

WASHINGTON COUNTY SCHOOL DISTRICT

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



FINAL BUDGET 2024-25

ADOPTED BUDGET 2025-26

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Final Budget

For the Fiscal Year Ending June 30,2024

Adopted Budget

For the Fiscal Year Ending June 30,2025



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Prepared by the Office of the Business Administrator

Business Administrator - Brent L. Bills
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EXECUTIVE SUMMARY





June 23, 2025

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

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

We hereby submit and recommend to you the Comprehensive Annual Budget Report for Washington County School District for fiscal year 2025-26, and the final revised budget for fiscal year 2024-25.

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 2025-26 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



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

Washington County School District Administrative Personnel

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

Mission Statement and District Goals

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

The District's goals are:

- Improve academic achievement in English language arts.
- Improve academic achievement in mathematics.
- 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

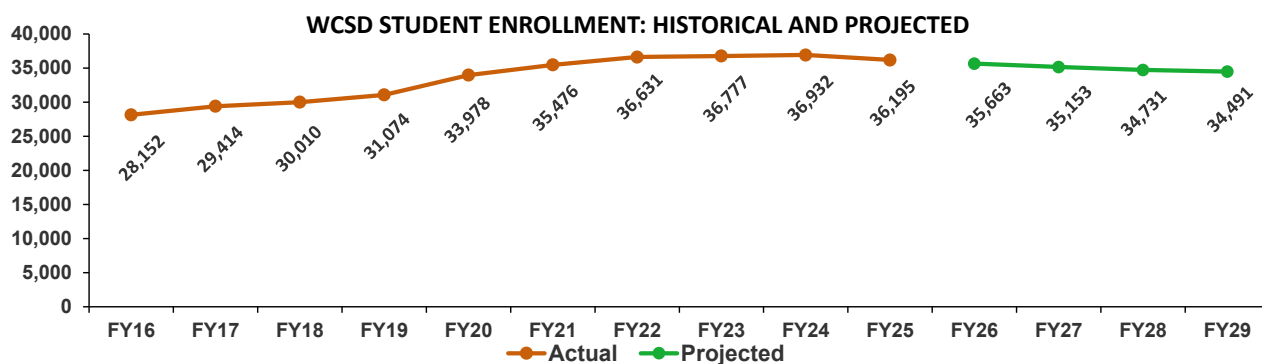
The District's enrollment began increasing in the 1990's, and continued to steadily increase every year until the early 2020's. During this time frame, Washington County was one of the fastest growing areas in the country. This growth was attributable to a high rate of in-migration and a higher than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

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

The District has projected K-12 student enrollment for October 1, 2024 to be 35,663. This would be a 532 fewer students than the previous year, a decrease of 1.47%.

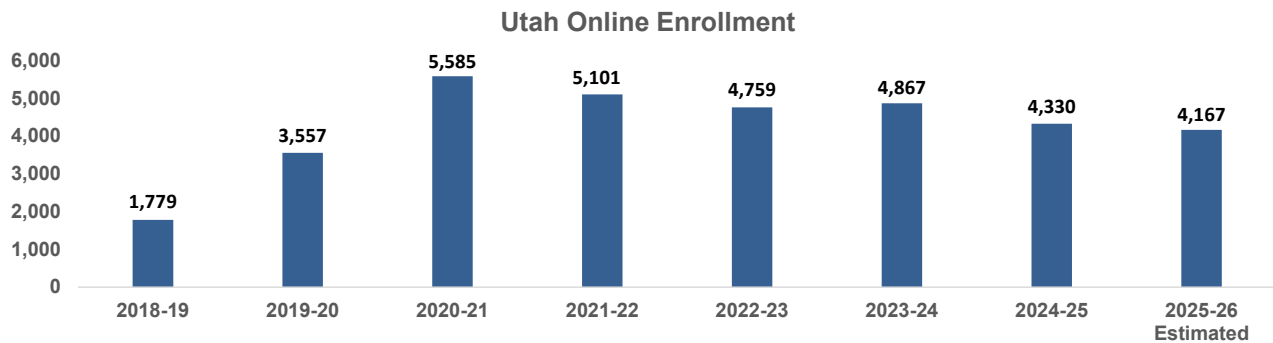
The District is expecting a decrease of 409 students in traditional elementary schools (grades K-5), an increase of 37 students in traditional secondary schools (grades 6-12), and an decrease of 163 students for Utah Online in grades K-12.

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



Sunrise Ridge Intermediate Math Counts Team

Unlike traditional schools, where enrollment levels can be reasonably estimated near the beginning of the school year, Utah Online has been receiving more students through the state online portal. Students from other school districts sign up for classes through the online portal. These students do not show up on the October 1 enrollment counts for WCSD. Although Utah Online's full-time enrollment is not expected to grow in 2025-26, additional FTEs are needed to meet the state online portal demands, and to better balance teacher workloads.



Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$4,674 for fiscal year 2025-26) 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 .001408 (adopted 2025 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.



Utah Online teachers and staff

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.

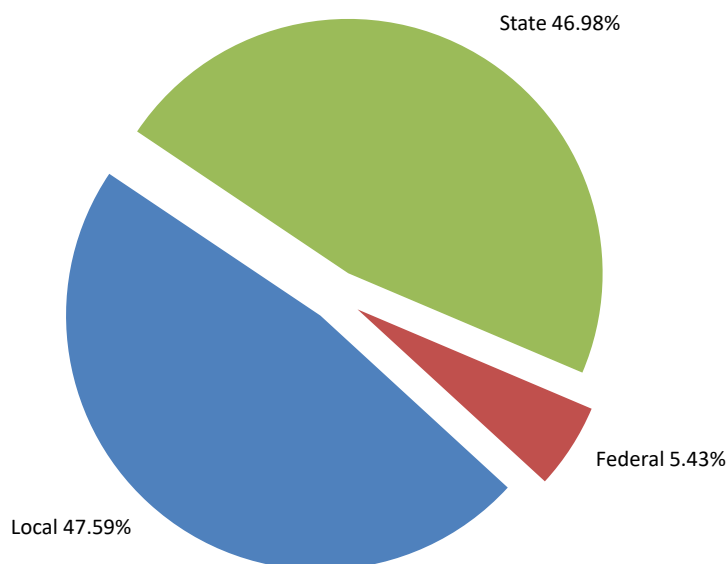


Career Tech High students

Revenues

For the 2025-26 fiscal year, Washington County School District will receive approximately 47.6% of its revenue from local sources and 47.0% from state sources. The District is expecting approximately 5.3% of its revenues will come from Federal sources, which is lower than the previous year.

2025-26 Revenue - All Funds Combined



The District anticipates total revenues and other financing sources of \$511.4 million in 2025-26, which would represent an overall increase of \$10.7 million compared to 2024-25.

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

	2023-24 Actual	2024-25 Final Budget	2025-26 Adopted Budget	1-Year Increase / (Decrease)
Governmental Funds:				
Maintenance and Operation	\$ 363,736,599	\$ 384,768,226	\$ 394,321,683	2.48%
Debt Services	484,812	-	-	0.00%
Capital Projects	85,371,981	91,166,844	92,445,983	1.40%
Food Services	14,266,375	13,668,451	14,200,628	3.89%
Student Activity	9,593,016	11,107,854	10,925,098	-1.65%
Total	<u>\$ 473,452,783</u>	<u>\$ 500,711,375</u>	<u>\$ 511,893,392</u>	2.23%

Property tax revenues are expected to increase by approximately \$9.8 million, due to new growth.

State funding will be increasing by \$877,000, which is the net result of an increase to the weighted pupil unit (WPU) value, a decrease in total enrollment, and eliminations of, and revisions to state funding formulas.

Federal funding levels are expected to increase by \$545,000 compared to 2024-25.

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

Expenditures

The District anticipates expenditures of nearly \$532 million in the governmental funds in 2025-26, which would represent a \$22.3 million increase compared to 2024-25.

The Maintenance and Operation Fund expenditures are expected to increase by \$9.6 million. These expenditures provide direct services to the students enrolled in K-12 regular day school programs. The projected increase in expenditures is due to increases in salary and benefit costs.

Capital Projects Fund expenditures are projected to increase by \$12.5 million. There are three major projects under way in the 2025-26 fiscal year: the Enterprise High School expansion and remodel, Snow Canyon Middle School rebuild, and the Dixie High School CTE building replacement. 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 2025-26 fiscal year.

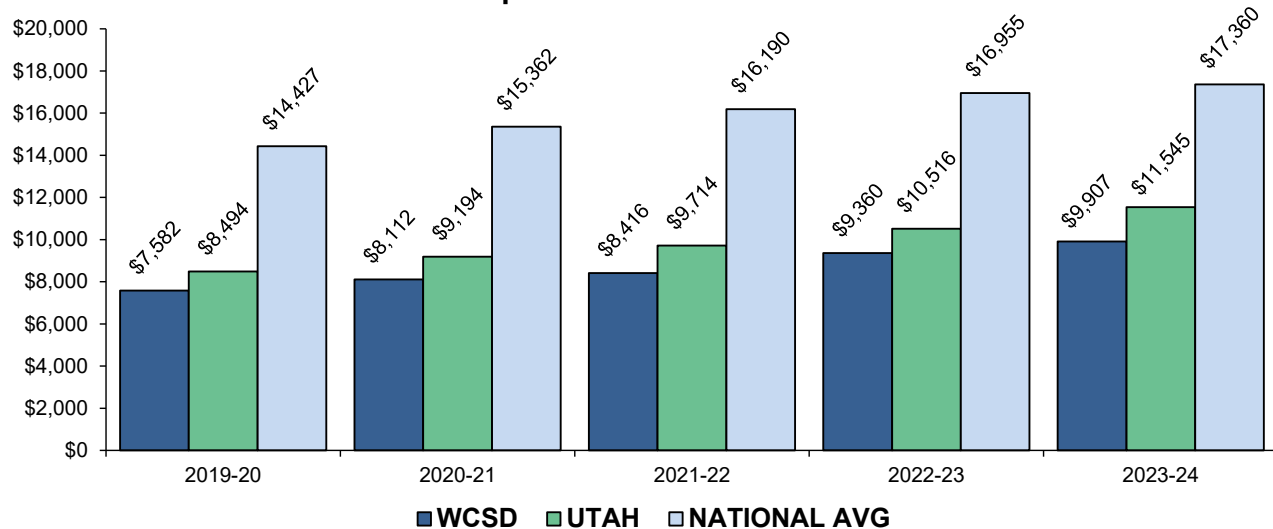
Expenditures in the Food Services Fund are expected to increase by roughly \$465,000, due to increases to the salary schedule and related benefits. The Food Services program has been intentionally spending down its fund balance over the past several years to reach a level consistent with Federal guidelines. In 2025-26, the Food Services fund will not be spending as much as it has in recent years on large, one-time purchases.

The Student Activity Fund expenditures are expected to decrease by approximately \$183,000, due to new legislation prohibiting class fees for certain courses.

Three-year comparison of expenditures by fund

	2023-24 Actual	2024-25 Final Budget	2025-26 Adopted Budget	1-Year Increase / (Decrease)
Governmental Funds:				
Maintenance and Operation	\$ 342,190,105	\$ 384,768,226	\$ 394,321,683	2.48%
Debt Services	13,901,653	-	-	0.00%
Capital Projects	39,179,394	96,909,560	109,401,298	12.89%
Food Services	15,146,469	16,969,358	17,434,981	2.74%
Student Activity	9,593,016	11,107,854	10,925,098	-1.65%
Total	\$ 420,010,637	\$ 509,754,998	\$ 532,083,060	4.38%

Washington County School District Expenditures Per Student



The above chart compares the District's expenditures per student with the state of Utah and the United States as a whole for the past five years. These figures include:

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

The comparison excludes the following expenditures:

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

Fund Balance

The District anticipates 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

	2023-24 Actual	2024-25 Final Budget	2025-26 Budget	1-Year Increase / (Decrease)
Governmental Funds:				
Maintenance and Operation	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	0.00%
Debt Services	-	-	-	0.00%
Capital Projects	65,381,254	59,638,538	42,683,223	-28.43%
Food Services	8,328,187	5,027,280	1,792,927	-64.34%
Student Activity	-	-	-	0.00%
Total	\$ 216,557,830	\$ 207,514,207	\$ 187,324,539	-9.73%



Desert Hills High Jazz Ensemble

Budget Forecast

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

WASHINGTON COUNTY SCHOOL DISTRICT ALL GOVERNMENTAL FUNDS

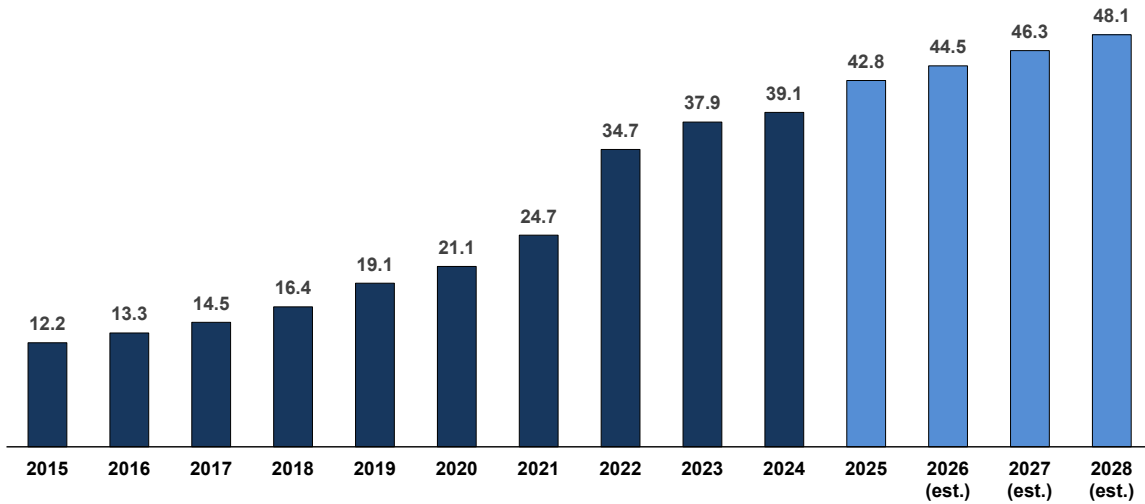
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Three Year Forecast

	Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29
Revenues:				
Property Tax	\$ 203,065,461	\$ 211,188,079	\$ 219,635,602	\$ 228,421,027
Interest From Investments	13,653,575	12,380,179	12,934,092	13,559,372
Food Services Sales	3,300,628	3,465,659	3,638,942	3,820,889
Other Local Revenue	22,291,069	23,288,247	24,330,591	25,420,171
State Revenue	239,177,866	244,078,014	253,648,634	263,411,655
Federal Revenue	27,654,793	28,839,983	30,076,532	31,366,691
Total Revenues	509,143,392	523,240,161	544,264,393	565,999,805
Expenditures:				
Instructional	282,158,672	288,857,305	300,302,312	312,018,858
Supporting Services:				
Counseling & Health	23,383,666	24,319,013	25,291,774	26,303,445
Media & Supervision	17,115,757	17,800,387	18,512,402	19,252,898
District Administration	872,111	906,995	943,275	981,006
School Administration	28,859,866	30,014,261	31,214,831	32,463,424
Business Services	7,851,283	8,165,333	8,491,947	8,831,625
Operation & Maintenance of Facilities	32,771,680	34,082,546	35,445,848	36,863,682
Student Transportation	10,115,199	10,519,807	10,940,599	11,378,223
Personnel Services	1,925,481	2,002,500	2,082,600	2,165,904
Food Services	17,628,047	16,630,222	16,091,076	16,697,302
Capital Projects	85,301,803	67,276,121	69,967,165	72,765,852
Debt Services	24,099,495	24,119,245	24,049,595	22,359,595
Total Expenditures	532,083,060	524,693,735	543,333,424	562,081,814
Excess of Revenues Over Expenditures	(22,939,668)	(1,453,574)	930,969	3,917,991
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	2,750,000	2,860,000	2,974,400	3,093,376
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	2,750,000	2,860,000	2,974,400	3,093,376
Excess of Revenues & Other Sources Over Expenditures	(20,189,668)	1,406,426	3,905,369	7,011,367
Fund Balances - Beginning	207,514,207	187,324,539	188,730,965	192,636,334
Fund Balances - Ending	\$ 187,324,539	\$ 188,730,965	\$ 192,636,334	\$ 199,647,701

Assessed Valuation

Washington County's assessed valuation has grown dramatically over the last decade. The assessed valuation has grown from \$12.2 billion in 2015 to \$39.1 billion in 2024, and is projected to be \$42.8 billion in 2025. The County's assessed valuation grew by an average of 14.3% per year over the last decade. The estimated assessed valuation growth shown below for the next 4 years is based on an annual increase of 4%, which means the assessed valuation would reach \$48.1 billion in 2028.

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



South Mesa Elementary students attending a Patriot Day event

Property Taxes

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

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

The adopted FY 2025 tax rate is 0.004716, which constitutes a 2.26% decrease compared to the prior year's rate. The adopted rate includes a State basic rate of 0.001408 which is set by the State of Utah.

Washington County School District Tax Rates

	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Change From Prior Year
Maintenance and Operation				
Minimum School Program	0.001406	0.001408	0.001408	0.000000
Voted Leeway	0.001072	0.001094	0.001061	-0.000033
Board Local Levy & Charter Levy	0.000322	0.000335	0.000319	-0.000016
Capital Outlay	0.001948	0.001988	0.001928	-0.000060
General Obligation Debt	0.000000	0.000000	0.000000	0.000000
TOTAL	<u>0.004748</u>	<u>0.004825</u>	<u>0.004716</u>	<u>-0.000109</u>



Diamond Valley Elementary Students participating in a Young Doctors program at Rocky Vista University in Ivins, Utah.

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, 2025.

Opening Debt	\$	170,835,000
Debt Issued		-
Refunded Bonds		-
Debt Payment		(19,435,000)
Ending Debt	\$	<u>151,400,000</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: 2023-24

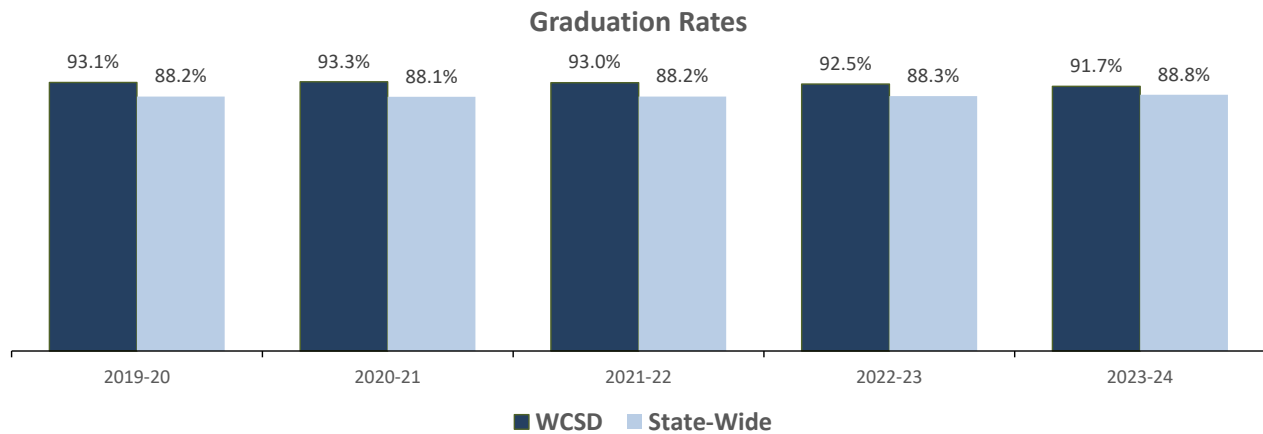
District	October 1, 2023 Enrollment	2024 Graduation Rate	Student- Teacher Ratio	Expenditures Per Student	Ethnic Minority	English Language Learners	Students with Disabilities	Economically Disadvantaged
Alpine	84,757	91.4%	24.1	\$10,401	24.8%	5.8%	11.4%	19.8%
Cache	19,847	95.5%	22.3	\$11,367	16.3%	3.7%	11.8%	27.8%
Canyons	32,289	87.6%	20.6	\$12,294	32.7%	11.1%	12.0%	25.3%
Davis	69,602	93.1%	22.0	\$11,624	21.2%	4.6%	14.2%	18.9%
Granite	57,038	79.1%	19.8	\$12,485	55.7%	25.5%	12.8%	42.2%
Jordan	57,083	90.4%	20.8	\$10,638	31.7%	9.6%	13.7%	25.0%
Nebo	42,946	94.3%	26.3	\$9,325	19.2%	4.0%	12.2%	22.2%
Salt Lake	18,535	77.0%	17.4	\$15,346	60.6%	22.5%	13.9%	56.6%
Tooele	15,619	78.7%	19.7	\$12,957	28.1%	7.8%	14.8%	24.9%
Washington	36,006	91.7%	21.8	\$9,907	25.5%	6.5%	12.8%	28.5%
Weber	31,747	88.1%	20.3	\$11,013	22.5%	4.5%	14.2%	30.3%
All Utah Districts	586,962	88.8%	20.6	\$11,703	29.6%	9.2%	12.9%	29.1%

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 to stressful or dysfunctional home environments, lack of parental engagement in their child's education, etc. Research indicates that such socioeconomic barriers can have a significant effect on student achievement, and additional resources may be required to help these students achieve academic success.



Summary of Significant Changes

Maintenance and Operations Fund – The District has completed meeting with the Washington County Education Association (representing certified employees) and the Red Rock Professional Association (representing classified employees). Per agreement with these associations, the salary schedules will be updated in the 2025-26 fiscal year to include the following adjustments:

Certified Employees:

- An additional \$2,763 will be added to the base of the certified salary schedule.
- The \$8,904 legislative salary adjustment is increasing to \$10,350.
- The district will continue to fund a full step increase, plus additional education advancement increments for qualifying employees.

Classified Employees:

- A 4.25% cost of living adjustment will be added to salary schedules.
- The district will continue to fund a full step increase for qualifying employees.

Increases in the District's salary costs are due to the implementation of these increases in the salary schedule. The District's medical insurance premium costs are also rising by 6.9%. The District will adjust the amount it is paying towards premiums to pay 95% of the high deductible premiums and 85% of the traditional plan premiums.

Over the four-year period from the 2021-22 school year through the 2024-25 school year, the District added 207.4 FTES, an increase of 6.5%. The areas which underwent the most growth during this time were teachers in traditional schools (at both the elementary and secondary level), teachers at Utah Online, certified Special Education positions, and teacher aides.

As we begin the 2025-26 school year, certified staffing levels will be decreasing slightly due to declining enrollment. The district has projected student enrollment to decrease by 1.47% in 2025-26, and to continue to decrease by an average of 1.1% over the next three years, and as a result minor annual staffing adjustments are expected.

Staffing Increases: Fiscal Years 2021-22 Through 2025-26

	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	1-Year Increase (Decrease)
Certified						
Elementary Teachers	690.7	714.5	741.9	721.2	698.3	(22.9)
Secondary Teachers	808.3	841.2	848.3	838.7	821.9	(16.8)
Counselors	84.6	88.1	92.9	93.8	93.5	(0.3)
Media	20.0	20.0	21.0	21.0	21.2	0.2
Preschool	23.9	23.4	24.0	24.0	24.0	0.0
Other	168.1	182.7	180.4	203.7	204.1	0.4
Classified & Admin						
Principals & Asst. Principals	76.5	79.0	78.0	78.0	78.0	0.0
Teacher Aides	520.8	578.4	568.8	588.5	599.1	10.6
Media Assistants	44.0	44.7	46.1	44.7	43.2	(1.5)
Professional Staff / Secretaries	202.3	203.1	211.8	215.9	219.0	3.1
Custodial	187.1	187.0	190.6	191.1	192.2	1.1
Maintenance	43.0	40.0	39.0	40.0	40.0	0.0
Transportation	69.8	74.1	65.4	72.0	69.7	(2.3)
Food Services & Warehouse	134.4	135.5	134.8	137.7	140.2	2.5
Health Services	26.2	33.6	34.0	31.7	29.1	(2.6)
Technology Support	34.6	34.6	36.9	37.2	38.0	0.8
Program / Dept Coordinators	21.5	19.0	21.0	21.0	21.0	0.0
District Administrators	22.0	23.0	25.0	25.0	25.0	0.0
All FTEs District-Wide	3,177.8	3,321.9	3,359.9	3,385.2	3,357.5	(27.7)

FOUR YEAR INCREASE (FY22 - FY25) 207.4

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 2024-25, budget updates will be required for fiscal year 2025-26 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 2025-26. 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 \$5,623,343 in the 2025-26 fiscal year.

Beginning in the 2019-20 school year, schools have received funding under the Teacher and Student Success Act (TSSA) as outlined in Utah Senate Bill 149. Principals and community councils work together to prioritize needs and formulate budget plans, which are subject to final approval by the District's Board of Education. The District received \$10,711,949 in the 2024-25 fiscal year, and is expected to receive \$11,705,556 in 2025-26. These funds are generally used towards additional teachers, teacher aides, counselors, technology, and professional development opportunities.

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

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

- Crimson Cliffs Middle (opened August 2018)
- Crimson Cliffs High (opened August 2019)
- Washington Fields Intermediate (opened August 2019)
- A new preschool building next to Hurricane Elementary (opened August 2020)
- South Mesa Elementary (opened August 2020)
- A new vocational building and sports field at Water Canyon High (opened August 2021)
- Desert Canyons Elementary school (opened August 2021)
- Building expansions for the Warehouse and Transportation Building (Spring 2022)
- Career Tech High School (opened August 2023)
- An addition to Enterprise Elementary to add four classrooms (Fall 2023)

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

- An addition and remodel project for Enterprise High School (Summer 2026)
- A new vocational building at Dixie High School (August 2027)
- Rebuilding Snow Canyon Middle School (August 2027)
- An addition to the lunch room at Water Canyon High School (Summer 2027)
- A new elementary school (TBD)
- 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 2025-26 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 through 2024-25. The Legislature approved funding to cover the cost to provide free lunch to students eligible for reduced pricing.

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



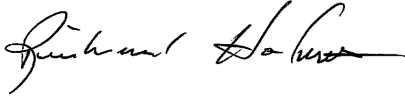
Water Canyon High Football Team

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 black ink, appearing to read "Richard Holmes".

Richard Holmes
Superintendent of Schools

A handwritten signature in black ink, appearing to read "Brent L. Bills".

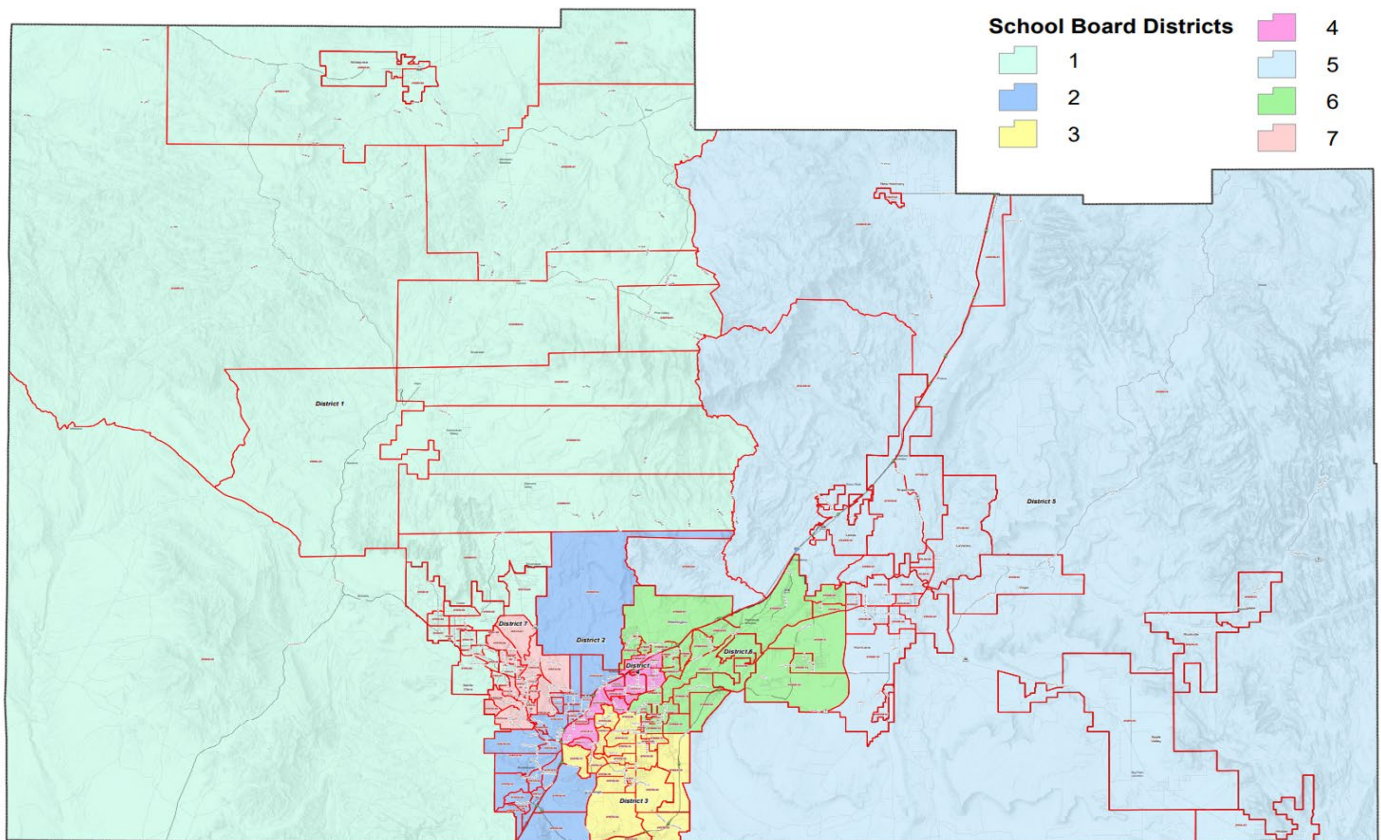
Brent L. Bills, M.B.A.
Business Administrator

ORGANIZATIONAL SECTION



Washington County School Board

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



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

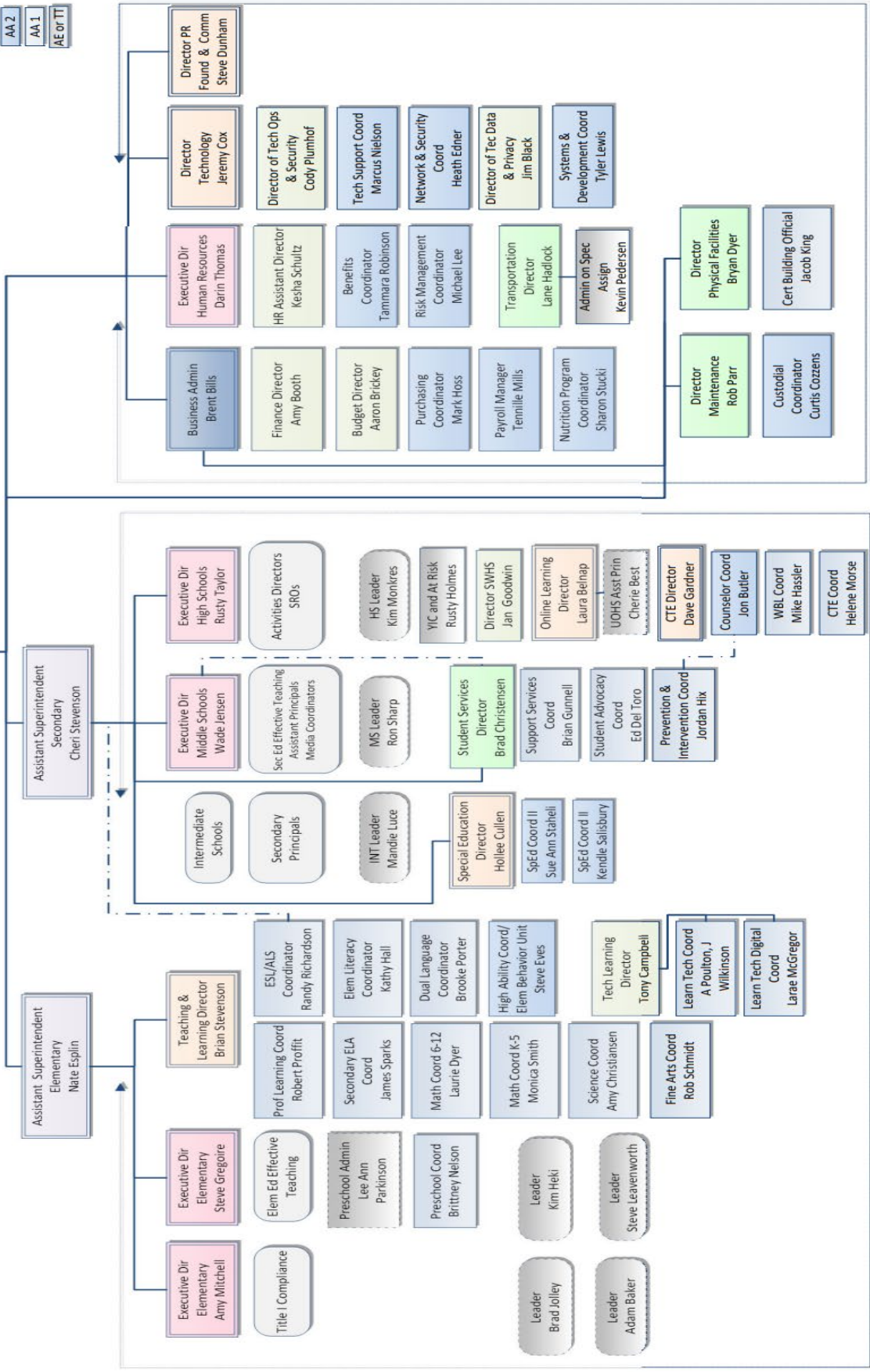
- Board
- EA 1
- EA 2
- AA 6
- AA 5
- AA 3
- AA 2
- AA 1
- AE or TT

Washington County School District

Effective July 1, 2024

WCSD
Board of Education

Superintendent
Richard Holmes



Learning

Washington County Schools Contact Information

		Grades	Address	Principal / Administrator	Phone
Elementary Schools	Arrowhead	K - 5	545 Arrowhead Trail • Santa Clara, UT 84765	Jerrold Dastrup	(435) 674-2027
	Bloomington	K - 5	425 Man of War Road • St. George, UT 84790	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	Julie Smith	(435) 652-4787
	Crimson View	K - 5	2835 E 2000 S • St. George, UT 84790	Jennifer Leavitt	(435) 634-7000
	Desert Canyons	K - 5	3101 E. Rimrunner Drive • St. George, UT 84790	Rod Broadhead	(435) 634-7040
	Diamond Valley	K - 5	1411 W Diamond Valley Drive • St. George, UT 84770	Travis Wilstead	(435) 574-2009
	Enterprise	K - 6	216 S 100 E • Enterprise, UT 84725	Warrin Richins	(435) 878-2236
	Heritage	K - 5	747 E Riverside Drive • St. George, UT 84790	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	Kristen Brown	(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	Matthew Lowe	(435) 628-6881
	Paradise Canyon	K - 5	1795 W 1230 N • St. George, UT 84770	Melissa Dietzel	(435) 673-8978
	Red Mountain	K - 5	263 E 200 S • Ivins, UT 84738	Brooklyn McLaws	(435) 656-3802
	Riverside	K - 5	2500 S Harvest Lane • Washington, UT 84780	Steven Leavenworth	(435) 652-4760
	Sandstone	K - 5	850 N 2450 E • St. George, UT 84790	Kim Heki	(435) 674-6460
	Santa Clara	K - 5	2950 W Crestview Drive • Santa Clara, UT 84765	James Lowe	(435) 628-2624
	Springdale	K - 5	898 Zion Park Blvd. • Springdale, UT 84767	Glen Andersen	(435) 772-3279
	South Mesa	K - 5	2969 S 3300 E • St. George, UT 84790	Ginny Nobis	(435) 634-7030
	Sunset	K - 5	495 N Westridge Drive • St. George, UT 84770	Heather Campbell	(435) 673-5669
	Three Falls	K - 5	789 S 700 W • Hurricane, UT 84737	Jennifer Eggleston	(435) 635-7229
	Washington	K - 5	300 N 300 E • Washington, UT 84780	Adam Baker	(435) 673-3012
	Water Canyon	K - 6	250 E Newel Avenue #520 • Hildale, UT 84784	Brad Jolley	(435) 874-1182
Intermediate Schools	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	Launa Williams	(435) 652-4742
	Sunrise Ridge	6 - 7	3167 S 2350 E • St. George, UT 84770	Mike Winslow	(435) 652-4772
	Pine View Intermediate	6 - 7	383 S Mall Drive • St. George, UT 84790	Brandon Yost	(435) 652-4706
	Tonaquint	6 - 7	1210 W Curly Hollow • St. George, UT 84770	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	Steven Showalter	(435) 634-7010
	Desert Hills	8 - 9	936 E Desert Hills Drive • St. George, UT 84790	Ronald Sharp	(435) 628-0001
	Dixie	8 - 9	929 S 100 E • St. George, UT 84770	Paul Hurt	(435) 628-0441
	Hurricane	8 - 9	395 N 200 W • Hurricane, UT 84737	Shaun Jaggi	(435) 635-4663
	Pine View	8 - 9	2145 E 130 N • St. George, UT 84790	Mandie Luce	(435) 634-0470
	Snow Canyon	8 - 9	1215 N Laval Flow Drive • St. George, UT 84770	Kyle Rarick	(435) 628-3289
High Schools	Career Tech High	9 - 12	1001 East White Dome Drive • St. George, UT 84790	Chris Homer	(435) 288-4311
	Crimson Cliffs	10 - 12	4430 S Crimson Way • Washington UT 84780	Kim Monkres	(435) 627-8770
	Desert Hills	10 - 12	828 E Desert Hills Drive • St. George, UT 84790	Justin Keate	(435) 674-0885
	Dixie	10 - 12	350 E 700 S • St. George, UT 84770	Warren Brooks	(435) 673-2384
	Enterprise	7 - 12	565 S 200 E • Enterprise, UT 84725	Calvin Holt	(435) 878-2248
	Hurricane	10 - 12	345 W Tiger Blvd. • Hurricane, UT 84737	Daniel McKeenan	(435) 635-3719
	Millcreek	10 - 12	2410 E Riverside Drive • St. George, UT 84790	Rusty Holmes	(435) 628-8206
	Pine View	10 - 12	2850 E 750 N • St. George, UT 84790	Brett Gifford	(435) 628-5255
	Snow Canyon	10 - 12	1385 N Lava Flow Drive • St. George, UT 84770	Kyle Campbell	(435) 634-1967
	Water Canyon	7 - 12	880 N Carling Street #520 • Hildale, UT 84784	Jonathan Howell	(435) 874-1407
Other Schools	Preschool		Multiple locations throughout Washington County	Brittney Nelson	(435) 673-1557
	Southwest Adult High		75 West Tabernacle • St. George, UT 84770	Jan Goodwin	(435) 652-4709
	Utah Online	K - 12		Laura Belnap	(435) 986-5181
	Post High		2040 W 2000 N • St. George, UT 84770	Cherie Best	(435) 986-5199
				Natalie Reddington	(435) 634-0092

The District Entity

The District is Legally Autonomous

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

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

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

District Governance and Fiscal Independence

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

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

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

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

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

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

District Size and Scope

Washington County School District consists of fifty-one schools:

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

The district operates several alternative programs: adult education, an alternative high school, parent cooperative programs, programs for motivated students, online courses, programs for students with disabilities and other special services. As of October 1st, 2024, the district's enrollment was 36,195 students enrolled in its regular day school programs.

