,399	10,488,037	10,959,999	11,453,200
Excess of Revenues over Expenditures	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -



Water Canyon High relay team celebrating their 1st place victory at the state track meet.

INFORMATIONAL SECTION



Calculation of Basic Program Funds

WASHINGTON COUNTY SCHOOL DISTRICT

Basic Program

	Actual 2021-22 W.P.U.'s	X	W.P.U. Value \$3,809	Revised 2022-23 W.P.U.'s	X	W.P.U. Value \$4,038	Projected 2023-24 W.P.U.'s	X	W.P.U. Value \$4,280	1-Year Increase (Decrease)
<hr/>										
I. Regular Basic School Programs:										
K-12	32,896.224		\$125,301,717	32,881.226		\$132,774,391	34,307.130		\$146,834,516	\$14,060,125
Professional Staff Costs	3,261.857		12,424,413	3,189.183		12,877,921	3,300.520		14,126,226	1,248,305
Nec. Existent Small Rural Schools	393.803		1,499,996	370.411		1,495,720	369.029		1,579,444	83,725
Total Basic School Programs	36,551.884		139,226,126	36,440.820		147,148,032	37,976.679		162,540,186	15,392,155
<hr/>										
II. Special Education Programs:										
Add-On	4,206.644		16,023,107	4,311.372		17,409,320	4,549.958		19,473,820	2,064,500
Self-Contained	537.689		2,048,057	486.156		1,963,098	447.633		1,915,869	-47,229
Pre-School	712.192		2,712,739	724.702		2,926,347	679.140		2,906,719	-19,627
Extended Year Severely Disabled	22.114		84,232	21.887		88,380	22.165		94,866	6,486
Impact Aid	109.156		415,775	107.313		433,330	108.624		464,911	31,581
Extended Year for Special Educators	8.347		31,794	31.420		126,874	22.212		95,068	-31,806
Total Special Education	5,596.142		21,315,705	5,682.850		22,947,348	5,829.732		24,951,253	2,003,905
<hr/>										
III. Career and Technical Education Add-On	1,649.190		6,281,765	1,620.618		6,544,055	1,606.184		6,874,466	330,410
<hr/>										
IV. Class Size Reduction (K-8th)	2,112.629		8,047,004	2,116.918		8,548,115	2,121.963		9,082,002	533,887
<hr/>										
V. Students At-Risk Add-On	610.575		2,325,680	906.716		3,661,319	1151.500		4,928,420	1,267,101
<hr/>										
DISTRICT TOTAL	46,520.420		\$177,196,280	46,767.922		\$188,848,869	48,686.058		\$208,376,327	\$19,527,458

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 2023-24 is \$4,280.

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.

WASHINGTON COUNTY SCHOOL DISTRICT

Calculation of Basic Program 2023-24

Assessed Valuation	\$38,380,165,265
Less Redevelopment Agency	<u>435,696,224</u>
Taxable Assessed Valuation (Est.)	<u>\$37,944,469,041</u>
Weighted Pupil Units (est.)	48,686.058

State Guarantee:	<u>W.P.U.'s</u>		<u>Value</u>			<u>Proceeds</u>
	48,686.058	X	\$4,280		=	\$208,376,327
District Generation:	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>	
Motor Vehicle Fees	0.001406	X	94.56%	X	\$37,944,469,041	
					=	50,447,688
					=	<u>4,777,183</u>

State Allocation (guarantee minus district generation and motor vehicle fees) **\$153,151,456**

Calculation of Voted Leeway 2023-24

District Generation (3 Mills):	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>	<u>Proceeds</u>
Motor Vehicle Fees	0.001072	X	94.56%	X	\$37,944,469,041	
					=	\$38,463,671
						<u>3,642,347</u>
Voted Leeway Revenues (A)						\$42,106,018

Calculation of Board Leeway 2023-24

District Generation (2 Mills):	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>	<u>Proceeds</u>
Motor Vehicle Fees	0.000288	X	94.56%	X	\$37,944,469,041	
					=	\$10,333,523
						<u>978,541</u>
Board Local Levy Revenues (B)						\$11,312,064

Total Leeway Proceeds (A) + (B) **\$53,418,082**

Increase from 2022-23 **\$3,099,711**

WASHINGTON COUNTY SCHOOL DISTRICT

Block Grant Programs

	Actual 2021-22	Revised 2022-23	Projected 2023-24	Increase (Decrease)
Special Populations Programs:				
Youth In Custody	962,570	982,866	1,093,036	110,170
Adult Education	427,442	459,438	508,915	49,477
Enhancement for Accelerated Students	288,930	321,913	326,683	4,770
Concurrent Enrollment	402,754	452,298	549,963	97,665
Total Special Populations	2,081,696	2,216,515	2,478,597	262,082

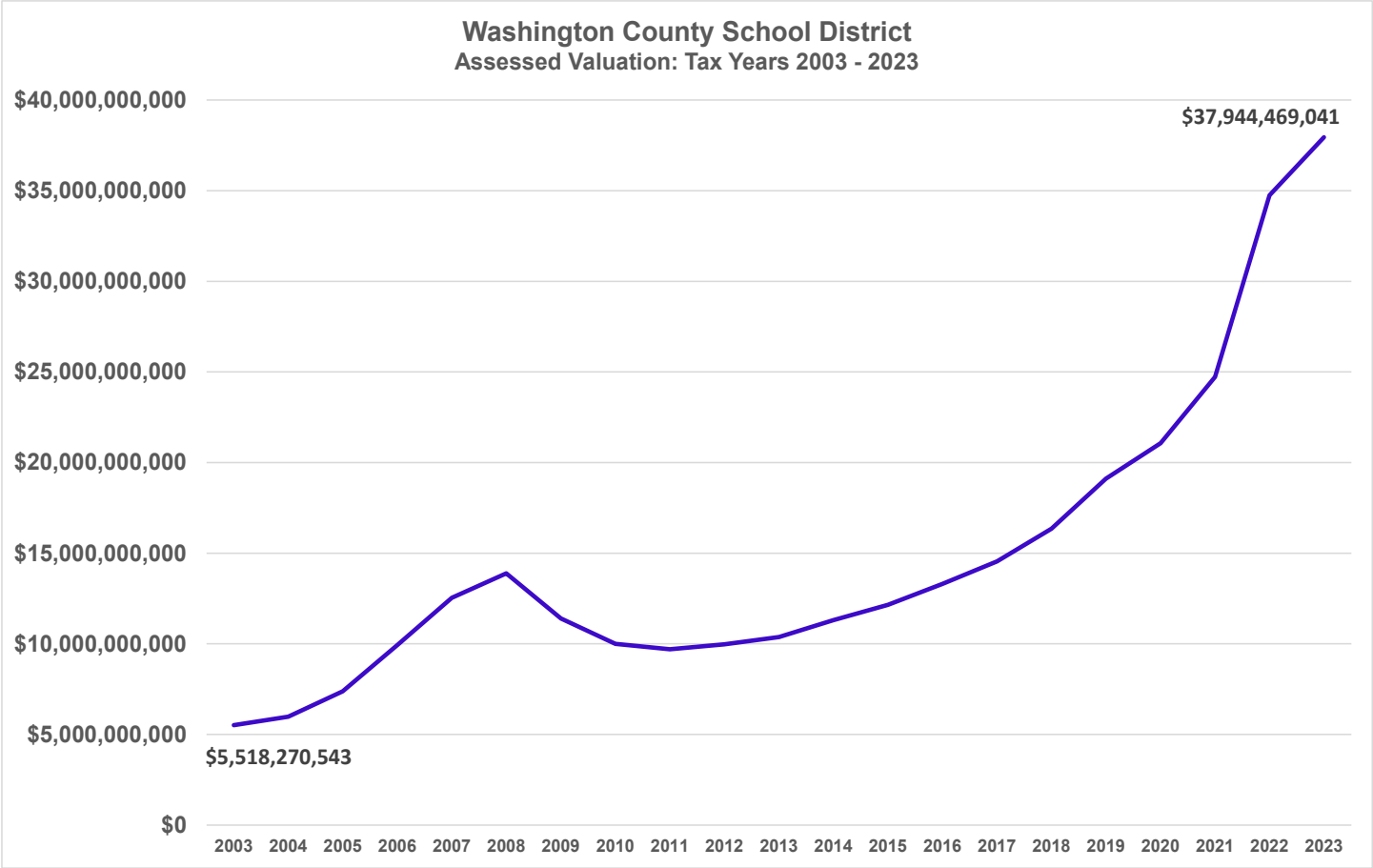
“Special Populations Programs” refers to funds which are restricted for targeted student populations.

Assessed Valuation

WASHINGTON COUNTY SCHOOL DISTRICT

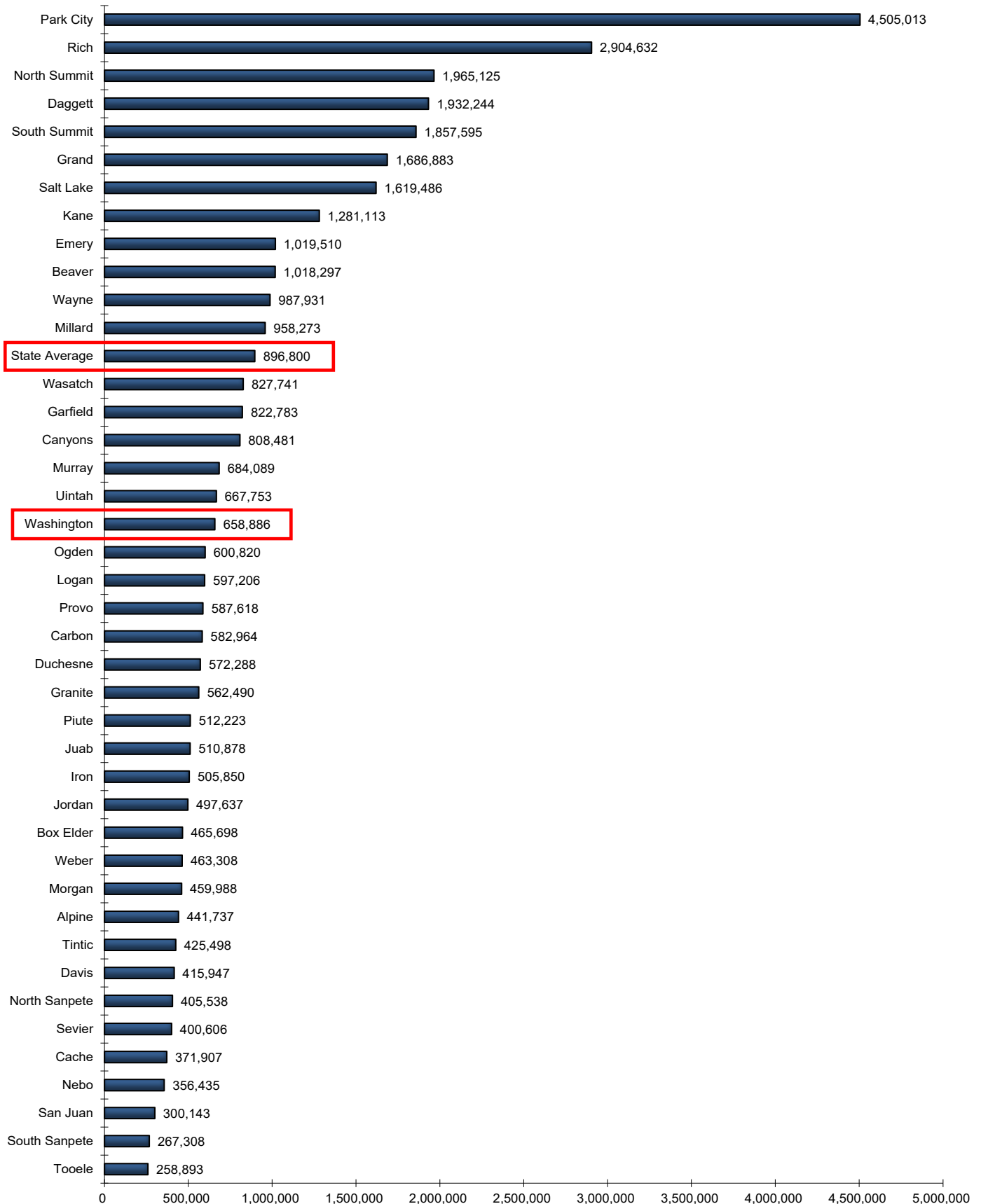
Assessed Valuation History

Tax Year	Taxable Assessed Valuation	Change From Prior Year	Rate of Growth	Mill Levy Tax Ratio
2013	10,377,978,287	400,582,874	4.01%	.007544
2014	11,309,161,090	931,182,803	8.97%	.007221
2015	12,157,023,581	847,862,491	7.50%	.007495
2016	13,300,572,192	1,143,548,611	9.41%	.007272
2017	14,545,860,111	1,245,287,919	9.36%	.006706
2018	16,351,646,614	1,805,786,503	12.41%	.006664
2019	19,116,986,994	2,765,340,380	16.91%	.006373
2020	21,074,890,328	1,957,903,334	10.24%	.006246
2021	24,729,985,227	3,655,094,899	17.34%	.006047
2022	34,743,751,332	10,013,766,105	40.49%	.005098
2023	37,944,469,041	3,200,717,709	9.21%	.004748



Washington County's assessed valuation has seen a steady increase over the last 20 years. The graph above shows 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.

