

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



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

Business Administrator - Brent L. Bills
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EXECUTIVE SUMMARY





June 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 Stirling (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

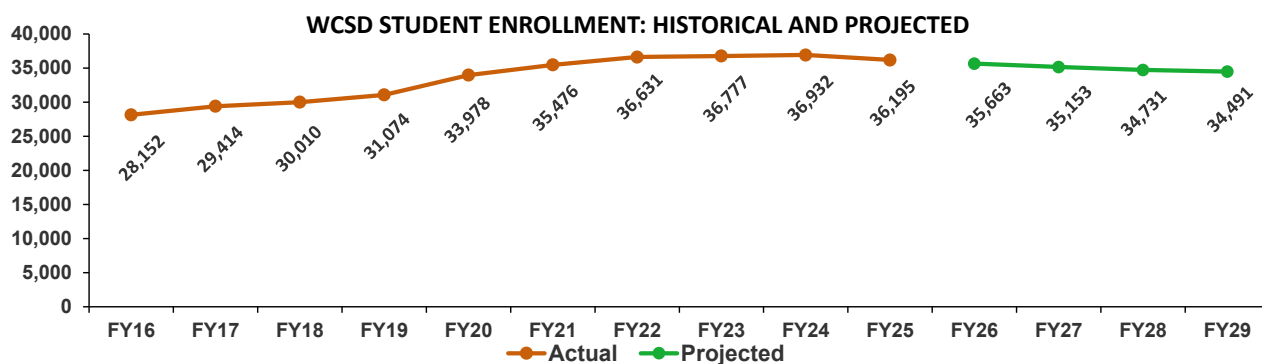
The District's enrollment began increasing in the 1990's, and continued to steadily increase every year until the early 2020's. During this time frame, Washington County was one of the fastest growing areas in the country. This growth was attributable to a high rate of in-migration and a higher than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

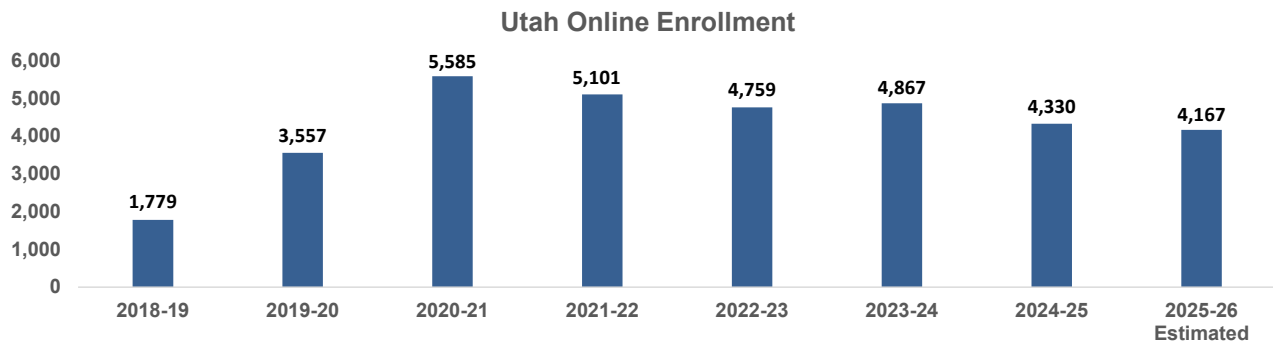
The District is expecting a decrease of 409 students in traditional elementary schools (grades K-5), an increase of 37 students in traditional secondary schools (grades 6-12), and an decrease of 163 students for Utah Online in grades K-12.

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 .001379 (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.

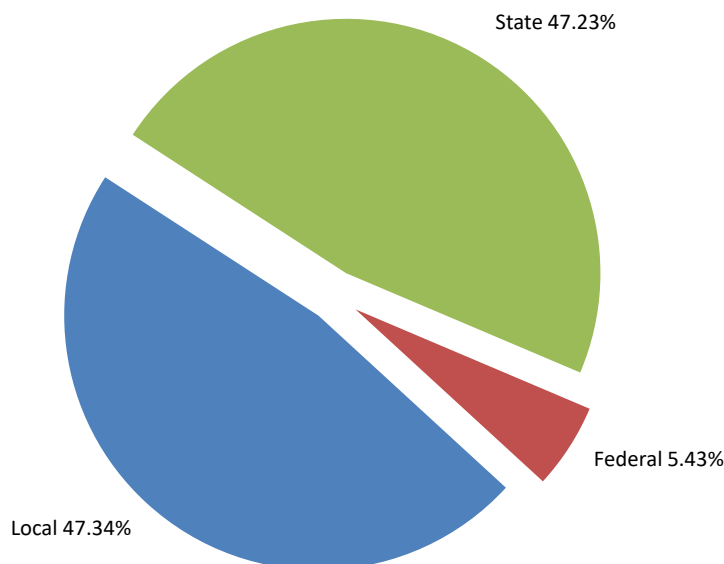


Career Tech High students

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 \$511.9 million in 2025-26, which represents an overall increase of \$11.2 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 \$8.6 million, due to new growth.

State funding will be increasing by \$2.1 million, which is the net result of an increase to the weighted pupil unit (WPU) value, a decrease in total enrollment, and eliminations of, and revisions to state funding formulas.

Federal funding levels are expected to increase by \$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.

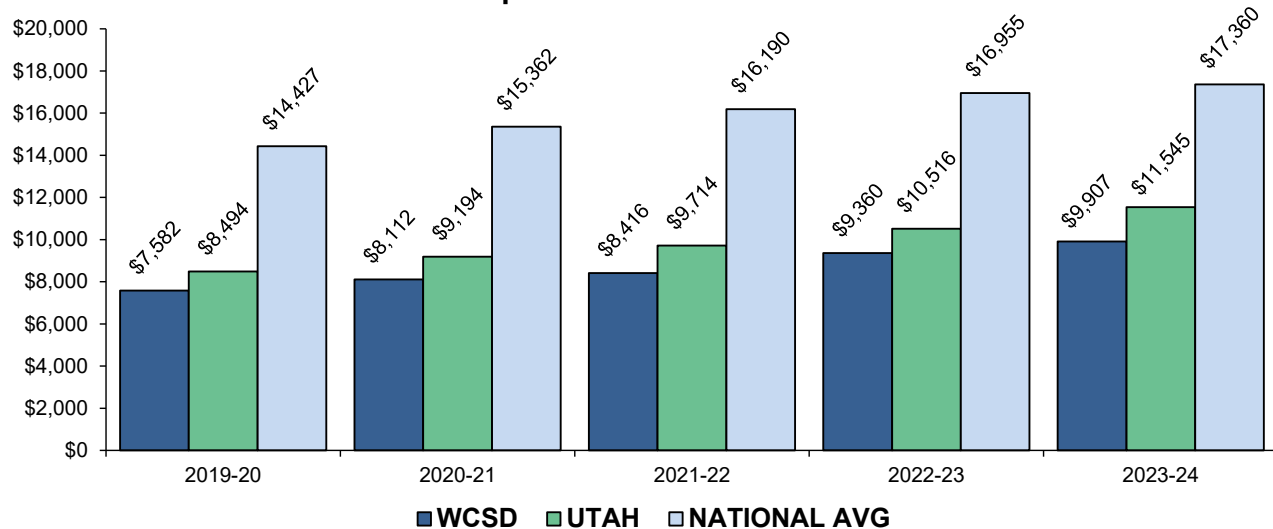
Expenditures in the Food Services Fund are expected to increase by roughly \$465,000, due to increases to the salary schedule and related benefits. The Food Services program has been intentionally spending down its fund balance over the past several years to reach a level consistent with Federal guidelines. 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

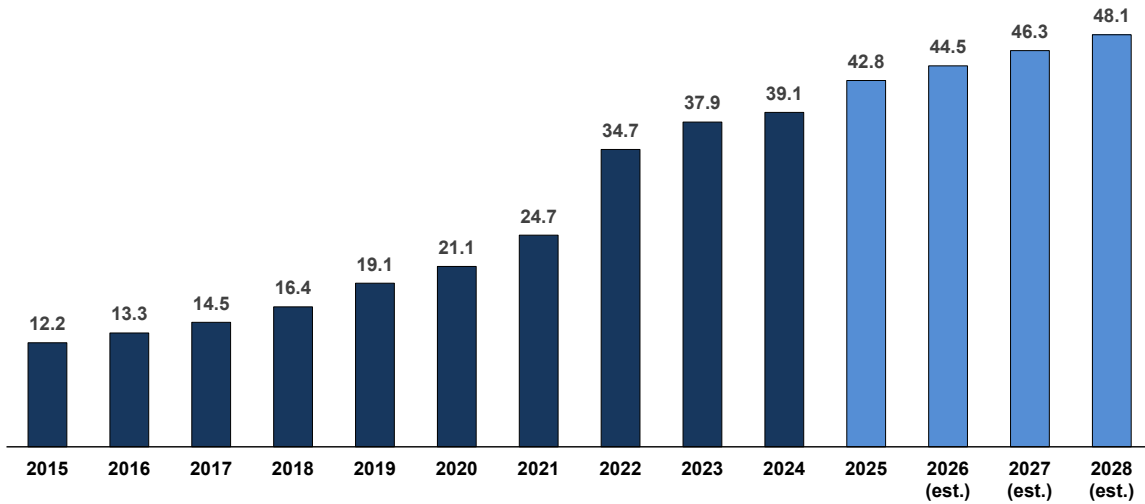
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Three Year Forecast

| | Budget 2025-26 | Budget Forecast 2026-27 | Budget Forecast 2027-28 | Budget Forecast 2028-29 |
|---|-------------------|----------------------------|----------------------------|----------------------------|
| Revenues: | | | | |
| Property Tax | \$ 201,823,377 | \$ 209,896,312 | \$ 218,292,164 | \$ 227,023,851 |
| 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 | 22,261,838 | 23,257,846 | 24,298,974 | 25,387,290 |
| State Revenue | 240,449,181 | 245,400,181 | 255,023,689 | 264,841,711 |
| Federal Revenue | 27,654,793 | 28,839,983 | 30,076,532 | 31,366,691 |
| Total Revenues | 509,143,392 | 523,240,160 | 544,264,393 | 565,999,804 |
| Expenditures: | | | | |
| Instructional | 282,158,672 | 288,857,304 | 300,302,312 | 312,018,857 |
| 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 | 524,693,734 | 543,333,424 | 562,081,813 |
| 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 0.004687, which constitutes a 2.86% decrease compared to the prior year's rate. The adopted rate includes a State basic rate of 0.001379 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 | 0.001379 | -0.000029 |
| 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>0.004687</u> | <u>-0.000138</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

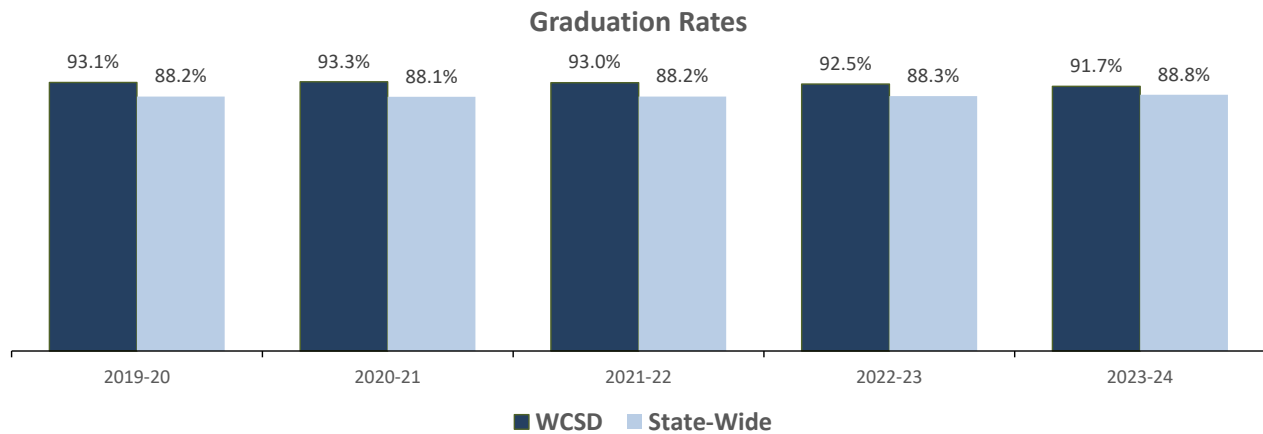
| District | October 1, 2023 Enrollment | 2024 Graduation Rate | Student- Teacher Ratio | Expenditures Per Student | Ethnic Minority | English Language Learners | Students with Disabilities | Economically Disadvantaged |
|--------------------|----------------------------------|----------------------------|------------------------------|-----------------------------|--------------------|---------------------------------|----------------------------------|-------------------------------|
| 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.



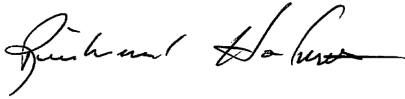
Water Canyon High Football Team

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".

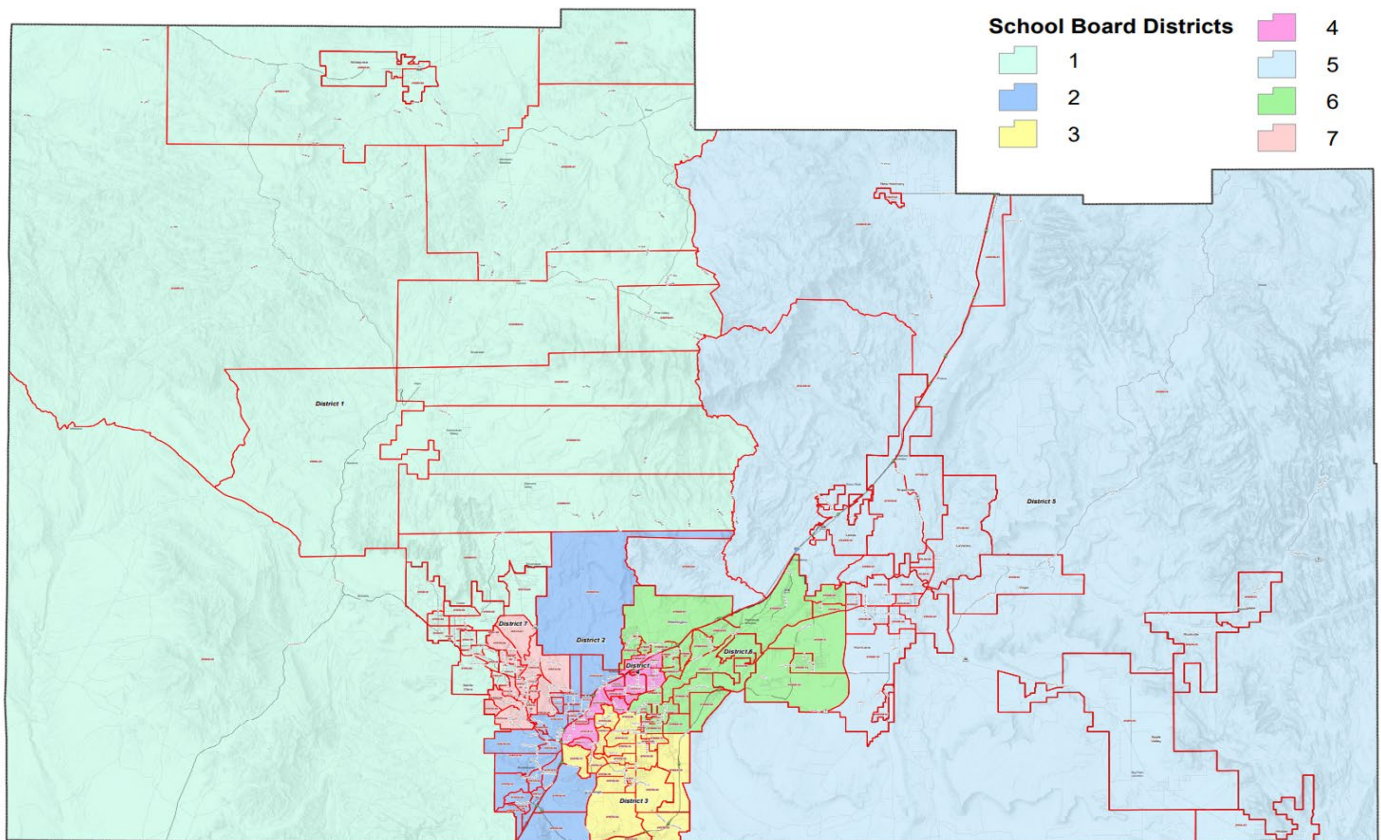
Brent L. Bills, M.B.A.
Business Administrator