District Community

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

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

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

According to the U.S. Census Bureau, Washington County's estimated population as of July 1, 2024 was 207,943, which is an increase of 2.6% over the prior year.

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

Lifestyle, tourism, cost of living and doing business, infrastructure, work force and climate put all the elements in place for a resilient economic future for existing and new business in the St. George area. Washington County features a very diverse and robust economy which has experienced continual growth since the mid 1960's. As of March, 2025 the unemployment rate for the County had was 3.0 percent, compared to a nation-wide rate of 3.9 percent.

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

St. George City placed second in the Milken Institute's 2025 ranking of Best-Performing Small Cities, marking the ninth year in a row that St. George had placed in the top ten. The Milken Institute cited St. George's strong labor market, high-tech GDP growth and economic resilience as reasons for the high ranking.

Table 2. Tier 1 Small Cities

	2025 Rank	2024 Rank	Change
Gainesville, GA	1	3	2
St. George, UT	2	4	2
Idaho Falls, ID	3	1	-2
Bend-Redmond, OR	4	6	2
Midland, TX	5	16	11
Jefferson City, MO	6	38	32
Coeur d'Alene, ID	7	2	-5
Jacksonville, NC	8	9	1
Missoula, MT	9	18	9
Auburn-Opelika, AL	10	14	4
The Villages, FL	11	10	-1
Winchester, VA-WV	12	40	28
Elizabethtown-Fort Knox, KY	13	107	94
Wenatchee, WA	14	8	-6
Lawrence, KS	15	30	15

Source: Milken Institute (2025)

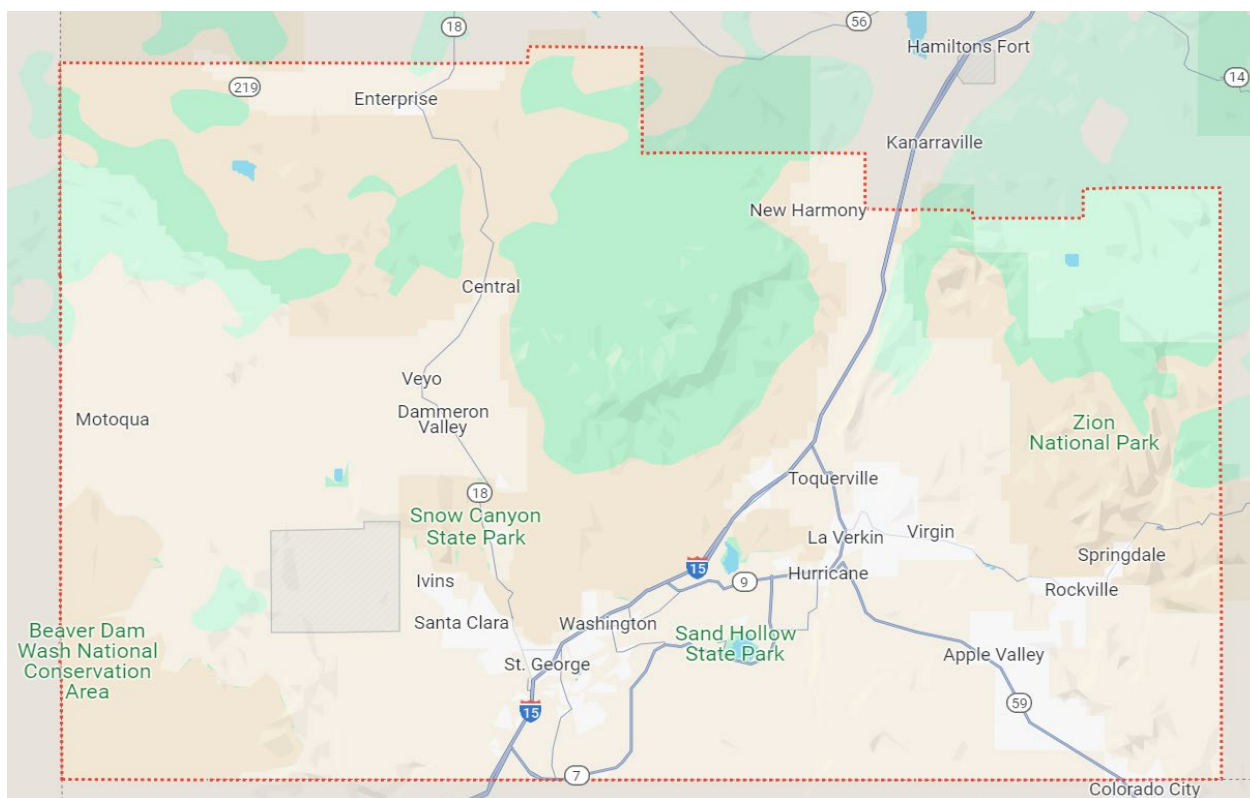
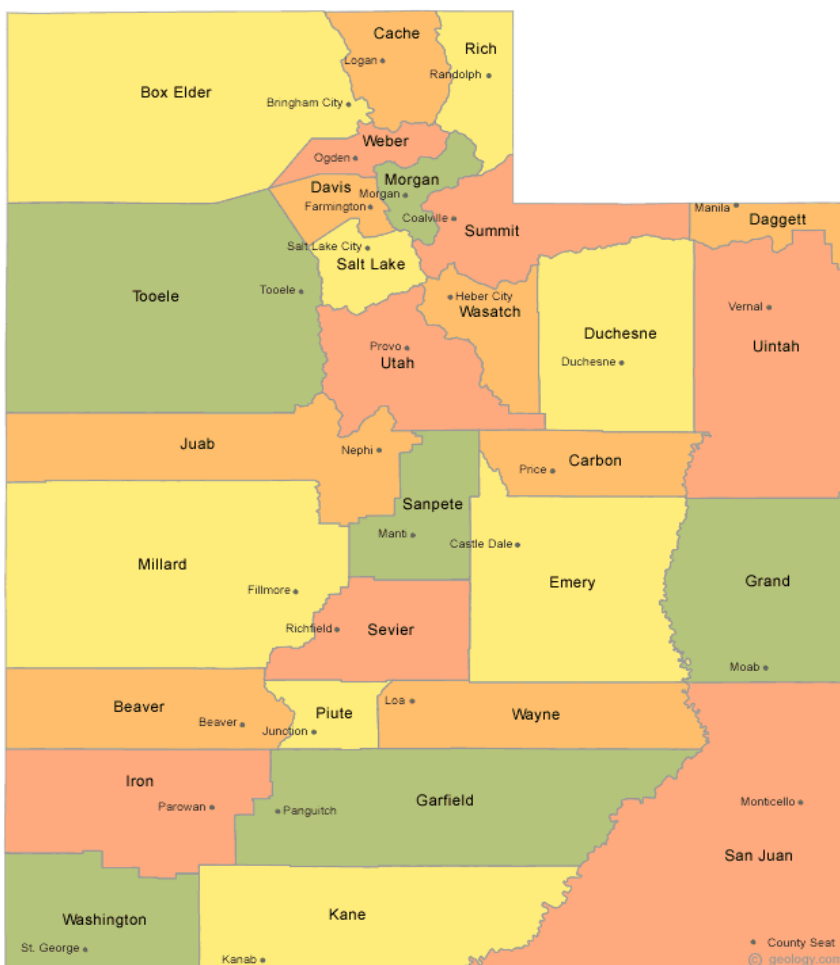
Washington County is situated in the southwestern corner of Utah, near the borders of Arizona and Nevada.

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

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

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

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



Performance Measures and Objectives

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

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

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

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

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

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

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

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

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

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

District Fund Structure

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

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

System of Classifying Revenue and Expenditures

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

Some examples of major revenue sources in each division are:

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

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

The Budget Basis of Measuring Available Revenue and Expenditure

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

Significant Laws Affecting the Budget

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

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

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

Amended by Chapter 293, 2019 General Session

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

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

Amended by Chapter 293, 2019 General Session

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

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

- (3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.
- (4) For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
- (5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
- (6) For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
- (7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:
 - (a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - (b) notice of the request is published:
 - (i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
 - (ii) in accordance with Section 45-1-101, at least one week before the local school board meeting at which the request will be considered;
 - 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 2025-26 fiscal year will be funded from the State based upon the ADM for 2024-25. 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 (\$4,674 for the 2025-26 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 .001408 (2025 adopted rate) per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in ADM. State funds, which are acquired primarily through a State income tax, are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student.

Budget Calendar

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

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

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

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

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

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

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

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

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

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

Revenues and Expenditures

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

Revenues

Property Taxes – Property taxes are levied to provide for the operating funds of the District. Each year the District receives the certified tax rate from the County and adopts tax rates per Utah Code. The Basic Program tax rate is set by the State; the individual school districts in the State set all others with maximum levies set by law. The adopted 2025 tax rate is 0.004716.

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 \$4,674 for fiscal year 2025-26 per Weighted Pupil Unit (WPU), which represents a 4% increase over the prior year. The Basic Program is funded by the State of Utah with State income tax. Besides the Basic Program revenue, the State also funds with the income tax and other taxes, other special line items such as retirement and Social Security, transportation, special purpose programs, and leeways under Utah Code 53F.

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

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

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

Expenditures

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

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

The retirement contribution rate for FY 2025 will decrease from 23.2 percent to 22.7 percent of salary for those enrolled in the non-contributory system, and from 19.52 percent to 19.02 percent for employees enrolled in the contributory system.

The health insurance program for covered employees continues to be a concern because of high inflation trends and mandated benefits. The District will realize a 6.9% increase in health insurance premiums for the upcoming fiscal year. This cost will be primarily covered by the District, but employee contributions will help mitigate some of the additional costs. The District continues to put an emphasis on wellness programs to help decrease utilization and increase employee health.

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

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

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

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

Explanation Classifications of Expenditures: Functions

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation Classifications of Expenditures: Objects

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

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

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

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

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

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

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

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

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

Fund Balances and Retained Earnings

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

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

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

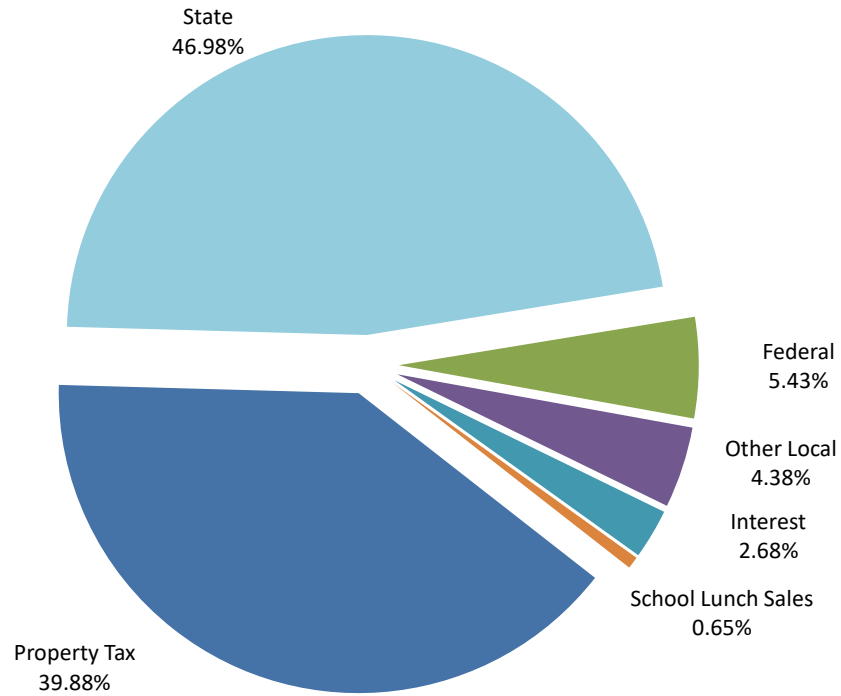
Capital Projects

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

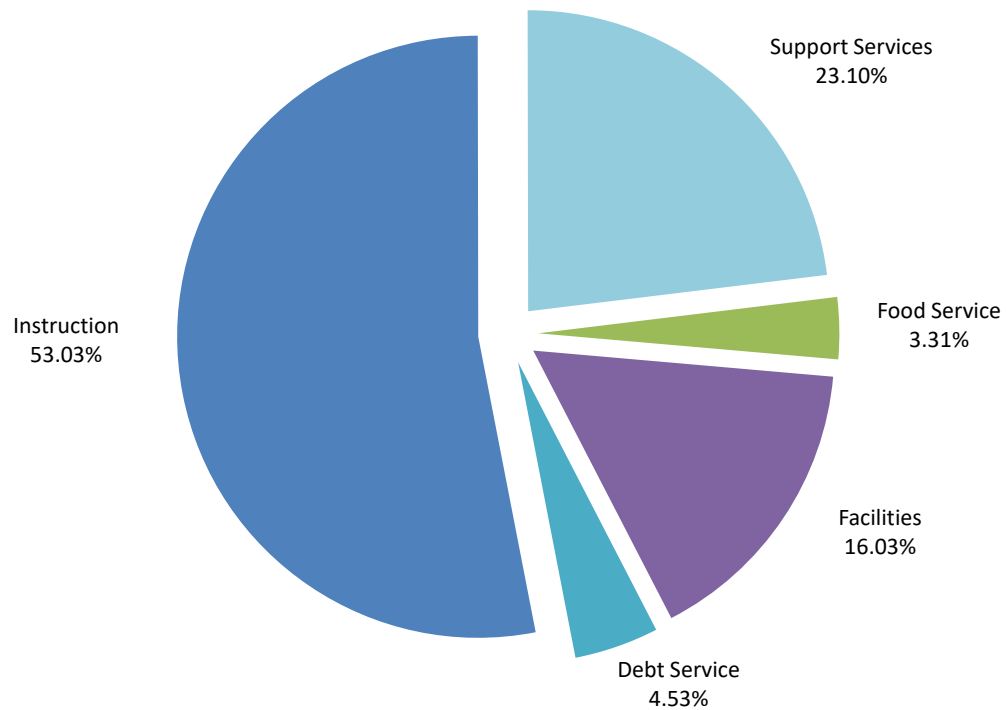
FINANCIAL SECTION



Where the Money Comes From: 2025-26 Revenues



Where the Money Goes: 2025-26 Expenditures



WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balances: Adopted Budget 2025-26

	Maintenance and Operation	Debt Services	Capital Projects	Food Services	Student Activity	Combined Total
Revenues:						
Property Tax	\$ 118,469,478	\$ -	\$ 84,595,983	\$ -	\$ -	\$ 203,065,461
Interest From Investments	9,682,000	-	3,600,000	-	371,575	13,653,575
Food Services Sales	-	-	-	3,300,628	-	3,300,628
Other Local Revenue	10,237,546	-	1,500,000	-	10,553,523	22,291,069
State Revenue	236,177,866	-	-	3,000,000	-	239,177,866
Federal Revenue	19,754,793	-	-	7,900,000	-	27,654,793
Total Revenues	394,321,683	-	89,695,983	14,200,628	10,925,098	509,143,392
Expenditures:						
Instructional	271,233,574	-	-	-	10,925,098	282,158,672
Supporting Services:						
Counseling & Health	23,383,666	-	-	-	-	23,383,666
Media & Supervision	17,115,757	-	-	-	-	17,115,757
District Administration	872,111	-	-	-	-	872,111
School Administration	28,859,866	-	-	-	-	28,859,866
Business Services	7,851,283	-	-	-	-	7,851,283
Operation & Maintenance of Facilities	32,771,680	-	-	-	-	32,771,680
Student Transportation	10,115,199	-	-	-	-	10,115,199
Personnel Services	1,925,481	-	-	-	-	1,925,481
Food Services	193,066	-	-	17,434,981	-	17,628,047
Capital Projects	-	-	85,301,803	-	-	85,301,803
Debt Services	-	-	24,099,495	-	-	24,099,495
Total Expenditures	394,321,683	-	109,401,298	17,434,981	10,925,098	532,083,060
Excess of Revenues Over Expenditures	-	-	(19,705,315)	(3,234,353)	-	(22,939,668)
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	-
Sale of Fixed Assets	-	-	2,750,000	-	-	2,750,000
Refunding Bonds Issued	-	-	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-	-	-
Bond Premium	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Total Other Financing Sources	-	-	2,750,000	-	-	2,750,000
Excess of Revenues & Other Sources Over Expenditures	-	-	(16,955,315)	(3,234,353)	-	(20,189,668)
Fund Balances - Beginning	142,848,389	-	59,638,538	5,027,280	-	207,514,207
Fund Balances - Ending	\$ 142,848,389	\$ -	\$ 42,683,223	\$ 1,792,927	\$ -	\$ 187,324,539

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:					
Property Tax	\$ 156,968,638	\$ 188,554,584	\$ 189,261,085	\$ 193,254,551	\$ 203,065,461
Interest From Investments	702,633	8,737,774	14,693,881	15,153,881	13,653,575
Food Services Sales	(6,554)	2,985,689	2,939,143	3,161,521	3,300,628
Other Local Revenue	15,651,845	21,062,687	17,321,150	20,982,055	22,291,069
State Revenue	175,588,711	185,217,965	219,810,056	238,300,358	239,177,866
Federal Revenue	56,989,885	56,555,101	27,619,973	27,109,009	27,654,793
Total Revenues	405,895,158	463,113,800	471,645,288	497,961,375	509,143,392
Expenditures:					
Instructional	206,392,586	234,790,628	243,786,183	278,192,776	282,158,672
Supporting Services:					
Counseling & Health	17,061,584	20,095,791	21,225,393	23,017,256	23,383,666
Media & Supervision	12,231,358	13,217,717	14,950,315	16,510,032	17,115,757
District Administration	726,879	825,446	763,211	835,102	872,111
School Administration	20,938,703	23,363,217	25,492,411	26,932,316	28,859,866
Business Services	5,116,110	5,834,302	6,738,612	7,538,435	7,851,283
Operation & Maintenance of Facilities	23,139,429	25,110,963	27,873,625	30,986,825	32,771,680
Student Transportation	6,851,991	10,805,200	9,279,133	9,997,459	10,115,199
Personnel Services	1,476,086	1,612,226	1,674,238	1,865,879	1,925,481
Food Services	13,957,098	14,138,585	15,146,469	16,969,358	17,628,047
Capital Projects	37,292,374	35,391,201	25,411,505	71,104,249	85,301,803
Debt Services	58,768,297	58,959,089	27,669,542	25,805,311	24,099,495
Total Expenditures	403,952,495	444,144,365	420,010,637	509,754,998	532,083,060
Excess of Revenues Over Expenditures	1,942,663	18,969,435	51,634,651	(11,793,623)	(22,939,668)
Other Financing Sources (Uses):					
Operating Transfer In (Out)	-	-	-	-	-
Sale of Fixed Assets	486,976	1,559,372	1,807,495	2,750,000	2,750,000
Refunding Bonds Issued	8,090,000	-	-	-	-
Payment to Refunded Bond Escrow Agent	(8,081,750)	-	-	-	-
Bond Premium	3,432,828	-	-	-	-
Bond Proceeds	25,000,000	5,166,000	-	-	-
Total Other Financing Sources	28,928,054	6,725,372	1,807,495	2,750,000	2,750,000
Excess of Revenues & Other Sources Over Expenditures	30,870,717	25,694,807	53,442,146	(9,043,623)	(20,189,668)
Fund Balances - Beginning	106,550,160	137,420,877	163,115,684	216,557,830	207,514,207
Fund Balances - Ending	\$ 137,420,877	\$ 163,115,684	\$ 216,557,830	\$ 207,514,207	\$ 187,324,539

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

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

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29
Revenues:				
Property Tax	\$ 203,065,461	\$ 211,188,079	\$ 219,635,602	\$ 228,421,027
Interest From Investments	13,653,575	12,380,179	12,934,092	13,559,372
Food Services Sales	3,300,628	3,465,659	3,638,942	3,820,889
Other Local Revenue	22,291,069	23,288,247	24,330,591	25,420,171
State Revenue	239,177,866	244,078,014	253,648,634	263,411,655
Federal Revenue	27,654,793	28,839,983	30,076,532	31,366,691
Total Revenues	509,143,392	523,240,161	544,264,393	565,999,805
Expenditures:				
Instructional	282,158,672	288,857,305	300,302,312	312,018,858
Supporting Services:				
Counseling & Health	23,383,666	24,319,013	25,291,774	26,303,445
Media & Supervision	17,115,757	17,800,387	18,512,402	19,252,898
District Administration	872,111	906,995	943,275	981,006
School Administration	28,859,866	30,014,261	31,214,831	32,463,424
Business Services	7,851,283	8,165,333	8,491,947	8,831,625
Operation & Maintenance of Facilities	32,771,680	34,082,546	35,445,848	36,863,682
Student Transportation	10,115,199	10,519,807	10,940,599	11,378,223
Personnel Services	1,925,481	2,002,500	2,082,600	2,165,904
Food Services	17,628,047	16,630,222	16,091,076	16,697,302
Capital Projects	85,301,803	67,276,121	69,967,165	72,765,852
Debt Services	24,099,495	24,119,245	24,049,595	22,359,595
Total Expenditures	532,083,060	524,693,735	543,333,424	562,081,814
Excess of Revenues Over Expenditures	(22,939,668)	(1,453,574)	930,969	3,917,991
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	2,750,000	2,860,000	2,974,400	3,093,376
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	2,750,000	2,860,000	2,974,400	3,093,376
Excess of Revenues & Other Sources Over Expenditures	(20,189,668)	1,406,426	3,905,369	7,011,367
Fund Balances - Beginning	207,514,207	187,324,539	188,730,965	192,636,334
Fund Balances - Ending	\$ 187,324,539	\$ 188,730,965	\$ 192,636,334	\$ 199,647,701

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:					
Property Tax	\$ 156,968,638	\$ 188,554,584	\$ 189,261,085	\$ 193,254,551	\$ 203,065,461
Interest From Investments	702,633	8,737,774	14,693,881	15,153,881	13,653,575
Food Services Sales	(6,554)	2,985,689	2,939,143	3,161,521	3,300,628
Other Local Revenue	15,651,845	21,062,687	17,321,150	20,982,055	22,291,069
State Revenue	175,588,711	185,217,965	219,810,056	238,300,358	239,177,866
Federal Revenue	56,989,885	56,555,101	27,619,973	27,109,009	27,654,793
Total Revenues	405,895,158	463,113,800	471,645,288	497,961,375	509,143,392
Expenditures:					
(100) Salaries	169,863,000	191,299,613	210,032,433	225,173,795	235,906,428
(200) Employee Benefits	85,178,606	93,316,712	99,683,889	110,126,275	114,450,517
(300) Professional & Technical Services	7,264,111	7,707,898	8,676,954	12,201,544	14,820,538
(400) Purchased Property Services	2,508,295	2,541,530	2,565,491	2,750,773	2,804,364
(500) Other Purchased Services	4,189,284	5,276,373	6,393,338	6,309,295	6,478,834
(600) Supplies and Materials	37,729,216	40,354,535	38,702,682	56,360,228	49,874,542
(700) Property and Equipment	34,484,145	37,954,071	23,313,663	67,999,263	80,037,343
(800) Debt Service and Miscellaneous	62,735,838	65,693,633	30,642,187	28,833,825	27,710,494
Total Expenditures	403,952,495	444,144,365	420,010,637	509,754,998	532,083,060
Excess of Revenues Over Expenditures	1,942,663	18,969,435	51,634,651	(11,793,623)	(22,939,668)
Other Financing Sources (Uses):	28,928,054	6,725,372	1,807,495	2,750,000	2,750,000
Excess of Revenues & Other Sources Over Expenditures	30,870,717	25,694,807	53,442,146	(9,043,623)	(20,189,668)
Fund Balances - Beginning	106,550,160	137,420,877	163,115,684	216,557,830	207,514,207
Fund Balances - Ending	\$ 137,420,877	\$ 163,115,684	\$ 216,557,830	\$ 207,514,207	\$ 187,324,539

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

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

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29
Revenues:				
Property Tax	\$ 203,065,461	\$ 211,188,079	\$ 219,635,602	\$ 228,421,027
Interest From Investments	13,653,575	12,380,179	12,934,092	13,559,372
Food Services Sales	3,300,628	3,465,659	3,638,942	3,820,889
Other Local Revenue	22,291,069	23,288,247	24,330,591	25,420,171
State Revenue	239,177,866	244,078,014	253,648,634	263,411,655
Federal Revenue	27,654,793	28,839,983	30,076,532	31,366,691
Total Revenues	<u>509,143,392</u>	<u>523,240,161</u>	<u>544,264,393</u>	<u>565,999,805</u>
Expenditures:				
(100) Salaries	235,906,428	244,725,478	254,165,142	264,305,291
(200) Employee Benefits	114,450,517	118,792,547	123,455,282	128,394,636
(300) Professional & Technical Services	14,820,538	15,424,519	16,054,018	16,717,294
(400) Purchased Property Services	2,804,364	2,920,333	3,041,130	3,166,956
(500) Other Purchased Services	6,478,834	6,746,754	7,025,827	7,316,520
(600) Supplies and Materials	49,874,542	46,486,188	47,493,082	49,026,109
(700) Property and Equipment	80,037,343	61,827,597	64,309,401	66,909,667
(800) Debt Service and Miscellaneous	27,710,494	27,770,319	27,789,542	26,245,341
Total Expenditures	<u>532,083,060</u>	<u>524,693,735</u>	<u>543,333,424</u>	<u>562,081,814</u>
Excess of Revenues Over Expenditures	<u>(22,939,668)</u>	<u>(1,453,574)</u>	<u>930,969</u>	<u>3,917,991</u>
Other Financing Sources (Uses):	2,750,000	2,860,000	2,974,400	3,093,376
Excess of Revenues & Other Sources Over Expenditures	<u>(20,189,668)</u>	<u>1,406,426</u>	<u>3,905,369</u>	<u>7,011,367</u>
Fund Balances - Beginning	<u>207,514,207</u>	<u>187,324,539</u>	<u>188,730,965</u>	<u>192,636,334</u>
Fund Balances - Ending	<u>\$ 187,324,539</u>	<u>\$ 188,730,965</u>	<u>\$ 192,636,334</u>	<u>\$ 199,647,701</u>

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:					
Property Tax	\$ 156,968,638	\$ 188,554,584	\$ 189,261,085	\$ 193,254,551	\$ 203,065,461
Interest From Investments	702,633	8,737,774	14,693,881	15,153,881	13,653,575
Food Services Sales	(6,554)	2,985,689	2,939,143	3,161,521	3,300,628
Other Local Revenue	15,651,845	21,062,687	17,321,150	20,982,055	22,291,069
State Revenue	175,588,711	185,217,965	219,810,056	238,300,358	239,177,866
Federal Revenue	56,989,885	56,555,101	27,619,973	27,109,009	27,654,793
Total Revenues	405,895,158	463,113,800	471,645,288	497,961,375	509,143,392
Expenditures:					
(1000) Instruction	206,392,586	234,790,628	243,786,183	278,192,776	282,158,672
(2100) Student Support	17,061,584	20,095,791	21,225,393	23,017,256	23,383,666
(2200) Instructional Staff Assistance	12,231,358	13,217,717	14,950,315	16,510,032	17,115,757
(2300) District Administration	726,879	825,446	763,211	835,102	872,111
(2400) School Administration	20,938,703	23,363,217	25,492,411	26,932,316	28,859,866
(2500) Central Support Services	6,592,196	7,446,528	8,412,850	9,404,314	9,776,764
(2600) Operation and Maintenance of Plant	23,139,429	25,110,963	27,873,625	30,986,825	32,771,680
(2700) Student Transportation	6,851,991	10,805,200	9,279,133	9,997,459	10,115,199
(3100) Food Services	13,957,098	14,138,585	15,146,469	16,969,358	17,628,047
(4000) Facilities Acquisition and Construction	37,292,374	35,391,201	25,411,505	71,104,249	85,301,803
(5000) Debt Service	58,768,297	58,959,089	27,669,542	25,805,311	24,099,495
Total Expenditures	403,952,495	444,144,365	420,010,637	509,754,998	532,083,060
Excess of Revenues Over Expenditures	1,942,663	18,969,435	51,634,651	(11,793,623)	(22,939,668)
Other Financing Sources (Uses):	28,928,054	6,725,372	1,807,495	2,750,000	2,750,000
Excess of Revenues & Other Sources Over Expenditures	30,870,717	25,694,807	53,442,146	(9,043,623)	(20,189,668)
Fund Balances - Beginning	106,550,160	137,420,877	163,115,684	216,557,830	207,514,207
Fund Balances - Ending	\$ 137,420,877	\$ 163,115,684	\$ 216,557,830	\$ 207,514,207	\$ 187,324,539

WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

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

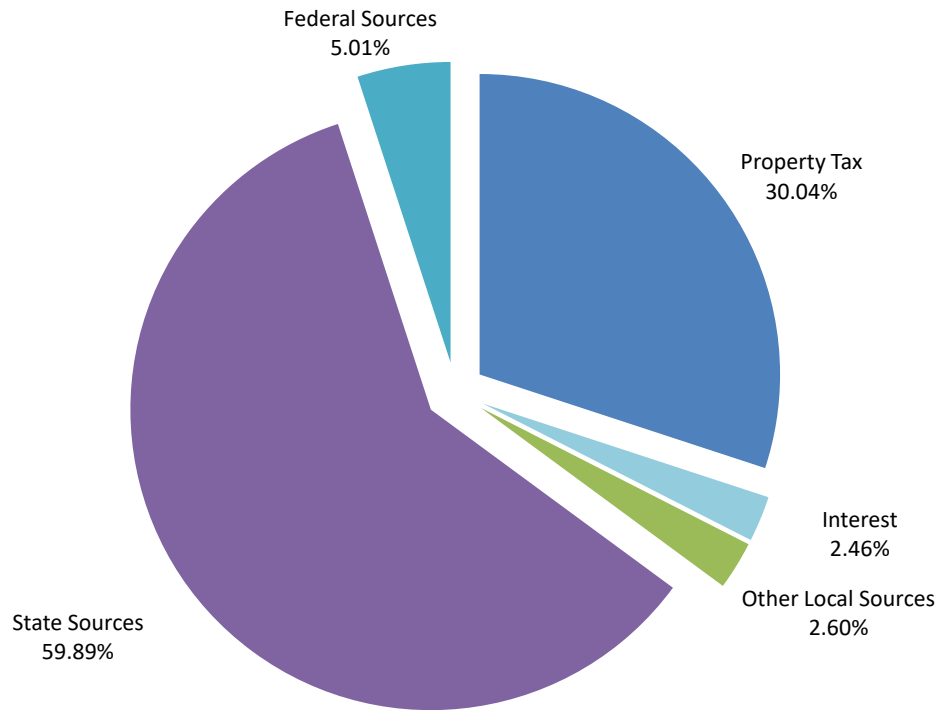
	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29
Revenues:				
Property Tax	\$ 203,065,461	\$ 211,188,079	\$ 219,635,602	\$ 228,421,027
Interest From Investments	13,653,575	12,380,179	12,934,092	13,559,372
Food Services Sales	3,300,628	3,465,659	3,638,942	3,820,889
Other Local Revenue	22,291,069	23,288,247	24,330,591	25,420,171
State Revenue	239,177,866	244,078,014	253,648,634	263,411,655
Federal Revenue	27,654,793	28,839,983	30,076,532	31,366,691
Total Revenues	509,143,392	523,240,161	544,264,393	565,999,805
Expenditures:				
(1000) Instruction	282,158,672	288,857,305	300,302,312	312,018,858
(2100) Student Support	23,383,666	24,319,013	25,291,774	26,303,445
(2200) Instructional Staff Assistance	17,115,757	17,800,387	18,512,402	19,252,898
(2300) District Administration	872,111	906,995	943,275	981,006
(2400) School Administration	28,859,866	30,014,261	31,214,831	32,463,424
(2500) Central Support Services	9,776,764	10,167,833	10,574,547	10,997,529
(2600) Operation and Maintenance of Plant	32,771,680	34,082,546	35,445,848	36,863,682
(2700) Student Transportation	10,115,199	10,519,807	10,940,599	11,378,223
(3100) Food Services	17,628,047	16,630,222	16,091,076	16,697,302
(4000) Facilities Acquisition and Construction	85,301,803	67,276,121	69,967,165	72,765,852
(5000) Debt Service	24,099,495	24,119,245	24,049,595	22,359,595
Total Expenditures	532,083,060	524,693,735	543,333,424	562,081,814
Excess of Revenues Over Expenditures	(22,939,668)	(1,453,574)	930,969	3,917,991
Other Financing Sources (Uses):	2,750,000	2,860,000	2,974,400	3,093,376
Excess of Revenues & Other Sources Over Expenditures	(20,189,668)	1,406,426	3,905,369	7,011,367
Fund Balances - Beginning	207,514,207	187,324,539	188,730,965	192,636,334
Fund Balances - Ending	\$ 187,324,539	\$ 188,730,965	\$ 192,636,334	\$ 199,647,701

Maintenance & Operation Fund

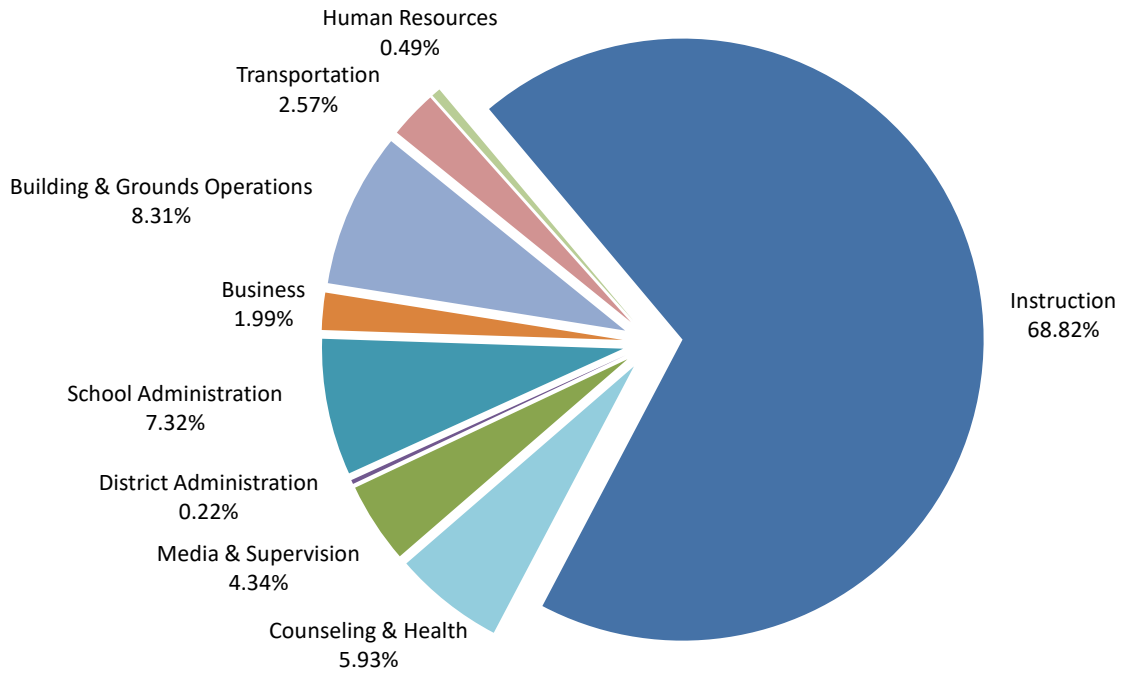
(The General Fund)

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

Maintenance & Operation Fund Revenues: Adopted Budget 2025-26



Maintenance & Operation Fund Expenditures: Adopted Budget 2025-26



WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

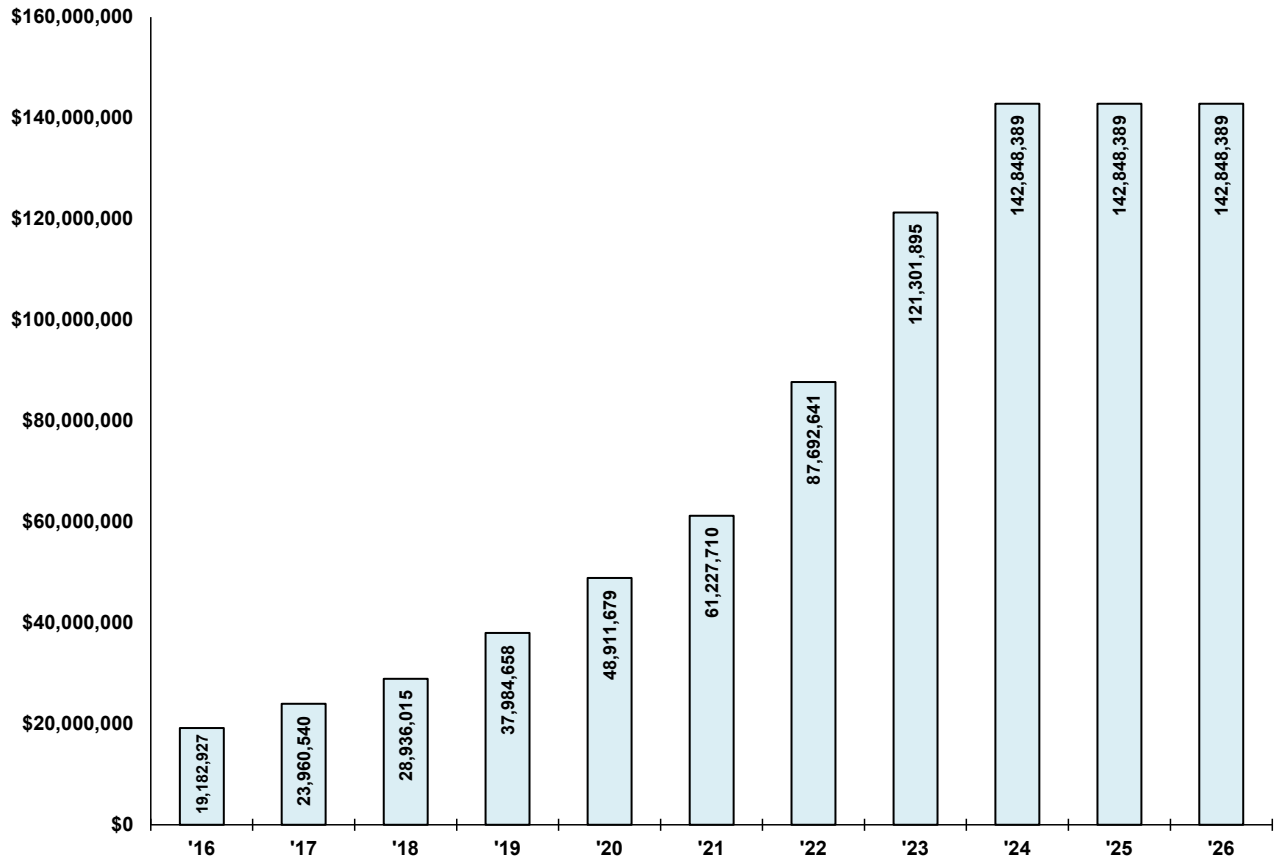
Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:						
Property Tax	\$ 91,358,595	\$ 113,461,529	\$ 111,093,615	\$ 113,187,118	\$ 113,088,104	\$ 118,469,478
Interest	497,856	6,880,347	10,704,569	8,800,000	10,300,000	9,682,000
Other Local Sources	8,278,670	11,180,569	8,021,224	9,722,765	8,693,082	10,237,546
State Sources	171,733,648	181,568,439	214,342,507	225,801,675	233,384,961	236,177,866
Federal Sources	40,352,048	48,025,296	19,574,684	22,668,523	19,302,079	19,754,793
Total Revenues	312,220,817	361,116,180	363,736,599	380,180,081	384,768,226	394,321,683
Expenditures:						
Instructional	198,167,630	225,353,380	234,193,167	260,431,646	267,084,922	271,233,574
Supporting Services:						
Counseling & Health	17,061,584	20,095,791	21,225,393	23,008,658	23,017,256	23,383,666
Media & Supervision	12,231,358	13,217,717	14,950,315	15,455,226	16,510,032	17,115,757
District Administration	726,879	825,446	763,211	909,541	835,102	872,111
School Administration	20,938,703	23,363,217	25,492,411	27,461,327	26,932,316	28,859,866
Business Services	5,116,110	5,834,302	6,738,612	7,367,802	7,538,435	7,851,283
Operation & Maintenance of Facilities	23,139,429	25,110,963	27,873,625	30,742,610	30,986,825	32,771,680
Student Transportation	6,851,991	10,805,200	9,279,133	12,790,826	9,997,459	10,115,199
Personnel Services	1,476,086	1,612,226	1,674,238	1,926,182	1,865,879	1,925,481
Food Services	29,634	-	-	-	-	193,066
Capital Projects	16,482	1,288,684	-	86,263	-	-
Total Expenditures	285,755,886	327,506,926	342,190,105	380,180,081	384,768,226	394,321,683
Excess of Revenues Over Expenditures	26,464,931	33,609,254	21,546,494	-	-	-
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	-
Fund Balance - Beginning	61,227,710	87,692,641	121,301,895	142,848,389	142,848,389	142,848,389
Fund Balance - Ending	\$ 87,692,641	\$ 121,301,895	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Fund Balance Report

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Fund Balances:						
Unspendable						
Inventories	\$ 478,232	\$ 640,947	\$ 650,529	\$ 325,000	\$ 325,000	\$ 325,000
Committed to:						
Economic Stabilization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Future Growth	2,291,179	2,291,179	2,291,179	2,291,179	2,291,179	2,291,179
Assigned to:						
Local School	16,578,435	16,846,501	16,956,014	11,598,588	13,608,578	13,608,578
District Programs	22,000,000	43,205,707	54,378,266	51,924,420	42,491,723	42,491,723
Benefits	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Unassigned	41,044,795	53,017,561	63,272,401	71,409,202	78,831,909	78,831,909
Total Fund Balances	\$ 87,692,641	\$ 121,301,895	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389

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, 2015 through 2025

Year Ended June 30	Revenues and Other Financing Sources	Expenditures	Excess (Deficiency) of Revenues Over Expenditures
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	361,116,180	327,506,926	33,609,254
2024	363,736,599	342,190,105	21,546,494
2025	384,768,226	384,768,226	0
	<u>2,968,284,218</u>	<u>2,838,955,985</u>	<u>129,328,233</u>

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Local Sources:						
Property Taxes - Basic Program	\$ 39,578,008	\$ 57,340,359	\$ 51,909,502	\$ 52,033,971	\$ 52,033,971	\$ 56,768,615
Property Taxes - Voted Levy	26,213,828	36,701,993	39,220,186	40,429,804	40,429,804	42,778,054
Property Taxes - Board Local Levy	17,481,573	9,898,948	10,573,808	11,160,696	11,160,696	9,313,601
Fee in Lieu of Taxes	8,085,186	9,520,229	9,390,119	9,562,647	9,463,633	9,609,208
Interest on Investments	497,856	6,880,347	10,704,569	8,800,000	10,300,000	9,682,000
Other Local Sources	8,278,670	11,180,569	8,021,224	9,722,765	8,693,082	10,237,546
Total Local Sources	100,135,121	131,522,445	129,819,408	131,709,883	132,081,186	138,389,024
State Sources:						
Grades K-12 Programs	76,104,452	66,342,940	82,386,453	87,851,580	88,229,234	85,606,433
Success Academy	190,569	164,049	193,269	175,000	175,000	175,000
Nec. Existent Small Rural Schools	1,499,994	1,495,718	1,578,657	1,519,968	1,616,133	2,341,674
Professional Staff	12,424,412	12,944,131	13,935,948	14,694,007	14,584,286	-
Special Education	20,578,060	23,612,909	25,044,798	26,360,125	26,019,826	27,321,337
Career and Technical Education	12,374,023	13,133,859	13,806,483	14,798,049	15,547,848	15,917,604
Adult High School Completion	406,527	459,438	487,571	511,950	535,725	528,708
Class Size Reduction	8,011,713	8,583,404	9,059,229	9,595,482	9,430,305	9,374,522
Flexible Allocation	-	-	90,930	-	90,566	13,415,830
Pupil Transportation	5,128,829	4,601,721	5,061,516	4,849,825	4,849,825	4,876,733
Special Populations Block	57,823	59,180	83,265	97,645	97,799	104,943
Enhancement for Accelerated Students	227,853	239,363	254,124	185,159	221,648	199,421
Enhancement for At-Risk Students	2,325,680	3,661,321	5,092,772	6,653,311	9,430,305	6,537,559
Youth in Custody	956,363	983,842	1,101,549	882,136	1,323,196	1,178,095
Concurrent Enrollment	340,660	452,298	535,376	641,972	641,708	673,793
Teachers' Supplies and Materials	199,783	260,850	261,646	617,866	626,060	590,030
Educator Salary Adjustments	9,586,871	9,901,182	20,180,326	21,387,086	21,422,364	24,636,324
Educator Professional Time	-	3,004,185	3,141,883	3,703,002	3,556,886	3,808,785
School Trust Lands	4,691,456	4,718,930	5,502,123	5,434,318	5,624,593	5,623,343
Teacher & Student Success	4,975,324	9,410,692	9,548,313	10,144,334	10,711,949	11,705,556
Student Health & Counseling Support	1,118,020	1,117,298	1,290,749	1,128,997	1,128,997	1,007,029
Digital Teaching & Learning Grant	683,297	1,483,949	1,040,675	1,135,542	1,015,539	931,249
Math/Science Teacher Enhancement	920,283	991,169	1,058,031	1,166,850	1,137,383	1,224,189
Drivers' Education	237,253	449,491	283,402	362,416	173,445	182,117
Beverly Taylor Sorensen	797,315	939,408	1,039,511	1,033,062	1,011,264	1,007,916
Dual Language Immersion	324,379	302,978	409,642	414,826	395,170	438,517
Other State Sources	7,572,709	12,254,134	11,874,266	10,457,167	13,787,907	16,771,159
Total State Sources	171,733,648	181,568,439	214,342,507	225,801,675	233,384,961	236,177,866

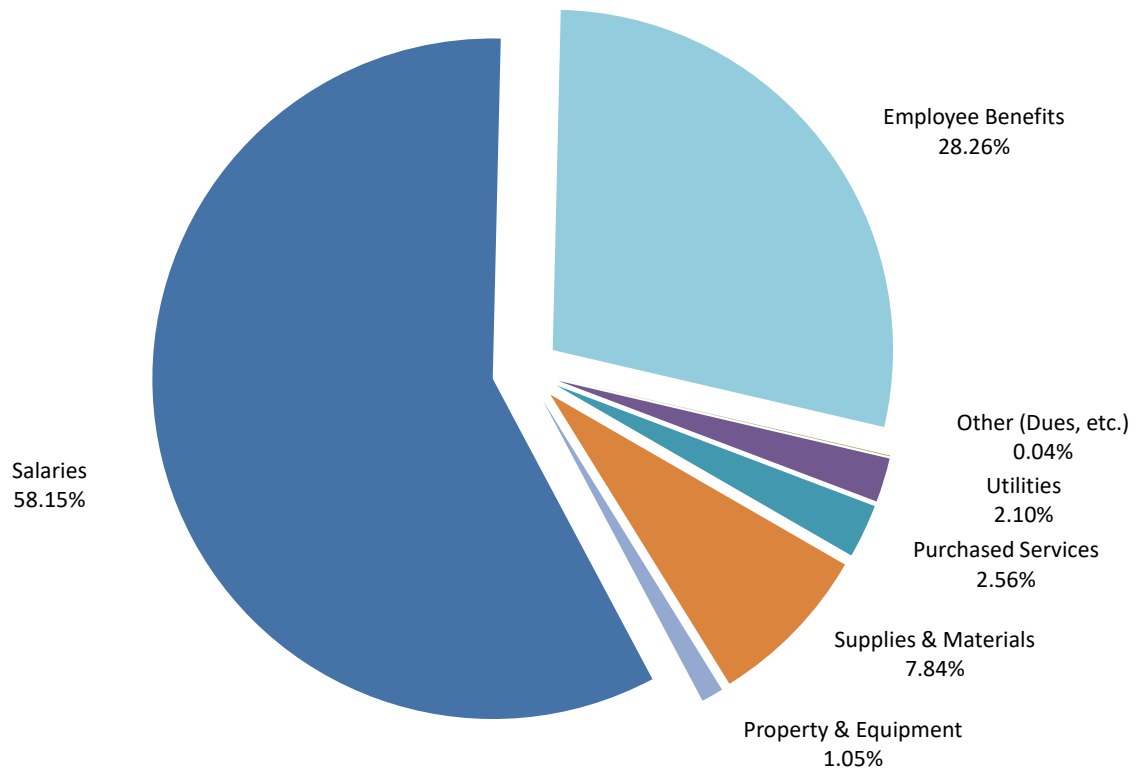
WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

<i>Revenues</i>						
	Actual	Actual	Actual	Original	Final	Adopted
	2021-22	2022-23	2023-24	Budget	Budget	Budget
				2024-25	2024-25	2025-26
Federal Sources:						
ESEA Title I	5,239,595	5,535,866	5,140,005	5,901,932	5,862,312	5,948,244
IDEA Part B (Flow Thru)	6,099,597	6,979,362	6,451,957	8,537,782	6,627,842	6,618,220
ESEA Title II (Class Size Reduction)	584,181	837,683	920,476	829,165	925,364	895,774
Carl Perkins Applied Technology	495,314	497,215	619,305	591,248	667,308	700,673
Indian Education	127,191	143,377	149,098	169,511	148,989	136,439
PILT Forest Reserve	170,378	161,497	142,802	150,000	150,000	150,000
Medicaid	3,291,177	3,326,682	2,709,654	2,819,356	2,500,000	2,767,657
Childcare Stabilization Grant	132,094	3,711,112	1,908,649	2,332,838	1,043,246	1,089,173
Federal Adult Education	141,042	145,035	124,000	98,614	128,675	134,575
Title III English	223,450	201,259	255,069	326,315	277,092	335,886
Homeless Assistance	27,089	25,928	4,878	33,248	58,874	52,719
ARJROTC	194,857	181,095	225,893	211,971	250,000	262,500
Other Federal Sources	23,626,083	26,279,185	922,898	666,543	662,377	662,933
Total Federal Sources	40,352,048	48,025,296	19,574,684	22,668,523	19,302,079	19,754,793
 Total Revenues	 \$ 312,220,817	 \$ 361,116,180	 \$ 363,736,599	 \$ 380,180,081	 \$ 384,768,226	 \$ 394,321,683

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

	Actual 2021-22		Actual 2022-23		Actual 2023-24		Final Budget 2024-25		Adopted Budget 2025-26	
	<u>Amount</u>	<u>Pct</u>	<u>Amount</u>	<u>Pct</u>	<u>Amount</u>	<u>Pct</u>	<u>Amount</u>	<u>Pct</u>	<u>Amount</u>	<u>Pct</u>
Salaries	\$ 165,436,814	57.9%	\$ 186,373,109	56.9%	\$ 204,501,285	59.8%	\$ 219,025,799	56.9%	\$ 229,313,860	58.2%
Employee Benefits	83,043,412	29.1%	91,038,729	27.8%	97,248,703	28.4%	107,395,823	27.9%	111,428,949	28.3%
Purchased Services	8,334,040	2.9%	9,290,016	2.8%	8,542,739	2.5%	9,668,563	2.5%	10,097,018	2.6%
Supplies & Materials	22,040,169	7.7%	26,550,568	8.1%	21,590,421	6.3%	36,722,933	9.5%	30,928,992	7.8%
Utilities	6,082,331	2.1%	6,452,123	2.0%	6,671,257	1.9%	7,883,107	2.0%	8,277,263	2.1%
Property & Equipment	768,639	0.3%	7,715,527	2.4%	3,512,366	1.0%	3,940,001	1.0%	4,137,001	1.0%
Other (Dues, Etc)	50,481	0.0%	86,854	0.0%	123,334	0.0%	132,000	0.0%	138,600	0.0%
Total Expenditures	\$ 285,755,886	100.0%	\$ 327,506,926	100.0%	\$ 342,190,105	100.0%	\$ 384,768,226	100.0%	\$ 394,321,683	100.0%

Maintenance & Operations Expenditure Summary: Adopted Budget 2025-26



WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND
Expenditures

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 105,226,113	\$ 117,854,530	\$ 128,188,284	\$ 135,155,517	\$ 135,549,369	\$ 140,589,469
Substitute Teachers	1,764,357	2,286,875	2,531,283	2,840,975	2,892,462	3,131,955
Paraprofessionals	10,020,660	11,907,981	13,372,179	15,862,092	15,797,122	17,573,625
Total Salaries	117,011,130	132,049,386	144,091,746	153,858,584	154,238,953	161,295,049
Employee Benefits:						
Retirement	23,192,515	25,898,243	27,954,033	30,366,091	29,243,674	30,850,878
Social Security	8,456,886	9,509,175	10,415,398	11,549,242	11,570,221	12,109,404
Early Retirement Incentive	-	18,229	-	4,339	-	-
Health & Accident	25,751,100	27,483,200	28,529,201	32,390,053	33,949,983	34,521,965
Death Benefits	98,539	104,436	115,594	107,778	108,391	113,811
Industrial	273,184	272,279	274,641	288,373	276,808	290,648
Unemployment	16,779	4,704	20,457	21,420	43,150	45,150
Total Benefits	57,789,003	63,290,266	67,309,324	74,727,296	75,192,227	77,931,856
Purchased Services:						
Contracted Services	3,996,310	4,332,040	2,576,747	3,695,398	3,260,037	3,368,064
Travel and Workshops	617,859	906,756	946,651	1,061,127	1,014,708	1,065,444
Payment to Colorado City District	375,548	365,358	386,901	406,246	425,000	446,250
Total Purchased Services	4,989,717	5,604,154	3,910,299	5,162,771	4,699,745	4,879,758
Supplies and Materials:						
Supplies	13,370,490	12,934,680	10,158,440	12,585,307	12,456,251	13,733,925
Textbooks	1,399,469	2,824,951	4,268,468	2,118,383	4,340,355	1,689,699
Contingencies	-	-	-	6,441,584	11,398,876	6,427,410
Other Materials	3,141,035	6,014,252	2,231,852	2,343,799	2,204,514	2,594,176
Total Supplies and Materials	17,910,994	21,773,883	16,658,760	23,489,073	30,399,996	24,445,210
Instructional Equipment	466,786	2,635,691	2,223,038	3,193,922	2,554,001	2,681,701
TOTAL INSTRUCTIONAL SERVICES	198,167,630	225,353,380	234,193,167	260,431,646	267,084,922	271,233,574
SUPPORT SERVICES						
Counseling & Health Services						
Salaries	10,286,698	12,112,117	12,855,517	13,788,480	13,836,392	14,139,447
Employee Benefits	5,275,392	6,110,109	6,437,427	7,137,604	7,135,275	7,096,350
Purchased Services	1,372,023	1,327,822	1,569,787	1,582,396	1,678,374	1,762,293
Travel and Conferences	12,593	69,007	48,035	76,125	52,000	54,600
Supplies and Materials	114,878	476,736	314,627	424,053	315,215	330,976
Total Counseling & Health Services	17,061,584	20,095,791	21,225,393	23,008,658	23,017,256	23,383,666
Media & Instructional Staff Assistance:						
Salaries	7,852,856	8,560,405	9,605,786	10,017,388	10,277,790	10,737,456
Employee Benefits	3,753,907	4,044,785	4,427,414	4,630,736	4,787,734	5,016,870
Purchased Services	7,891	17,355	34,941	69,195	89,250	93,713
Travel and Conferences	40,040	51,159	60,907	120,309	102,180	107,289
Supplies and Materials	156,586	144,135	355,720	153,498	782,851	691,079
Equipment	12,565	254	34,911	44,100	12,000	12,600
Library Books	293,370	275,771	309,725	273,000	328,227	320,250
Audio Visual Materials	114,143	123,853	120,911	147,000	130,000	136,500
Total Media & Inst. Staff Assistance	12,231,358	13,217,717	14,950,315	15,455,226	16,510,032	17,115,757

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
District Administration:						
Salaries	351,509	427,445	393,803	458,514	417,507	434,943
Employee Benefits	244,578	260,315	241,662	279,352	267,795	279,878
Legal Services	55,286	56,227	21,982	52,500	40,000	42,000
Association Dues	38,947	22,032	39,743	42,525	41,000	43,050
Travel and Conferences	24,387	45,791	52,257	57,750	50,000	52,500
Supplies and Materials	12,172	13,636	13,764	18,900	18,800	19,740
Total District Administration	726,879	825,446	763,211	909,541	835,102	872,111
School Administration:						
Salaries	13,311,465	14,916,667	16,388,396	17,767,739	17,407,983	18,588,352
Employee Benefits	7,514,004	8,253,443	8,894,384	9,467,838	9,290,333	10,025,814
Association Dues	10,766	63,962	82,708	70,350	88,000	92,400
Travel and Conferences	88,341	129,017	126,923	152,250	146,000	153,300
Supplies and Materials	14,127	128	-	3,150	-	-
Total School Administration	20,938,703	23,363,217	25,492,411	27,461,327	26,932,316	28,859,866
Business Services:						
Salaries	2,603,262	2,907,584	3,374,401	3,609,764	3,661,373	3,821,252
Employee Benefits	1,349,545	1,720,708	1,702,878	1,825,650	1,833,028	1,883,795
Purchased Services	119,615	128,919	282,104	146,373	296,980	311,829
Tort Liability Premium	535,226	619,475	613,881	644,575	610,354	640,872
Travel and Conferences	15,201	30,448	23,774	33,600	33,700	35,385
Supplies and Materials	493,261	427,168	741,574	1,107,840	1,103,000	1,158,150
Total Business Services	5,116,110	5,834,302	6,738,612	7,367,802	7,538,435	7,851,283
Operation and Maintenance:						
Salaries	9,674,879	10,649,855	12,278,288	13,231,660	13,279,386	14,239,755
Employee Benefits	5,201,021	5,353,252	6,071,286	6,389,966	6,528,307	6,793,835
Purchased Services	220,825	216,252	319,018	343,350	318,500	334,425
Property Insurance	495,598	766,720	907,990	953,390	902,280	947,394
Water and Sewer	1,315,151	1,227,841	1,405,211	1,438,185	2,044,738	2,146,975
Waste Removal	281,367	366,172	416,620	455,175	425,529	446,805
Telephone	332,234	449,579	485,796	515,525	632,940	664,587
Heat	352,540	548,822	544,961	650,213	567,050	595,403
Electricity	3,771,934	3,827,244	3,795,154	4,484,550	4,175,850	4,384,643
Supplies and Materials	1,485,897	1,689,467	1,628,170	2,243,846	2,088,245	2,192,658
Equipment	7,983	15,759	21,131	36,750	24,000	25,200
Total Operation and Maintenance	23,139,429	25,110,963	27,873,625	30,742,610	30,986,825	32,771,680
Transportation Services:						
Salaries	3,425,641	3,767,398	4,461,559	4,826,469	4,721,009	4,692,509
Employee Benefits	1,439,811	1,506,386	1,659,955	1,901,459	1,825,651	1,799,351
Purchased Services	163,920	206,760	129,402	220,190	142,200	149,310
Utilities	29,105	32,465	23,515	35,111	37,000	38,850
Travel and Conferences	143,913	(26,896)	363,142	2,625	381,000	400,050
Office Supplies	153,238	82,274	141,339	142,380	155,000	162,750
Fuel and Oil	983,000	1,103,720	923,762	1,106,350	1,019,599	1,070,579
Repair Parts	247,772	357,094	342,290	472,500	363,000	381,150
Equipment	264,823	3,775,139	1,233,286	4,082,812	1,350,000	1,417,500
Driver Training	768	860	883	930	3,000	3,150
Total Transportation Services	6,851,991	10,805,200	9,279,133	12,790,826	9,997,459	10,115,199

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Personnel Services:						
Salaries	895,697	982,252	1,051,789	1,184,997	1,185,406	1,216,184
Employee Benefits	470,194	499,465	504,373	542,525	535,473	557,047
Purchased Services	47,047	42,951	71,196	98,910	118,000	123,900
Travel and Conferences	2,417	4,855	7,101	8,400	8,000	8,400
Supplies and Materials	60,731	82,703	39,779	91,350	19,000	19,950
Total Personnel Services	1,476,086	1,612,226	1,674,238	1,926,182	1,865,879	1,925,481
 TOTAL SUPPORT SERVICES	 87,542,140	 100,864,862	 107,996,938	 119,662,172	 117,683,304	 122,895,043
 FOOD SERVICES						
Salaries	23,677	-	-	-	-	148,913
Employee Benefits	5,957	-	-	-	-	44,153
TOTAL FOOD SERVICES	29,634	-	-	-	-	193,066
 CAPITAL PROJECTS						
Equipment	-	-	-	86,263	-	-
Building Improvements	16,482	1,288,684	-	-	-	-
TOTAL CAPITAL PROJECTS	16,482	1,288,684	-	86,263	-	-
 FUND TOTAL EXPENDITURES	 \$ 285,755,886	 \$ 327,506,926	 \$ 342,190,105	 \$ 380,180,081	 \$ 384,768,226	 \$ 394,321,683



Bloomington Elementary's choir performs at the Kite Festival



Sunrise Ridge Intermediate students attend a showing of Shrek: The Musical at Desert Hills High.