Assessed Valuation Per Student 2022



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 2022 tax year.

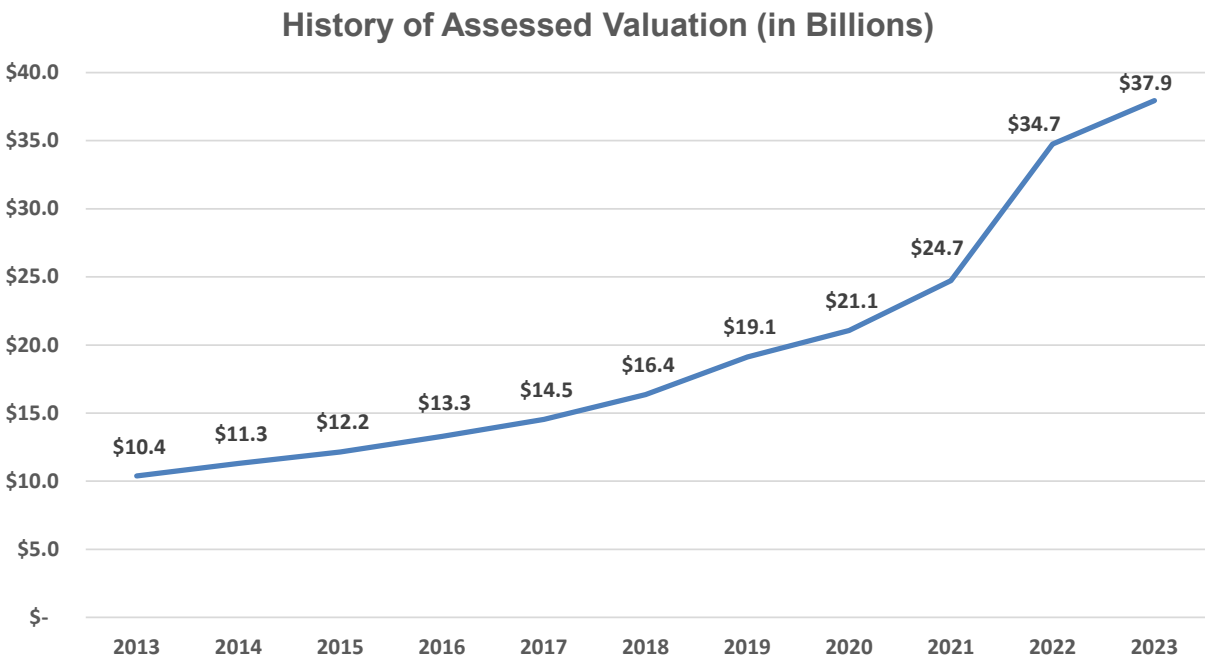
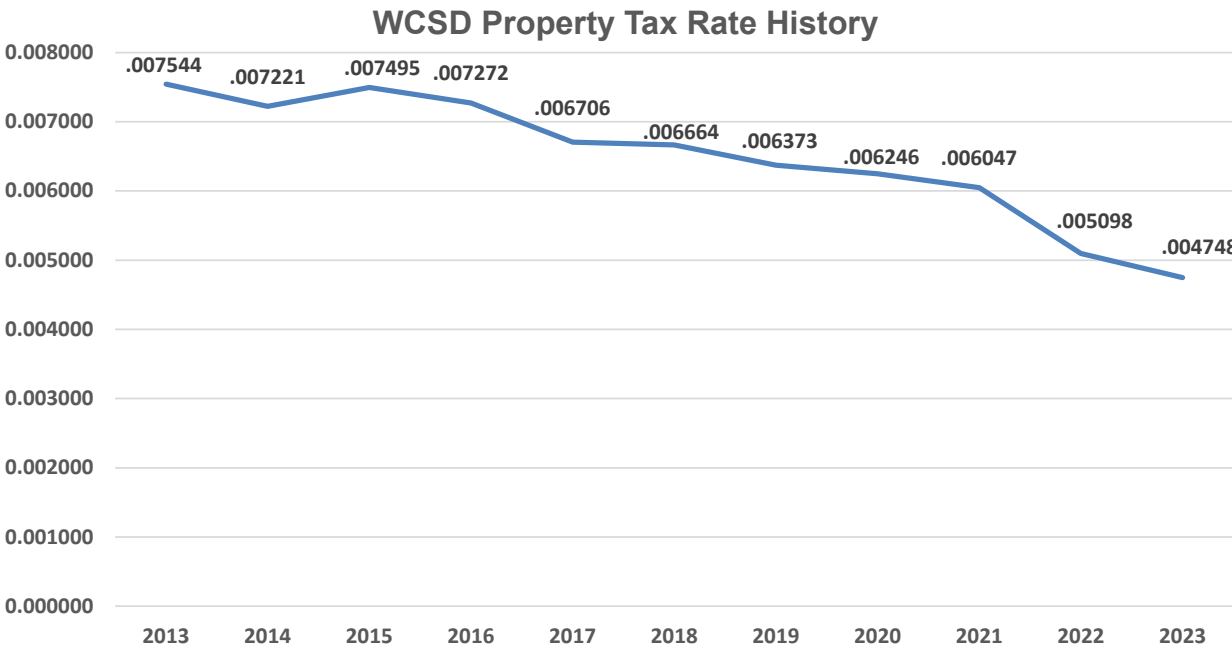
Government Agency		Property Tax Rate	% of Total
Washington County	General Operations	0.000376	
	Interest and Sinking Fund/Bond	0.000041	
	Library	0.000130	
		0.000547	7.69%
Multi County Assessing & Collecting Levy		0.000015	0.21%
County Assessing & Collecting Levy		0.000230	3.23%
Washington County School District	Basic School Levy	0.001652	
	GO Bond Payments	0.001856	
	Capital Local Levy	0.000159	
	Voted Local Levy	0.001100	
	Board Local Levy	0.000295	
	Charter School Levy	0.000036	
		0.005098	71.63%
St. George City	General Operations	0.000684	
	Interest and Sinking Fund/Bond	0.000105	
		0.000789	11.09%
Washington County Water Conservancy District		0.000415	5.83%
Southwest Mosquito Abatement & Control District		0.000023	0.32%
		0.007117	100.00%

For 2022, property tax rates in Washington County varied between 0.006328 and 0.016228, 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 at: <https://www.washco.utah.gov/forms/assessor/property-tax-estimate/#listlink>

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, when property values rise property tax rates fall.



WASHINGTON COUNTY SCHOOL DISTRICT
Tax Levies and Rates

Assumptions

Taxable Assessed Valuation \$37,944,469,041
WPU's (est.): 48,686.058
Collection Rate: 94.56%
WPU Value: \$ 4,280

		Budget 2023-24		Legal Maximum 2023-24		Difference between Budget & Legal Maximum 2023-24	
<u>Maintenance and Operation Fund:</u>	Utah Code Reference	Levy	Revenue	Levy	Revenue	Levy	Revenue
1. Minimum School Program	53F-2-301	0.001406	\$ 50,447,688	0.001406	\$ 50,447,688	0.000000	\$ -
2. Voted Leeway	53F-2-601	0.001072	\$ 38,463,671	0.002000	\$ 71,760,580	0.000928	\$ 33,296,909
3. Board Local Levy & Charter Levy	53F-8-302	0.000322	\$ 11,553,453	0.002500	\$ 89,700,725	0.002178	\$ 78,147,271
Total Maintenance and Operation		0.002800	\$100,464,812	0.005906	\$211,908,992	0.003106	\$111,444,181
<u>Capital Outlay and Debt Service Fund:</u>							
1. Capital Outlay	53F-8-303	0.001948	\$ 69,894,805	0.003000	\$107,640,870	0.001052	\$ 37,746,065
2. Debt Service	11-14-310	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
Total Capital Outlay and Debt Service		0.001948	\$ 69,894,805	0.003000	\$107,640,870	0.001052	\$ 37,746,065
TOTAL DISTRICT TAX LEVY		0.004748	\$170,359,617	0.008906	\$319,549,862	0.004158	\$149,190,246

Annual taxes based on a market value of \$100,000

-- Primary Residential Tax %			
Assessed Valuation	\$ 55,000	\$ 55,000	\$ 55,000
Tax Obligation	\$ 261	\$ 490	\$ 229
-- 2nd Homes & Commercial Tax %			
Assessed Valuation	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation	\$ 475	\$ 891	\$ 416
-- State Assessed Property Tax %			
Assessed Valuation	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation	\$ 475	\$ 891	\$ 416

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	2019-20	2020-21	2021-22	2022-23	2023-24
Maintenance & Operation Fund:						
1. Minimum School Program	53F-2-301	0.001661	0.001628	0.001661	0.001652	0.001406
2. Voted Leeway	53F-2-601	0.001100	0.001100	0.001100	0.001100	0.001072
3. Board Local Levy & Charter Levy	53F-8-302	0.001074	0.000986	0.000777	0.000331	0.000322
Total Maintenance & Operation		0.003835	0.003714	0.003538	0.003083	0.002800
Capital Outlay & Debt Service Fund:						
1. Debt Service	11-14-310	0.002300	0.002300	0.002300	0.001856	0.000000
2. Capital Outlay	53F-8-303	0.000238	0.000232	0.000209	0.000159	0.001948
Total Capital Outlay & Debt Service		0.002538	0.002532	0.002509	0.002015	0.001948
TOTAL DISTRICT LEVY RATIO		0.006373	0.006246	0.006047	0.005098	0.004748

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

Primary Residential	Tax %	55.0%	55.0%	55.0%	55.0%	55.0%
	Assessed Valuation	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
	Tax Obligation	\$351	\$344	\$333	\$280	\$261
2nd Homes, Commercial, & State	Tax %	100.0%	100.0%	100.0%	100.0%	100.0%
	Assessed Valuation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Tax Obligation	\$637	\$625	\$605	\$510	\$475

WASHINGTON COUNTY SCHOOL DISTRICT

Tax Levies and Rates

			Proposed		Proposed	Legal	Difference
	Utah Code	Actual	Budget	Increase /	Budget	Maximum	Between
	Reference	2022-23	2023-24	(Decrease)	2023-24	2023-24	Budget & Legal
							Maximum
<u>Maintenance and Operation Fund:</u>							
1. Minimum School Program	53F-2-301	0.001652	0.001406	(0.000246)	0.001406	0.001406	0.000000
2. Voted Leeway	53F-2-601	0.001100	0.001072	(0.000028)	0.001072	0.002000	0.000928
3. Board Local Levy & Charter Levy	53F-8-302	0.000331	0.000322	(0.000009)	0.000322	0.002500	0.002178
Total Maintenance and Operation		0.003083	0.002800	(0.000283)	0.002800	0.005906	0.003106
<u>Capital Outlay and Debt Service Fund:</u>							
1. Capital Outlay	53F-8-303	0.000159	0.001948	0.001789	0.001948	0.003000	0.001052
2. Debt Service	11-14-310	0.001856	0.000000	(0.001856)	0.000000	0.000000	0.000000
Total Capital Outlay and Debt Serv		0.002015	0.001948	(0.000067)	0.001948	0.003000	0.001052
TOTAL DISTRICT TAX LEVY		0.005098	0.004748	(0.000350)	0.004748	0.008906	0.004158
Annual taxes based on a market value of \$100,000:							
-- Primary Residential Tax %		55.0%	55.0%	55.0%	55.0%	55.0%	55.0%
Assessed Valuation		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation		\$280	\$261	(\$19)	\$261	\$490	\$229
-- 2nd Homes & Commercial Tax %		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$510	\$475	(\$35)	\$475	\$891	\$416
-- State Assessed Property Tax %		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$510	\$475	(\$35)	\$475	\$891	\$416

The Washington County School District's total adopted tax rate for 2023-24 is 0.004748. This is a lower rate than the prior year and will result in a tax obligation of \$261 for primary residential property with an assessed value of \$100,000, and a tax obligation of \$475 for other property with an assessed value of \$100,000.