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/>

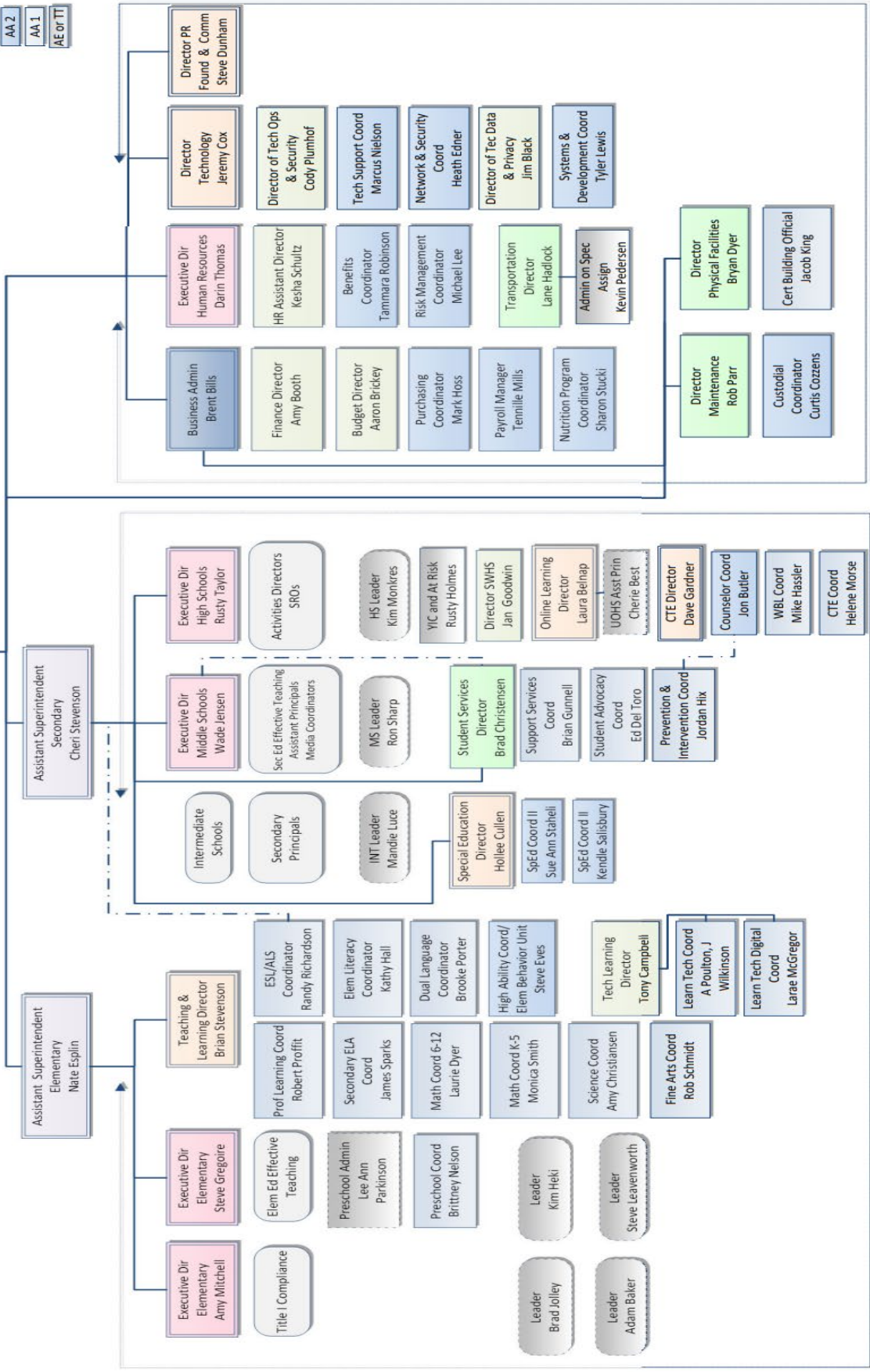
- Board
- EA 1
- EA 2
- AA 6
- AA 5
- AA 3
- AA 2
- AA 1
- AE or TT

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)

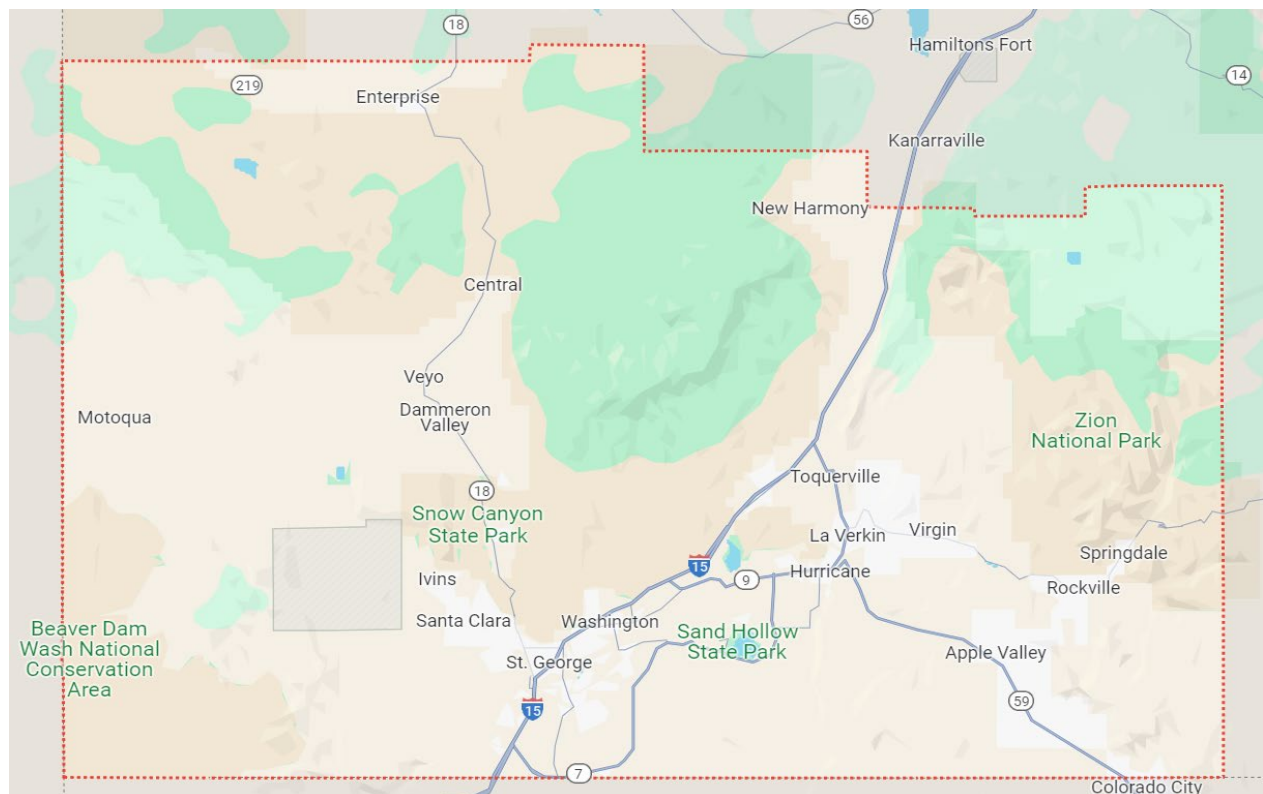
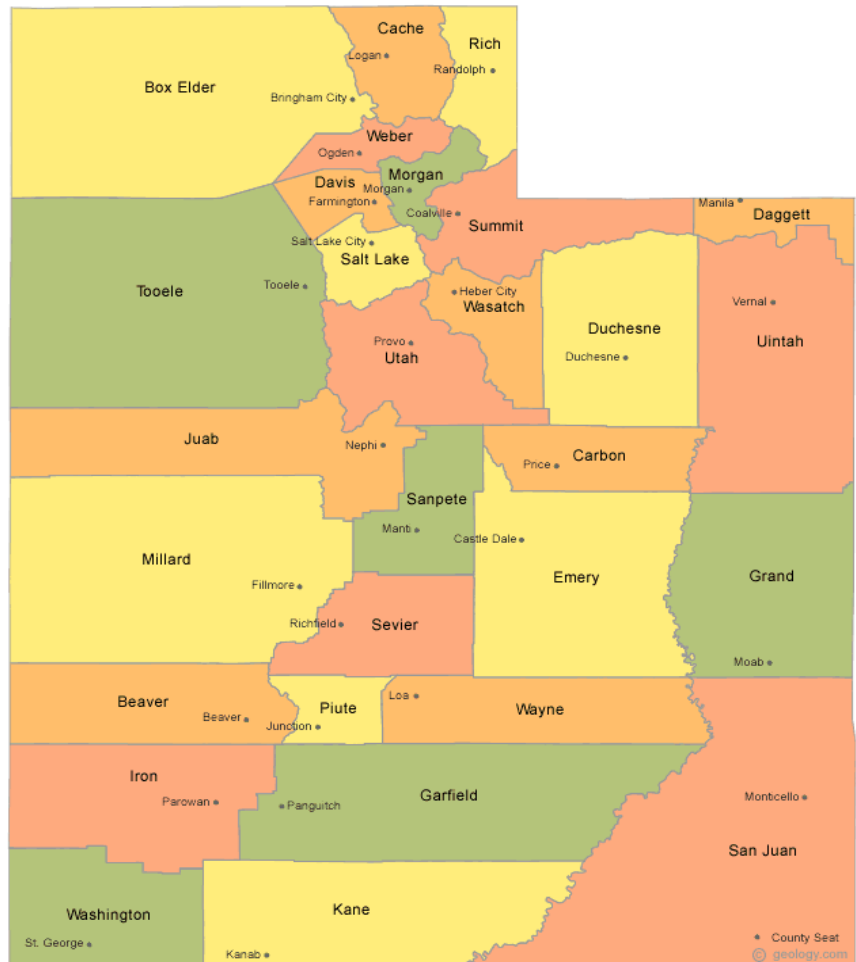
Washington County is situated in the southwestern corner of Utah, near the borders of Arizona and Nevada.

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 .001379 (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 0.004687.

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.

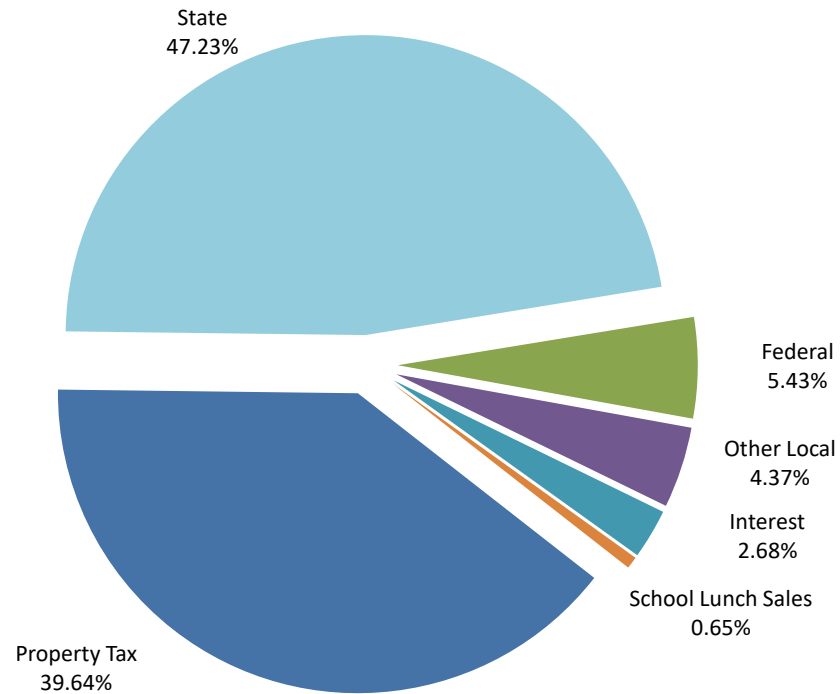
Capital Projects

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.

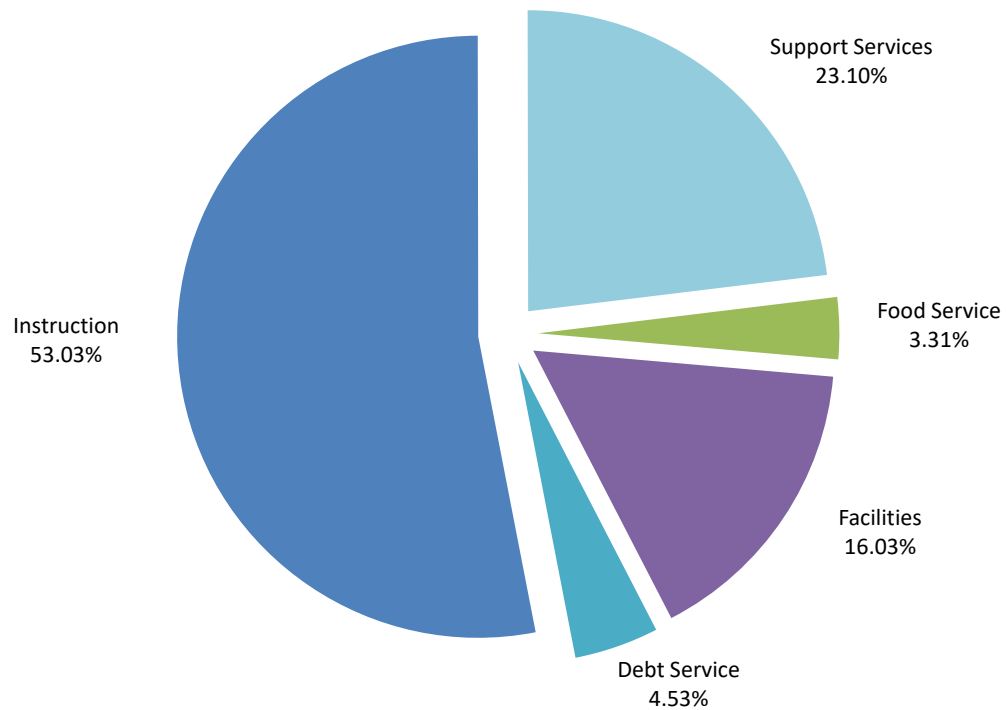
FINANCIAL SECTION



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 | \$ 117,227,394 | \$ - | \$ 84,595,983 | \$ - | \$ - | \$ - | \$ 201,823,377 |
| 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 | 10,208,315 | - | 1,500,000 | - | 10,553,523 | - | 22,261,838 |
| State Revenue | 237,449,181 | - | - | 3,000,000 | - | - | 240,449,181 |
| 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 | \$ 201,823,377 |
| 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 | 22,261,838 |
| State Revenue | 175,588,711 | 185,217,965 | 219,810,056 | 238,300,358 | 240,449,181 |
| 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 | \$ 201,823,377 | \$ 209,896,312 | \$ 218,292,164 | \$ 227,023,851 |
| 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 | 22,261,838 | 23,257,846 | 24,298,974 | 25,387,290 |
| State Revenue | 240,449,181 | 245,400,181 | 255,023,689 | 264,841,711 |
| Federal Revenue | 27,654,793 | 28,839,983 | 30,076,532 | 31,366,691 |
| Total Revenues | 509,143,392 | 523,240,160 | 544,264,393 | 565,999,804 |
| Expenditures: | | | | |
| Instructional | 282,158,672 | 288,857,304 | 300,302,312 | 312,018,857 |
| 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 | 524,693,734 | 543,333,424 | 562,081,813 |
| 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 | \$ 201,823,377 |
| 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 | 22,261,838 |
| State Revenue | 175,588,711 | 185,217,965 | 219,810,056 | 238,300,358 | 240,449,181 |
| 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 | \$ 201,823,377 | \$ 209,896,312 | \$ 218,292,164 | \$ 227,023,851 |
| 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 | 22,261,838 | 23,257,846 | 24,298,974 | 25,387,290 |
| State Revenue | 240,449,181 | 245,400,181 | 255,023,689 | 264,841,711 |
| Federal Revenue | 27,654,793 | 28,839,983 | 30,076,532 | 31,366,691 |
| Total Revenues | 509,143,392 | 523,240,160 | 544,264,393 | 565,999,804 |
| Expenditures: | | | | |
| (100) Salaries | 235,906,428 | 244,725,477 | 254,165,142 | 264,305,290 |
| (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 | 532,083,060 | 524,693,734 | 543,333,424 | 562,081,813 |
| 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 |