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 91,358,595	\$ 113,461,529	\$ 111,093,615	\$ 113,088,104	\$ 118,469,478	7.42%
Interest	497,856	6,880,347	10,704,569	10,300,000	9,682,000	461.18%
Other Local Sources	8,278,670	11,180,569	8,021,224	8,693,082	10,237,546	5.92%
State Sources	171,733,648	181,568,439	214,342,507	233,384,961	236,177,866	9.38%
Federal Sources	40,352,048	48,025,296	19,574,684	19,302,079	19,754,793	-12.76%
Total Revenues	312,220,817	361,116,180	363,736,599	384,768,226	394,321,683	6.57%
Expenditures:						
Salaries	165,436,814	186,373,109	204,501,285	219,025,799	229,313,860	9.65%
Employee Benefits	83,043,412	91,038,729	97,248,703	107,395,823	111,428,949	8.55%
Purchased Services	8,334,040	9,290,016	8,542,739	9,668,563	10,097,018	5.29%
Supplies and Materials	22,040,169	26,550,568	21,590,421	36,722,933	30,928,992	10.08%
Utilities	6,082,331	6,452,123	6,671,257	7,883,107	8,277,263	9.02%
Property & Equipment	768,639	7,715,527	3,512,366	3,940,001	4,137,001	109.56%
Other	50,481	86,854	123,334	132,000	138,600	43.64%
Total Expenditures	285,755,886	327,506,926	342,190,105	384,768,226	394,321,683	9.50%
Excess of Revenues Over Expenditures	26,464,931	33,609,254	21,546,494	-	-	
Operating Transfer In (Out)	-	-	-	-	-	
Fund Balances - Beginning	61,227,710	87,692,641	121,301,895	142,848,389	142,848,389	
Fund Balances - Ending	\$ 87,692,641	\$ 121,301,895	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	15.72%

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 118,469,478	\$ 123,208,257	\$ 128,136,587	\$ 133,262,051	4.16%
Interest	9,682,000	10,069,280	10,472,051	10,890,933	4.16%
Other Local Sources	10,237,546	10,647,048	11,072,930	11,515,847	4.16%
State Sources	236,177,866	240,928,014	250,341,134	259,938,780	3.35%
Federal Sources	19,754,793	20,544,983	21,366,782	22,221,453	4.16%
Total Revenues	394,321,683	405,397,582	421,389,484	437,829,064	3.68%
Expenditures:					
Salaries	229,313,860	238,486,416	248,025,869	257,946,905	4.16%
Employee Benefits	111,428,949	115,886,107	120,521,552	125,342,414	4.16%
Purchased Services	10,097,018	10,500,898	10,920,933	11,357,771	4.16%
Supplies and Materials	30,928,992	27,469,185	28,343,953	29,061,711	-2.01%
Utilities	8,277,263	8,608,353	8,952,687	9,310,794	4.16%
Property & Equipment	4,137,001	4,302,481	4,474,580	4,653,563	4.16%
Other	138,600	144,142	149,910	155,906	4.16%
Total Expenditures	394,321,683	405,397,582	421,389,484	437,829,064	3.68%
Excess of Revenues Over Expenditures	-	-	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund Balances - Beginning	142,848,389	142,848,389	142,848,389	142,848,389	
Fund Balances - Ending	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	0.00%

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

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 91,358,595	\$ 113,461,529	\$ 111,093,615	\$ 113,088,104	\$ 118,469,478	7.42%
Interest	497,856	6,880,347	10,704,569	10,300,000	9,682,000	461.18%
Other Local Sources	8,278,670	11,180,569	8,021,224	8,693,082	10,237,546	5.92%
State Sources	171,733,648	181,568,439	214,342,507	233,384,961	236,177,866	9.38%
Federal Sources	40,352,048	48,025,296	19,574,684	19,302,079	19,754,793	-12.76%
Total Revenues	312,220,817	361,116,180	363,736,599	384,768,226	394,321,683	6.57%
Expenditures:						
(100) Salaries	165,436,814	186,373,109	204,501,285	219,025,799	229,313,860	9.65%
(200) Employee Benefits	83,043,412	91,038,729	97,248,703	107,395,823	111,428,949	8.55%
(300) Professional & Technical Services	5,187,612	5,455,879	3,977,126	6,204,778	6,488,995	6.27%
(400) Purchased Property Services	2,087,188	2,140,319	2,483,845	2,659,883	2,781,440	8.32%
(500) Other Purchased Services	3,066,810	3,855,869	4,535,361	4,073,109	4,259,250	9.72%
(600) Supplies and Materials	23,023,608	24,912,382	23,698,684	39,261,319	33,314,862	11.17%
(700) Property and Equipment	768,639	7,715,527	3,512,366	3,940,001	4,137,001	109.56%
(800) Debt Service and Miscellaneous	3,141,803	6,015,112	2,232,735	2,207,514	2,597,326	-4.33%
Total Expenditures	285,755,886	327,506,926	342,190,105	384,768,226	394,321,683	9.50%
Excess of Revenues Over Expenditures	26,464,931	33,609,254	21,546,494	-	-	
Operating Transfer In (Out)	-	-	-	-	-	
Fund Balances - Beginning	61,227,710	87,692,641	121,301,895	142,848,389	142,848,389	
Fund Balances - Ending	\$ 87,692,641	\$ 121,301,895	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	15.72%

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

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 118,469,478	\$ 123,208,257	\$ 128,136,587	\$ 133,262,051	4.16%
Interest	9,682,000	10,069,280	10,472,051	10,890,933	4.16%
Other Local Sources	10,237,546	10,647,048	11,072,930	11,515,847	4.16%
State Sources	236,177,866	240,928,014	250,341,134	259,938,780	3.35%
Federal Sources	19,754,793	20,544,983	21,366,782	22,221,453	4.16%
Total Revenues	394,321,683	405,397,582	421,389,484	437,829,064	3.68%
Expenditures:					
(100) Salaries	229,313,860	238,486,416	248,025,869	257,946,905	4.16%
(200) Employee Benefits	111,428,949	115,886,107	120,521,552	125,342,414	4.16%
(300) Professional & Technical Services	6,488,995	6,748,554	7,018,497	7,299,237	4.16%
(400) Purchased Property Services	2,781,440	2,892,697	3,008,405	3,128,741	4.16%
(500) Other Purchased Services	4,259,250	4,429,620	4,606,805	4,791,077	4.16%
(600) Supplies and Materials	33,314,862	29,950,488	30,924,508	31,745,488	-1.57%
(700) Property and Equipment	4,137,001	4,302,481	4,474,580	4,653,563	4.16%
(800) Debt Service and Miscellaneous	2,597,326	2,701,219	2,809,268	2,921,639	4.16%
Total Expenditures	394,321,683	405,397,582	421,389,484	437,829,064	3.68%
Excess of Revenues Over Expenditures	-	-	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund Balances - Beginning	142,848,389	142,848,389	142,848,389	142,848,389	
Fund Balances - Ending	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	0.00%

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 91,358,595	\$ 113,461,529	\$ 111,093,615	\$ 113,088,104	\$ 118,469,478	7.42%
Interest	497,856	6,880,347	10,704,569	10,300,000	9,682,000	461.18%
Other Local Sources	8,278,670	11,180,569	8,021,224	8,693,082	10,237,546	5.92%
State Sources	171,733,648	181,568,439	214,342,507	233,384,961	236,177,866	9.38%
Federal Sources	40,352,048	48,025,296	19,574,684	19,302,079	19,754,793	-12.76%
Total Revenues	312,220,817	361,116,180	363,736,599	384,768,226	394,321,683	6.57%
Expenditures:						
(1000) Instruction	198,167,630	225,353,380	234,193,166	267,084,921	271,233,576	9.22%
(2100) Student Support	17,061,584	20,095,791	21,225,393	23,017,257	23,383,667	9.26%
(2200) Instructional Staff Assistance	12,231,358	13,217,717	14,950,315	16,510,032	17,115,757	9.98%
(2300) District Administration	726,879	825,446	763,211	835,102	872,111	5.00%
(2400) School Administration	20,938,703	23,363,217	25,492,411	26,932,315	28,859,866	9.46%
(2500) Central Support Services	6,592,196	7,446,528	8,412,851	9,404,315	9,776,763	12.08%
(2600) Operation and Maintenance of Plant	23,139,429	25,110,963	27,873,625	30,986,825	32,771,679	10.41%
(2700) Student Transportation	6,851,991	10,805,200	9,279,133	9,997,459	10,115,199	11.91%
(3100) Food Services	29,634	-	-	-	193,065	137.87%
(4000) Capital Projects	16,482	1,288,684	-	-	-	-25.00%
Total Expenditures	285,755,886	327,506,926	342,190,105	384,768,226	394,321,683	9.50%
Excess of Revenues Over Expenditures	26,464,931	33,609,254	21,546,494	-	-	
Operating Transfer In (Out)	-	-	-	-	-	
Fund Balances - Beginning	61,227,710	87,692,641	121,301,895	142,848,389	142,848,389	
Fund Balances - Ending	\$ 87,692,641	\$ 121,301,895	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	15.72%

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

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 118,469,478	\$ 123,208,257	\$ 128,136,587	\$ 133,262,051	4.16%
Interest	9,682,000	10,069,280	10,472,051	10,890,933	4.16%
Other Local Sources	10,237,546	10,647,048	11,072,930	11,515,847	4.16%
State Sources	236,177,866	240,928,014	250,341,134	259,938,780	3.35%
Federal Sources	19,754,793	20,544,983	21,366,782	22,221,453	4.16%
Total Revenues	394,321,683	405,397,582	421,389,484	437,829,064	3.68%
Expenditures:					
(1000) Instruction	271,233,576	277,385,952	288,257,389	299,371,685	3.46%
(2100) Student Support	23,383,667	24,319,013	25,291,774	26,303,445	4.16%
(2200) Instructional Staff Assistance	17,115,757	17,800,387	18,512,402	19,252,898	4.16%
(2300) District Administration	872,111	906,995	943,275	981,006	4.16%
(2400) School Administration	28,859,866	30,014,261	31,214,831	32,463,424	4.16%
(2500) Central Support Services	9,776,763	10,167,833	10,574,547	10,997,529	4.16%
(2600) Operation and Maintenance of Plant	32,771,679	34,082,546	35,445,848	36,863,682	4.16%
(2700) Student Transportation	10,115,199	10,519,807	10,940,599	11,378,223	4.16%
(3100) Food Services	193,065	200,788	208,819	217,172	
(4000) Capital Projects	-	-	-	-	
Total Expenditures	394,321,683	405,397,582	421,389,484	437,829,064	3.68%
Excess of Revenues Over Expenditures	-	-	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund Balances - Beginning	142,848,389	142,848,389	142,848,389	142,848,389	
Fund Balances - Ending	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	\$ 142,848,389	0.00%

Debt Services Fund

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

Financing for this fund is provided by a property tax levy as authorized by Utah Code 11-14-310. Any surplus is accumulated to the fund balance and the property tax rate is reduced in the following years. A fund balance is maintained to help cover shortfalls in expected revenues and reduce the fluctuation in the rate of the property tax levy because of changing debt requirements.

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

WASHINGTON COUNTY SCHOOL DISTRICT
DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:						
Property Tax	\$ 54,813,816	\$ 63,350,905	\$ 484,812	\$ -	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	5,325,294	5,798,998	-	-	-	-
Other Local Sources	-	-	-	-	-	-
Total Revenues	60,139,110	69,149,903	484,812	-	-	-
Expenditures:						
Bond Principal	48,033,250	49,436,000	13,896,653	-	-	-
Bond Interest	10,686,691	9,517,339	-	-	-	-
Paying Agent Fees	42,606	-	5,000	-	-	-
Bond Selling Expense	5,750	5,750	-	-	-	-
Total Expenditures	58,768,297	58,959,089	13,901,653	-	-	-
Excess of Revenues Over Expenditures	1,370,813	10,190,814	(13,416,841)	-	-	-
Other Financing Sources:						
Refunding Bond Proceeds	8,090,000	-	-	-	-	-
Bond Premium	37,861	-	-	-	-	-
Payment to Refunded Bond Escrow	(8,081,750)	-	-	-	-	-
Total Other Financing Sources	46,111	-	-	-	-	-
Excess of Revenues & Other Sources over Expenditures	1,416,924	10,190,814	(13,416,841)	-	-	-
Fund Balance - Beginning	1,809,103	3,226,027	13,416,841	-	-	-
Fund Balance - Ending	\$ 3,226,027	\$ 13,416,841	\$ -	\$ -	\$ -	\$ -

Computation Legal Debt Margin - June 30, 2024

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 2024 and are calculated as follows:

Fair Market Value for Debt Incurring Capacity	39,524,201,282
Debt Limit (4% of Fair Market Value)	1,580,968,051
Less: General Obligation Debt	(151,400,000)
Additional Debt Incurring Capacity	<u>1,429,568,051</u>

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

*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS
AS OF APRIL 1, 2025*

TOTAL DEBT SERVICE

Date	Principal	Interest	Total Principal + Interest
3/1/2026	18,640,000	5,459,495	24,099,495
3/1/2027	19,530,000	4,589,245	24,119,245
3/1/2028	20,295,000	3,754,595	24,049,595
3/1/2029	19,360,000	2,999,595	22,359,595
3/1/2030	17,560,000	2,262,870	19,822,870
3/1/2031	18,285,000	1,584,695	19,869,695
3/1/2032	15,910,000	984,395	16,894,395
3/1/2033	13,085,000	517,907	13,602,907
3/1/2034	4,325,000	167,647	4,492,647
3/1/2035	4,410,000	85,988	4,495,988
	151,400,000	22,406,432	173,806,432

PAR AMOUNTS OF SELECTED ISSUES

SERIES 11/12/2013.....	4,915,000
SERIES 12/3/2014.....	9,635,000
SERIES 1/12/2016.....	16,450,000
SERIES B 11/30/2016.....	19,400,000
SERIES 11/15/2017.....	38,855,000
SERIES 12/11/2018.....	11,880,000
SERIES 12/3/2019.....	16,570,000
SERIES 9/15/2020.....	22,405,000
SERIES 1/25/2022.....	11,290,000
TOTAL.....	151,400,000



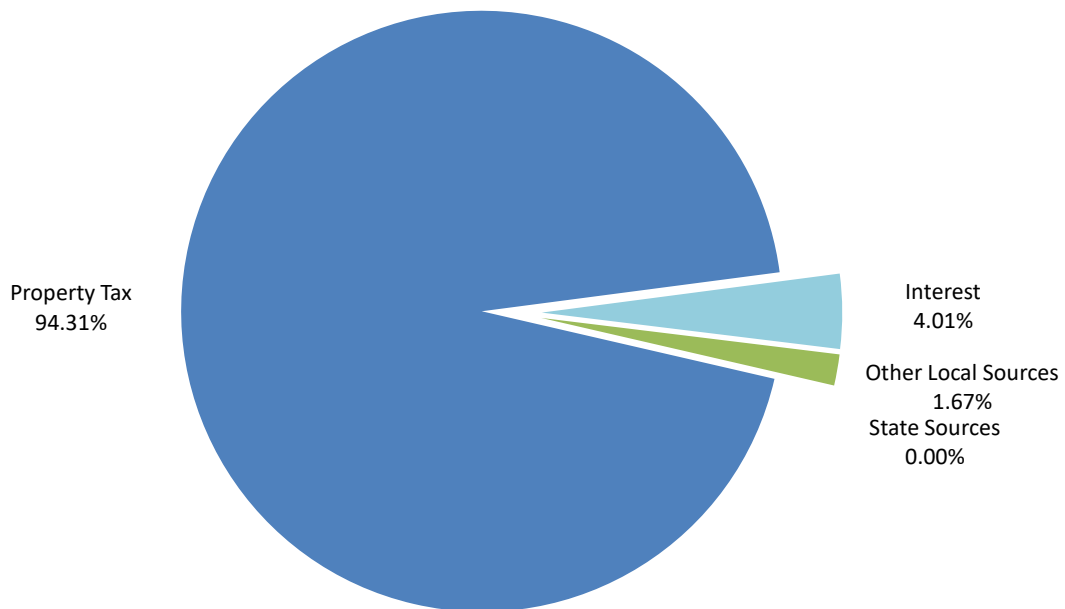
This beautiful home was built by students from Career Tech High, Crimson Cliffs High, Desert Hills High, Dixie High, Pine View High, Hurricane High and Snow Canyon High schools, in partnership with local subcontractors. Students are involved in all aspects of the building process! Interior Design was done by Dixie High School's Interior Design Class, railings were done by Pine View High's Welding Class and Cabinets were built by Desert Hills High's Cabinet Making Class. Students from Career Tech High and other surrounding high schools constructed the home and landscape.

Capital Projects Fund

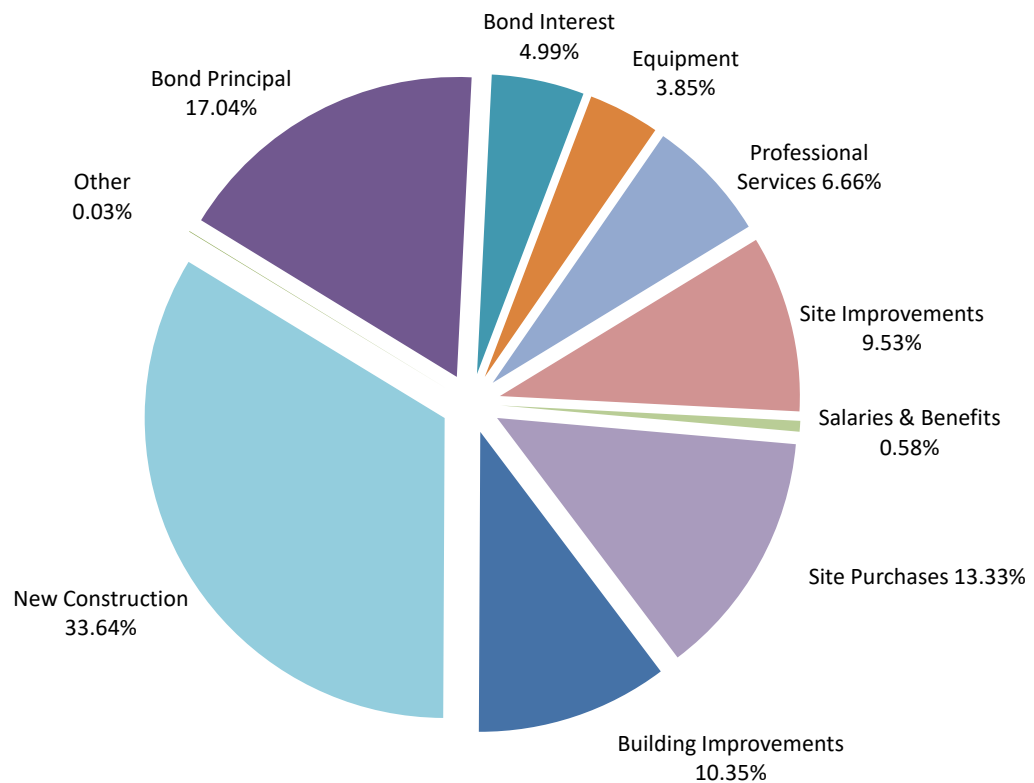
The purpose of the Capital Projects Funds is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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

Capital Projects Fund Revenues Adopted Budget 2025-26



Capital Projects Fund Expenditures Adopted Budget 2025-26



WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:						
Property Tax	\$ 5,470,933	\$ 5,943,152	\$ 77,682,658	\$ 80,248,214	\$ 80,166,447	\$ 84,595,983
Interest	177,311	1,622,172	3,628,936	3,100,000	4,500,000	3,600,000
Other Local Sources	41,825	680,125	67,286	1,200,000	1,535,000	1,500,000
State Sources	1,256,602	1,823,566	2,185,606	1,634,851	2,215,397	-
Total Revenues	6,946,671	10,069,015	83,564,486	86,183,065	88,416,844	89,695,983
Expenditures:						
Facilities Acquisition & Construction	37,275,892	34,102,517	25,411,505	70,255,050	71,104,249	85,301,803
Debt Service Payments	-	-	13,767,889	25,806,395	25,805,311	24,099,495
Total Expenditures	37,275,892	34,102,517	39,179,394	96,061,445	96,909,560	109,401,298
Excess of Revenues Over Expenditures	(30,329,221)	(24,033,502)	44,385,092	(9,878,380)	(8,492,716)	(19,705,315)
Other Financing Sources (Uses):						
Bond Proceeds	25,000,000	5,166,000	-	-	-	-
Bond Premium	3,394,967	-	-	-	-	-
Sale of Real Property	-	-	298,050	-	-	-
Sale of Equipment	486,976	1,559,372	1,509,445	1,600,000	2,750,000	2,750,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	28,881,943	6,725,372	1,807,495	1,600,000	2,750,000	2,750,000
Excess of Revenues & Other Sources over Expenditures	(1,447,278)	(17,308,130)	46,192,587	(8,278,380)	(5,742,716)	(16,955,315)
Fund Balance - Beginning	37,944,075	36,496,797	19,188,667	65,381,254	65,381,254	59,638,538
Fund Balance - Ending	\$ 36,496,797	\$ 19,188,667	\$ 65,381,254	\$ 57,102,874	\$ 59,638,538	\$ 42,683,223
Fund Balance						
Restricted for Capital Projects	35,680,735	18,452,241	65,381,254	56,002,874	58,538,538	41,583,223
Assigned to Local School	816,062	736,426	-	1,100,000	1,100,000	1,100,000
Unspendable Inventories	-	-	-	-	-	-
Total Fund Balance	\$ 36,496,797	\$ 19,188,667	\$ 65,381,254	\$ 57,102,874	\$ 59,638,538	\$ 42,683,223

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Revenues

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Local Sources:						
Property Taxes	\$ 5,013,227	\$ 5,446,363	\$ 71,069,515	\$ 73,468,420	\$ 73,468,420	\$ 77,734,297
Vehicle Fees in Lieu of Taxes	457,706	496,789	6,613,143	6,779,794	6,698,027	6,861,686
Interest on Investments	177,311	1,622,172	3,628,936	3,100,000	4,500,000	3,600,000
Other Local Sources	41,825	680,125	67,286	1,200,000	1,535,000	1,500,000
Total Local Sources	5,690,069	8,245,449	81,378,880	84,548,214	86,201,447	89,695,983
State Sources:						
Public Ed Capital & Technology	-	764,001	1,516,745	1,000,000	1,814,742	-
State Capital Enrollment Growth	1,256,602	1,059,565	668,861	634,851	400,655	-
Total State Sources	1,256,602	1,823,566	2,185,606	1,634,851	2,215,397	-
Other Financing Sources:						
Bond Proceeds	25,000,000	5,166,000	-	-	-	-
Bond Premium	3,394,967	-	-	-	-	-
Sale of Real Property	-	-	298,050	-	-	-
Sale of Equipment	486,976	1,559,372	1,509,445	1,600,000	2,750,000	2,750,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	28,881,943	6,725,372	1,807,495	1,600,000	2,750,000	2,750,000
 Total Revenues & Other Financing Sources	 \$ 35,828,614	 \$ 16,794,387	 \$ 85,371,981	 \$ 87,783,065	 \$ 91,166,844	 \$ 92,445,983

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Expenditures

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Facilities Acquisition and Construction Services						
Salaries	\$ 285,655	\$ 310,761	\$ 307,565	\$ 368,365	\$ 373,288	\$ 422,744
Employee Benefits	121,366	130,336	137,427	165,453	184,961	210,125
Professional Services	1,523,928	1,628,998	3,911,930	5,190,000	5,190,000	7,285,018
Site Improvements	4,172,689	4,565,338	3,566,777	8,481,798	6,000,000	10,429,460
Site Purchases	-	-	-	12,420,000	12,420,000	14,580,000
Building Improvements	8,004,327	5,778,837	3,947,392	9,505,802	7,000,000	6,012,653
New Construction	18,030,967	16,525,607	7,547,366	27,040,000	27,040,000	36,802,456
Relocatable Classrooms	73,865	319,198	174,419	250,000	250,000	250,000
Flooring	512,654	204,370	757,599	1,886,000	2,660,000	1,750,225
Asbestos Removal	22,650	10,363	6,230	20,000	30,000	20,000
Contingencies	861,081	961,495	969,669	1,895,000	1,895,000	3,295,000
Priority Equipment	2,987,843	2,661,802	3,615,277	2,997,632	8,000,000	3,919,236
New School Equipment	537,940	975,524	452,988	-	26,000	289,886
Vandalism	12,710	6,138	16,866	30,000	30,000	30,000
Bond Selling Expenses	128,217	23,750	-	5,000	5,000	5,000
Total Facilities Acquisition & Construction Services	37,275,892	34,102,517	25,411,505	70,255,050	71,104,249	85,301,803
Debt Service Payments:						
Bond Principal	-	-	6,463,347	19,435,000	19,435,000	18,640,000
Bond Interest	-	-	7,304,542	6,371,395	6,370,311	5,459,495
Total Debt Service	-	-	13,767,889	25,806,395	25,805,311	24,099,495
Total Expenditures	<u>\$ 37,275,892</u>	<u>\$ 34,102,517</u>	<u>\$ 39,179,394</u>	<u>\$ 96,061,445</u>	<u>\$ 96,909,560</u>	<u>\$ 109,401,298</u>

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

Many capital projects are completed during the summer months and projected expenditures may be incurred in more than one fiscal year. The budgeted amounts shown below are only for the 2025-26 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 2025-26 may differ significantly from budgeted amounts as project completions occur in future years. As individual project bids are received, budgets will be adjusted to the actual amount of the bid. If there is a budget savings on a project, it will be used to help pay for other District capital projects. The savings do not stay at the school or department level to be used for other discretionary capital expenditures.

LOCATION / DEPT	DESCRIPTION	BUDGET
Arrowhead Elementary	Multipurpose Room Flooring Replacement	\$75,000
Bloomington Elementary	Lunchroom Table Replacement	\$20,000
	Playground Equipment Replacement	\$150,000
Bloomington Hills Elementary	Countertop Replacement - Phase 2	\$100,000
	Kindergarten Playground Equipment Replacement	\$75,000
	North Exterior Lighting Upgrade (Safety Issue)	\$1,500
	Remove Wall Carpet at Classrooms	\$59,400
Coral Canyon Elementary	Add Sidewalk & Stairs at South Bus Loading Aea	\$69,080
	Hallway Carpet Replacement	\$50,000
	Tree Removal & Concrete Improvements Rear Play Area	\$52,800
Coral Cliffs PLC & Post High	Convert Kindergarten Room in Open Office Space	\$100,000
	Fire Sprinkler Backflow Device Replacement	\$3,000
Crimson Cliffs High	Speed Bumps	\$14,400
	Walk Off Carpet or LVP for Lecture Room	\$5,225
Career Tech High	Chain Link Fencing for Teacher Storage	\$15,400
	Speed Bumps	\$14,400
Desert Canyons Elementary	Concrete Improvements at NW Corner of Bldg.	\$7,920
Desert Hills Middle	Countertop Replacement - Phase 2	\$46,000
	Elevator Soft Start	\$5,000
	Roof Replacement Project	\$745,000
	Upper Playfield Improvements (with DHHS)	\$1,125,000
Desert Hills High	CTE Building Make-up Air Unit Replacement	\$800,000
	Elevator Soft Start	\$5,000
Diamond Valley Elementary	Multipurpose Room Flooring Replacement	\$70,000
	Multipurpose Room Sound System Replacement	\$25,000
	Playground Equipment Replacement	\$200,000
	Restroom Tile Restoration (Six Restrooms)	\$32,250
Dixie Middle	Convert South Hall into Athletic Storage	\$13,090
	Lighting Control Upgrade	\$10,000
	LVP Installation at Nurse Room (Health Code Violation)	\$5,000
Dixie High	Dixie High Vocational Building Replacement (estimated completion in 2027)	\$8,499,593
	Athletic Building Locker Room Countertop Replacement	\$22,000
	Baseball Field Irrigation Improvements	\$50,000
	Football Goal Post Replacement	\$44,000
	Lecture Room 100 (191) & 300 (201) Seating Replacement	\$172,480
	Toilet Partition Replacement - Phase 2	\$66,000
Enterprise Elementary	Add Mow Curb at South Playground	\$11,000
	Awning Covering at SE Gym Door	\$6,600
	Carpet Replacement at Admin & Media Center	\$110,000
	Kindergarten Playground Equipment Replacement	\$75,000
	Relocate Fence at Dumpster & Add Concrete	\$22,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

LOCATION / DEPT	DESCRIPTION	BUDGET
Enterprise High	Enterprise High Remodel & Classroom Addition (estimated completion in 2026)	\$1,239,886
	Auditorium Project (estimated completion in 2028)	\$3,495,523
	Add Parking Lot Light East of Portable	\$16,500
	Hallway Locker Room Replacement - Phase 2	\$71,500
	HVAC Split System Replacement	\$375,000
	Water Heater Replacement	\$50,000
Heritage Elementary	Add Four Foot Tall Fencing at East Hill Slope	\$2,640
	Multipurpose Room Sound System Upgrade	\$25,000
Horizon Elementary	Intercom Replacement	\$60,000
	Retaining Wall & Landscape Improvements Behind Backstop Fencing	\$47,250
Hurricane Preschool	Rubber Play Area Safety Tile Replacement	\$17,248
Hurricane Elementary	Fire Alarm Panel Replacement (Critical at end of service life)	\$15,000
	Mini-Split Unit for Media Center Exterior Office	\$3,000
	Multipurpose Room Sound System Upgrade	\$25,000
Hurricane Intermediate	Flooring Replacement - VCT to LVP (Alkali Issues)	\$400,000
	Lecture Room Sound System Replacement	\$30,000
Hurricane Middle	Concrete Improvements at SpEd Bus Entrance	\$22,000
	Diamond Block Retaining Wall at NW Track Corner	\$55,000
	Gym Sound System Upgrade	\$35,000
	Locker Room Tile Restoration	\$63,000
	Modify Chain Link Fencing at Outdoor Freezer	\$4,400
	NW Gym Floor Door Replacement & Awning	\$19,800
Hurricane High	Install Flagpole at Softball Field	\$16,500
	Main Gym Bleacher Seating Replacement	\$296,208
	North Parking Lot Expansion	\$250,000
	Repair Site Lighting Post at SR9 Entrance	\$3,300
	Speed Bumps - South Parking Lot	\$2,600
Lava Ridge Intermediate	Refinish Gym Floor	\$45,000
	Remodel VP Office to Include Space for RO	\$27,500
	Replace Elevator Seals	\$25,000
LaVerkin Elementary	Media Center Bookshelf Replacement	\$55,000
	Replace Drinking Fountains (Three Total)	\$6,000
	Window Tinting at West Gym Windows	\$6,600
Little Valley Elementary	Intercom Replacement	\$60,000
Majestic Fields Elementary	Concrete Improvements at SE Building Corner	\$55,000
	Intercom System Replacement	\$60,000
	Kindergarten Playground Safety Tile Replacement	\$18,480
Millcreek High	VCT Replacement to LVP Building Wide	\$90,000
Panorama Elementary	Countertop Replacement - Faculty Room , Media Center	\$49,500
	Multipurpose Room Sound System Upgrade	\$25,000
	North Playground Landscape Improvements	\$300,000
Paradise Canyon Elementary	Concrete Replacement at Kindergarten Play Area	\$11,000
	Multipurpose Room Sound System Upgrade	\$25,000
	Repair SE Corner Front Concrete Parking Lot	\$23,100
Pine View Intermediate	Elevator Soft Start	\$5,000
	Fire Sprinkler Tamper Valve Replacement	\$1,500
	Lighting Control Upgrade	\$10,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

LOCATION / DEPT	DESCRIPTION	BUDGET
Pine View Middle	Aluminum Storefront Replacement - Phase 3	\$55,000
	Door & Door Hardware Replacement	\$80,000
	Fire Sprinkler Backflow Device Replacement	\$8,000
	Lecture Room Seating Replacement	\$52,800
	LED Lighting Upgrade Building-Wide	\$200,000
	Replace Interior Gym Doors (5 Sets Double Doors)	\$27,500
Pine View High	Band Room Instrument Storage Cabinetry Replacement	\$55,000
	CTE Building Siding Replacement	\$96,000
	Front Parking East Curb Replacement	\$125,000
	Lighting Control Upgrade	\$10,000
	New Interior Classroom Doors & Door Hardware	\$82,500
	North Parking Lot Light Pole Repair	\$3,300
Red Mountain Elementary	Multipurpose Room Sound System Replacement	\$25,000
	New Playground Equipment Front & Rear	\$200,000
	Playground Concrete Improvements	\$150,000
	Replace Lunch Room Tables	\$10,000
Riverside Preschool	Concrete Walk & Fencing at Concrete Site Sign	\$5,000
Riverside Elementary	Front Drip Irrigation Replacement & Landscape Improvements	\$100,000
	Hallway Carpet Replacement	\$50,000
	Playground Concrete Improvements	\$150,000
	Remove Wall Carpet at Classrooms	\$63,800
Santa Clara Elementary	Kitchen Floor & Wall Tile Restoration	\$82,500
Snow Canyon Middle	Snow Canyon Middle School Replacement (estimated completion in 2028)	\$18,128,965
Snow Canyon High	Baseball & Softball Sports Field Lighting Replacment	\$490,000
	Create Conference Room in Media Center	\$82,225
	Floor Carpet & Stair Tread Replacement	\$420,000
	HA5 Seal Coat	\$80,000
	Millwork & Countertop Replacement - Phase 1	\$100,000
South Mesa Elementary	Track Repair	\$19,250
Southwest Adult High (Woodward)	Install Sink at Print Production Center	\$11,000
Springdale Elementary	Install K-13 Acoustical Insulation at 3 Classrooms	\$49,500
	Replace Sidewalk Between Greenhouse & Play Area	\$8,250
Sunrise Ridge Intermediate	Elevator Soft Start	\$5,000
	Fire Alarm Panel Replacement	\$31,000
	Tree Removal & Concrete Walk at NW Bldg. Corner	\$33,000
Sunset Elementary	Multipurpose Room Flooring Replacement	\$70,000
	Remove Wall Carpet at Media Center Kiva	\$5,500
Three Falls Elementary	LED Lighting Upgrade Building-Wide	\$55,000
	Multipurpose Room Flooring Replacement	\$70,000
	Replace Lunch Room Tables	\$10,000
Tonaquint Intermediate	Elevator Soft Start	\$5,000
	Laminate Countertop Replacement - Phase 2	\$110,000
	Remove Trees at Lunch Area & Add Concrete	\$66,000
Washington Elementary	Ceiling Repair by Classrooms 4 & 5 - H2O Damage	\$5,500
	Chain Link Fence Removal & Concrete at Kindergarten Playground	\$66,000
	Multipurpose Room Sound System Upgrade	\$25,000
	Playground Concrete Improvements	\$300,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

LOCATION / DEPT	DESCRIPTION	BUDGET
Washington Fields Intermediate	Remove Lawn & Extend Concrete at Bus Drop Off	\$9,900
Water Canyon Elementary	Door & Door Hardware Replacement	\$80,000
	Flooring Replacement - Carpet at Media Center & Classrooms - LVP at MP Room	\$125,000
Water Canyon High	New Lunch Room Addition	\$4,000,000
	Extend Baseball & Softball Batting Cage 5 Feet	\$11,000
Maintenance Building	Add Concrete Stair & Handrail North Slope	\$6,600
	Additional Funds for Single Slope Bldg. Finish	\$100,000
	Chipper Shredder	\$58,857
	Dingo	\$16,000
	Dingo Mini-Stand-On Skid Steer	\$90,000
	District Wide LED Lighting Replacement - Phase 1	\$25,000
	Dump Truck	\$130,000
	Five Gang Fairway Mower	\$87,124
	Grass Playfield Leveling & Improvements - Phase 2	\$96,000
	Nebula One Dry Fog Machine - Disinfecting	\$30,000
	Non-Usable Lawn Removal & Landscape Improvements - Phase 1	\$100,000
	Three Gang Fairway Mower	\$50,254
	Toro DXI Irrigation Controller Upgrade - Phase 2	\$141,000
Technology Building	Building AC Replacement W/Humidity Control	\$475,000
	CAT-6 Cable Upgrades District Wide - Phase 1	\$36,000
	Update Building Letters	\$5,500
	Update Building Letters	\$5,500
	UPS Battery Backup Replacement	\$250,000
Warehouse	New Semi Truck	\$55,000
District - Wide	Air filters	\$220,000
	Appraisal Services	\$10,000
	Asbestos Abatement	\$20,000
	Backflow Testing	\$5,000
	Basketball Backstop Inspection	\$15,000
	Bleacher Maintenance Contract	\$25,000
	Boiler Inspection	\$5,000
	Bond Agent Fees	\$5,000
	Concrete Maintenance	\$100,000
	Custodial Repair	\$50,000
	District Office Building Carpet Replacement	\$165,000
	District Office Equipment	\$15,000
	District Technology Dept. Equipment	\$615,000
	Elementary Emergency Funds	\$25,000
	Elevator Maintenance	\$25,000
	Emergency Flooring	\$175,000
	Emergency Locksmith	\$40,000
	Emergency Roofing	\$80,000
	Emergency Capital Expenses	\$1,000,000
	Equipment for Professional Development Bldg.	\$3,500
	Fire Alarm Testing	\$170,000
	Fire Extinguisher Testing	\$45,000
	Future School Site Purchases	\$14,580,000
	General Grounds	\$300,000
	General Maintenance	\$600,000
	Generator Maintenance	\$25,000
	Grease Traps	\$30,000
	Hood Cleaning	\$35,000
	HVAC Support	\$65,000
	LED Lighting	\$400,000
	Media Center Equipment	\$1,000
	Music Equipment	\$115,000
	New Two-Story Elementary School Prototype	\$14,092,935
	Pavement Management	\$600,000
	Phone Repair & Replacement	\$5,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2025-26

LOCATION / DEPT	DESCRIPTION	BUDGET
District - Wide (continued)	Playground Resurfacing	\$150,000
	Portables: New	\$250,000
	Portables: Roof Replacements	\$125,000
	Portables: Siding Replacements	\$75,000
	Power Engineering Chemicals	\$150,000
	Re-caulk Expansion Joints	\$35,000
	Salaries & Benefits	\$632,869
	School Buses & District Vehicles	\$1,150,000
	School Discretionary Equipment (2023-24 allocation)	\$637,000
	Secondary Emergency Funds	\$25,000
	Sewer Drain Jet	\$5,000
	Vandalism	\$30,000
TOTALS		<u>\$85,301,803</u>



Pine View Middle School Football Team

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND
Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 5,470,933	\$ 5,943,152	\$ 77,682,658	\$ 80,166,447	\$ 84,595,983	361.6%
Interest	177,311	1,622,172	3,628,936	4,500,000	3,600,000	482.6%
Other Local Sources	41,825	680,125	67,286	1,535,000	1,500,000	871.6%
State Sources	1,256,602	1,823,566	2,185,606	2,215,397	-	-25.0%
Total Revenues	6,946,671	10,069,015	83,564,486	88,416,844	89,695,983	297.8%
Expenditures:						
Salaries	285,655	310,761	307,565	373,288	422,744	12.0%
Employee Benefits	121,366	130,336	137,427	184,961	210,125	18.3%
Purchased Services	1,536,638	1,635,136	3,928,796	5,220,000	7,315,018	94.0%
Land and Improvements	4,172,689	4,565,338	3,566,777	18,420,000	25,009,460	124.8%
Buildings and Remodeling	27,505,544	23,799,870	13,402,675	38,875,000	48,130,334	18.7%
Equipment	3,525,783	3,637,326	4,068,265	8,026,000	4,209,122	4.8%
Bond Selling Expenses	128,217	23,750	-	5,000	5,000	-24.0%
Bond Principal	-	-	6,463,347	19,435,000	18,640,000	
Bond Interest	-	-	7,304,542	6,370,311	5,459,495	
Total Expenditures	37,275,892	34,102,517	39,179,394	96,909,560	109,401,298	48.4%
Excess of Revenues Over Expenditures	(30,329,221)	(24,033,502)	44,385,092	(8,492,716)	(19,705,315)	
Other Financing Sources:						
Bond Proceeds	25,000,000	5,166,000	-	-	-	
Bond Premium	3,394,967	-	-	-	-	
Sale of Real Property	-	-	298,050	-	-	
Sale of Equipment	486,976	1,559,372	1,509,445	2,750,000	2,750,000	116.2%
Fund Transfer In (Out)	-	-	-	-	-	
Total Other Financing Sources	28,881,943	6,725,372	1,807,495	2,750,000	2,750,000	-22.6%
Excess of Revenues & Other Financing Sources Over Expenditures	(1,447,278)	(17,308,130)	46,192,587	(5,742,716)	(16,955,315)	
Fund Balances - Beginning	37,944,075	36,496,797	19,188,667	65,381,254	59,638,538	
Fund Balances - Ending	\$ 36,496,797	\$ 19,188,667	\$ 65,381,254	\$ 59,638,538	\$ 42,683,223	4.2%

WASHINGTON COUNTY SCHOOL DISTRICT
CAPITAL PROJECTS FUND

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 84,595,983	87,979,822	91,499,015	95,158,976	4.2%
Interest	3,600,000	1,920,745	2,052,379	2,238,294	-12.6%
Other Local Sources	1,500,000	1,560,000	1,622,400	1,687,296	4.2%
State Sources	-	-	-	-	0.0%
Total Revenues	89,695,983	91,460,567	95,173,794	99,084,566	3.5%
Expenditures:					
Salaries	422,744	439,654	457,240	475,530	4.2%
Employee Benefits	210,125	218,530	227,271	236,362	4.2%
Purchased Services	7,315,018	7,607,619	7,911,923	8,228,400	4.2%
Land and Improvements	25,009,460	10,846,638	11,280,504	11,731,724	-17.7%
Buildings and Remodeling	48,130,334	43,780,993	45,532,233	47,353,522	-0.5%
Equipment	4,209,122	4,377,487	4,552,586	4,734,690	4.2%
Bond Selling Expenses	5,000	5,200	5,408	5,624	4.2%
Bond Principal	18,640,000	19,530,000	20,295,000	19,360,000	1.3%
Bond Interest	5,459,495	4,589,245	3,754,595	2,999,595	-15.0%
Total Expenditures	109,401,298	91,395,366	94,016,760	95,125,447	-4.3%
Excess of Revenues Over Expenditures	(19,705,315)	65,201	1,157,034	3,959,119	
Other Financing Sources:					
Bond Proceeds	-	-	-	-	
Bond Premium	-	-	-	-	
Sale of Real Property	-	-	-	-	
Sale of Equipment	2,750,000	2,860,000	2,974,400	3,093,376	4.2%
Fund Transfer In (Out)	-	-	-	-	
Total Other Financing Sources	2,750,000	2,860,000	2,974,400	3,093,376	4.2%
Excess of Revenues & Other Financing Sources Over Expenditures	(16,955,315)	2,925,201	4,131,434	7,052,495	
Fund Balances - Beginning	59,638,538	42,683,223	45,608,424	49,739,858	
Fund Balances - Ending	\$ 42,683,223	\$ 45,608,424	\$ 49,739,858	\$ 56,792,353	11.0%

Property taxes are expected to grow at 4.0% each year. Interest income is dependent upon fund balance levels for each year. Expenditures may vary dramatically from year to year based upon construction and other capital projects. Fund balance is forecasted to increase in anticipation of a new high school construction. The District does not build new schools until student enrollment justifies the construction.