For 2023-24, the District's maximum tax rate which would be allowable under state law is 0.008906. Under the legal maximum rate, the tax obligation for property with an assessed value of \$100,000 would be \$490 for primary residences, and \$891 for other properties.

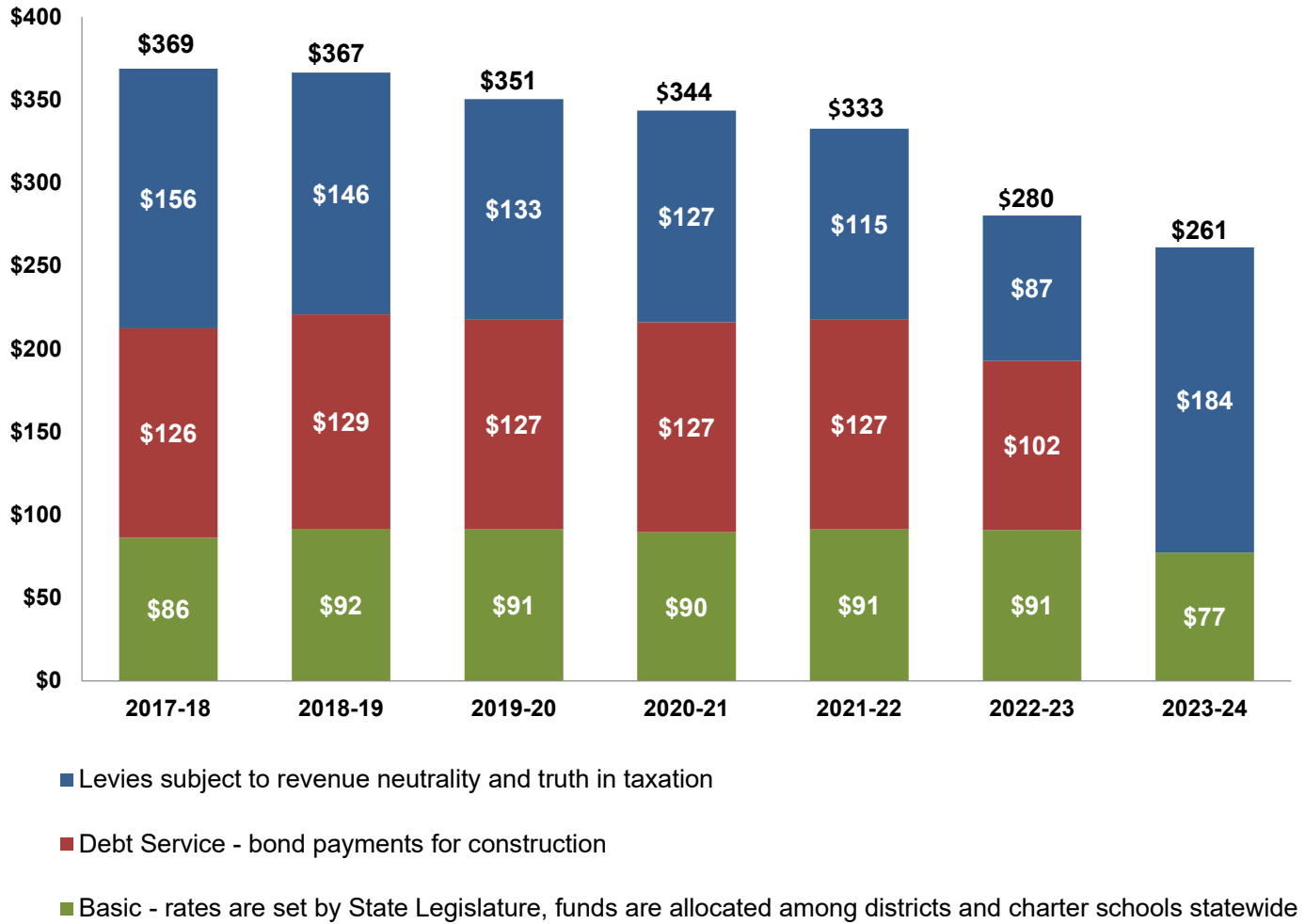
Washington County School District

Property Tax Assessments and Collections - Years Ended 2013 through 7/10/2023

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
2013	10,377,978,287	0.007544	78,291,468.20	73,352,609.01	93.69%	1,716,774.48	75,069,383.49	95.88%
2014	11,309,161,090	0.007221	81,663,452.23	76,369,753.03	93.52%	1,801,436.54	78,171,189.57	95.72%
2015	12,157,023,581	0.007495	91,116,891.74	85,932,035.46	94.31%	1,518,589.69	87,450,625.15	95.98%
2016	13,300,572,192	0.007272	96,721,760.98	91,330,266.71	94.43%	1,407,643.56	92,737,910.27	95.88%
2017	14,545,860,111	0.006706	97,544,537.90	92,252,222.00	94.57%	1,124,103.99	93,376,325.99	95.73%
2018	16,351,646,614	0.006664	108,967,373.04	101,898,274.54	93.51%	1,614,851.62	103,513,126.16	94.99%
2019	19,116,986,994	0.006373	121,832,558.11	113,837,207.65	93.44%	1,351,167.82	115,188,375.47	94.55%
2020	21,074,890,328	0.006246	131,633,764.99	123,881,622.44	94.11%	904,102.94	124,785,725.38	94.80%
2021	24,729,985,227	0.006047	149,542,220.67	142,282,905.17	95.15%	616,015.30	142,898,920.47	95.56%
2022	34,743,751,332	0.005098	177,123,644.29	169,232,863.79	95.55%		169,232,863.79	95.55%

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.

PROPERTY TAX PER \$100,000 OF HOME VALUE



IMPACT OF BUDGET ON TAXPAYERS

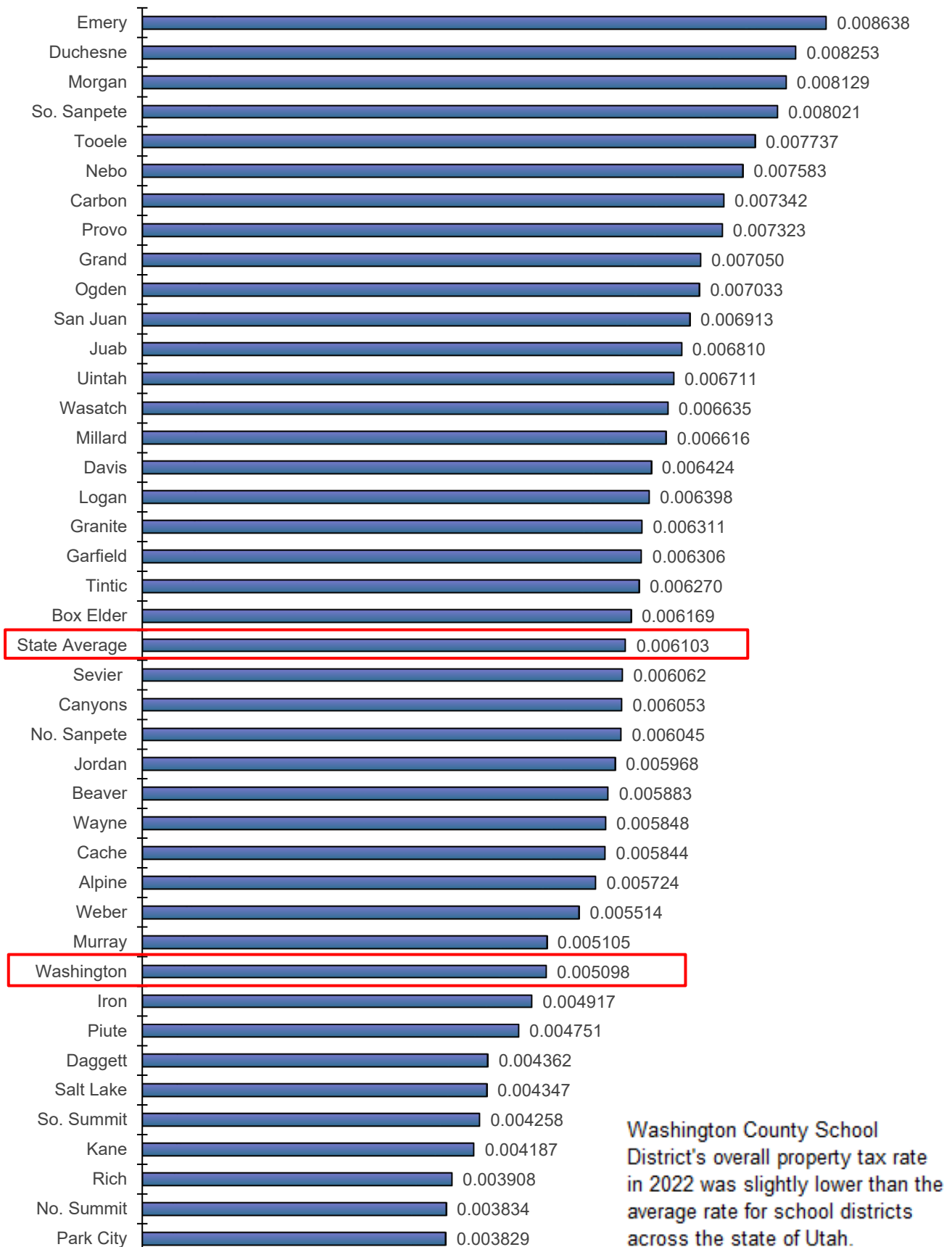
For Fiscal Years 2017-18 Through 2023-24

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Proposed 2023-24
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	0.006706	0.006664	0.006373	0.006246	0.006047	0.005098	0.004748
Property Tax Due	\$369	\$367	\$351	\$344	\$333	\$280	\$261
Property Tax Increase/(Decrease) From Prior Year	(\$31)	(\$2)	(\$16)	(\$7)	(\$11)	(\$52)	(\$19)

