

WASHINGTON COUNTY SCHOOL DISTRICT

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



FINAL BUDGET 2021-22

ADOPTED BUDGET 2022-23

Final Budget

For the Fiscal Year Ending June 30, 2022

Adopted Budget

For the Fiscal Year Ending June 30, 2023



WASHINGTON COUNTY
SCHOOL DISTRICT

121 West Tabernacle
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Prepared by the Office of the Business Administrator

Business Administrator – Brent L. Bills
Budget Director – Aaron Brickey, CPA



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

**WASHINGTON COUNTY
SCHOOL DISTRICT**

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

The budget adheres to the principles and standards
of ASBO International's Meritorious Budget Award criteria.



A handwritten signature in black ink, reading 'W. Edward Chabal', written over a horizontal line.

W. Edward Chabal
President

A handwritten signature in black ink, reading 'David J. Lewis', written over a horizontal line.

David J. Lewis
Executive Director

The Association of School Business Officials International (ASBO) awarded the Meritorious Budget Award for excellence in the preparation and issuance of the 2021-22 school system annual budget to Washington County School District. The Meritorious Budget Awards Program was designed by ASBO International and school business professionals to enable school business administration to achieve excellence in budget presentation. The Meritorious Budget Award is only conferred on school systems that have met or exceeded the Meritorious Budget Award Program criteria.

We believe our current 2022-23 budget also complies with ASBO's Meritorious Budget Award standards, and we will be submitting the budget accordingly for consideration for this award.

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EXECUTIVE SUMMARY





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

June 21, 2022

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 2022-23, and the final revised budget for fiscal year 2021-22.

The budget is a responsible, balanced financial plan designed to help carry out the District's purpose: ***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 2022-23 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)

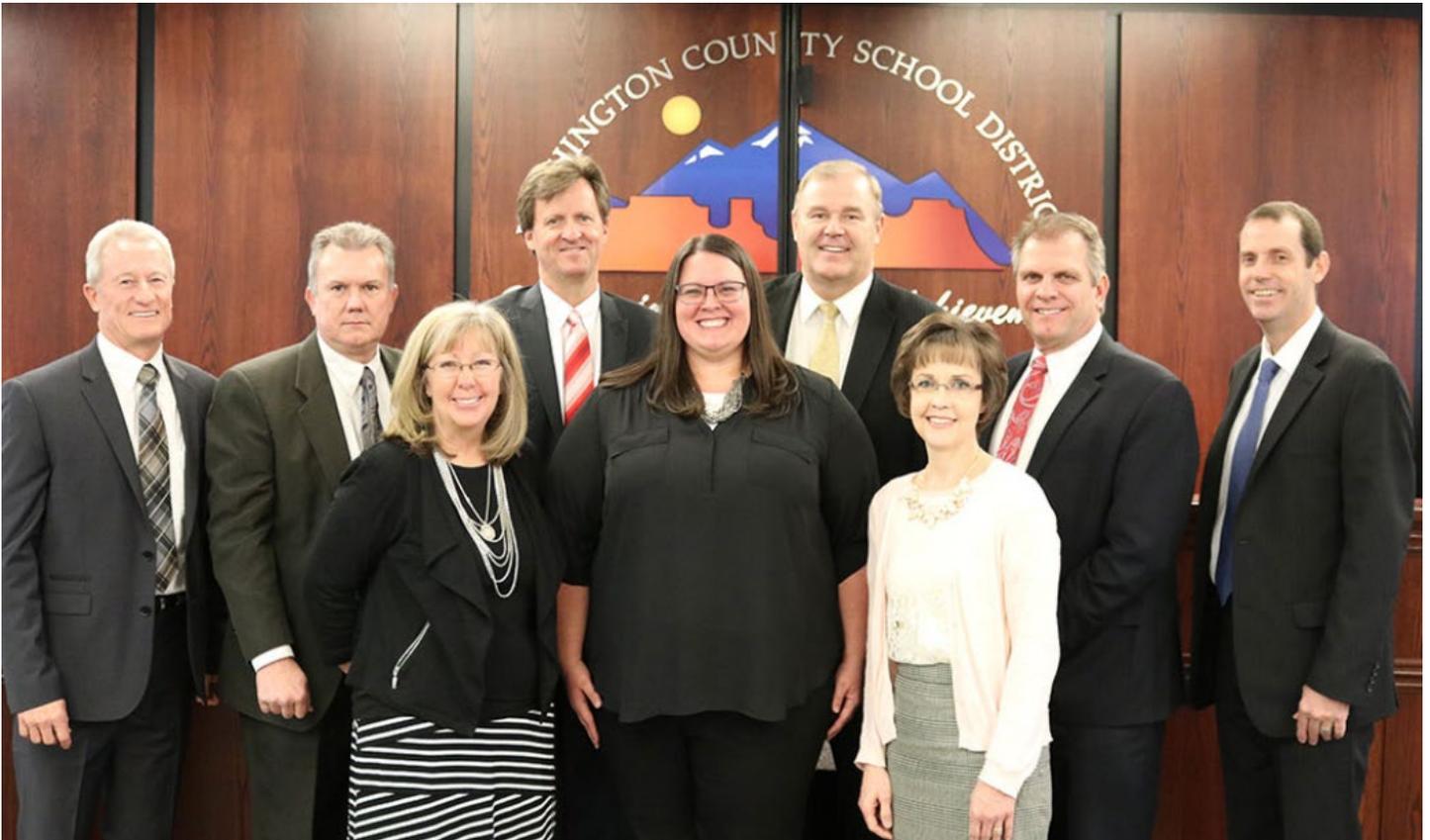
Annual budgets are established for all funds as required by Utah law. Budgets are presented on the modified accrual basis of accounting for governmental fund types. The budgets are consistent with generally accepted accounting principles (GAAP). Once adopted, the budget can be amended as necessary by 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 Comprehensive Annual Financial Report (CAFR) 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



L to R: Larry Bergeson (Superintendent), Kelly Blake (President), LaRene Cox, David Stirland, Becky Dunn (Vice-President), Craig Seegmiller, Laura Hesson, Terry Hutchinson, Brent Bills (Business Administrator)

Washington County School District Administrative Personnel

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

Mission Statement

The mission of Washington County School District is to “Improve Student Achievement.”

The District’s purpose 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

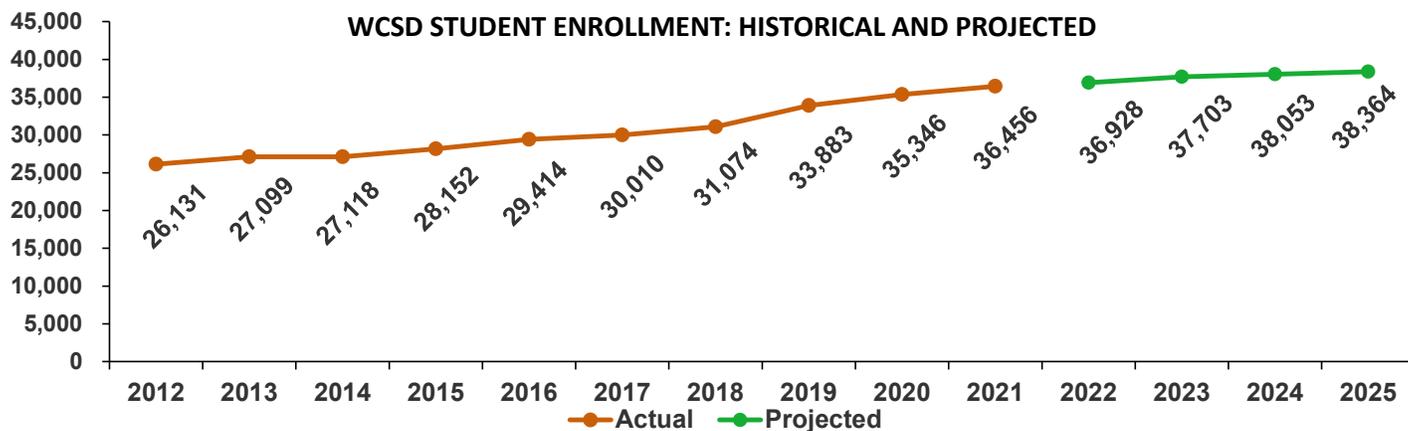
changes. After receiving public comment, the Board can then take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget 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 CAFR 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, are included in the bonding process. The District has historically held bond elections every 6 years.

Student Enrollment

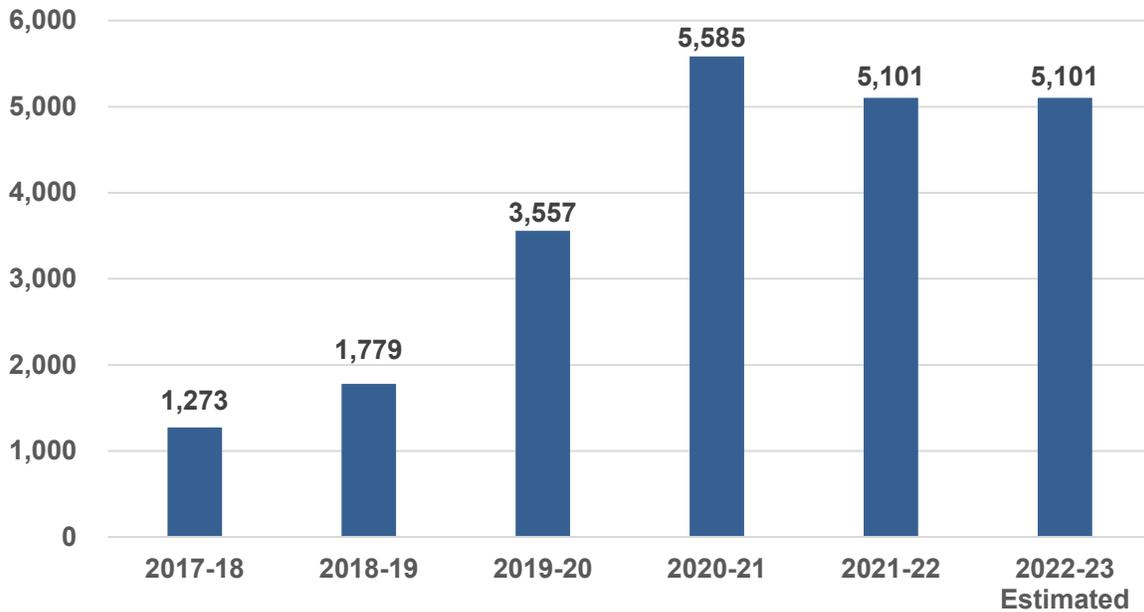
The District has projected K-12 student enrollment for October 1, 2022 to be 36,928. This is an increase of 472 students or 1.3% over the prior year.

The District is expecting an increase of 39 students in traditional elementary schools (grades K-5), and an increase of 433 students in traditional secondary schools (grades 6-12).



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

Utah Online Enrollment



The District’s enrollment has been steadily increasing since the mid 1990s. Over the past few decades, Washington County has been one of the fastest growing areas in the country, and that trend is expected to continue going forward. Due to continuing in-migration, and a birth rate which is significantly higher than the nation-wide birth rate, District enrollment is projected to grow by an additional 1,908 students over the next four years, which would represent a 5% increase.

Due to projected future growth in enrollment, the District held a bond election on November 6, 2018, and voters approved the issuance of \$125 million of general obligation bonds. The proceeds have been used to pay for land purchases and construction costs for South Mesa Elementary and Desert Canyons Elementary, as well as a number of renovation and improvement projects across the District which have improved safety, increased energy efficiency, and extended the life expectancy of schools and buildings. Bond proceeds are also being used towards the construction of a CTE high school, which will be opening in August, 2023, as well as other building renovation and improvement projects, and site purchases. A list of approved bond projects through the year 2023 can be found at:

<https://www.washk12.org/district/bond>

Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$4,038 for fiscal year 2022-23) 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 .001652 (2022 rate) per dollar of taxable value. Then, the State adds funds which are acquired primarily through a State income tax to the proceeds of the basic tax levy to arrive at a guaranteed fixed amount per student. This amount is fixed in the true sense of the word. A common misunderstanding is that the District receives more revenue if the basic property taxes go up because of increased property values. When such a scenario occurs, the State reduces the amount it adds to the tax proceeds so that the District still receives the fixed WPU amount.

Financial Overview

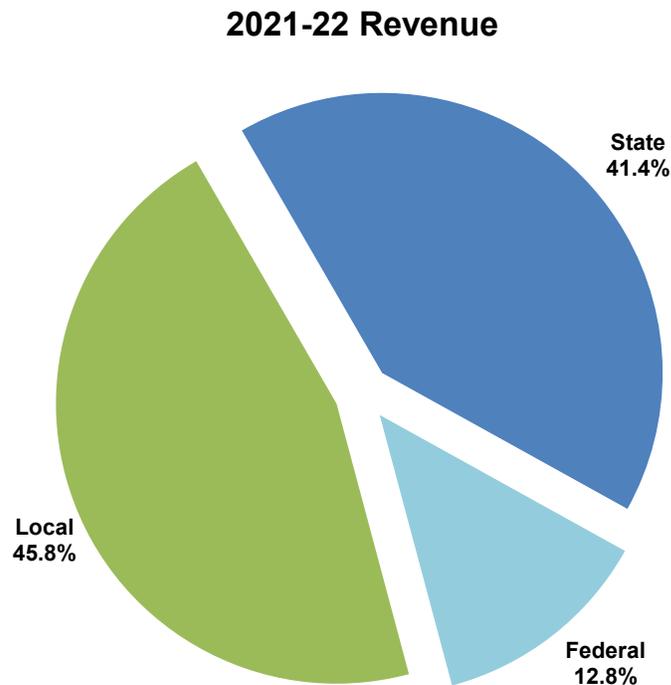
The financial section of the budget provides revenue and expenditure statements for all district funds. The accounts of the District are organized on the basis of funds and account groups. Each fund is considered a separate accounting entity and each has a separate, self-balancing set of accounts. The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

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

- Maintenance and Operation (General Fund) – This is used to account for the costs of regular, day-to-day district operations. This fund accounts for general, unrestricted resources.
- Debt Services Fund – The Debt Services Fund accounts for the accumulation of resources and payment of the general obligation bonds' principal and interest.
- Capital Projects Fund – The Capital Projects Fund account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District. Also, by State law, the Board can expend up to 0.0002 tax rate for building maintenance.
- Special Revenue Funds – Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. For fiscal year 2022-23, Washington County School District will operate two such funds:
 - Food Services Fund – food service activities financed in part by school lunch sales, as well as by state and federal funding.
 - Student Activity Fund – curricular and extra-curricular activities funded by gate receipts, fundraisers, donations and student fees.

Revenues

For the 2022-23 fiscal year, Washington County School District will receive approximately 41.% of its revenue from local sources, 45.8% from state sources, and 12.8% from federal sources. For fiscal years 2021-22 and 2022-23, the District is receiving a higher level of Federal funding compared to prior years, when Federal funding has typically accounted for 7% of the District's total funding. Additional educational stimulus funding was allocated by the Federal government in response to the COVID-19 pandemic.



The District anticipates total revenues and other financing sources of \$445.2 million in 2022-23, which would represent an overall increase of \$4.6 million compared to 2021-22.

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

	2020-21 Actual	2021-22 Estimated Final	2022-23 Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 283,257,114	\$ 317,695,679	\$ 347,063,110	9.24%
Debt Services	49,728,021	60,729,302	58,847,966	-3.10%
Capital Projects	65,429,057	36,070,371	16,463,546	-54.36%
Food Services	13,001,357	16,120,005	13,086,635	-18.82%
Student Activity	3,568,840	9,995,558	9,778,465	-2.17%
Total	\$ 414,984,389	\$ 440,610,915	\$ 445,239,722	1.05%

Property tax revenues are expected to increase by approximately \$23.8 million, due primarily to the state freezing the basic rate and increase in assessed valuation.

State funding will be increasing by \$1.7 million due to new growth and an increase to the weighted pupil unit (WPU) value.

Federal funding levels are expected to increase by \$3.3 million compared to 2021-22, due to additional stimulus funding allocated to address the impact of the COVID-19 pandemic.

The District will be issuing \$8 million in bonds for FY 2022-23, which is roughly \$17 million lower than the bonds issued in FY 2021-22.

Expenditures

Overall, expenditures in the governmental funds are expected to increase by \$31.8 million.

The Maintenance and Operation Fund expenditures are expected to increase by \$43.8 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 additional salary and benefit costs which will be needed to meet the needs brought about by growth in student enrollment, and addressing student learning gaps due to disruptions caused by COVID-19.

The Debt Services Funds expenditures are expected to increase by \$1 million. Washington County School District only issues bonds as needed to keep up with growth.

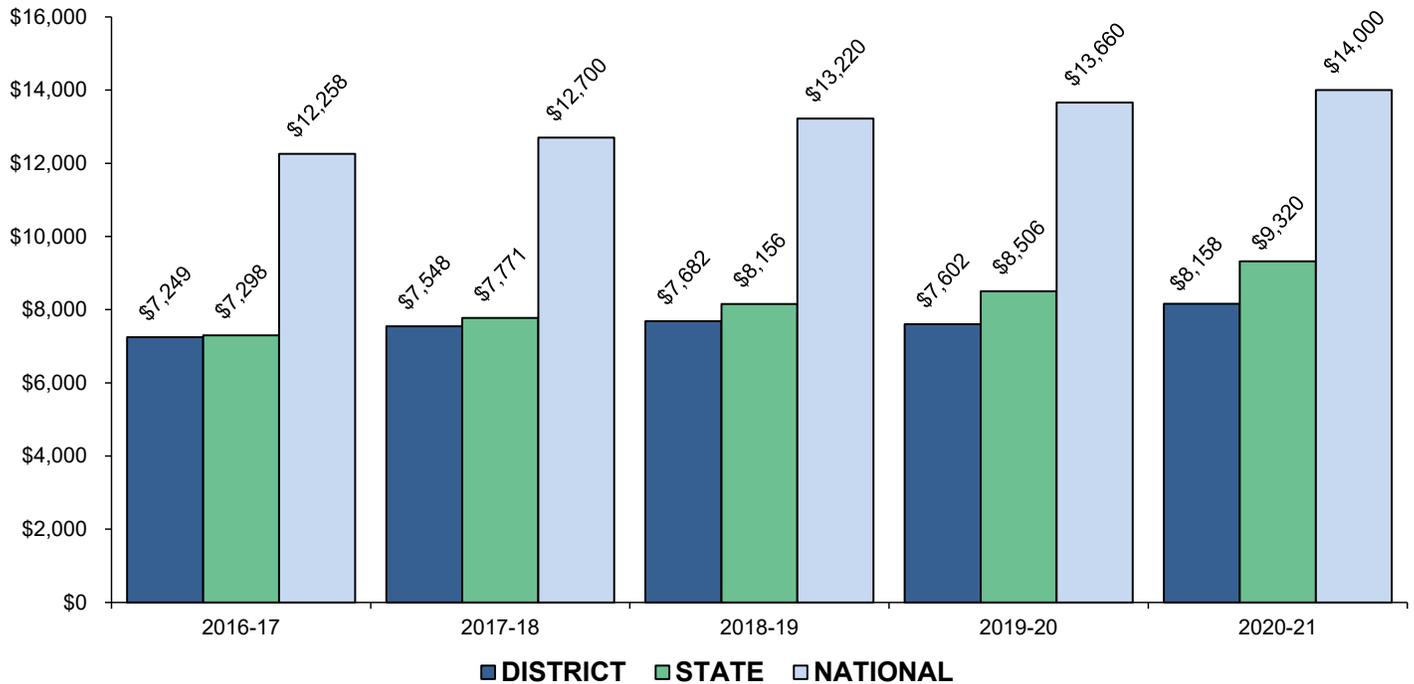
Capital Projects Fund expenditures are projected to decrease by \$10.3 million. Desert Canyons Elementary construction was completed in the 2021-22 fiscal year. The only new construction project is the new CTE high school opening in August, 2023. Year-to-year comparisons in this fund may not be as meaningful 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 2022-23 fiscal year.

Expected expenditure decreases in the Food Services Fund is due to the ending of the Federal free lunch program for all students. The Student Activity Fund expenditures are expected to decrease slightly due to the implementation of the new state fee rules.

Three-year comparison of expenditures by fund

	2020-21 Actual	2021-22 Estimated Final	2022-23 Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 270,941,083	\$ 303,241,714	\$ 347,063,110	14.45%
Debt Services	50,610,359	58,769,297	59,785,895	1.73%
Capital Projects	46,357,100	43,722,540	33,374,117	-23.67%
Food Services	12,011,037	16,370,414	13,934,757	-14.88%
Student Activity	6,059,621	9,995,558	9,778,465	-2.17%
Total	<u>\$ 385,979,200</u>	<u>\$ 432,099,523</u>	<u>\$ 463,936,344</u>	7.37%

Washington County School District Expenditures Per Student



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

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

- Instruction (Function 1000s)
- Support Services (Function 2000s)
- Non-Instructional Services (Function 3000s) (except for Community Services [Function 3300s])
- Direct Program Support

The comparison excludes the following expenditures:

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

Fund Balance

The District anticipates fund balances for the General, Debt Services and Student Activity Funds will remain relatively steady over the upcoming year. Capital Projects fund balance will decrease dramatically due to timing in bond issuances and capital construction.

In the Capital Projects Fund, the District has a policy of issuing bonds for only what is needed for the next fiscal year's bond projects. Utah law requires current year Maintenance & Operation budgets to show no increase in the fund balance. Combined fund balances are projected to decrease by approximately \$18.7 million in 2022-23.

Three-year comparison of fund balances

	2020-21 Actual	2021-22 Estimated Final	2022-23 Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 61,227,710	\$ 75,681,675	\$ 75,681,675	0.00%
Debt Services	1,809,103	3,769,108	2,831,179	-24.88%
Capital Projects	37,944,075	30,291,906	13,381,335	-55.83%
Food Services	4,703,132	4,452,723	3,604,601	-19.05%
Student Activity	866,140	866,140	866,140	0.00%
Total	<u>\$ 106,550,160</u>	<u>\$ 115,061,552</u>	<u>\$ 96,364,930</u>	<u>-16.25%</u>

Budget Forecast

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

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Three Year Forecast

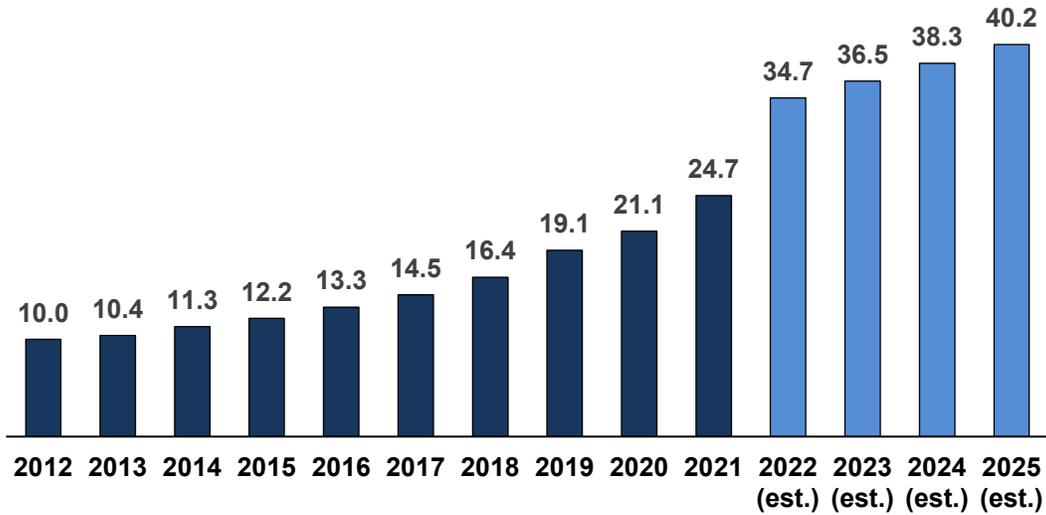
	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Taxes	179,400,849	\$ 185,032,722	\$ 191,781,200	\$ 198,794,577
Interest From Investments	1,563,358	1,613,280	1,664,947	1,718,424
Food Services Sales	2,670,000	2,750,100	2,832,603	2,917,581
Other Local Revenue	19,559,661	19,575,600	20,166,153	20,776,387
State Revenue	184,155,651	190,870,486	198,434,988	206,301,155
Federal Revenue	56,750,979	26,002,804	26,965,947	27,965,308
Total Revenues	444,100,498	425,844,992	441,845,839	458,473,432
Expenditures:				
Maintenance & Operation				
Salaries	184,685,288	179,708,641	186,896,987	194,372,866
Employee Benefits	92,323,721	89,838,375	93,431,908	97,169,184
Purchased Services	10,102,967	9,534,142	9,915,507	10,312,131
Supplies & Materials	56,061,710	47,082,731	48,966,047	50,924,686
Equipment	3,773,152	1,197,331	1,245,225	1,295,034
Other	116,272	120,923	125,760	130,790
Debt Services	59,785,895	25,945,995	24,751,750	21,831,750
Capital Projects	33,374,117	30,132,004	38,890,104	44,734,860
Food Services	13,934,757	14,352,799	14,783,385	15,226,886
Student Activity	9,778,465	9,982,376	10,190,367	10,402,515
Total Expenditures	463,936,344	407,895,317	429,197,040	446,400,702
Excess of Revenues over Expenditures	(19,835,846)	17,949,675	12,648,798	12,072,730
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	550,000	500,000	550,000	600,000
Refunding Bonds Issued	-	7,000,000	9,000,000	6,500,000
Payment to Refunded Bond Escrow	(7,885,000)	(11,870,000)	(16,450,000)	(16,985,000)
Bond Premium	474,224	600,000	800,000	500,000
Bond Proceeds	8,000,000	-	-	-
Total Other Financing Sources	1,139,224	(3,770,000)	(6,100,000)	(9,385,000)
Excess of Revenues & Other Sources Over Expenditures	(18,696,622)	14,179,675	6,548,798	2,687,730
Fund balances - beginning	115,061,552	96,364,930	110,544,605	117,093,403
Fund balances - ending	\$ 96,364,930	\$ 110,544,605	\$ 117,093,403	\$ 119,781,134

Assessed Valuation

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

The assessed valuation was \$10 billion in 2012, and it is estimated to be \$34.7 billion in 2022. The County's assessed valuation grew by an average of 10.7% per year over the last decade. We're using a 5% annual growth rate to estimate assessed valuations over the next four years, which means the assessed valuation would reach \$40.2 billion in 2025.

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



Property Taxes

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

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

The FY 2022 tax rate is 0.005098, which is a 15.7% decrease compared to the prior year's rate.

Washington County School District Tax Rates

	<u>Actual 2020-21</u>	<u>Actual 2021-22</u>	<u>Proposed 2022-23</u>	<u>Change From Prior Year</u>
Maintenance and Operation				
Minimum School Program	0.001628	0.001661	0.001652	-0.000009
Voted Leeway	0.001100	0.001100	0.001100	0.000000
Board Local Levy & Charter Levy	0.000986	0.000777	0.000331	-0.000446
Capital Outlay	0.000232	0.000209	0.000159	-0.000050
General Obligation Debt	0.002300	0.002300	0.001856	-0.000444
TOTAL	<u>0.006246</u>	<u>0.006047</u>	<u>0.005098</u>	<u>-0.000949</u>

Debt Service

In November 2018, voters approved the District issuing \$125 million of bonds. The District issued the first \$35 million of these bonds in December, 2019. An additional \$49,995,000 was issued in September 2020, and an additional \$25 million was issued in January, 2022. For the upcoming 2022-23 fiscal year, the District will be issuing the final \$8 million.

The proceeds have been, and will be, used to build and equip new schools, renovate existing schools, and purchase additional school sites.

Opening Debt	\$ 258,490,000
Debt Issued	\$ 25,000,000
Refunded Bonds	\$ 8,250
Debt Payment	<u>\$ (48,033,250)</u>
Ending Debt	<u>\$ 235,465,000</u>

Performance Data

Washington County School District uses student achievement as a benchmark for every decision we make, resulting in *Improving Student Achievement* as our mission statement. 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: 2020-21

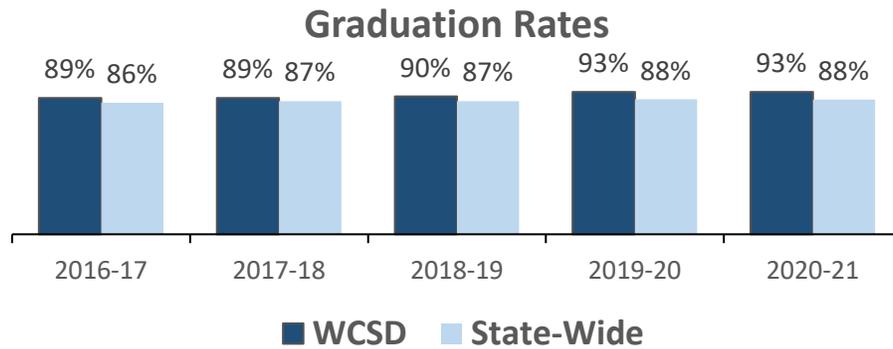
District	October 1, 2020 Enrollment	2021 Graduation Rate	Student - Teacher Ratio	Expenditures Per Student	% Ethnic Minority	English Language Learners	Students with Disabilities	Economically Disadvantaged
Alpine	80,953	91.3%	24.1	\$8,383	20.8%	4.5%	10.2%	17.7%
Cache	18,833	94.5%	22.5	\$8,951	14.4%	3.8%	12.0%	31.3%
Canyons	33,488	88.9%	21.0	\$9,762	28.9%	8.7%	11.2%	29.9%
Davis	70,643	91.4%	22.5	\$8,896	18.3%	3.9%	12.0%	16.4%
Granite	61,851	76.6%	20.7	\$10,276	53.6%	25.0%	11.9%	48.2%
Jordan	56,102	89.2%	20.9	\$8,793	27.2%	6.6%	11.9%	15.7%
Nebo	35,335	93.6%	23.4	\$7,980	19.2%	4.1%	12.5%	17.9%
Provo	13,317	90.9%	18.6	\$10,794	41.1%	16.0%	11.8%	31.1%
Salt Lake	20,536	81.9%	18.0	\$12,095	59.0%	21.0%	12.5%	50.7%
Tooele	22,004	74.7%	29.7	\$7,905	19.1%	4.0%	10.0%	20.7%
Washington	35,346	93.3%	22.2	\$8,158	21.9%	6.1%	12.0%	29.0%
Weber	32,197	90.4%	21.0	\$8,674	19.3%	4.1%	13.2%	26.5%
All Utah Districts	587,354	88.1%	21.5	\$9,320	27.6%	8.2%	12.0%	27.4%

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

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

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

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



Summary of Significant Changes

Maintenance and Operations Fund – The District has completed negotiations with the Washington County Education Association (representing certified employees) and the Red Rock Professional Association (representing classified employees). Per negotiated agreement with these associations, the salary schedules will be updated in the 2022-23 fiscal year to include some of the highest year-over-year pay increases ever implemented in the District’s history.

Certified Employees:

- An additional \$3,184 will be added to the base of the certified salary schedule.
- The district will continue to fund a full step increase, plus additional education advancement increments for qualifying employees.
- The incremental step advancement will be increased from \$800 to \$825 per step.

Classified Employees:

- A 6.5% cost of living adjustment to be added to salary schedules.
- The district will continue to fund a full step increase for qualifying employees.
- The district will eliminate the lowest two steps for all lanes on the Food Service (FD), Secretary and Paraprofessional (SC), Maintenance (MN) and Bus Driver (BD) schedules, thereby increasing the starting salaries for new employees.
- A new step 11 will be added to the Secretary and Paraprofessional (SC) salary schedule for lanes 1, 2 and 3.

Updated salary schedules and negotiated agreements may be viewed at:

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

Increases in the District’s salary costs are due to the implementation of these increases in the salary schedule, as well as additional positions needed to address student enrollment growth. The District’s medical insurance premium costs are also rising by 5%. The District will continue to pay 96.6% of the high deductible premiums and 87% of the traditional plan premiums.

Certified staffing levels are expected to increase by 18.7 FTEs year over year to adjust for increases in student enrollment. The district has projected student enrollment to grow by 5.2% over the next four years, so annual staffing increases are expected in order to accommodate those additional students.

Over the four-year period from the 2017-18 school year through the 2020-21 school year, the District added 335.7 FTEs, an increase of 11.8%. The areas which underwent the most growth during this time were secondary teachers, “other” certified positions (primarily Special Education and Online positions), food service workers, custodians, school secretaries and teacher aides. Increases in these areas were largely driven by the opening of Crimson Cliffs Middle (FY19), Washington Fields Intermediate (FY20), Crimson Cliffs High (FY20), South Mesa Elementary (FY21) and Desert Canyons Elementary

(FY22). Additionally, counselor FTEs also increased significantly over the past 4 years, driven by increased state funding targeted specifically towards counselors and mental health specialists.

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

	FTE 2018-19	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	Increase (Decrease)
Certified						
Elementary Teachers	681.8	672.9	682.5	691.0	714.9	23.9
Secondary Teachers	736.6	759.2	780.9	808.1	841.2	33.1
Counselors	62.5	73.6	79.2	84.6	88.1	3.5
Media	18.0	20.0	20.0	20.0	20.0	0.0
Pre-School	28.6	27.3	24.0	24.9	24.4	(0.5)
Other	99.0	123.8	146.7	168.0	183.7	15.7
Classified & Admin						
Principals	71.0	76.0	76.5	77.5	80.0	2.5
Teacher Aides	460.4	499.6	520.8	520.8	578.5	57.6
Media Assistants	41.6	44.0	43.0	44.0	44.7	0.7
Professional Staff / Secretaries	183.7	184.5	197.4	202.3	203.1	0.7
Custodial	157.4	174.2	179.2	187.1	187.0	(0.1)
Maintenance	36.3	39.0	41.4	43.0	40.0	(3.0)
Transportation	66.1	64.5	71.0	69.8	74.1	4.3
Food Services & Warehouse	103.5	127.4	128.4	134.4	135.5	1.1
Health Services	26.0	26.9	27.6	26.2	33.6	7.5
Technology Support	33.7	32.2	34.9	34.6	34.6	(0.0)
Program / Dept Coordinators	17.0	19.0	21.0	20.5	18.0	(2.5)
District Administrators	19.0	19.0	21.0	21.0	21.0	0.0
All FTEs District-Wide	2,842.2	2,983.2	3,095.5	3,177.9	3,322.4	144.5

FOUR YEAR INCREASE (FY19 - FY22) 335.7

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 2021-22, budget updates will be required for fiscal year 2022-23 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 2022-23. 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 approximately \$4,861,000 in the 2022-23 fiscal year.