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

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

| | Actual | | Actual | | Actual | | Final Budget | | Adopted Budget |
|---|----------------|----|----------------|----|----------------|----|---------------------|----|-----------------------|
| | 2021-22 | | 2022-23 | | 2023-24 | | 2024-25 | | 2025-26 |
| Revenues: | | | | | | | | | |
| Property Tax | \$ 156,968,638 | \$ | 188,554,584 | \$ | 189,261,085 | \$ | 193,254,551 | \$ | 201,823,377 |
| 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 | | 22,261,838 |
| State Revenue | 175,588,711 | | 185,217,965 | | 219,810,056 | | 238,300,358 | | 240,449,181 |
| 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

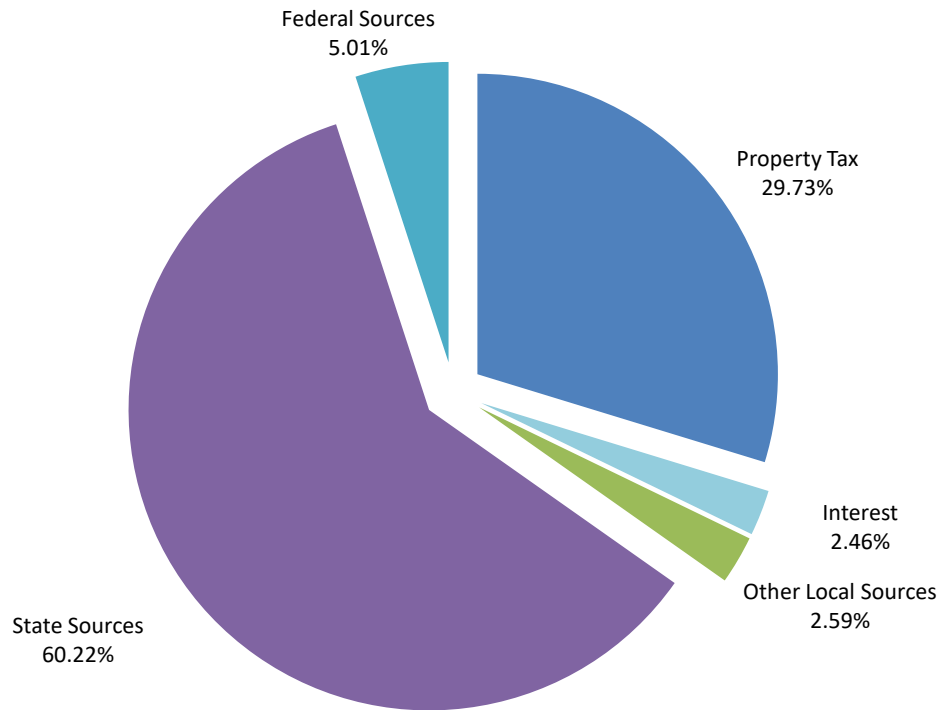
| | Adopted Budget 2025-26 | Budget Forecast 2026-27 | Budget Forecast 2027-28 | Budget Forecast 2028-29 |
|---|-----------------------------------|------------------------------------|------------------------------------|------------------------------------|
| Revenues: | | | | |
| Property Tax | \$ 201,823,377 | \$ 209,896,312 | \$ 218,292,164 | \$ 227,023,851 |
| 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 | 22,261,838 | 23,257,846 | 24,298,974 | 25,387,290 |
| State Revenue | 240,449,181 | 245,400,181 | 255,023,689 | 264,841,711 |
| Federal Revenue | 27,654,793 | 28,839,983 | 30,076,532 | 31,366,691 |
| Total Revenues | 509,143,392 | 523,240,160 | 544,264,393 | 565,999,804 |
| Expenditures: | | | | |
| (1000) Instruction | 282,158,672 | 288,857,304 | 300,302,312 | 312,018,857 |
| (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 | 524,693,734 | 543,333,424 | 562,081,813 |
| 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

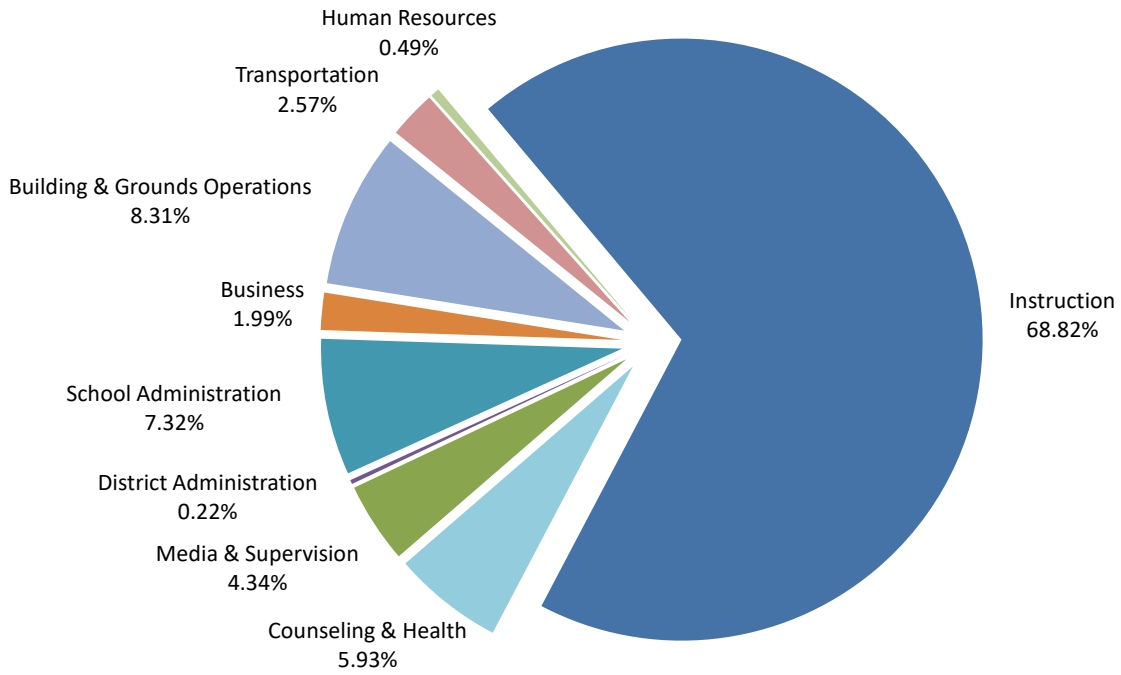
(The General Fund)

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

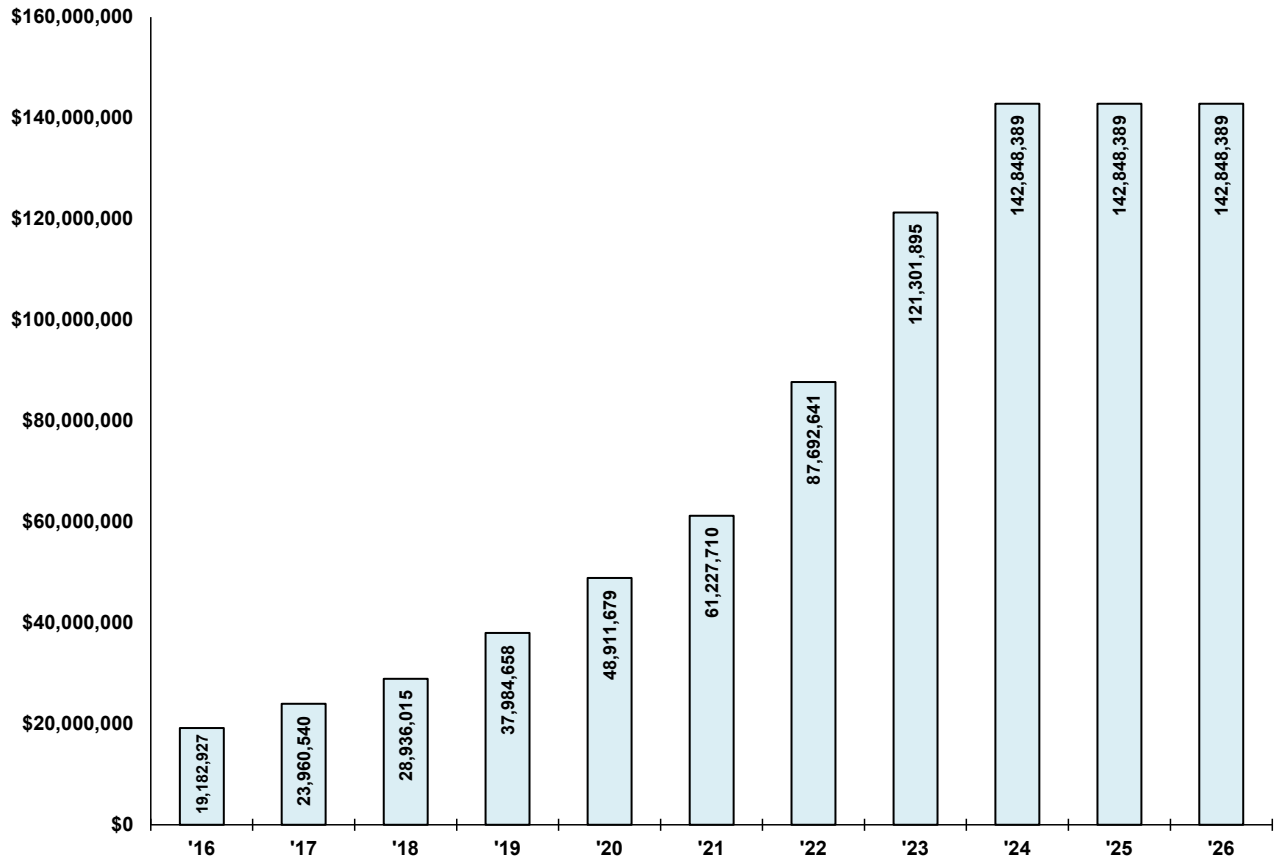
Summary Statement of Revenues, Expenditures and Changes in Fund Balance

| | 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 | \$ 117,227,394 |
| 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 | 10,208,315 |
| State Sources | 171,733,648 | 181,568,439 | 214,342,507 | 225,801,675 | 233,384,961 | 237,449,181 |
| 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 | \$ 55,599,375 |
| 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 | 9,536,364 |
| 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 | 10,208,315 |
| Total Local Sources | 100,135,121 | 131,522,445 | 129,819,408 | 131,709,883 | 132,081,186 | 137,117,709 |
| State Sources: | | | | | | |
| Grades K-12 Programs | 76,104,452 | 66,342,940 | 82,386,453 | 87,851,580 | 88,229,234 | 86,877,748 |
| 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 | 237,449,181 |

WASHINGTON COUNTY SCHOOL DISTRICT
MAINTENANCE AND OPERATION FUND

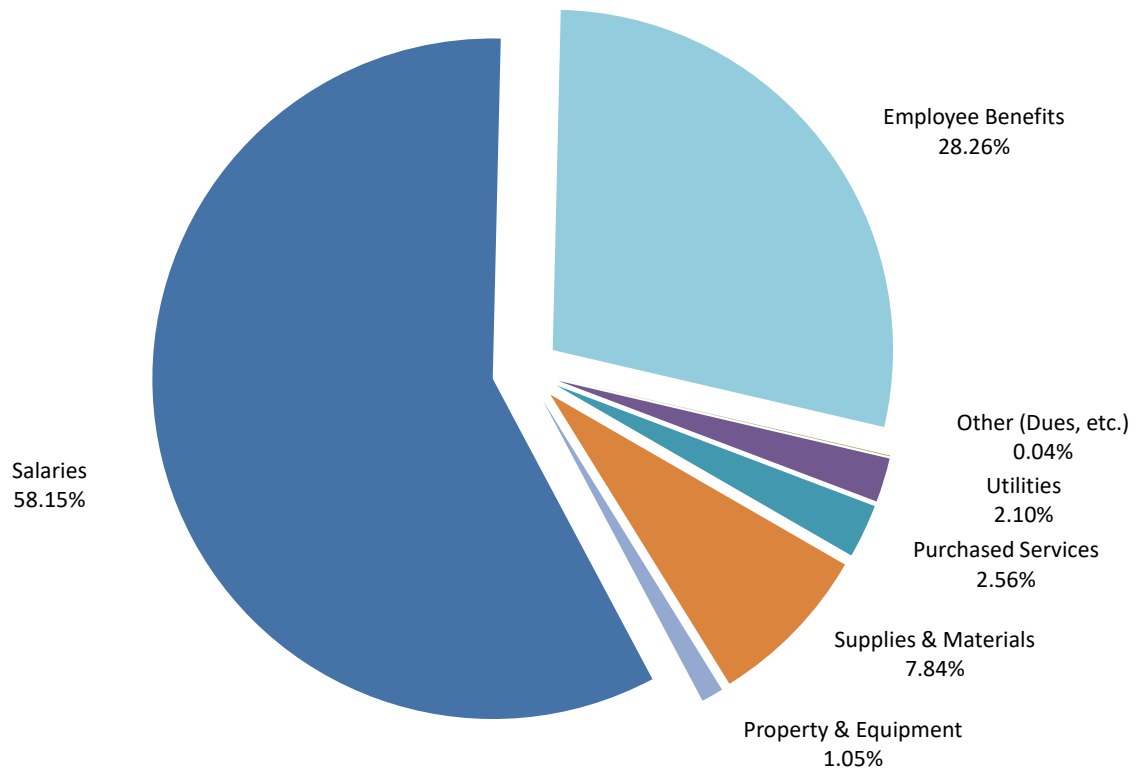
Revenues

| | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Original Budget 2024-25 | Final Budget 2024-25 | Adopted Budget 2025-26 |
|--------------------------------------|---------------------------|---------------------------|---------------------------|--|-------------------------------------|---------------------------------------|
| 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 | \$ 117,227,394 | 7.08% |
| 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 | 10,208,315 | 5.83% |
| State Sources | 171,733,648 | 181,568,439 | 214,342,507 | 233,384,961 | 237,449,181 | 9.57% |
| 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 | \$ 117,227,394 | \$ 121,916,490 | \$ 126,793,149 | \$ 131,864,875 | 4.16% |
| Interest | 9,682,000 | 10,069,280 | 10,472,051 | 10,890,933 | 4.16% |
| Other Local Sources | 10,208,315 | 10,616,647 | 11,041,313 | 11,482,966 | 4.16% |
| State Sources | 237,449,181 | 242,250,181 | 251,716,189 | 261,368,836 | 3.36% |
| Federal Sources | 19,754,793 | 20,544,983 | 21,366,782 | 22,221,453 | 4.16% |
| Total Revenues | 394,321,683 | 405,397,581 | 421,389,484 | 437,829,063 | 3.68% |
| Expenditures: | | | | | |
| Salaries | 229,313,860 | 238,486,415 | 248,025,869 | 257,946,904 | 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 | 405,397,581 | 421,389,484 | 437,829,063 | 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 | \$ 117,227,394 | 7.08% |
| 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 | 10,208,315 | 5.83% |
| State Sources | 171,733,648 | 181,568,439 | 214,342,507 | 233,384,961 | 237,449,181 | 9.57% |
| 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 | \$ 117,227,394 | \$ 121,916,490 | \$ 126,793,149 | \$ 131,864,875 | 4.16% |
| Interest | 9,682,000 | 10,069,280 | 10,472,051 | 10,890,933 | 4.16% |
| Other Local Sources | 10,208,315 | 10,616,647 | 11,041,313 | 11,482,966 | 4.16% |
| State Sources | 237,449,181 | 242,250,181 | 251,716,189 | 261,368,836 | 3.36% |
| Federal Sources | 19,754,793 | 20,544,983 | 21,366,782 | 22,221,453 | 4.16% |
| Total Revenues | 394,321,683 | 405,397,581 | 421,389,484 | 437,829,063 | 3.68% |
| Expenditures: | | | | | |
| (100) Salaries | 229,313,860 | 238,486,415 | 248,025,869 | 257,946,904 | 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 | 405,397,581 | 421,389,484 | 437,829,063 | 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 | \$ 117,227,394 | 7.08% |
| 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 | 10,208,315 | 5.83% |
| State Sources | 171,733,648 | 181,568,439 | 214,342,507 | 233,384,961 | 237,449,181 | 9.57% |
| 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 | \$ 117,227,394 | \$ 121,916,490 | \$ 126,793,149 | \$ 131,864,875 | 4.16% |
| Interest | 9,682,000 | 10,069,280 | 10,472,051 | 10,890,933 | 4.16% |
| Other Local Sources | 10,208,315 | 10,616,647 | 11,041,313 | 11,482,966 | 4.16% |
| State Sources | 237,449,181 | 242,250,181 | 251,716,189 | 261,368,836 | 3.36% |
| Federal Sources | 19,754,793 | 20,544,983 | 21,366,782 | 22,221,453 | 4.16% |
| Total Revenues | 394,321,683 | 405,397,581 | 421,389,484 | 437,829,063 | 3.68% |
| Expenditures: | | | | | |
| (1000) Instruction | 271,233,576 | 277,385,951 | 288,257,389 | 299,371,684 | 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 | 405,397,581 | 421,389,484 | 437,829,063 | 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 |