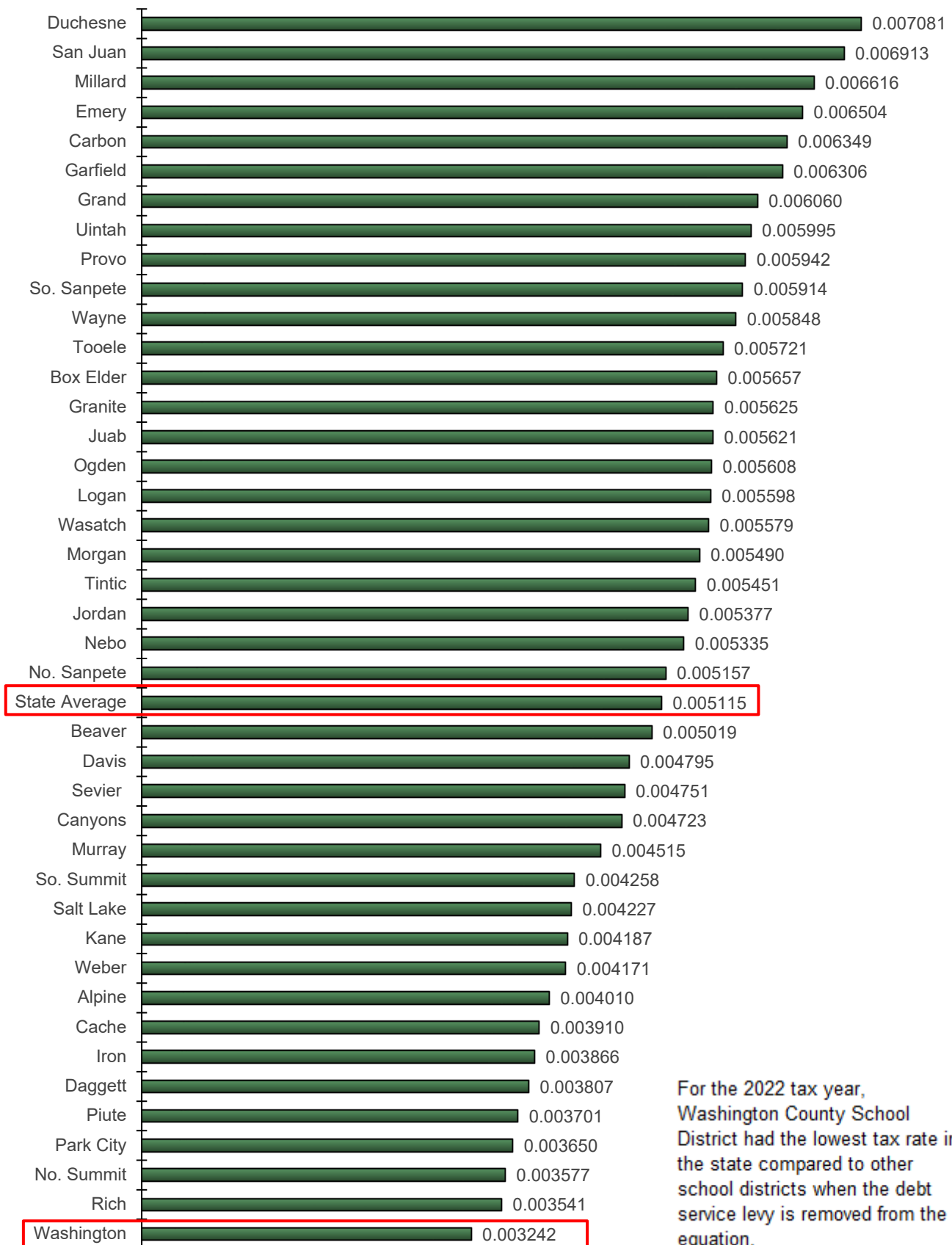
In order to simplify the information presented, the calculations shown above are for a constant \$100,000 in home value for property which qualifies for the primary residence exemption. The Washington County Assessor's Office reappraises homes in the county on an on-going basis. Changes in the value 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 taxpayers and a public hearing. This is known as "Truth in Taxation".

Utah School Districts Property Tax Levies - 2022

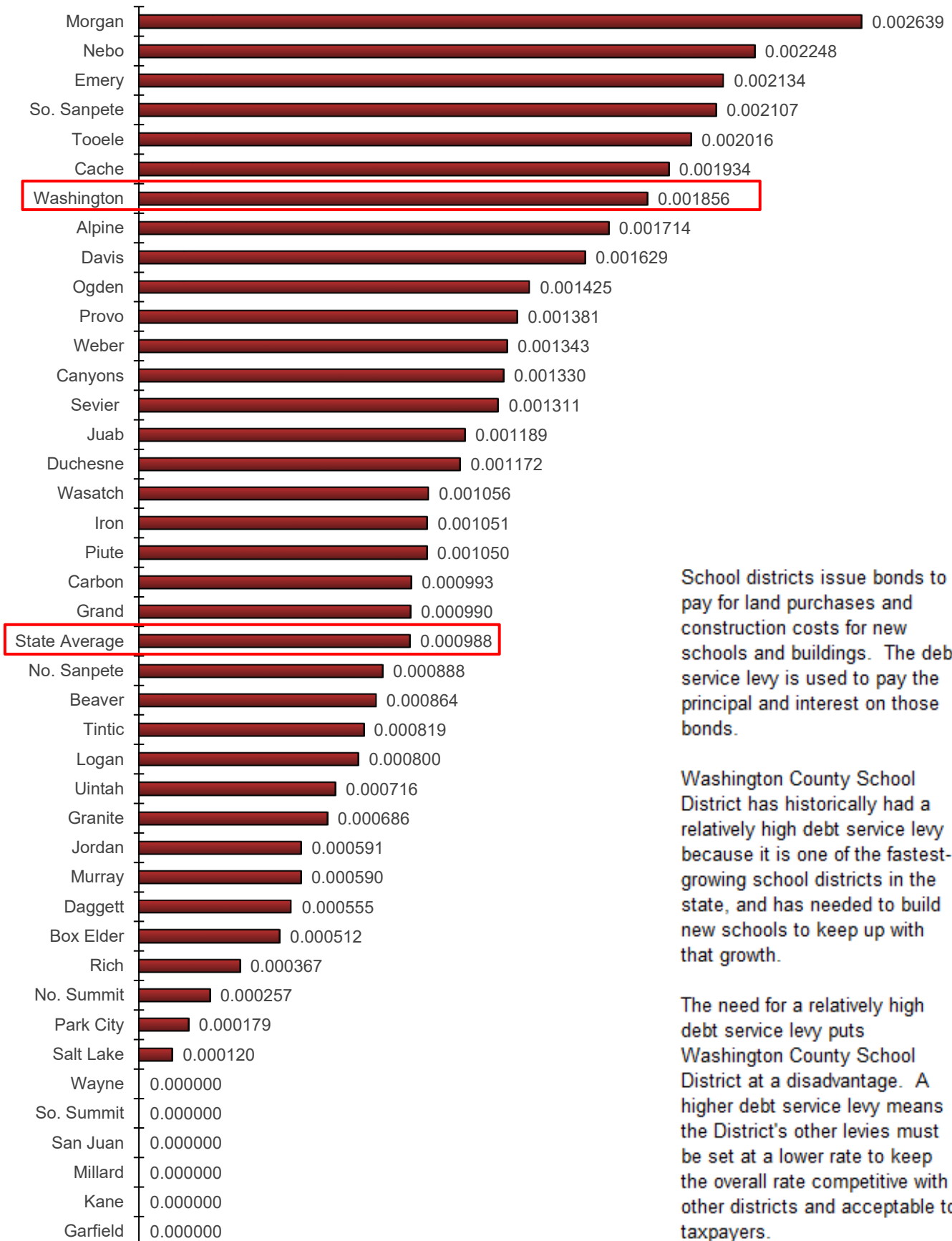


Utah School Districts Property Tax Levies Without Debt Service - 2022



For the 2022 tax year, Washington County School District had the lowest tax rate in the state compared to other school districts when the debt service levy is removed from the equation.

Utah School Districts Debt Service Tax Levies - 2022



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.

Washington County School District has historically had a relatively high debt service levy because it is one of the fastest-growing school districts in the state, and has needed to build new schools to keep up with that growth.

The need for a relatively high debt service levy puts Washington County School District at a disadvantage. A higher debt service levy means the District's other levies must be set at a lower rate to keep the overall rate competitive with other districts and acceptable to taxpayers.

Student Enrollment

WASHINGTON COUNTY SCHOOL DISTRICT Student Enrollment - Elementary Schools

School	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Arrowhead	629	596	604	552	544
Bloomington	646	594	626	579	534
Bloomington Hills	550	500	510	494	498
Coral Canyon	595	579	568	565	538
Coral Cliffs	125	118	121	115	120
Crimson View	613	581	577	551	522
Desert Canyons	-	-	417	510	562
Diamond Valley	331	338	351	353	372
Enterprise	434	413	455	462	447
Heritage	546	474	435	442	460
Horizon	584	520	540	540	553
Hurricane	643	594	633	706	748
LaVerkin	400	356	385	381	361
Legacy	542	529	543	565	591
Little Valley	712	688	682	670	629
Majestic Fields	863	571	651	716	768
Panorama	501	449	470	473	476
Paradise Canyon	541	505	493	455	459
Red Mountain	440	407	423	406	419
Riverside	792	767	575	587	585
Sandstone	493	492	480	486	496
Santa Clara	507	481	483	463	460
South Mesa	-	445	537	565	571
Springdale	46	48	50	51	50
Sunset	524	475	499	471	485
Three Falls	588	527	567	592	625
Washington	418	369	422	425	438
Water Canyon Elem	233	223	246	250	250
Total Elementary	13,296	12,639	13,343	13,425	13,561

In the 2020-21 school year, elementary schools experienced a decrease in enrollment due to some parents who opted to enroll their children in online educational options during the COVID-19 pandemic. Elementary enrollment numbers rebounded in 2021-22 as there was a relaxing of pandemic restrictions and protocols, and schools were able to resume normal operations. In 2022-23 the district saw a slight increase in elementary enrollment, and we're projecting the same for 2023-24. In recent years, home prices have risen dramatically in Southern Utah, as has the cost of rent. These housing cost increases mean fewer young families can afford to stay in the area. Also, younger families in Utah are having fewer children on average compared to preceding generations. These factors suggest that elementary enrollment growth in Washington County will not keep pace with secondary schools.

Overall, elementary enrollment for in-person classes is expected to increase by 136 students compared to 2022-23.

WASHINGTON COUNTY SCHOOL DISTRICT
Student Enrollment - Secondary Schools and Other Specialized Schools

School	2019-20	2020-21	2021-22	2022-23	Projected 2023-24
Fossil Ridge Intermediate	823	764	738	734	681
Hurricane Intermediate	778	700	760	782	789
Lava Ridge Intermediate	922	860	818	815	769
Sunrise Ridge Intermediate	672	646	769	811	800
Tonaquint Intermediate	788	732	725	735	719
Washington Fields Intermediate	837	883	841	830	847
Crimson Cliffs Middle	819	949	983	979	931
Desert Hills Middle	697	713	878	900	837
Dixie Middle	880	863	896	854	805
Hurricane Middle	761	797	836	866	819
Pine View Middle	786	750	827	780	745
Snow Canyon Middle	834	875	936	910	808
Career Tech High	-	-	-	-	559
Crimson Cliffs High	799	1,057	1,247	1,337	1,411
Desert Hills High	1,039	1,006	1,086	1,211	1,209
Dixie High	1,215	1,254	1,247	1,294	1,227
Enterprise High	481	501	545	547	558
Hurricane High	1,062	1,049	1,146	1,205	1,204
Millcreek High	123	107	128	160	160
Pine View High	1,206	1,094	1,146	1,146	1,170
Snow Canyon High	1,247	1,259	1,232	1,267	1,282
Water Canyon High	298	300	328	354	356
Total Secondary	17,067	17,159	18,112	18,517	18,686

Utah Online	3,557	5,585	5,101	4,759	4,996
Post High	58	93	75	76	76
Total Other Specialized	3,615	5,678	5,176	4,835	5,072

Total - All Schools	33,978	35,476	36,631	36,777	37,319
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The district experienced very little enrollment increase in secondary schools in the 2020-21 school year, due to the COVID-19 pandemic. At the same time, Utah Online experienced a substantial enrollment increase as many students switched from in-person classes to online learning. In 2021-22, secondary enrollment increased by nearly 1,000 students year-over-year, as schools mostly returned to normal, in-person instruction with fewer COVID-related protocols and restrictions.