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 5,470,933	\$ 5,943,152	\$ 77,682,658	\$ 80,166,447	\$ 84,595,983	361.6%
Interest	177,311	1,622,172	3,628,936	4,500,000	3,600,000	482.6%
Other Local Sources	41,825	680,125	67,286	1,535,000	1,500,000	871.6%
State Sources	1,256,602	1,823,566	2,185,606	2,215,397	-	-25.0%
Total Revenues	6,946,671	10,069,015	83,564,486	88,416,844	89,695,983	297.8%
Expenditures:						
(100) Salaries	285,655	310,761	307,565	373,288	422,744	12.0%
(200) Employee Benefits	121,366	130,336	137,427	184,961	210,125	18.3%
(300) Professional & Technical Services	1,523,928	1,628,998	3,854,436	5,140,000	7,230,018	93.6%
(400) Purchased Property Services	-	-	57,363	50,000	55,000	
(500) Other Purchased Services	-	-	131	-	-	
(600) Supplies and Materials	2,137,749	1,817,704	1,762,947	2,000,000	2,100,000	-0.4%
(700) Property and Equipment	33,078,977	30,190,968	19,291,636	63,351,000	75,278,916	31.9%
(800) Debt Service and Miscellaneous	128,217	23,750	13,767,889	25,810,311	24,104,495	4674.9%
Total Expenditures	37,275,892	34,102,517	39,179,394	96,909,560	109,401,298	48.4%
Other Financing Sources	28,881,943	6,725,372	1,807,495	2,750,000	2,750,000	-22.6%
Excess of Revenues & Other Financing Sources Over Expenditures	(1,447,278)	(17,308,130)	46,192,587	(5,742,716)	(16,955,315)	
Fund Balances - Beginning	37,944,075	36,496,797	19,188,667	65,381,254	59,638,538	
Fund Balances - Ending	\$ 36,496,797	\$ 19,188,667	\$ 65,381,254	\$ 59,638,538	\$ 42,683,223	4.2%

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

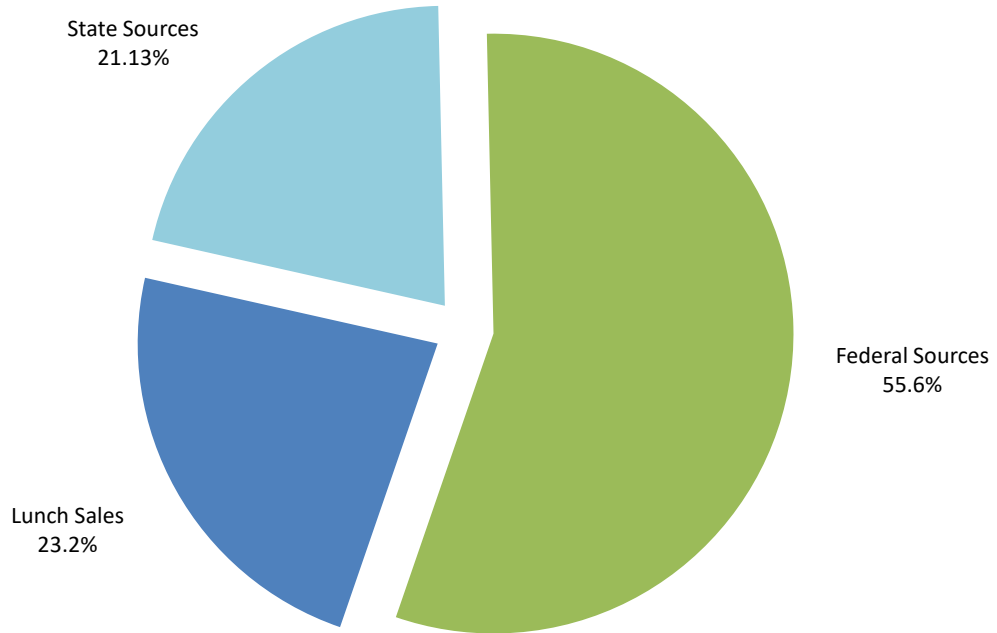
	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 84,595,983	87,979,822	91,499,015	95,158,976	4.2%
Interest	3,600,000	1,920,745	2,052,379	2,238,294	-12.6%
Other Local Sources	1,500,000	1,560,000	1,622,400	1,687,296	4.2%
State Sources	-	-	-	-	
Total Revenues	89,695,983	91,460,567	95,173,794	99,084,566	3.5%
Expenditures:					
(100) Salaries	422,744	439,654	457,240	475,530	4.2%
(200) Employee Benefits	210,125	218,530	227,271	236,362	4.2%
(300) Professional & Technical Services	7,230,018	7,518,944	7,819,414	8,131,890	4.2%
(400) Purchased Property Services	55,000	57,475	60,061	62,764	4.7%
(500) Other Purchased Services	-	-	-	-	
(600) Supplies and Materials	2,100,000	2,194,500	2,293,253	2,396,449	4.7%
(700) Property and Equipment	75,278,916	56,841,818	59,104,519	61,457,233	-6.1%
(800) Debt Service and Miscellaneous	24,104,495	24,124,445	24,055,003	22,365,219	-2.4%
Total Expenditures	109,401,298	91,395,366	94,016,761	95,125,447	-4.3%
Other Financing Sources	2,750,000	2,860,000	2,974,400	3,093,376	4.2%
Excess of Revenues & Other Financing Sources Over Expenditures	(16,955,315)	2,925,201	4,131,433	7,052,495	
Fund Balances - Beginning	59,638,538	42,683,223	45,608,424	49,739,857	
Fund Balances - Ending	\$ 42,683,223	\$ 45,608,424	\$ 49,739,857	\$ 56,792,352	11.0%

Food Services Fund

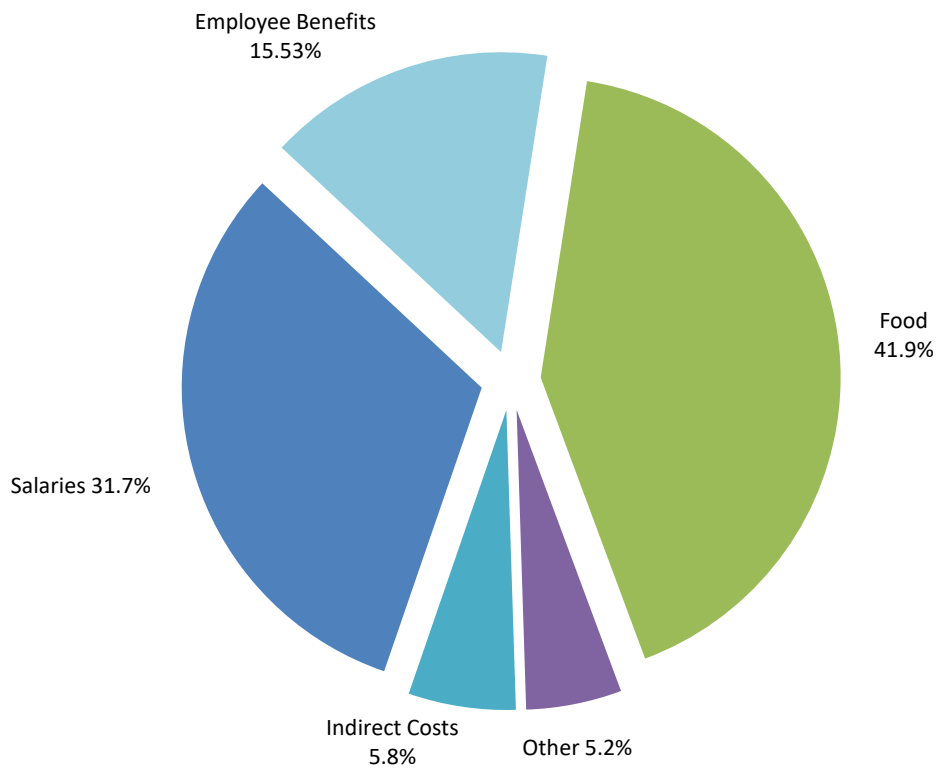
The purpose of the Food Services Funds is to account for the food service activities of the District as required by State and Federal Law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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

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

Food Services Fund Revenues Adopted Budget 2025-26



Food Services Fund Expenditures Adopted Budget 2025-26



WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:						
Lunch Sales	\$ (6,554)	\$ 2,985,689	\$ 2,939,143	\$ 2,999,864	\$ 3,161,521	\$ 3,300,628
State Sources	2,598,461	1,825,960	3,281,943	2,245,321	2,700,000	3,000,000
Federal Sources	16,637,837	8,529,805	8,045,289	9,086,260	7,806,930	7,900,000
Total Revenues	19,229,744	13,341,454	14,266,375	14,331,445	13,668,451	14,200,628
Expenditures:						
Salaries	3,806,006	4,168,164	4,736,507	5,097,444	5,156,108	5,520,294
Employee Benefits	1,954,796	2,067,732	2,218,636	2,424,852	2,446,688	2,707,700
Food	6,471,930	5,901,514	7,056,401	7,950,000	7,206,930	7,300,000
Other	997,211	1,305,493	395,015	1,230,150	1,343,632	898,314
Indirect Costs	697,521	695,682	739,910	809,433	816,000	1,008,673
Total Expenditures	13,927,464	14,138,585	15,146,469	17,511,879	16,969,358	17,434,981
Excess of Revenues over Expenditures	5,302,280	(797,131)	(880,094)	(3,180,434)	(3,300,907)	(3,234,353)
Fund balances - beginning	4,703,132	10,005,412	9,208,281	8,328,187	8,328,187	5,027,280
Fund balances - ending	\$ 10,005,412	\$ 9,208,281	\$ 8,328,187	\$ 5,147,753	\$ 5,027,280	\$ 1,792,927

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Revenues

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Local Sources:						
Student Sales	\$ (28,449)	\$ 2,940,432	\$ 2,891,806	\$ 2,959,007	\$ 3,100,975	\$ 3,237,418
Adult Sales	21,895	45,257	43,187	40,857	60,546	63,210
Miscellaneous	-	-	4,150	-	-	-
Total Local Sources	(6,554)	2,985,689	2,939,143	2,999,864	3,161,521	3,300,628
State Sources:						
Lunch Reimbursements	2,598,461	1,825,960	3,281,943	2,245,321	2,700,000	3,000,000
Total State Sources	2,598,461	1,825,960	3,281,943	2,245,321	2,700,000	3,000,000
Federal Sources:						
Federal Lunch Program	1,664,777	2,639,313	6,939,414	1,901,760	1,173,000	1,173,000
Free and Reduced Assistance	11,616,970	3,757,278	-	5,934,500	5,727,000	5,727,000
Breakfast Program	1,989,900	852,376	-	-	-	-
USDA Commodities	1,366,190	1,280,838	1,105,875	1,250,000	906,930	1,000,000
Total Federal Sources	16,637,837	8,529,805	8,045,289	9,086,260	7,806,930	7,900,000
Total Revenues	\$ 19,229,744	\$ 13,341,454	\$ 14,266,375	\$ 14,331,445	\$ 13,668,451	\$ 14,200,628

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Expenditures

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Salaries:						
Coordinator	\$ 104,608	\$ 111,985	\$ 121,065	\$ 127,118	\$ 127,133	\$ 123,146
Contract Lunch Workers	2,655,683	2,888,120	3,322,689	3,562,014	3,646,429	3,932,042
Hourly Lunch Workers	263,364	279,819	298,468	328,245	331,574	348,153
Substitutes	68,302	116,127	109,158	126,000	112,426	118,047
Delivery Personnel	40,208	38,371	44,284	46,498	46,615	49,373
Nutrition Specialists	55,801	61,155	68,577	72,006	74,072	78,438
Secretaries	618,040	672,587	772,266	835,563	817,859	871,095
Total Salaries	3,806,006	4,168,164	4,736,507	5,097,444	5,156,108	5,520,294
Employee Benefits:						
Retirement	562,286	627,823	701,601	746,278	754,423	785,355
Social Security	275,178	302,508	345,645	389,954	394,442	422,302
Health & Accident	1,046,544	1,063,612	1,101,139	1,213,106	1,224,718	1,420,505
Workers Compensation	70,388	70,925	70,014	73,514	72,105	78,438
Unemployment	400	2,864	237	2,000	1,000	1,100
Total Employee Benefits	1,954,796	2,067,732	2,218,636	2,424,852	2,446,688	2,707,700
Purchased Services	3,717	54,050	49,890	57,750	75,000	78,750
Conferences	2,280	1,530	8,775	8,400	9,500	9,975
Supplies	808,472	838,521	(62,737)	900,000	875,000	600,000
Delivery Fuel	11,334	9,522	5,884	14,000	9,132	9,589
Food	5,419,140	4,220,720	6,143,712	6,700,000	6,300,000	6,300,000
USDA Commodities	1,052,790	1,680,794	912,689	1,250,000	906,930	1,000,000
Equipment	171,408	401,870	393,203	250,000	375,000	200,000
Indirect Cost Allocation	697,521	695,682	739,910	809,433	816,000	1,008,673
Total Expenditures	\$ 13,927,464	\$ 14,138,585	\$ 15,146,469	\$ 17,511,879	\$ 16,969,358	\$ 17,434,981



Diamond Valley Elementary turkey art projects

WASHINGTON COUNTY SCHOOL DISTRICT

FOOD SERVICES FUND

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Lunch Sales	\$ (6,554)	\$ 2,985,689	\$ 2,939,143	\$ 3,161,521	\$ 3,300,628	
State Sources	2,598,461	1,825,960	3,281,943	2,700,000	3,000,000	3.9%
Federal Sources	16,637,837	8,529,805	8,045,289	7,806,930	7,900,000	-13.1%
Total Revenues	19,229,744	13,341,454	14,266,375	13,668,451	14,200,628	-6.5%
Expenditures:						
Salaries	3,806,006	4,168,164	4,736,507	5,156,108	5,520,294	11.3%
Employee Benefits	1,954,796	2,067,732	2,218,636	2,446,688	2,707,700	9.6%
Purchased Services	3,717	54,050	49,890	75,000	78,750	504.7%
Travel	2,280	1,530	8,775	9,500	9,975	84.4%
Food	6,471,930	5,901,514	7,056,401	7,206,930	7,300,000	3.2%
Supplies	819,806	848,043	(56,853)	884,132	609,589	-6.4%
Equipment	171,408	401,870	393,203	375,000	200,000	4.2%
Indirect Costs	697,521	695,682	739,910	816,000	1,008,673	11.2%
Total Expenditures	13,927,464	14,138,585	15,146,469	16,969,358	17,434,981	6.3%
Excess of Revenues Over Expenditures	5,302,280	(797,131)	(880,094)	(3,300,907)	(3,234,353)	
Fund Balances - Beginning	4,703,132	10,005,412	9,208,281	8,328,187	5,027,280	
Fund Balances - Ending	\$ 10,005,412	\$ 9,208,281	\$ 8,328,187	\$ 5,027,280	\$ 1,792,927	-20.5%

WASHINGTON COUNTY SCHOOL DISTRICT
FOOD SERVICES FUND

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Lunch Sales	\$ 3,300,628	\$ 3,465,659	\$ 3,638,942	\$ 3,820,889	5.25%
State Sources	3,000,000	3,150,000	3,307,500	3,472,875	5.25%
Federal Sources	7,900,000	8,295,000	8,709,750	9,145,238	5.25%
Total Revenues	14,200,628	14,910,659	15,656,192	16,439,002	5.25%
Expenditures:					
Salaries	5,520,294	5,117,401	4,965,926	5,130,944	-2.35%
Employee Benefits	2,707,700	2,578,980	2,592,082	2,695,765	-0.15%
Purchased Services	78,750	74,813	71,072	73,915	-2.05%
Travel	9,975	9,476	9,002	9,363	-2.05%
Food	7,300,000	6,935,000	6,588,250	6,851,780	-2.05%
Supplies	609,589	579,109	550,154	572,160	-2.05%
Equipment	200,000	190,000	180,500	187,720	-2.05%
Indirect Costs	1,008,673	944,655	925,271	958,483	-1.66%
Total Expenditures	17,434,981	16,429,434	15,882,257	16,480,130	-1.83%
Excess of Revenues Over Expenditures	(3,234,353)	(1,518,775)	(226,065)	(41,128)	
Fund Balances - Beginning	5,027,280	1,792,927	274,152	48,087	
Fund Balances - Ending	\$ 1,792,927	\$ 274,152	\$ 48,087	\$ 6,959	-33.20%

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

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Lunch Sales	\$ (6,554)	\$ 2,985,689	\$ 2,939,143	\$ 3,161,521	\$ 3,300,628	-12615.13%
State Sources	2,598,461	1,825,960	3,281,943	2,700,000	3,000,000	3.86%
Federal Sources	16,637,837	8,529,805	8,045,289	7,806,930	7,900,000	-13.13%
Total Revenues	19,229,744	13,341,454	14,266,375	13,668,451	14,200,628	-6.54%
Expenditures:						
(100) Salaries	3,806,006	4,168,164	4,736,507	5,156,108	5,520,294	11.3%
(200) Employee Benefits	1,954,796	2,067,732	2,218,636	2,446,688	2,707,700	9.6%
(300) Professional & Technical Services	3,717	54,050	49,890	50,934	53,750	336.5%
(400) Purchased Property Services	-	-	-	24,066	25,000	
(500) Other Purchased Services	2,280	1,530	8,775	9,500	9,975	84.4%
(600) Supplies and Materials	7,291,736	6,749,557	6,999,548	8,091,062	7,909,589	2.1%
(700) Property and Equipment	171,408	401,870	393,203	375,000	200,000	4.2%
(800) Debt Service and Miscellaneous	697,521	695,682	739,910	816,000	1,008,673	11.2%
Total Expenditures	13,927,464	14,138,585	15,146,469	16,969,358	17,434,981	6.3%
Excess of Revenues Over Expenditures	5,302,280	(797,131)	(880,094)	(3,300,907)	(3,234,353)	
Fund Balances - Beginning	4,703,132	10,005,412	9,208,281	8,328,187	5,027,280	
Fund Balances - Ending	\$ 10,005,412	\$ 9,208,281	\$ 8,328,187	\$ 5,027,280	\$ 1,792,927	-20.5%

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

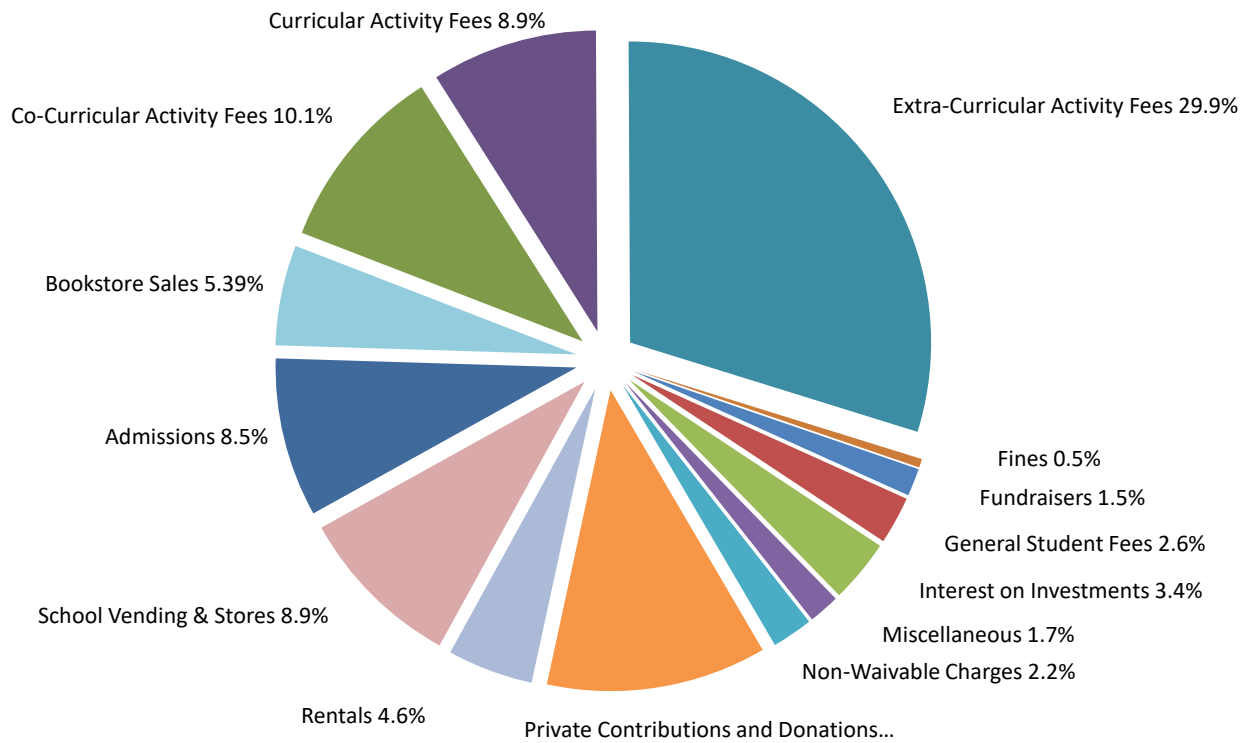
	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Lunch Sales	\$ 3,300,628	\$ 3,465,659	\$ 3,638,942	\$ 3,820,889	5.25%
State Sources	3,000,000	3,150,000	3,307,500	3,472,875	5.25%
Federal Sources	7,900,000	8,295,000	8,709,750	9,145,238	5.25%
Total Revenues	14,200,628	14,910,659	15,656,192	16,439,002	5.25%
Expenditures:					
(100) Salaries	5,520,294	5,117,401	4,965,926	5,130,944	-2.35%
(200) Employee Benefits	2,707,700	2,578,980	2,592,082	2,695,765	-0.15%
(300) Professional & Technical Services	53,750	48,563	43,509	44,974	-5.44%
(400) Purchased Property Services	25,000	26,250	27,563	28,941	5.25%
(500) Other Purchased Services	9,975	9,476	9,002	9,363	-2.05%
(600) Supplies and Materials	7,909,589	7,514,109	7,138,404	7,423,940	-2.05%
(700) Property and Equipment	200,000	190,000	180,500	187,720	-2.05%
(800) Debt Service and Miscellaneous	1,008,673	944,655	925,271	958,483	-1.66%
Total Expenditures	17,434,981	16,429,434	15,882,257	16,480,130	-1.83%
Excess of Revenues Over Expenditures	(3,234,353)	(1,518,775)	(226,065)	(41,128)	
Fund Balances - Beginning	5,027,280	1,792,927	274,152	48,087	
Fund Balances - Ending	\$ 1,792,927	\$ 274,152	\$ 48,087	\$ 6,959	-33.20%

Student Activity Fund

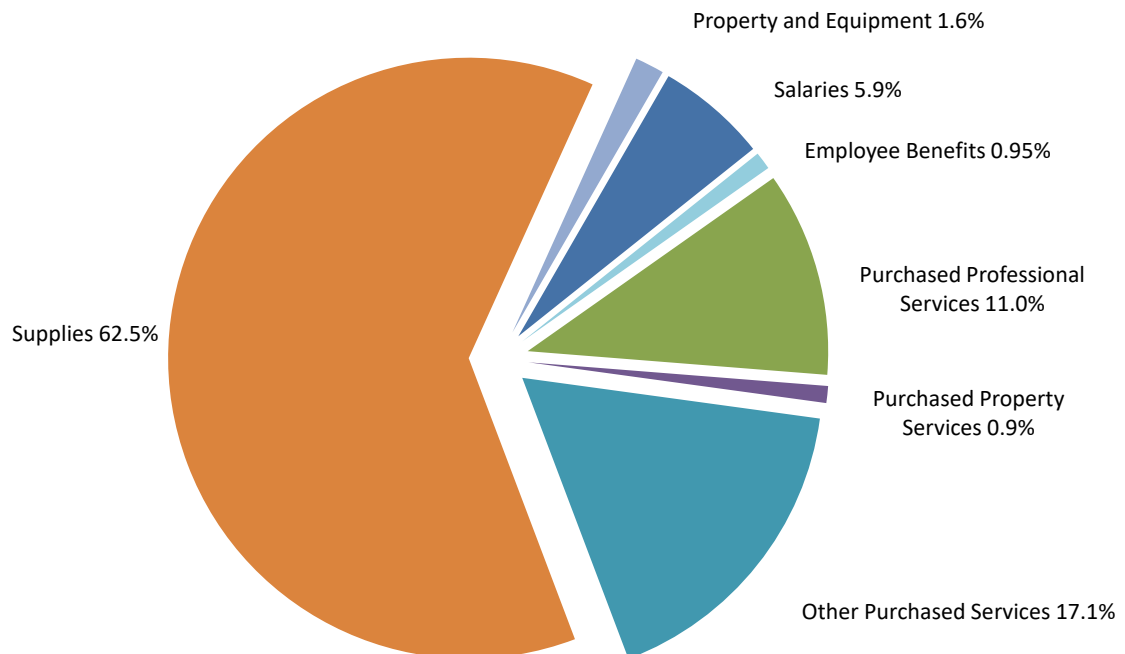
The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of gate receipts, student fees, fundraisers and interest earnings. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue funds.

Student Activity Fund Revenues Adopted Budget 2025-26



Student Activity Fund Expenditures Adopted Budget 2025-26



WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balance

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Original Budget 2024-25	Final Budget 2024-25	Adopted Budget 2025-26
Revenues:						
Local Sources						
Admissions	\$ 599,984	\$ 647,058	\$ 696,906	\$ 754,146	\$ 888,446	\$ 932,868
Bookstore Sales	515,199	533,537	527,710	621,837	560,482	588,506
Co-Curricular Activity Fees	843,423	1,022,499	943,662	1,241,469	1,054,910	1,107,658
Curricular Activity Fees	925,731	1,067,179	1,072,882	1,264,503	1,112,472	973,846
Extra-Curricular Activity Fees	2,401,644	2,462,063	2,785,309	2,813,736	3,108,306	3,263,724
Fines	47,218	49,567	49,310	59,526	48,411	50,832
Fundraisers	451,330	195,106	141,579	227,396	154,665	162,398
General Student Fees	362,334	385,125	390,314	454,098	361,324	279,837
Interest on Investments	27,466	235,255	360,376	274,190	353,881	371,575
Miscellaneous	(886,378)	307,744	(171,475)	375,014	596,808	182,298
Non-Waivable Charges	116,726	204,024	223,731	238,085	228,068	239,472
Private Contributions and Donations	694,814	1,064,383	1,140,120	1,241,376	1,230,550	1,292,078
Rentals	324,740	336,544	445,403	404,269	479,112	503,068
School Vending & Stores	934,585	927,164	987,189	1,124,345	930,419	976,938
Total Revenues	7,358,816	9,437,248	9,593,016	11,093,990	11,107,854	10,925,098
Expenditures:						
Salaries	334,525	447,579	487,076	521,653	618,600	649,530
Employee Benefits	59,032	79,915	79,123	93,141	98,803	103,743
Purchased Professional Services	755,915	738,772	896,432	898,203	1,147,532	1,204,908
Purchased Property Services	96,792	78,123	62,719	91,052	94,621	99,352
Other Purchased Services	1,224,738	1,566,123	1,692,839	1,849,542	1,777,189	1,866,048
Supplies	5,596,168	6,341,278	6,241,372	7,423,723	7,207,847	6,830,091
Property and Equipment	157,786	185,458	133,455	216,676	163,262	171,426
Total Expenditures	8,224,956	9,437,248	9,593,016	11,093,990	11,107,854	10,925,098
Excess of Revenues over Expenditures	(866,140)	-	-	-	-	-
Fund balances - beginning	866,140	-	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Pine View Middle's 9th Grade Volleyball team



Several WCSD high schools represented at the track & field championships

WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Local Sources						
Admissions	\$ 599,984	\$ 647,058	\$ 696,906	\$ 888,446	\$ 932,868	13.9%
Bookstore Sales	515,199	533,537	527,710	560,482	588,506	3.6%
Co-Curricular Activity Fees	843,423	1,022,499	943,662	1,054,910	1,107,658	7.8%
Curricular Activity Fees	925,731	1,067,179	1,072,882	1,112,472	973,846	1.3%
Extra-Curricular Activity Fees	2,401,644	2,462,063	2,785,309	3,108,306	3,263,724	9.0%
Fines	47,218	49,567	49,310	48,411	50,832	1.9%
Fundraisers	451,330	195,106	141,579	154,665	162,398	-16.0%
General Student Fees	362,334	385,125	390,314	361,324	279,837	-5.7%
Interest on Investments	27,466	235,255	360,376	353,881	371,575	313.2%
Miscellaneous	(886,378)	307,744	(171,475)	596,808	182,298	-30.1%
Non-Waivable Charges	116,726	204,024	223,731	228,068	239,472	26.3%
Private Contributions and Donations	694,814	1,064,383	1,140,120	1,230,550	1,292,078	21.5%
Rentals	324,740	336,544	445,403	479,112	503,068	13.7%
School Vending & Stores	934,585	927,164	987,189	930,419	976,938	1.1%
Total Revenues	7,358,816	9,437,248	9,593,016	11,107,854	10,925,098	12.1%
Expenditures:						
Salaries	334,525	447,579	487,076	618,600.00	649,530.00	23.5%
Employee Benefits	59,032	79,915	79,123	98,803.00	103,743.00	18.9%
Purchased Professional Services	755,915	738,772	896,432	1,147,532.00	1,204,908.00	14.8%
Purchased Property Services	96,792	78,123	62,719	94,621.00	99,352.00	0.7%
Other Purchased Services	1,224,738	1,566,123	1,692,839	1,777,189.00	1,866,048.00	13.1%
Supplies	5,596,168	6,341,278	6,241,372	7,207,847.00	6,830,091.00	5.5%
Property and Equipment	157,786	185,458	133,455	163,262.00	171,426.00	2.2%
Total Expenditures	8,224,956	9,437,248	9,593,016	11,107,854	10,925,098	8.2%
Excess of Revenues Over Expenditures	(866,140)	-	-	-	-	
Fund Balances - Beginning						
	866,140	-	-	-	-	
Fund Balances - Ending						
	\$ -	\$ -	\$ -	\$ -	\$ -	

WASHINGTON COUNTY SCHOOL DISTRICT
STUDENT ACTIVITY FUND

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Local Sources					
Admissions	\$ 932,868	\$ 979,512	\$ 1,028,487	\$ 1,079,912	5.3%
Bookstore Sales	588,506	617,931	648,828	681,269	5.3%
Co-Curricular Activity Fees	1,107,658	1,163,040	1,221,193	1,282,254	5.3%
Curricular Activity Fees	973,846	1,022,538	1,073,664	1,127,347	5.3%
Extra-Curricular Activity Fees	3,263,724	3,426,910	3,598,257	3,778,170	5.3%
Fines	50,832	53,373	56,043	58,847	5.3%
Fundraisers	162,398	170,518	179,044	187,996	5.3%
General Student Fees	279,837	293,829	308,520	323,946	5.3%
Interest on Investments	371,575	390,154	409,662	430,145	5.3%
Miscellaneous	182,298	191,413	200,984	211,034	5.3%
Non-Waivable Charges	239,472	251,446	264,017	277,218	5.3%
Private Contributions and Donations	1,292,078	1,356,682	1,424,516	1,495,741	5.3%
Rentals	503,068	528,221	554,633	582,365	5.3%
School Vending & Stores	976,938	1,025,786	1,077,075	1,130,929	5.3%
Total Revenues	10,925,098	11,471,353	12,044,923	12,647,173	5.3%
Expenditures:					
Salaries	649,530	682,007	716,107	751,912	5.3%
Employee Benefits	103,743	108,930	114,377	120,095	5.3%
Purchased Professional Services	1,204,908	1,265,154	1,328,413	1,394,835	5.3%
Purchased Property Services	99,352	104,320	109,537	115,014	5.3%
Other Purchased Services	1,866,048	1,959,353	2,057,321	2,160,188	5.3%
Supplies	6,830,091	7,171,591	7,530,170	7,906,681	5.3%
Property and Equipment	171,426	179,998	188,998	198,448	5.3%
Total Expenditures	10,925,098	11,471,353	12,044,923	12,647,173	5.3%
Excess of Revenues Over Expenditures	-	-	-	-	
Fund Balances - Beginning					
	-	-	-	-	
Fund Balances - Ending					
	\$ -	\$ -	\$ -	\$ -	

Due to new legislation from the 2024 and 2025 legislative sessions, curricular fees will decrease starting in the 2025-26 school year. Activity fees and fundraiser proceeds are projected to increase over time. Future year forecasts are based on an overall annual average increase of 5%.