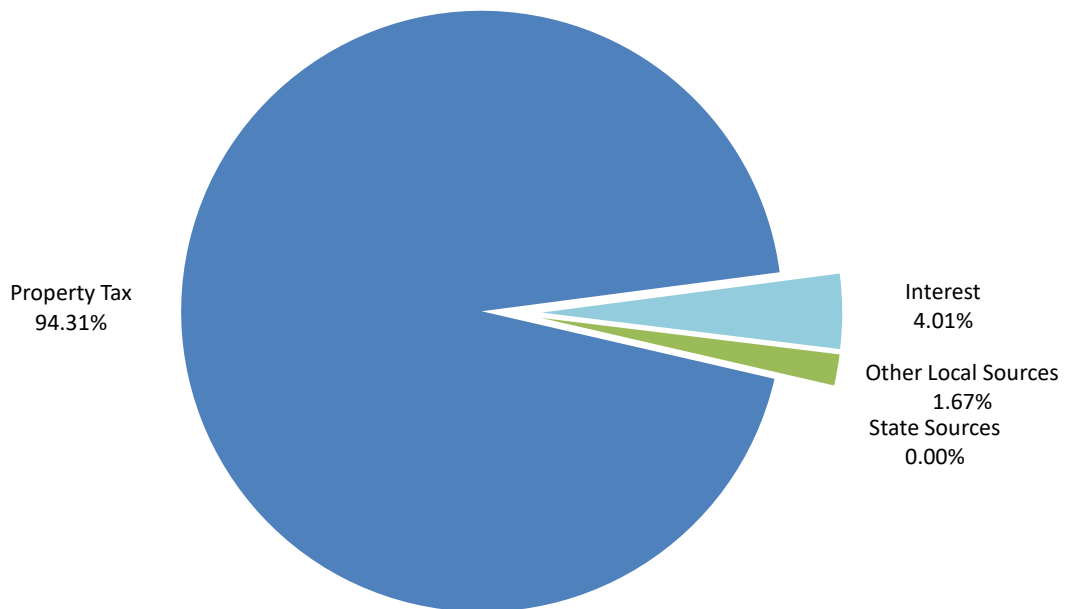
This beautiful home was built by students from Career Tech High, Crimson Cliffs High, Desert Hills High, Dixie High, Pine View High, Hurricane High and Snow Canyon High schools, in partnership with local subcontractors. Students are involved in all aspects of the building process! Interior Design was 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

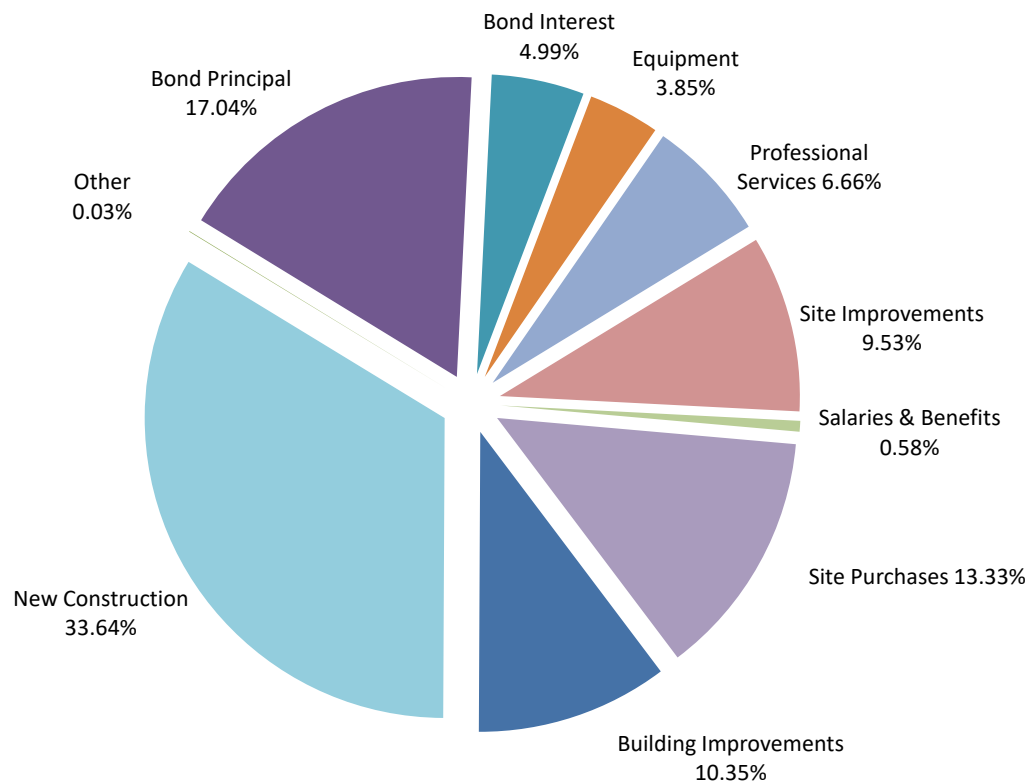
The purpose of the Capital Projects Funds is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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 | \$ 37,275,892 | \$ 34,102,517 | \$ 39,179,394 | \$ 96,061,445 | \$ 96,909,560 | \$ 109,401,298 |

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

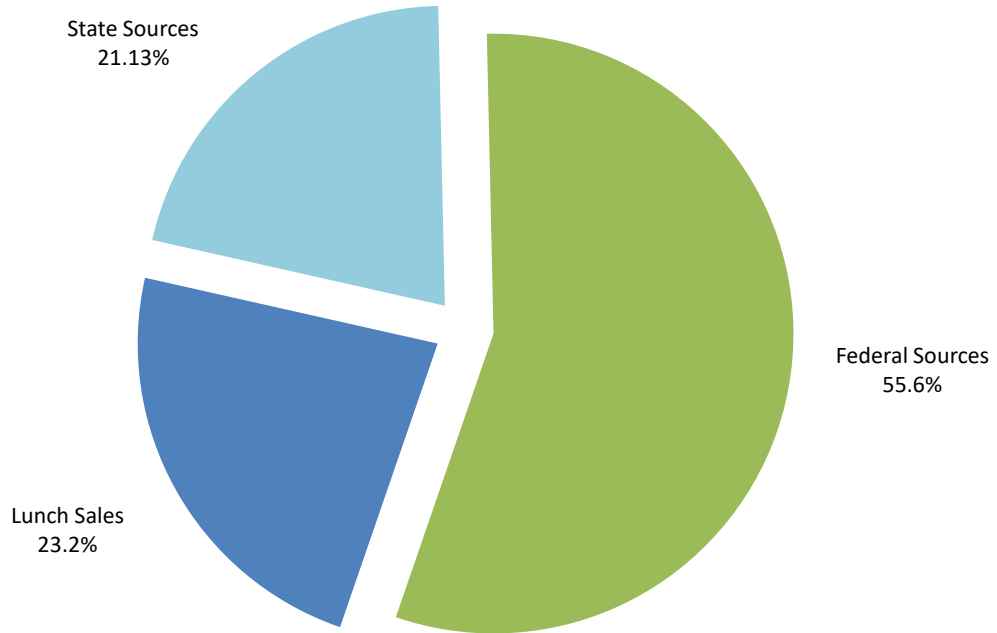
| | Adopted Budget 2025-26 | Budget Forecast 2026-27 | Budget Forecast 2027-28 | Budget Forecast 2028-29 | Projected Average Annual Growth Rate |
|---|---------------------------------------|--|--|--|---|
| Revenues: | | | | | |
| Property Tax | \$ 84,595,983 | 87,979,822 | 91,499,015 | 95,158,976 | 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

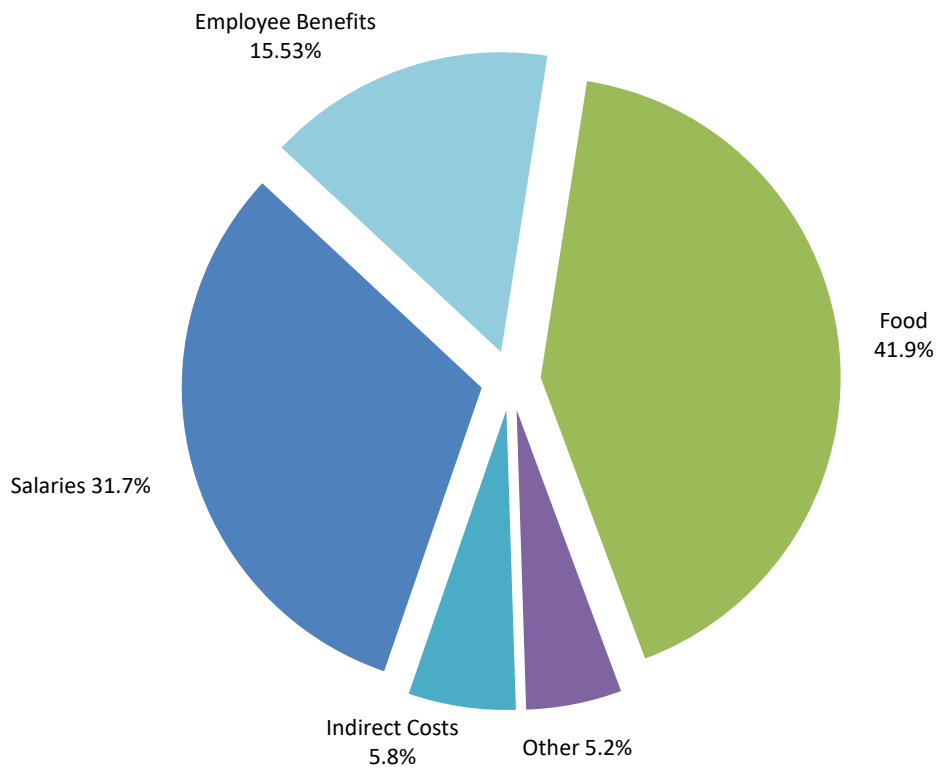
The purpose of the Food Services Funds is to account for the food service activities of the District as required by State and Federal Law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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

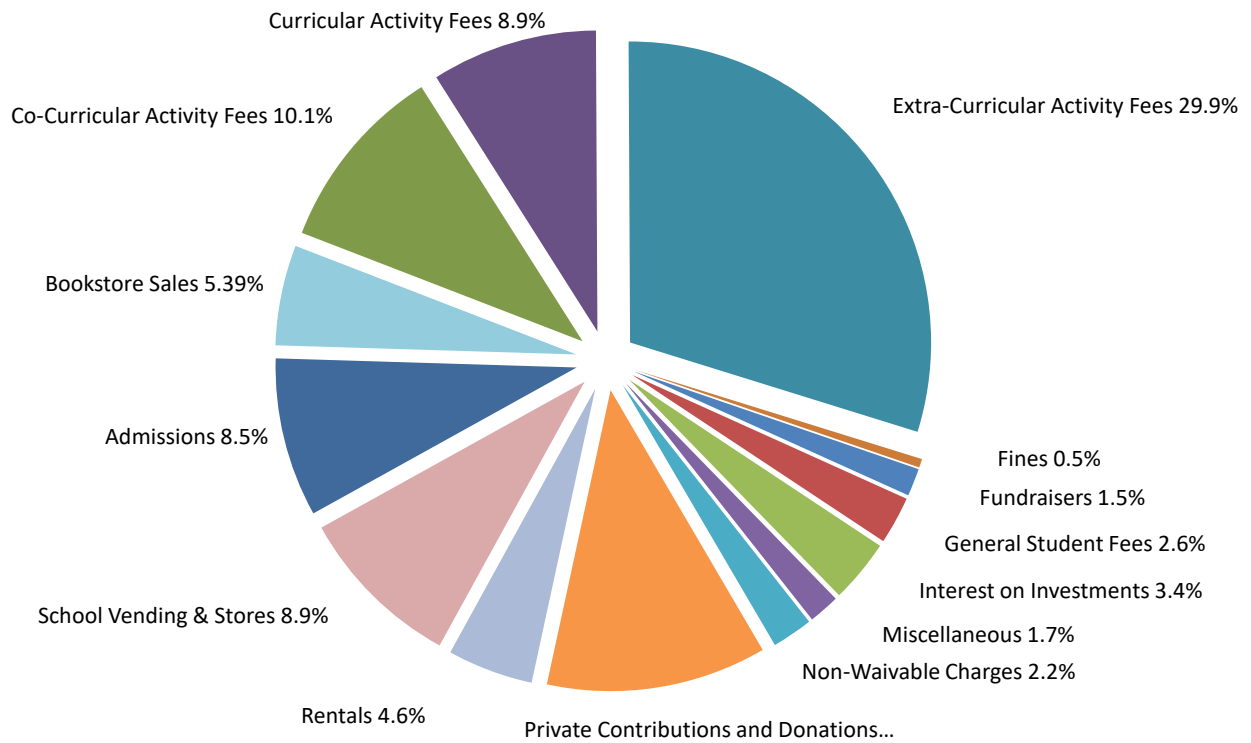
| | Adopted Budget 2025-26 | Budget Forecast 2026-27 | Budget Forecast 2027-28 | Budget Forecast 2028-29 | Projected Average Annual Growth Rate |
|---|------------------------------|-------------------------------|-------------------------------|-------------------------------|---|
| Revenues: | | | | | |
| 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

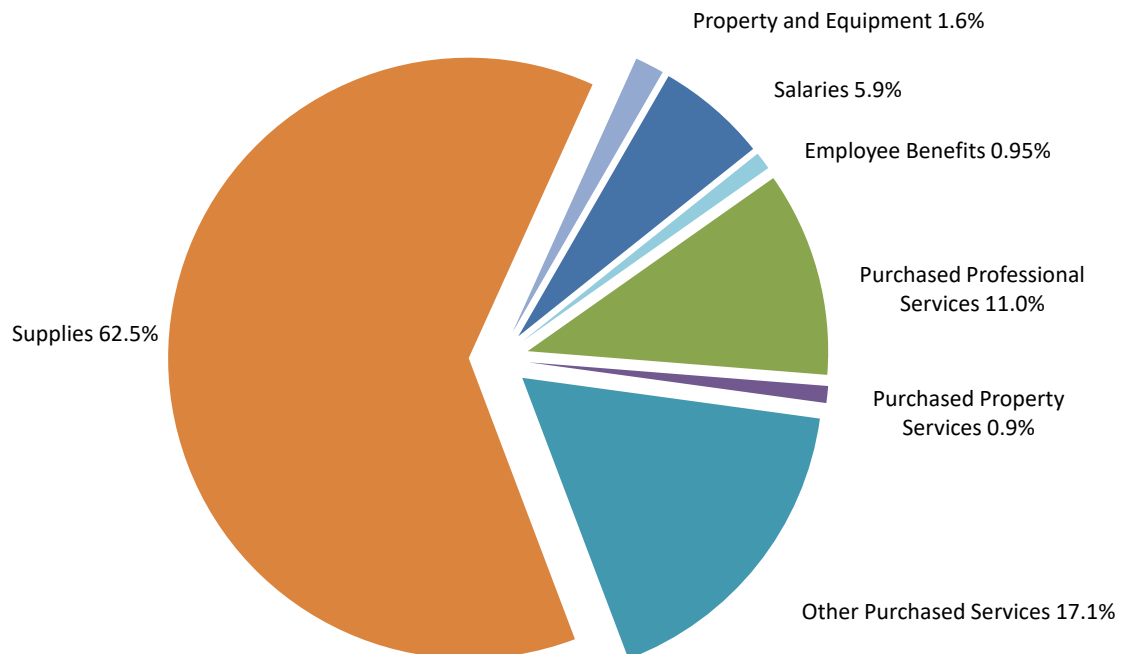
The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of gate receipts, student fees, fundraisers and interest earnings. Expenditures support curricular and extra-curricular activities.