Beginning in the 2019-20 school year, schools began receiving funding under the Teacher and Student Success Act (TSSA) as outlined in Utah Senate Bill 149. Principals and community councils work together to prioritize needs and formulate budget plans, which are subject to final approval by the District's Board of Education. The District received \$6,712,349 in

the 2021-22 fiscal year, and is expected to receive \$8,174,427 in 2022-23. These funds are generally used towards additional teachers, teacher aides, counselors, technology, and professional development opportunities.

The District received approximately \$22.2 million in Federal stimulus money in the 2021-22 fiscal year. These funds were intended to combat problems in student learning and increased costs due to the COVID-19 pandemic. In 2022-23 and 2023-24 the District will receive approximately \$30.7 million in additional Federal stimulus money.

Debt Services Fund – The fund is expected to see a slight increase in expenditures needed to meet the bond repayment requirements. A current bond schedule is included in the *Finance Section*.

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

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

Ongoing capital projects which will begin or continue in 2022-23 include:

- A Career Technical Education (CTE) high school (opening August 2023)
- An addition and remodel project for Enterprise High School (Summer 2023)
- 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, and to serve students at the new Desert Canyons Elementary School. The primary focus of Food Services in 2022-23 will be to provide 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, but will not be continue into 2022-23. Federal food service revenue will drop substantially while student lunch sales will increase.

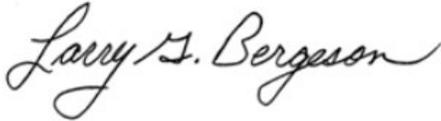
Student Activity Fund – Activity Funds are projected to continue to see increases in revenues and expenditures due to the expected increase in enrollment.

Acknowledgements

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

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

Respectfully,

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

Larry G. Bergeson, M.ED.
Superintendent of Schools

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

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



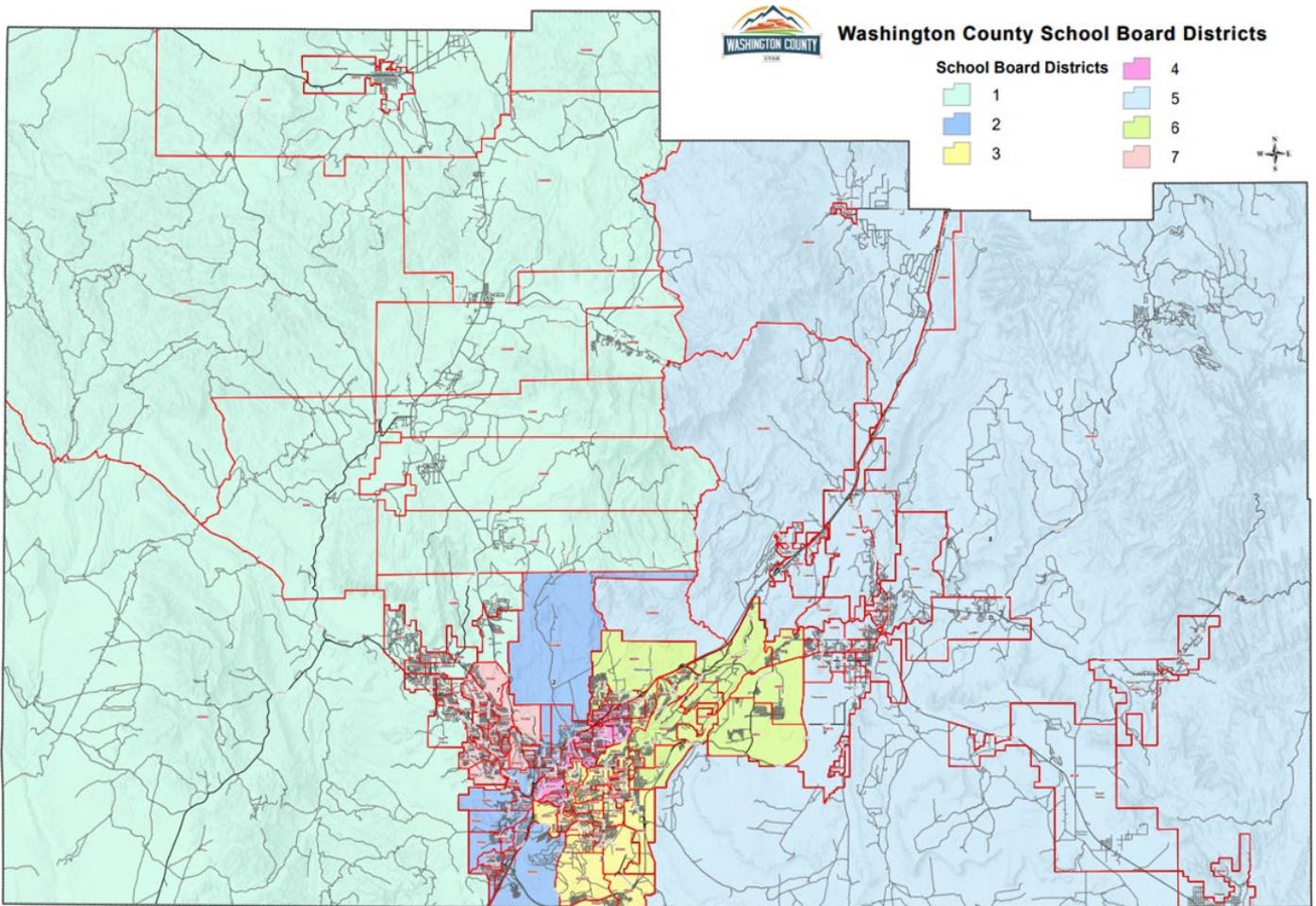
For the third consecutive year and the fifth time in the past seven years, the Dixie High School Jetettes claimed the State Championship in 4A Drill.

ORGANIZATIONAL SECTION



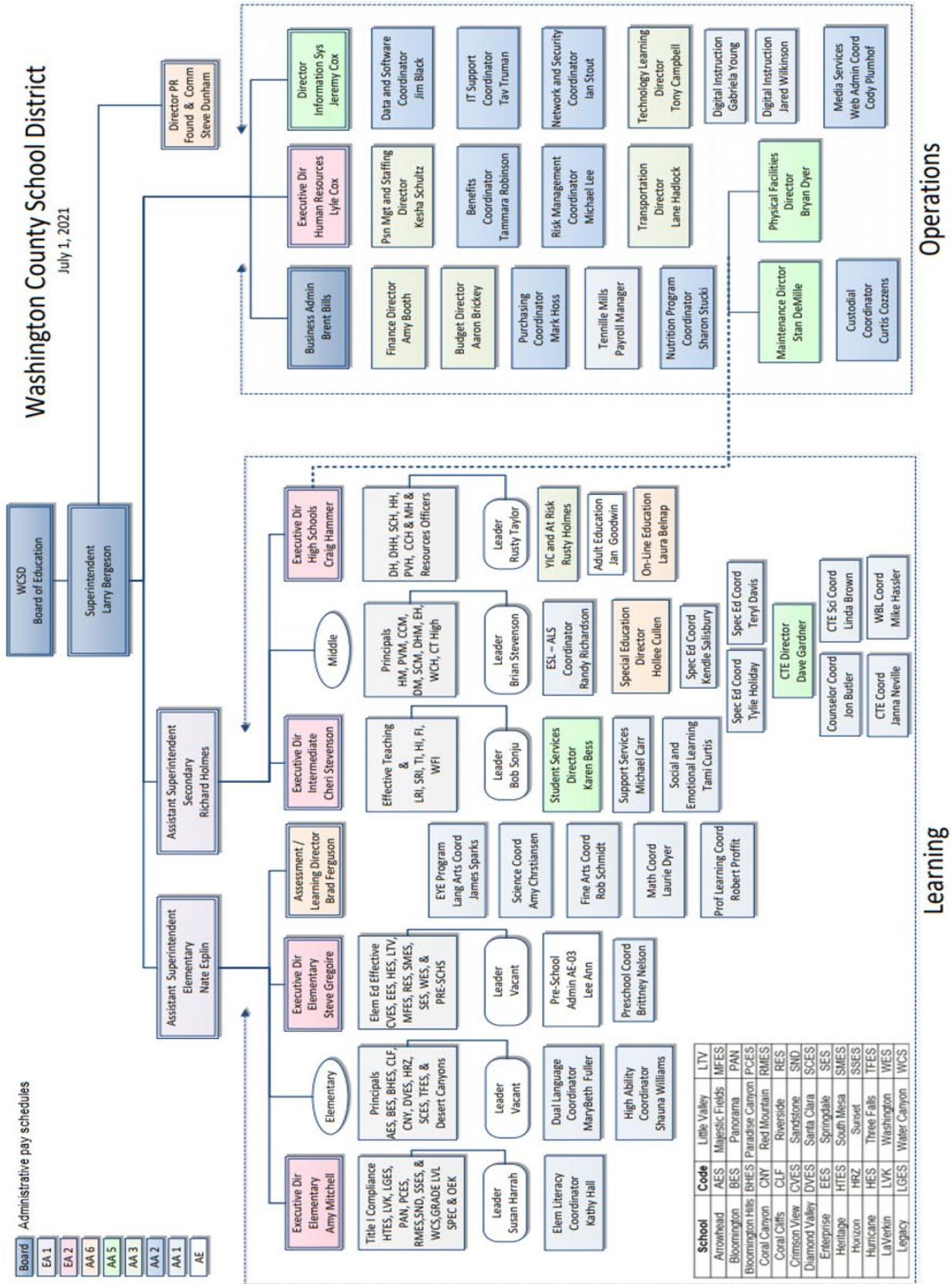
Washington County School Board

Board President.....Kelly Blake - District #6
 Board Vice-President.....Becky Dunn - District #1
 Board Member.....Larene Cox - District #4
 Board Member.....Laura Hesson - District #7
 Board Member.....Terry Hutchinson - District #3
 Board Member.....Craig Seegmiller - District #2
 Board Member.....David Stirland - District #5



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

Washington County School District Administrative Personnel



Washington County Schools Contact Information

	Principal/Admin	Address	Phone
Elementary Schools	Arrowhead	Kim Heki	545 Arrowhead Trail - Santa Clara, UT 84765 (435) 674-2027
	Bloomington	Melissa Lane	425 Man of War Road - St. George, UT 84790 (435) 673-6266
	Bloomington Hills	April Heath	919 E Brigham Road - St. George, UT 84790 (435) 674-6495
	Coral Canyon	Anthony Horrocks	3435 Canyon Crest - Washington UT 84780 (435) 652-4787
	Coral Cliffs	Stephen Eves	2040 W 2000 N - St. George, UT 84770 (435) 652-4712
	Crimson View	Adam Baker	2835 E 2000 S - St. George, UT 84790 (435) 634-7000
	Desert Canyons	Rod Broadhead	3101 E. Rimrunner Drive - St. George, UT 84790 TBD
	Diamond Valley	Brandon Yost	1411 W Diamond Valley Drive - St. George, UT 84770 (435) 574-2009
	Enterprise	Jason Brooks	216 S 100 E - Enterprise, UT 84725 (435) 878-2236
	Heritage	Amy Wilcox	747 E Riverside Drive - St. George, UT 84790 (435) 628-4427
	Horizon	Mona Haslem	1970 S Arabian Way - Washington, UT 84780 (435) 652-4781
	Hurricane	Matthew Lowe	948 W 325 N - Hurricane, UT 84737 (435) 635-4668
	LaVerkin	Steven Leavenworth	51 W Center - LaVerkin, UT 84745 (435) 635-4619
	Legacy	Angie Evans	280 E 100 S - St. George, UT 84770 (435) 673-6191
	Little Valley	Paul Orchard	2330 E Horseman Park Drive - St. George, UT 84790 (435) 652-4771
	Majestic Fields	Travis Wilstead	674 E Majestic Drive - Washington, UT 84780 (435) 674-7005
	Panorama	Chris Barrett	301 N 2200 E - St. George, UT 84790 (435) 628-6881
	Paradise Canyon	Susan Harrah	1795 W 1230 N - St. George, UT 84770 (435) 673-8978
	Red Mountain	Jennifer Leavitt	263 E 200 S - Ivins, UT 84738 (435) 656-3802
	Riverside	Burke Staheli	2500 S Harvest Lane - Washington, UT 84780 (435) 652-4760
	Sandstone	Melissa Dietzel	850 N 2450 E - St. George, UT 84790 (435) 674-6460
	Santa Clara	James Lowe	2950 W Crestview Drive - Santa Clara, UT 84765 (435) 628-2624
	Springdale	Chris Snodgrass	898 Zion Park Blvd. - Springdale, UT 84767 (435) 772-3279
	Sunset	Julie Smith	495 N Westridge Drive - St. George, UT 84770 (435) 673-5669
	Three Falls	Jennifer Eggleston	789 S 700 W - Hurricane, UT 84737 (435) 635-7229
	Washington	Kelly Mitchell	300 N 300 E - Washington, UT 84780 (435) 673-3012
Arrowhead	Brad Jolley	250 E Newel Avenue #520 - Hildale, UT 84784 (435) 874-1182	
Intermediate Schools	Fossil Ridge	Jonathan Howell	383 S Mall Drive - St. George, UT 84790 (435) 652-4706
	Hurricane	Brad Christensen	1325 S 700 W - Hurricane, UT 84737 (435) 635-8931
	Lava Ridge	Wade Jensen	2425 Rachel Drive - Santa Clara, UT 84765 (435) 652-4742
	Sunrise Ridge	Sandy Ferrell	3167 S 2350 E - St. George, UT 84770 (435) 652-4772
	Tonaquint	Desirae Roden	1210 W Curly Hollow - St. George, UT 84770 (435) 688-2238
	Washington Fields	Bob Sonju	322 W 3090 S - Washington, UT 84780 (435) 634-7020
Middle Schools	Crimson Cliffs	Brian Stevenson	4280 S Crimson Cliffs Way - Washington UT 84780 (435) 634-7010
	Desert Hills	Ronald Sharp	936 E Desert Hills Drive - St. George, UT 84790 (435) 628-0001
	Dixie	Paul Hurt	929 S 100 E - St. George, UT 84770 (435) 628-0441
	Hurricane	Chris Homer	395 N 200 W - Hurricane, UT 84737 (435) 635-4663
	Pine View	Steve Gustavson	2145 E 130 N - St. George, UT 84790 (435) 634-0470
	Snow Canyon	Brad Bench	1215 N Laval Flow Drive - St. George, UT 84770 (435) 628-3289
High Schools	Crimson Cliffs	Rusty Taylor	4430 S Crimson Way - Washington UT 84780 (435) 627-8770
	Desert Hills	Justin Keate	828 E Desert Hills Drive - St. George, UT 84790 (435) 674-0885
	Dixie	Warren Brooks	350 E 700 S - St. George, UT 84770 (435) 673-2384
	Enterprise	Calvin Holt	565 S 200 E - Enterprise, UT 84725 (435) 878-2248
	Hurricane	Darin Thomas	345 W Tiger Blvd. Hurricane, UT 84737 (435) 635-3719
	Millcreek	Rusty Holmes	2410 E Riverside Drive - St. George, UT 84790 (435) 628-8206
	Pine View	Mike Mees	2850 E 750 N - St. George, UT 84790 (435) 628-5255
	Snow Canyon	Kim Monkres	1385 N Lava Flow Drive - St. George, UT 84770 (435) 634-1967
	Water Canyon	Steven Showalter	880 N Carling Street #520 - Hildale, UT 84784 (435) 874-1407
Other Schools	Preschool	Lee Ann Parkinson & Brittney Nelson	<i>multiple locations county-wide</i> (435) 673-1557
	Southwest Adult High	Jan Goodwin	75 West Tabernacle - St. George, UT 84770 (435) 652-4709
	Utah Online K-8	Laura Belnap	(435) 986-5181
	Utah Online High	Cherie Best	(435) 986-5199

The District Entity

The District is Legally Autonomous

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

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

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

District Governance and Fiscal Independence

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

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

<https://www.washco.utah.gov/departments/clerk-auditor/election-info/>

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

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

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

District Size and Scope

Washington County School District consists of fifty-one schools:

- ten high schools (eight of which are grades 10-12, and two are grades 7-12)
- six middle schools (grades 8-9)
- six intermediate schools (grades 6-7)
- twenty-nine elementary schools (twenty-five are grades K-5, and two are grades K-6).

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, 2021, the district's enrollment was 36,456 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. As of July 1, 2021, Washington County's estimated population was 191,226, and St. George city's population was estimated to be 99,958. 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 US Census Bureau identified the St. George Metropolitan Area as the fastest growing metro area in the U.S. for the period from July 1, 2020 to July 1, 2021.

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

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

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

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

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

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

Lifestyle, tourism, cost of living and doing business, infrastructure, work force and climate put all the elements in place for a resilient economic future for existing and new business in the St. George area. Washington County features a very diverse and robust economy which has experienced continual growth since the mid 1960's.

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

The COVID-19 pandemic negatively impacted the economy of Washington County, along with the rest of the country. The local economy has largely recovered, and as of April, 2022 the unemployment rate for the County had dropped to 2.2 percent, compared to a nation-wide rate of 3.3 percent.

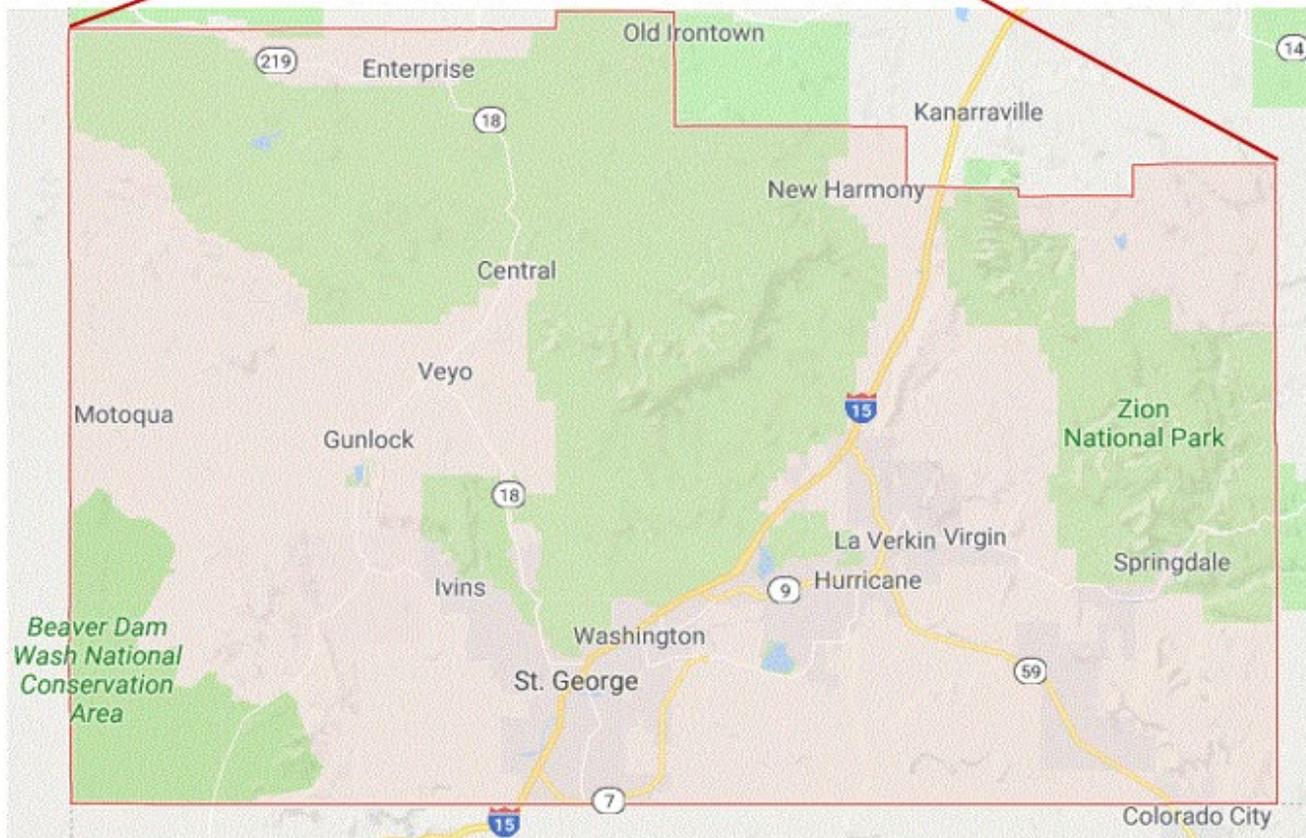
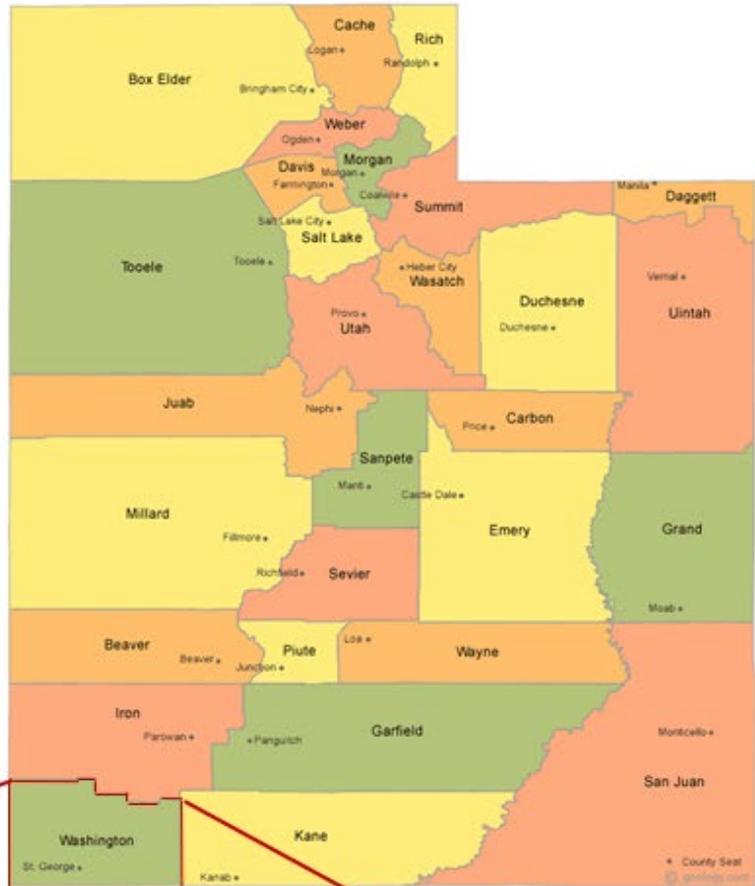
Washington County is situated in the southwestern corner of Utah, near the borders of Arizona and Nevada.

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

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

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

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



Performance Measures and Objectives

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

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

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

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

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

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

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

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

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

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

District Fund Structure

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

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

System of Classifying Revenue and Expenditures

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

Some examples of major revenue sources in each division are:

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

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

The Budget Basis of Measuring Available Revenue and Expenditure

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

Significant Laws Affecting the Budget

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

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

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

Amended by Chapter 293, 2019 General Session

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

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

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

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

Amended by Chapter 293, 2019 General Session

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

- (2) An LEA governing board may not make an appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
- (3) An LEA governing board may reduce a budget appropriation at the LEA governing board's regular meeting if notice of the proposed action is given to all LEA governing board members and to the district superintendent or charter school executive director, as applicable, at least one week before the meeting.
- (4) For a school district, in determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
- (5) For a school district, in the event of financial hardships, the local school board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
- (6) For a school district, all estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
- (7) For a school district, an increase in an appropriation may not be made by the local school board unless the following steps are taken:
 - (a) the local school board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - (b) notice of the request is published:
 - (i) in a newspaper of general circulation within the school district at least one week before the local school board meeting at which the request will be considered; and
 - (ii) in accordance with Section 45-1-101, at least one week before the local school board meeting at which the request will be considered; and
 - (c) the local school board holds a public hearing on the request before the local school board's acting on the request.

Amended by Chapter 293, 2019 General Session

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

- (1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.
- (2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.
- (3) The state board may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.
- (4) The state board may also authorize school district interfund transfers of residual equity for a financially distressed district if the state board determines the following:
 - (a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;
 - (b) the deficit cannot be reasonably reduced under Section 53G-7-305; and
 - (c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the state board.
- (5) The board shall develop in rule standards for defining and aiding financially distressed school districts under this section.
- (6)
 - (a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.
 - (b) Debt service levies under Subsection 59-2-924(5)(c) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt.

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

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

Amended by Chapter 214, 2021 General Session

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

(1) As used in this section:

(a) "Budget officer" means:

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

(b) "LEA governing board" means:

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

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

Amended by Chapter 293, 2019 General Session

53G-7-308. Emergency expenditures.

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

Renumbered and Amended by Chapter 3, 2018 General Session

53G-7-309. Monthly budget reports.

(1) As used in this section:

(a) "Budget officer" means:

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

(b) "LEA governing board" means:

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

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

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

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

Amended by Chapter 293, 2019 General Session

Budget Development and Administrative Policies

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

Operating Budget Policies

- The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- The district will maintain an interactive online budgetary control system to assist in following the budget plan.
- The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the district will integrate performance measurement and productivity indicators with the budget.
- The district will continue its policy of budgeting for indirect costs in every program to insure 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 2022-23 fiscal year will be funded from the State based upon the ADM for 2021-22. 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 (\$4,038 for the 2022-23 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 .001652 (2022 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 FY2022 tax rate is 0.005107.

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 \$4,038 for fiscal year 2022-23 per Weighted Pupil Unit (WPU), which represents a 6% increase over the prior year. The Basic Program is funded by the State of Utah with State income tax. Besides the Basic Program revenue, the State also funds with the income tax and other taxes, other special line items such as retirement and Social Security, transportation, special purpose programs, and leeways under Utah Code 53F.

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

The Food Services Fund also receives a reimbursement from the State for each lunch served (53E-3-510). These funds come from the State liquor tax revenue (59-16-101).

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

Expenditures

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

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

The retirement contribution rate for FY 2023 will remain constant at 23.7 percent of salary for those enrolled in the non-contributory system, and will remain at 20.02 percent for employees enrolled in the contributory system.

The health insurance program for covered employees continues to be a concern because of high inflation trends and mandated benefits. The District will realize a 5% increase in health insurance premiums for the upcoming fiscal year. This cost will be primarily covered by the District, but employee contributions will help mitigate some of the additional costs. The District continues to put an emphasis on wellness programs to help decrease utilization and increase employee health.

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

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

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

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

Explanation Classifications of Expenditures: Functions

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

Instruction (Function 1000) – Activities dealing directly with the interactions between teachers and students. Teaching may be provided for pupils in a school classroom or in other learning situations such as those involving co-curricular activities.

It may also be provided through some other medium such as television, radio, telephone and correspondence. Included here are the activities of aides or assistants of any type, (clerk, graders, etc.) which assist in the instructional process.

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

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

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

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

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

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

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

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

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

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

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

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

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

Instruction Related Technology - Technology activities and services for the purpose of supporting instruction which include expenditures for internal technology support as well as support provided by external vendors using operating funds, costs associated with the administration and supervision of technology personnel, systems planning and

analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related costs that relate to the support of instructional activities.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Explanation Classifications of Expenditures: Objects

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

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

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

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

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

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

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

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

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

Fund Balances and Retained Earnings

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

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

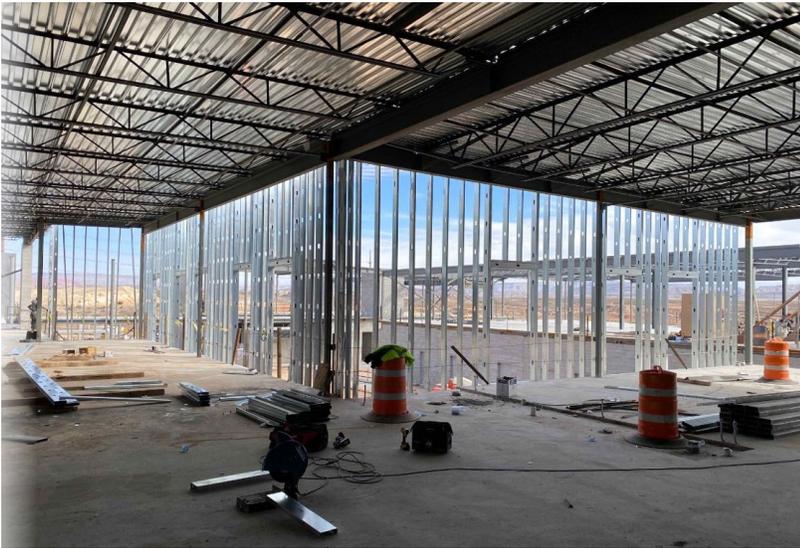
In the Maintenance and Operation Fund, Utah law allows for a maximum undistributed reserve fund balance of 5% of the Maintenance and Operation budget.

Capital Projects

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

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

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



The WCSD Career and Technical High School is being constructed at the southern border of Washington County. The school will be opening August, 2023. Students will be able to graduate not only with their high school diploma, but also with a certificate in the field they've chosen. Upon admittance, students will select a career pathway to focus their experience. Some of the planned pathways include architecture and construction, business and marketing, hospitality and tourism, engineering and technology, arts and communication, computer science, and health.

The school will have an estimated capacity of 800 students. Unlike most other high schools in Washington County, the Career and Technical High School will enroll students in grades 9-12. Students across the District are welcome to apply.