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

	Actual 2021-22	Actual 2022-23	Actual 2023-24	Final Budget 2024-25	Adopted Budget 2025-26	Four Year Average Percentage Growth
Revenues:						
Local Sources						
Admissions	\$ 599,984	\$ 647,058	\$ 696,906	\$ 888,446	\$ 932,868	13.9%
Bookstore Sales	515,199	533,537	527,710	560,482	588,506	3.6%
Co-Curricular Activity Fees	843,423	1,022,499	943,662	1,054,910	1,107,658	7.8%
Curricular Activity Fees	925,731	1,067,179	1,072,882	1,112,472	973,846	1.3%
Extra-Curricular Activity Fees	2,401,644	2,462,063	2,785,309	3,108,306	3,263,724	9.0%
Fines	47,218	49,567	49,310	48,411	50,832	1.9%
Fundraisers	451,330	195,106	141,579	154,665	162,398	-16.0%
General Student Fees	362,334	385,125	390,314	361,324	279,837	-5.7%
Interest on Investments	27,466	235,255	360,376	353,881	371,575	313.2%
Miscellaneous	(886,378)	307,744	(171,475)	596,808	182,298	-30.1%
Non-Waivable Charges	116,726	204,024	223,731	228,068	239,472	26.3%
Private Contributions and Donations	694,814	1,064,383	1,140,120	1,230,550	1,292,078	21.5%
Rentals	324,740	336,544	445,403	479,112	503,068	13.7%
School Vending & Stores	934,585	927,164	987,189	930,419	976,938	1.1%
Total Revenues	7,358,816	9,437,248	9,593,016	11,107,854	10,925,098	12.1%
Expenditures:						
(100) Salaries	334,525	447,579	487,076	618,600	649,530	23.5%
(200) Employee Benefits	59,032	79,915	79,123	98,803	103,743	18.9%
(300) Professional & Technical Services	755,915	738,772	896,432	1,147,532	1,204,908	14.8%
(400) Purchased Property Services	96,792	78,123	62,719	94,621	99,352	0.7%
(500) Other Purchased Services	1,224,738	1,566,123	1,692,839	1,777,189	1,866,048	13.1%
(600) Supplies and Materials	5,596,168	6,341,278	6,241,372	7,207,847	6,830,091	5.5%
(700) Property and Equipment	157,786	185,458	133,455	163,262	171,426	2.2%
(800) Debt Service and Miscellaneous	-	-	-	-	-	
Total Expenditures	8,224,956	9,437,248	9,593,016	11,107,854	10,925,098	8.2%
Excess of Revenues Over Expenditures	(866,140)	-	-	-	-	
Fund Balances - Beginning	866,140	-	-	-	-	
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -	\$ -	

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

	Adopted Budget 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Budget Forecast 2028-29	Projected Average Annual Growth Rate
Revenues:					
Local Sources					
Admissions	\$ 932,868	\$ 979,512	\$ 1,028,487	\$ 1,079,912	5.3%
Bookstore Sales	588,506	617,931	648,828	681,269	5.3%
Co-Curricular Activity Fees	1,107,658	1,163,040	1,221,193	1,282,254	5.3%
Curricular Activity Fees	973,846	1,022,538	1,073,664	1,127,347	5.3%
Extra-Curricular Activity Fees	3,263,724	3,426,910	3,598,257	3,778,170	5.3%
Fines	50,832	53,373	56,043	58,847	5.3%
Fundraisers	162,398	170,518	179,044	187,996	5.3%
General Student Fees	279,837	293,829	308,520	323,946	5.3%
Interest on Investments	371,575	390,154	409,662	430,145	5.3%
Miscellaneous	182,298	191,413	200,984	211,034	5.3%
Non-Waivable Charges	239,472	251,446	264,017	277,218	5.3%
Private Contributions and Donations	1,292,078	1,356,682	1,424,516	1,495,741	5.3%
Rentals	503,068	528,221	554,633	582,365	5.3%
School Vending & Stores	976,938	1,025,786	1,077,075	1,130,929	5.3%
Total Revenues	10,925,098	11,471,353	12,044,923	12,647,173	5.3%
Expenditures:					
(100) Salaries	649,530	682,007	716,107	751,912	5.3%
(200) Employee Benefits	103,743	108,930	114,377	120,095	5.3%
(300) Professional & Technical Services	1,204,908	1,265,154	1,328,413	1,394,835	5.3%
(400) Purchased Property Services	99,352	104,320	109,537	115,014	5.3%
(500) Other Purchased Services	1,866,048	1,959,353	2,057,321	2,160,188	5.3%
(600) Supplies and Materials	6,830,091	7,171,591	7,530,170	7,906,681	5.3%
(700) Property and Equipment	171,426	179,998	188,998	198,448	5.3%
(800) Debt Service and Miscellaneous	-	-	-	-	
Total Expenditures	10,925,098	11,471,353	12,044,923	12,647,173	5.3%
Excess of Revenues Over Expenditures	-	-	-	-	
Fund Balances - Beginning	-	-	-	-	
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -	

INFORMATIONAL SECTION



WASHINGTON COUNTY SCHOOL DISTRICT

Basic Program

	Actual 2023-24 W.P.U.s	X	W.P.U. Value \$4,280	Revised 2024-25 W.P.U.s	X	W.P.U. Value \$4,494	Projected 2025-26 W.P.U.s	X	W.P.U. Value \$4,674	1-Year Increase (Decrease)
I. Regular Basic School Programs										
K-12	33,913.050		\$145,147,854	33,944.279		\$152,545,590	33,355.000		\$155,901,270	\$3,355,680
Professional Staff Costs	3,256.063		13,935,950	3,305.360		14,854,288	0.000		0	(14,854,288)
Foreign Exchange Students	4.000		17,120	7.000		31,458	7.000		32,718	1,260
Necessarily Existent Small Schools	368.845		1,578,657	352.291		1,616,133	501.000		2,341,674	725,541
Total Basic School Program	37,541.958		160,679,580	37,608.930		169,047,469	33,863.000		158,275,662	(10,771,807)
II. Special Education Programs:										
Add-On	4,485.472		19,197,820	4,532.825		20,370,516	4,569.288		21,356,852	986,337
Self-Contained	447.633		1,915,869	464.706		2,088,389	486.917		2,275,850	187,461
Pre-School	701.263		3,001,406	658.475		2,959,187	659.474		3,082,381	123,195
Extended Year Severely Disabled	22.195		94,995	21.296		95,704	21.256		99,351	3,646
Impact Aid	108.624		464,911	104.432		469,317	50.336		235,270	(234,047)
Extended Year for Special Educators	54.075		231,441	44.634		200,585	0.000		0	(200,585)
Total Special Education	5,819.262		24,906,441	5,826.368		26,183,698	5,787.271		27,049,705	866,007
III. Career & Technical Education Add-On	1,650.818		7,065,501	1,620.750		7,283,651	1,447.826		6,767,139	(516,512)
IV. Class Size Reduction	2,116.642		9,059,228	2,098.421		9,430,304	2,005.674		9,374,520	(55,784)
V. Students At-Risk Add-On	1,189.900		5,092,772	1,398.708		6,285,794	1,398.708		6,537,561	251,767
DISTRICT TOTAL	48,318.580		\$206,803,522	48,553.177		\$218,230,915	44,502.479		\$208,004,587	(10,226,328)

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 2025-26 is \$4,674.

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

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

The 2025 Legislature eliminated the Professional Staff Cost formula which allocated funds based on teacher education and experience. For the 2025-26 fiscal year, the money will be distributed based on total Basic school program WPUs. Washington County School District has the highest teacher retention in the state. With the change in how these funds are distributed, the District will lose over \$2 million in funding.

WASHINGTON COUNTY SCHOOL DISTRICT

Calculation of Basic Program 2025-26

Assessed Valuation	\$43,230,985,346
Less: Redevelopment Agency	<u>\$429,903,880</u>
Taxable Assessed Valuation (est.)	<u><u>\$42,801,081,466</u></u>

	<u>W.P.U.s (est.)</u>		<u>W.P.U. Value</u>		<u>Proceeds</u>
State Guarantee:	44,502.477	X	\$4,674	=	\$208,004,577

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>		
District Generation:	0.001408	X	94.20%		\$42,801,081,466	=	\$56,768,615
Motor Vehicle Fees:						=	\$5,011,024

State Allocation (state guarantee minus district generation and motor vehicle fees) \$146,224,938

Calculation of Voted Leeway 2025-26

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>		
District Generation (3 Mills):	0.001061	X	94.20%		\$42,801,081,466	=	\$42,778,054
Motor Vehicle Fees:							<u>\$3,776,063</u>
Voted Leeway Revenues (A)							\$46,554,117

Calculation of Board Leeway

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>		
District Generation (2 Mills):	0.000231	X	94.20%		\$42,801,081,466	=	\$9,313,601
Motor Vehicle Fees:							<u>\$822,121</u>
Board Local Levy Revenues (B)							\$10,135,722

Total Leeway Proceeds (A) + (B) \$56,689,839

Increase from 2024-25 \$387,773

WASHINGTON COUNTY SCHOOL DISTRICT

Block Grant Programs

	Actual 2023-24	Revised 2024-25	Projected 2025-26	1-Year Increase (Decrease)
Special Population Programs:				
Youth In Custody	1,141,920	1,174,588		(1,174,588)
Adult Education	487,571	517,258		(517,258)
Enhancement for Accelerated	342,007	311,716		(311,716)
Concurrent Enrollment	535,376	641,708		(641,708)
	2,506,874	2,645,270	0	-2,645,270

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



Students at Crimson View Elementary's "Egg Drop Eggstravaganza"

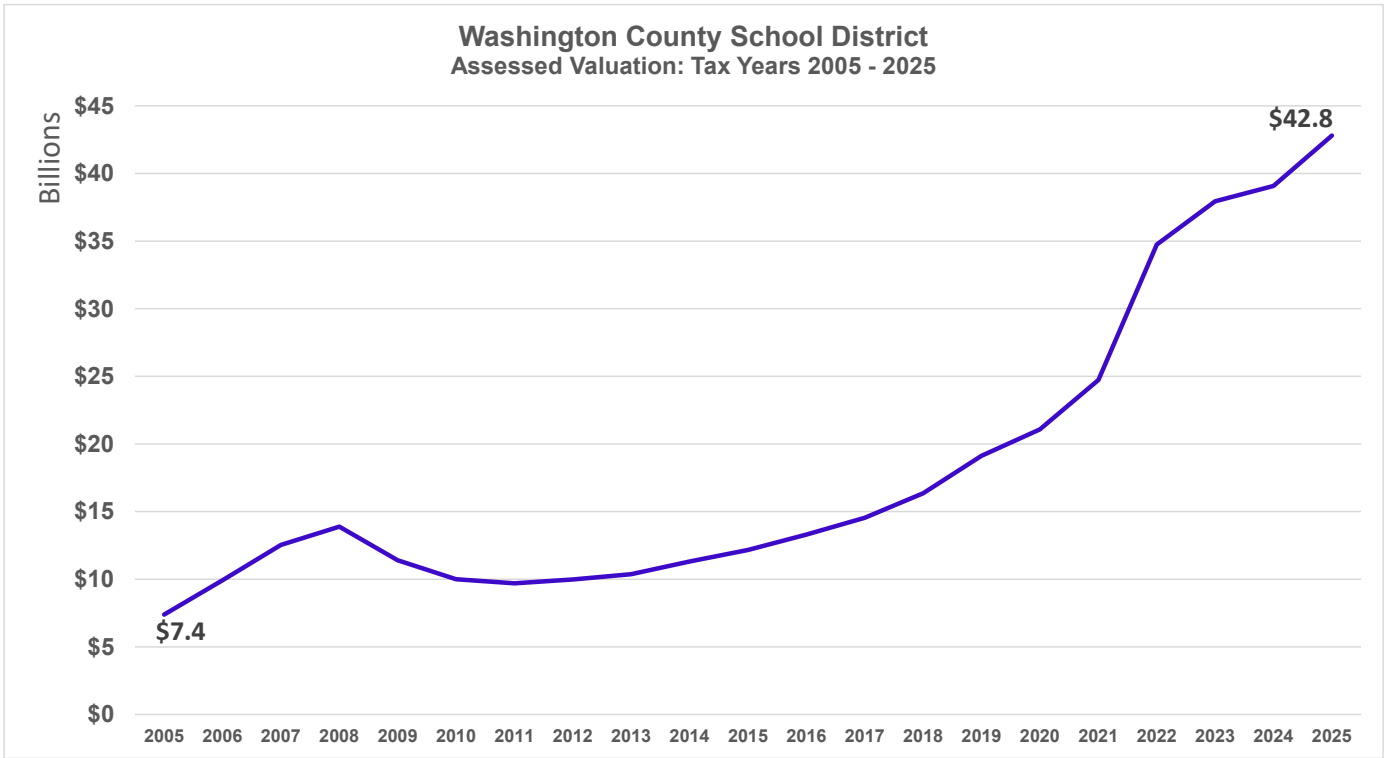
WASHINGTON COUNTY SCHOOL DISTRICT

Assessed Valuation History

Tax Year	Taxable Assessed Valuation	Change From Prior Year	Rate of Growth	Mill Levy Tax Ratio
2015	12,157,023,581	847,862,491	7.50%	0.007495
2016	13,300,572,192	1,143,548,611	9.41%	0.007272
2017	14,545,860,111	1,245,287,919	9.36%	0.006706
2018	16,351,646,614	1,805,786,503	12.41%	0.006664
2019	19,116,986,994	2,765,340,380	16.91%	0.006373
2020	21,074,890,328	1,957,903,334	10.24%	0.006246
2021	24,729,985,227	3,655,094,899	17.34%	0.006047
2022	34,743,751,332	10,013,766,105	40.49%	0.005098
2023	37,944,469,041	3,200,717,709	9.21%	0.004748
2024	39,073,742,389	1,129,273,348	2.98%	0.004825
2025	42,801,081,466	3,727,339,077	9.54%	0.004716



Hurricane Elementary students participating in a PE activity.

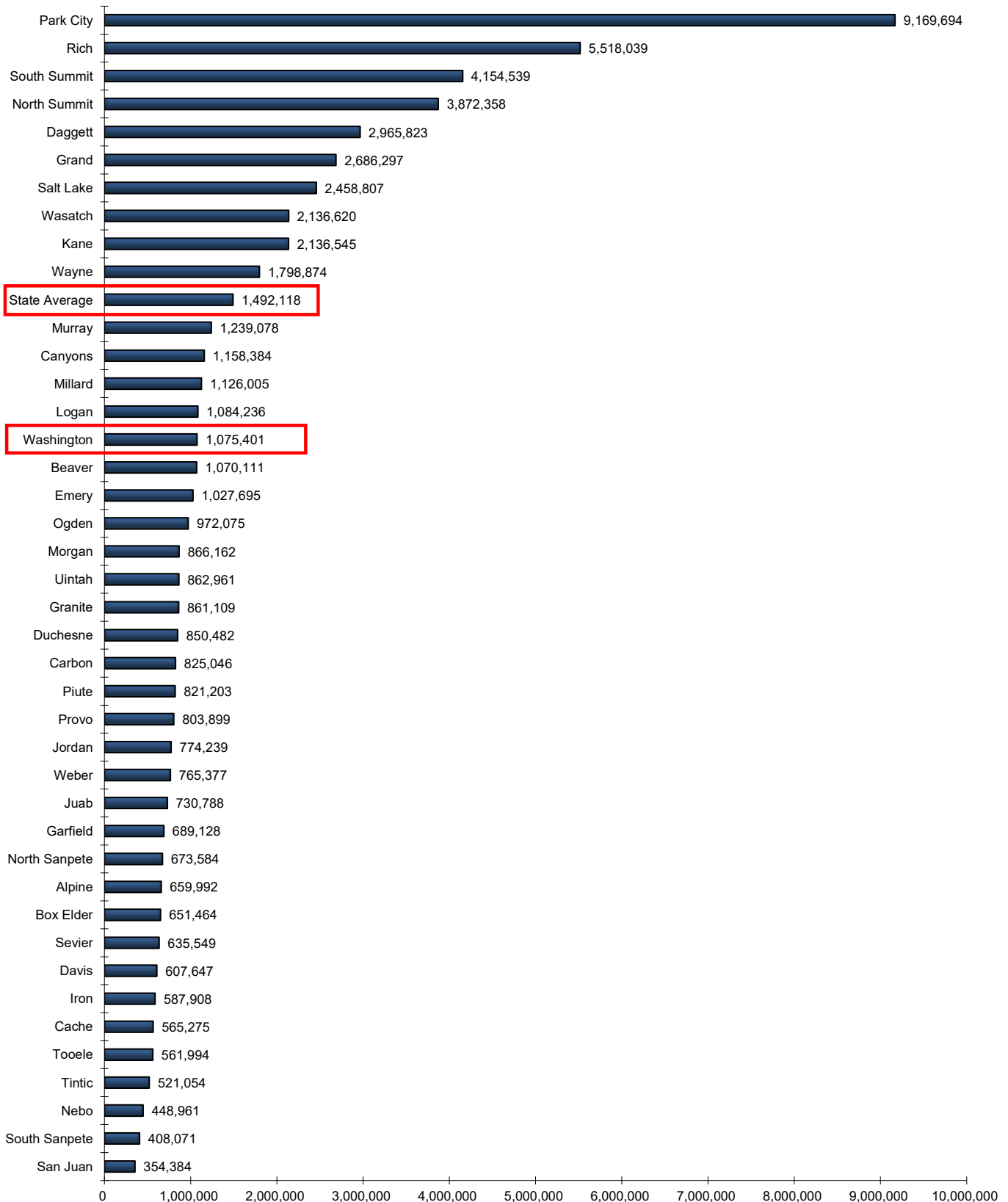


Washington County's assessed valuation has seen a steady increase over the last 20 years. The graph above shows the real estate bubble that began building up in the mid 2000's, and eventually collapsed in the global financial recession of 2008 and 2009. The County's assessed valuation has since rebounded,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



Sandstone Elementary students held a food drive and donated 230 pounds of food to the Utah Food Bank.

Assessed Valuation Per Student 2024



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 2024 tax year.

Government Agency			Property Tax Rate	% of Total
Washington County	General Operations	0.000373		
	Interest and Sinking Fund/Bond	0.000010		
	Library	0.000129		
			0.000512	7.53%
Multi County Assessing & Collecting Levy			0.000015	0.22%
County Assessing & Collecting Levy			0.000230	3.38%
Washington County School District	Basic School Levy	0.001408		
	Capital Local Levy	0.001988		
	Voted Local Levy	0.001094		
	Board Local Levy	0.000302		
	Charter School Levy	0.000033		
			0.004825	71.01%
St George City	General Operations	0.000681		
	Interest and Sinking Fund/Bond	0.000098		
			0.000779	11.46%
Washington County Water Conservancy District			0.000412	6.06%
Southwest Mosquito Abatement & Control District			0.000022	0.32%
			0.006795	100.00%

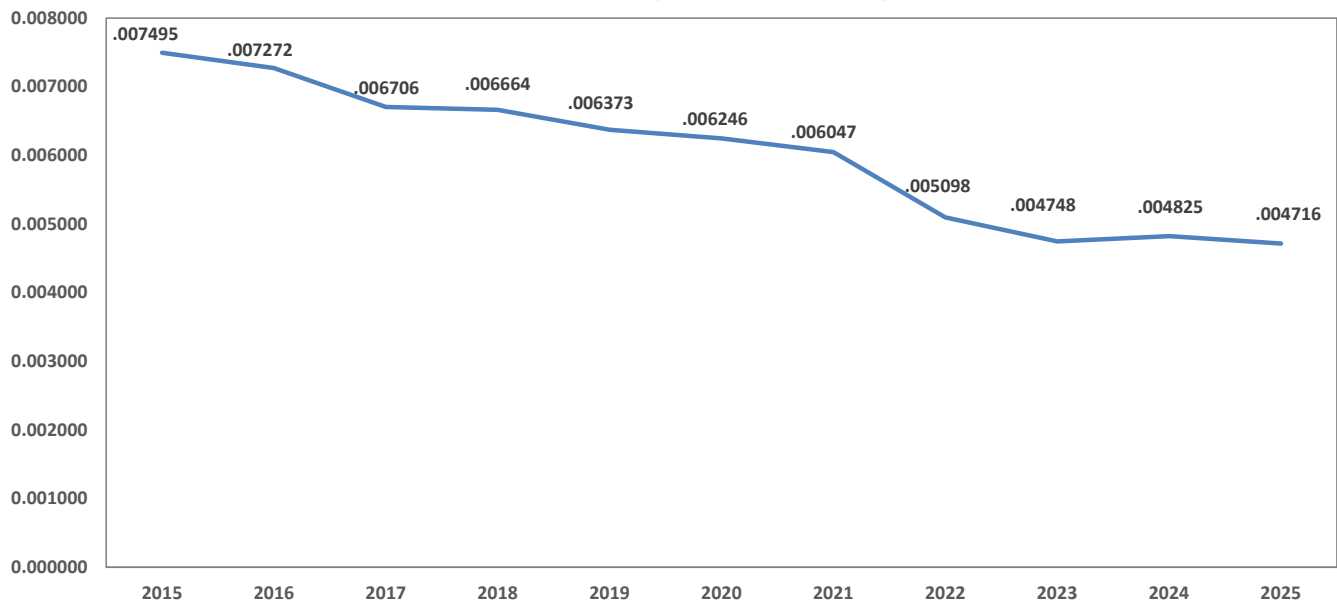
For 2024, property tax rates in Washington County varied between 0.006016 and 0.016923, depending on the location of the property. A list of tax area rates throughout the County can be found on the Washington County Assessor's website.

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

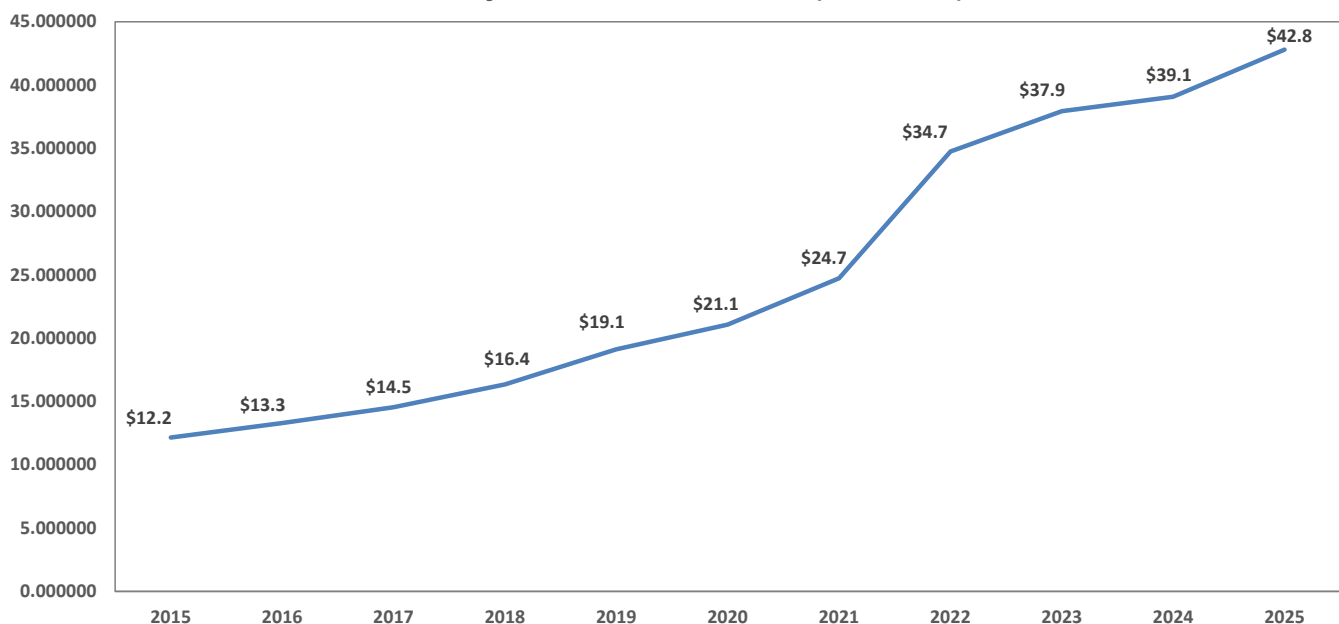
If a school district determines that it needs greater revenues than what the certified tax rate will generate, statutes require that the entity must then go through a process referred to as Truth in Taxation. The Truth in Taxation statutes require an entity to go through a series of steps which include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

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

WCSD Property Tax Rate History



History of Assessed Valuation (in Billions)



WASHINGTON COUNTY SCHOOL DISTRICT

Tax Levies and Rates

Assumptions / Inputs

Taxable Assessed Valuation: \$42,801,081,466

Collection Rate: 94.20%

	Utah Code Reference	Adopted Budget 2025-26		Legal Maximum 2025-26		Difference between Budget & Legal Maximum 2025-26	
		Levy	Revenue	Levy	Revenue	Levy	Revenue
Maintenance And Operation Fund:							
1. Minimum School Program	53F-2-301	0.001408	\$ 56,768,615	0.001408	\$ 56,768,615	0.000000	\$ -
2. Voted Leeway	53F-2-601	0.001061	\$ 42,778,054	0.002000	\$ 80,637,237	0.000939	\$ 37,859,183
3. Board Local Levy & Charter Levy	53F-8-302	0.000319	\$ 12,861,639	0.002500	\$ 100,796,547	0.002181	\$ 87,934,907
Total Maintenance And Operation:		0.002788	\$ 112,408,309	0.005908	\$ 238,202,400	0.003120	\$ 125,794,090
Capital Outlay Fund:	53F-8-303	0.001928	\$ 77,734,297	0.003000	\$ 120,955,856	0.001072	\$ 43,221,559
TOTAL DISTRICT TAX LEVY		0.004716	\$ 190,142,606	0.008908	\$ 359,158,256	0.004192	\$ 169,015,650
Annual taxes based on a market value of \$100,000							
- Primary Residential Tax %		55.0%		55.0%		55.0%	
Assessed Valuation		\$ 55,000		\$ 55,000		\$ 55,000	
Tax Obligation		\$ 259		\$ 490		\$ 231	
- 2nd Homes & Commercial Tax %		100.0%		100.0%		100.0%	
Assessed Valuation		\$ 100,000		\$ 100,000		\$ 100,000	
Tax Obligation		\$ 472		\$ 891		\$ 419	
- State Assessed Property Tax %		100.0%		100.0%		100.0%	
Assessed Valuation		\$ 100,000		\$ 100,000		\$ 100,000	
Tax Obligation		\$ 472		\$ 891		\$ 419	

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	2021-22	2022-23	2023-24	2024-25	2025-26
Maintenance & Operation Fund:						
1. Minimum School Program	53F-2-301	0.001661	0.001652	0.001406	0.001408	0.001408
2. Voted Leeway	53F-2-601	0.001100	0.001100	0.001072	0.001094	0.001061
3. Board Local Levy & Charter Levy	53F-8-302	0.000777	0.000331	0.000322	0.000335	0.000319
Total Maintenance & Operation		0.003538	0.003083	0.002800	0.002837	0.002788
Capital Outlay & Debt Service Funds:						
1. Debt Service	11-14-310	0.002300	0.001856	0.000000	0.000000	0.000000
2. Capital Outlay	53F-8-303	0.000209	0.000159	0.001948	0.001988	0.001928
Total Capital Outlay & Debt Service		0.002509	0.002015	0.001948	0.001988	0.001928
TOTAL DISTRICT LEVY RATIO		0.006047	0.005098	0.004748	0.004825	0.004716

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

Primary Residential	Tax %	55%	55%	55%	55%	55%
	Assessed Valuation	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
	Tax Obligation	\$333	\$280	\$261	\$265	\$259
2nd Homes, Commercial & State	Tax %	100%	100%	100%	100%	100%
	Assessed Valuation	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
	Tax Obligation	\$605	\$510	\$475	\$483	\$472

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	Actual 2024-25	Adopted Budget 2025-26	1-Year Increase / (Decrease)	Adopted Budget 2025-26	Legal Maximum 2025-26	Difference Between Budget & Legal Maximum
Maintenance and Operation Fund							
1. Minimum School Program	53F-2-301	0.001408	0.001408	0.000000	0.001408	0.001408	0.000000
2. Voted Leeway	53F-2-601	0.001094	0.001061	-0.000033	0.001061	0.002000	0.000939
3. Board Local Levy & Charter Levy	53F-8-302	0.000335	0.000319	-0.000016	0.000319	0.002500	0.002181
Total Maintenance and Operation		0.002837	0.002788	-0.000049	0.002788	0.005908	0.003120
Capital Outlay Fund							
	53F-8-303	0.001928	0.001928	0.000000	0.001928	0.003000	0.001072
TOTAL DISTRICT TAX LEVY		0.004765	0.004716	-0.000049	0.004716	0.008908	0.004192
Annual taxes based on a market value of \$100,000							
- Primary Residential Tax %		55%	55%	55%	55%	55%	55%
Assessed Valuation		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation		\$262	\$259	-\$3	\$259	\$490	\$231
- 2nd Homes & Commercial Tax %		100%	100%	100%	100%	100%	100%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$477	\$472	-\$5	\$472	\$891	\$419
- State Assessed PropertyTax %		100%	100%	100%	100%	100%	100%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$477	\$472	-\$5	\$472	\$891	\$419

The Washington County School District's total adopted tax rate for 2025-26 is 0.004716. This is a slightly lower rate than the prior year and will result in a tax obligation of \$259 for primary residential property with an assessed value of \$100,000, and a tax obligation of \$472 for other property with an assessed value of \$100,000.

For 2025-26, the District's maximum tax rate which would be allowable under state law is 0.008908. 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 2015 through 5/10/2025

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
2015	12,157,023,581	0.007495	\$91,116,892	\$85,932,035	94.31%	\$1,518,590	\$87,450,625	95.98%
2016	13,300,572,192	0.007272	\$96,721,761	\$91,330,267	94.43%	\$1,407,644	\$92,737,910	95.88%
2017	14,545,860,111	0.006706	\$97,544,538	\$92,252,222	94.57%	\$1,136,419	\$93,388,641	95.74%
2018	16,351,646,614	0.006664	\$108,967,373	\$101,898,275	93.51%	\$1,623,357	\$103,521,632	95.00%
2019	19,116,986,994	0.006373	\$121,832,558	\$113,837,208	93.44%	\$1,404,557	\$115,241,765	94.59%
2020	21,074,890,328	0.006246	\$131,633,765	\$123,881,622	94.11%	\$1,063,169	\$124,944,792	94.92%
2021	24,729,985,227	0.006047	\$149,542,221	\$142,282,905	95.15%	\$1,043,522	\$143,326,428	95.84%
2022	34,743,751,332	0.005098	\$177,123,644	\$169,232,864	95.55%	\$1,509,183	\$170,742,046	96.40%
2023	37,944,469,041	0.004748	\$180,160,339	\$171,785,412	95.35%	\$1,592,289	\$173,377,701	96.24%
2024	39,073,742,389	0.004825	\$188,530,807	\$178,696,342	94.78%		\$178,696,342	94.78%

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.