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: | 0.001379 | X | 94.20% | \$42,801,081,466 | = | \$55,599,375 |
| Motor Vehicle Fees: | | | | | = | \$4,938,180 |

State Allocation (state guarantee minus district generation and motor vehicle fees) \$147,467,022

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 | 1,178,095 | 3,507 |
| Adult Education | 487,571 | 517,258 | 528,708 | 11,450 |
| Enhancement for Accelerated | 342,007 | 311,716 | 199,421 | (112,295) |
| Concurrent Enrollment | 535,376 | 641,708 | 673,793 | 32,085 |
| | 2,506,874 | 2,645,270 | 2,580,017 | -65,253 |

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



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

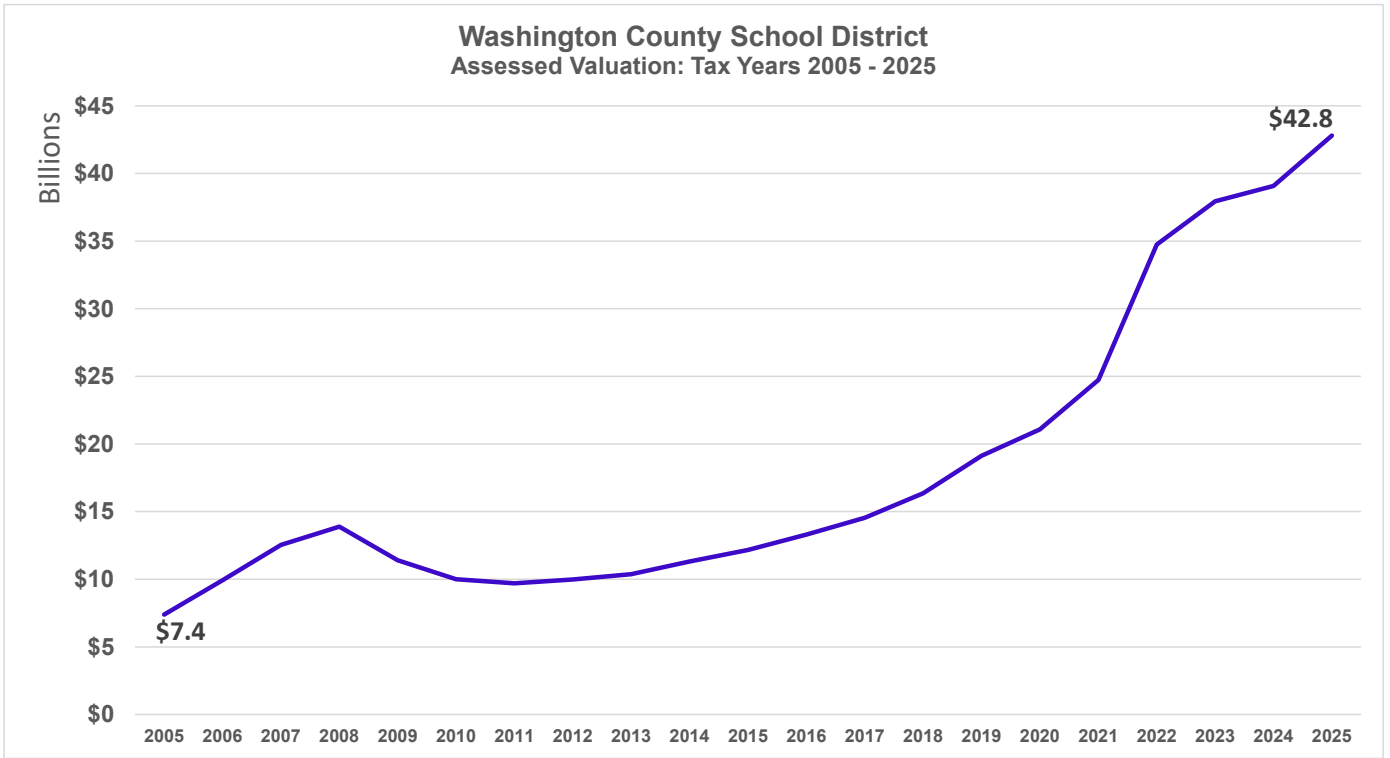
WASHINGTON COUNTY SCHOOL DISTRICT

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% | 0.004687 |



Hurricane Elementary students participating in a PE activity.

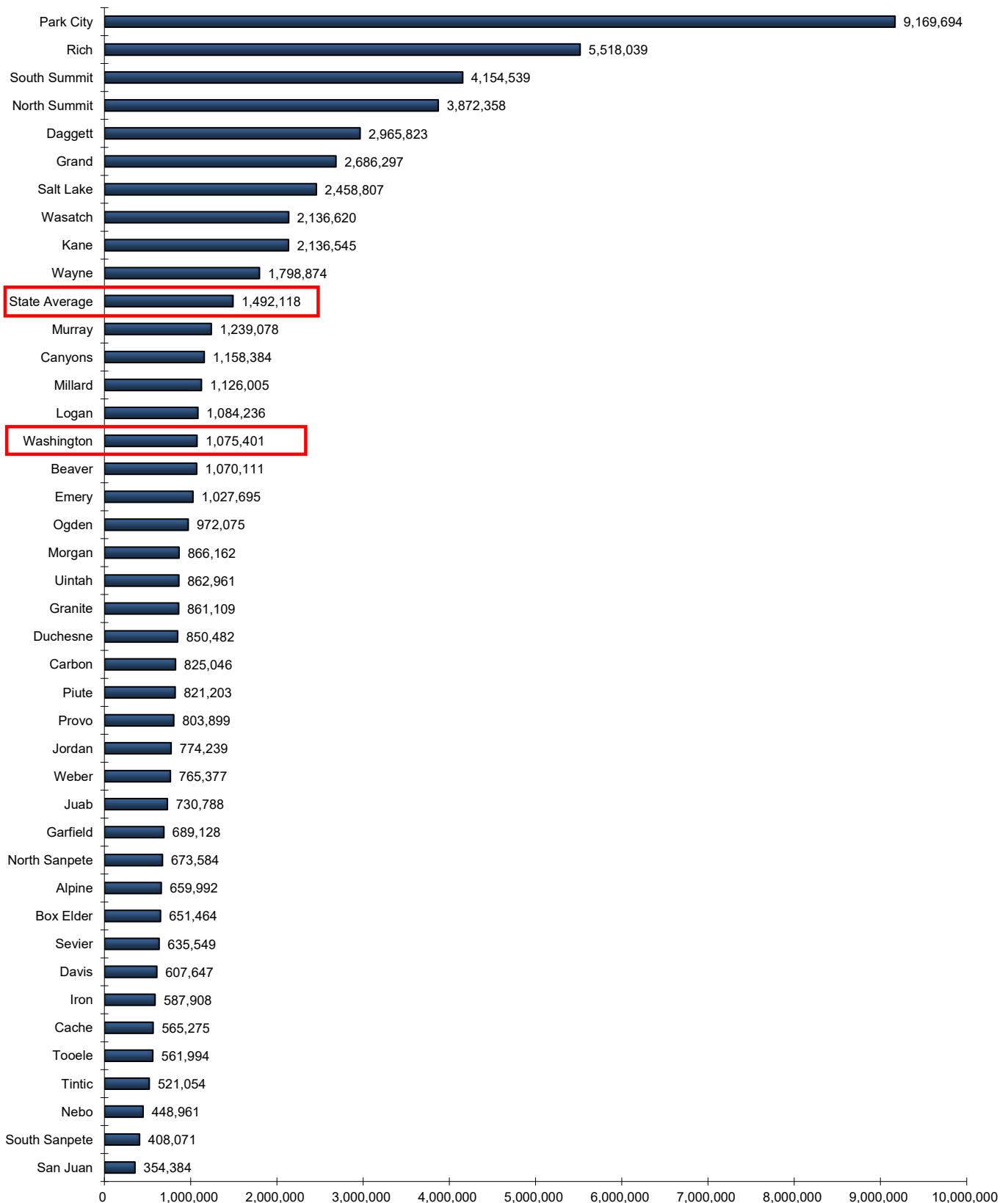


Washington County's assessed valuation has seen a steady increase over the last 20 years. The graph above shows the real estate bubble that began building up in the mid 2000's, and eventually collapsed in the global financial recession of 2008 and 2009. The County's assessed valuation has since rebounded,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

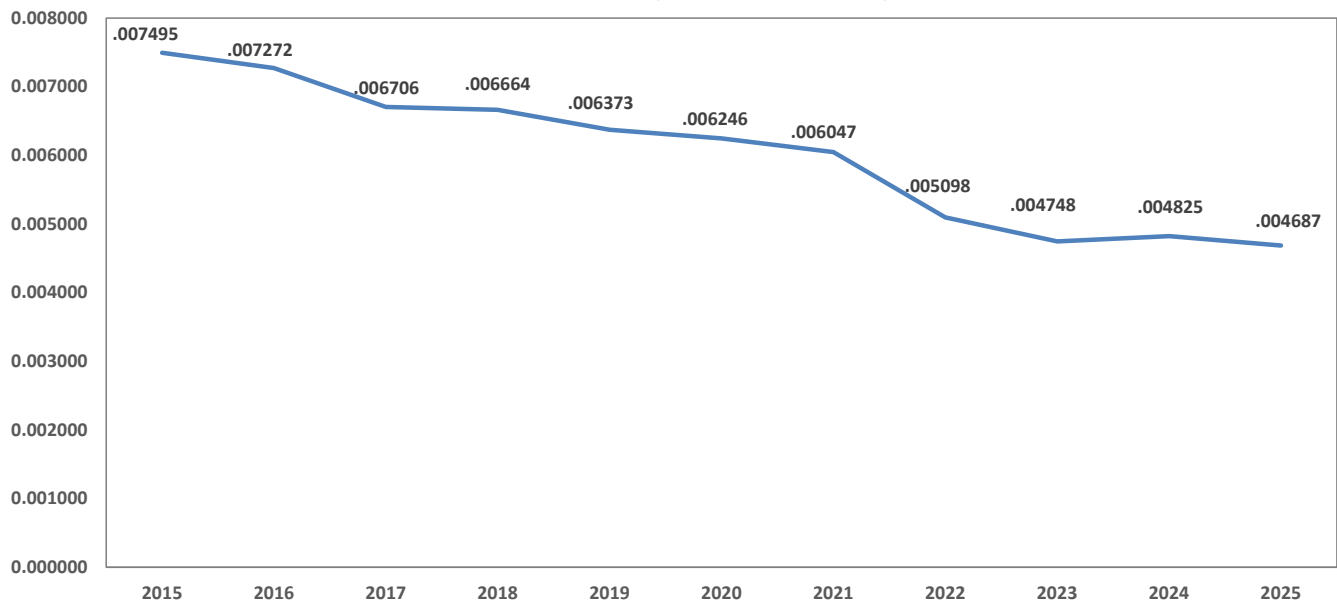
For 2024, property tax rates in Washington County varied between 0.006016 and 0.016923, depending on the location of the property. A list of tax area rates throughout the County can be found on the Washington County Assessor's website.

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.

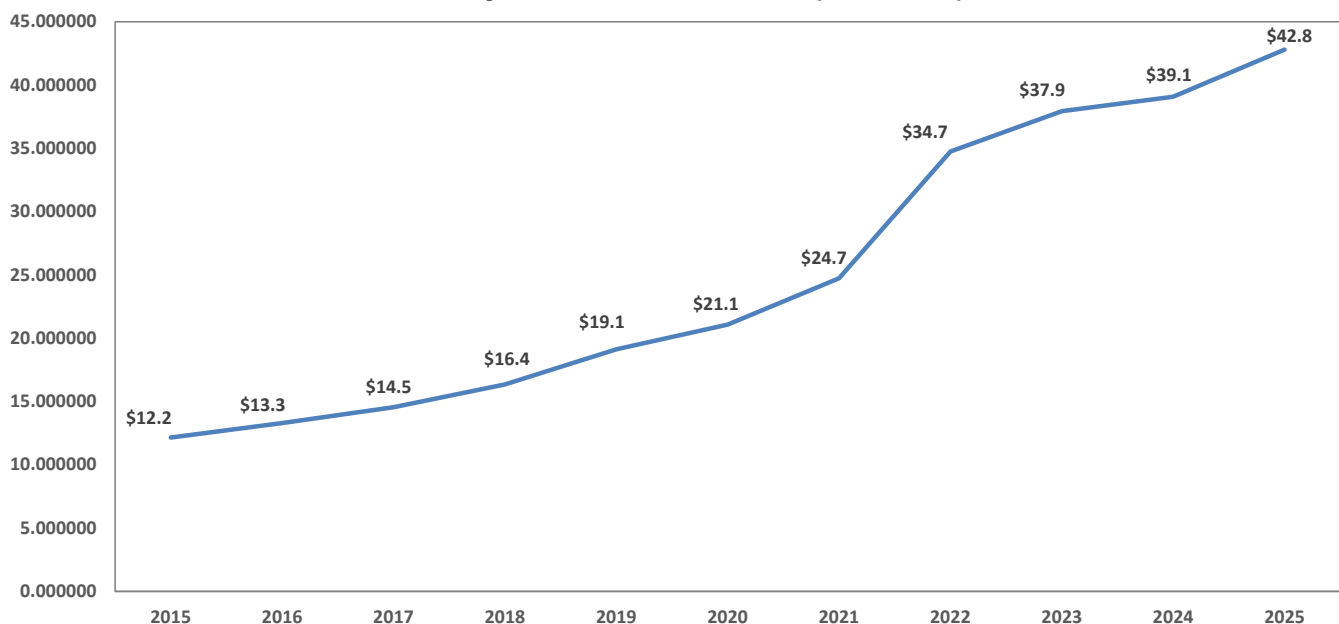
If a school district determines that it needs greater revenues than what the certified tax rate will generate, statutes require that the entity must then go through a process referred to as Truth in Taxation. The Truth in Taxation statutes require an entity to go through a series of steps which include 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 | 0.001379 | \$ 55,599,375 | 0.001379 | \$ 55,599,375 | 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: | | 0.002759 | \$ 111,239,069 | 0.005879 | \$ 237,033,160 | 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 | | 0.004687 | \$ 188,973,366 | 0.008879 | \$ 357,989,016 | 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 | | \$ 258 | | \$ 488 | | \$ 231 | |
| - 2nd Homes & Commercial Tax % | | 100.0% | | 100.0% | | 100.0% | |
| Assessed Valuation | | \$ 100,000 | | \$ 100,000 | | \$ 100,000 | |
| Tax Obligation | | \$ 469 | | \$ 888 | | \$ 419 | |
| - State Assessed Property Tax % | | 100.0% | | 100.0% | | 100.0% | |
| Assessed Valuation | | \$ 100,000 | | \$ 100,000 | | \$ 100,000 | |
| Tax Obligation | | \$ 469 | | \$ 888 | | \$ 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 | 0.001379 |
| 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 | 0.002759 |
| 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 | 0.004687 |

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 | \$258 |
| 2nd Homes, Commercial & State | Tax % | 100% | 100% | 100% | 100% | 100% |
| | Assessed Valuation | \$100,000 | \$100,000 | \$100,000 | \$100,000 | \$100,000 |
| | Tax Obligation | \$605 | \$510 | \$475 | \$483 | \$469 |

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 | 0.001379 | -0.000029 | 0.001379 | 0.001379 | 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 | 0.002759 | -0.000078 | 0.002759 | 0.005879 | 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 | 0.004687 | -0.000078 | 0.004687 | 0.008879 | 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 | \$258 | -\$4 | \$258 | \$488 | \$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 | \$469 | -\$8 | \$469 | \$888 | \$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 | \$469 | -\$8 | \$469 | \$888 | \$419 |

The Washington County School District's total adopted tax rate for 2025-26 is 0.004687. This is a slightly lower rate than the prior year and will result in a tax obligation of \$258 for primary residential property with an assessed value of \$100,000, and a tax obligation of \$469 for other property with an assessed value of \$100,000.