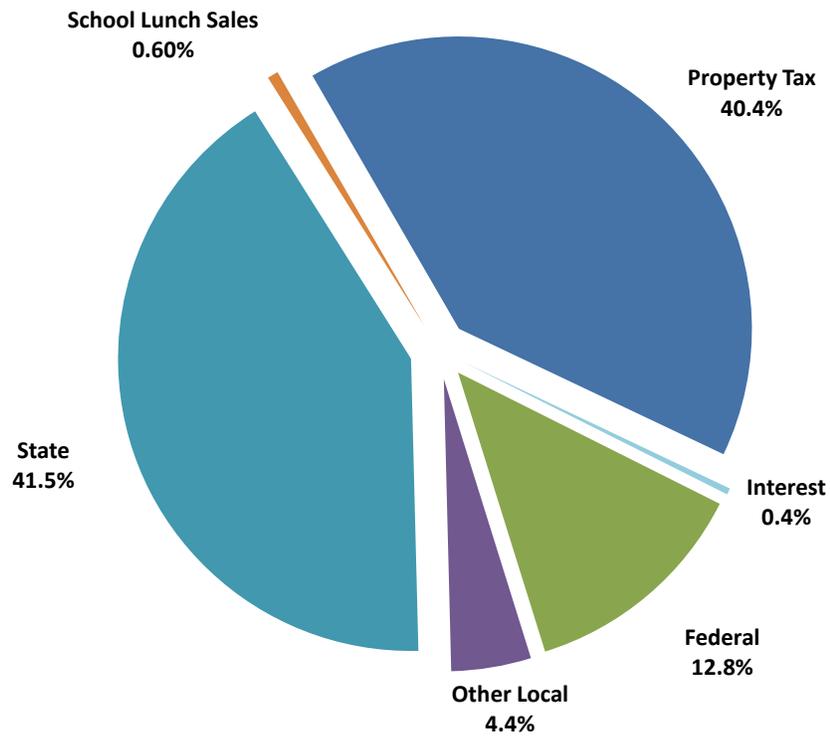
Images courtesy of Naylor Wentworth Lund Architects, St. George News



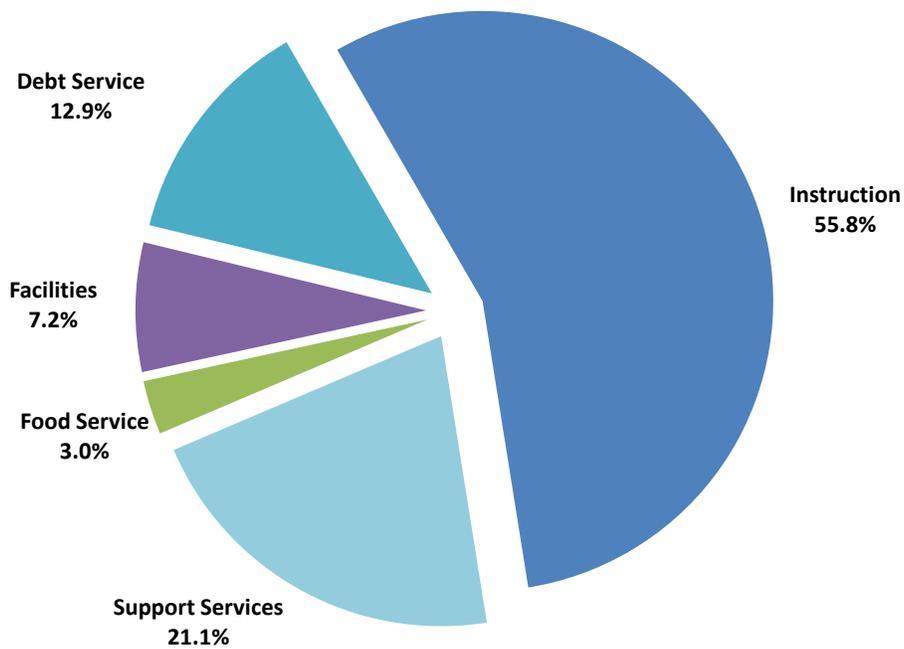
FINANCIAL SECTION



Where the Money Comes From Revenues Fiscal Year 2022-23



Where the Money Goes Expenditures Fiscal Year 2022-23



WASHINGTON COUNTY SCHOOL DISTRICT

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

Fiscal Year 2022-23, with Comparative Totals for Prior Years

	Maintenance and Operation	Debt Services	Capital Projects	Food Services
Revenues:				
Property Taxes	\$ 107,994,510	\$ 65,772,126	\$ 5,634,213	\$ -
Interest From Investments	932,758	-	600,000	-
Food Services Sales	-	-	-	2,670,000
Other Local Revenue	8,705,412	960,840	145,544	-
State Revenue	180,152,086	-	1,059,565	2,944,000
Federal Revenue	49,278,344	-	-	7,472,635
Total Revenues	347,063,110	66,732,966	7,439,322	13,086,635
Expenditures:				
Instructional	249,185,226	-	-	-
Supporting Services:				
Counseling & Health	17,979,762	-	-	-
Media & Supervision	13,760,830	-	-	-
District Administration	833,708	-	-	-
School Administration	23,646,191	-	-	-
Business	5,985,828	-	-	-
Operation and Maintenance of Facilities	26,509,384	-	-	-
Student Transportation	7,511,665	-	-	-
Personnel	1,650,516	-	-	-
Food Services	-	-	-	13,934,757
Capital Projects	-	-	33,374,117	-
Debt Services	-	59,785,895	-	-
Total Expenditures	347,063,110	59,785,895	33,374,117	13,934,757
Excess of Revenues over Expenditures	-	6,947,071	(25,934,795)	(848,122)
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	-	-	550,000	-
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(7,885,000)	-	-
Bond Premium	-	-	474,224	-
Bond Proceeds	-	-	8,000,000	-
Total Other Financing Sources	-	(7,885,000)	9,024,224	-
Excess of Revenues & Other Sources Over Expenditures	-	(937,929)	(16,910,571)	(848,122)
Fund balances - beginning	75,681,675	3,769,108	30,291,906	4,452,723
Fund balances - ending	\$ 75,681,675	\$ 2,831,179	\$ 13,381,335	\$ 3,604,601

Student Activity	<i>Totals (Memorandum Only)</i>				
	Budget 2022-23	Final Budget 2021-22	Actual 2020-21	Actual 2019-20	Actual 2018-19
\$ -	\$ 179,400,849	\$ 155,624,341	\$ 138,307,689	\$ 128,076,737	\$ 115,582,166
30,600	1,563,358	766,379	922,838	2,366,527	3,293,303
-	2,670,000	11,000	730,614	2,358,000	2,614,404
9,747,865	19,559,661	19,340,102	10,208,478	12,280,530	12,512,430
-	184,155,651	182,382,414	173,864,688	156,615,019	140,401,770
-	56,750,979	53,445,600	34,200,400	19,945,249	21,605,208
9,778,465	444,100,498	411,569,836	358,234,707	321,642,062	296,009,281
9,778,465	258,963,691	220,925,962	192,567,252	169,025,890	157,309,432
-	17,979,762	17,777,723	15,630,311	14,170,672	11,513,177
-	13,760,830	12,741,993	11,462,610	11,782,892	11,324,898
-	833,708	775,428	718,849	751,979	656,184
-	23,646,191	21,427,075	19,882,287	18,864,718	17,333,590
-	5,985,828	5,385,048	5,807,696	3,806,239	2,965,343
-	26,509,384	24,802,486	22,568,402	21,236,881	19,744,847
-	7,511,665	7,840,077	6,836,026	6,533,342	5,825,629
-	1,650,516	1,524,654	1,372,023	1,274,057	1,216,439
-	13,934,757	16,407,240	12,166,285	11,401,967	10,515,978
-	33,374,117	43,722,540	46,357,100	46,823,770	58,133,398
-	59,785,895	58,769,297	50,610,359	45,842,589	39,398,971
9,778,465	463,936,344	432,099,523	385,979,200	351,514,996	335,937,886
-	(19,835,846)	(20,529,687)	(27,744,493)	(29,872,934)	(39,928,605)
-	-	-	-	-	-
-	550,000	600,000	2,886,382	5,049,513	655,546
-	-	8,090,000	5,545,000	7,315,000	7,830,000
-	(7,885,000)	(8,081,750)	(8,018,263)	(8,158,800)	(8,453,813)
-	474,224	3,432,829	6,341,563	4,234,860	2,564,435
-	8,000,000	25,000,000	49,995,000	35,000,000	20,000,000
-	1,139,224	29,041,079	56,749,682	43,440,573	22,596,168
-	(18,696,622)	8,511,392	29,005,189	13,567,639	(17,332,437)
866,140	115,061,552	106,550,160	77,544,971	63,977,332	81,309,769
\$ 866,140	\$ 96,364,930	\$ 115,061,552	\$ 106,550,160	\$ 77,544,971	\$ 63,977,332

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23	Four Year Average Percentage Growth
Revenues:						
Property Taxes	\$ 115,582,167	\$ 128,076,737	\$ 138,307,689	\$ 155,624,341	\$ 179,400,849	13.80%
Interest From Investments	3,293,303	2,366,527	951,645	796,379	1,563,358	-13.13%
Food Services Sales	2,614,405	2,358,000	730,614	11,000	2,670,000	0.53%
Other Local Revenue	12,512,430	12,280,530	10,179,671	19,310,102	19,559,661	14.08%
State Revenue	140,401,770	156,615,019	173,864,688	182,382,414	184,155,651	7.79%
Federal Revenue	21,605,208	19,945,249	34,200,400	53,445,600	56,750,979	40.67%
Total Revenues	<u>296,009,283</u>	<u>321,642,062</u>	<u>358,234,707</u>	<u>411,569,836</u>	<u>444,100,498</u>	<u>12.51%</u>
Expenditures:						
Maintenance & Operation						
Salaries	130,832,950	140,022,805	155,317,316	167,989,476	184,685,288	10.29%
Employee Benefits	66,208,898	72,547,702	79,213,216	85,136,665	92,323,721	9.86%
Purchased Services	5,873,407	5,671,462	7,179,866	9,920,154	10,102,967	18.00%
Supplies & Materials	17,315,434	19,759,197	27,008,883	36,462,404	56,061,710	55.94%
Equipment	248,936	1,639,652	2,149,226	3,621,215	3,773,152	353.93%
Other	122,230	85,475	72,576	111,800	116,272	-1.22%
Debt Services	39,398,971	45,842,589	50,610,359	58,769,297	59,785,895	12.94%
Capital Projects	58,133,398	46,823,770	46,357,100	43,722,540	33,374,117	-10.65%
Food Services	10,515,978	11,401,967	12,011,037	16,370,414	13,934,757	8.13%
Student Activity	7,287,684	7,720,377	6,059,621	9,995,558	9,778,465	8.54%
Total Expenditures	<u>335,937,886</u>	<u>351,514,996</u>	<u>385,979,200</u>	<u>432,099,523</u>	<u>463,936,344</u>	<u>9.53%</u>
Excess of Revenues over Expenditures	<u>(39,928,603)</u>	<u>(29,872,934)</u>	<u>(27,744,493)</u>	<u>(20,529,687)</u>	<u>(19,835,846)</u>	
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	
Sale of Fixed Assets	655,546	5,049,513	2,886,382	600,000	550,000	-4.03%
Refunding Bonds Issued	7,830,000	7,315,000	5,545,000	8,090,000	-	
Payment to Refunded Bond Escrow	(8,453,813)	(8,158,800)	(8,018,263)	(8,081,750)	(7,885,000)	-1.68%
Bond Premium	2,564,435	4,234,860	6,341,563	3,432,829	474,224	-20.38%
Bond Proceeds	20,000,000	35,000,000	49,995,000	25,000,000	8,000,000	-15.00%
Total Other Financing Sources	<u>22,596,168</u>	<u>43,440,573</u>	<u>56,749,682</u>	<u>29,041,079</u>	<u>1,139,224</u>	<u>-23.74%</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(17,332,435)</u>	<u>13,567,639</u>	<u>29,005,189</u>	<u>8,511,392</u>	<u>(18,696,622)</u>	
Fund balances - beginning	<u>81,309,767</u>	<u>63,977,332</u>	<u>77,544,971</u>	<u>106,550,160</u>	<u>115,061,552</u>	
Fund balances - ending	<u>\$ 63,977,332</u>	<u>\$ 77,544,971</u>	<u>\$ 106,550,160</u>	<u>\$ 115,061,552</u>	<u>\$ 96,364,930</u>	12.66%

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Taxes	179,400,849	\$ 185,032,722	\$ 191,781,200	\$ 198,794,577
Interest From Investments	1,563,358	1,613,280	1,664,947	1,718,424
Food Services Sales	2,670,000	2,750,100	2,832,603	2,917,581
Other Local Revenue	19,559,661	19,575,600	20,166,153	20,776,387
State Revenue	184,155,651	190,870,486	198,434,988	206,301,155
Federal Revenue	56,750,979	26,002,804	26,965,947	27,965,308
Total Revenues	444,100,498	425,844,992	441,845,839	458,473,432
Expenditures:				
Maintenance & Operation				
Salaries	184,685,288	179,708,641	186,896,987	194,372,866
Employee Benefits	92,323,721	89,838,375	93,431,908	97,169,184
Purchased Services	10,102,967	9,534,142	9,915,507	10,312,131
Supplies & Materials	56,061,710	47,082,731	48,966,047	50,924,686
Equipment	3,773,152	1,197,331	1,245,225	1,295,034
Other	116,272	120,923	125,760	130,790
Debt Services	59,785,895	25,945,995	24,751,750	21,831,750
Capital Projects	33,374,117	30,132,004	38,890,104	44,734,860
Food Services	13,934,757	14,352,799	14,783,385	15,226,886
Student Activity	9,778,465	9,982,376	10,190,367	10,402,515
Total Expenditures	463,936,344	407,895,317	429,197,040	446,400,702
Excess of Revenues over Expenditures	(19,835,846)	17,949,675	12,648,798	12,072,730
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	550,000	500,000	550,000	600,000
Refunding Bonds Issued	-	7,000,000	9,000,000	6,500,000
Payment to Refunded Bond Escrow	(7,885,000)	(11,870,000)	(16,450,000)	(16,985,000)
Bond Premium	474,224	600,000	800,000	500,000
Bond Proceeds	8,000,000	-	-	-
Total Other Financing Sources	1,139,224	(3,770,000)	(6,100,000)	(9,385,000)
Excess of Revenues & Other Sources Over Expenditures	(18,696,622)	14,179,675	6,548,798	2,687,730
Fund balances - beginning	115,061,552	96,364,930	110,544,605	117,093,403
Fund balances - ending	\$ 96,364,930	\$ 110,544,605	\$ 117,093,403	\$ 119,781,134

ALL GOVERNMENTAL FUNDS
5-Year Summary & 3-Year Forecast by Object: FY19 - FY26

	Actual 2018-19	Actual 2019-20	Actual 2020-21
Revenues:			
Property Taxes	\$ 115,582,167	\$ 128,076,737	\$ 138,307,689
Interest From Investments	3,293,303	2,366,527	951,645
Food Services Sales	2,614,405	2,358,000	730,614
Other Local Revenue	12,512,430	12,280,530	10,179,671
State Revenue	140,401,770	156,615,019	173,864,688
Federal Revenue	21,605,208	19,945,249	34,200,400
Total Revenues	<u>296,009,283</u>	<u>321,642,062</u>	<u>358,234,707</u>
Expenditures:			
(100) Salaries	134,302,686	143,769,732	159,410,422
(200) Employee Benefits	67,855,449	74,367,674	81,164,858
(300) Professional & Technical Services	6,042,331	6,854,658	7,917,955
(400) Purchased Property Services	1,832,913	1,942,678	3,056,330
(500) Other Purchased Services	3,159,620	3,494,408	3,060,043
(600) Supplies and Materials	28,310,018	33,055,078	35,027,921
(700) Property and Equipment	53,108,693	39,943,973	43,126,993
(800) Debt Service and Miscellaneous	41,326,176	48,086,795	53,214,678
Total Expenditures	<u>335,937,886</u>	<u>351,514,996</u>	<u>385,979,200</u>
Excess of Revenues over Expenditures	<u>(39,928,603)</u>	<u>(29,872,934)</u>	<u>(27,744,493)</u>
Other Financing Sources (Uses):	22,596,168	43,440,573	56,749,682
Excess of Revenues & Other Sources Over Expenditures	<u>(17,332,435)</u>	<u>13,567,639</u>	<u>29,005,189</u>
Fund balances - beginning	<u>81,309,767</u>	<u>63,977,332</u>	<u>77,544,971</u>
Fund balances - ending	<u>\$ 63,977,332</u>	<u>\$ 77,544,971</u>	<u>\$ 106,550,160</u>

Estimated Final 2021-22	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
\$ 155,624,341	\$ 179,400,849	\$ 185,032,722	\$ 191,781,200	\$ 198,794,577
796,379	1,563,358	1,613,280	1,664,947	1,718,424
11,000	2,670,000	2,750,100	2,832,603	2,917,581
19,310,102	19,559,661	19,575,600	20,166,153	20,776,387
182,382,414	184,155,651	190,870,486	198,434,988	206,301,155
53,445,600	56,750,979	26,002,804	26,965,947	27,965,308
411,569,836	444,100,498	425,844,992	441,845,839	458,473,432
172,672,130	189,735,130	184,911,425	192,257,512	199,896,087
87,319,894	94,687,189	92,274,739	95,943,478	99,758,348
9,829,289	9,404,827	9,684,168	10,075,383	10,482,987
2,509,945	2,560,760	2,636,290	2,738,976	2,845,713
4,727,807	4,822,803	4,952,263	5,119,258	5,292,306
49,190,430	63,065,128	57,252,437	59,725,632	62,129,611
43,189,386	34,173,948	27,623,036	35,872,552	41,350,178
62,660,642	65,486,559	28,560,959	27,464,249	24,645,473
432,099,523	463,936,344	407,895,317	429,197,040	446,400,702
(20,529,687)	(19,835,846)	17,949,675	12,648,798	12,072,730
29,041,079	1,139,224	(3,770,000)	(6,100,000)	(9,385,000)
8,511,392	(18,696,622)	14,179,675	6,548,798	2,687,730
106,550,160	115,061,552	96,364,930	110,544,605	117,093,403
\$ 115,061,552	\$ 96,364,930	\$ 110,544,605	\$ 117,093,403	\$ 119,781,134

ALL GOVERNMENTAL FUNDS**5-Year Summary & 3-Year Forecast by Function: FY19 - FY26**

	Actual 2018-19	Actual 2019-20	Actual 2020-21
Revenues:			
Property Taxes	\$ 115,582,167	\$ 128,076,737	\$ 138,307,689
Interest From Investments	3,293,303	2,366,527	951,645
Food Services Sales	2,614,405	2,358,000	730,614
Other Local Revenue	12,512,430	12,280,530	10,179,671
State Revenue	140,401,770	156,615,019	173,864,688
Federal Revenue	21,605,208	19,945,249	34,200,400
Total Revenues	296,009,283	321,642,062	358,234,707
Expenditures:			
(1000) Instruction	157,309,432	169,025,890	192,567,252
(2100) Student Support	11,513,177	14,170,672	15,630,311
(2200) Instructional Staff Assistance	11,324,898	11,782,892	11,462,610
(2300) District Administration	656,184	751,979	718,849
(2400) School Administration	17,333,590	18,864,718	19,882,287
(2500) Central Support Services	4,181,782	5,080,296	7,179,719
(2600) Operation and Maintenance of Plant	19,744,847	21,236,881	22,568,402
(2700) Student Transportation	5,825,629	6,533,342	6,836,026
(3100) Food Services	10,515,978	11,401,967	12,166,285
(4000) Facilities Acquisition and Construction	58,133,398	46,823,770	46,357,100
(5000) Debt Service	39,398,971	45,842,589	50,610,359
Total Expenditures	335,937,886	351,514,996	385,979,200
Excess of Revenues over Expenditures	(39,928,603)	(29,872,934)	(27,744,493)
Other Financing Sources (Uses):	22,596,168	43,440,573	56,749,682
Excess of Revenues & Other Sources Over Expenditures	(17,332,435)	13,567,639	29,005,189
Fund balances - beginning	81,309,767	63,977,332	77,544,971
Fund balances - ending	\$ 63,977,332	\$ 77,544,971	\$ 106,550,160

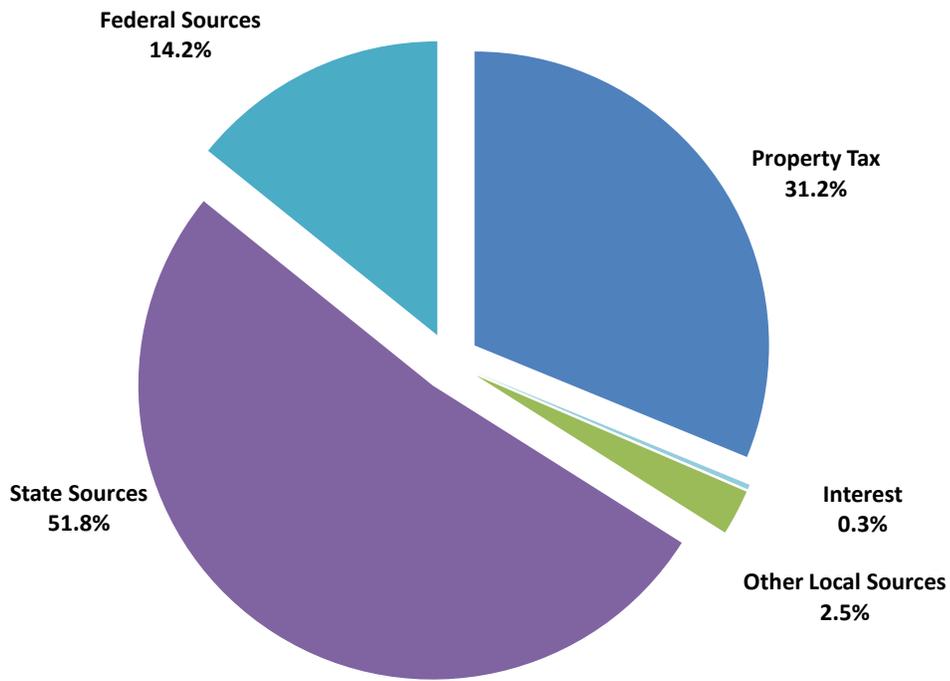
Estimated Final 2021-22	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
\$ 155,624,341	\$ 179,400,849	\$ 185,032,722	\$ 191,781,200	\$ 198,794,577
796,379	1,563,358	1,613,280	1,664,947	1,718,424
11,000	2,670,000	2,750,100	2,832,603	2,917,581
19,310,102	19,559,661	19,575,600	20,166,153	20,776,387
182,382,414	184,155,651	190,870,486	198,434,988	206,301,155
53,445,600	56,750,979	26,002,804	26,965,947	27,965,308
411,569,836	444,100,498	425,844,992	441,845,839	458,473,432
220,925,962	258,963,691	235,841,604	245,083,968	254,691,859
17,777,723	17,979,762	18,698,953	19,446,913	20,224,789
12,741,993	13,760,830	14,311,264	14,883,714	15,479,062
775,428	833,708	867,057	901,739	937,808
21,427,075	23,646,191	24,521,954	25,502,833	26,522,946
6,909,702	7,636,344	7,841,796	8,155,467	8,481,689
24,802,486	26,509,384	27,569,760	28,672,551	29,819,452
7,840,077	7,511,665	7,812,131	8,124,616	8,449,601
16,407,240	13,934,757	14,352,799	14,783,385	15,226,886
43,722,540	33,374,117	30,132,004	38,890,104	44,734,860
58,769,297	59,785,895	25,945,995	24,751,750	21,831,750
432,099,523	463,936,344	407,895,317	429,197,040	446,400,702
(20,529,687)	(19,835,846)	17,949,675	12,648,798	12,072,730
29,041,079	1,139,224	(3,770,000)	(6,100,000)	(9,385,000)
8,511,392	(18,696,622)	14,179,675	6,548,798	2,687,730
106,550,160	115,061,552	96,364,930	110,544,605	117,093,403
\$ 115,061,552	\$ 96,364,930	\$ 110,544,605	\$ 117,093,403	\$ 119,781,134

Maintenance & Operation Fund

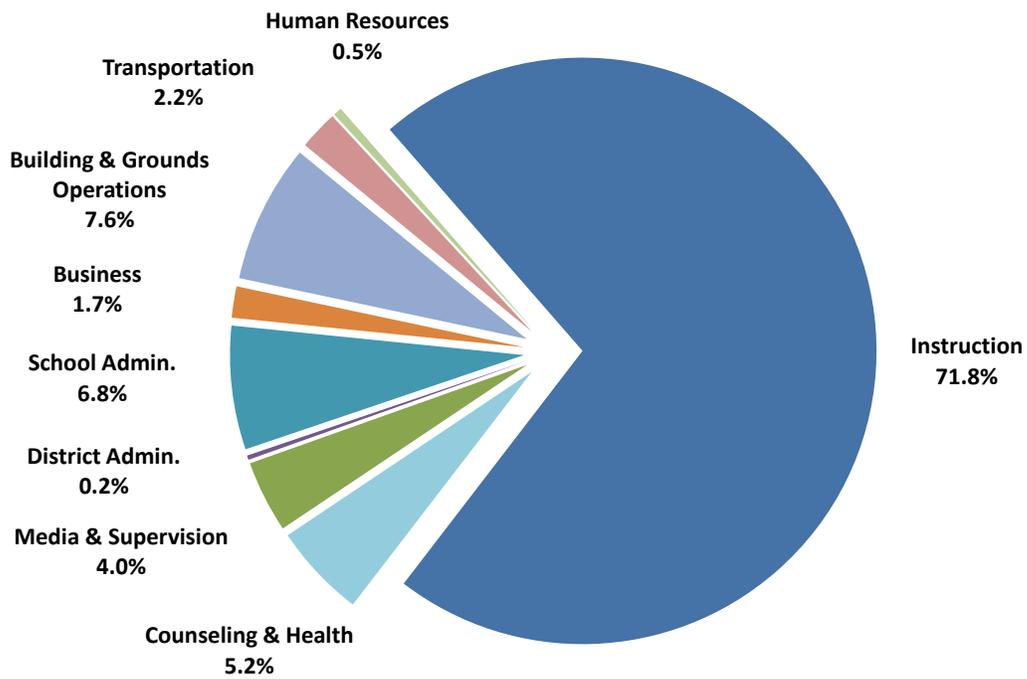
(The General Fund)

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

**Maintenance and Operation Fund Revenues
Anticipated Budget 2022-23**



**Maintenance and Operation Fund Expenditures
Anticipated Budget 2022-23**



WASHINGTON COUNTY SCHOOL DISTRICT

MAINTENANCE AND OPERATION FUND

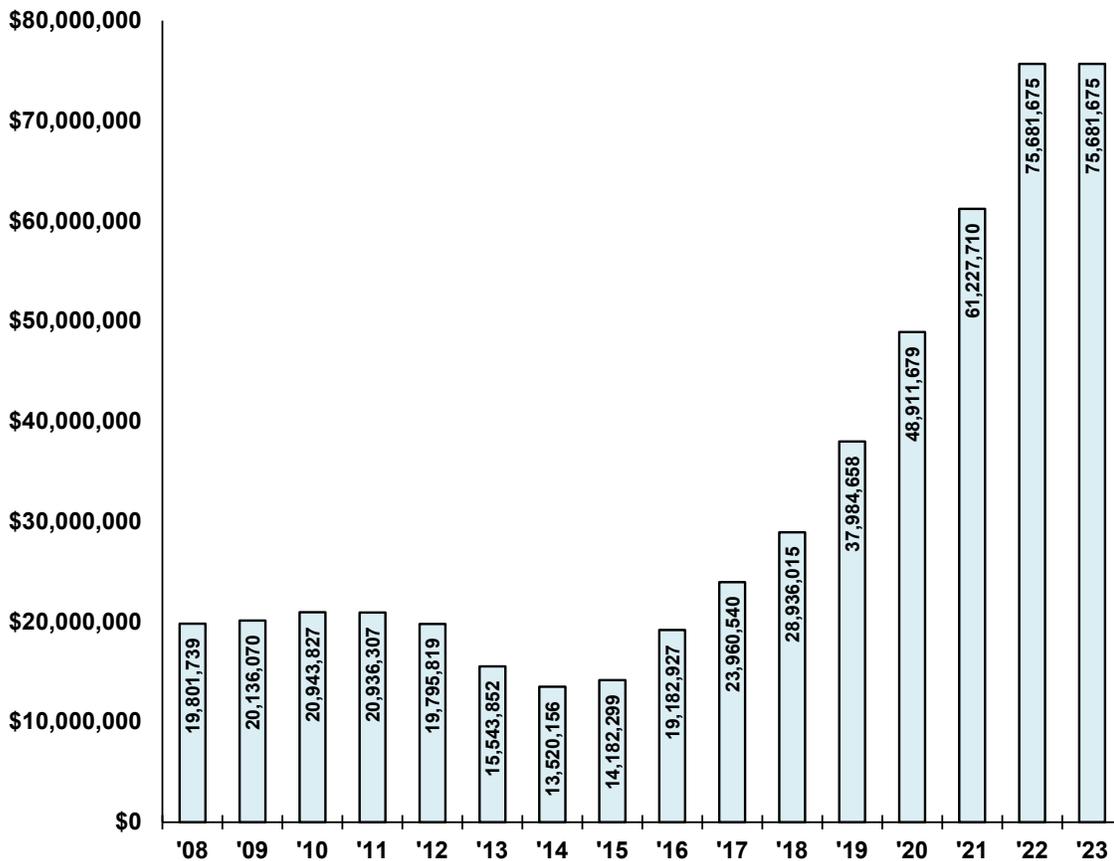
Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:						
Property Tax	\$ 70,216,640	\$ 76,574,164	\$ 81,317,872	\$ 88,981,213	\$ 90,564,562	\$107,994,510
Interest	2,308,421	1,828,945	621,838	500,000	466,379	932,758
Other Local Sources	4,610,539	6,347,899	6,609,002	8,259,975	8,202,331	8,705,412
State Sources	137,536,637	153,346,699	170,246,185	172,592,003	177,925,812	180,152,086
Federal Sources	14,978,261	12,555,607	24,462,217	28,432,695	40,536,595	49,278,344
Total Revenues	<u>229,650,498</u>	<u>250,653,314</u>	<u>283,257,114</u>	<u>298,765,886</u>	<u>317,695,679</u>	<u>347,063,110</u>
Expenditures:						
Instructional staff	150,021,748	161,305,513	186,507,631	208,908,975	210,930,404	249,185,226
Supporting Services:						
Counseling & Health	11,513,177	14,170,672	15,630,311	16,722,184	17,777,723	17,979,762
Media & Supervision	11,324,898	11,782,892	11,462,610	12,029,438	12,741,993	13,760,830
District Administration	656,184	751,979	718,849	826,509	775,428	833,708
School Administration	17,333,590	18,864,718	19,882,287	21,286,076	21,427,075	23,646,191
Business	2,965,343	3,806,239	5,807,696	5,509,341	5,385,048	5,985,828
Operation & Maintenance of Facilities	19,744,847	21,236,881	22,568,402	24,890,465	24,802,486	26,509,384
Student Transportation	5,825,629	6,533,342	6,836,026	7,060,091	7,840,077	7,511,665
Personnel	1,216,439	1,274,057	1,372,023	1,532,807	1,524,654	1,650,516
Food Services	-	-	155,248	-	36,826	-
Total Expenditures	<u>220,601,855</u>	<u>239,726,293</u>	<u>270,941,083</u>	<u>298,765,886</u>	<u>303,241,714</u>	<u>347,063,110</u>
Excess of Revenues over Expenditures	<u>9,048,643</u>	<u>10,927,021</u>	<u>12,316,031</u>	<u>-</u>	<u>14,453,965</u>	<u>-</u>
Operating Transfer In (Out)	-	-	-	-	-	-
Fund balances - beginning	<u>28,936,015</u>	<u>37,984,658</u>	<u>48,911,679</u>	<u>61,227,710</u>	<u>61,227,710</u>	<u>75,681,675</u>
Fund balances - ending	<u>\$ 37,984,658</u>	<u>\$ 48,911,679</u>	<u>\$ 61,227,710</u>	<u>\$ 61,227,710</u>	<u>\$ 75,681,675</u>	<u>\$ 75,681,675</u>

MAINTENANCE AND OPERATION FUND

Fund Balance Report

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Fund Balances:						
Unspendable:						
Inventories	\$ 332,455	\$ 514,585	\$ 602,868	\$ 325,000	\$ 325,000	\$ 325,000
Committed to:						
Economic Stabilization	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000	3,300,000
Future Growth	2,291,179	2,291,179	2,291,179	2,291,179	2,291,179	2,291,179
Assigned to:						
Local School	1,060,243	1,679,427	2,118,879	1,919,149	1,919,149	1,919,149
District Programs	4,543,609	10,018,202	10,000,000	16,128,414	22,128,414	23,128,414
Benefits	2,000,000	2,000,000	2,000,000	-	2,000,000	-
Unassigned	24,457,172	29,108,286	40,914,784	37,263,968	43,717,933	44,717,933
Total Fund Balances	\$ 37,984,658	\$ 48,911,679	\$ 61,227,710	\$ 61,227,710	\$ 75,681,675	\$ 75,681,675



The fund balance has increased dramatically due to the influx of new students enrolling in the district's online school during the COVID-19 pandemic.

WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance and Operation Fund

Statement of Excess (Deficiency of) Revenues Over Expenditures

For the Years Ended June 30, 2012 through 2022

<u>Year Ended June 30</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>
2012	159,808,321	161,023,719	(1,215,398)
2013	164,660,410	169,307,954	(4,647,544)
2014	171,566,470	173,590,216	(2,023,746)
2015	177,142,200	176,480,057	662,143
2016	189,816,777	184,816,149	5,000,628
2017	201,704,004	196,926,391	4,777,613
2018	214,218,489	209,243,014	4,975,475
2019	229,650,498	220,601,855	9,048,643
2020	250,653,314	239,726,293	10,927,021
2021	283,257,114	270,941,083	12,316,031
* 2022	<u>317,695,679</u>	<u>303,241,714</u>	<u>14,453,965</u>
Total	<u><u>\$2,360,173,276</u></u>	<u><u>\$2,305,898,445</u></u>	<u><u>\$54,274,831</u></u>

* Adopted Budget Book

MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Local Sources:						
Property Taxes - Basic Program	\$ 25,719,464	\$ 30,492,087	\$ 32,498,230	\$ 38,788,544	\$ 38,788,544	\$ 54,291,517
Property Taxes - Voted Levy	16,992,382	20,195,893	21,958,264	25,687,778	25,687,778	36,150,526
Property Taxes - Board Local Levy	19,877,198	18,819,197	18,604,638	17,070,696	17,070,696	9,694,914
Fee in Lieu of Taxes	7,627,596	7,066,987	8,256,740	7,434,195	9,017,544	7,857,553
Interest on Investments	2,308,421	1,828,945	621,838	500,000	466,379	932,758
Other Local Sources	4,610,539	6,347,899	6,609,002	8,259,975	8,202,331	8,705,412
Total Local Sources	77,135,600	84,751,008	88,548,712	97,741,188	99,233,272	117,632,680
State Sources:						
Grades K-12 Programs	64,036,298	69,674,945	73,660,884	73,992,870	76,026,550	70,722,946
Success Academy	-	-	-	-	-	-
Nec. Existent Small Rural Schools	1,584,055	1,628,340	1,333,699	1,520,518	1,499,994	1,176,958
Professional Staff	9,552,245	10,994,938	11,527,854	12,528,419	12,424,412	13,444,826
Special Education	17,597,709	19,935,104	19,620,552	21,280,654	21,220,243	23,901,856
Career and Technical Education	10,841,102	11,829,939	13,540,350	15,084,738	14,801,795	15,918,270
Adult High School Completion	297,665	397,224	392,508	425,912	406,080	441,508
Class Size Reduction	6,431,871	7,413,633	7,416,736	8,039,413	8,047,003	8,886,928
Social Security & Retirement	2,466,535	392,136	-	-	-	-
Pupil Transportation	4,205,022	4,492,030	4,646,725	4,798,584	5,103,022	4,798,584
Special Populations Block	82,372	16,875	-	84,002	61,077	43,539
Enhancement for Accelerated Students	149,291	229,336	249,923	168,028	227,853	203,539
Enhancement for At-Risk Students	1,480,571	1,745,803	1,929,946	2,325,680	2,325,680	3,748,997
Youth in Custody	779,541	793,562	933,450	994,910	871,252	950,181
Concurrent Enrollment	268,502	324,868	457,715	404,660	402,754	404,660
Teachers' Supplies and Materials	266,573	268,835	275,583	275,439	277,719	288,827
Educator Salary Adjustments	8,495,116	8,817,901	9,325,878	9,543,551	9,586,871	10,066,215
School Trust Lands	3,418,698	3,574,435	3,987,667	4,628,009	5,305,142	5,295,005
Teacher & Student Success	-	2,980,030	6,641,915	6,860,197	7,211,381	6,348,471
Student Health & Counseling Support	-	306,967	1,052,291	913,984	1,047,216	1,127,571
Reading Achievement	544,197	543,650	476,636	391,326	403,175	423,334
UPASS On Line Testing	64,020	47,179	-	-	-	-
Library Media Supplemental	32,483	29,526	49,578	37,713	53,000	37,713
Extended Day Kindergarten	361,253	338,300	727,492	1,264,104	1,188,217	1,270,773
School Nurses	52,773	42,301	43,353	43,353	43,353	43,353
School Readiness Grant	700,382	-	-	-	-	-
Digital Teaching & Learning Grant	935,827	884,523	1,062,583	1,174,283	1,193,511	1,276,469
USTAR Math & Science	197,715	175,010	78,079	-	-	-
Math/Science Teacher Enhancement	195,913	657,575	784,769	917,920	815,402	906,310
Drivers' Education	221,218	215,420	397,078	429,339	327,866	429,339
Beverly Taylor Sorensen	740,740	729,385	667,846	744,642	777,633	895,668
Dual Language Immersion	122,107	197,599	430,750	237,693	366,315	257,117
Other State Sources	1,414,843	3,669,330	8,534,345	3,482,062	5,911,296	6,843,129
Total State Sources	137,536,637	153,346,699	170,246,185	172,592,003	177,925,812	180,152,086

MAINTENANCE AND OPERATION FUND

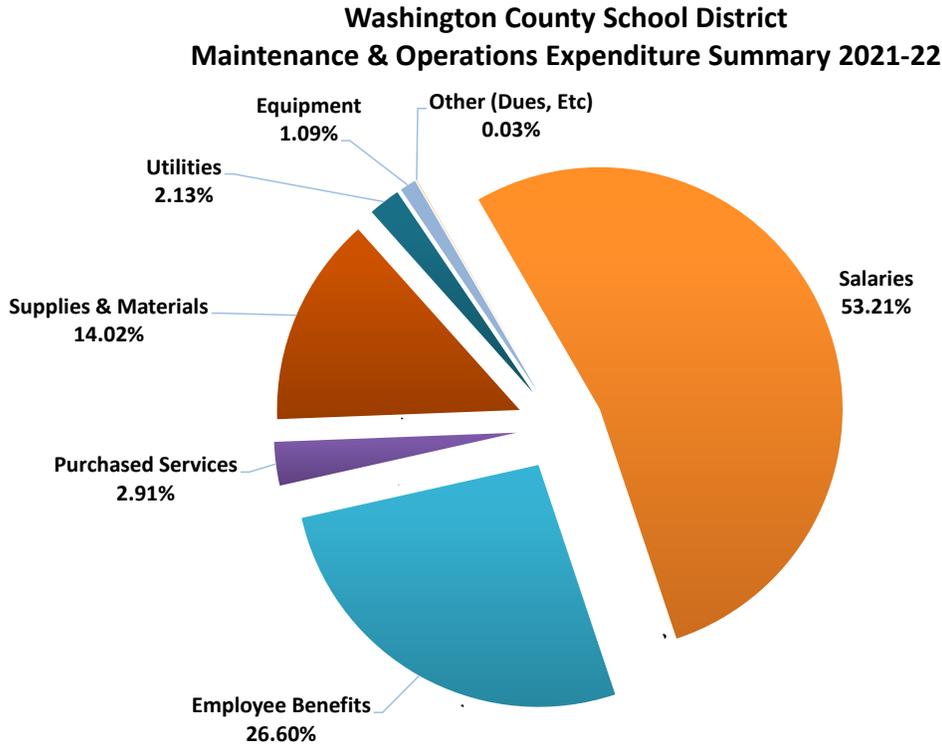
Revenues

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Federal Sources:						
ESEA Title I	5,230,655	4,888,386	4,680,140	5,263,085	5,587,993	5,500,603
IDEA Part B (Flow Thru)	4,710,586	4,969,408	5,370,131	5,873,924	6,049,000	6,896,058
ESEA Title II (Class Size Reduction)	758,818	712,554	686,994	663,727	584,330	663,942
Carl Perkins Applied Technology	427,307	429,784	427,906	452,004	453,626	493,387
EESA Title II Math-Science	-	-	-	-	-	-
Indian Education	107,886	86,411	153,612	137,070	131,192	141,224
PILT Forest Reserve	173,063	157,333	138,427	150,000	150,000	150,000
Medicaid	1,647,769	(410,259)	1,719,505	1,828,772	4,105,343	2,987,733
Federal Adult Education	143,288	96,266	101,083	109,421	141,042	155,358
Title I Migrant Education	181,418	243,619	138,420	142,565	67,434	73,078
Title I Neglected & Delinquent	5,985	-	-	-	-	-
Title III English	136,972	139,166	189,998	161,562	262,661	280,835
Homeless Assistance	20,448	22,985	27,739	28,849	32,259	35,246
Kindergarten Supplemental	489,504	452,968	-	-	-	-
ARJROTC	159,945	183,903	190,161	203,411	191,000	212,294
Other Federal Sources	784,617	583,083	10,638,101	13,418,305	22,780,715	31,688,586
Total Federal Sources	14,978,261	12,555,607	24,462,217	28,432,695	40,536,595	49,278,344
Total Revenues	\$ 229,650,498	\$ 250,653,314	\$ 283,257,114	\$ 298,765,886	\$ 317,695,679	\$ 347,063,110

MAINTENANCE AND OPERATION FUND

Expenditure Report by Object

	Actual 2018-19		Actual 2019-20		Actual 2020-21		Estimated Final 2021-22		Anticipated Budget 2022-23	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	\$ 130,832,950	59.31%	\$ 140,022,805	58.41%	\$ 155,317,316	57.33%	\$ 167,989,476	55.40%	\$ 184,685,288	53.21%
Employee Benefits	66,208,898	30.01%	72,547,702	30.26%	79,213,216	29.24%	85,136,665	28.08%	92,323,721	26.60%
Purchased Services	5,873,407	2.66%	5,671,462	2.37%	7,179,866	2.65%	9,920,154	3.27%	10,102,967	2.91%
Supplies & Materials	11,718,279	5.31%	14,055,240	5.86%	20,785,458	7.67%	29,352,842	9.68%	48,667,766	14.02%
Utilities	5,597,155	2.54%	5,703,957	2.38%	6,223,425	2.30%	7,109,562	2.34%	7,393,944	2.13%
Equipment	248,936	0.11%	1,639,652	0.68%	2,149,226	0.79%	3,621,215	1.19%	3,773,152	1.09%
Other (Dues, Etc)	122,230	0.06%	85,475	0.04%	72,576	0.03%	111,800	0.04%	116,272	0.03%
Total Expenditures	\$ 220,601,855	100.00%	\$ 239,726,293	100.00%	\$ 270,941,083	100.00%	\$ 303,241,714	100.00%	\$ 347,063,110	100.00%



MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 82,521,863	\$ 88,247,400	\$ 98,154,311	\$ 108,690,634	\$ 105,574,196	\$ 117,374,568
Substitute Teachers	1,711,980	1,429,818	1,625,323	2,213,345	2,102,079	2,469,087
Paraprofessionals	7,948,291	8,361,235	9,495,851	9,712,390	10,441,202	11,134,122
Total Salaries	92,182,134	98,038,453	109,275,485	120,616,369	118,117,477	130,977,777
Employee Benefits:						
Retirement	18,550,850	19,755,416	21,731,609	24,090,388	24,069,630	26,803,096
Social Security	6,624,250	7,111,514	7,914,596	9,094,977	8,878,807	9,837,935
Early Retirement Incentive	-	-	-	-	-	-
Health & Accident	20,538,368	22,896,531	24,395,289	26,684,822	25,961,499	27,618,605
Death Benefits	72,673	67,022	90,426	320,527	109,038	115,998
Industrial	279,836	283,019	280,014	295,752	273,229	293,489
Unemployment	21,685	37,698	12,931	19,941	26,359	28,314
Employee Assisted Housing	-	-	-	-	-	-
Total Benefits	46,087,662	50,151,200	54,424,865	60,506,407	59,318,562	64,697,437
Purchased Services:						
Contracted Services	2,347,356	1,486,386	3,812,140	4,281,517	4,968,713	4,883,636
Travel and Workshops	804,894	554,515	276,598	509,579	1,010,457	1,120,707
Payment to Colorado City District	176,211	212,204	306,912	234,000	350,000	364,000
Total Purchased Services	3,328,461	2,253,105	4,395,650	5,025,096	6,329,170	6,368,343
Supplies and Materials:						
Supplies	6,287,205	7,297,864	13,492,536	13,311,117	15,876,479	18,192,411
Textbooks	711,068	1,699,724	2,139,703	1,963,776	4,240,751	5,892,081
Contingencies	-	-	-	1,814,208	1,500,000	14,492,572
Other Materials	1,200,459	1,246,254	1,754,152	1,844,668	2,943,750	4,809,133
Total Supplies and Materials	8,198,732	10,243,842	17,386,391	18,933,769	24,560,980	43,386,197
Instructional Equipment	224,759	618,913	1,025,240	3,827,334	2,604,215	3,755,472
Total Instructional Services	150,021,748	161,305,513	186,507,631	208,908,975	210,930,404	249,185,226
SUPPORT SERVICES						
Counseling & Health Services:						
Salaries	7,016,778	8,166,232	9,470,461	10,203,607	10,639,502	10,728,951
Employee Benefits	3,555,201	4,206,645	4,839,243	5,198,095	5,518,463	5,566,263
Purchased Services	834,077	1,688,001	1,210,598	1,247,268	1,430,722	1,487,951
Travel and Conferences	64,822	11,725	5,704	13,267	19,246	20,015
Supplies and Materials	42,299	98,069	104,305	59,947	169,790	176,582
Total Counseling & Health	11,513,177	14,170,672	15,630,311	16,722,184	17,777,723	17,979,762
Staff Assistance & Media Services:						
Salaries	7,061,785	7,449,497	7,292,093	7,605,634	8,084,260	8,807,761
Employee Benefits	3,446,226	3,670,729	3,522,893	3,636,147	3,849,562	4,169,379
Purchased Services	8,635	14,502	7,181	29,598	34,440	35,818
Travel and Conferences	112,033	54,136	19,905	53,768	100,950	104,988
Supplies and Materials	237,039	138,311	173,381	187,658	174,327	141,900
Equipment	24,177	-	21,987	26,000	17,000	17,680
Library Books	323,001	323,672	315,346	361,214	355,156	351,955
Audio Visual Materials	112,002	132,045	109,824	129,419	126,298	131,349
Total Media & Supervision	11,324,898	11,782,892	11,462,610	12,029,438	12,741,993	13,760,830

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
District Administration:						
Salaries	290,446	306,663	329,340	374,401	350,776	382,168
Employee Benefits	214,925	230,745	241,812	264,676	251,852	271,828
Legal Services	55,962	134,343	98,124	107,560	75,000	78,000
Association Dues	34,909	36,995	37,698	43,680	44,000	45,760
Travel and Conferences	53,045	35,350	8,397	20,800	35,000	36,400
Supplies and Materials	6,897	7,883	3,478	15,392	18,800	19,552
Total District Administration	656,184	751,979	718,849	826,509	775,428	833,708
School Administration:						
Salaries	11,009,914	11,864,102	12,577,931	13,414,691	13,586,951	15,069,796
Employee Benefits	6,120,375	6,862,094	7,219,079	7,682,833	7,597,652	8,324,224
Association Dues	77,540	39,443	29,202	60,632	62,300	64,792
Travel and Conferences	125,761	99,079	45,698	127,920	180,172	187,379
Supplies and Material	-	-	10,377	-	-	-
Total School Administration	17,333,590	18,864,718	19,882,287	21,286,076	21,427,075	23,646,191
Business Services:						
Salaries	1,328,115	1,458,573	2,734,420	2,899,577	2,642,766	2,879,281
Employee Benefits	692,798	747,553	1,965,076	1,467,803	1,348,566	1,457,082
Purchased Services	114,921	102,426	102,697	121,680	174,590	181,574
Tort Liability Premium	382,367	544,581	518,339	539,073	535,226	556,635
Travel and Conferences	24,784	17,307	2,038	32,240	29,500	30,680
Supplies and Materials	422,358	935,799	485,126	448,968	654,400	880,576
Total Business Services	2,965,343	3,806,239	5,807,696	5,509,341	5,385,048	5,985,828
Operation and Maintenance:						
Salaries	8,004,418	8,778,617	9,369,997	10,347,045	9,998,051	10,892,827
Employee Benefits	4,426,077	4,918,424	5,098,630	5,431,704	5,287,675	5,719,127
Purchased Services	175,357	210,280	225,554	499,322	237,000	246,480
Property Insurance	328,962	339,233	392,025	407,706	495,598	515,422
Water and Sewer	1,129,337	1,261,465	1,458,773	1,617,791	1,585,805	1,649,237
Waste Removal	287,769	373,020	450,347	458,409	470,200	489,008
Telephone	391,470	340,965	379,420	447,405	495,080	514,883
Heat	245,717	276,057	286,405	336,897	347,727	361,636
Electricity	3,518,123	3,428,025	3,621,195	3,886,914	4,175,750	4,342,780
Supplies and Materials	1,237,617	1,300,795	1,279,187	1,446,872	1,709,600	1,777,984
Equipment	-	10,000	6,869	10,400	-	-
Total Operation and Maintenance	19,744,847	21,236,881	22,568,402	24,890,465	24,802,486	26,509,384
Transportation Services:						
Salaries	3,219,402	3,189,466	3,308,879	3,438,789	3,637,848	3,963,417
Employee Benefits	1,288,314	1,347,583	1,431,238	1,551,162	1,480,538	1,602,849
Purchased Services	165,590	96,012	81,250	110,364	112,000	116,480
Utilities	24,739	24,425	27,285	28,184	35,000	36,400
Travel and Conferences	10,487	6,058	3,606	8,112	16,500	17,160
Office Supplies	68,377	66,667	60,965	84,760	220,500	134,160
Fuel and Oil	754,228	529,222	582,410	608,400	1,032,191	1,323,479
Repair Parts	284,711	244,133	232,718	182,000	300,000	312,000
Equipment	-	1,020,739	1,101,999	1,040,000	1,000,000	-
Driver Training	9,781	9,037	5,676	8,320	5,500	5,720
Total Transportation Services	5,825,629	6,533,342	6,836,026	7,060,091	7,840,077	7,511,665

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Personnel Services:						
Salaries	719,958	771,202	828,248	925,617	902,537	983,310
Employee Benefits	377,320	412,729	445,594	484,470	476,277	515,532
Purchased Services	77,707	59,413	61,538	72,800	101,040	105,082
Travel and Conferences	10,436	5,911	1,562	8,320	14,000	14,560
Supplies and Materials	31,018	24,802	35,081	41,600	30,800	32,032
Total Personnel Services	1,216,439	1,274,057	1,372,023	1,532,807	1,524,654	1,650,516
Food Services						
Salaries	-	-	130,462	-	29,308	-
Employee Benefits	-	-	24,786	-	7,518	-
Total Food Services	-	-	155,248	-	36,826	-
Total Support Services	70,580,107	78,420,780	84,433,452	89,856,911	92,311,310	97,877,884
Fund Total	\$ 220,601,855	\$ 239,726,293	\$ 270,941,083	\$ 298,765,886	\$ 303,241,714	\$ 347,063,110

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual	Actual	Actual	Estimated	Anticipated	Four Year
	2018-19	2019-20	2020-21	Final	Budget	Average
				2021-22	2022-23	Percentage
						Growth
Revenues:						
Property Tax	\$ 70,216,640	\$ 76,574,164	\$ 81,317,872	\$ 90,564,562	\$ 107,994,510	7.24%
Interest	2,308,421	1,828,945	621,838	466,379	932,758	-19.95%
Other Local Sources	4,610,539	6,347,899	6,609,002	8,202,331	8,705,412	19.48%
State Sources	137,536,637	153,346,699	170,246,185	177,925,812	180,152,086	7.34%
Federal Sources	14,978,261	12,555,607	24,462,217	40,536,595	49,278,344	42.66%
Total Revenues	229,650,498	250,653,314	283,257,114	317,695,679	347,063,110	12.78%
Expenditures:						
Salaries	130,832,950	140,022,805	155,317,316	167,989,476	184,685,288	7.10%
Employee Benefits	66,208,898	72,547,702	79,213,216	85,136,665	92,323,721	7.15%
Purchased Services	7,819,171	7,747,775	9,562,591	12,612,539	12,903,047	15.33%
Supplies and Materials	14,281,660	16,503,068	22,932,037	30,932,569	48,563,049	29.15%
Equipment	248,936	1,649,652	2,156,095	3,621,215	3,773,152	338.67%
Other	1,210,240	1,255,291	1,759,828	2,949,250	4,814,853	35.92%
Total Expenditures	220,601,855	239,726,293	270,941,083	303,241,714	347,063,110	14.33%
Excess of Revenues over Expenditures	9,048,643	10,927,021	12,316,031	14,453,965	-	
Operating Transfer In (Out)	-	-	-	-	-	
Fund balances - beginning	28,936,015	37,984,658	48,911,679	61,227,710	75,681,675	
Fund balances - ending	\$ 37,984,658	\$ 48,911,679	\$ 61,227,710	\$ 75,681,675	\$ 75,681,675	24.81%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 107,994,510	\$ 112,314,291	\$ 116,806,862	\$ 121,479,136	4.16%
Interest	932,758	970,068	1,008,871	1,049,226	4.16%
Other Local Sources	8,705,412	9,053,628	9,415,774	9,792,405	4.16%
State Sources	180,152,086	186,838,166	194,311,698	202,084,166	4.06%
Federal Sources	49,278,344	18,305,990	19,038,229	19,799,758	-19.94%
Total Revenues	347,063,110	327,482,143	340,581,434	354,204,691	
Expenditures:					
Salaries	184,685,288	179,708,641	186,896,987	194,372,866	1.75%
Employee Benefits	92,323,721	89,838,375	93,431,908	97,169,184	1.75%
Purchased Services	12,903,047	12,446,226	12,944,074	13,461,841	1.44%
Supplies and Materials	48,563,049	42,382,991	44,078,318	45,841,447	-1.87%
Equipment	3,773,152	1,197,331	1,245,225	1,295,034	-21.89%
Other	4,814,853	1,908,579	1,984,922	2,064,319	-19.04%
Total Expenditures	347,063,110	327,482,143	340,581,434	354,204,691	
Excess of Revenues over Expenditures	-	-	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund balances - beginning	75,681,675	75,681,675	75,681,675	75,681,675	
Fund balances - ending	\$ 75,681,675	\$ 75,681,675	\$ 75,681,675	\$ 75,681,675	

The forecasted figures above include a projected 4% growth in revenue sources, except for Federal Revenues. Due to the COVID-19 pandemic, there was a significant influx of Federal funding. This additional Federal funding is available for a limited number of years, which is why Federal revenues are expected to decrease substantially in the 2023-24 fiscal year, returning to levels consistent with prior years. Accordingly, expenditures are also projected to drop in 2023-24.

Aside from the drop in Federal funding, budget forecasts for 2023-24, 2024-25 and 2025-26 are based on annual cost increases of 4% due to growth and inflation.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Five Year Summary by Object

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:					
Property Tax	\$ 70,216,640	\$ 76,574,164	\$ 81,317,872	\$ 90,564,562	\$ 107,994,510
Interest	2,308,421	1,828,945	621,838	466,379	932,758
Other Local Sources	4,610,539	6,347,899	6,609,002	8,202,331	8,705,412
State Sources	137,536,637	153,346,699	170,246,185	177,925,812	180,152,086
Federal Sources	14,978,261	12,555,607	24,462,217	40,536,595	49,278,344
Total Revenues	229,650,498	250,653,314	283,257,114	317,695,679	347,063,110
Expenditures:					
(100) Salaries	\$ 130,832,950	\$ 140,022,805	\$ 155,317,316	\$ 167,989,476	\$ 184,685,288
(200) Employee Benefits	66,208,898	72,547,702	79,213,216	85,136,665	92,323,721
(300) Professional & Technical	3,832,261	3,101,791	4,958,981	7,008,993	7,187,430
(400) Purchased Property Services	1,773,755	1,889,913	2,117,485	2,371,583	2,419,015
(500) Other Purchased Services	2,213,155	2,756,071	2,486,125	3,231,963	3,296,602
(600) Supplies and Materials	14,281,660	16,503,068	22,932,037	30,932,569	48,563,049
(700) Property and Equipment	248,936	1,649,652	2,156,095	3,621,215	3,773,152
(800) Debt Service and Miscellaneous	1,210,240	1,255,291	1,759,828	2,949,250	4,814,853
Total Expenditures	220,601,855	239,726,293	270,941,083	303,241,714	347,063,110
Excess of Revenues over Expenditures	\$ 9,048,643	\$ 10,927,021	\$ 12,316,031	\$ 14,453,965	\$ -
Operating Transfer In (Out)	-	-	-	-	-
Fund balances - beginning	28,936,015	37,984,658	48,911,679	61,227,710	75,681,675
Fund balances - ending	\$ 37,984,658	\$ 48,911,679	\$ 61,227,710	\$ 75,681,675	\$ 75,681,675

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Three Year Forecast by Object

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Tax	\$ 107,994,510	\$ 112,314,291	\$ 116,806,862	\$ 121,479,136
Interest	932,758	970,068	1,008,871	1,049,226
Other Local Sources	8,705,412	9,053,628	9,415,774	9,792,405
State Sources	180,152,086	186,838,166	194,311,698	202,084,166
Federal Sources	49,278,344	18,305,990	19,038,229	19,799,758
Total Revenues	347,063,110	327,482,143	340,581,434	354,204,691
Expenditures:				
(100) Salaries	\$ 184,685,288	\$ 179,708,641	\$ 186,896,987	\$ 194,372,866
(200) Employee Benefits	92,323,721	89,838,375	93,431,908	97,169,184
(300) Professional & Technical	7,187,430	6,559,141	6,821,505	7,094,370
(400) Purchased Property Services	2,419,015	2,491,585	2,591,249	2,694,899
(500) Other Purchased Services	3,296,602	3,395,500	3,531,320	3,672,573
(600) Supplies and Materials	48,563,049	42,382,991	44,078,318	45,841,447
(700) Property and Equipment	3,773,152	1,197,331	1,245,225	1,295,034
(800) Debt Service and Miscellaneous	4,814,853	1,908,579	1,984,922	2,064,319
Total Expenditures	347,063,110	327,482,143	340,581,434	354,204,691
Excess of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
Fund balances - beginning	75,681,675	75,681,675	75,681,675	75,681,675
Fund balances - ending	\$ 75,681,675	\$ 75,681,675	\$ 75,681,675	\$ 75,681,675

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Five Year Summary by Function

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:					
Property Tax	\$ 70,216,640	\$ 76,574,164	\$ 81,317,872	\$ 90,564,562	\$ 107,994,510
Interest	2,308,421	1,828,945	621,838	466,379	932,758
Other Local Sources	4,610,539	6,347,899	6,609,002	8,202,331	8,705,412
State Sources	137,536,637	153,346,699	170,246,185	177,925,812	180,152,086
Federal Sources	14,978,261	12,555,607	24,462,217	40,536,595	49,278,344
Total Revenues	<u>229,650,498</u>	<u>250,653,314</u>	<u>283,257,114</u>	<u>317,695,679</u>	<u>347,063,110</u>
Expenditures:					
(1000) Instruction	\$ 150,021,748	\$ 161,305,513	\$ 186,507,631	\$ 210,930,404	\$ 249,185,226
(2100) Student Support	11,513,177	14,170,672	15,630,311	17,777,723	17,979,762
(2200) Instructional Staff Assistance	11,324,898	11,782,892	11,462,610	12,741,993	13,760,830
(2300) District Administration	656,184	751,979	718,849	775,428	833,708
(2400) School Administration	17,333,590	18,864,718	19,882,287	21,427,075	23,646,191
(2500) Central Support Services	4,181,782	5,080,296	7,179,719	6,909,702	7,636,344
(2600) Operation and Maintenance of Plant	19,744,847	21,236,881	22,568,402	24,802,486	26,509,384
(2700) Student Transportation	5,825,629	6,533,342	6,836,026	7,840,077	7,511,665
(3100) Food Services	-	-	155,248	36,826	-
Total Expenditures	<u>220,601,855</u>	<u>239,726,293</u>	<u>270,941,083</u>	<u>303,241,714</u>	<u>347,063,110</u>
Excess of Revenues over Expenditures	<u>\$ 9,048,643</u>	<u>\$ 10,927,021</u>	<u>\$ 12,316,031</u>	<u>\$ 14,453,965</u>	<u>\$ -</u>
Operating Transfer In (Out)	-	-	-	-	-
Fund balances - beginning	<u>28,936,015</u>	<u>37,984,658</u>	<u>48,911,679</u>	<u>61,227,710</u>	<u>75,681,675</u>
Fund balances - ending	<u>\$ 37,984,658</u>	<u>\$ 48,911,679</u>	<u>\$ 61,227,710</u>	<u>\$ 75,681,675</u>	<u>\$ 75,681,675</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Three Year Forecast by Function

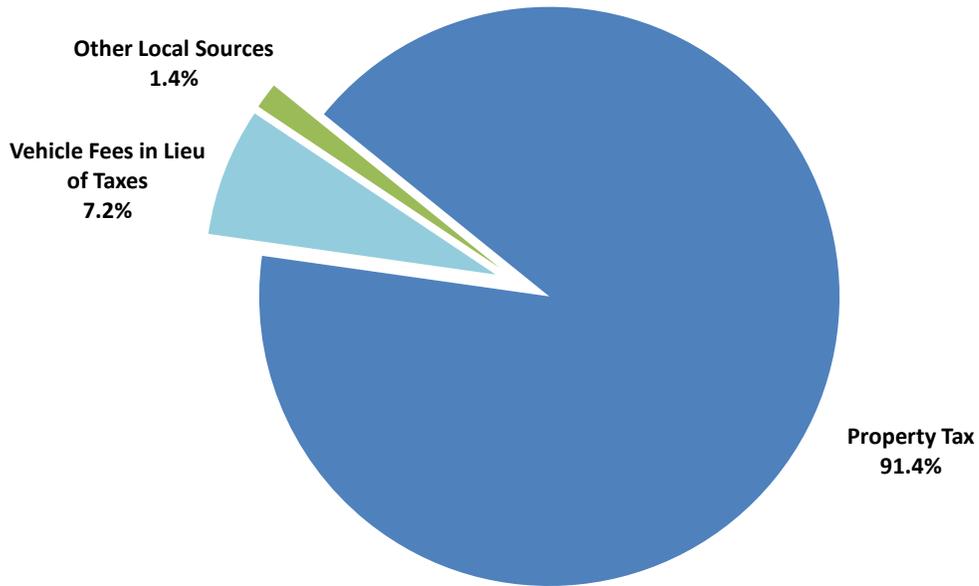
	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Tax	\$ 107,994,510	\$ 112,314,291	\$ 116,806,862	\$ 121,479,136
Interest	932,758	970,068	1,008,871	1,049,226
Other Local Sources	8,705,412	9,053,628	9,415,774	9,792,405
State Sources	180,152,086	186,838,166	194,311,698	202,084,166
Federal Sources	49,278,344	18,305,990	19,038,229	19,799,758
Total Revenues	347,063,110	327,482,143	340,581,434	354,204,691
Expenditures:				
(1000) Instruction	\$ 249,185,226	\$ 225,859,228	\$ 234,893,601	\$ 244,289,344
(2100) Student Support	17,979,762	18,698,953	19,446,913	20,224,789
(2200) Instructional Staff Assistance	13,760,830	14,311,264	14,883,714	15,479,062
(2300) District Administration	833,708	867,057	901,739	937,808
(2400) School Administration	23,646,191	24,521,954	25,502,833	26,522,946
(2500) Central Support Services	7,636,344	7,841,796	8,155,467	8,481,689
(2600) Operation and Maintenance of Plant	26,509,384	27,569,760	28,672,551	29,819,452
(2700) Student Transportation	7,511,665	7,812,131	8,124,616	8,449,601
(3100) Food Services	-	-	-	-
Total Expenditures	347,063,110	327,482,143	340,581,434	354,204,691
Excess of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
	75,681,675	75,681,675	75,681,675	75,681,675
	\$ 75,681,675	\$ 75,681,675	\$ 75,681,675	\$ 75,681,675

Debt Services Fund

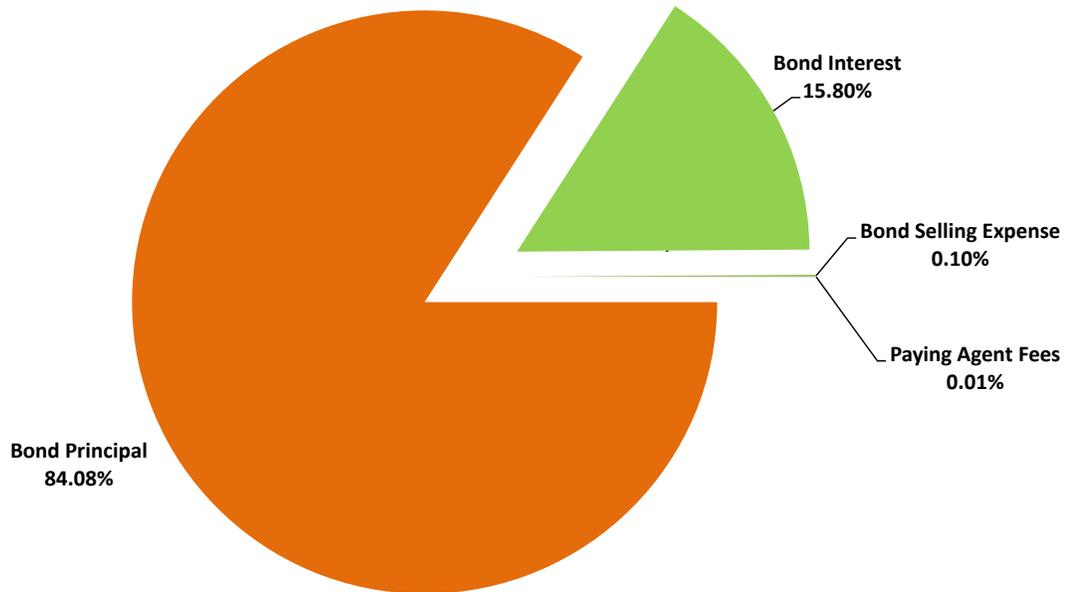
The Debt Services Fund is used to accumulate monies for retirement of outstanding general obligation bonds and payment of interest on those bonds.

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

**Debt Service Fund Revenues
Anticipated Budget 2022-23**



**Debt Service Fund Expenditures
Anticipated Budget 2022-23**



WASHINGTON COUNTY SCHOOL DISTRICT

DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:						
Property Tax	\$ 36,295,197	\$ 42,354,159	\$ 46,575,295	\$ 53,700,000	\$ 53,700,000	\$ 61,000,000
Vehicle Fees in Lieu of Taxes	4,421,331	4,304,574	5,188,662	4,896,520	5,939,391	4,772,126
Other Local Sources	-	-	-	1,200,000	1,043,800	960,840
Total Revenues	<u>40,716,528</u>	<u>46,658,733</u>	<u>51,763,957</u>	<u>59,796,520</u>	<u>60,683,191</u>	<u>66,732,966</u>
Expenditures:						
Bond Principal	28,405,000	34,805,000	39,371,737	49,620,000	48,033,250	50,270,000
Bond Interest	10,931,304	10,965,931	11,169,308	10,527,329	10,686,691	9,449,145
Paying Agent Fees	4,750	5,000	5,250	5,250	6,750	6,750
Bond Selling Expense	57,917	66,658	64,064	100,000	42,606	60,000
Total Expenditures	<u>39,398,971</u>	<u>45,842,589</u>	<u>50,610,359</u>	<u>60,252,579</u>	<u>58,769,297</u>	<u>59,785,895</u>
Excess of Revenues over Expenditures	<u>1,317,557</u>	<u>816,144</u>	<u>1,153,598</u>	<u>(456,059)</u>	<u>1,913,894</u>	<u>6,947,071</u>
Other Finance Sources:						
Refunding Bond Proceeds	7,830,000	7,315,000	5,545,000	5,000,000	8,090,000	-
Bond Premium	681,730	911,496	437,327	400,000	37,861	-
Payment to Refunded Bond Escrow	(8,453,813)	(8,158,800)	(8,018,263)	(5,400,000)	(8,081,750)	(7,885,000)
Total Other Finance Sources	<u>57,917</u>	<u>67,696</u>	<u>(2,035,936)</u>	<u>-</u>	<u>46,111</u>	<u>(7,885,000)</u>
Excess of Revenues & Other Sources Over Expenditures	<u>1,375,474</u>	<u>883,840</u>	<u>(882,338)</u>	<u>(456,059)</u>	<u>1,960,005</u>	<u>(937,929)</u>
Fund balances - beginning	<u>432,127</u>	<u>1,807,601</u>	<u>2,691,441</u>	<u>1,809,103</u>	<u>1,809,103</u>	<u>3,769,108</u>
Fund balances - ending	<u>\$ 1,807,601</u>	<u>\$ 2,691,441</u>	<u>\$ 1,809,103</u>	<u>\$ 1,353,044</u>	<u>\$ 3,769,108</u>	<u>\$ 2,831,179</u>

Computation Legal Debt Margin - June 30, 2022

The general obligation indebtedness of the Board is limited to 4% of the value of taxable property in the District. The legal debt limit and additional debt incurring capacity of the Board are based on the estimated fair market value for 2020 and are calculated as follows:

Fair Market Value For Debt Incurring Capacity	\$	30,546,913,897
Debt Limit (4% of Fair Market Value)	\$	1,221,876,556
Less: General Obligation Debt		<u>(235,465,000)</u>
Additional Debt Incurring Capability	\$	<u>986,411,556</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:					
Property Tax	\$ 36,295,197	\$ 42,354,159	\$ 46,575,295	\$ 53,700,000	\$ 61,000,000
Vehicle Fees in Lieu of Taxes	4,421,331	4,304,574	5,188,662	5,939,391	4,772,126
Other Local Sources	-	-	-	1,043,800	960,840
Total Revenues	40,716,528	46,658,733	51,763,957	60,683,191	66,732,966
Expenditures:					
Bond Principal	28,405,000	34,805,000	39,371,737	48,033,250	50,270,000
Bond Interest	10,931,304	10,965,931	11,169,308	10,686,691	9,449,145
Paying Agent Fees	4,750	5,000	5,250	6,750	6,750
Bond Selling Expense	57,917	66,658	64,064	42,606	60,000
Total Expenditures	39,398,971	45,842,589	50,610,359	58,769,297	59,785,895
Excess of Revenues over Expenditures	1,317,557	816,144	1,153,598	1,913,894	6,947,071
Other Finance Sources:					
Refunding Bond Proceeds	7,830,000	7,315,000	5,545,000	8,090,000	-
Bond Premium	681,730	911,496	437,327	37,861	-
Payment to Refunded Bond Escrow	(8,453,813)	(8,158,800)	(8,018,263)	(8,081,750)	(7,885,000)
Total Other Finance Sources	57,917	67,696	(2,035,936)	46,111	(7,885,000)
Excess of Revenues & Other Sources Over Expenditures	1,375,474	883,840	(882,338)	1,960,005	(937,929)
Fund balances - beginning	432,127	1,807,601	2,691,441	1,809,103	3,769,108
Fund balances - ending	\$ 1,807,601	\$ 2,691,441	\$ 1,809,103	\$ 3,769,108	\$ 2,831,179

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Tax	\$ 61,000,000	\$ 26,717,947	\$ 28,053,845	\$ 29,456,537
Vehicle Fees in Lieu of Taxes	4,772,126	2,030,271	2,070,877	2,112,294
Other Local Sources	960,840	420,808	441,848	463,940
Total Revenues	66,732,966	29,169,026	30,566,569	32,032,771
Expenditures:				
Bond Principal	50,270,000	18,960,000	17,685,000	15,265,000
Bond Interest	9,449,145	6,919,245	7,000,000	6,500,000
Paying Agent Fees	6,750	6,750	6,750	6,750
Bond Selling Expense	60,000	60,000	60,000	60,000
Total Expenditures	59,785,895	25,945,995	24,751,750	21,831,750
Excess of Revenues over Expenditures	6,947,071	3,223,031	5,814,819	10,201,021
Other Finance Sources:				
Refunding Bond Proceeds	-	7,000,000	9,000,000	6,500,000
Bond Premium	-	600,000	800,000	500,000
Payment to Refunded Bond Escrow	(7,885,000)	(11,870,000)	(16,450,000)	(16,985,000)
Total Other Finance Sources	(7,885,000)	(4,270,000)	(6,650,000)	(9,985,000)
Excess of Revenues & Other Sources Over Expenditures	(937,929)	(1,046,969)	(835,181)	216,021
Fund balances - beginning	3,769,108	2,831,179	1,784,211	949,030
Fund balances - ending	\$ 2,831,179	\$ 1,784,211	\$ 949,030	\$ 1,165,051

The tax rate is set to meet debt service payments (see bond payment schedule in Informational section). Changes in assessed valuation and collection rate often result in a fund balance that is used to offset the subsequent year's payment.