Crimson Cliffs High 4A Boys Soccer State Champions 2025

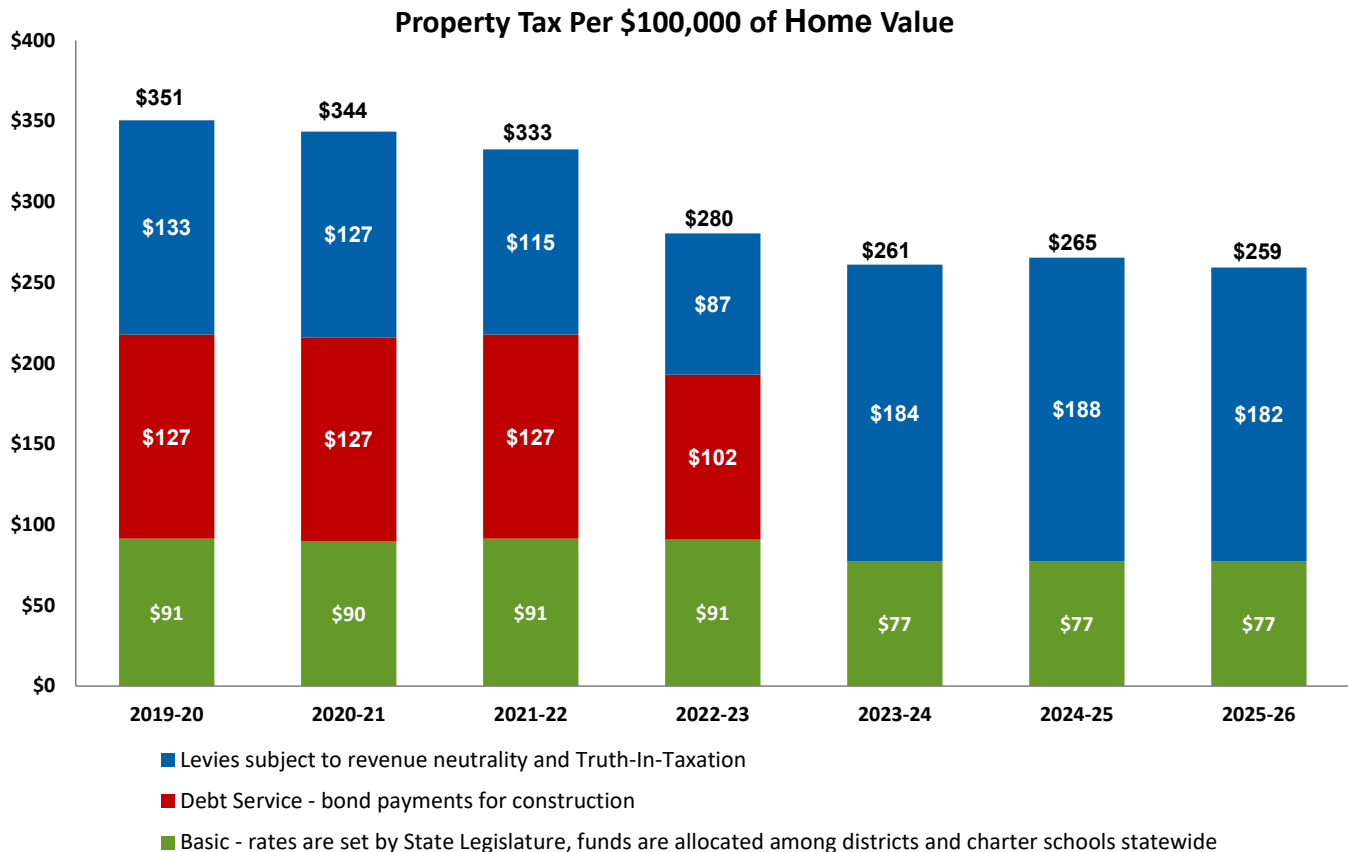
WASHINGTON COUNTY SCHOOL DISTRICT

Impact of Budget on Taxpayers - Fiscal Years 2019-20 through 2025-26

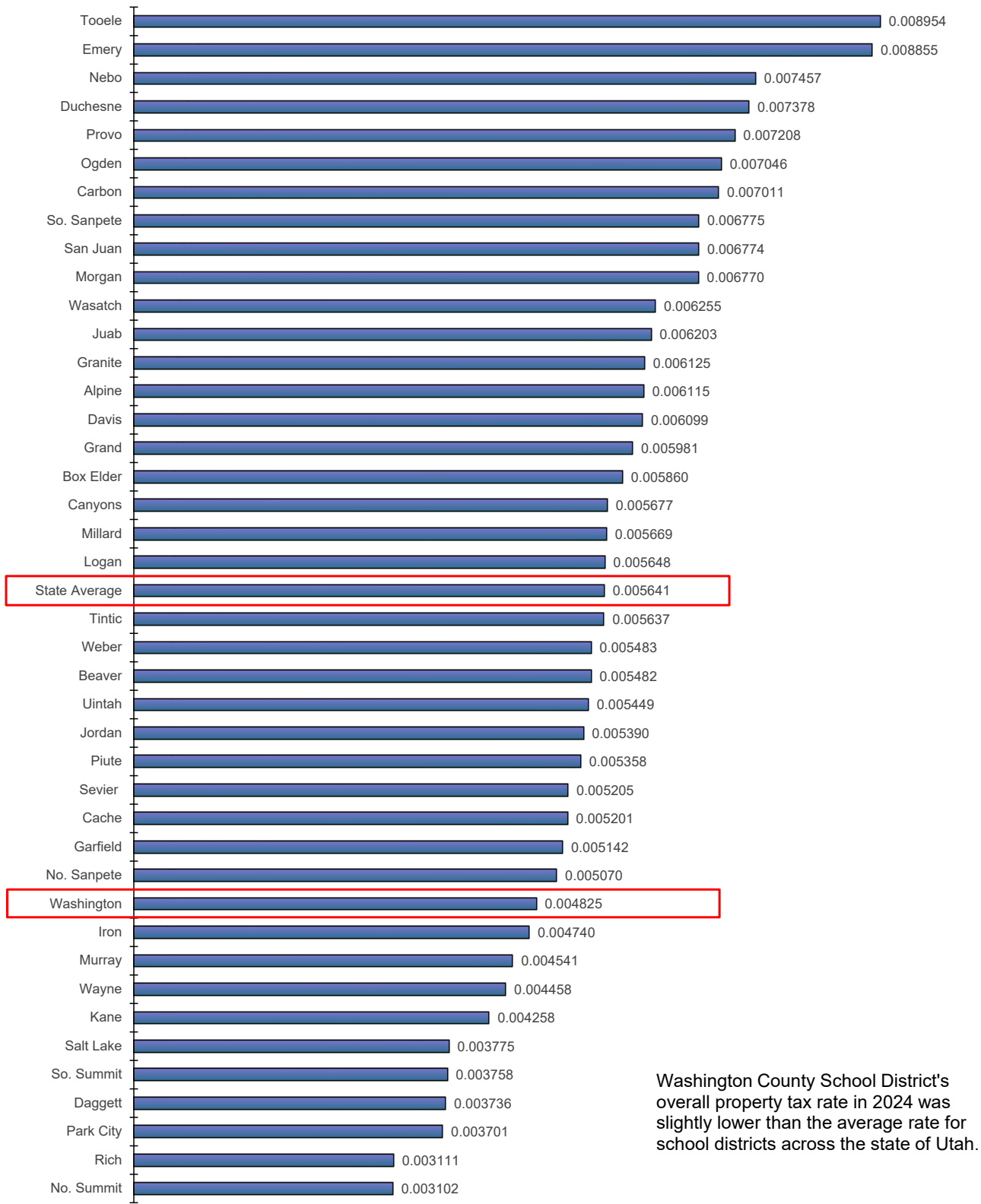
	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Actual 2024-25	Adopted 2025-26
Market Value of a Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of Market Value	55%	55%	55%	55%	55%	55%	55%
Taxable Value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total Property Tax Rate Assessed	0.006373	0.006246	0.006047	0.005098	0.004748	0.004825	0.004716
Property Tax Due	\$351	\$344	\$333	\$280	\$261	\$265	\$259
Property Tax Increase/(Decrease) From Prior Year	(\$16)	(\$7)	(\$11)	(\$52)	(\$19)	\$4	(\$6)

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

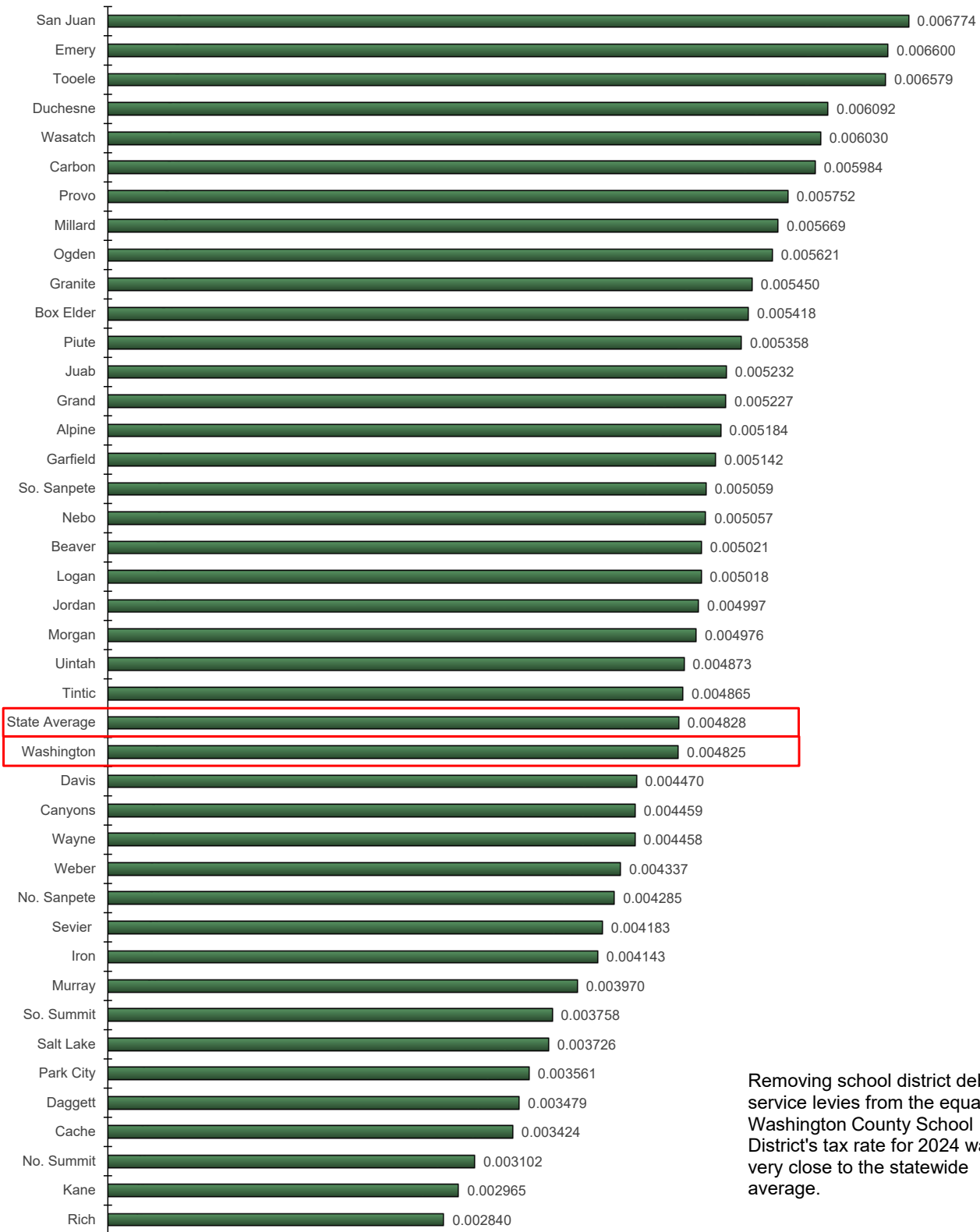
As taxable values increase county-wide, the District is required to reduce tax rates to offset the effect, and keep them at the level which would provide the exact same amount of property tax revenue overall as was charged in the previous year (excluding revenue generated by new growth). As a result,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



Utah School District Property Tax Levies - 2024

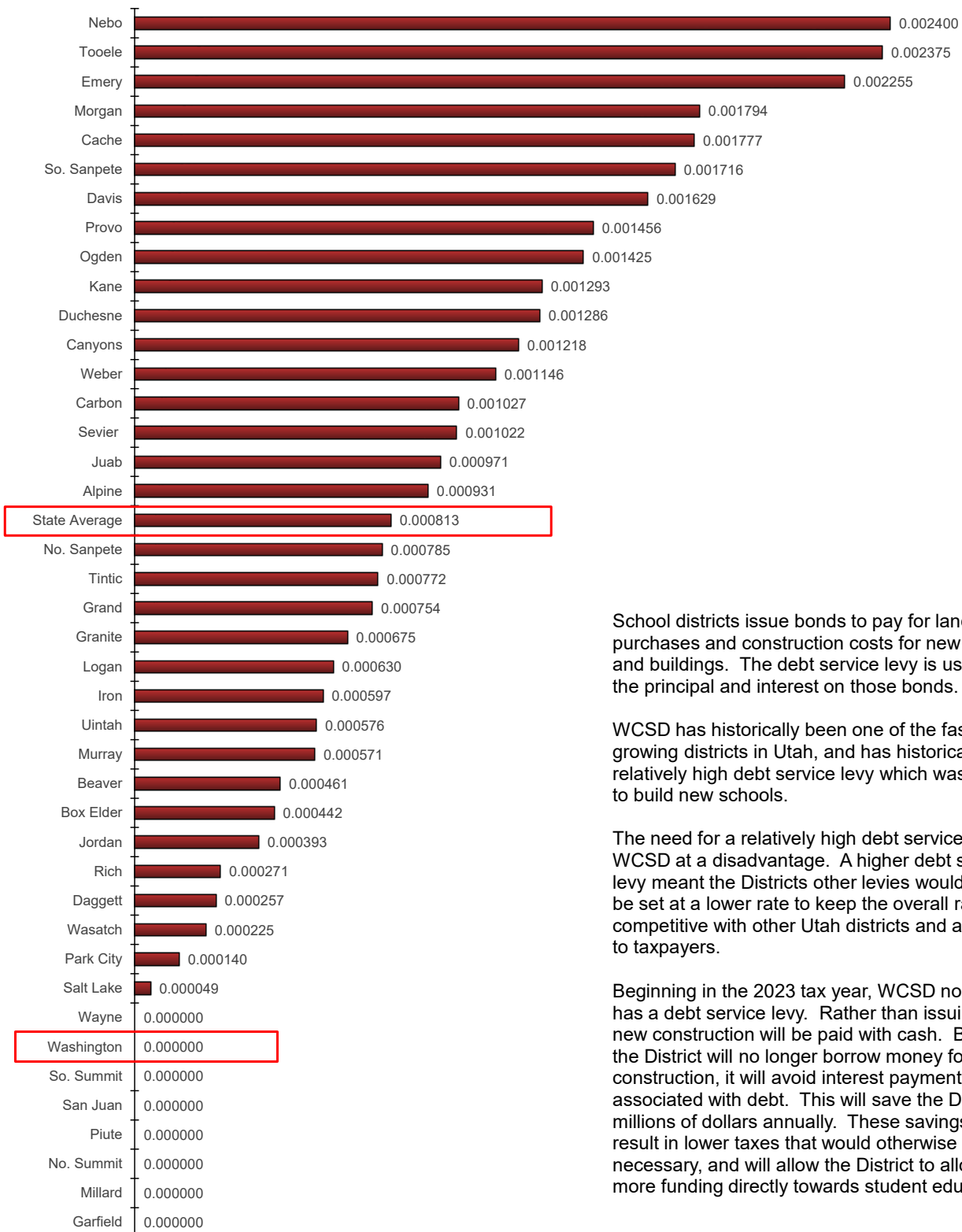


Utah School District Property Tax Levies Without Debt Service - 2024



Removing school district debt service levies from the equation, Washington County School District's tax rate for 2024 was very close to the statewide average.

Utah School District Debt Service Tax Levies - 2024



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

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

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

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

WASHINGTON COUNTY SCHOOL DISTRICT

Student Enrollment - Elementary Schools

School	2021-22	2022-23	2023-24	2024-25	Projected 2025-26
Arrowhead	604	552	519	490	463
Bloomington	626	579	589	553	523
Bloomington Hills	510	494	491	448	416
Coral Canyon	568	565	520	535	519
Coral Cliffs	121	115	115	0	0
Crimson View	577	551	534	520	479
Desert Canyons	417	510	605	670	699
Diamond Valley	351	353	388	386	383
Enterprise	455	462	430	428	396
Heritage	435	442	461	476	471
Horizon	540	540	579	626	640
Hurricane	633	706	722	612	585
LaVerkin	385	381	348	417	424
Legacy	543	565	566	562	591
Little Valley	682	670	622	552	489
Majestic Fields	651	716	713	732	699
Panorama	470	473	452	420	407
Paradise Canyon	493	455	432	439	436
Red Mountain	423	406	427	447	440
Riverside	575	587	603	610	613
Sandstone	480	486	491	489	472
Santa Clara	483	463	458	450	421
South Mesa	537	565	593	595	582
Springdale	50	51	51	35	36
Sunset	499	471	453	455	467
Three Falls	567	592	600	533	488
Washington	422	425	424	441	427
Water Canyon	246	250	250	229	175
Total Elementary	13,343	13,425	13,436	13,150	12,741

Elementary enrollment in WCSD was relatively steady in recent years, until 2024-25, when there was a slight drop in enrollment. We're anticipating another decrease in enrollment for 2025-26. Elementary enrollment for in-person classes is projected to decrease by 409 students, which would represent a year-over-year decrease of approximately 3%.

In recent years, home prices have risen dramatically in Southern Utah, as has the cost of rent. These factors make it more difficult for young families to stay in the area, or move to the community from elsewhere. These factors have contributed to the decreases in birth rates and average household size in Washington County, which leads to fewer incoming kindergarten students each year.

Also, beginning in the 2024-25 school year, Utah implemented the Utah Fits All Scholarship Program, which may be used to reimburse educational expenses such as private school tuition or homeschool expenses. As families opt into the Utah Fits All Scholarship, the District's online program is enrolling fewer students.

WASHINGTON COUNTY SCHOOL DISTRICT

Student Enrollment - Secondary Schools and Other Specialized Schools

School	2021-22	2022-23	2023-24	2024-25	Projected 2025-26
Hurricane Intermediate	760	782	738	722	690
Lava Ridge Intermediate	818	815	761	699	707
Pine View Intermediate	738	734	694	727	835
Sunrise Ridge Intermediate	769	811	835	804	811
Tonaquint Intermediate	725	735	708	653	690
Washington Fields Intermediate	841	830	861	915	925
Crimson Cliffs Middle	983	979	927	933	919
Desert Hills Middle	878	900	880	912	864
Dixie Middle	896	854	848	844	762
Hurricane Middle	836	866	802	785	749
Pine View Middle	827	780	737	703	739
Snow Canyon Middle	936	910	809	799	830
Career Tech High	-	-	504	592	748
Crimson Cliffs High	1,247	1,337	1,388	1,402	1,367
Desert Hills High	1,086	1,211	1,211	1,241	1,228
Dixie High	1,247	1,294	1,215	1,266	1,226
Enterprise High	545	547	562	537	554
Hurricane High	1,146	1,205	1,174	1,188	1,192
Millcreek High	128	160	129	118	153
Pine View High	1,146	1,146	1,136	1,124	1,078
Snow Canyon High	1,232	1,267	1,278	1,327	1,266
Water Canyon High	328	354	340	311	306
Total Secondary	18,112	18,517	18,537	18,602	18,639

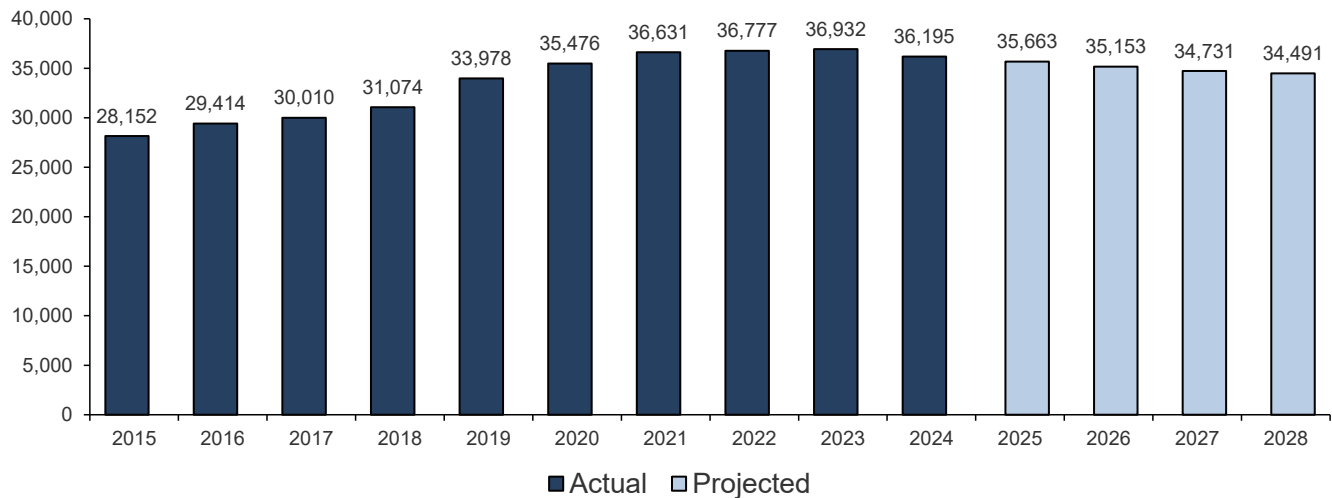
Enrollment in secondary schools has remained relatively constant in recent years, and we're expecting similar enrollment levels for 2025-26. Secondary enrollment for in-person classes is projected to increase by 37 students.

Over the four-year period from the 2021-22 school year through the 2024-25 school year, the enrollment in traditional secondary schools grew by a total of 490 students, which represents a 2.7% increase.

Utah Online	5,101	4,759	4,867	4,330	4,167
Post High	75	76	92	113	116
Total Other Specialized	5,176	4,835	4,959	4,443	4,283

Total - All Schools	36,631	36,777	36,932	36,195	35,663
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Washington County School District Student Enrollment as of October 1st: Historical and Projected



Sunrise Ridge Intermediate Choir

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

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

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

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

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

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

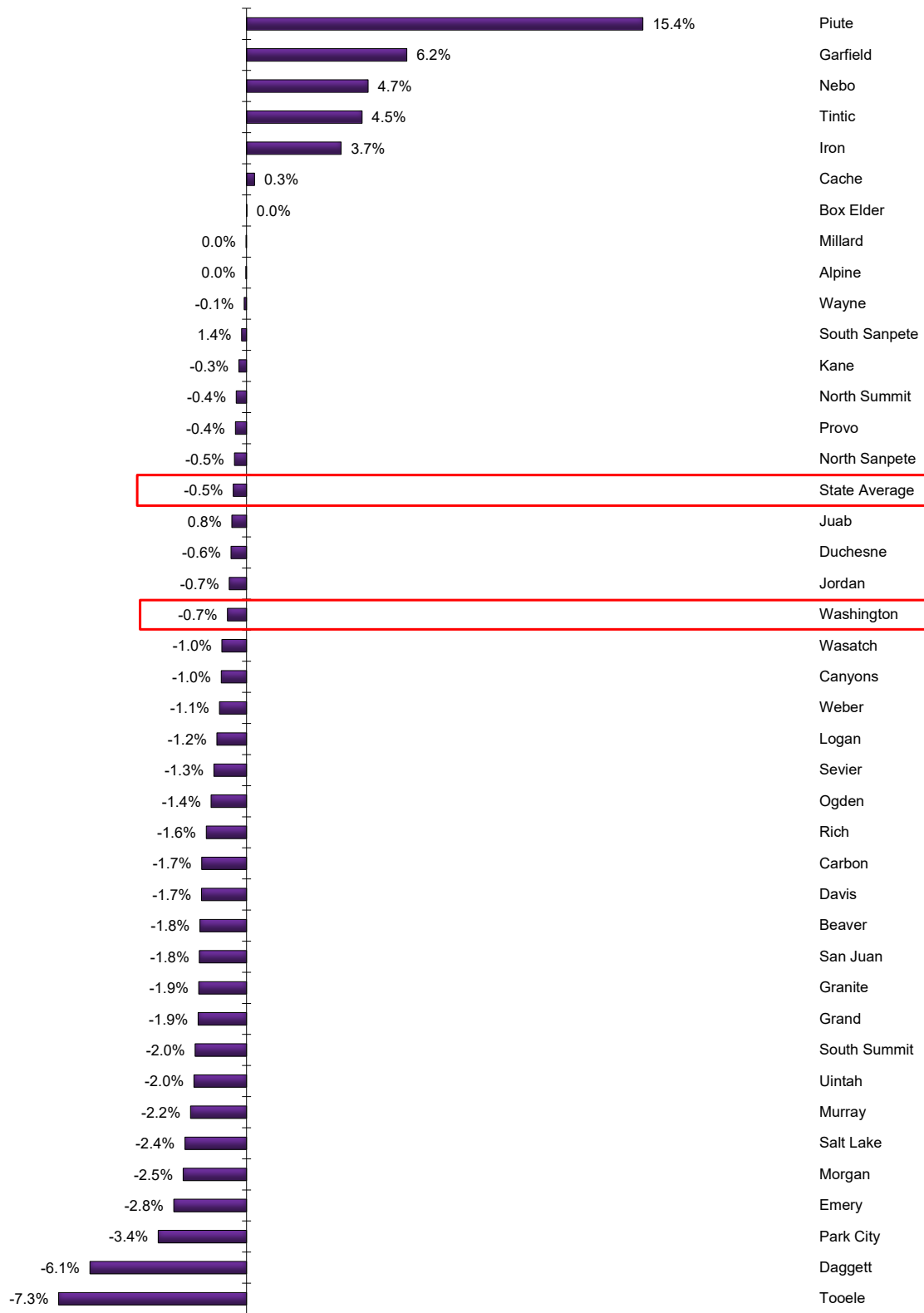
Enrollment by Grade

Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	(Est.) 2025-26	(Est.) 2026-27	(Est.) 2027-28	(Est.) 2028-29
Kindergarten	2,074	2,043	1,979	2,113	2,339	2,343	2,459	2,427	2,295	2,167	2,119	2,119	2,119	2,119
1st	2,086	2,212	2,138	2,112	2,479	2,570	2,607	2,636	2,625	2,335	2,150	2,161	2,161	2,161
2nd	2,252	2,198	2,276	2,275	2,401	2,563	2,710	2,670	2,742	2,561	2,362	2,193	2,204	2,204
3rd	2,222	2,394	2,262	2,350	2,607	2,526	2,703	2,755	2,717	2,644	2,565	2,409	2,237	2,248
4th	2,216	2,368	2,482	2,396	2,642	2,759	2,646	2,692	2,803	2,674	2,627	2,616	2,457	2,282
5th	2,100	2,324	2,480	2,563	2,675	2,767	2,876	2,676	2,771	2,783	2,682	2,680	2,668	2,506
6th	2,199	2,228	2,447	2,602	2,934	2,862	2,884	2,887	2,779	2,735	2,776	2,736	2,734	2,721
Total Elementary	15,149	15,767	16,064	16,411	18,077	18,390	18,885	18,743	18,732	17,899	17,281	16,914	16,580	16,241
7th	2,174	2,359	2,343	2,634	2,919	3,048	3,024	2,977	2,885	2,690	2,745	2,832	2,791	2,789
8th	2,305	2,411	2,513	2,541	2,949	3,150	3,260	3,130	3,133	3,017	2,840	2,910	3,002	2,958
9th	2,175	2,356	2,436	2,502	2,584	2,856	3,041	3,055	3,015	2,998	3,096	3,010	3,085	3,182
10th	2,176	2,190	2,292	2,436	2,582	2,695	2,964	3,068	3,108	3,131	3,059	3,118	3,031	3,107
11th	2,155	2,185	2,215	2,298	2,495	2,669	2,760	3,048	3,101	3,296	3,266	3,080	3,140	3,052
12th	2,018	2,146	2,147	2,252	2,372	2,668	2,697	2,756	2,958	3,164	3,376	3,289	3,102	3,162
Total Secondary	13,003	13,647	13,946	14,663	15,901	17,086	17,746	18,034	18,200	18,296	18,382	18,239	18,151	18,250
Total WCSD Enrollment	28,152	29,414	30,010	31,074	33,978	35,476	36,631	36,777	36,932	36,195	35,663	35,153	34,731	34,491
Year-Over-Year Change	3.81%	4.48%	2.03%	3.55%	9.35%	4.41%	3.26%	0.40%	0.42%	-2.00%	-1.47%	-1.43%	-1.20%	-0.69%
Total State Enrollment	633,398	644,476	652,347	659,438	667,403	666,609	675,247	675,660	676,608	667,789	661,003	638,416	631,290	623,932
WCSD as a % of State	4.44%	4.56%	4.60%	4.71%	5.09%	5.32%	5.42%	5.44%	5.46%	5.42%	5.40%	5.51%	5.50%	5.53%

Figures through 2024-25 represent actual October 1st enrollment counts. District enrollment forecasts are determined by graduating the student to the next grade and accounting for population increases due to in-migration and new construction.

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

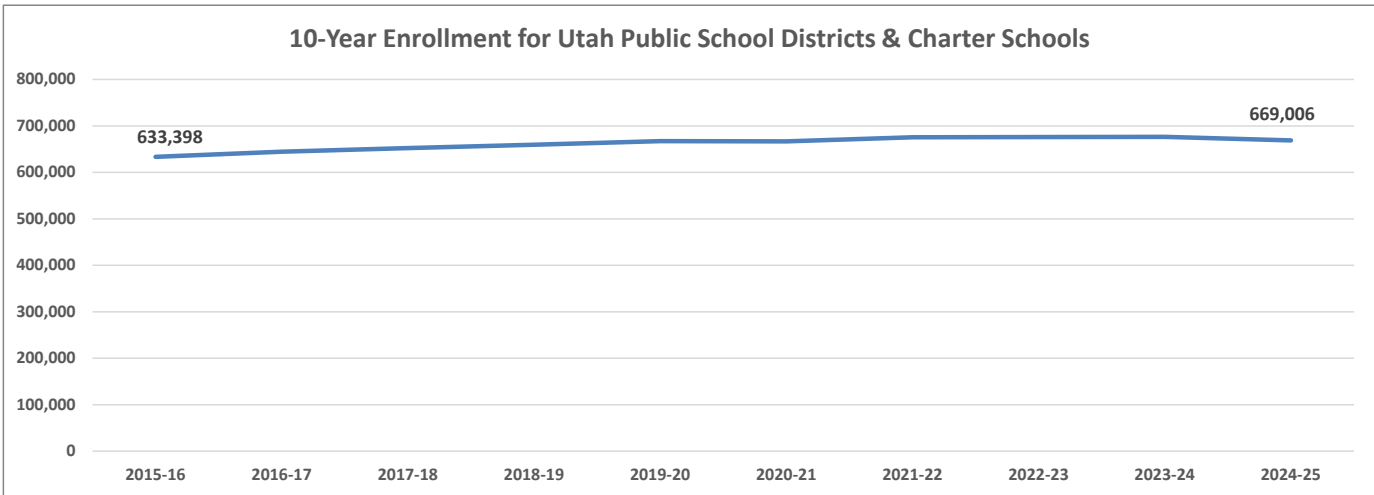
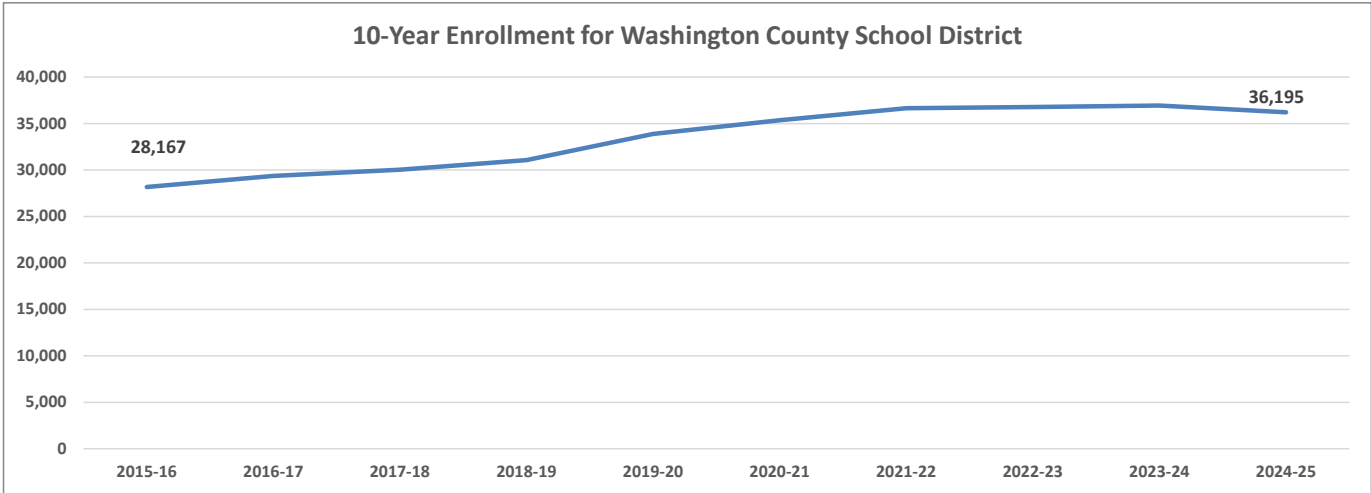
Utah School Districts 4-Year Average Annual Enrollment Growth Rate FY2022 - FY2025



Over the past decade, Washington County School District's enrollment grew from 28,167 students to 36,195 students. The additional 8,028 students represent a 28.5% enrollment increase over the 10-year period.

Over the same time frame, the total enrollment for all public school districts and charter schools in Utah grew from 633,398 students to 669,006 students. This represents a 5.6% increase statewide over the 10-year period.

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



Staffing Overview

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

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

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

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

For the upcoming 2025-26 school year, the District will employ 3,976 individuals, combining for a total of 3,357.5 FTEs.

2025-26 Employee Overview

Employee Type	Number of Employees	Number of FTEs
Administrators	104	104.0
Certified Full-Time	1,803	1,837.7
Certified Part-Time	115	46.3
Classified Full-Time	644	624.2
Classified Part-Time	1,310	745.3
	3,976	3,357.5

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

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

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

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

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

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

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

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

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

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

Certified Staffing - Elementary Schools

	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	1-Year Increase (Decrease)
Arrowhead	31.6	31.0	30.7	27.3	25.7	(1.6)
Bloomington	29.1	29.6	29.9	31.3	27.7	(3.6)
Bloomington Hills	28.0	25.5	26.2	27.5	23.5	(4.0)
Coral Canyon	28.5	28.5	29.4	29.5	29.5	0.0
Coral Cliffs	6.7	7.2	7.3	0.0	0.0	0.0
Crimson View	26.0	25.5	27.9	26.0	25.0	(1.0)
Desert Canyons	15.5	22.7	27.5	31.3	36.4	5.1
Diamond Valley	17.5	18.9	20.1	20.0	20.0	0.0
Enterprise	20.6	23.3	22.7	21.5	20.9	(0.6)
Heritage	28.2	26.4	25.7	26.9	26.3	(0.6)
Horizon	27.8	28.1	29.3	29.5	32.0	2.5
Hurricane	32.0	36.1	41.7	37.1	34.0	(3.1)
LaVerkin	19.0	22.1	20.1	24.0	24.0	0.0
Legacy	31.4	32.2	35.3	35.3	34.4	(0.9)
Little Valley	33.5	32.6	32.9	30.0	26.5	(3.5)
Majestic Fields	28.1	30.1	34.8	35.5	34.5	(1.0)
Panorama	27.6	27.1	27.3	26.0	24.5	(1.5)
Paradise Canyon	30.5	32.1	28.1	26.9	26.8	(0.1)
Red Mountain	23.8	25.6	26.1	26.8	24.7	(2.1)
Riverside	30.0	29.5	32.7	30.0	31.5	1.5
Sandstone	28.5	29.8	30.8	28.1	29.9	1.8
Santa Clara	24.3	22.5	24.3	24.0	21.5	(2.5)
South Mesa	23.1	27.5	27.8	29.5	26.1	(3.4)
Springdale	2.5	2.1	2.8	2.8	2.2	(0.6)
Sunset	28.9	29.6	28.0	25.6	28.7	3.1
Three Falls	26.0	28.3	30.9	28.3	24.0	(4.3)
Washington	26.0	26.6	25.9	25.0	24.0	(1.0)
Water Canyon	16.0	14.0	15.7	15.5	14.0	(1.5)
Elementary School Teachers	690.7	714.5	741.9	721.2	698.3	(22.9)

Certified Staffing - Secondary Schools & Other

	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	1-Year Increase (Decrease)
Hurricane Intermediate	32.6	33.7	35.3	34.1	31.9	(2.2)
Lava Ridge Intermediate	40.7	40.6	38.2	34.6	32.9	(1.7)
Pine View Intermediate	35.3	35.3	32.7	34.0	35.5	1.5
Sunrise Ridge Intermediate	32.8	35.1	36.8	36.0	36.1	0.1
Tonaquint Intermediate	34.9	34.8	34.6	31.7	31.9	0.2
Washington Fields Intermediate	36.9	36.8	37.0	38.8	41.1	2.3
Crimson Cliffs Middle	42.8	43.5	39.1	38.5	39.0	0.5
Desert Hills Middle	35.0	38.8	37.1	38.3	37.5	(0.8)
Dixie Middle	37.3	35.4	34.1	33.9	32.8	(1.1)
Hurricane Middle	34.4	35.4	35.6	33.9	33.5	(0.4)
Pine View Middle	36.2	37.8	34.6	32.5	32.3	(0.2)
Snow Canyon Middle	39.0	40.3	36.0	34.7	33.4	(1.3)
Career Tech High	0.0	0.0	27.8	36.7	37.8	1.1
Crimson Cliffs High	50.8	55.2	57.2	53.2	51.4	(1.8)
Desert Hills High	40.6	47.2	48.6	47.9	46.6	(1.3)
Dixie High	56.0	61.6	56.7	55.7	52.2	(3.5)
Enterprise High	29.9	29.4	30.1	29.7	29.9	0.2
Hurricane High	45.2	49.3	51.1	47.3	47.4	0.1
Millcreek High	16.8	19.6	16.1	16.0	15.7	(0.3)
Pine View High	56.6	55.9	54.6	53.3	49.3	(4.0)
Snow Canyon High	55.0	56.5	55.1	57.6	53.6	(4.0)
Water Canyon	19.5	19.0	19.9	20.3	20.1	(0.2)
Secondary School Teachers	808.3	841.2	848.3	838.7	821.9	(16.8)
Detention Center	3.0	3.4	4.0	4.0	4.0	0.0
Utah Online	71.1	73.8	69.0	96.1	109.6	13.5
Counselors	84.6	88.1	92.9	93.8	93.5	(0.3)
Media	20.0	20.0	21.0	21.0	21.2	0.2
Preschool	23.9	23.4	24.0	24.0	24.0	0.0
Adult Education - SW High	4.6	4.6	5.8	7.2	5.6	(1.6)
District Wide - Special Education	75.2	84.9	86.9	83.7	74.9	(8.8)
District Wide - Other	14.2	16.0	14.7	12.7	10.0	(2.7)
Certified - Other	296.6	314.2	318.3	342.5	342.8	0.3

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

Classified & Administrative Staffing

	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	1-Year Increase (Decrease)
Principals & Assistant Principals	76.5	79.0	78.0	78.0	78.0	0.0
Teacher Aides - Special Ed.	259.8	279.0	279.3	284.8	278.8	(6.0)
Teacher Aides - Other	261.0	299.4	289.5	303.7	320.3	16.6
Media Assistants	44.0	44.7	46.1	44.7	43.2	(1.5)
Professional & Secretarial Staff	202.3	203.1	211.8	215.9	219.0	3.1
Custodial	187.1	187.0	190.6	191.1	192.2	1.1
Maintenance & Grounds	43.0	40.0	39.0	40.0	40.0	0.0
Transportation	69.8	74.1	65.4	72.0	69.7	(2.3)
Food Services & Warehouse	134.4	135.5	134.8	137.7	140.2	2.5
Health Services	26.2	33.6	34.0	31.7	29.1	(2.6)
Technology Support	34.6	34.6	36.9	37.2	38.0	0.8
Program / Dept. Coordinators	21.5	19.0	21.0	21.0	21.0	0.0
District Administrators	22.0	23.0	25.0	25.0	25.0	0.0
Classified & Admin	1,382.2	1,452.0	1,451.4	1,482.8	1,494.5	11.7

For the four-year period from 2021-22 to 2023-24, the District's staff grew by a total of 207.4 FTE's (a 6.5% increase).