In 2022-23, secondary schools added over 400 students as the pandemic restrictions were eased. These same factors also lead to a comparable decrease in enrollment at Utah Online.

Looking ahead to 2023-24, traditional secondary schools are anticipated to see an additional 169 students.

Over the four-year period from the 2019-20 school year through the 2022-23 school year, the District's total enrollment grew by a total of 2,799 students (a 8.2% increase). Heading into the 2023-24 school year, the District anticipates an additional 542 students compared to 2022-23 (a 1.5% increase).

Increased enrollment in the Utah Online school has played a major part in the District's growth. 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.

Factoring out the enrollment increases attributable to Online High, the district's enrollment is still growing, but is closer to 5.25% for the same four-year period from 2019-20 to 2022-23.

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.

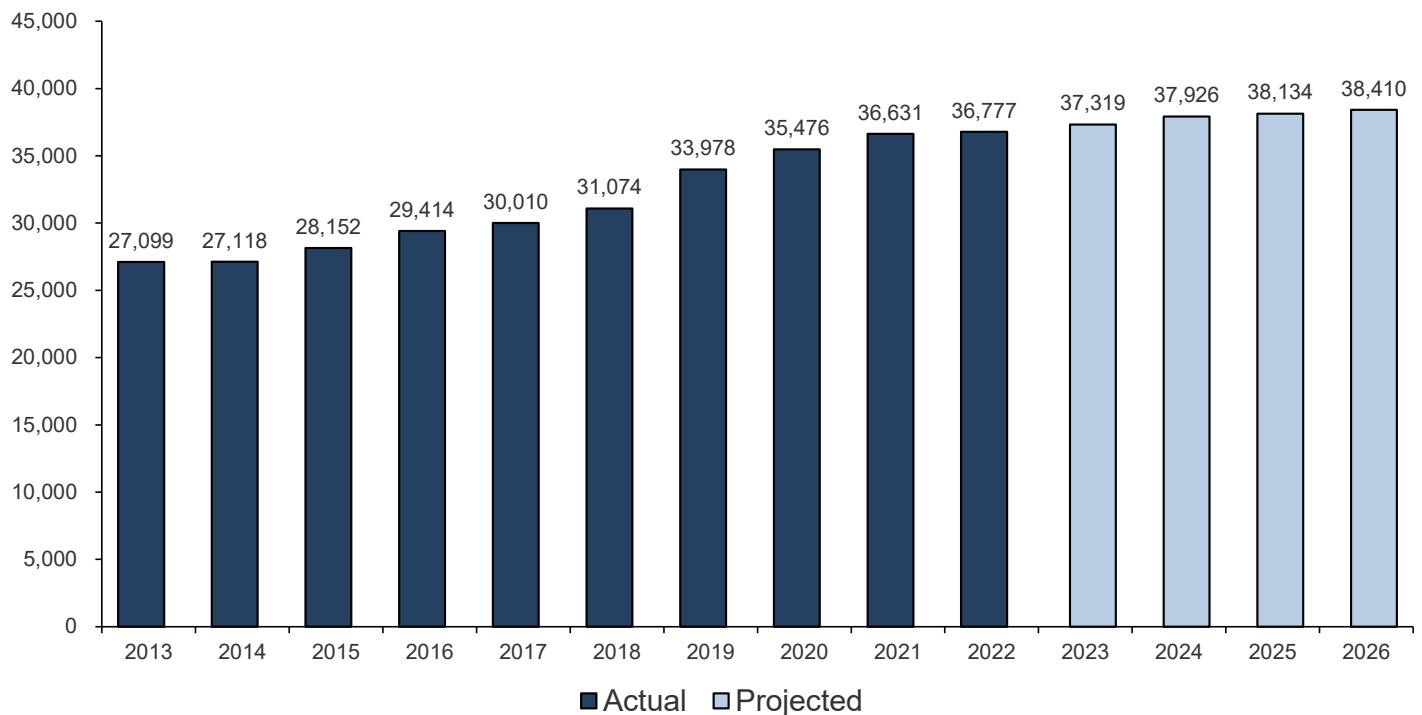
Southwest High School offers traditional credits towards a High School Diploma, as well as preparation for the GED test (Utah High School Completion Diploma). Enrollment is open to any Utah resident who is 16 years or older, who is no longer enrolled in a public or private school.

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.

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



WASHINGTON COUNTY SCHOOL DISTRICT

Enrollment by Grade

GRADE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	(Est.) 2023-24	(Est.) 2024-25	(Est.) 2025-26	(Est.) 2026-27
Kindergarten	2,098	2,240	2,022	2,074	2,043	1,979	2,113	2,339	2,343	2,459	2,427	2,460	2,534	2,610	2,688
1st	2,167	2,218	2,193	2,086	2,212	2,138	2,112	2,479	2,570	2,607	2,636	2,678	2,558	2,635	2,714
2nd	2,003	2,204	2,156	2,252	2,198	2,276	2,275	2,401	2,563	2,710	2,670	2,678	2,732	2,609	2,688
3rd	2,113	2,023	2,153	2,222	2,394	2,262	2,350	2,607	2,526	2,703	2,755	2,746	2,732	2,787	2,661
4th	2,038	2,152	1,981	2,216	2,368	2,482	2,396	2,642	2,759	2,646	2,692	2,802	2,801	2,787	2,843
5th	2,034	2,070	2,087	2,100	2,324	2,480	2,563	2,675	2,767	2,876	2,676	2,786	2,858	2,857	2,843
6th	1,949	2,092	2,099	2,199	2,228	2,447	2,602	2,934	2,862	2,884	2,887	2,708	2,842	2,915	2,914
TOTAL ELEMENTARY	14,402	14,999	14,691	15,149	15,767	16,064	16,411	18,077	18,390	18,885	18,743	18,858	19,057	19,200	19,351
7th	2,039	2,007	2,116	2,174	2,359	2,343	2,634	2,919	3,048	3,024	2,977	3,063	2,789	2,927	3,002
8th	2,128	2,125	2,108	2,305	2,411	2,513	2,541	2,949	3,150	3,260	3,130	3,083	3,155	2,873	3,015
9th	2,069	2,143	2,174	2,175	2,356	2,436	2,502	2,584	2,856	3,041	3,055	3,010	3,175	3,250	2,959
10th	1,894	2,035	2,126	2,176	2,190	2,292	2,436	2,582	2,695	2,964	3,068	3,151	3,100	3,270	3,348
11th	1,871	1,918	2,031	2,155	2,185	2,215	2,298	2,495	2,669	2,760	3,048	3,229	3,246	3,193	3,368
12th	1,728	1,872	1,872	2,018	2,146	2,147	2,252	2,372	2,668	2,697	2,756	2,925	3,404	3,421	3,367
TOTAL SECONDARY	11,729	12,100	12,427	13,003	13,647	13,946	14,663	15,901	17,086	17,746	18,034	18,461	18,869	18,934	19,059
TOTAL ENROLLMENT	26,131	27,099	27,118	28,152	29,414	30,010	31,074	33,978	35,476	36,631	36,777	37,319	37,926	38,134	38,410
Annual District Increase	-0.02%	3.70%	0.07%	3.81%	4.48%	2.03%	3.55%	9.35%	4.41%	3.26%	0.40%	1.48%	1.63%	0.55%	0.72%
Total State Enrollment	600,060	611,711	621,237	633,398	644,476	652,347	659,438	667,403	665,306	674,351	674,351	685,878	684,305	680,708	675,687
District as a % of Total State	4.35%	4.43%	4.37%	4.44%	4.56%	4.60%	4.71%	5.09%	5.33%	5.43%	5.45%	5.44%	5.54%	5.60%	5.68%

Figures through 2022-23 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.

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 2023-24 school year, the District will employ 3,979 individuals, combining for a total of 3,360.8 FTEs.

2023-24 Employee Overview

Employee Type	Number of employees	Number of FTEs
Administrators	105	105.0
Certified part-time	132	55.4
Certified full-time	1,872	1,872.1
Classified part-time	1,238	702.0
Classified full-time	632	626.3
	3,979	3,360.8

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

	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	1 Year Increase (Decrease)
Arrowhead	32.5	29.5	31.6	31.0	30.7	(0.3)
Bloomington	29.0	30.4	29.1	29.6	29.9	0.3
Bloomington Hills	26.6	27.0	28.0	25.5	26.2	0.7
Coral Canyon	30.4	29.5	28.5	28.5	29.4	0.9
Coral Cliffs	6.8	7.2	6.7	7.2	7.3	0.1
Crimson View	29.0	27.0	26.0	25.5	27.9	2.4
Desert Canyons	-	-	15.5	22.7	27.5	4.8
Diamond Valley	16.1	17.9	17.5	18.9	20.1	1.2
Enterprise	23.3	19.6	20.6	23.3	22.7	(0.6)
Heritage	30.9	28.7	28.2	26.4	25.7	(0.7)
Horizon	27.4	27.8	27.8	28.1	29.3	1.2
Hurricane	33.8	31.7	32.0	36.1	41.7	5.6
LaVerkin	22.8	21.6	19.0	22.1	20.1	(2.0)
Legacy	31.8	30.4	31.4	32.2	35.3	3.0
Little Valley	31.4	32.5	33.5	32.6	32.9	0.2
Majestic Fields	33.0	27.0	28.1	30.1	34.8	4.7
Panorama	23.8	27.4	27.6	27.1	27.3	0.2
Paradise Canyon	30.0	31.9	30.5	32.1	28.1	(4.0)
Red Mountain	25.6	24.6	23.8	25.6	26.1	0.5
Riverside	35.8	37.3	30.0	29.5	32.7	3.2
Sandstone	27.1	28.5	28.5	29.8	30.8	1.0
Santa Clara	23.3	23.6	24.3	22.5	24.3	1.8
South Mesa Elementary	-	20.5	23.1	27.5	27.8	0.3
Springdale	3.3	2.9	2.5	2.1	2.8	0.7
Sunset	27.8	28.0	28.9	29.6	28.0	(1.7)
Three Falls	27.8	27.0	26.0	28.3	30.9	2.6
Washington	24.8	25.0	26.0	26.6	25.9	(0.7)
Water Canyon	18.7	18.0	16.0	14.0	15.7	1.7
Elementary School Teachers	672.9	682.5	691.0	714.9	741.9	27.0

Staffing increases for 2023-24 are being driven by new growth which is occurring mostly in the Washington Fields/Southeast St. George area (Majestic Fields and Desert Canyons) and in the Hurricane area (Hurricane Elem. and Three Falls).