For 2025-26, the District's maximum tax rate which would be allowable under state law is 0.008879. Under the legal maximum rate, the tax obligation for property with an assessed value of \$100,000 would be \$488 for primary residences, and \$888 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

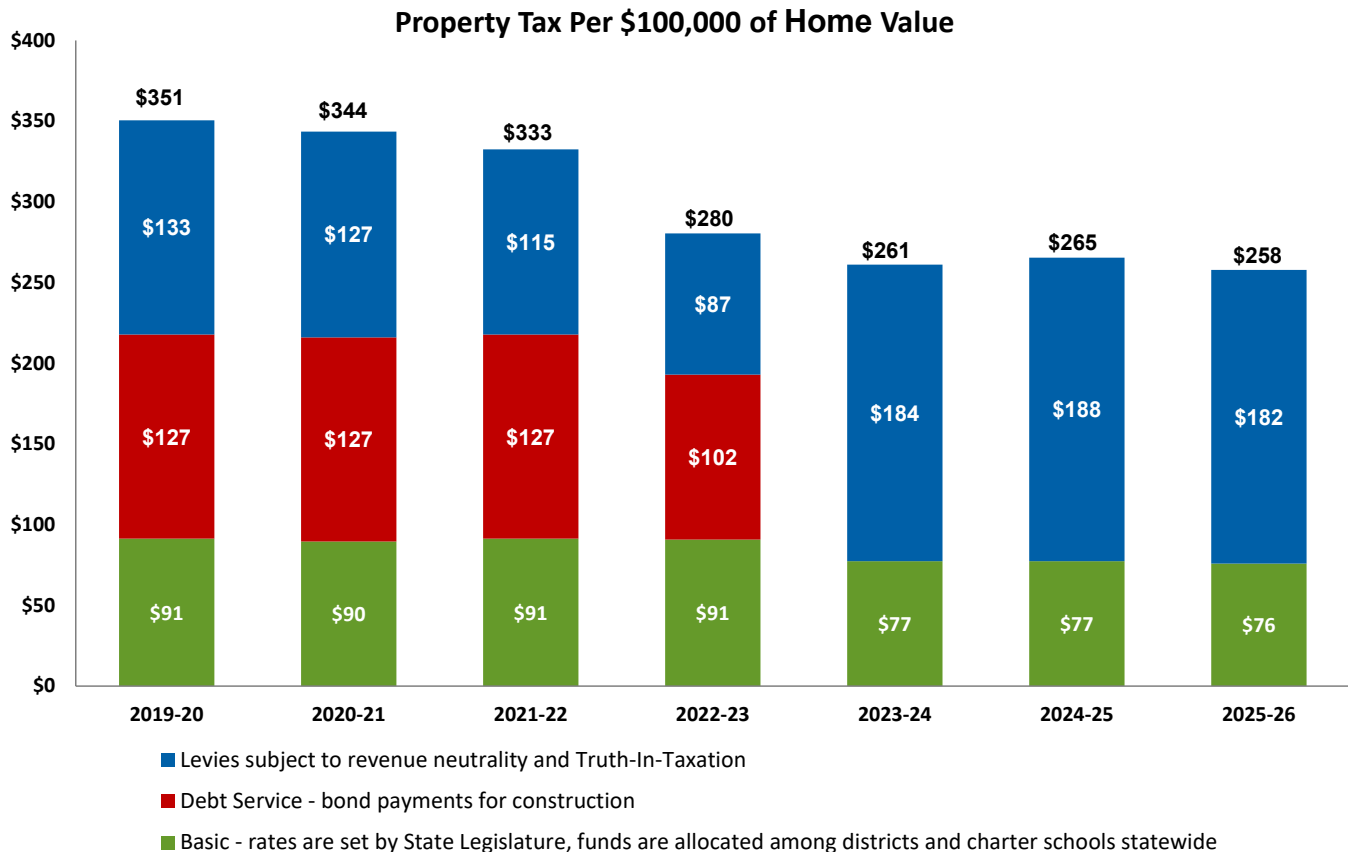
WASHINGTON COUNTY SCHOOL DISTRICT

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

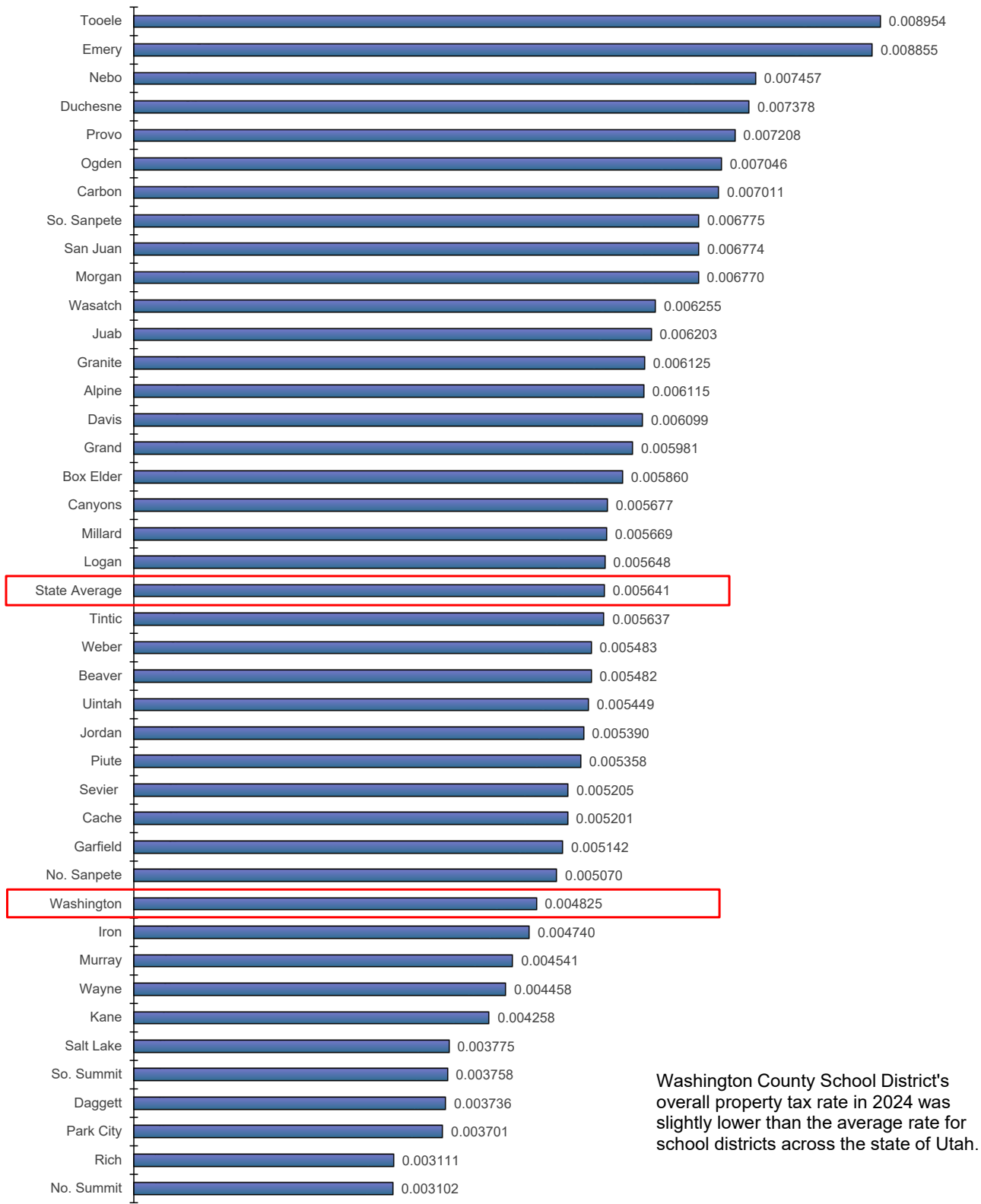
| | Actual 2019-20 | Actual 2020-21 | Actual 2021-22 | Actual 2022-23 | Actual 2023-24 | Actual 2024-25 | Adopted 2025-26 |
|--|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| Market Value of a Home | \$100,000 | \$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 | 0.004687 |
| Property Tax Due | \$351 | \$344 | \$333 | \$280 | \$261 | \$265 | \$258 |
| Property Tax Increase/(Decrease) From Prior Year | (\$16) | (\$7) | (\$11) | (\$52) | (\$19) | \$4 | (\$8) |

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.

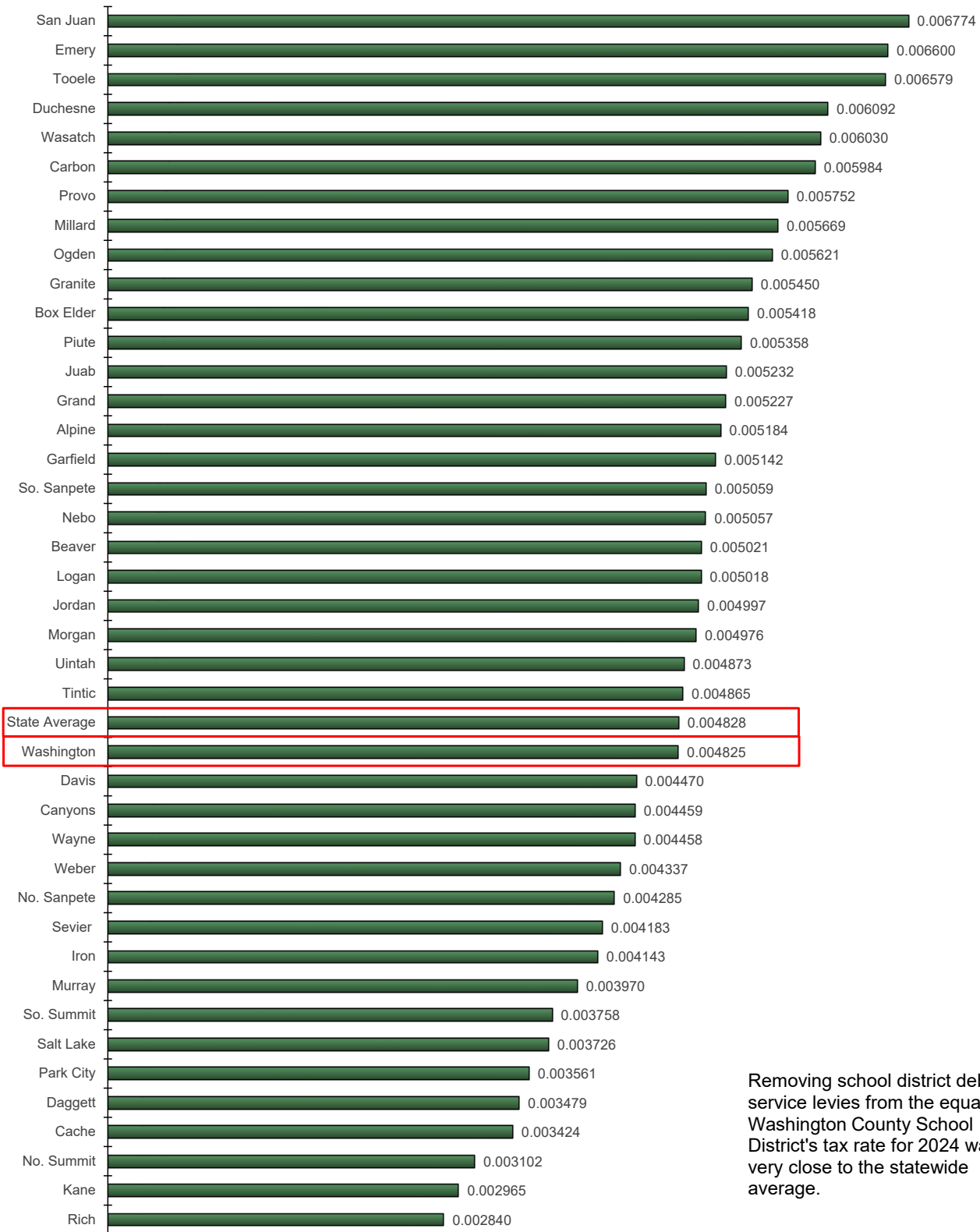
As taxable values increase county-wide, the District is required to reduce tax rates to offset the effect, and keep them at the level which would provide the exact same amount of property tax revenue overall as was charged in the previous year (excluding revenue generated by new growth). As a result, 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

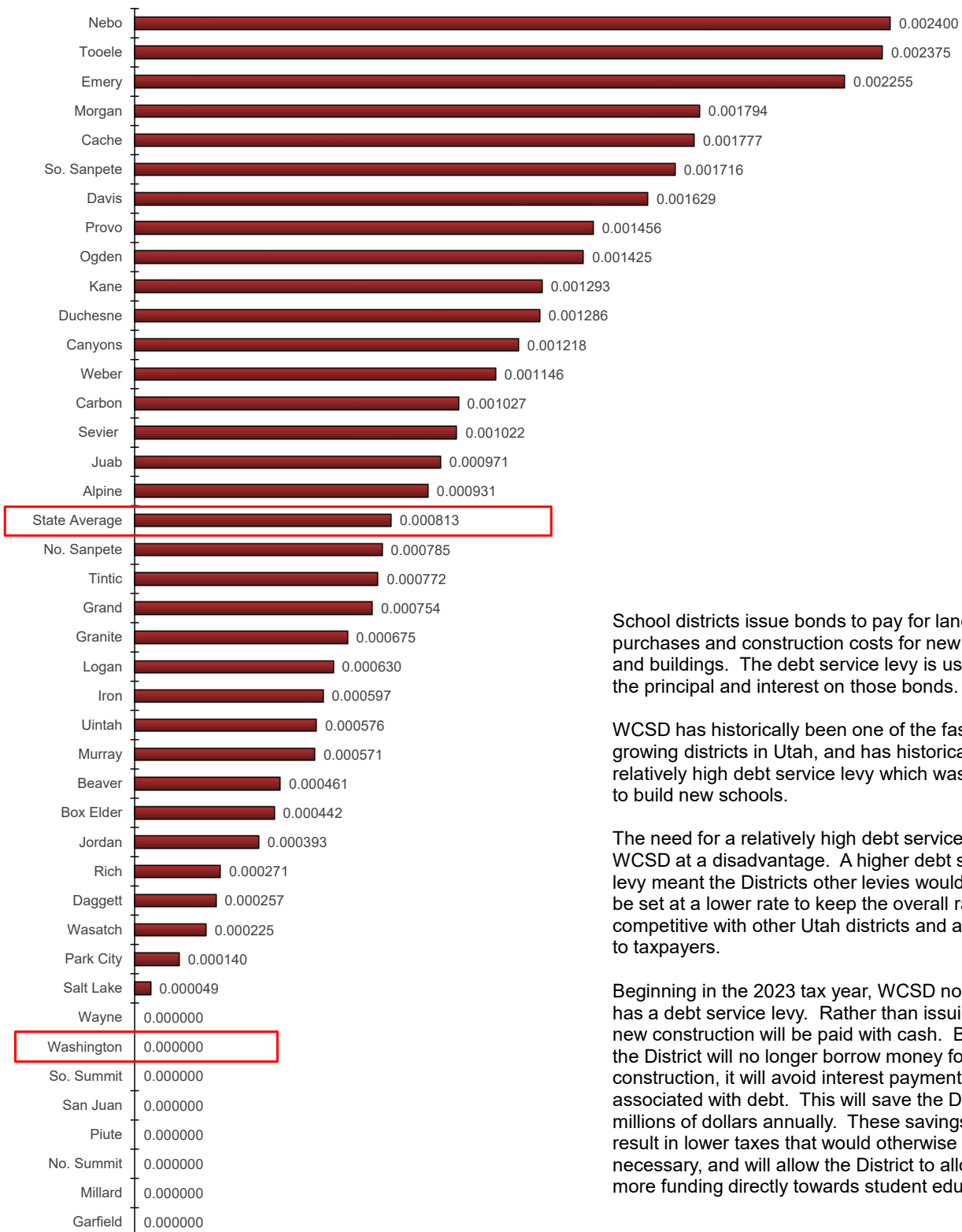


Utah School District Property Tax Levies Without Debt Service - 2024



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 |

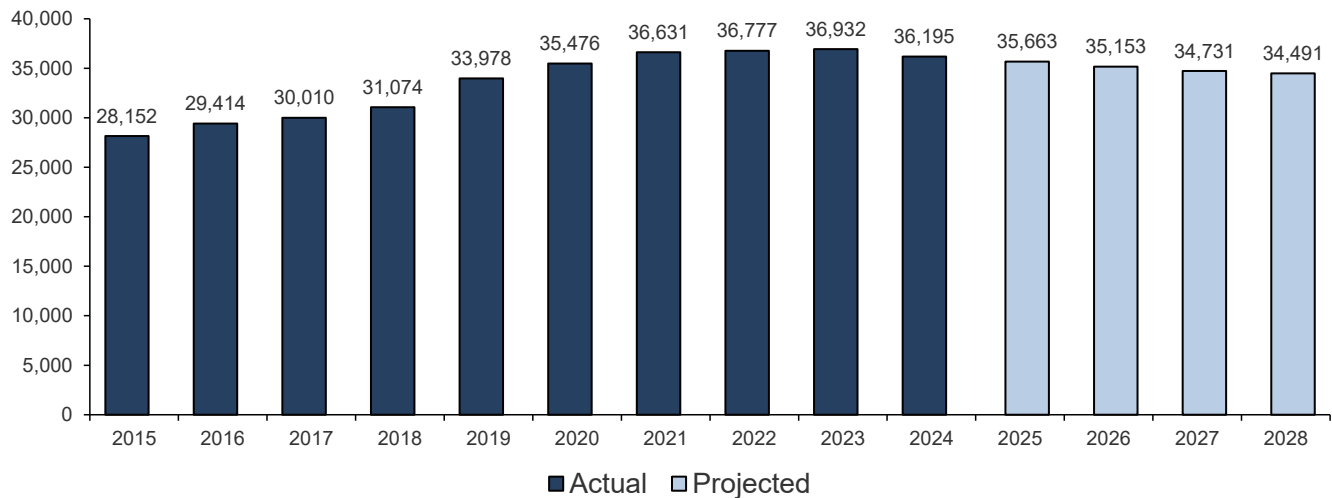
Enrollment in secondary schools has remained relatively constant in recent years, and we're expecting similar enrollment levels for 2025-26. Secondary enrollment for in-person classes is projected to increase by 37 students.