The debt issuance schedule assumes sales of all prior general obligation bond issuances. This budget forecast does not incorporate debt service payments for sales after June 2022. By law, property taxes can be raised to meet the additional debt service as the result of new issues.

**BOARD OF EDUCATION OF WASHINGTON COUNTY
SCHOOL DISTRICT**
*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS
AS OF: APRIL 1, 2022*

TOTAL DEBT SERVICE

Date	Principal	Interest	Total P + I
3/1/2023	44,270,000.00	9,449,145.00	53,719,145.00
3/1/2024	20,360,000.00	7,304,645.00	27,664,645.00
3/1/2025	19,435,000.00	6,371,395.00	25,806,395.00
3/1/2026	18,640,000.00	5,459,495.00	24,099,495.00
3/1/2027	19,530,000.00	4,589,245.00	24,119,245.00
3/1/2028	20,295,000.00	3,754,595.00	24,049,595.00
3/1/2029	19,360,000.00	2,999,595.00	22,359,595.00
3/1/2030	17,560,000.00	2,262,870.00	19,822,870.00
3/1/2031	18,285,000.00	1,584,695.00	19,869,695.00
3/1/2032	15,910,000.00	984,395.00	16,894,395.00
3/1/2033	13,085,000.00	517,907.00	13,602,907.00
3/1/2034	4,325,000.00	167,647.00	4,492,647.00
3/1/2035	4,410,000.00	85,988.00	4,495,988.00
Total	\$ 235,465,000.00	\$ 45,531,617.00	\$ 280,996,617.00

PAR AMOUNTS OF SELECTED ISSUES

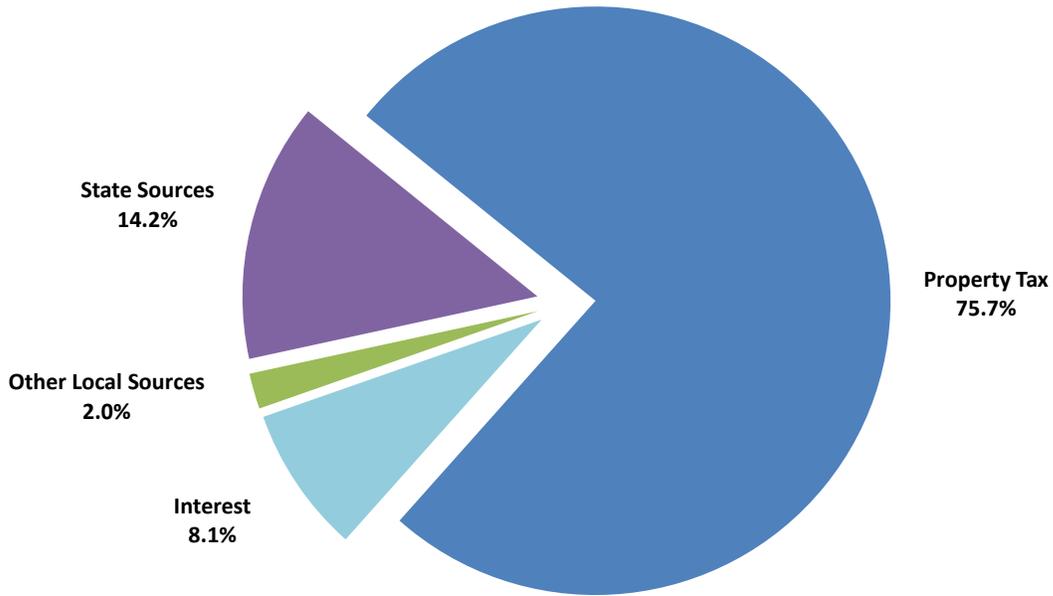
SERIES 11/12/13.....	9,285,000.00
SERIES 12/3/2014.....	16,025,000.00
SERIES 1/12/2016.....	23,475,000.00
SERIES B 11/30/16.....	29,590,000.00
SERIES 11/15/2017.....	50,260,000.00
SERIES 12/11/2018.....	18,730,000.00
SERIES 12/3/2019.....	24,865,000.00
SERIES 9/15/2020.....	36,885,000.00
SERIES 2/2/2021.....	3,050,000.00
SERIES 1/25/2022.....	23,300,000.00
TOTAL.....	\$ 235,465,000.00

Capital Projects Fund

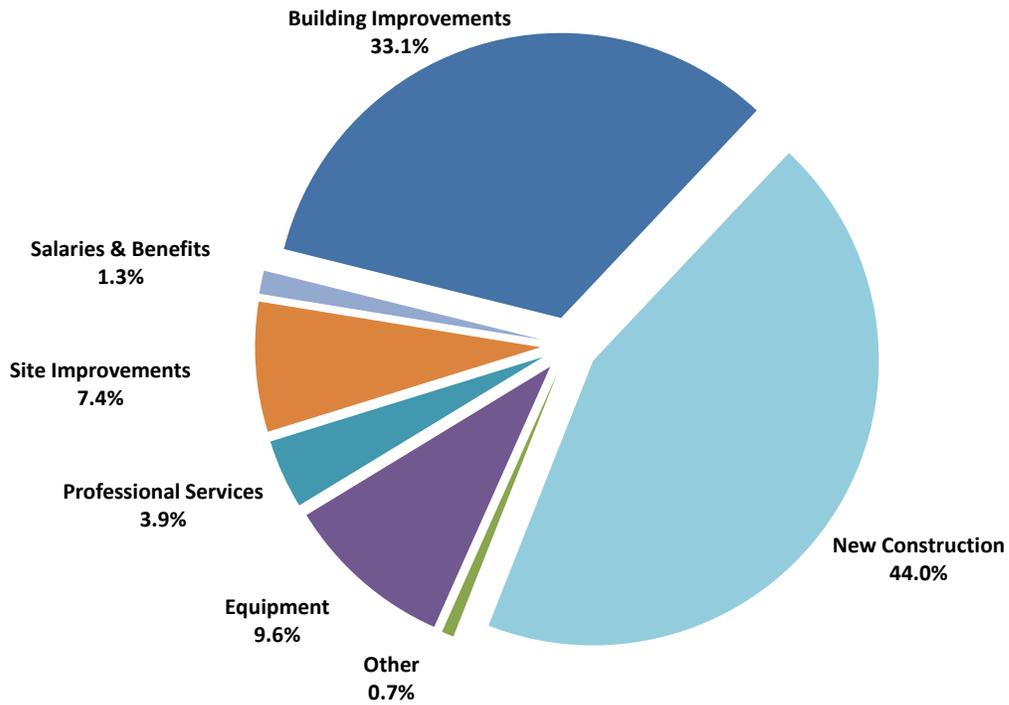
The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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

**Capital Projects Fund Revenues
Anticipated Budget 2022-23**



**Capital Projects Fund Expenditures
Anticipated Budget 2022-23**



WASHINGTON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:						
Property Tax	\$ 4,648,999	\$ 4,843,840	\$ 5,225,860	\$ 5,325,623	\$ 5,420,388	\$ 5,634,213
Interest	908,469	499,960	301,000	400,000	300,000	600,000
Other Local Sources	285,617	38,324	30,636	145,544	98,413	145,544
State Sources	772,588	763,199	1,085,943	1,256,602	1,256,602	1,059,565
Total Revenues	6,615,673	6,145,323	6,643,439	7,127,769	7,075,403	7,439,322
Expenditures:						
Facilities Acquisition & Construction	58,133,398	46,823,770	46,357,100	43,219,685	43,722,540	33,374,117
Total Expenditures	58,133,398	46,823,770	46,357,100	43,219,685	43,722,540	33,374,117
Excess of Revenues over Expenditures	(51,517,725)	(40,678,447)	(39,713,661)	(36,091,916)	(36,647,137)	(25,934,795)
Other Finance Sources:						
Bond Proceeds	20,000,000	35,000,000	49,995,000	20,000,000	25,000,000	8,000,000
Bond Premium	1,882,705	3,323,364	5,904,236	1,600,000	3,394,968	474,224
Sale of Real Property	607,979	4,849,810	2,181,670	1,000,000	-	-
Sale of Equipment	47,567	199,703	704,712	450,000	600,000	550,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	22,538,251	43,372,877	58,785,618	23,050,000	28,994,968	9,024,224
Excess of Revenues & Other Sources Over Expenditures	(28,979,474)	2,694,430	19,071,957	(13,041,916)	(7,652,169)	(16,910,571)
Fund balances - beginning	45,157,162	16,177,688	18,872,118	37,944,075	37,944,075	30,291,906
Fund balances - ending	\$ 16,177,688	\$ 18,872,118	\$ 37,944,075	\$ 24,902,159	\$ 30,291,906	\$ 13,381,335
Fund Balance:						
Restricted for Capital Projects	14,885,739	17,726,123	37,015,913	23,802,159	29,191,906	12,281,335
Assigned to Local School	1,268,398	1,131,254	928,162	1,100,000	1,100,000	1,100,000
Unspendable Inventories	23,551	14,741	-	-	-	-
Total Fund Balance	\$ 16,177,688	\$ 18,872,118	\$ 37,944,075	\$ 24,902,159	\$ 30,291,906	\$ 13,381,335

CAPITAL PROJECTS FUND
Revenues

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Local Sources:						
Property Taxes	\$ 4,144,135	\$ 4,398,410	\$ 4,702,482	\$ 4,880,678	\$ 4,880,678	\$ 5,225,394
Vehicle Fees in Lieu of Taxes	504,864	445,430	523,378	444,945	539,710	408,819
Interest on Investments	908,469	499,960	301,000	400,000	300,000	600,000
Other Local Sources	285,617	38,324	30,636	145,544	98,413	145,544
Total Local Sources	5,843,085	5,382,124	5,557,496	5,871,167	5,818,801	6,379,757
State Sources:						
State Capital Enrollment Growth	772,588	763,199	1,085,943	1,256,602	1,256,602	1,059,565
Total State Sources	772,588	763,199	1,085,943	1,256,602	1,256,602	1,059,565
Other Financing Sources:						
Bond Proceeds	20,000,000	35,000,000	49,995,000	20,000,000	25,000,000	8,000,000
Bond Premium	1,882,705	3,323,364	5,904,236	1,600,000	3,394,968	474,224
Sale of Real Property	607,979	4,849,810	2,181,670	1,000,000	-	-
Sale of Equipment	47,567	199,703	704,712	450,000	600,000	550,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	22,538,251	43,372,877	58,785,618	23,050,000	28,994,968	9,024,224
Total Revenues & Other Financing Sources	\$ 29,153,924	\$ 49,518,200	\$ 65,429,057	\$ 30,177,769	\$ 36,070,371	\$ 16,463,546

CAPITAL PROJECTS FUND
Expenditures

	Actual	Actual	Actual	Adopted	Estimated	Anticipated
	2018-19	2019-20	2020-21	Budget	Final	Budget
	2018-19	2019-20	2020-21	2021-22	2021-22	2022-23
Facilities Acquisition and Construction Services						
Salaries	\$ 232,450	\$ 251,964	\$ 315,482	\$ 276,172	\$ 285,750	\$ 300,401
Employee Benefits	92,797	101,217	132,209	129,844	121,375	139,603
Professional Services	1,727,053	3,162,934	2,747,625	1,917,000	1,917,000	1,310,842
Site Improvements	3,651,195	5,399,873	7,303,166	2,142,000	3,500,000	2,457,500
Site Purchases	1,290,711	2,516,015	-	-	-	-
Building Improvements	3,486,651	4,825,135	8,288,190	7,880,415	7,880,415	8,832,347
New Construction	40,614,166	22,751,553	20,992,945	23,120,000	23,120,000	14,671,424
Relocatable Classrooms	172,270	54,846	179,404	195,000	195,000	195,000
Flooring	145,178	504,250	452,953	783,000	783,000	387,500
Asbestos Removal	8,179	9,922	2,775	20,000	20,000	20,000
Contingencies	894,464	874,184	837,168	1,620,000	1,620,000	1,620,000
Priority Equipment	3,740,886	2,719,210	3,501,569	4,536,254	3,500,000	2,489,500
New School Equipment	1,917,502	3,319,002	1,400,143	370,000	550,000	720,000
Vandalism	14,975	14,725	5,610	30,000	30,000	30,000
Bond Selling Expenses	144,921	318,940	197,861	200,000	200,000	200,000
Total Facilities Acquisition & Construction Services	\$ 58,133,398	\$ 46,823,770	\$ 46,357,100	\$ 43,219,685	\$ 43,722,540	\$ 33,374,117

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Bloomington Elementary	Sun shade replacement New HVAC controls system	\$12,000	\$100,000
Bloomington Hills Elementary	Roof replacement - Preschool New fixtures in restrooms and repair tile and walls as needed Mondo flooring in multi-purpose room	\$25,000	\$60,000 \$60,000
Coral Cliffs Elementary	Lecture hall bathrooms (new stalls and new tile)	\$50,000	
Desert Hills Middle	New faucets in restrooms - Phase 1 Flooring - replace vinyl composite tile with LVT throughout building	\$5,000	\$200,000
Desert Hills High	Ceramic classroom sinks, new clay traps Fix major cracks in the commons area Roof replacement - Drama roof 5,885 sq. ft. Baseball poles and netting and backstop Roof replacement - Vocational Bldg 44,736 sq. ft.	\$5,000 \$10,000 \$22,500 \$100,000 \$168,000	
Diamond Valley Elementary	Chain link fencing at front and west side of school	\$10,000	
Dixie High	Replace 10 path light poles on east field Switch piping on cooling units (L100, L300) Fence repair on 700 South Stair tread replacement - Phase 2 Cement between building - water feature design in progress Plate and frame heat exchanger to prevent running it in winter Relight the building with LED	\$10,000 \$10,000 \$15,000 \$45,000 \$250,000	\$130,000 \$200,000
Enterprise Elementary	Replace floor tile in restrooms ADA door operator Move baseball backstop & overhead netting Additional 4 classrooms (project started in prior year)	\$5,000 \$12,000 \$50,000	\$479,055
Enterprise High	Building remodel & additions (project started in prior year)		\$6,990,547
Heritage Elementary	Fencing New intercom Upgrade controls Carpet hallways throughout building	\$13,000 \$45,000	\$30,000 \$35,000
Horizon Elementary	Replace fire alarm panel Replace fluid cooler and heat exchanger		\$45,000 \$60,000
Hurricane Elementary	Upgrade controls		\$20,000
Hurricane High	PRV for athletic buildings Overhead netting north of baseball field Track surfacing New turf field Replace sound system at football field	\$7,000 \$20,000 \$400,000 \$675,000	\$50,000
Hurricane Intermediate	Replace fluid cooler and flat plate exchanger		\$60,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Hurricane Middle	Propane filling station for Hurricane Middle and electrical hook ups	\$10,000	
	New intercom system	\$75,000	
	Finish upgrade to controls system		\$250,000
Little Valley Elementary	Replace fluid cooler and flat plate heat exchanger		\$60,000
Millcreek High	Replace HVAC controls system		\$60,000
Panorama Elementary	ADA door operator	\$12,000	
	Library book shelving	\$15,000	
Paradise Canyon Elementary	Replace plumbing fixtures		\$10,000
Pine View High	Restroom valve replacement (28 total)	\$7,800	
	Softball field netting	\$15,000	
	Chain link fence east side of football field	\$30,000	
	Roof replacement - 18,000 sq. ft.	\$68,000	
	Replace cooling tower on roof		\$50,000
	Replace water piping phase 2		\$120,000
	Replace Trane chiller (uses R-22 coolant- no longer available)		\$200,000
Pine View Middle	Roof replacement - 58,482 sq. ft.	\$219,500	
	Stucco on roof	\$350,000	
	Foundation repair		\$10,000
	New LED lighting		\$50,000
	Replace fire sprinkler system - glycol anti-freeze no longer available		\$300,000
Red Mountain Elementary	Replace the wood chips under playgrounds w/ rubberized surface	\$10,000	
Riverside Elementary	Cooling tower/ flat plate heat exchanger		\$60,000
Santa Clara Elementary	Fix covering over upper grade playground	\$12,000	
	Replace kinder playground equipment	\$120,000	
	Replace plumbing fixtures		\$10,000
	Upgrade controls		\$20,000
Snow Canyon High	Softball outfield fence replacement	\$40,000	
	ADA ramp to baseball/softball field area & concrete repair	\$125,000	
	Remove lava hill at parking lot entrance		\$25,000
	Carpeting in mens and womens locker rooms		\$25,000
	Remodel library, including circulation and book storage		\$40,000
	Replace obsolete electrical panels and switch gear		\$150,000
Snow Canyon Middle	Finish latch style handles on doors	\$5,000	
	43 bathroom faucets and flush valves		\$13,000
	Replace hot water boiler		\$20,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Springdale Elementary	Move Connex - additional parking lot striping	\$2,500	
	Lunch room sound system	\$25,000	
Sunrise Ridge Intermediate	Upgrade controls		\$60,000
Sunset Elementary	Nurse room tile repair	\$5,000	
	Library remodel - Phase 1	\$50,000	
	Re-do lighting for entire school		\$50,000
	Replace obsolete electrical panels		\$60,000
	Replace controls		\$65,000
Three Falls Elementary	Playground sunshades		\$60,000
	New serving line and kitchen remodel		\$300,000
Tonaquint Intermediate	Solid surface countertop replacement - Phase 1	\$15,000	
	Foundation repair (helical piers)	\$20,000	
	Replace fluid cooler		\$65,000
Washington Elementary	Finish off sound boards in gym - acoustical treatment	\$10,000	
	Cement/foundation needs on northwest side of building	\$15,000	
	Remodel restrooms (kindergarten, faculty)		\$25,000
	Kitchen T-line		\$50,000
	Finish replacing water piping		\$50,000
	Playground sunshades		\$60,000
	New Roof Top Units (RTU)		\$600,000
Washington Fields Intermediate	New HVAC controls system		\$50,000
	Replace obsolete switch gear and panels		\$75,000
Water Canyon Elementary	Landscaping - gravel in island/planter areas	\$25,000	
Water Canyon High	Epoxy on floor redone in office and library (faculty) bathrooms - 3 total	\$7,500	
	Concrete replacement at front entry	\$10,000	
	Fencing around field perimeter of fields	\$30,000	
Support Services	New CTE high school opening August 2023		\$12,403,211
	Transportation Dept. - Air AC machine	\$4,500	
	Transportation Dept. - Wheel balancer	\$5,000	
	Transportation Dept. - Tire changer machine	\$8,000	
	Transportation Dept. - New AC Resnor unit	\$30,000	
	Technology Dept. - New batteries - replacement required every five years	\$25,000	
	District Office - Washer & dryer add - Phase 1	\$10,000	
	Preschool playgrounds	\$100,000	
	Replace vinyl siding with aluminum on portables district-wide		\$75,000
	Playground resurfacing district-wide	\$60,000	
	Equipment for professional development bldg.	\$3,500	

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23

LOCATION/DEPT	DESCRIPTION	CAPITAL BUDGET	BOND BUDGET
Support Services continued	HVAC support	\$55,000	
	Appraisal services	\$10,000	
	Sewer drain jet	\$5,000	
	Fire alarm testing	\$130,000	
	Fire extinguisher testing	\$30,000	
	Grease traps	\$25,000	
	Backflow testing	\$10,000	
	Hood cleaning	\$20,000	
	Boiler inspection	\$5,000	
	Generator maintenance	\$18,000	
	Elevator maintenance	\$25,000	
	Power engineering chemicals	\$125,000	
	Air filters	\$180,000	
	Recaulk expansion Joints	\$32,000	
	Pavement management	\$500,000	
	Basketball backstop inspection	\$25,000	
	Bleacher maintenance contract	\$25,000	
	General maintenance	\$500,000	
	Annual concrete maintenance budget	\$150,000	
	Emergency roofing	\$80,000	
	Emergency flooring	\$150,000	
	Emergency locksmith	\$40,000	
	General grounds	\$350,000	
	Custodial repair	\$50,000	
	Phone repair & replacement	\$5,000	
	Music	\$115,000	
	School discretionary equipment (2022-23 allocation)	\$624,000	
	District vehicles	\$1,150,000	
	Salaries & benefits	\$440,004	
	Asbestos abatement	\$20,000	
	Vandalism	\$30,000	
	Elementary emergency funds	\$25,000	
	Secondary emergency funds	\$25,000	
District Technology Department	\$480,000		
Woodward equipment	\$3,500		
Media Center equipment	\$1,000		
District Office equipment	\$15,000		
Portables	\$120,000		
Bond selling expenses	\$200,000		
TOTALS		\$9,333,304	\$24,040,813

Many capital projects are completed during the summer months and projected expenditures may be incurred in more than one fiscal year. The budgeted amounts shown above are only for the 2022-23 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 2022-23 may differ significantly from budgeted amounts as project completions occur in future years. As individual project bids are received, budgets will be adjusted to the actual amount of the bid. If there is a budget savings on a project, it will be used to help pay for other District capital projects. The savings do not stay at the school or department level to be used for other discretionary capital expenditures.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 4,648,999	\$ 4,843,840	\$ 5,225,860	\$ 5,420,388	\$ 5,634,213	5.30%
Interest	908,469	499,960	301,000	300,000	600,000	-8.49%
Other Local Sources	285,617	38,324	30,636	98,413	145,544	-12.26%
State Sources	772,588	763,199	1,085,943	1,256,602	1,059,565	9.29%
Total Revenues	6,615,673	6,145,323	6,643,439	7,075,403	7,439,322	3.11%
Expenditures:						
Salaries	232,450	251,964	315,482	285,750	300,401	7.31%
Employee Benefits	92,797	101,217	132,209	121,375	139,603	12.61%
Purchased Services	1,742,028	3,177,659	2,753,235	1,947,000	1,340,842	-5.76%
Land and Improvements	4,941,906	7,915,888	7,303,166	3,500,000	2,457,500	-12.57%
Buildings and Remodeling	45,320,908	29,019,890	30,753,435	33,618,415	25,726,271	-10.81%
Equipment	5,658,388	6,038,212	4,901,712	4,050,000	3,209,500	-10.82%
Bond Selling Expenses	144,921	318,940	197,861	200,000	200,000	9.50%
Total Expenditures	58,133,398	46,823,770	46,357,100	43,722,540	33,374,117	-10.65%
Excess of Revenues over Expenditures	(51,517,725)	(40,678,447)	(39,713,661)	(36,647,137)	(25,934,795)	
Other Finance Sources:						
Bond Proceeds	20,000,000	35,000,000	49,995,000	25,000,000	8,000,000	-15.00%
Bond Premium	1,882,705	3,323,364	5,904,236	3,394,968	474,224	-18.70%
Sale of Real Property	607,979	4,849,810	2,181,670	-	-	-25.00%
Sale of Equipment	47,567	199,703	704,712	600,000	550,000	264.07%
Fund Transfer In (Out)	-	-	-	-	-	
Total Other Finance Sources	22,538,251	43,372,877	58,785,618	28,994,968	9,024,224	-14.99%
Excess of Revenues & Other Sources Over Expenditures	(28,979,474)	2,694,430	19,071,957	(7,652,169)	(16,910,571)	
Fund balances - beginning	45,157,162	16,177,688	18,872,118	37,944,075	30,291,906	
Fund balances - ending	\$ 16,177,688	\$ 18,872,118	\$ 37,944,075	\$ 30,291,906	\$ 13,381,335	-4.32%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Tax	\$ 5,634,213	\$ 43,970,213	\$ 44,849,617	\$ 45,746,610
Interest	600,000	612,000	624,240	636,725
Other Local Sources	145,544	150,000	150,000	150,000
State Sources	1,059,565	1,000,000	1,000,000	1,000,000
Total Revenues	7,439,322	45,732,213	46,623,857	47,533,334
Expenditures:				
Salaries	300,401	315,421	331,192	347,752
Employee Benefits	139,603	146,583	153,912	161,608
Purchased Services	1,340,842	2,230,000	2,340,000	2,455,500
Land and Improvements	2,457,500	4,700,000	8,000,000	2,700,000
Buildings and Remodeling	25,726,271	16,740,000	22,765,000	33,370,000
Equipment	3,209,500	6,000,000	5,300,000	5,700,000
Bond Selling Expenses	200,000	-	-	-
Total Expenditures	33,374,117	30,132,004	38,890,104	44,734,860
Excess of Revenues over Expenditures	(25,934,795)	15,600,209	7,733,753	2,798,475
Other Finance Sources:				
Bond Proceeds	8,000,000	-	-	-
Bond Premium	474,224	-	-	-
Sale of Real Property	-	-	-	-
Sale of Equipment	550,000	500,000	550,000	600,000
Fund Transfer In (Out)	-	-	-	-
Total Other Finance Sources	9,024,224	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	(16,910,571)	16,100,209	8,283,753	3,398,475
Fund balances - beginning	30,291,906	13,381,335	29,481,544	37,765,297
Fund balances - ending	\$ 13,381,335	\$ 29,481,544	\$ 37,765,297	\$ 41,163,771

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

The projected expenditures are based upon the Washington County School District new construction and priority projects plan.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Five Year Summary by Object

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:					
Property Tax	\$ 4,648,999	\$ 4,843,840	\$ 5,225,860	\$ 5,420,388	\$ 5,634,213
Interest	908,469	499,960	301,000	300,000	600,000
Other Local Sources	285,617	38,324	30,636	98,413	145,544
State Sources	772,588	763,199	1,085,943	1,256,602	1,059,565
Total Revenues	6,615,673	6,145,323	6,643,439	7,075,403	7,439,322
Expenditures:					
(100) Salaries	232,450	251,964	315,482	285,750	300,401
(200) Employee Benefits	92,797	101,217	132,209	121,375	139,603
(300) Professional & Technical	1,727,053	3,162,934	2,747,625	1,917,000	1,310,842
(400) Purchased Property Services	-	-	-	-	-
(500) Other Purchased Services	-	-	-	-	-
(600) Supplies and Materials	3,363,144	4,988,525	2,137,749	1,982,916	1,344,000
(700) Property and Equipment	52,573,033	38,000,190	40,826,174	39,215,499	30,079,271
(800) Debt Service and Miscellaneous	144,921	318,940	197,861	200,000	200,000
Total Expenditures	58,133,398	46,823,770	46,357,100	43,722,540	33,374,117
Other Finance Sources:	22,538,251	43,372,877	58,785,618	28,994,968	9,024,224
Excess of Revenues & Other Sources Over Expenditures	(28,979,474)	2,694,430	19,071,957	(7,652,169)	(16,910,571)
Fund balances - beginning	45,157,162	16,177,688	18,872,118	37,944,075	30,291,906
Fund balances - ending	16,177,688	18,872,118	37,944,075	30,291,906	13,381,335

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Three Year Forecast by Object

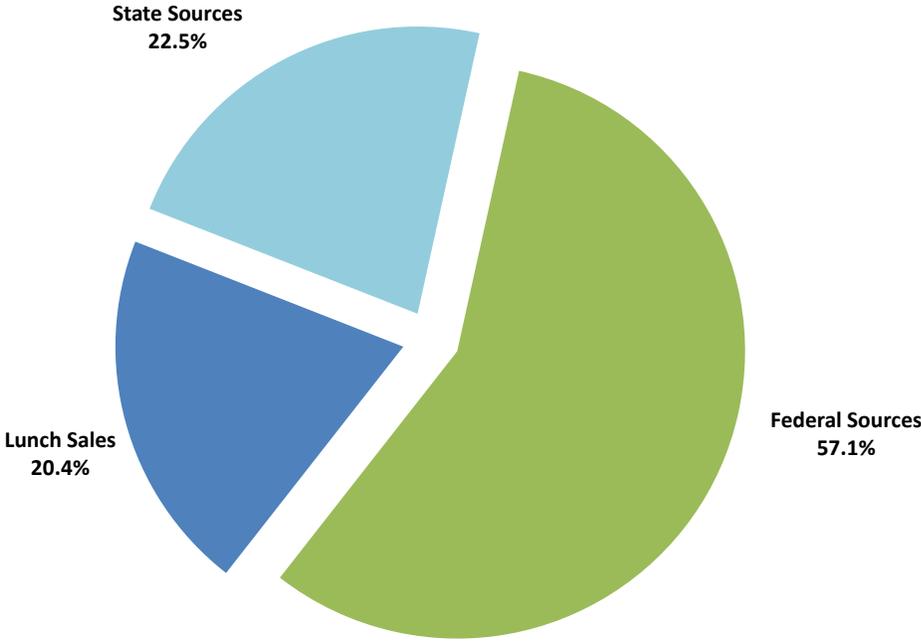
	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Property Tax	\$ 5,634,213	\$ 43,970,213	\$ 44,849,617	\$ 45,746,610
Interest	600,000	612,000	624,240	636,725
Other Local Sources	145,544	150,000	150,000	150,000
State Sources	1,059,565	1,000,000	1,000,000	1,000,000
Total Revenues	7,439,322	45,732,213	46,623,857	47,533,334
Expenditures:				
(100) Salaries	300,401	315,421	331,192	347,752
(200) Employee Benefits	139,603	146,583	153,912	161,608
(300) Professional & Technical	1,310,842	2,200,000	2,310,000	2,425,500
(400) Purchased Property Services	-	-	-	-
(500) Other Purchased Services	-	-	-	-
(600) Supplies and Materials	1,344,000	1,373,500	1,804,750	2,090,000
(700) Property and Equipment	30,079,271	26,096,500	34,290,250	39,710,000
(800) Debt Service and Miscellaneous	200,000	-	-	-
Total Expenditures	33,374,117	30,132,004	38,890,104	44,734,860
Other Finance Sources:	9,024,224	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	(16,910,571)	16,100,209	8,283,753	3,398,475
Fund balances - beginning	30,291,906	13,381,335	29,481,544	37,765,297
Fund balances - ending	13,381,335	29,481,544	37,765,297	41,163,771

Food Services Fund

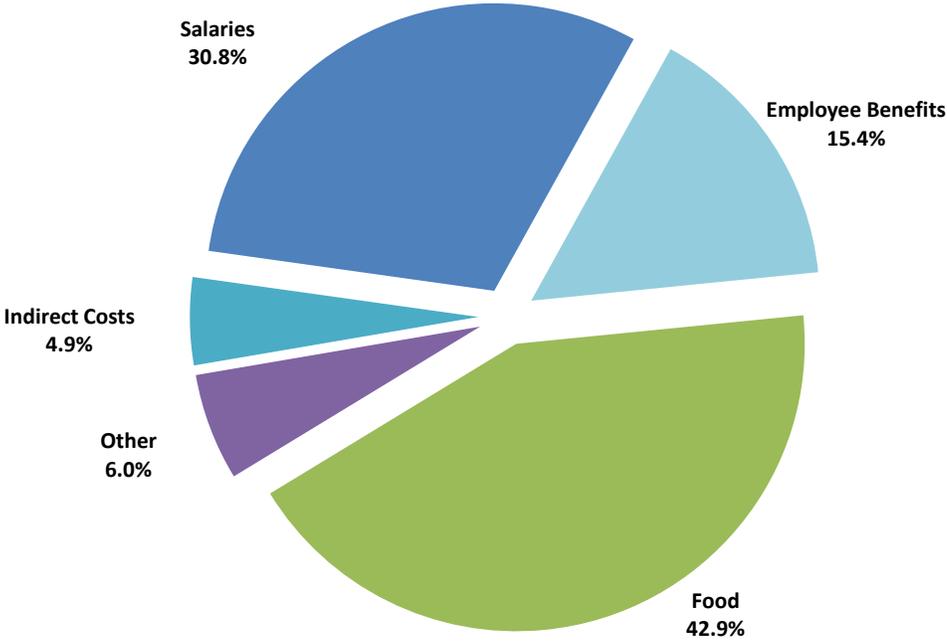
The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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