Certified Staffing - Secondary Schools & Other

	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	1 Year Increase (Decrease)
Fossil Ridge Intermediate	37.0	36.9	35.3	35.3	32.7	(2.6)
Hurricane Intermediate	32.6	31.9	32.6	33.7	35.3	1.6
Lava Ridge Intermediate	40.1	41.5	40.7	40.6	38.2	(2.5)
Sunrise Ridge Intermediate	30.4	29.0	32.8	35.1	36.8	1.7
Tonaquint Intermediate	36.7	35.1	34.9	34.8	34.6	(0.3)
Washington Fields Intermediate	32.3	36.8	36.9	36.8	37.0	0.2
Crimson Cliffs Middle	32.7	37.9	42.8	43.5	39.1	(4.4)
Desert Hills Middle	28.0	31.2	35.0	38.8	37.1	(1.8)
Dixie Middle	36.4	35.8	37.3	35.4	34.1	(1.2)
Hurricane Middle	32.2	35.1	34.4	35.4	35.6	0.2
Pine View Middle	36.0	35.8	36.2	37.8	34.6	(3.2)
Snow Canyon Middle	35.6	37.5	39.0	40.3	36.0	(4.4)
Career Tech High	-	-	-	-	27.8	27.8
Crimson Cliffs High	28.3	40.9	50.8	55.2	57.2	2.0
Desert Hills High	44.5	38.8	40.6	47.2	48.6	1.4
Dixie High	57.7	58.0	56.0	61.6	56.7	(4.8)
Enterprise High	30.3	29.9	29.9	29.4	30.1	0.7
Hurricane High	44.7	43.4	45.2	49.3	51.1	1.8
Millcreek High	20.1	18.5	16.8	19.6	16.1	(3.4)
Pine View High	56.1	56.2	56.6	55.9	54.6	(1.3)
Snow Canyon High	52.4	51.7	55.0	56.5	55.1	(1.4)
Water Canyon	15.1	19.0	19.5	19.0	19.9	0.9
Secondary School Teachers	759.2	780.9	808.1	841.2	848.3	7.1
Detention Center	3.0	3.0	3.0	3.4	4.0	0.6
Utah Online	45.6	52.6	71.1	73.8	69.0	(4.8)
Counselors	73.6	79.2	84.6	88.1	92.9	4.8
Media	20.0	20.0	20.0	20.0	21.0	1.0
Pre-School	27.3	24.0	24.9	24.4	25.0	0.6
Adult Education - SW High	5.0	5.0	4.6	4.6	5.8	1.2
District Wide - Special Education	60.7	72.6	75.2	84.9	86.9	2.0
District Wide - Other	9.6	13.5	14.2	16.0	14.7	(1.3)
Certified - Other	244.7	269.8	297.5	315.2	319.3	4.0

Utah Online has experienced significant growth for the past several years, and staffing levels were increased to meet the demand. The pandemic resulted in an even greater influx of students enrolling in the Online program. As the pandemic has subsided, Utah Online's enrollment has also leveled out. Utah Online's enrollment is expected to remain steady over the next year, but it is anticipated that the online program will continue to attract new students and grow at a steady rate in future years.

The increase in counselor FTEs over the past few years is partially due to enrollment increases across the District, and the opening of South Mesa Elementary, Desert Canyons Elementary, and Career Tech High (opening August, 2023). Counselor FTEs are allocated to schools based on enrollment. As the number of students increase, the district provides additional counselor FTEs.

In addition to enrollment growth, the increase in counselor FTEs is also the result of additional state funding. The state's Student Health & Counseling Support program began in the 2019-20 school year, allowing the District to staff additional counselors in elementary schools. In 2021-22, the funding for that program was expanded to provide additional counselor FTEs in intermediate schools.

Increased state funding in School Trust Lands and the Teacher and Student Success Act (TSSA) has allowed schools to hire additional teacher aides in recent years.

Additionally, the District received Federal Elementary and Secondary School Emergency Relief (ESSER) funding in FY21, FY22 and FY23. These funds were provided in response to the COVID-19 pandemic and were intended to help create healthy learning environments and address learning issues created by the pandemic. The District used a portion of these ESSER funds to hire temporary positions. Most or all of the District's ESSER funding will have been spent by the end of the 2022-23 fiscal year. As a result, FTEs in some areas, such as teacher aides, will not keep pace with the district's overall growth in 2023-24.

Total FTEs are projected to increase by 1.1%, compared to projected student growth of 1.5%.

Classified & Administrative Staffing

	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	1 Year Increase (Decrease)
Principals & Asst Principals	76.0	76.5	77.5	80.0	80.0	0.0
Teacher Aides - Special Education	251.6	264.6	259.8	279.0	279.3	0.3
Teacher Aides - Other	248.0	256.3	261.0	299.4	289.5	(10.0)
Media Assistants	44.0	43.0	44.0	44.7	46.1	1.4
Professional & Secretarial Staff	184.5	197.4	202.3	203.1	211.8	8.7
Custodial	174.2	179.2	187.1	187.0	190.6	3.6
Maintenance & Grounds	39.0	41.4	43.0	40.0	39.0	(1.0)
Transportation	64.5	71.0	69.8	74.1	65.4	(8.8)
Food Services & Warehouse	127.4	128.4	134.4	135.5	134.8	(0.7)
Health Services	26.9	27.6	26.2	33.6	34.0	0.4
Technology Support	32.2	34.9	34.6	34.6	36.9	2.3
Program / Dept Coordinators	19.0	21.0	20.5	18.0	19.0	1.0
District Administrators	19.0	21.0	21.0	22.0	25.0	3.0
Classified & Admin	1,306.4	1,362.2	1,381.2	1,451.0	1,451.3	0.3

For the four-year period from 2018-19 to 2022-23, the District's staff grew by a total of 339.2 FTE's (an 11.4% increase).

In 2023-24, an additional 38.4 FTEs are anticipated, which represents a 1.1% increase compared to 2022-23.

Staffing Changes - All Positions

	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	1 Year Increase (Decrease)
Elementary School Teachers	672.9	682.5	691.0	714.9	741.9	27.0
Secondary School Teachers	759.2	780.9	808.1	841.2	848.3	7.1
Certified - Other	244.7	269.8	297.5	315.2	319.3	4.0
Classified & Admin	1,306.4	1,362.2	1,381.2	1,451.0	1,451.3	0.3
All FTEs District-Wide	2,983.2	3,095.5	3,177.9	3,322.4	3,360.8	38.4



Hurricane Elementary Cougar Club students enjoying a well-earned reward.



Victory Assembly winners at Sandstone Elementary.

Bond Information

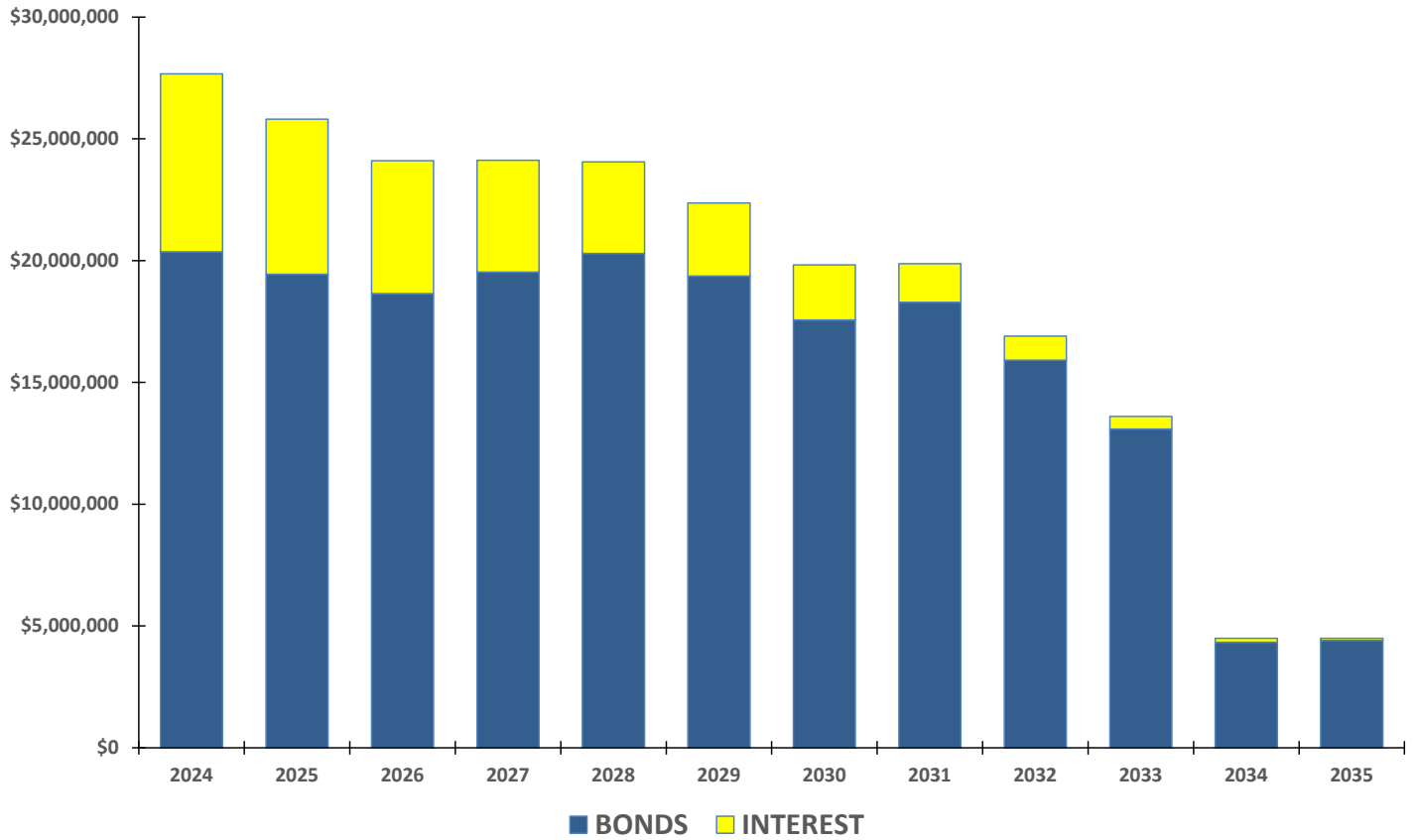
WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year) As of June 30, 2023

		<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>
Series 2013	Principal	1,455,000	1,515,000	1,575,000	1,640,000	1,700,000	
\$ 38,880,000	Interest	315,400	257,200	196,600	133,600	68,000	
Series 2014	Principal	2,130,000	2,235,000	2,300,000	2,375,000	2,435,000	2,525,000
\$ 47,465,000	Interest	487,400	380,900	313,850	244,850	173,600	88,375
Series 2016	Principal	2,340,000	2,385,000	2,500,000	2,630,000	2,710,000	2,790,000
\$ 59,050,000	Interest	695,400	648,600	529,350	404,350	325,450	244,150
Series 2016B	Principal	2,190,000	2,300,000	2,415,000	2,535,000	2,635,000	2,740,000
\$ 54,275,000	Interest	1,111,050	1,001,550	886,550	765,800	664,400	559,000
Series 2017	Principal	3,800,000	3,990,000	4,185,000	4,400,000	4,570,000	4,750,000
\$ 65,000,000	Interest	1,613,675	1,423,675	1,224,175	1,014,925	794,925	692,100
Series 2018	Principal	2,910,000	1,210,000	1,270,000	1,335,000	1,400,000	1,465,000
\$ 27,830,000	Interest	716,928	571,428	510,928	447,428	380,678	310,678
Series 2019	Principal	2,775,000	2,905,000	1,355,000	1,420,000	1,495,000	1,570,000
\$ 42,315,000	Interest	883,142	744,392	599,142	531,392	460,392	385,642
Series 2020	Principal	1,685,000	1,770,000	1,855,000	1,950,000	2,045,000	2,150,000
\$ 49,995,000	Interest	856,000	771,750	683,250	590,500	493,000	390,750
Series 2022	Principal	1,075,000	1,125,000	1,185,000	1,245,000	1,305,000	1,370,000
\$ 33,090,000	Interest	625,650	571,900	515,650	456,400	394,150	328,900
Total		<u>27,664,645</u>	<u>25,806,395</u>	<u>24,099,495</u>	<u>24,119,245</u>	<u>24,049,595</u>	<u>22,359,595</u>
Total Principal		20,360,000	19,435,000	18,640,000	19,530,000	20,295,000	19,360,000
Total Interest		<u>7,304,645</u>	<u>6,371,395</u>	<u>5,459,495</u>	<u>4,589,245</u>	<u>3,754,595</u>	<u>2,999,595</u>
Total		<u>27,664,645</u>	<u>25,806,395</u>	<u>24,099,495</u>	<u>24,119,245</u>	<u>24,049,595</u>	<u>22,359,595</u>

<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>Total</u>
						7,885,000
						970,800
						14,000,000
						1,688,975
2,870,000	2,950,000					21,175,000
167,425	88,500					3,103,225
2,880,000	3,020,000	3,175,000				23,890,000
422,000	278,000	127,000				5,815,350
4,950,000	5,150,000	5,350,000	5,500,000			46,645,000
585,225	456,525	317,475	165,000			8,287,700
1,520,000	1,575,000	1,625,000	1,690,000			16,000,000
237,428	161,428	110,240	56,615			3,503,779
1,645,000	1,710,000	1,780,000	1,820,000	1,865,000	1,910,000	22,250,000
307,142	241,342	172,942	132,892	90,122	45,363	4,593,905
2,255,000	2,370,000	2,395,000	2,425,000	2,460,000	2,500,000	25,860,000
283,250	170,500	143,838	113,900	77,525	40,625	4,614,888
1,440,000	1,510,000	1,585,000	1,650,000			13,490,000
260,400	188,400	112,900	49,500			3,503,850
<u>19,822,870</u>	<u>19,869,695</u>	<u>16,894,395</u>	<u>13,602,907</u>	<u>4,492,647</u>	<u>4,495,988</u>	<u>227,277,472</u>
17,560,000	18,285,000	15,910,000	13,085,000	4,325,000	4,410,000	191,195,000
<u>2,262,870</u>	<u>1,584,695</u>	<u>984,395</u>	<u>517,907</u>	<u>167,647</u>	<u>85,988</u>	<u>36,082,472</u>
<u>19,822,870</u>	<u>19,869,695</u>	<u>16,894,395</u>	<u>13,602,907</u>	<u>4,492,647</u>	<u>4,495,988</u>	<u>227,277,472</u>

Washington County School District Debt Service Requirements 2023-2035



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
 - Science.