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 |
|----------------------------|---------------|---------------|---------------|---------------|---------------|

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.

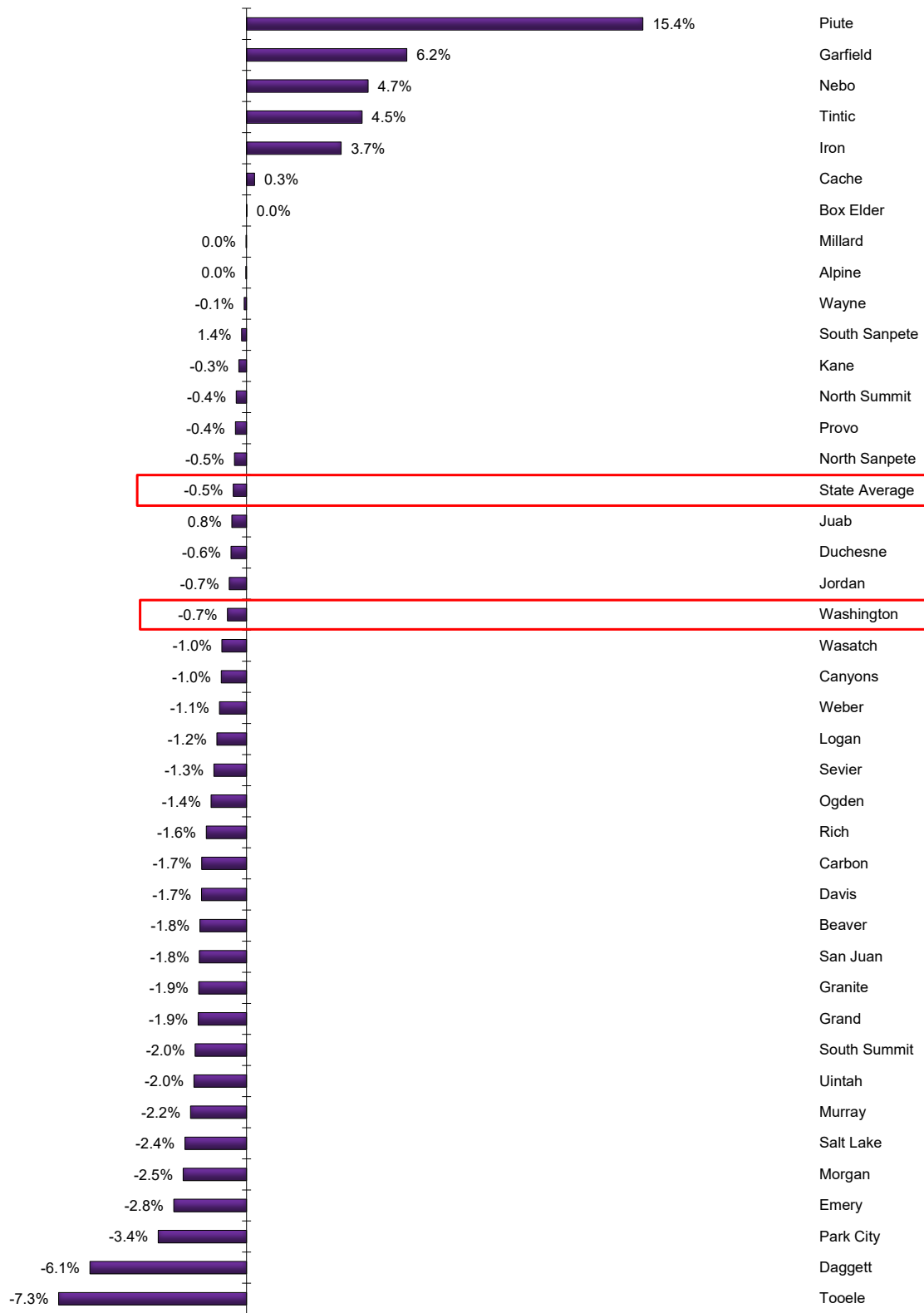
Enrollment by Grade

| 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.

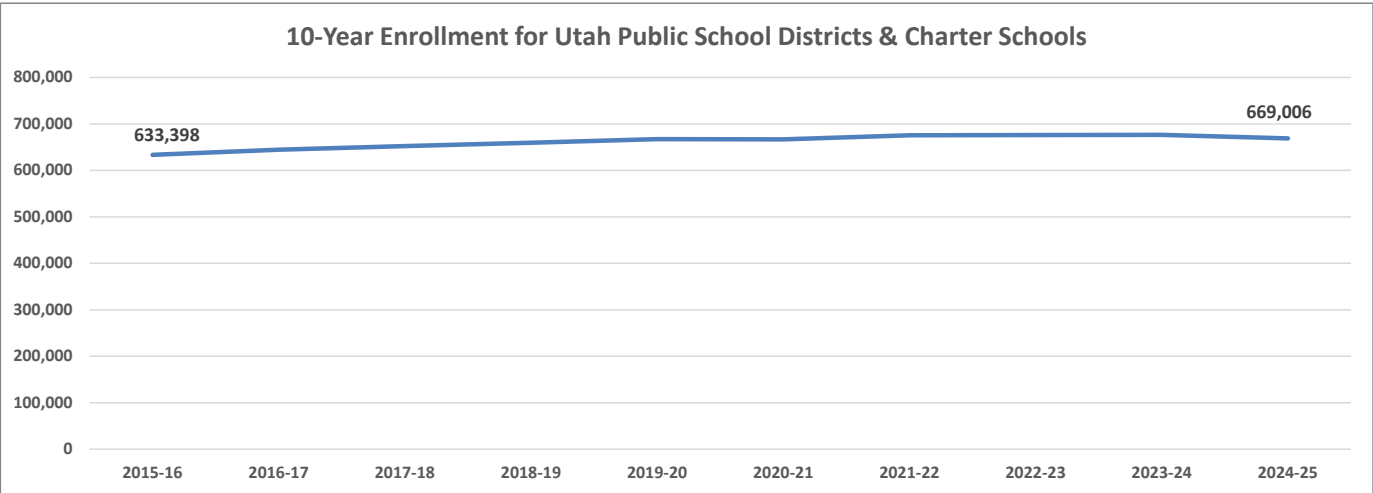
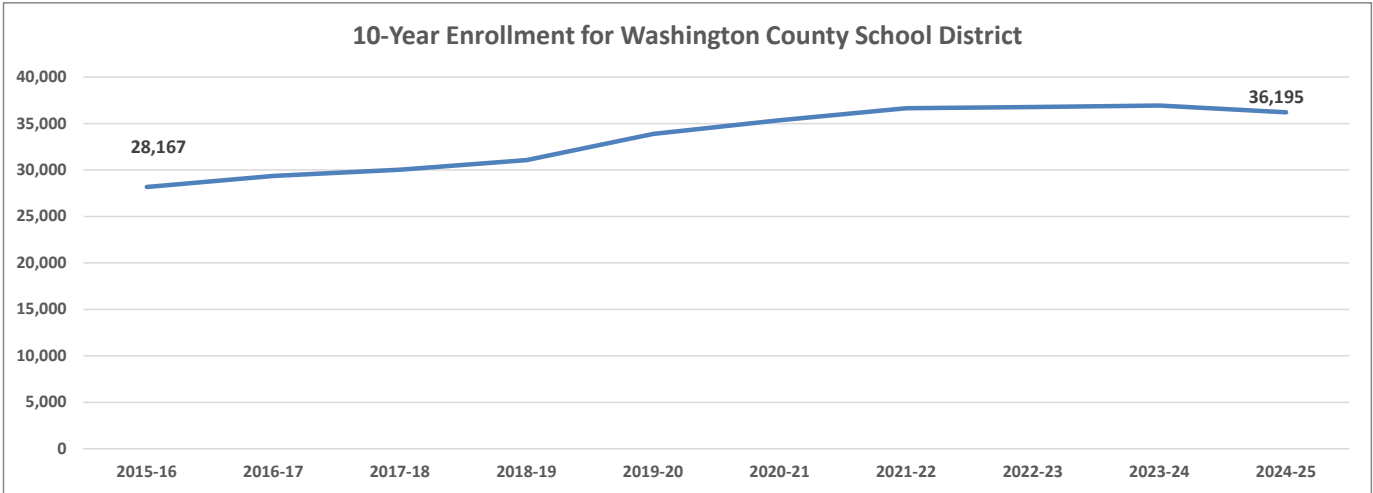
Utah School Districts 4-Year Average Annual Enrollment Growth Rate FY2022 - FY2025



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.

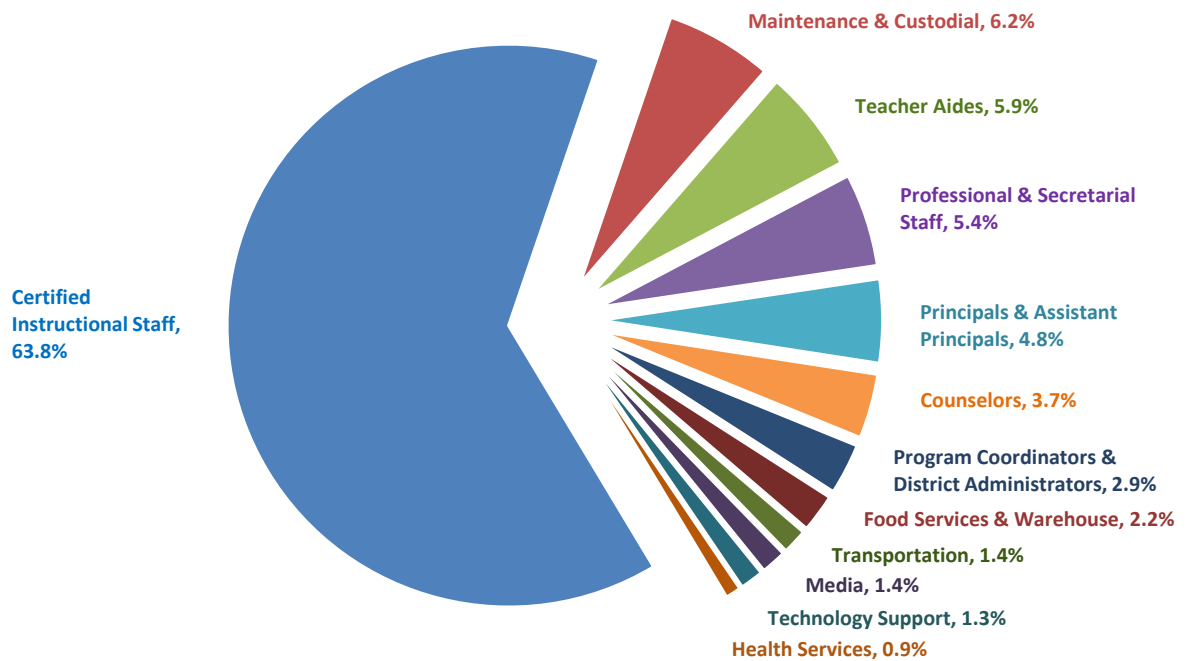
All Positions

| | 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 |

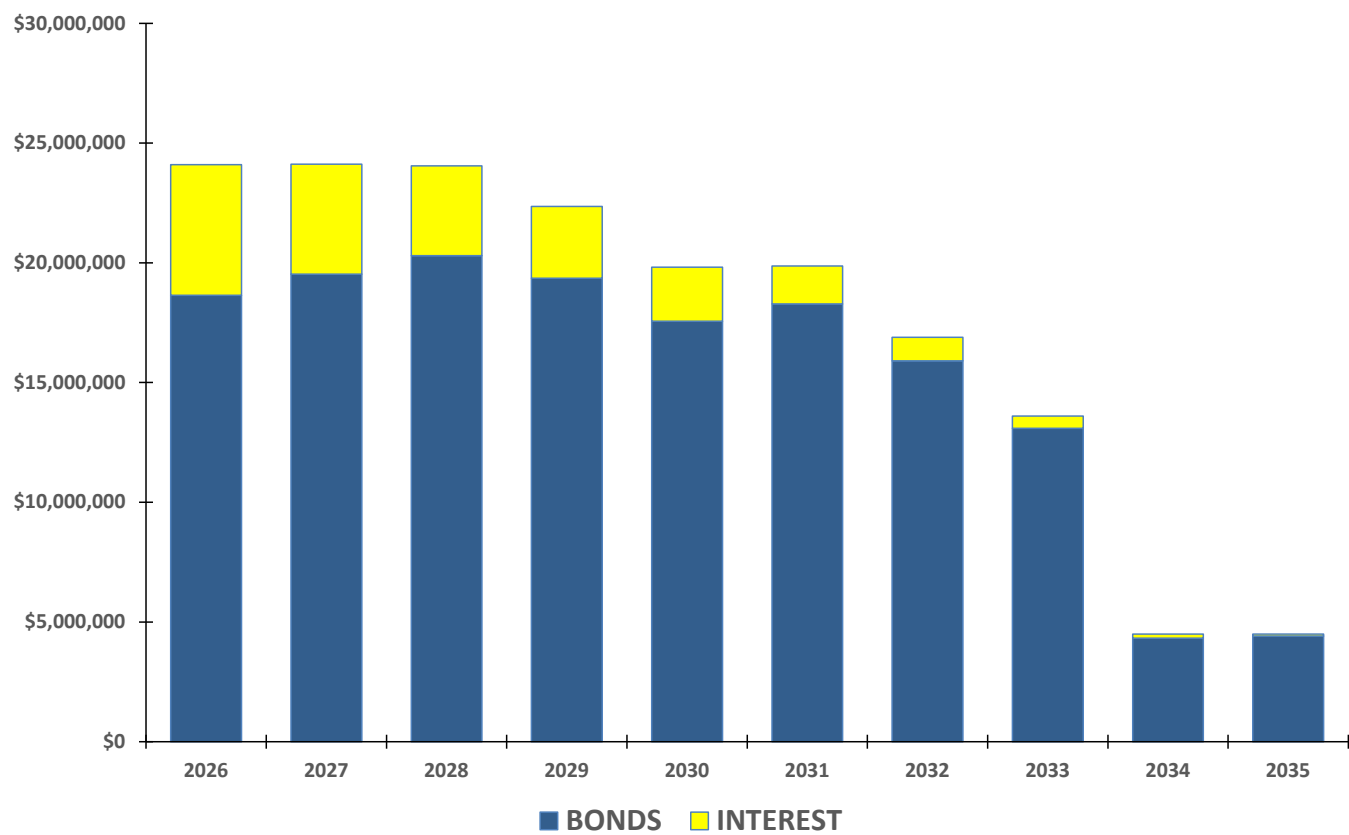
2025-26 Financial Impact of Full Time Equivalents (FTEs)

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 | 167,425 | 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 | 237,428 | 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 | 2,255,000 | 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 | 283,250 | 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 | 1,440,000 | 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.