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

**Food Services Fund Revenues
Anticipated Budget 2022-23**



**Food Services Fund Expenditures
Anticipated Budget 2022-23**



WASHINGTON COUNTY SCHOOL DISTRICT

FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:						
Lunch Sales	\$ 2,614,405	\$ 2,358,000	\$ 730,614	\$ 50,000	\$ 11,000	\$ 2,670,000
State Sources	2,092,545	2,505,121	2,532,560	2,400,000	3,200,000	2,944,000
Federal Sources	6,626,947	7,389,642	9,738,183	10,300,000	12,909,005	7,472,635
Total Revenues	11,333,897	12,252,763	13,001,357	12,750,000	16,120,005	13,086,635
Expenditures:						
Salaries	3,234,940	3,445,048	3,593,257	4,047,409	3,949,788	4,293,383
Employee Benefits	1,553,241	1,709,664	1,785,615	1,951,076	1,983,484	2,143,928
Food	4,627,430	4,920,710	5,177,089	5,700,000	8,460,812	5,972,635
Other	528,323	656,570	808,511	1,223,541	1,234,235	839,000
Indirect Costs	572,044	669,975	646,565	707,432	742,095	685,811
Total Expenditures	10,515,978	11,401,967	12,011,037	13,629,458	16,370,414	13,934,757
Excess of Revenues over Expenditures	817,919	850,796	990,320	(879,458)	(250,409)	(848,122)
Fund balances - beginning	2,044,097	2,862,016	3,712,812	4,703,132	4,703,132	4,452,723
Fund balances - ending	\$ 2,862,016	\$ 3,712,812	\$ 4,703,132	\$ 3,823,674	\$ 4,452,723	\$ 3,604,601

FOOD SERVICES FUND
Revenues

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Local Sources:						
Student Sales	\$ 2,553,077	\$ 2,299,807	\$ 716,827	\$ -	\$ -	\$ 2,600,000
Adult Sales	61,328	58,193	13,787	50,000	11,000	70,000
Total Local Sources	2,614,405	2,358,000	730,614	50,000	11,000	2,670,000
State Sources:						
Lunch Reimbursements	2,092,545	2,505,121	2,532,560	2,400,000	3,200,000	2,944,000
Total State Sources	2,092,545	2,505,121	2,532,560	2,400,000	3,200,000	2,944,000
Federal Sources:						
Federal Lunch Program	994,303	1,113,213	1,122,397	1,616,536	2,040,000	1,105,000
Free and reduced assistance	4,053,640	4,809,101	6,690,014	6,983,464	9,960,000	5,395,000
Breakfast program	868,840	646,926	1,076,235	900,000	-	-
USDA Commodities	710,164	820,402	849,537	800,000	909,005	972,635
Total Federal Sources	6,626,947	7,389,642	9,738,183	10,300,000	12,909,005	7,472,635
Total Revenues	\$ 11,333,897	\$ 12,252,763	\$ 13,001,357	\$ 12,750,000	\$ 16,120,005	13,086,635

FOOD SERVICES FUND
Expenditures

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Salaries:						
Coordinator	\$ 93,637	\$ 96,446	\$ 99,323	\$ 101,607	\$ 104,608	\$ 107,014
Contract Lunch Workers	2,069,293	2,325,910	2,421,065	2,741,227	2,738,233	2,983,852
Hourly Lunch Workers	311,808	240,485	293,158	326,910	300,000	326,910
Substitutes	73,180	62,914	66,070	73,736	72,037	78,498
Delivery Personnel	39,621	42,918	45,208	48,157	45,708	49,808
Nutrition Specialists	47,191	49,023	51,726	52,916	55,801	57,084
Secretaries	600,210	627,352	616,707	702,856	633,401	690,217
Total Salaries	3,234,940	3,445,048	3,593,257	4,047,409	3,949,788	4,293,383
Employee Benefits:						
State Retirement	475,106	499,932	504,862	559,667	565,851	616,608
Social Security	234,943	249,529	260,704	310,398	302,159	329,262
Health Insurance	770,076	884,375	947,430	1,000,930	1,042,086	1,119,356
Workers Compensation	72,168	73,987	71,654	78,081	70,388	76,702
Unemployment Premiums	948	1,841	965	2,000	3,000	2,000
Total Employee Benefits	1,553,241	1,709,664	1,785,615	1,951,076	1,983,484	2,143,928
Purchased Services	42,814	52,294	26,240	57,500	57,500	45,000
Conferences	215	535	-	1,000	5,000	5,000
Supplies	404,352	452,262	629,826	1,000,000	1,000,000	650,000
Utilities	-	-	-	-	-	-
Delivery Fuel	7,744	8,346	7,721	6,500	11,735	14,000
Food	3,970,123	4,110,961	4,279,135	4,800,000	7,500,000	5,000,000
USDA Commodities	657,307	809,749	897,954	900,000	960,812	972,635
Equipment	73,198	143,133	144,724	158,541	160,000	125,000
Indirect Cost Allocation	572,044	669,975	646,565	707,432	742,095	685,811
Total Expenditures	\$ 10,515,978	\$ 11,401,967	\$ 12,011,037	\$ 13,629,458	\$ 16,370,414	\$ 13,934,757

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23	Four Year Average Percentage Growth
Revenues:						
Lunch Sales	\$ 2,614,405	\$ 2,358,000	\$ 730,614	\$ 11,000	\$ 2,670,000	0.53%
State Sources	2,092,545	2,505,121	2,532,560	3,200,000	2,944,000	10.17%
Federal Sources	6,626,947	7,389,642	9,738,183	12,909,005	7,472,635	3.19%
Total Revenues	11,333,897	12,252,763	13,001,357	16,120,005	13,086,635	3.87%
Expenditures:						
Salaries	3,234,940	3,445,048	3,593,257	3,949,788	4,293,383	8.18%
Employee Benefits	1,553,241	1,709,664	1,785,615	1,983,484	2,143,928	9.51%
Purchased Services	42,814	52,294	26,240	57,500	45,000	1.28%
Travel	215	535	-	5,000	5,000	556.40%
Food	4,627,430	4,920,710	5,177,089	8,460,812	5,972,635	7.27%
Supplies	412,096	460,608	637,547	1,011,735	664,000	15.28%
Equipment	73,198	143,133	144,724	160,000	125,000	17.69%
Indirect Costs	572,044	669,975	646,565	742,095	685,811	4.97%
Total Expenditures	10,515,978	11,401,967	12,011,037	16,370,414	13,934,757	8.13%
Excess of Revenues over Expenditures	817,919	850,796	990,320	(250,409)	(848,122)	
Fund balances - beginning	2,044,097	2,862,016	3,712,812	4,703,132	4,452,723	
Fund balances - ending	\$ 2,862,016	\$ 3,712,812	\$ 4,703,132	\$ 4,452,723	\$ 3,604,601	6.49%

During the 2020-21 school year, the Federal government approved free lunch for all students in response to the COVID-19 pandemic. This program continued through the 2021-22 school year. Lunch sales in FY21 and FY22 are lower and Federal funds are higher due to this program change. In 2022-23, lunch sales will resume as normal and Federal funding will also return to levels similar to years before the pandemic.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Lunch Sales	\$ 2,670,000	\$ 2,750,100	\$ 2,832,603	\$ 2,917,581
State Sources	2,944,000	3,032,320	3,123,290	3,216,989
Federal Sources	7,472,635	7,696,814	7,927,718	8,165,550
Total Revenues	<u>13,086,635</u>	<u>13,479,234</u>	<u>13,883,611</u>	<u>14,300,120</u>
Expenditures:				
Salaries	4,293,383	4,422,184	4,554,850	4,691,496
Employee Benefits	2,143,928	2,208,246	2,274,493	2,342,728
Purchased Services	45,000	46,350	47,741	49,173
Travel	5,000	5,150	5,305	5,464
Food	5,972,635	6,151,814	6,336,368	6,526,459
Supplies	664,000	683,920	704,438	725,571
Equipment	125,000	128,750	132,613	136,591
Indirect Costs	685,811	706,385	727,577	749,404
Total Expenditures	<u>13,934,757</u>	<u>14,352,799</u>	<u>14,783,385</u>	<u>15,226,886</u>
Excess of Revenues over Expenditures	<u>(848,122)</u>	<u>(873,565)</u>	<u>(899,774)</u>	<u>(926,766)</u>
Fund balances - beginning	<u>4,452,723</u>	<u>3,604,601</u>	<u>2,731,036</u>	<u>1,831,262</u>
Fund balances - ending	<u>\$ 3,604,601</u>	<u>\$ 2,731,036</u>	<u>\$ 1,831,262</u>	<u>\$ 904,496</u>

Forecasted revenues and expenditures are based on an average annual growth rate of 3%.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES *Five Year Summary by Object*

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:					
Lunch Sales	\$ 2,614,405	\$ 2,358,000	\$ 730,614	\$ 11,000	\$ 2,670,000
State Sources	2,092,545	2,505,121	2,532,560	3,200,000	2,944,000
Federal Sources	6,626,947	7,389,642	9,738,183	12,909,005	7,472,635
Total Revenues	11,333,897	12,252,763	13,001,357	16,120,005	13,086,635
Expenditures:					
(100) Salaries	3,234,940	3,445,048	3,593,257	3,949,788	4,293,383
(200) Employee Benefits	1,553,241	1,709,664	1,785,615	1,983,484	2,143,928
(300) Professional & Technical	28,427	40,216	12,942	47,850	34,000
(400) Purchased Property Services	10,419	10,878	11,313	11,650	12,500
(500) Other Purchased Services	4,183	1,735	1,985	3,000	3,500
(600) Supplies and Materials	5,039,526	5,381,318	5,814,636	9,472,547	6,636,635
(700) Property and Equipment	73,198	143,133	144,724	160,000	125,000
(800) Miscellaneous	572,044	669,975	646,565	742,095	685,811
Total Expenditures	10,515,978	11,401,967	12,011,037	16,370,414	13,934,757
Excess of Revenues over Expenditures	817,919	850,796	990,320	(250,409)	(848,122)
Fund balances - beginning	2,044,097	2,862,016	3,712,812	4,703,132	4,452,723
Fund balances - ending	\$ 2,862,016	\$ 3,712,812	\$ 4,703,132	\$ 4,452,723	\$ 3,604,601

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES *Three Year Forecast by Object*

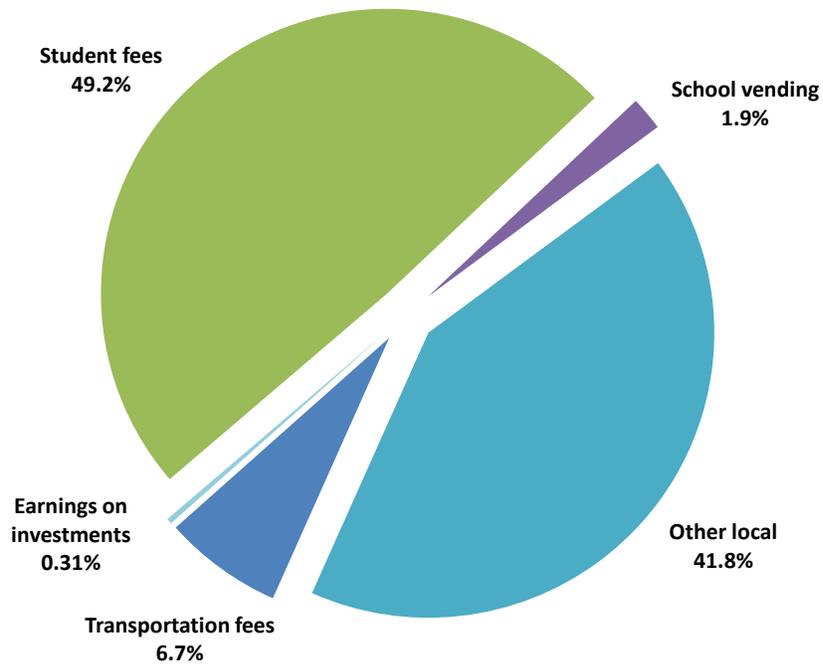
	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Lunch Sales	\$ 2,670,000	\$ 2,750,100	\$ 2,832,603	\$ 2,917,581
State Sources	2,944,000	3,032,320	3,123,290	3,216,989
Federal Sources	7,472,635	7,696,814	7,927,718	8,165,550
Total Revenues	13,086,635	13,479,234	13,883,611	14,300,120
Expenditures:				
(100) Salaries	4,293,383	4,422,184	4,554,850	4,691,496
(200) Employee Benefits	2,143,928	2,208,246	2,274,493	2,342,728
(300) Professional & Technical	34,000	35,020	36,071	37,153
(400) Purchased Property Services	12,500	12,875	13,261	13,659
(500) Other Purchased Services	3,500	3,605	3,713	3,824
(600) Supplies and Materials	6,636,635	6,835,734	7,040,807	7,252,031
(700) Property and Equipment	125,000	128,750	132,613	136,591
(800) Miscellaneous	685,811	706,385	727,577	749,404
Total Expenditures	13,934,757	14,352,799	14,783,385	15,226,886
Excess of Revenues over Expenditures	(848,122)	(873,565)	(899,774)	(926,766)
	4,452,723	3,604,601	2,731,036	1,831,262
	\$ 3,604,601	\$ 2,731,036	\$ 1,831,262	\$ 904,496

Student Activity Fund

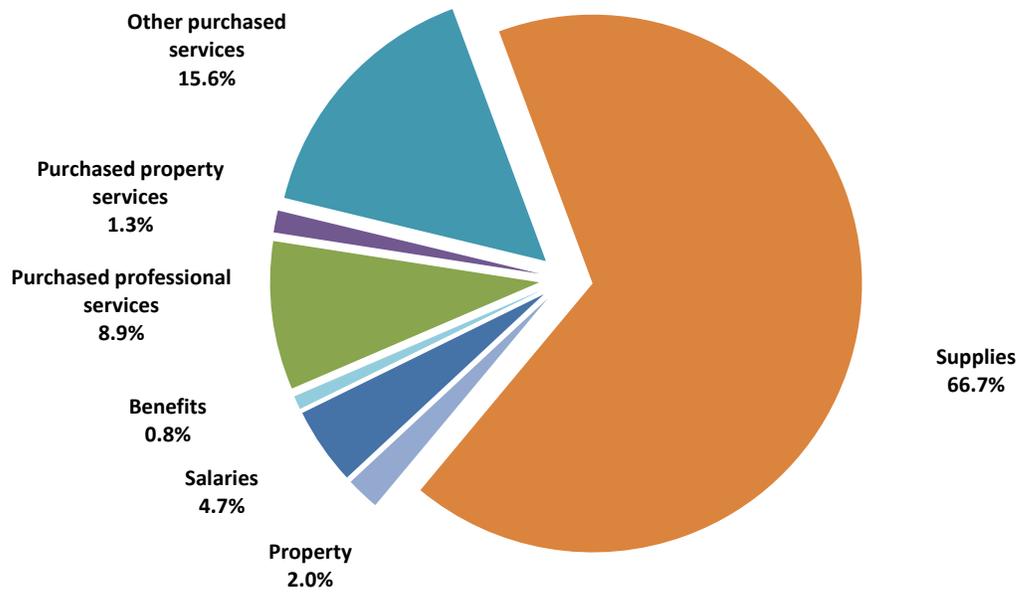
The Student Activity Fund is comprised of revenues and expenditures from school-based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers, and student fees. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue Funds.

Student Activity Fund Revenues Anticipated Budget 2022-23



Student Activity Fund Expenditures Anticipated Budget 2022-23



WASHINGTON COUNTY SCHOOL DISTRICT

STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Adopted Budget 2021-22	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:						
Local sources:						
Transportation fees	\$ 800,474	\$ 249,265	\$ -	\$ 1,260,000	\$ 646,598	\$ 659,530
Earnings on investments	76,413	37,622	28,807	52,500	30,000	30,600
Student fees	2,116,396	2,396,483	1,391,320	2,835,000	5,127,727	4,813,276
School vending	166,600	132,041	396,407	174,242	182,283	185,929
Other local	4,532,804	3,116,518	1,752,306	5,646,348	4,008,950	4,089,130
Total Revenues	<u>7,692,687</u>	<u>5,931,929</u>	<u>3,568,840</u>	<u>9,968,090</u>	<u>9,995,558</u>	<u>9,778,465</u>
Expenditures:						
Salaries	2,346	49,916	184,367	-	447,116	456,058
Benefits	513	9,091	33,818	-	78,370	79,937
Purchased professional services	454,591	549,717	198,407	588,000	855,446	872,555
Purchased property services	48,739	41,887	927,532	105,000	126,712	129,245
Other purchased services	942,282	736,602	571,933	2,625,440	1,492,844	1,522,701
Supplies	5,839,213	6,183,676	4,143,499	6,387,150	6,802,398	6,521,444
Property	-	149,488	-	262,500	192,672	196,525
Debt Service and Miscellaneous	-	-	65	-	-	-
Total Expenditures	<u>7,287,684</u>	<u>7,720,377</u>	<u>6,059,621</u>	<u>9,968,090</u>	<u>9,995,558</u>	<u>9,778,465</u>
Excess of Revenues over Expenditures	<u>405,003</u>	<u>(1,788,448)</u>	<u>(2,490,781)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Beginning	<u>4,740,366</u>	<u>5,145,369</u>	<u>3,356,921</u>	<u>866,140</u>	<u>866,140</u>	<u>866,140</u>
Fund Balances - Ending	<u>\$ 5,145,369</u>	<u>\$ 3,356,921</u>	<u>\$ 866,140</u>	<u>\$ 866,140</u>	<u>\$ 866,140</u>	<u>\$ 866,140</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23	Four Year Average Percentage Growth
Revenues:						
Local sources:						
Transportation fees	\$ 800,474	\$ 249,265	\$ -	\$ 646,598	\$ 659,530	-4.40%
Earnings on investments	76,413	37,622	28,807	30,000	30,600	-14.99%
Student fees	2,116,396	2,396,483	1,391,320	5,127,727	4,813,276	31.86%
School vending	166,600	132,041	396,407	182,283	185,929	2.90%
Other local	4,532,804	3,116,518	1,752,306	4,008,950	4,089,130	-2.45%
Total Revenues	7,692,687	5,931,929	3,568,840	9,995,558	9,778,465	6.78%
Expenditures:						
Salaries	2,346	49,916	184,367	447,116	456,058	4834.95%
Benefits	513	9,091	33,818	78,370	79,937	3870.57%
Purchased professional services	454,591	549,717	198,407	855,446	872,555	22.99%
Purchased property services	48,739	41,887	927,532	126,712	129,245	41.29%
Other purchased services	942,282	736,602	571,933	1,492,844	1,522,701	15.40%
Supplies	5,839,213	6,183,676	4,143,499	6,802,398	6,521,444	2.92%
Property	-	149,488	-	192,672	196,525	
Debt Service and Miscellaneous	-	-	65	-	-	
Total Expenditures	7,287,684	7,720,377	6,059,621	9,995,558	9,778,465	8.54%
Excess of Revenues over Expenditures	405,003	(1,788,448)	(2,490,781)	-	-	
Fund Balances - Beginning	4,740,366	5,145,369	3,356,921	866,140	866,140	
Fund Balances - Ending	\$ 5,145,369	\$ 3,356,921	\$ 866,140	\$ 866,140	\$ 866,140	

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Local sources:				
Transportation fees	\$ 659,530	\$ 672,720	\$ 686,175	\$ 699,899
Earnings on investments	30,600	31,212	31,836	32,473
Student fees	4,813,276	4,917,883	5,024,583	5,133,411
School vending	185,929	189,647	193,440	197,309
Other local	4,089,130	4,170,914	4,254,333	4,339,423
Total Revenues	9,778,465	9,982,376	10,190,367	10,402,515
Expenditures:				
Salaries	456,058	465,179	474,483	483,973
Benefits	79,937	81,535	83,165	84,828
Purchased professional services	872,555	890,007	907,807	925,964
Purchased property services	129,245	131,830	134,466	137,155
Other purchased services	1,522,701	1,553,158	1,584,225	1,615,909
Supplies	6,521,444	6,660,212	6,801,757	6,946,133
Property	196,525	200,455	204,464	208,553
Debt Service and Miscellaneous	-	-	-	-
Total Expenditures	9,778,465	9,982,376	10,190,367	10,402,515
Excess of Revenues over Expenditures	-	-	-	-
Fund Balances - Beginning	866,140	866,140	866,140	866,140
Fund Balances - Ending	\$ 866,140	\$ 866,140	\$ 866,140	\$ 866,140

Forecasted revenues and expenditures are based on an average annual growth rate of 2%.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY Five Year Summary by Object

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Estimated Final 2021-22	Anticipated Budget 2022-23
Revenues:					
Interest	\$ 76,413	\$ 37,622	\$ 28,807	\$ 30,000	\$ 30,600
Other Local Sources	7,616,274	5,894,307	3,540,033	9,965,558	9,747,865
Total Revenues	7,692,687	5,931,929	3,568,840	9,995,558	9,778,465
Expenditures:					
(100) Salaries	2,346	49,916	184,367	447,116	456,058
(200) Employee Benefits	513	9,090	33,818	78,370	79,937
(300) Professional & Technical	454,590	549,717	198,407	855,446	872,555
(400) Purchased Property Services	48,739	41,887	927,532	126,712	129,245
(500) Other Purchased Services	942,282	736,602	571,933	1,492,844	1,522,701
(600) Supplies and Materials	5,625,688	6,182,167	4,143,499	6,802,398	6,521,444
(700) Property and Equipment	213,526	150,998	-	192,672	196,525
(800) Debt Service and Miscellaneous	-	-	65	-	-
Total Expenditures	7,287,684	7,720,377	6,059,621	9,995,558	9,778,465
Excess of Revenues over Expenditures	405,003	(1,788,448)	(2,490,781)	-	-
Fund balances - beginning	4,740,366	5,145,369	3,356,921	866,140	866,140
Fund balances - ending	\$ 5,145,369	\$ 3,356,921	\$ 866,140	\$ 866,140	\$ 866,140

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY Three Year Forecast by Object

	Anticipated Budget 2022-23	Budget Forecast 2023-24	Budget Forecast 2024-25	Budget Forecast 2025-26
Revenues:				
Interest	\$ 30,600	\$ 31,212	\$ 31,836	\$ 32,473
Other Local Sources	9,747,865	9,951,164	10,158,531	10,370,042
Total Revenues	9,778,465	9,982,376	10,190,367	10,402,515
Expenditures:				
(100) Salaries	456,058	465,179	474,483	483,973
(200) Employee Benefits	79,937	81,535	83,165	84,828
(300) Professional & Technical	872,555	890,007	907,807	925,964
(400) Purchased Property Services	129,245	131,830	134,466	137,155
(500) Other Purchased Services	1,522,701	1,553,158	1,584,225	1,615,909
(600) Supplies and Materials	6,521,444	6,660,212	6,801,757	6,946,133
(700) Property and Equipment	196,525	200,455	204,464	208,553
(800) Debt Service and Miscellaneous	-	-	-	-
Total Expenditures	9,778,465	9,982,376	10,190,367	10,402,515
Excess of Revenues over Expenditures	-	-	-	-
Fund balances - beginning	866,140	866,140	866,140	866,140
Fund balances - ending	\$ 866,140	\$ 866,140	\$ 866,140	\$ 866,140

The Snow Canyon High School Boy's Basketball team, after claiming the 4A state championship in February, 2022.



The Dixie High School Marching Band participating in the Veteran's Day parade, November 2021.

The Hurricane TWCA (Team Without a Cool Acronym) Robotics Team after winning the statewide championship, January 2022.



INFORMATIONAL SECTION



Calculation of Basic Program Funds

WASHINGTON COUNTY SCHOOL DISTRICT

Basic Program

	Actual 2020-21 W.P.U.'s	X	W.P.U. Value \$3,596	Revised 2021-22 W.P.U.'s	X	W.P.U. Value \$3,809	Projected 2022-23 W.P.U.'s	X	W.P.U. Value \$4,038	1-Year Increase (Decrease)
I. Regular Basic School Programs:										
K-12	32,343.902		\$116,308,672	32,896.224		\$125,301,717	33,598.330		\$135,670,057	\$10,368,339
Professional Staff Costs	3,214.142		11,558,055	3,261.857		12,424,413	3,329.580		13,444,844	1,020,431
Nec. Existent Small Rural Schools	459.156		1,651,125	393.803		1,499,996	291.470		1,176,956	-323,040
Total Basic School Programs	36,017.200		129,517,851	36,551.884		139,226,126	37,219.380		150,291,856	11,065,730
II. Special Education Programs:										
Add-On	3,826.382		13,759,670	4,206.644		16,023,107	4,417.450		17,837,663	1,814,556
Self-Contained	772.811		2,779,028	537.689		2,048,057	486.160		1,963,114	-84,943
Pre-School	727.971		2,617,784	712.192		2,712,739	724.700		2,926,339	213,599
Extended Year Severely Disabled	20.939		75,297	22.114		84,232	21.890		88,392	4,160
Impact Aid	105.334		378,781	109.156		415,775	107.310		433,318	17,543
Extended Year for Special Educators	9.541		34,309	8.347		31,794	8.347		33,705	1,911
Total Special Education	5,462.978		19,644,869	5,596.142		21,315,705	5,765.857		23,282,531	1,966,826
III. Career and Technical Education Add-On	1,712.340		6,157,575	1,648.801		6,280,283	1,646.350		6,647,961	367,678
IV. Class Size Reduction (K-8th)	2,062.496		7,416,736	2,112.629		8,047,004	2,185.230		8,823,959	776,955
V. Students At-Risk Add-On	N/A		N/A	610.575		2,325,680	928.430		3,749,000	1,423,320
DISTRICT TOTAL	45,255.014		\$162,737,030	45,909.456		\$174,869,118	47,745.247		\$192,795,307	\$17,926,189

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 2022-23 is \$4,038.

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

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

WASHINGTON COUNTY SCHOOL DISTRICT

Calculation of Basic Program 2022-23

Assessed Valuation	\$35,105,030,690
Less Redevelopment Agency	<u>361,279,358</u>
Taxable Assessed Valuation (Est.)	<u>\$34,743,751,332</u>
Weighted Pupil Units (est.)	47,745.247

	W.P.U.'s		Value		Proceeds		
State Guarantee:	47,745.247	X	\$4,038		= \$192,795,307		
	Levy Ratio		Collection Percentage		Assessed Valuation		Proceeds
District Generation:	0.001661	X	94.59%	X	\$34,743,751,332	=	54,587,294
Motor Vehicle Fees						=	<u>4,270,744</u>
State Allocation (guarantee minus district generation and motor vehicle fees)							<u>\$133,937,269</u>

Calculation of Voted Leeway 2022-23

	Levy Ratio		Collection Percentage		Assessed Valuation		Proceeds
District Generation (3 Mills):	0.001100	X	94.59%	X	\$34,743,751,332	=	\$36,150,526
Motor Vehicle Fees							<u>2,828,308</u>
Voted Leeway Revenues (A)							\$38,978,834

Calculation of Board Leeway 2022-23

	Levy Ratio		Collection Percentage		Assessed Valuation		Proceeds
District Generation (2 Mills):	0.000295	X	94.59%	X	\$34,743,751,332	=	\$9,694,914
Motor Vehicle Fees							<u>758,501</u>
Board Local Levy Revenues (B)							\$10,453,415

Total Leeway Proceeds (A) + (B) **\$49,432,249**

Increase from 2021-22 **\$1,945,504**

WASHINGTON COUNTY SCHOOL DISTRICT
Block Grant Programs

	Actual 2020-21	Revised 2021-22	Projected 2022-23	Increase (Decrease)
Special Populations Programs:				
Youth In Custody	958,000	962,570	887,321	(75,249)
Enhancement for At-Risk Students	1,929,946	-	-	-
Adult Education	376,689	425,912	466,001	40,089
Enhancement for Accelerated Students	255,695	288,930	306,301	17,371
Concurrent Enrollment	395,621	402,754	482,424	79,670
Total Special Populations	<u>3,915,951</u>	<u>2,080,166</u>	<u>2,142,047</u>	<u>61,881</u>

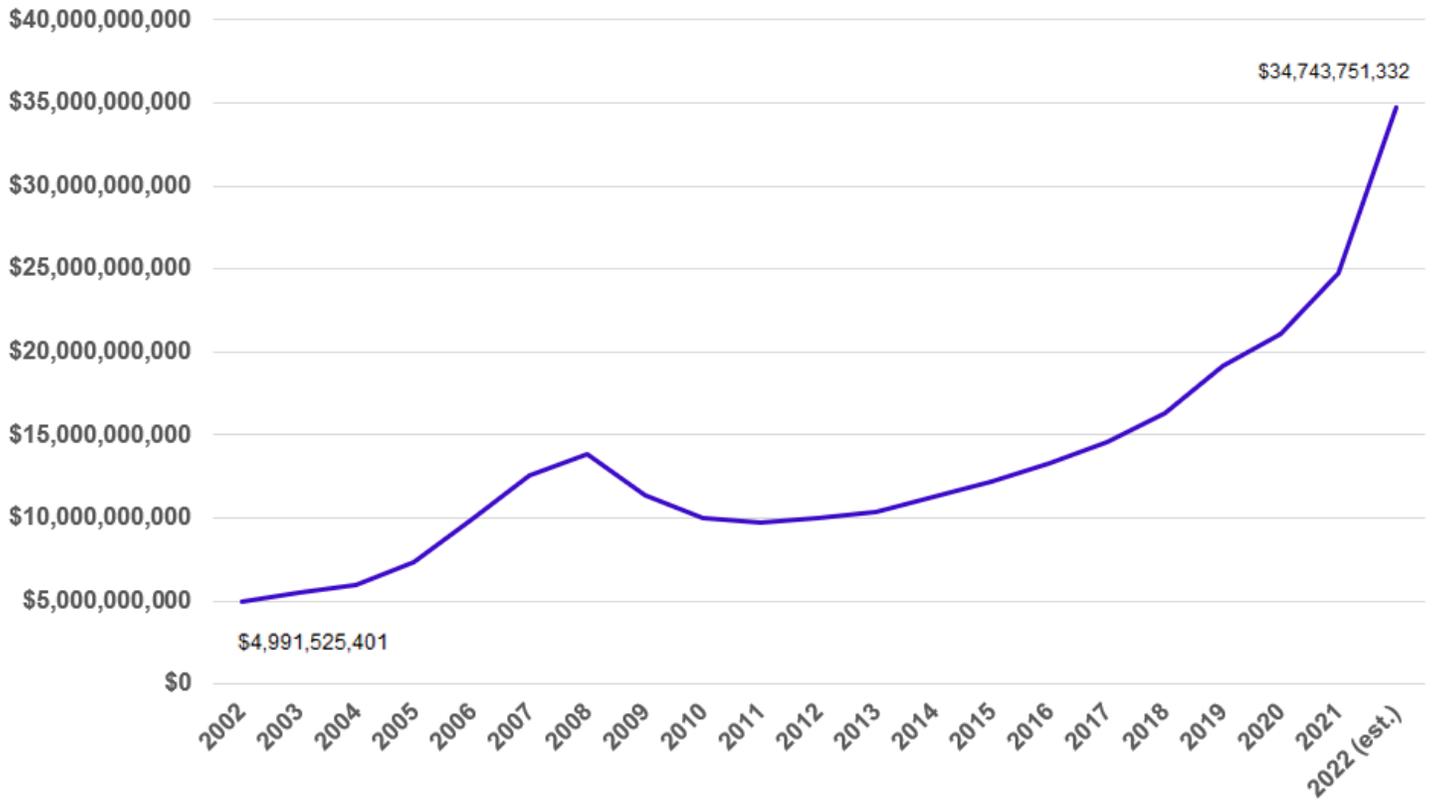
“Special Populations Programs” refers to funds which are restricted for targeted student populations. Beginning in 2021-22, the State no longer includes Enhancement for At-Risk Students as a block grant.