Heading into the 2025-26 school year, we're anticipating 27.7 fewer FTEs than in 2024-25. This represents a decrease of 0.8%, compared to a projected decrease of 1.47% in student enrollment year over year.

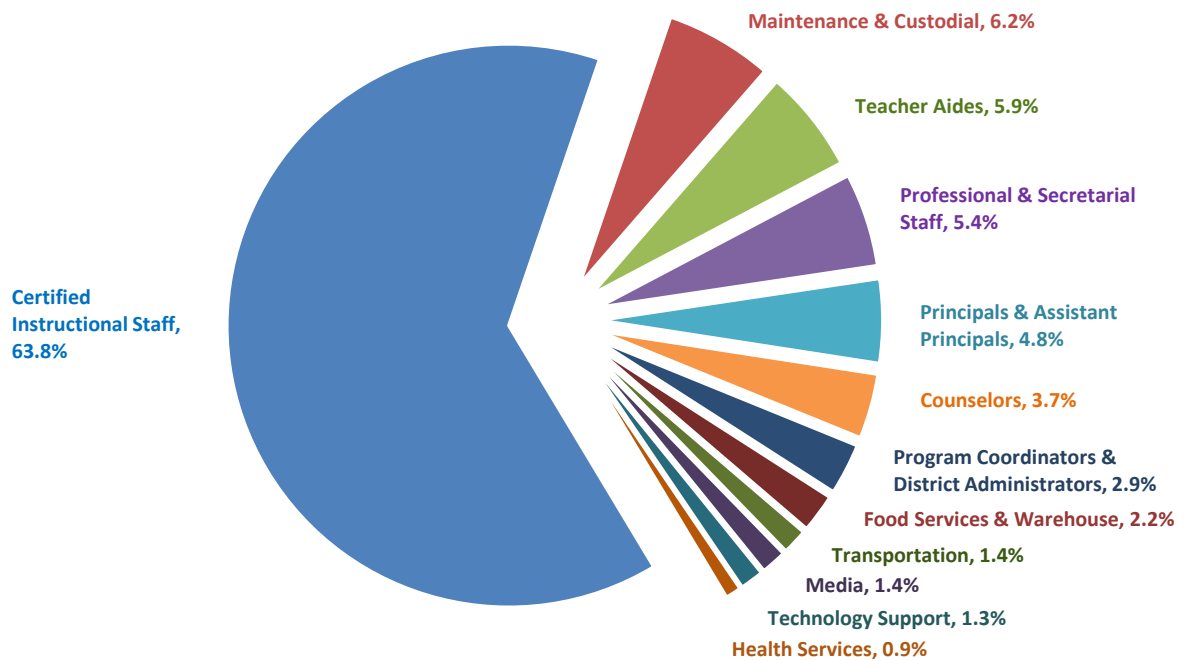
All Positions

	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	FTE 2025-26	1-Year Increase (Decrease)
Elementary School Teachers	690.7	714.5	741.9	721.2	698.3	(22.9)
Secondary School Teachers	808.3	841.2	848.3	838.7	821.9	(16.8)
Certified - Other	296.6	314.2	318.3	342.5	342.8	0.3
Classified & Administrative	1382.2	1452.0	1451.4	1482.8	1494.5	11.7
All FTEs District-Wide	3,177.8	3,321.9	3,359.9	3,385.2	3,357.5	(27.7)

Employee Category	2025-26 Budget
Certified Instructional Staff	211,578,447
Maintenance & Custodial	20,418,732
Teacher Aides	19,517,042
Professional & Secretarial Staff	17,745,578
Principals & Assistant Principals	15,927,243
Counselors	12,308,019
Program Coordinators & District Administrators	9,695,944
Food Services & Warehouse	7,276,011
Transportation	4,792,012
Media Coordinators & Media Assistants	4,798,517
Technology Support	4,431,214
Health Services	2,926,962
Total	\$331,415,721

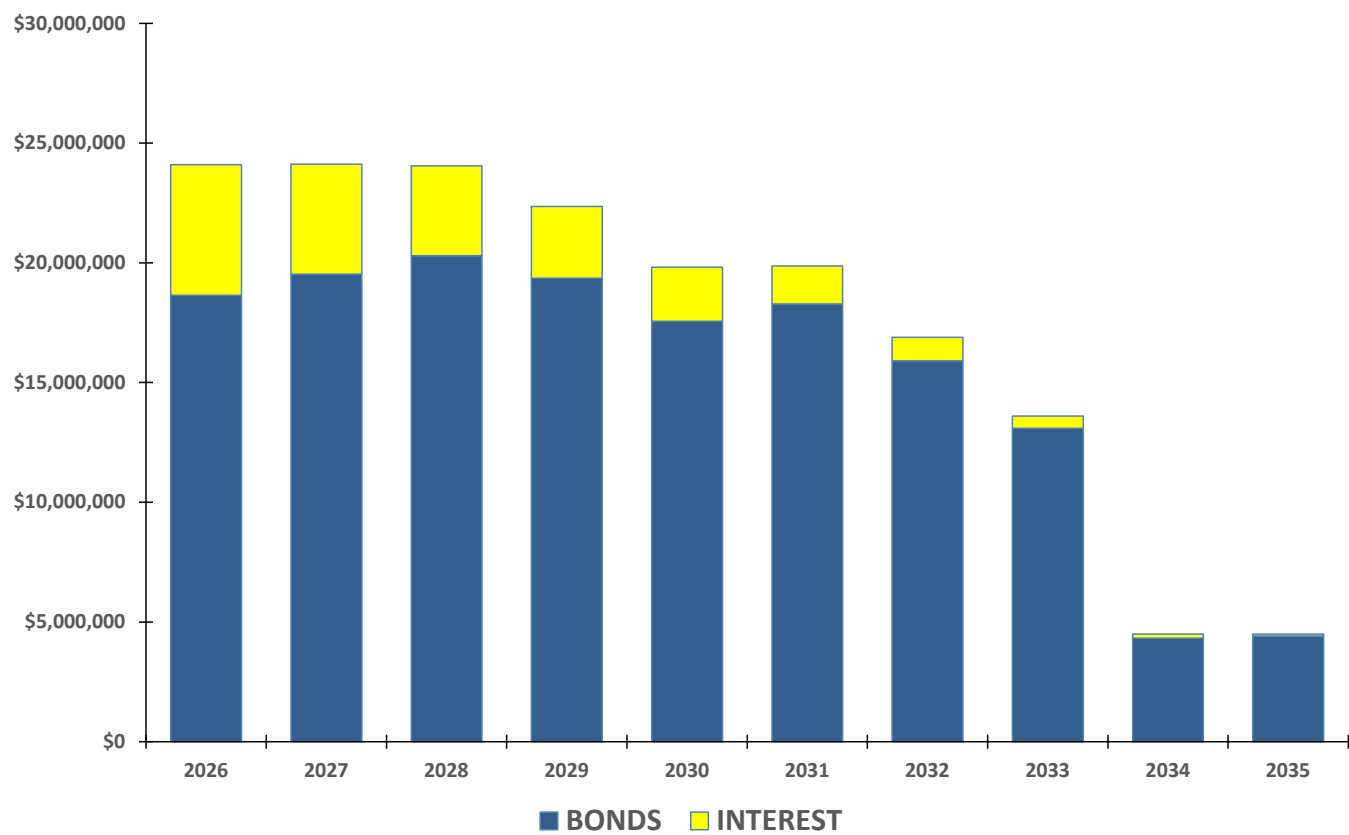
2025-26 Financial Impact of Full Time Equivalents (FTEs)

Contract Employees Only



Bond Information

Washington County School District
Debt Service Requirements 2026-2035



WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year)

As of June 30, 2024

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	Total
Series 2013	Principal	1,575,000	1,640,000	1,700,000							4,915,000
\$38,880,000	Interest	196,600	133,600	68,000							398,200
Series 2014	Principal	2,300,000	2,375,000	2,435,000	2,525,000						9,635,000
\$47,465,000	Interest	313,850	244,850	173,600	88,375						820,675
Series 2016	Principal	2,500,000	2,630,000	2,710,000	2,790,000	2,950,000					16,450,000
\$59,050,000	Interest	529,350	404,350	325,450	244,150	88,500					1,759,225
Series 2016B	Principal	2,415,000	2,535,000	2,635,000	2,740,000	2,880,000	3,175,000				19,400,000
\$54,275,000	Interest	886,550	765,800	664,400	559,000	422,000	127,000				3,702,750
Series 2017	Principal	4,185,000	4,400,000	4,570,000	4,750,000	5,150,000	5,350,000	5,500,000			38,855,000
\$65,000,000	Interest	1,224,175	1,014,925	794,925	692,100	585,225	317,475	165,000			5,250,350
Series 2018	Principal	1,270,000	1,335,000	1,400,000	1,465,000	1,575,000	1,625,000	1,690,000			11,880,000
\$27,830,000	Interest	510,928	447,428	380,678	310,678	161,428	110,240	56,615			2,215,423
Series 2019	Principal	1,355,000	1,420,000	1,495,000	1,570,000	1,710,000	1,780,000	1,820,000	1,865,000	1,910,000	16,570,000
\$42,315,000	Interest	599,142	531,392	460,392	385,642	241,342	172,942	132,892	90,122	45,363	2,966,371
Series 2020	Principal	1,855,000	1,950,000	2,045,000	2,150,000	2,370,000	2,395,000	2,425,000	2,460,000	2,500,000	22,405,000
\$49,995,000	Interest	683,250	590,500	493,000	390,750	170,500	143,838	113,900	77,525	40,625	2,987,138
Series 2022	Principal	1,185,000	1,245,000	1,305,000	1,370,000	1,510,000	1,585,000	1,650,000			11,290,000
\$33,090,000	Interest	515,650	456,400	394,150	328,900	188,400	112,900	49,500			2,306,300
Total		24,099,495	24,119,245	24,049,595	22,359,595	19,822,870	16,894,395	13,602,907	4,492,647	4,495,988	173,806,432
Total Principal		18,640,000	19,530,000	20,295,000	19,360,000	17,560,000	15,910,000	13,085,000	4,325,000	4,410,000	151,400,000
Total Interest		5,459,495	4,589,245	3,754,595	2,999,595	2,262,870	984,395	517,907	167,647	85,988	22,406,432
Total		24,099,495	24,119,245	24,049,595	22,359,595	19,822,870	16,894,395	13,602,907	4,492,647	4,495,988	173,806,432

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.

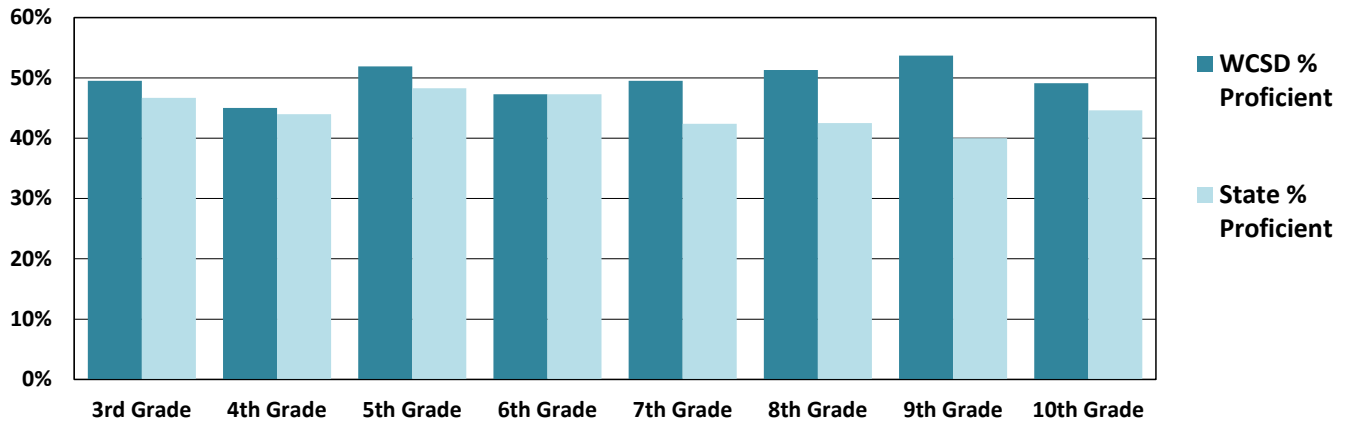
The Utah State Board of Education (USBE) uses data to analyze student performance and inform educational improvements at the policy, state board, and classroom level. USBE allows the public to access education-related data at:

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

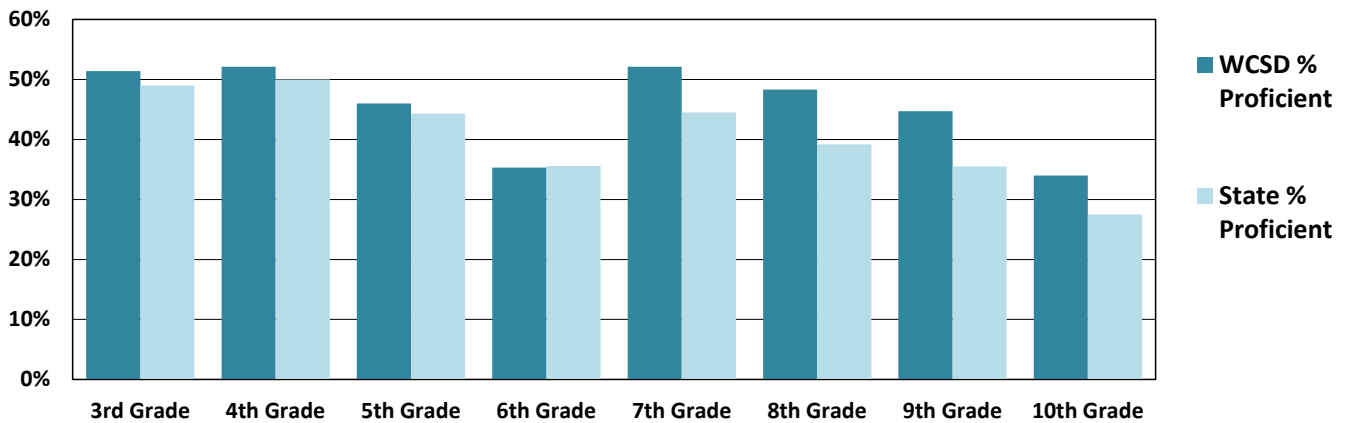
In March 2020 schools state-wide were closed due to the COVID-19 pandemic, and in April 2020 the Utah Legislature passed S.B. 3005 which waived public education assessment requirements for the 2019-20 school year. As a result, standardized test data is unavailable for 2019-20.

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.

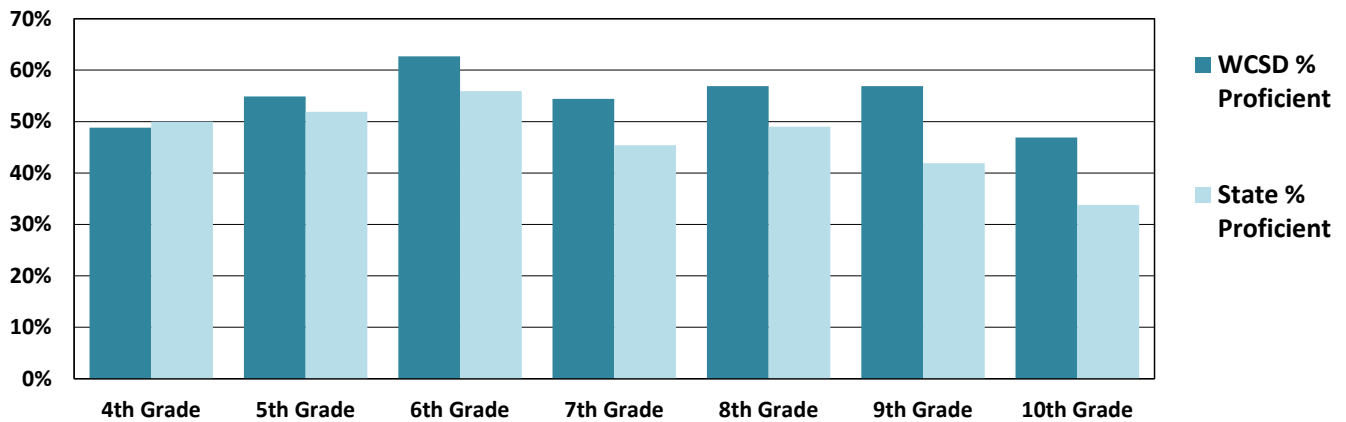
2023-24 RISE / Aspire Plus Language Arts Proficiency



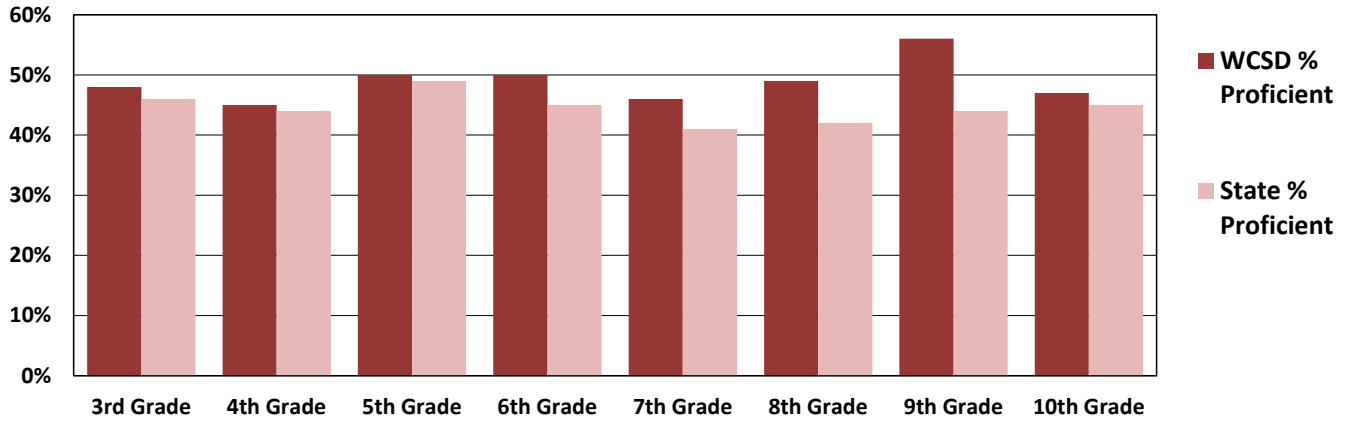
2023-24 RISE / Aspire Plus Math Percent Proficiency



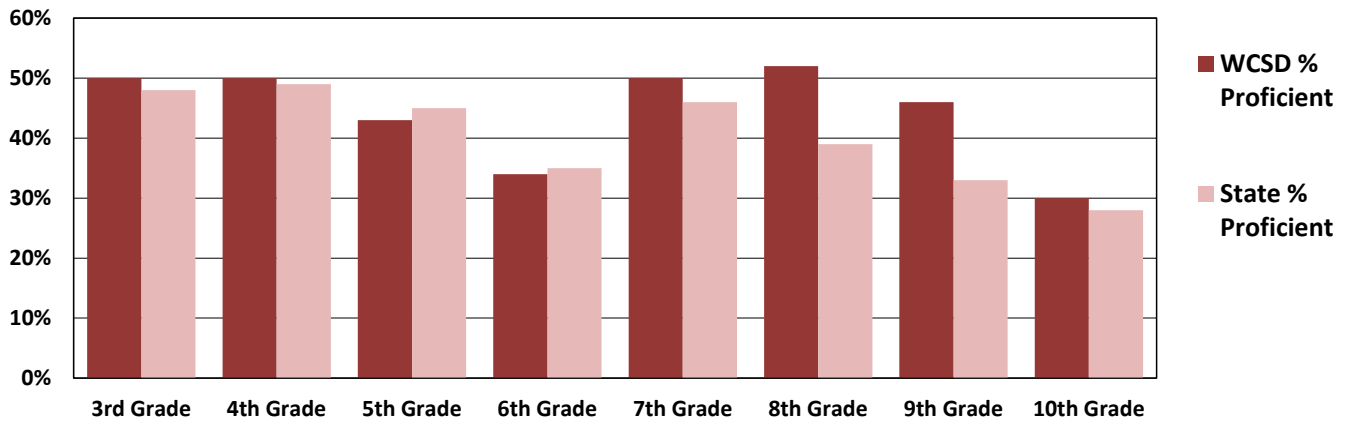
2023-24 RISE / Aspire Plus Science Proficiency



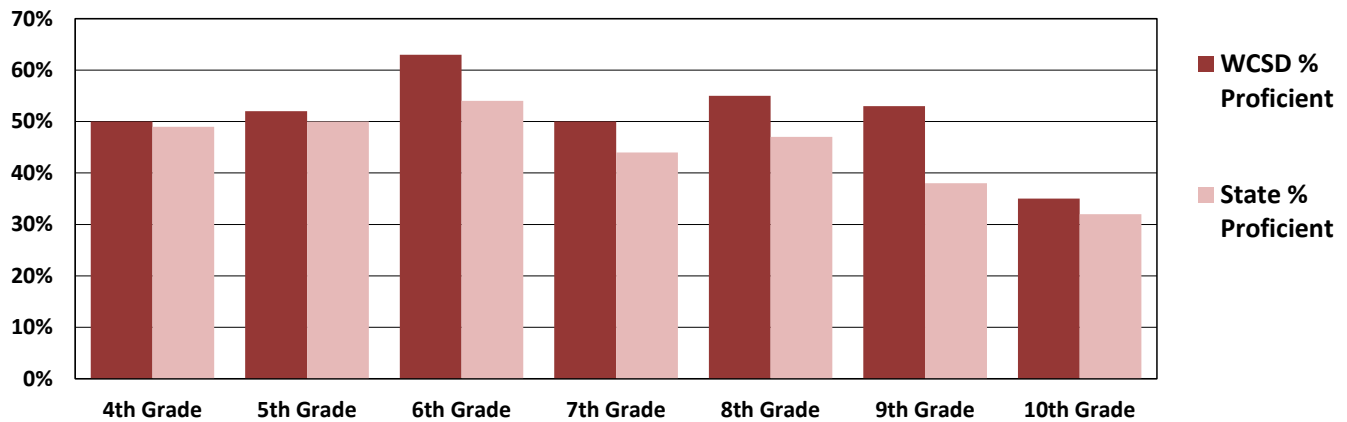
2022-23 RISE / Aspire Plus Language Arts Proficiency



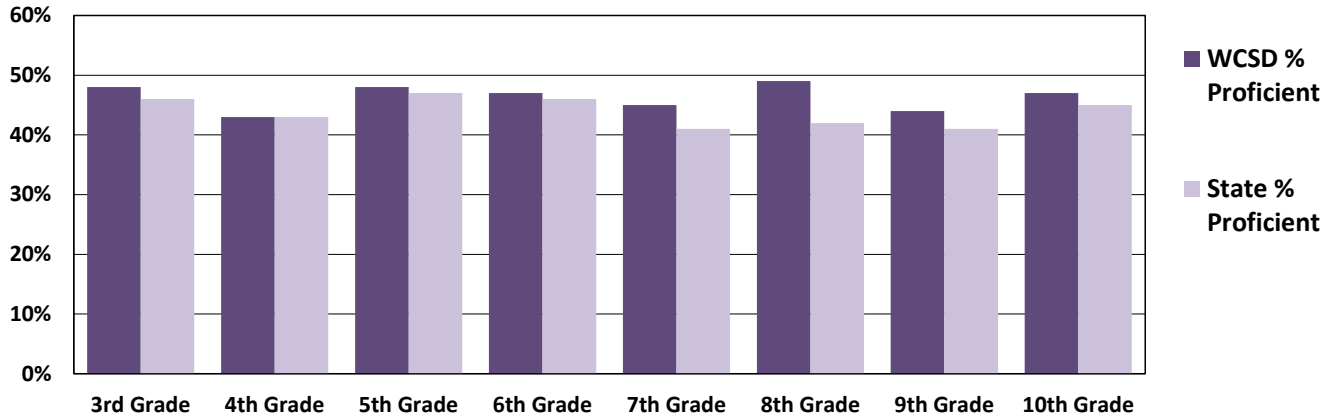
2022-23 RISE / Aspire Plus Math Proficiency



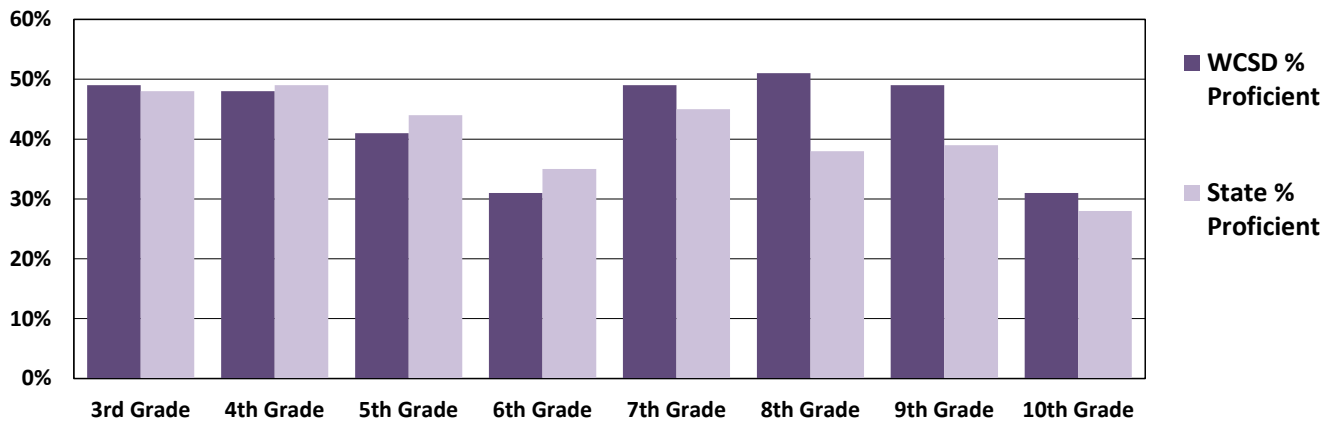
2022-23 RISE / Aspire Plus Science Proficiency



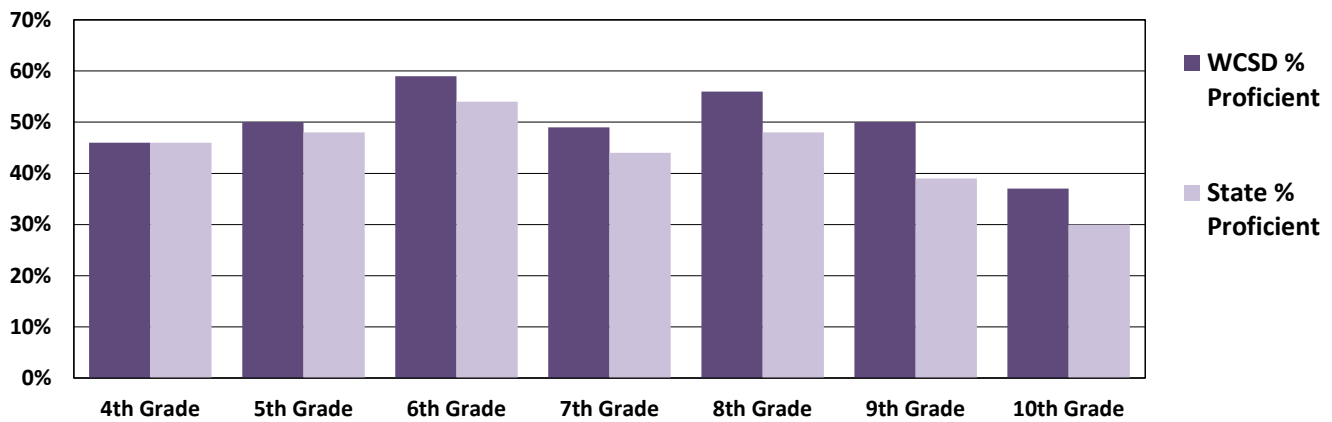
2021-22 RISE / Aspire Plus Language Arts Proficiency



2021-22 RISE / Aspire Plus Mathematics Proficiency



2021-22 RISE / Aspire Plus Science Proficiency



Percentage of students meeting proficiency levels under standardized tests.

	2021-22		2022-23		2023-24	
	<i>Rise / Aspire Plus</i> WCSD	State	<i>Rise / Aspire Plus</i> WCSD	State	<i>Rise / Aspire Plus</i> WCSD	State
Mathematics						
3rd Grade	49%	48%	50%	48%	51%	49%
4th Grade	48%	49%	50%	49%	52%	50%
5th Grade	41%	44%	43%	45%	46%	44%
6th Grade	31%	35%	34%	35%	35%	36%
7th Grade	49%	45%	50%	46%	52%	45%
8th Grade	51%	38%	52%	39%	48%	39%
9th Grade	49%	39%	46%	33%	45%	36%
10th Grade	31%	28%	30%	28%	34%	28%
Language Arts						
3rd Grade	48%	46%	48%	46%	50%	47%
4th Grade	43%	43%	45%	44%	45%	44%
5th Grade	48%	47%	50%	49%	52%	48%
6th Grade	47%	46%	50%	45%	47%	47%
7th Grade	45%	41%	46%	41%	50%	42%
8th Grade	49%	42%	49%	42%	51%	43%
9th Grade	44%	41%	56%	44%	54%	40%
10th Grade	47%	45%	47%	45%	49%	45%
Science						
4th Grade	46%	46%	50%	49%	49%	50%
5th Grade	50%	48%	52%	50%	55%	52%
6th Grade	59%	54%	63%	54%	63%	56%
7th Grade	49%	44%	50%	44%	54%	45%
8th Grade	56%	48%	55%	47%	57%	49%
9th Grade	50%	39%	53%	38%	57%	42%
10th Grade	37%	30%	35%	32%	47%	34%

ACT Test

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

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

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

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

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

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

ACT College Readiness Benchmark Scores

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

ACT Test Results 2020-2024

Average Score - English	<u>WCSD</u>	<u>State</u>	
2019-20	18.5	19.2	*
2020-21	18.8	18.5	
2021-22	19.0	18.6	
2022-23	19.2	19.0	
2023-24	18.8	19.1	
<hr/>			
Average Score - Mathematics	<u>WCSD</u>	<u>State</u>	
2019-20	19.5	19.8	*
2020-21	19.8	19.3	
2021-22	19.6	19.3	
2022-23	19.7	19.3	
2023-24	19.5	19.4	
<hr/>			
Average Score - Reading	<u>WCSD</u>	<u>State</u>	
2019-20	20.1	20.8	*
2020-21	20.2	20.2	
2021-22	20.1	20.7	
2022-23	20.1	20.4	
2023-24	19.7	20.4	
<hr/>			
Average Score - Science	<u>WCSD</u>	<u>State</u>	
2019-20	20.0	20.4	*
2020-21	20.2	19.9	
2021-22	20.2	19.9	
2022-23	20.0	20.0	
2023-24	19.9	20.0	
<hr/>			
Average Score - Composite	<u>WCSD</u>	<u>State</u>	
2019-20	19.7	20.2	*
2020-21	19.9	19.6	
2021-22	19.8	19.7	
2022-23	19.9	19.8	
2023-24	19.6	19.8	
<hr/>			
Students with 18 or higher composite	<u>WCSD</u>	<u>State</u>	
2019-20	61.4%	65.2%	*
2020-21	65.3%	61.0%	
2021-22	63.6%	61.3%	
2022-23	63.2%	61.5%	
2023-24	61.4%	61.4%	

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

Graduation Rate

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

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

District	2019-20	2020-21	2021-22	2022-23	2023-24
Alpine	93.0%	91.3%	90.4%	91.0%	91.4%
Cache	95.0%	94.5%	94.8%	96.5%	95.5%
Canyons	90.4%	88.9%	88.7%	88.9%	87.6%
Davis	94.2%	91.4%	91.8%	91.1%	93.1%
Granite	76.1%	76.6%	78.7%	79.5%	79.1%
Jordan	90.2%	89.2%	90.2%	88.8%	90.4%
Nebo	94.2%	93.6%	92.7%	92.5%	94.3%
Salt Lake	80.8%	81.9%	74.2%	75.5%	77.0%
Tooele	81.1%	76.7%	77.3%	76.6%	78.7%
Washington	93.1%	93.3%	93.0%	92.5%	91.7%
Weber	89.3%	90.4%	90.8%	90.0%	88.1%
State-Wide	88.2%	88.1%	88.2%	88.3%	88.8%

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 WPUs. 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 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.