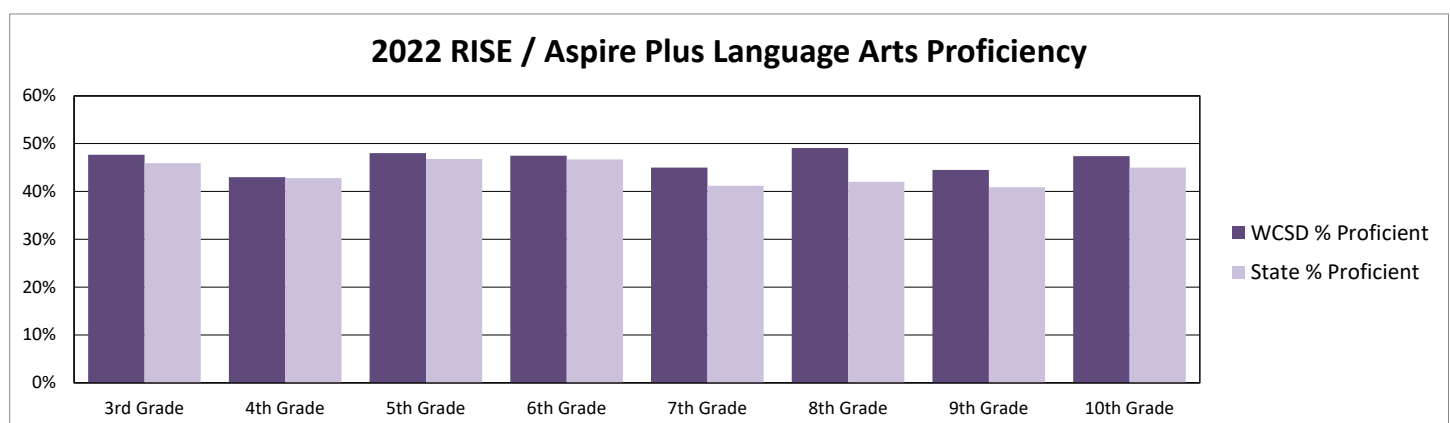
Students receive predicted ACT score ranges for each subtest, as well as an overall predicted composite ACT score range. The assessment also provides proficiency scores for end-of-grade-level expectations for 9th and 10th grade students in English Language Arts, Mathematics, and Science.

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:

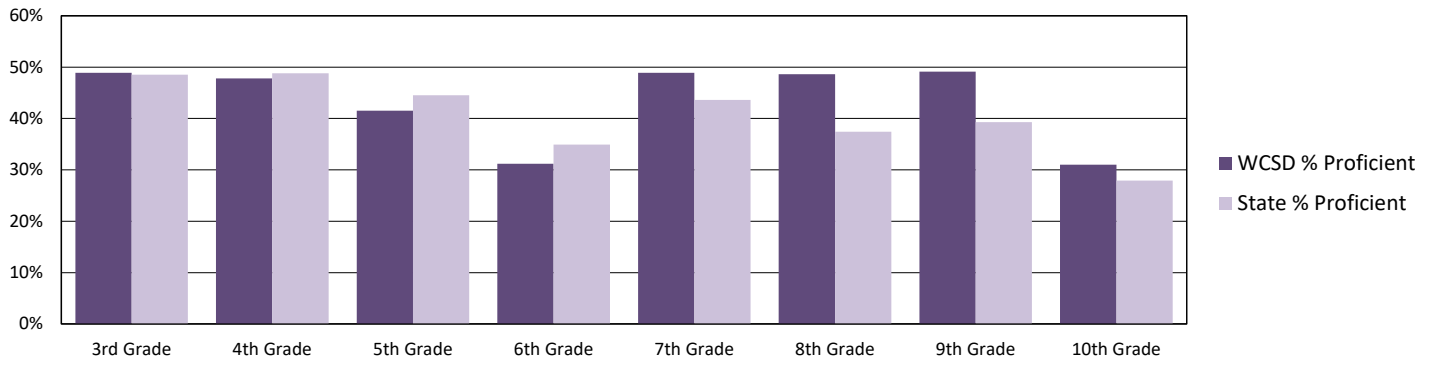
<https://datagateway.schools.utah.gov/>

In March 2020 schools state-wide were closed due to the COVID-19 pandemic, and in April 2020 the Utah Legislature passed S.B. 3005 which waived public education assessment requirements for the 2019-20 school year. As a result, standardized test data is unavailable for 2019-20.

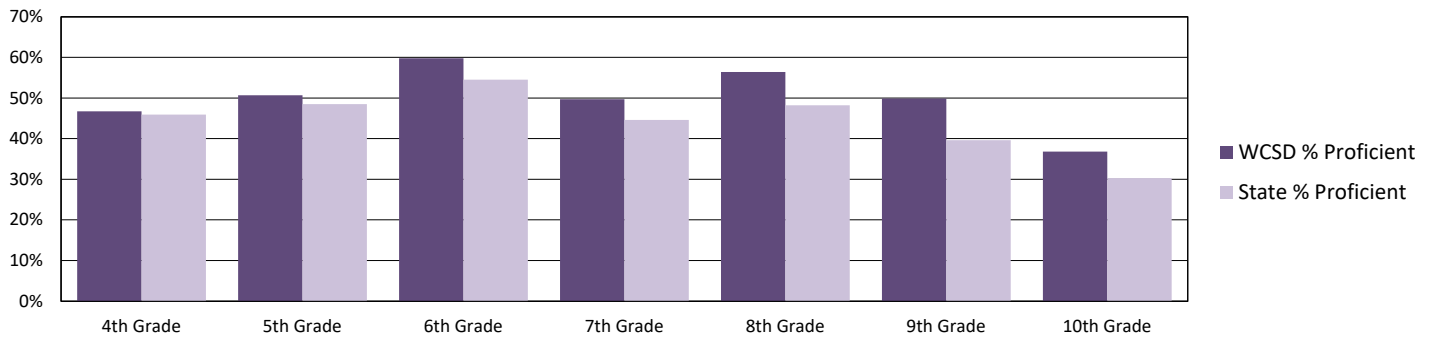
The following tables and charts were compiled using information compiled from the USBE's data gateway to compare the proficiency of Washington County School District students with students throughout the state for the three most recent school years for which results are available.



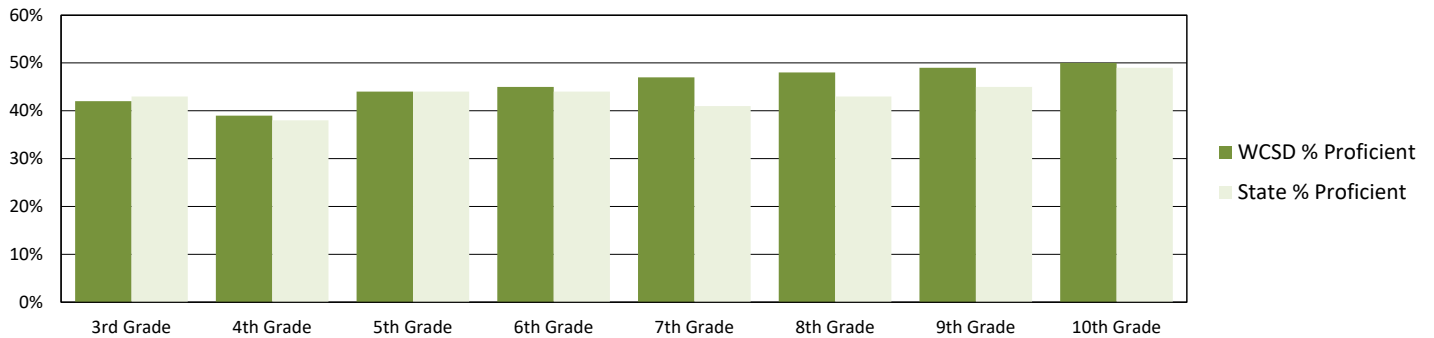
2022 RISE / Aspire Plus Mathematics Proficiency



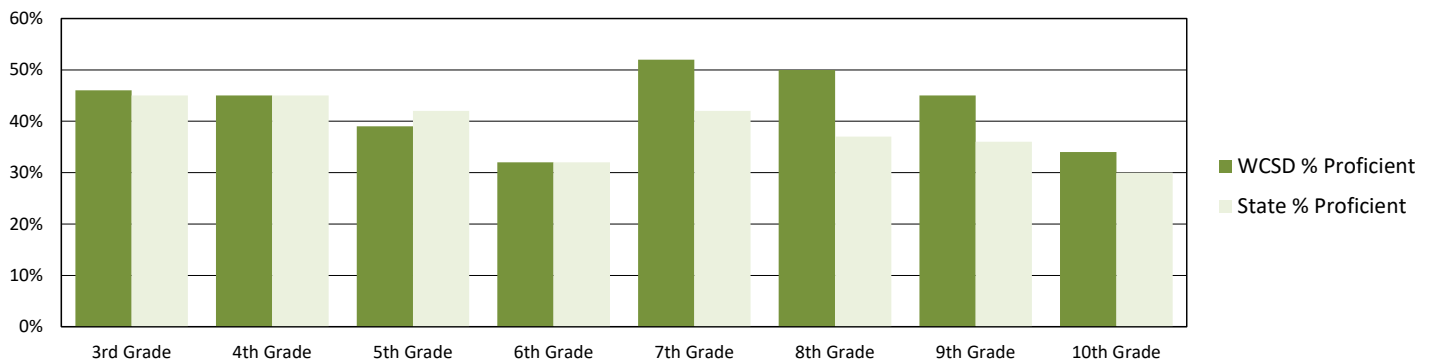
2022 RISE / Aspire Plus Science Proficiency