Assessed Valuation

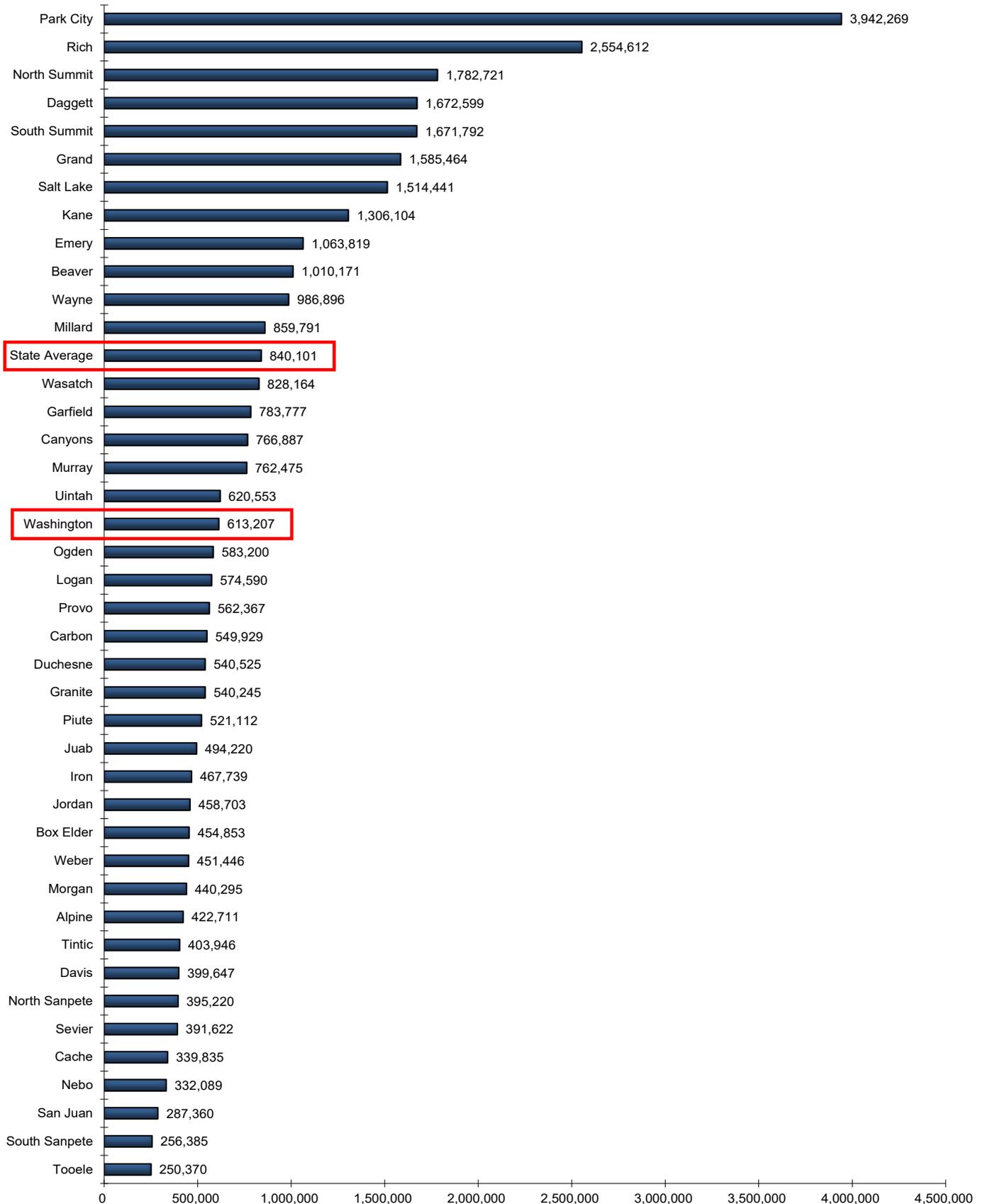
Assessed Valuation History

Tax Year	Taxable Assessed Valuation	Change From Prior Year	Rate of Growth	Mill Levy Tax Ratio
2012	9,977,395,413	279,790,895	2.89%	.008201
2013	10,377,978,287	400,582,874	4.01%	.007544
2014	11,309,161,090	931,182,803	8.97%	.007221
2015	12,157,023,581	847,862,491	7.50%	.007495
2016	13,300,572,192	1,143,548,611	9.41%	.007272
2017	14,545,860,111	1,245,287,919	9.36%	.006706
2018	16,351,646,614	1,805,786,503	12.41%	.006664
2019	19,116,986,994	2,765,340,380	16.91%	.006373
2020	21,074,890,328	1,957,903,334	10.24%	.006246
2021	24,729,985,227	3,655,094,899	17.34%	.006047
2022 (est.)	34,743,751,332	10,013,766,105	40.49%	.005098

Washington County School District
Assessed Valuation: Tax Years 2002 - 2022



Assessed Valuation Per Student 2021



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 2021 tax year.

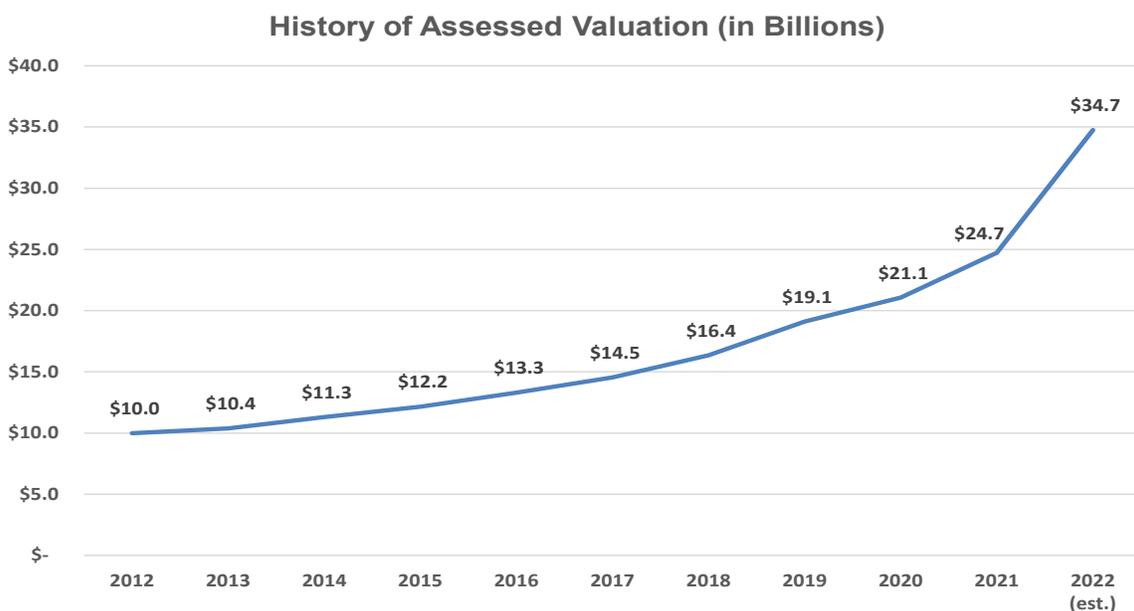
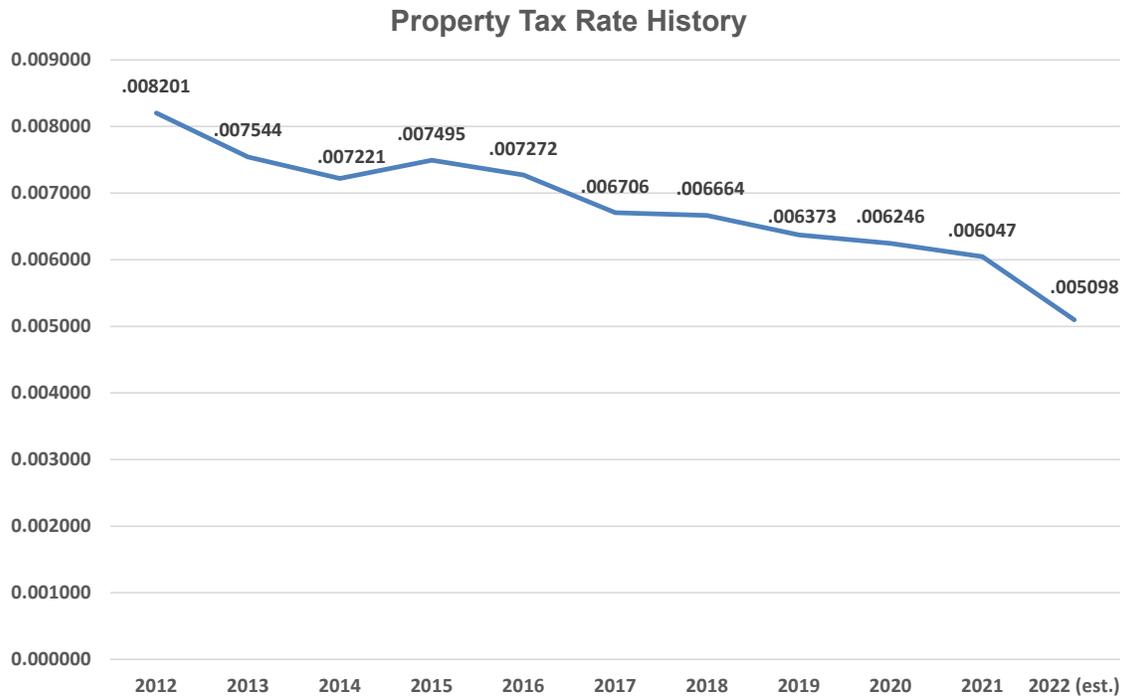
Government Agency			Property Tax Rate	% of Total
Washington County	General Operations	0.000493		
	Interest and Sinking Fund/Bond	0.000058		
	Library	0.000170		
			0.000721	8.31%
Multi County Assessing & Collecting Levy			0.000012	0.14%
County Assessing & Collecting Levy			0.000302	3.48%
Washington County School District	Basic School Levy	0.001661		
	GO Bond Payments	0.002300		
	Capital Local Levy	0.000209		
	Voted Local Levy	0.000990		
	Board Local Levy	0.000841		
	Charter School Levy	0.000046		
			0.006047	69.69%
St. George City	General Operations	0.000896		
	Interest and Sinking Fund/Bond	0.000124		
			0.001020	11.76%
Washington County Water Conservancy District			0.000545	6.28%
Southwest Mosquito Abatement & Control District			0.000030	0.35%
			0.008677	100.00%

For 2021, property tax rates in Washington County varied between 0.007657 and 0.010297, depending on the location of the property. A list of tax area rates throughout the County can be found on the Washington County Assessor's website at: <https://www.washco.utah.gov/forms/assessor/property-tax-estimate/#listlink>

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

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

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



WASHINGTON COUNTY SCHOOL DISTRICT

Tax Levies and Rates

Assumptions

Taxable Assessed Valuation	\$34,743,751,332
WPU's (est.):	47,745.247
Collection Rate:	94.59%
WPU Value: \$	4,038

<u>Maintenance and Operation Fund:</u>	Utah Code Reference	Budget 2022-23		Legal Maximum 2022-23		Difference between Budget & Legal Maximum 2022-23	
		Levy	Revenue	Levy	Revenue	Levy	Revenue
1. Minimum School Program	53F-2-301	0.001652	\$ 54,291,517	0.001652	\$ 54,291,517	0.000000	\$ -
2. Voted Leeway	53F-2-601	0.001100	\$ 36,150,526	0.002000	\$ 65,728,229	0.000900	\$ 29,577,703
3. Board Local Levy & Charter Levy	53F-2-601	0.000331	\$ 10,878,022	0.002500	\$ 82,160,286	0.002169	\$ 71,282,264
Total Maintenance and Operation		0.003083	\$101,320,065	0.006152	\$202,180,032	0.003069	\$100,859,967
<u>Capital Outlay and Debt Service Fund:</u>							
1. Capital Outlay	53F-8-303	0.000159	\$ 5,225,394	0.003000	\$ 98,592,343	0.002841	\$ 93,366,949
2. Debt Service	11-14-310	0.001856	\$ 61,000,000	0.001856	\$ 61,000,000	0.000000	\$ -
Total Capital Outlay and Debt Service		0.002015	\$ 66,225,394	0.004856	\$159,592,343	0.002841	\$ 93,366,949
TOTAL DISTRICT TAX LEVY		0.005098	\$167,545,459	0.011008	\$361,772,375	0.005910	\$194,226,916

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	\$ 280	\$ 605	\$ 325
-- 2nd Homes & Commercial Tax %	100.0%	100.0%	100.0%
Assessed Valuation	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation	\$ 510	\$ 1,101	\$ 591
-- State Assessed Property Tax %	100.0%	100.0%	100.0%
Assessed Valuation	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation	\$ 510	\$ 1,101	\$ 591

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	2018-19	2019-20	2020-21	2021-22	2022-23
Maintenance & Operation Fund:						
1. Minimum School Program	53F-2-301	0.001666	0.001661	0.001628	0.001661	0.001652
2. Voted Leeway	53F-2-601	0.001100	0.001100	0.001100	0.001100	0.001100
3. Board Local Levy & Charter Levy	53F-2-601	0.001283	0.001074	0.000986	0.000777	0.000331
Total Maintenance & Operation		0.004049	0.003835	0.003714	0.003538	0.003083
Capital Outlay & Debt Service Fund:						
1. Debt Service	11-14-310	0.002347	0.002300	0.002300	0.002300	0.001856
2. Capital Outlay	53F-8-303	0.000268	0.000238	0.000232	0.000209	0.000159
Total Capital Outlay & Debt Service		0.002615	0.002538	0.002532	0.002509	0.002015
TOTAL DISTRICT LEVY RATIO		0.006664	0.006373	0.006246	0.006047	0.005098

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

Primary Residential	Tax %	55.0%	55.0%	55.0%	55.0%	55.0%
Assessed Valuation		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation		\$367	\$351	\$344	\$333	\$280
2nd Homes, Commercial, & State	Tax %	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$666	\$637	\$625	\$605	\$510

WASHINGTON COUNTY SCHOOL DISTRICT
Tax Levies and Rates

	Utah Code Reference	Actual 2021-22	Proposed Budget 2022-23	Increase / (Decrease)	Proposed Budget 2022-23	Legal Maximum 2022-23	Difference Between Budget & Legal Maximum
<u>Maintenance and Operation Fund:</u>							
1. Minimum School Program	53F-2-301	0.001661	0.001652	(0.000009)	0.001652	0.001652	0.000000
2. Voted Leeway	53F-2-601	0.001100	0.001100	0.000000	0.001100	0.002000	0.000900
3. Board Local Levy & Charter Levy	53F-2-601	0.000777	0.000331	(0.000446)	0.000331	0.002500	0.002169
Total Maintenance and Operation		0.003538	0.003083	(0.000455)	0.003083	0.006152	0.003069
<u>Capital Outlay and Debt Service Fund:</u>							
1. Capital Outlay	53F-8-303	0.000209	0.000159	(0.000050)	0.000159	0.003000	0.002841
2. Debt Service	11-14-310	0.002300	0.001856	(0.000444)	0.001856	0.001856	0.000000
Total Capital Outlay and Debt Serv		0.002509	0.002015	(0.000494)	0.002015	0.004856	0.002841
TOTAL DISTRICT TAX LEVY		0.006047	0.005098	(0.000949)	0.005098	0.011008	0.005910
Annual taxes based on a market value of \$100,000:							
-- Primary Residential Tax %		55.0%	55.0%	55.0%	55.0%	55.0%	55.0%
Assessed Valuation		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation		\$333	\$280	(\$52)	\$280	\$605	\$325
-- 2nd Homes & Commercial Tax %		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$605	\$510	(\$95)	\$510	\$1,101	\$591
-- State Assessed Property Tax %		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$605	\$510	(\$95)	\$510	\$1,101	\$591

The Washington County School District's total proposed tax rate for 2022-23 is 0.005098. This is a significantly lower rate than the prior year and will result in a tax obligation of \$280 for primary residential property with an assessed value of \$100,000, and a tax obligation of \$510 for other property with an assessed value of \$100,000.

For 2022-23, the District's maximum tax rate which would be allowable under state law is 0.011008. Under the legal maximum rate, the tax obligation for property with an assessed value of \$100,000 would be \$605 for primary residences, and \$1,101 for other properties.

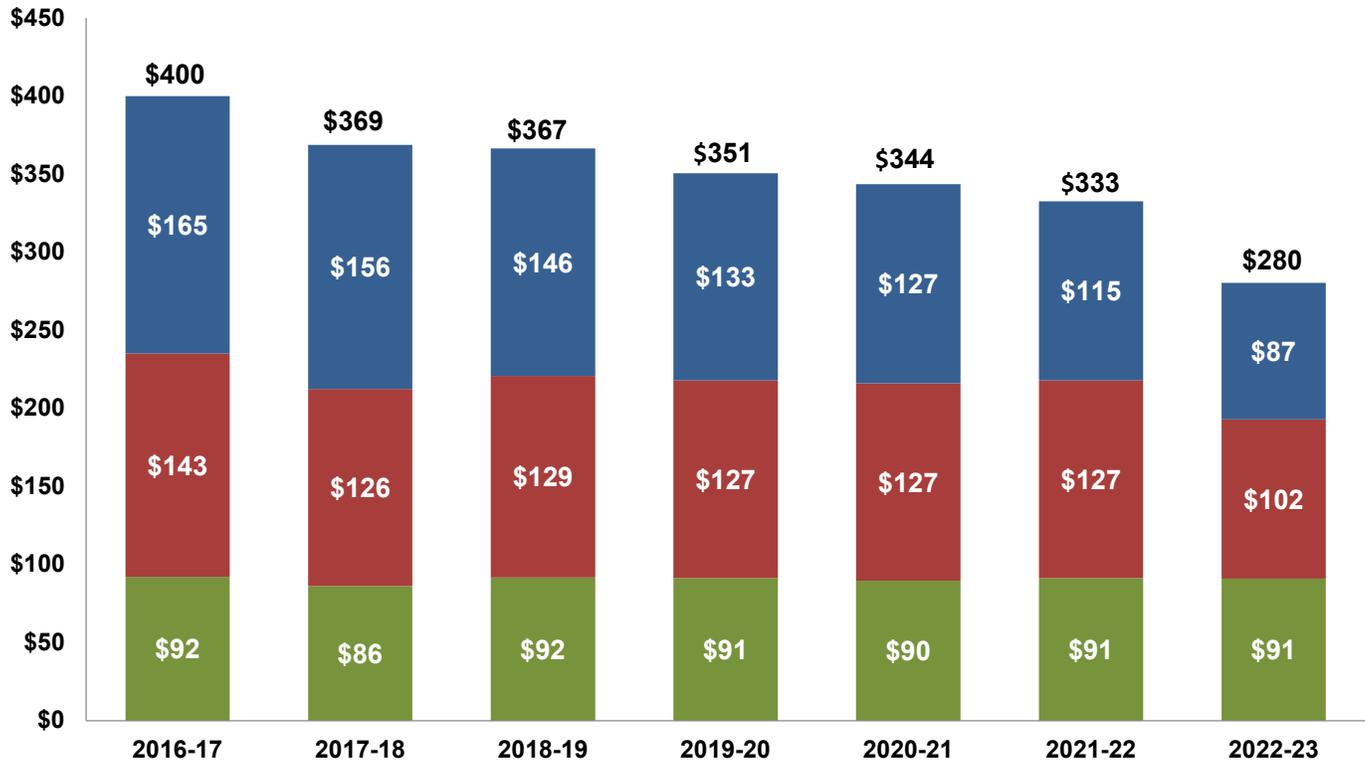
Washington County School District

Property Tax Assessments and Collections - Years Ended 2012 through 2021

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
2012	9,977,395,413	0.008201	81,824,619.78	74,724,790.81	91.32%	2,813,387.59	77,538,178.40	94.76%
2013	10,377,978,287	0.007544	78,291,468.20	73,352,609.01	93.69%	1,716,774.48	75,069,383.49	95.88%
2014	11,309,161,090	0.007221	81,663,452.23	76,369,753.03	93.52%	1,783,631.58	78,153,384.61	95.70%
2015	12,157,023,581	0.007495	91,116,891.74	85,932,035.46	94.31%	1,518,070.28	87,450,105.74	95.98%
2016	13,300,572,192	0.007272	96,721,760.98	91,330,266.71	94.43%	1,424,145.87	92,754,412.58	95.90%
2017	14,545,860,111	0.006706	97,544,537.90	92,252,222.00	94.57%	1,127,340.87	93,379,562.87	95.73%
2018	16,351,646,614	0.006664	108,967,373.04	101,898,274.54	93.51%	1,560,222.25	103,458,496.79	94.94%
2019	19,116,986,994	0.006373	121,832,558.11	113,837,207.65	93.44%	1,318,757.81	115,155,965.46	94.52%
2020	21,074,890,328	0.006246	131,633,764.99	124,150,153.37	94.31%	772,979.75	124,923,133.12	94.90%
2021	24,729,985,227	0.006047	149,542,220.67	142,604,443.97	95.36%		142,604,443.97	95.36%

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

PROPERTY TAX PER \$100,000 OF HOME VALUE



- Levies subject to revenue neutrality and truth in taxation
- Debt Service - bond payments for construction
- Basic - rates are set by State Legislature, funds are allocated among districts and charter schools statewide

IMPACT OF BUDGET ON TAXPAYERS

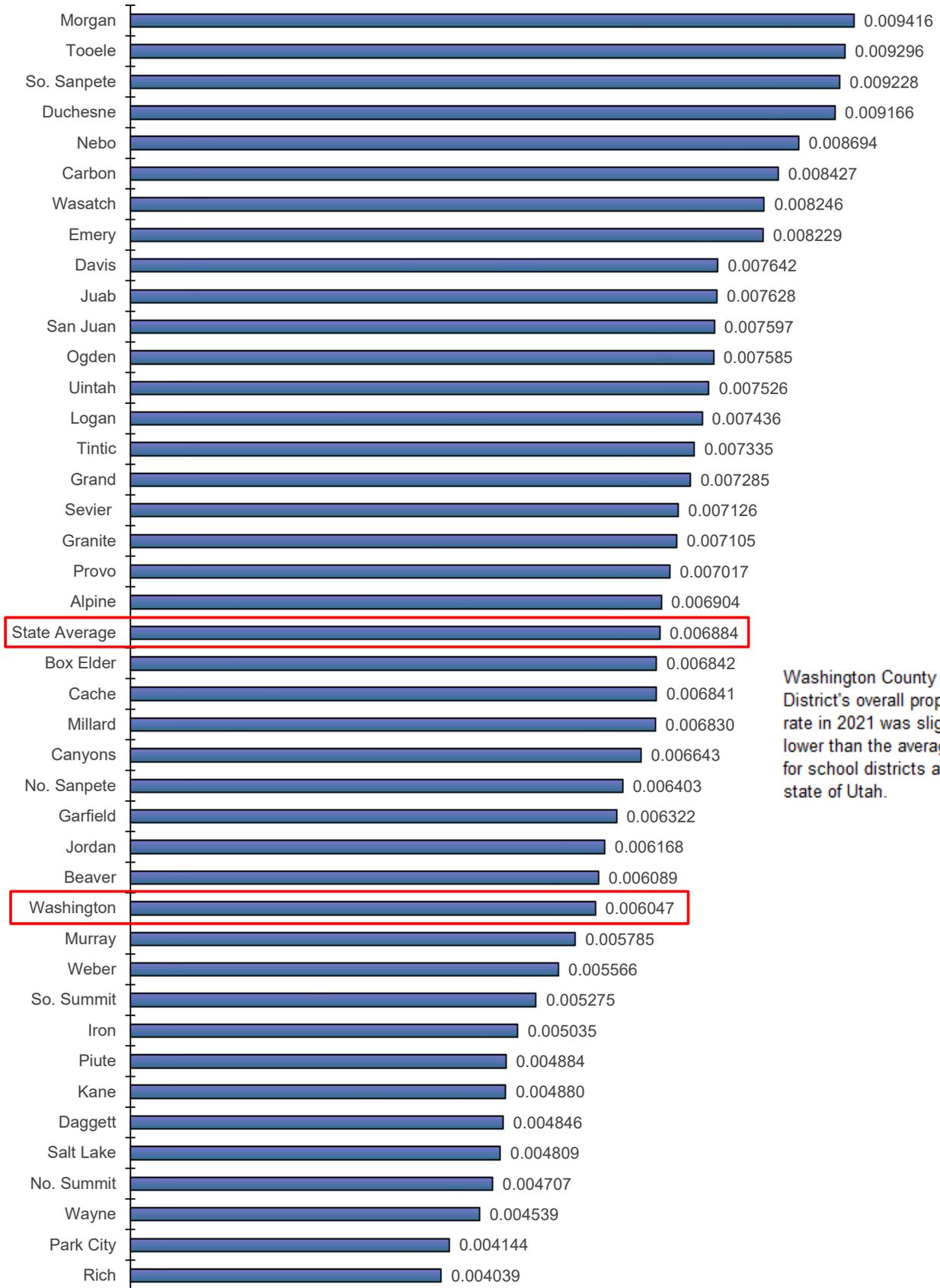
For Fiscal Years 2016-17 Through 2022-23

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Proposed 2022-23
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	0.007272	0.006706	0.006664	0.006373	0.006246	0.006047	0.005098
Property Tax Due	\$400	\$369	\$367	\$351	\$344	\$333	\$280
Property Tax Increase/(Decrease) From Prior Year	(\$12)	(\$31)	(\$2)	(\$16)	(\$7)	(\$11)	(\$52)

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

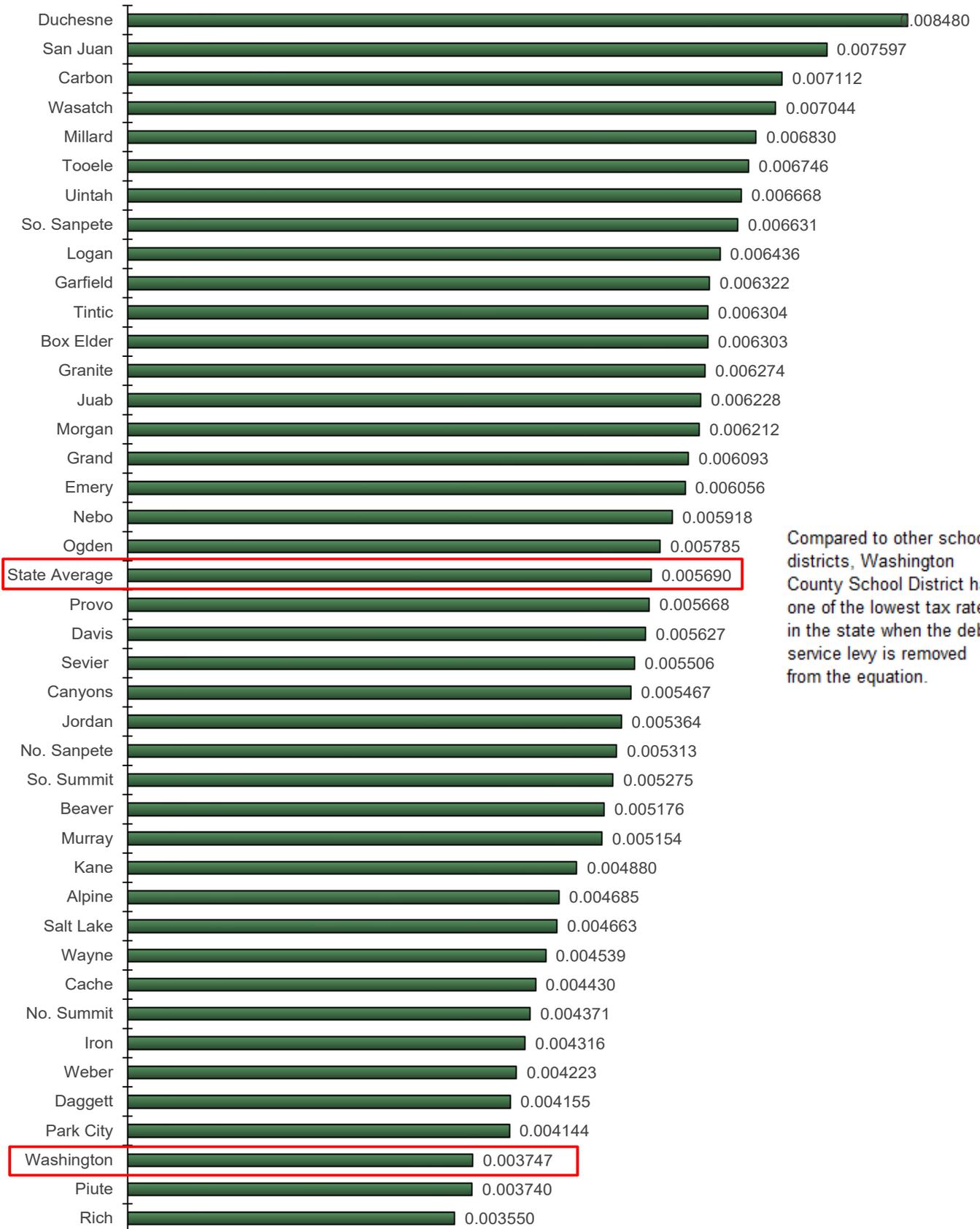
As taxable values increase county-wide, the District is required to reduce tax rates to offset the effect and keep them at the level which would provide the exact same amount of property tax revenue overall as was charged in the previous year (excluding revenue generated by new growth). As a result,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

Utah School Districts Property Tax Levies - 2021



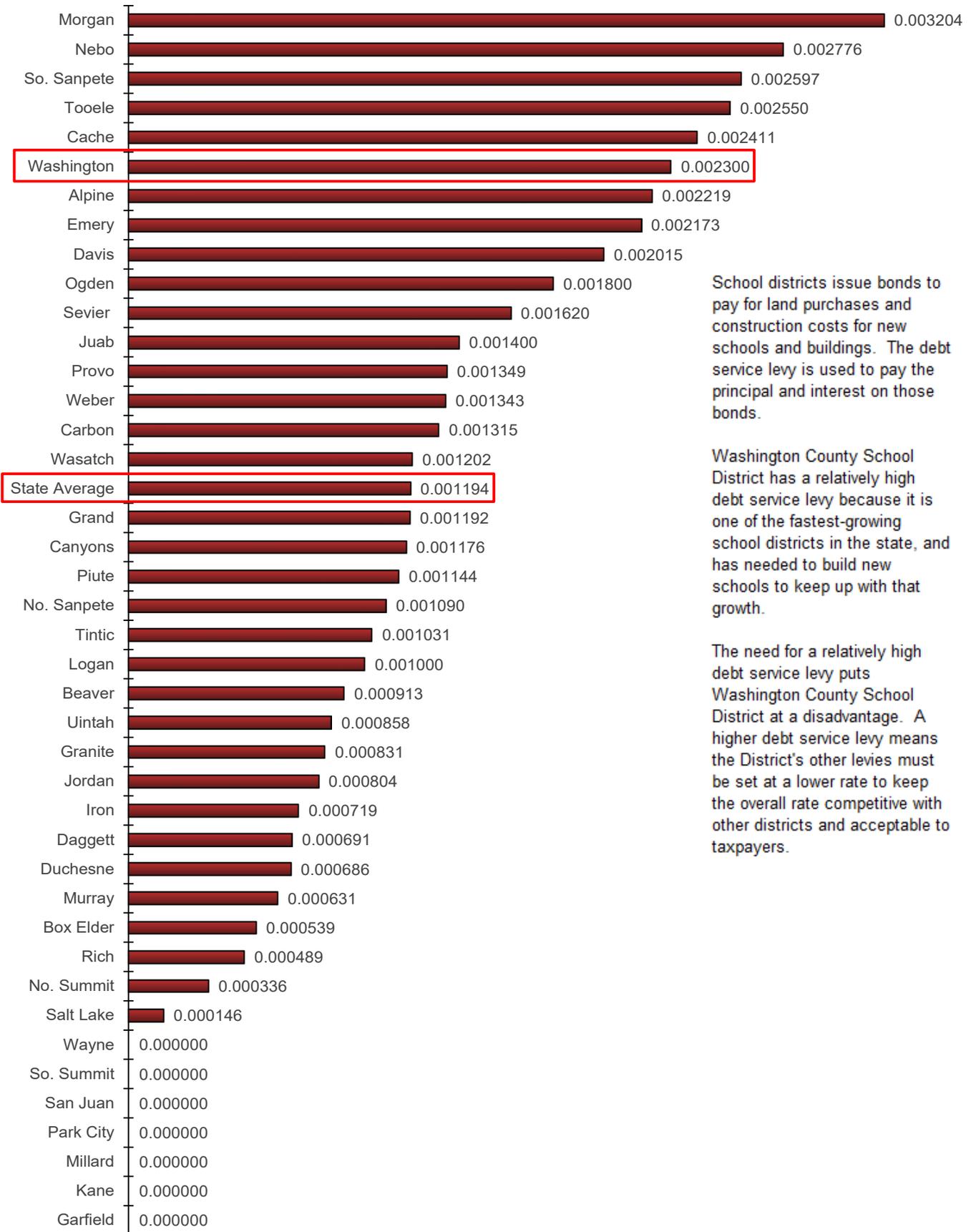
Washington County School District's overall property tax rate in 2021 was slightly lower than the average rate for school districts across the state of Utah.

Utah School Districts Property Tax Levies Without Debt Service - 2021



Compared to other school districts, Washington County School District has one of the lowest tax rates in the state when the debt service levy is removed from the equation.

Utah School Districts Debt Service Tax Levies - 2021



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

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

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

Student Enrollment

WASHINGTON COUNTY SCHOOL DISTRICT Student Enrollment - Elementary Schools

School	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
Arrowhead	651	629	596	604	589
Bloomington	600	646	594	626	605
Bloomington Hills	555	550	500	510	482
Coral Canyon	560	595	579	568	562
Coral Cliffs	445	125	118	121	120
Crimson View	645	613	581	577	542
Desert Canyons	-	-	-	417	472
Diamond Valley	294	331	338	351	370
Enterprise	423	434	413	455	449
Heritage	538	546	474	435	447
Horizon	588	584	520	540	505
Hurricane	625	643	594	633	662
LaVerkin	430	400	356	385	386
Legacy	576	542	529	543	548
Little Valley	662	712	688	682	670
Majestic Fields	718	863	571	651	665
Panorama	456	501	449	470	495
Paradise Canyon	410	541	505	493	481
Red Mountain	435	440	407	423	441
Riverside	724	792	767	575	576
Sandstone	520	493	492	480	491
Santa Clara	452	507	481	483	465
South Mesa	-	-	445	537	578
Springdale	58	46	48	50	44
Sunset	451	524	475	499	490
Three Falls	623	588	527	567	573
Washington	417	418	369	422	431
Water Canyon Elem	217	233	187	182	186
Total Elementary	13,073	13,296	12,603	13,279	13,325

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

Overall, elementary enrollment is expected to increase by 46 students compared to 2021-22.

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

School	2018-19	2019-20	2020-21	2021-22	Projected 2022-23
Fossil Ridge Intermediate	912	823	764	738	725
Hurricane Intermediate	793	778	700	760	741
Lava Ridge Intermediate	885	922	860	818	849
Sunrise Ridge Intermediate	1,256	672	646	769	764
Tonaquint Intermediate	790	788	732	725	747
Washington Fields Intermediate	-	837	883	841	835
Crimson Cliffs Middle	606	819	949	983	1,022
Desert Hills Middle	670	697	713	878	886
Dixie Middle	826	880	863	896	836
Hurricane Middle	736	761	797	836	845
Pine View Middle	816	786	750	827	822
Snow Canyon Middle	852	834	875	936	914
Crimson Cliffs High	-	799	1,057	1,247	1,336
Desert Hills High	1,541	1,039	1,006	1,086	1,218
Dixie High	1,248	1,215	1,254	1,247	1,329
Enterprise High	446	481	501	545	532
Hurricane High	972	1,062	1,049	1,146	1,222
Millcreek High	222	123	107	128	140
Pine View High	1,218	1,206	1,094	1,146	1,167
Snow Canyon High	1,161	1,247	1,259	1,232	1,303
Water Canyon High	201	203	206	217	214
Total Secondary	16,151	16,972	17,065	18,001	18,447
Utah Online	1,779	3,557	5,585	5,101	5,101
Post High	71	58	93	75	55
Total Other Specialized	1,850	3,615	5,678	5,176	5,156
Total - All Schools	31,074	33,883	35,346	36,456	36,928

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

Looking ahead to 2022-23, traditional secondary schools are anticipated to see an additional 446 students. Utah Online's enrollment is expected to remain at the same level as the prior year, which is still high compared to historical levels.