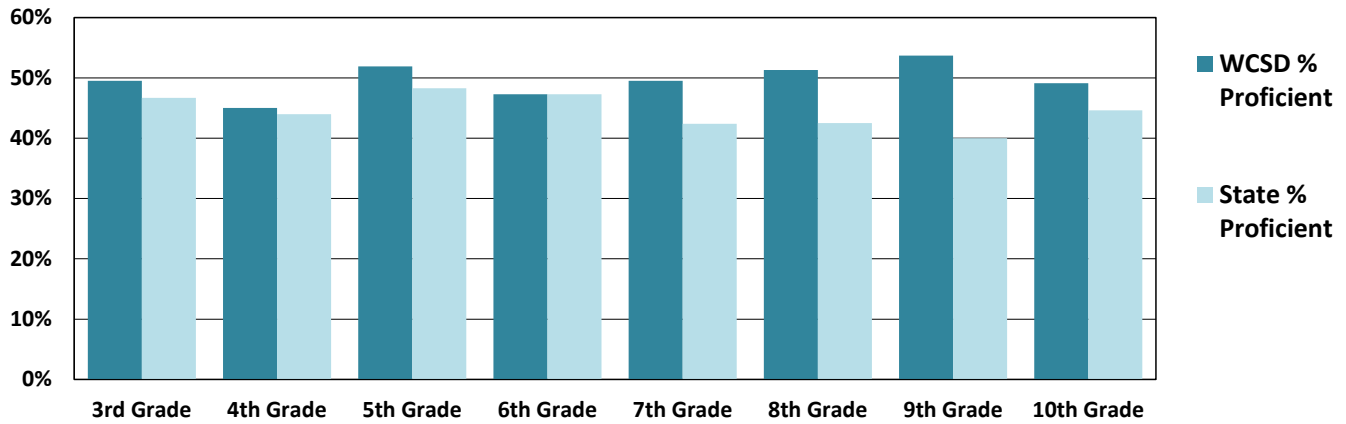
The Utah State Board of Education (USBE) uses data to analyze student performance and inform educational improvements at the policy, state board, and classroom level. USBE allows the public to access education-related data at:

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

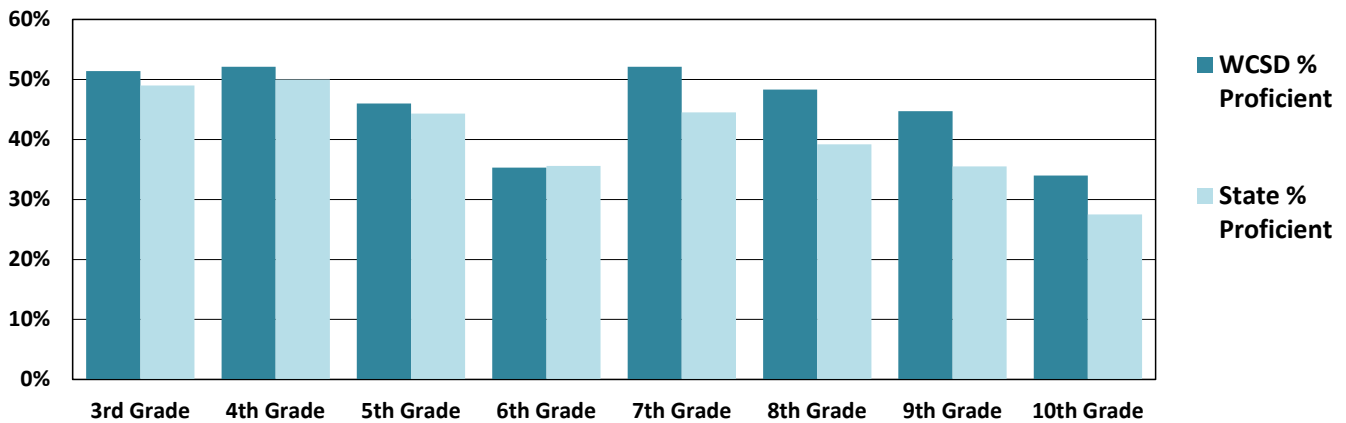
In March 2020 schools state-wide were closed due to the COVID-19 pandemic, and in April 2020 the Utah Legislature passed S.B. 3005 which waived public education assessment requirements for the 2019-20 school year. As a result, standardized test data is unavailable for 2019-20.

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.

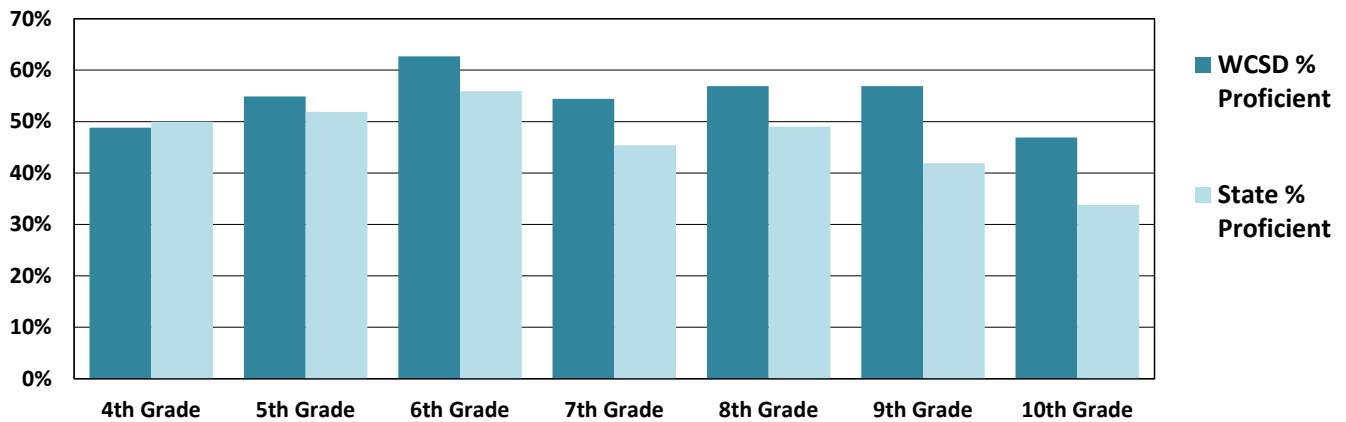
2023-24 RISE / Aspire Plus Language Arts Proficiency



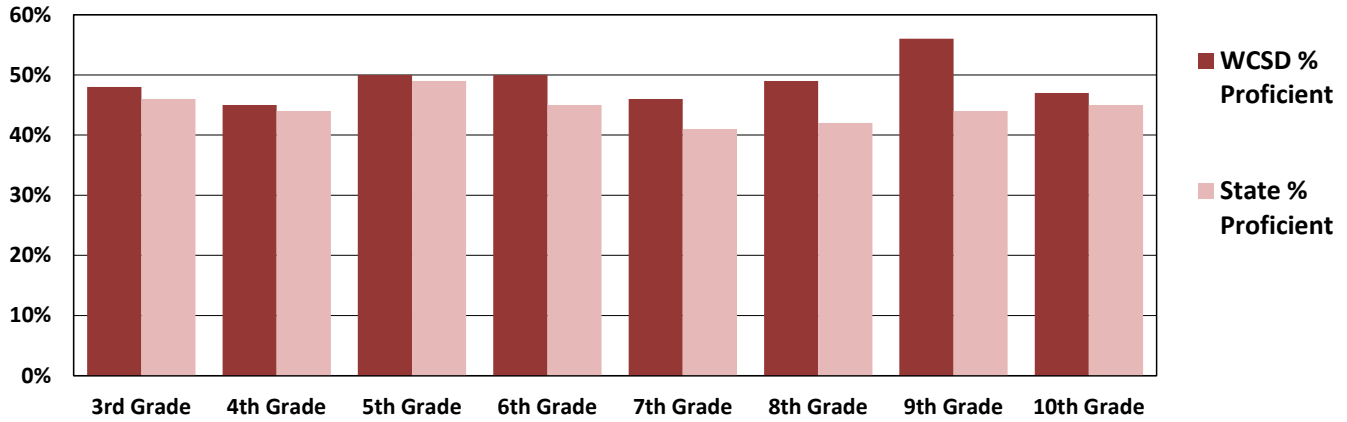
2023-24 RISE / Aspire Plus Math Percent Proficiency



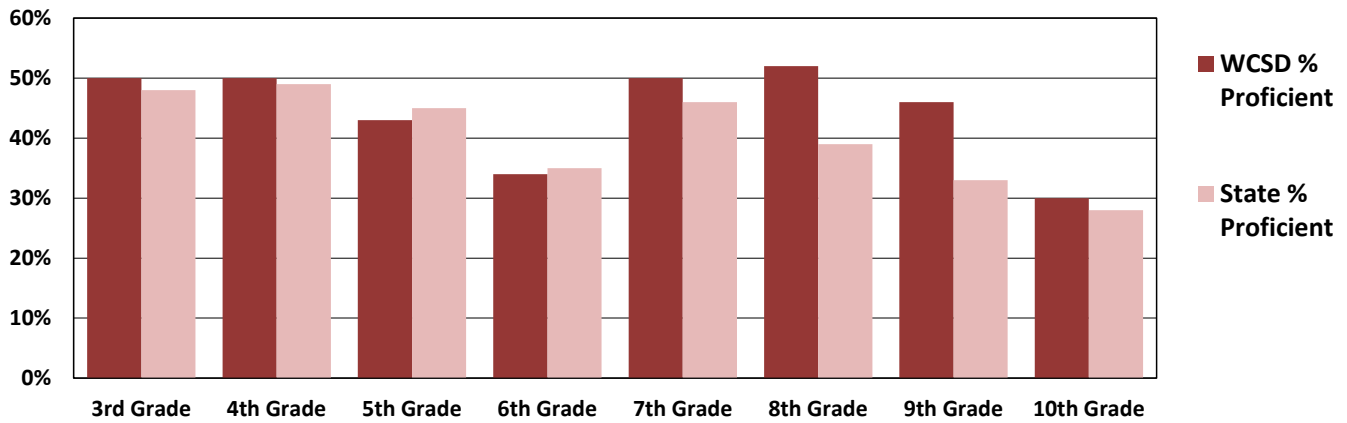
2023-24 RISE / Aspire Plus Science Proficiency



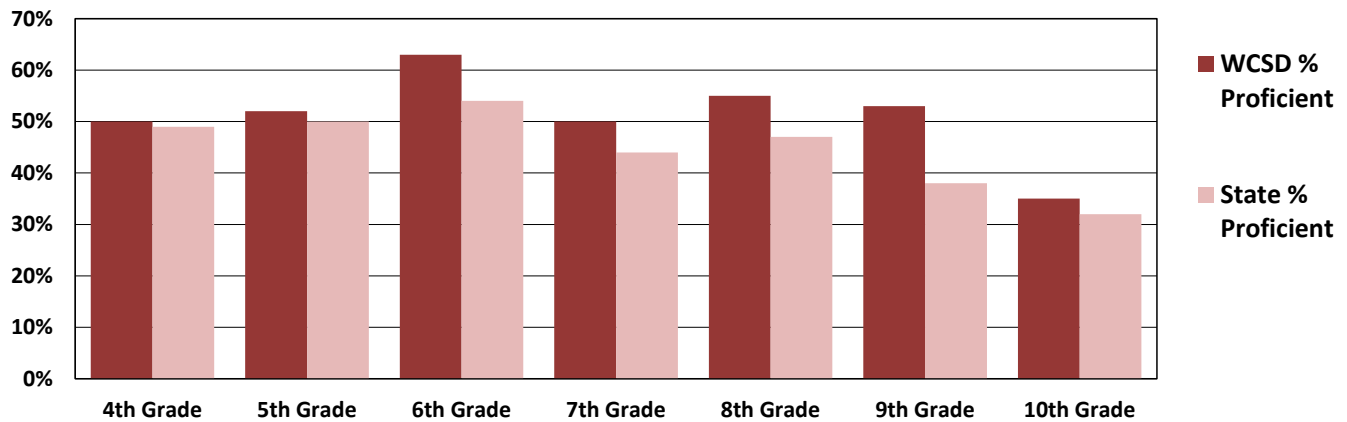
2022-23 RISE / Aspire Plus Language Arts Proficiency



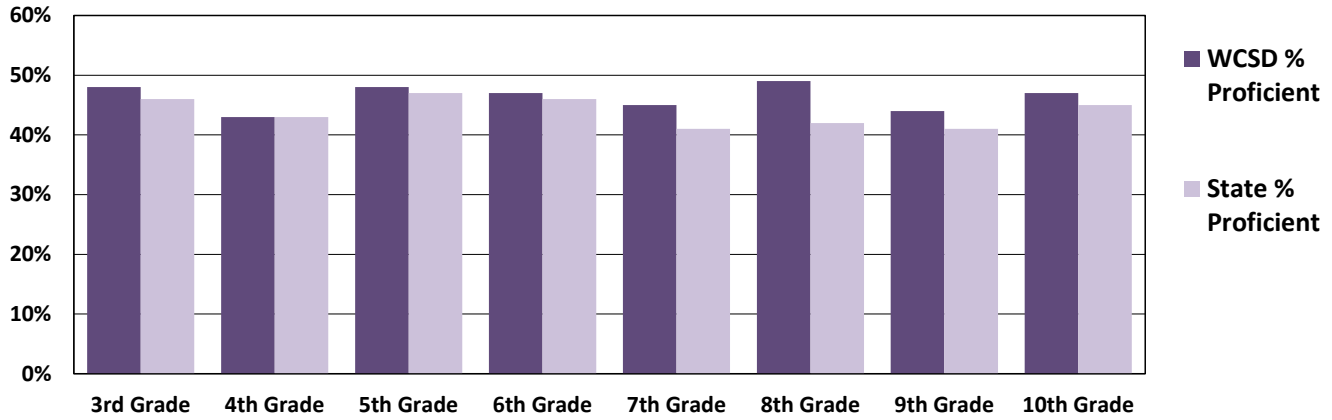
2022-23 RISE / Aspire Plus Math Proficiency



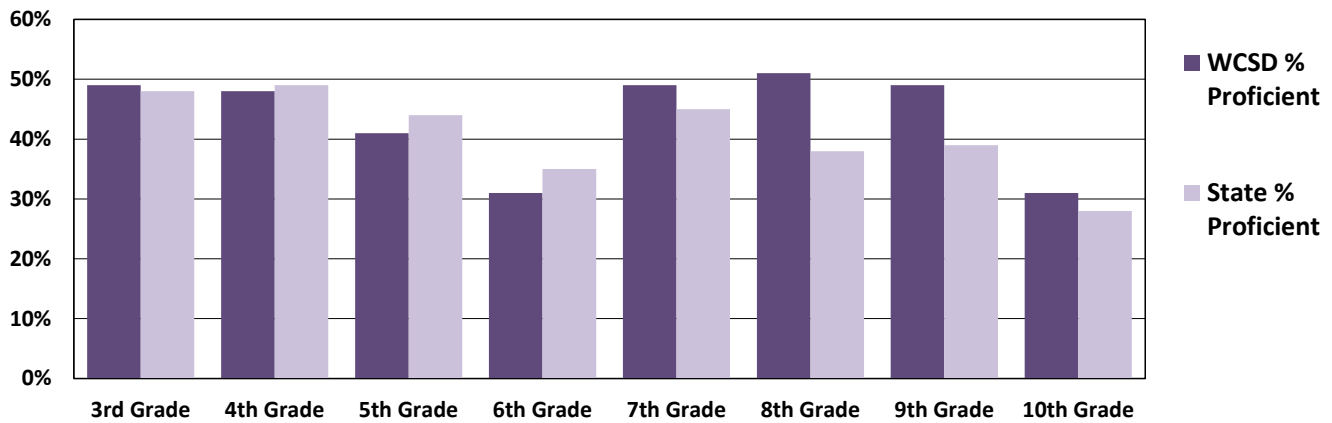
2022-23 RISE / Aspire Plus Science Proficiency



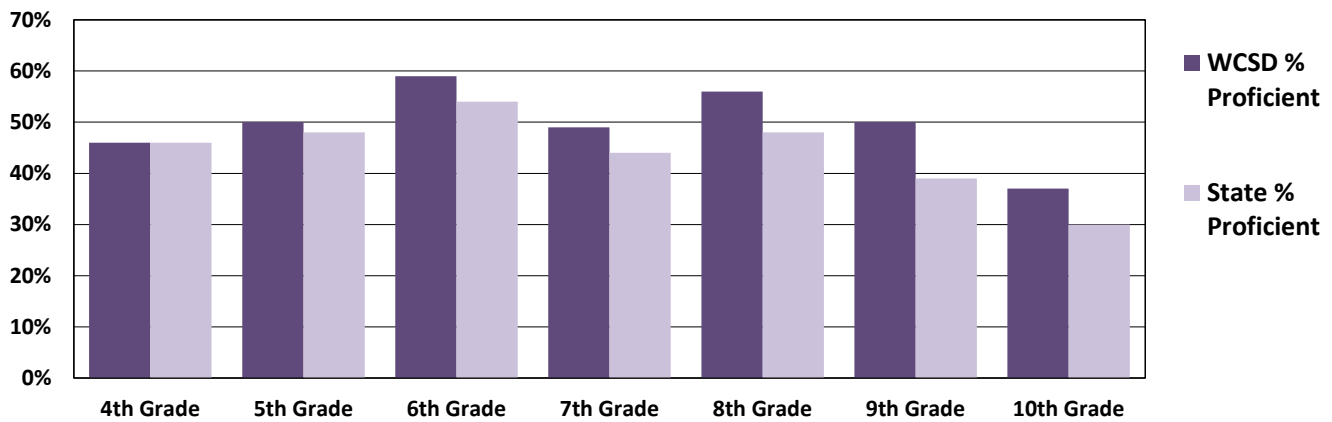
2021-22 RISE / Aspire Plus Language Arts Proficiency



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.