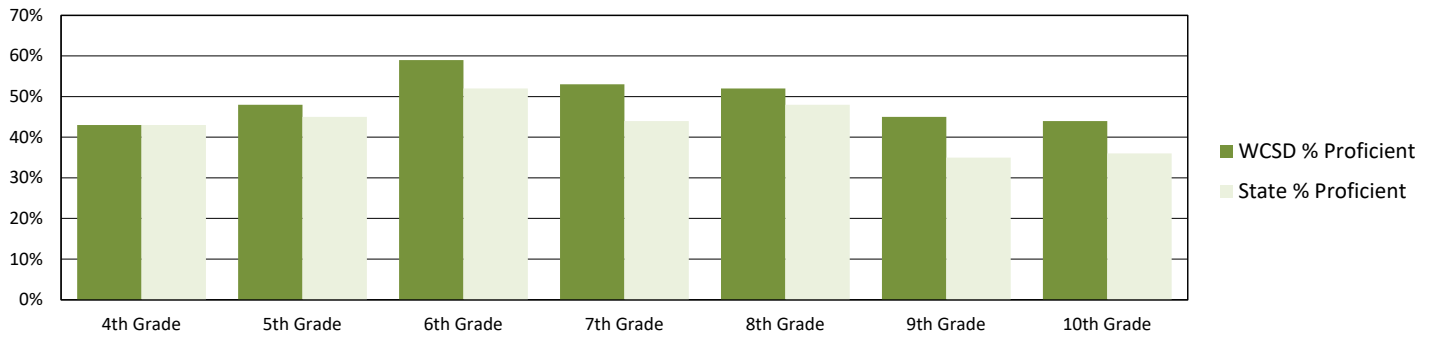
2021 RISE / Aspire Plus Language Arts Proficiency



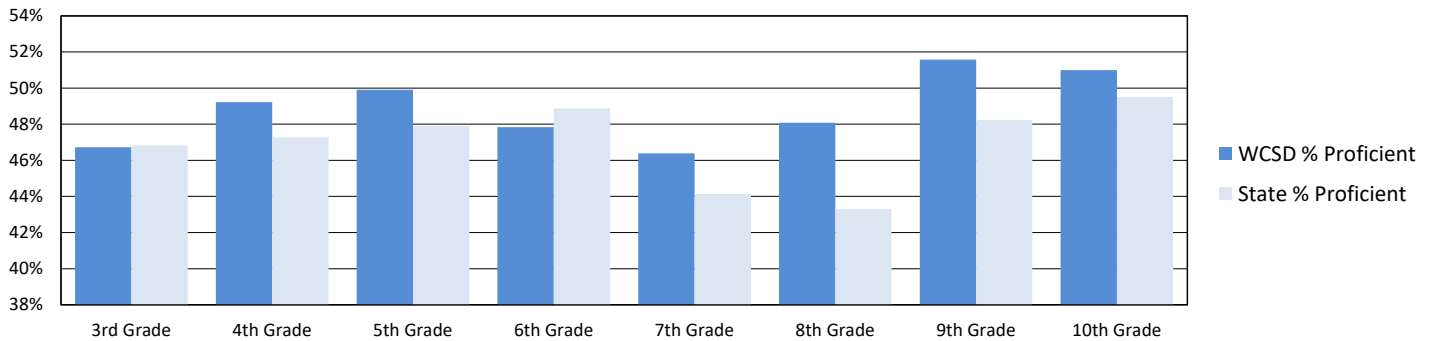
2021 RISE / Aspire Plus Mathematics Proficiency



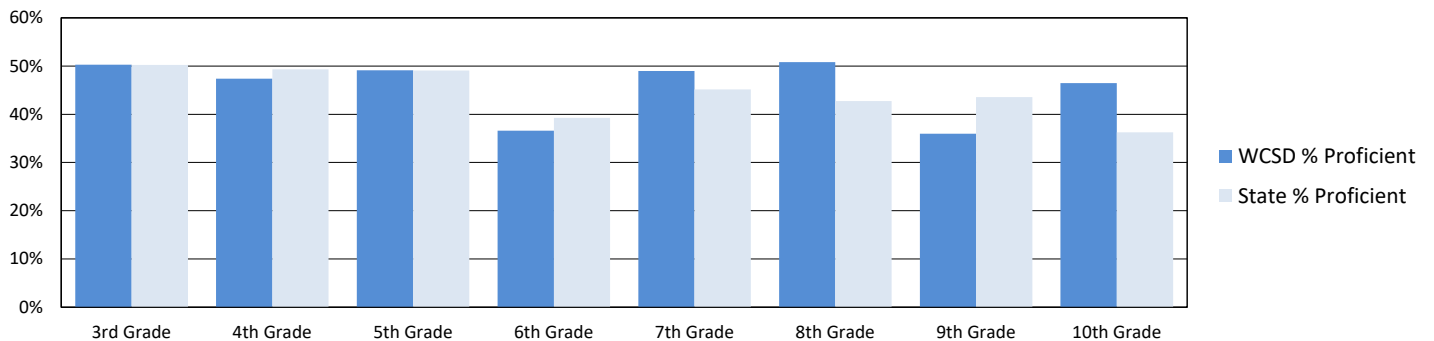
2021 RISE / Aspire Plus Science Proficiency



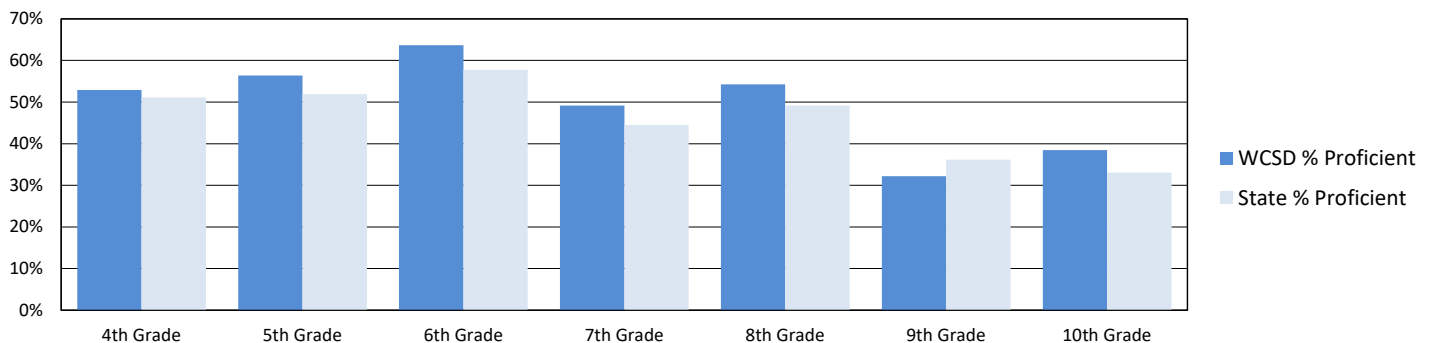
2019 RISE / Aspire Plus Language Arts Proficiency



2019 RISE / Aspire Plus Math Proficiency



2019 RISE / Aspire Plus Science Proficiency



Percentage of students meeting proficiency levels under standardized tests.

	2018-19		2019-20	2020-21		2021-22	
	<i>Rise / Aspire Plus</i>			<i>Rise / Aspire Plus</i>		<i>Rise / Aspire Plus</i>	
	WCSD	State		WCSD	State	WCSD	State
Mathematics							
3rd Grade	50%	50%		46%	45%	49%	48%
4th Grade	47%	49%		45%	45%	48%	49%
5th Grade	49%	49%		39%	42%	41%	44%
6th Grade	37%	39%		32%	32%	31%	35%
7th Grade	49%	45%		52%	42%	49%	45%
8th Grade	51%	43%		50%	37%	51%	38%
9th Grade	36%	44%		45%	36%	49%	39%
10th Grade	46%	36%		34%	30%	31%	28%
Language Arts							
3rd Grade	47%	47%	No standardized testing data available due to the COVID-19 pandemic	42%	43%	48%	46%
4th Grade	49%	47%		39%	38%	43%	43%
5th Grade	50%	48%		44%	44%	48%	47%
6th Grade	48%	49%		45%	44%	47%	46%
7th Grade	46%	44%		47%	41%	45%	41%
8th Grade	48%	43%		48%	43%	49%	42%
9th Grade	52%	48%		49%	45%	44%	41%
10th Grade	51%	50%		50%	49%	47%	45%
Science							
4th Grade	53%	51%		43%	43%	46%	46%
5th Grade	56%	52%		48%	45%	50%	48%
6th Grade	64%	58%		59%	52%	59%	54%
7th Grade	49%	45%		53%	44%	49%	44%
8th Grade	54%	49%		52%	48%	56%	48%
9th Grade	32%	36%		45%	35%	50%	39%
10th Grade	38%	33%		44%	36%	37%	30%

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 Subt-Test	ACT Benchmark Score
English Composition	English	18
Algebra	Mathematics	22
Social Sciences	Reading	22
Biology	Science	23

The following tables compare Washington County School District with the state of Utah for the previous five years.

ACT Test Results 2018-2022

Number of Students Tested	<u>WCSD</u>	<u>State</u>
2017-18	1,925	41,777
2018-19	1,940	42,467
2019-20	2,093	32,673 *
2020-21	2,059	40,444
2021-22	2,071	41,383
<hr/>		
Average Score - English	<u>WCSD</u>	<u>State</u>
2017-18	18.0	18.8
2018-19	18.0	18.7
2019-20	18.5	19.2 *
2020-21	18.8	18.5
2021-22	19.0	18.6
<hr/>		
Average Score - Mathematics scores	<u>WCSD</u>	<u>State</u>
2017-18	19.4	19.7
2018-19	19.4	19.3
2019-20	19.5	19.8 *
2020-21	19.8	19.3
2021-22	19.6	19.3
<hr/>		
Average Score - Reading	<u>WCSD</u>	<u>State</u>
2017-18	19.4	20.0
2018-19	20.0	20.5
2019-20	20.1	20.8 *
2020-21	20.2	20.2
2021-22	20.1	20.7
<hr/>		
Average Score - Science	<u>WCSD</u>	<u>State</u>
2017-18	19.5	19.9
2018-19	19.6	19.9
2019-20	20.0	20.4 *
2020-21	20.2	19.9
2021-22	20.2	19.9
<hr/>		
Average Score - Composite	<u>WCSD</u>	<u>State</u>
2017-18	19.2	19.7
2018-19	19.4	19.7
2019-20	19.7	20.2 *
2020-21	19.9	19.6
2021-22	19.8	19.7

*** Due to school closures in March 2020 caused by the COVID-19 pandemic, some school districts did not complete testing. Therefore, 2019-20 state averages may not be comparable to prior years. ACT testing was completed in the Washington County School District prior to closure.**

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 percent 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.

Graduation Rates

District	2017-18	2018-19	2019-20	2020-21	2021-22
Alpine	92%	92%	93%	91%	90%
Cache	95%	93%	95%	95%	95%
Canyons	89%	90%	90%	89%	89%
Davis	95%	96%	94%	91%	92%
Granite	76%	75%	76%	77%	79%
Jordan	87%	88%	90%	89%	90%
Nebo	90%	93%	94%	94%	93%
Provo	86%	90%	89%	91%	91%
Salt Lake	77%	80%	81%	82%	74%
Tooele	87%	83%	81%	75%	77%
Washington	89%	90%	93%	93%	93%
Weber	87%	87%	89%	90%	91%
STATE-WIDE	87%	87%	88%	88%	88%



Graduating seniors from Hurricane High School participating in the traditional Grad Walk at Three Falls Elementary.

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.

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.

Applied Technology Education – Career Exploration, Guidance, Technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of Applied Technology are: Agriculture, Business Education, Health Science & Technologies, Home Economics, Marketing, and Trades & Industry.

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.

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.

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.

Deferred Revenues – Amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not been met. Under the modified accrual basis of accounting, such amounts are measurable but not available.

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.

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.

Fair Market Value – The amount at which property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or sell and both having a reasonable knowledge of the relevant facts, and includes the adjustment for any intangible values. For purposes of taxation, “fair market value” shall be determined using the current zoning laws applicable to the property in question, except in cases where there is a reasonable probability of a change in the zoning laws affecting that property in the tax year in question and the change would have an appreciable influence upon the value.

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.

School Lunch Fund – The special revenue fund used by the district to account for the food service activities of the district as required by State and Federal law.

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.