Over the four-year period from the 2018-19 school year through the 2021-22 school year, the District's total enrollment grew by a total of 5,382 students (a 17% increase). Increased enrollment in the Utah Online school has played a major part in this. Utah Online is a free public school open to all students in grades K-12 living anywhere in the state of Utah.

Utah Online’s flexible schedule offers students the ability to work on their classes any time they like, and from any location. Utah Online offers full or part time enrollment; students can take as many (or as few) classes as desired.

Factoring out the enrollment increases attributable to Online High, the district’s enrollment is still growing steadily, but is closer to 7% for the same four-year period from 2018-19 to 2021-22.

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

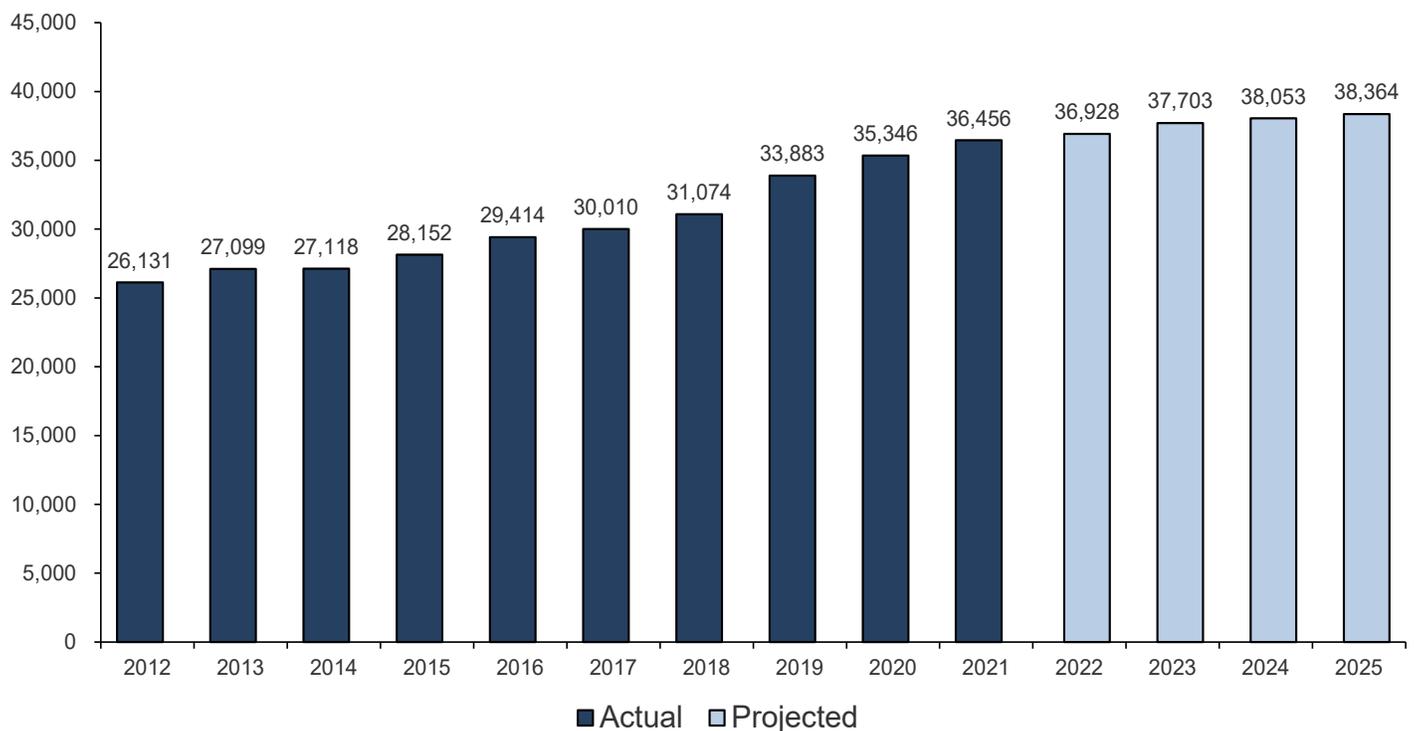
Southwest High School offers traditional credits towards a High School Diploma, as well as preparation for the GED test (Utah High School Completion Diploma). Enrollment is open to any Utah resident who is 16 years or older, who is no longer enrolled in a public or private school.

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

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

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

Washington County School District Student Enrollment: Historical and Projected



WASHINGTON COUNTY SCHOOL DISTRICT

Enrollment by Grade

GRADE	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	(Est.) 2022-23	(Est.) 2023-24	(Est.) 2024-25	(Est.) 2025-26
Kindergarten	2,098	2,240	2,022	2,074	2,043	1,979	2,113	2,339	2,337	2,448	2,452	2,526	2,602	2,680
1st	2,167	2,218	2,193	2,086	2,212	2,138	2,112	2,479	2,564	2,596	2,633	2,550	2,627	2,706
2nd	2,003	2,204	2,156	2,252	2,198	2,276	2,275	2,401	2,559	2,703	2,698	2,686	2,601	2,680
3rd	2,113	2,023	2,153	2,222	2,394	2,262	2,350	2,607	2,520	2,692	2,761	2,752	2,740	2,653
4th	2,038	2,152	1,981	2,216	2,368	2,482	2,396	2,642	2,754	2,636	2,735	2,816	2,807	2,795
5th	2,034	2,070	2,087	2,100	2,324	2,480	2,563	2,675	2,763	2,869	2,704	2,790	2,872	2,863
6th	1,949	2,092	2,099	2,199	2,228	2,447	2,602	2,934	2,857	2,876	2,797	2,758	2,846	2,929
TOTAL ELEMENTARY	14,402	14,999	14,691	15,149	15,767	16,064	16,411	18,077	18,354	18,820	18,780	18,878	19,095	19,306
7th	2,039	2,007	2,116	2,174	2,359	2,343	2,634	2,902	3,032	3,005	2,972	2,881	2,841	2,931
8th	2,128	2,125	2,108	2,305	2,411	2,513	2,541	2,929	3,130	3,236	3,149	3,061	2,967	2,926
9th	2,069	2,143	2,174	2,175	2,356	2,436	2,502	2,565	2,838	3,019	3,112	3,243	3,153	3,056
10th	1,894	2,035	2,126	2,176	2,190	2,292	2,436	2,565	2,677	2,944	3,110	3,205	3,340	3,248
11th	1,871	1,918	2,031	2,155	2,185	2,215	2,298	2,480	2,654	2,743	3,083	3,203	3,301	3,440
12th	1,728	1,872	1,872	2,018	2,146	2,147	2,252	2,365	2,661	2,689	2,722	3,232	3,356	3,457
TOTAL SECONDARY	11,729	12,100	12,427	13,003	13,647	13,946	14,663	15,806	16,992	17,636	18,148	18,825	18,958	19,058
TOTAL ENROLLMENT	26,131	27,099	27,118	28,152	29,414	30,010	31,074	33,883	35,346	36,456	36,928	37,703	38,053	38,364
Annual District Increase	-0.02%	3.70%	0.07%	3.81%	4.48%	2.03%	3.55%	9.04%	4.32%	3.14%	1.29%	2.10%	0.93%	0.82%
Total State Enrollment	600,060	611,711	621,237	633,398	644,476	652,347	659,438	667,403	665,306	674,351	678,285	681,004	682,925	683,740
District as a % of Total State	4.35%	4.43%	4.37%	4.44%	4.56%	4.60%	4.71%	5.08%	5.31%	5.41%	5.44%	5.54%	5.57%	5.61%

Figures through 2021-22 represent actual October 1st enrollment counts. District enrollment forecasts are determined by graduating the student to the next grade and accounting for population increases due to in-migration and new construction.

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

Staffing Overview

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

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

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

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

For the upcoming 2022-23 school year, the District will employ 4,125 individuals, combining for a total of 3,322 FTEs.

2022-23 Employee Overview

Employee Type	Number of employees	Number of FTEs
Administrators	101	101.0
Certified part-time	150	63.0
Certified full-time	1,802	1,825.3
Classified part-time	1,437	716.0
Classified full-time	635	617.0
	4,125	3,322.3

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

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

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

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

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

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

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

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

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

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

Certified Staffing - Elementary

	FTE 2018-19	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	1 Year Increase (Decrease)
Arrowhead	30.6	32.5	29.5	31.6	31.0	(0.6)
Bloomington	28.5	29.0	30.4	29.1	29.6	0.5
Bloomington Hills	26.4	26.6	27.0	28.0	25.5	(2.5)
Coral Canyon	29.4	30.4	29.5	28.5	28.5	0.0
Coral Cliffs	25.9	6.8	7.2	6.7	7.2	0.5
Crimson View	28.0	29.0	27.0	26.0	25.5	(0.5)
Desert Canyons	-	-	-	15.5	22.7	7.2
Diamond Valley	16.4	16.1	17.9	17.5	18.9	1.4
Enterprise	20.5	23.3	19.6	20.6	23.3	2.7
Heritage	30.5	30.9	28.7	28.2	26.4	(1.8)
Horizon	28.0	27.4	27.8	27.8	28.1	0.4
Hurricane	33.9	33.8	31.7	32.0	36.1	4.1
LaVerkin	25.5	22.8	21.6	19.0	22.1	3.1
Legacy	32.5	31.8	30.4	31.4	32.2	0.8
Little Valley	32.0	31.4	32.5	33.5	32.6	(0.9)
Majestic Fields	31.2	33.0	27.0	28.1	30.1	2.0
Panorama	24.0	23.8	27.4	27.6	27.1	(0.5)
Paradise Canyon	24.8	30.0	31.9	30.5	32.1	1.6
Red Mountain	24.8	25.6	24.6	23.8	25.6	1.8
Riverside	34.3	35.8	37.3	30.0	29.5	(0.5)
Sandstone	28.3	27.1	28.5	28.5	29.8	1.3
Santa Clara	23.0	23.3	23.6	24.3	22.5	(1.8)
South Mesa Elementary	-	-	20.5	23.1	27.5	4.4
Springdale	3.3	3.3	2.9	2.5	2.1	(0.4)
Sunset	26.0	27.8	28.0	28.9	29.6	0.7
Three Falls	28.5	27.8	27.0	26.0	28.3	2.3
Washington	25.5	24.8	25.0	26.0	26.6	0.6
Water Canyon	20.0	18.7	18.0	16.0	14.0	(2.0)
Elementary School Teachers	681.8	672.9	682.5	691.0	714.9	23.9

Desert Canyons Elementary opened for the first time in the 2021-22 school year, and is expected to see a significant increase in enrollment in 2022-23 due to rapid growth in the surrounding area. Staffing increases are needed to keep pace with the expanding enrollment.

Certified Staffing - Secondary Schools & Other

	FTE 2018-19	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	1 Year Increase (Decrease)
Fossil Ridge Intermediate	38.6	37.0	36.9	35.3	35.3	0.1
Hurricane Intermediate	33.6	32.6	31.9	32.6	33.7	1.1
Lava Ridge Intermediate	40.1	40.1	41.5	40.7	40.6	(0.1)
Sunrise Ridge Intermediate	53.6	30.4	29.0	32.8	35.1	2.3
Tonaquint Intermediate	36.3	36.7	35.1	34.9	34.8	(0.1)
Washington Fields Intermediate	-	32.3	36.8	36.9	36.8	(0.1)
Crimson Cliffs Middle	25.6	32.7	37.9	42.8	43.5	0.7
Desert Hills Middle	27.6	28.0	31.2	35.0	38.8	3.8
Dixie Middle	35.2	36.4	35.8	37.3	35.4	(2.0)
Hurricane Middle	33.4	32.2	35.1	34.4	35.4	1.0
Pine View Middle	37.9	36.0	35.8	36.2	37.8	1.6
Snow Canyon Middle	37.5	35.6	37.5	39.0	40.3	1.3
Crimson Cliffs High	-	28.3	40.9	50.8	55.2	4.3
Desert Hills High	61.8	44.5	38.8	40.6	47.2	6.6
Dixie High	55.2	57.7	58.0	56.0	61.6	5.6
Enterprise High	30.6	30.3	29.9	29.9	29.4	(0.5)
Hurricane High	44.9	44.7	43.4	45.2	49.3	4.1
Millcreek High	18.6	20.1	18.5	16.8	19.6	2.8
Pine View High	58.5	56.1	56.2	56.6	55.9	(0.7)
Snow Canyon High	52.3	52.4	51.7	55.0	56.5	1.5
Water Canyon	15.2	15.1	19.0	19.5	19.0	(0.5)
Secondary School Teachers	736.6	759.2	780.9	808.1	841.2	33.1
Detention Center	3.1	3.0	3.0	3.0	3.4	0.4
Washington Online	34.8	45.6	52.6	71.1	73.8	2.7
Counselors	62.5	73.6	79.2	84.6	88.1	3.5
Media	18.0	20.0	20.0	20.0	20.0	0.0
Pre-School	28.6	27.3	24.0	24.9	24.4	(0.5)
Adult Education - SW High	5.1	5.0	5.0	4.6	4.6	0.0
District Wide - Special Education	50.4	60.7	72.6	75.2	84.9	9.7
District Wide - Other	5.5	9.6	13.5	14.2	17.0	2.8
Certified - Other	208.1	244.7	269.8	297.5	316.2	18.7

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

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

In addition to enrollment growth, the increase in counselor FTEs is also the result of additional state funding. The state's Student Health & Counseling Support program began in the 2019-20 school year, allowing the District to staff additional counselors in elementary schools. In 2021-22, the funding for that program was expanded to provide additional counselor FTEs in intermediate schools. In 2022-23, the District anticipates it will be able to take advantage of this funding to provide an even higher number of counselor FTEs.

By revamping its Medicaid reporting and billing processes and procedures in recent years, the Special Education department has been able to claim a higher amount of reimbursement for Medicaid services. This has in turn allowed the Special Education department to fund additional certified FTEs, teacher aides and health service positions to provide services for students in schools across the District. Increased state funding in School Trust Lands and the Teacher and Student Success Act (TSSA) will also allow schools to hire additional teacher aides.

Classified & Administrative Staffing

	FTE 2018-19	FTE 2019-20	FTE 2020-21	FTE 2021-22	FTE 2022-23	1 Year Increase (Decrease)
Principals & Asst Principals	71.0	76.0	76.5	77.5	80.0	2.5
Teacher Aides - Special Education	241.0	251.6	264.6	259.8	279.0	19.2
Teacher Aides - Other	219.3	248.0	256.3	261.0	299.4	38.5
Media Assistants	41.6	44.0	43.0	44.0	44.7	0.7
Professional & Secretarial Staff	183.7	184.5	197.4	202.3	203.1	0.7
Custodial	157.4	174.2	179.2	187.1	187.0	(0.1)
Maintenance	36.3	39.0	41.4	43.0	40.0	(3.0)
Transportation	66.1	64.5	71.0	69.8	74.1	4.3
Food Services & Warehouse	103.5	127.4	128.4	134.4	135.5	1.1
Health Services	26.0	26.9	27.6	26.2	33.6	7.5
Technology Support	33.7	32.2	34.9	34.6	34.6	(0.0)
Program / Dept Coordinators	17.0	19.0	21.0	20.5	18.0	(2.5)
District Administrators	19.0	19.0	21.0	21.0	21.0	0.0
Classified & Admin	1,215.7	1,306.4	1,362.2	1,381.2	1,450.0	68.8

For the four-year period from 2017-18 to 2020-21, the District's staff grew by a total of 335.7 FTE's (an 11.8% increase).

In 2022-23, an additional 144.5 FTEs are anticipated, which represents a 4.5% increase compared to 2021-22.

Staffing Changes - All Positions

	FTE 2017-18	FTE 2018-19	FTE 2019-20	FTE 2020-21	FTE 2021-22	1 Year Increase (Decrease)
Elementary School Teachers	681.8	672.9	682.5	691.0	714.9	23.9
Secondary School Teachers	736.6	759.2	780.9	808.1	841.2	33.1
Certified - Other	208.1	244.7	269.8	297.5	316.2	18.7
Classified & Admin	1,215.7	1,306.4	1,362.2	1,381.2	1,450.0	68.8
All FTEs District-Wide	2,842.2	2,983.2	3,095.5	3,177.9	3,322.4	144.5

Bond Projects Update

The table below shows information for major bond projects which are underway. Amounts shown reflect activity through May 2021.

Project	Costs to Date (as of June, 2022)	Anticipated Total Costs	Expected Completion Date
Warehouse - addition, restrooms, walk-in coolers	1,002,064	1,050,000	Spring, 2022
Transportation building - additions and improvements	1,150,560	1,175,000	Spring, 2022
Pine View High - expand/remodel kitchen, lunchroom & commons area	3,866,543	3,925,000	August, 2022
Enterprise Elementary - 4 classroom addition	1,345,381	2,000,000	Summer, 2022
Enterprise High - classroom addition and building remodel	1,717,308	13,194,248	Summer, 2024
New CTE High School construction	23,890,848	37,690,911	August, 2023

The above figures only include projects that have been approved for 2021 and 2022 (i.e., projects which have already been started, or are scheduled to begin in this time frame).

In addition to the major projects above, there are over a hundred smaller, ongoing bond projects which are already in progress, or are slated for the near future at multiple sites across the district. These include:

- remodel projects
- field and track projects
- HVAC projects
- new phone and intercom systems
- playground surfacing projects
- playground equipment and sunshade projects
- lighting repairs and upgrades
- repairs of floors
- ceilings
- fences
- roofs and sidewalks
- large equipment purchases
- new carpeting
- sound systems
- fire alarms and fire sprinklers
- fixing/replacing restroom stalls and fixtures
- cement repairs
- building foundation repairs

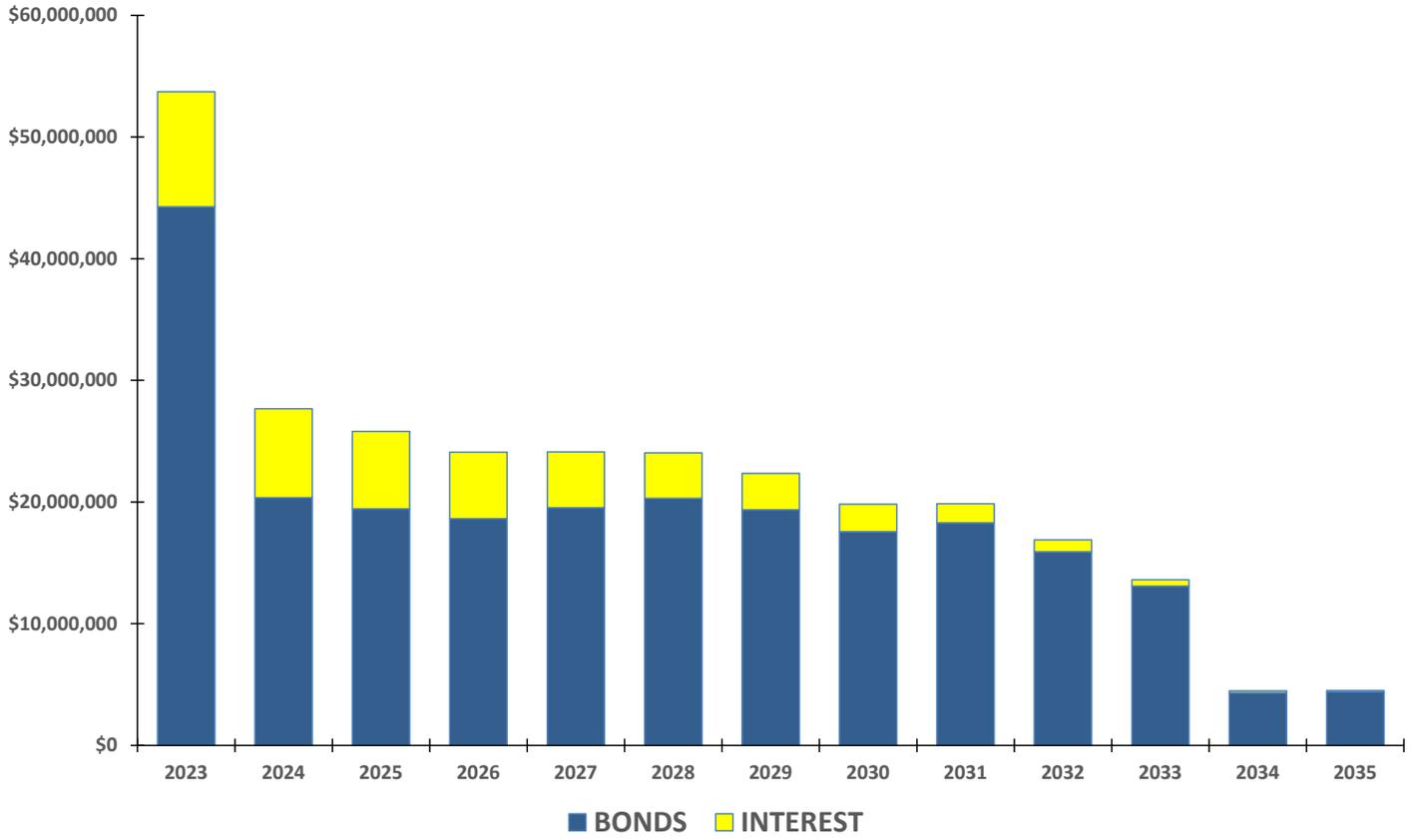
Bond Information

Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year) As of June 30, 2022

		2023	2024	2025	2026	2027	2028
Series 2013	Principal	1,400,000	1,455,000	1,515,000	1,575,000	1,640,000	1,700,000
\$ 38,880,000	Interest	385,400	315,400	257,200	196,600	133,600	68,000
Series 2014	Principal	2,025,000	2,130,000	2,235,000	2,300,000	2,375,000	2,435,000
\$ 47,465,000	Interest	588,650	487,400	380,900	313,850	244,850	173,600
Series 2016	Principal	2,300,000	2,340,000	2,385,000	2,500,000	2,630,000	2,710,000
\$ 59,050,000	Interest	741,400	695,400	648,600	529,350	404,350	325,450
Series 2016B	Principal	5,700,000	2,190,000	2,300,000	2,415,000	2,535,000	2,635,000
\$ 54,275,000	Interest	1,396,050	1,111,050	1,001,550	886,550	765,800	664,400
Series 2017	Principal	3,615,000	3,800,000	3,990,000	4,185,000	4,400,000	4,570,000
\$ 65,000,000	Interest	1,794,425	1,613,675	1,423,675	1,224,175	1,014,925	794,925
Series 2018	Principal	2,730,000	2,910,000	1,210,000	1,270,000	1,335,000	1,400,000
\$ 27,830,000	Interest	853,428	716,928	571,428	510,928	447,428	380,678
Series 2019	Principal	2,615,000	2,775,000	2,905,000	1,355,000	1,420,000	1,495,000
\$ 42,315,000	Interest	1,013,892	883,142	744,392	599,142	531,392	460,392
Series 2020	Principal	11,025,000	1,685,000	1,770,000	1,855,000	1,950,000	2,045,000
\$ 49,995,000	Interest	1,407,250	856,000	771,750	683,250	590,500	493,000
Series 2021A	Principal	3,050,000					
\$ 5,545,000	Interest	152,500					
Series 2022	Principal	9,810,000	1,075,000	1,125,000	1,185,000	1,245,000	1,305,000
\$ 33,090,000	Interest	1,116,150	625,650	571,900	515,650	456,400	394,150
Total		<u>53,719,145</u>	<u>27,664,645</u>	<u>25,806,395</u>	<u>24,099,495</u>	<u>24,119,245</u>	<u>24,049,595</u>
Total Principal		44,270,000	20,360,000	19,435,000	18,640,000	19,530,000	20,295,000
Total Interest		<u>9,449,145</u>	<u>7,304,645</u>	<u>6,371,395</u>	<u>5,459,495</u>	<u>4,589,245</u>	<u>3,754,595</u>
Total		<u>53,719,145</u>	<u>27,664,645</u>	<u>25,806,395</u>	<u>24,099,495</u>	<u>24,119,245</u>	<u>24,049,595</u>

<u>2029</u>	<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>Total</u>
							9,285,000
							1,356,200
2,525,000							16,025,000
88,375							2,277,625
2,790,000	2,870,000	2,950,000					23,475,000
244,150	167,425	88,500					3,844,625
2,740,000	2,880,000	3,020,000	3,175,000				29,590,000
559,000	422,000	278,000	127,000				7,211,400
4,750,000	4,950,000	5,150,000	5,350,000	5,500,000			50,260,000
692,100	585,225	456,525	317,475	165,000			10,082,125
1,465,000	1,520,000	1,575,000	1,625,000	1,690,000			18,730,000
310,678	237,428	161,428	110,240	56,615			4,357,207
1,570,000	1,645,000	1,710,000	1,780,000	1,820,000	1,865,000	1,910,000	24,865,000
385,642	307,142	241,342	172,942	132,892	90,122	45,363	5,607,797
2,150,000	2,255,000	2,370,000	2,395,000	2,425,000	2,460,000	2,500,000	36,885,000
390,750	283,250	170,500	143,838	113,900	77,525	40,625	6,022,138
							3,050,000
							152,500
1,370,000	1,440,000	1,510,000	1,585,000	1,650,000			23,300,000
328,900	260,400	188,400	112,900	49,500			4,620,000
<u>22,359,595</u>	<u>19,822,870</u>	<u>19,869,695</u>	<u>16,894,395</u>	<u>13,602,907</u>	<u>4,492,647</u>	<u>4,495,988</u>	<u>280,996,617</u>
19,360,000	17,560,000	18,285,000	15,910,000	13,085,000	4,325,000	4,410,000	235,465,000
<u>2,999,595</u>	<u>2,262,870</u>	<u>1,584,695</u>	<u>984,395</u>	<u>517,907</u>	<u>167,647</u>	<u>85,988</u>	<u>45,531,617</u>
<u>22,359,595</u>	<u>19,822,870</u>	<u>19,869,695</u>	<u>16,894,395</u>	<u>13,602,907</u>	<u>4,492,647</u>	<u>4,495,988</u>	<u>280,996,617</u>

Washington County School District Debt Service Requirements 2023-2035



Standardized Assessments

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

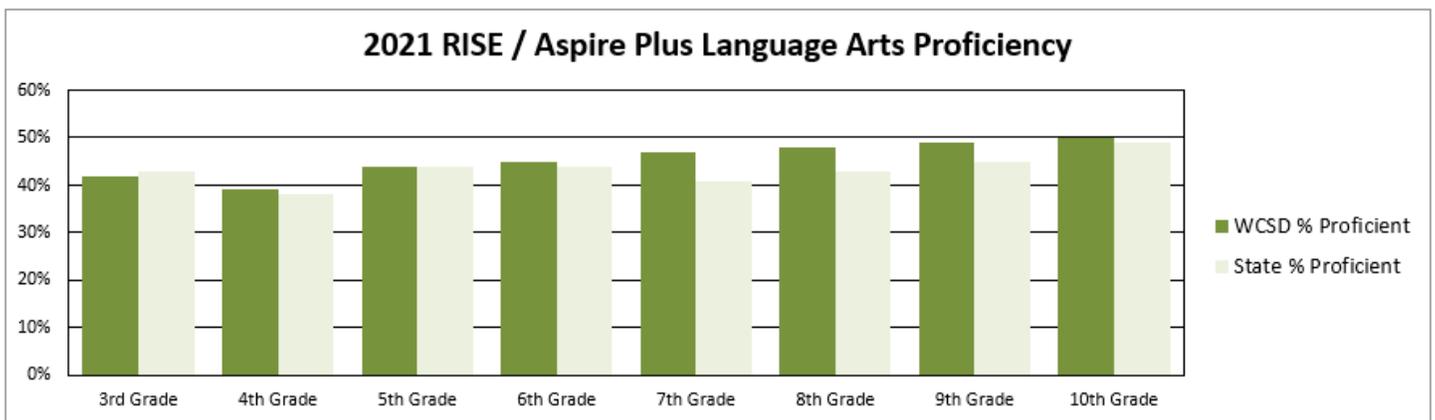
In prior years, these tests were administered using the SAGE program for students in grades 3-10 in school districts throughout Utah.

Beginning In the 2018-19 school year, Utah school districts began administering:

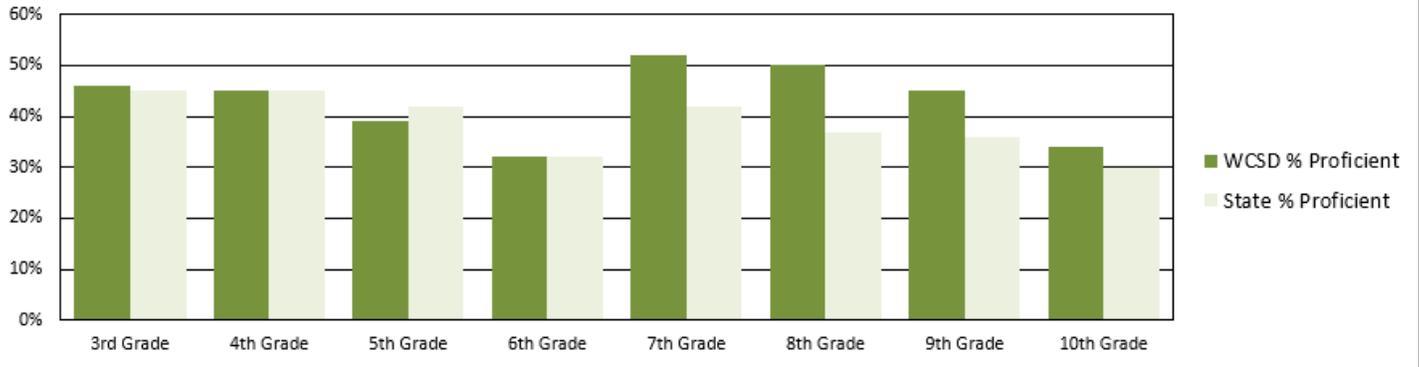
- **RISE** – a multistage computer adaptive criterion referenced assessment system that includes summative tests for English language arts, mathematics, science and writing. The language arts and math portions are administered to grades 3-8. The science portion is administered to grades 4-8, and the 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. Subtests include reading, English, mathematics and science. Students receive predicted ACT score ranges for each subtest, as well as an overall predicted composite ACT score range.

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.

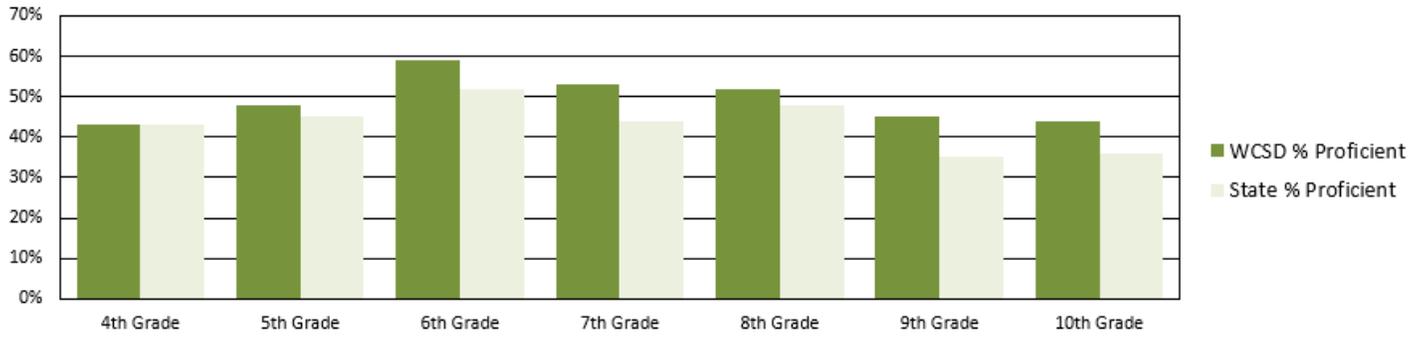
The following tables and charts compare the proficiency of Washington County School District students with students throughout the state for the three most recent school years for which results are available.



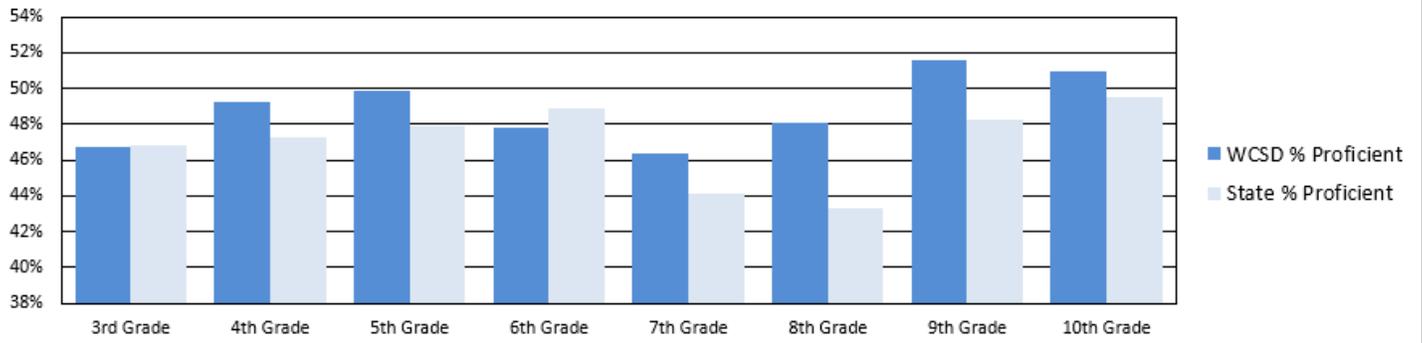
2021 RISE / Aspire Plus Mathematics Proficiency



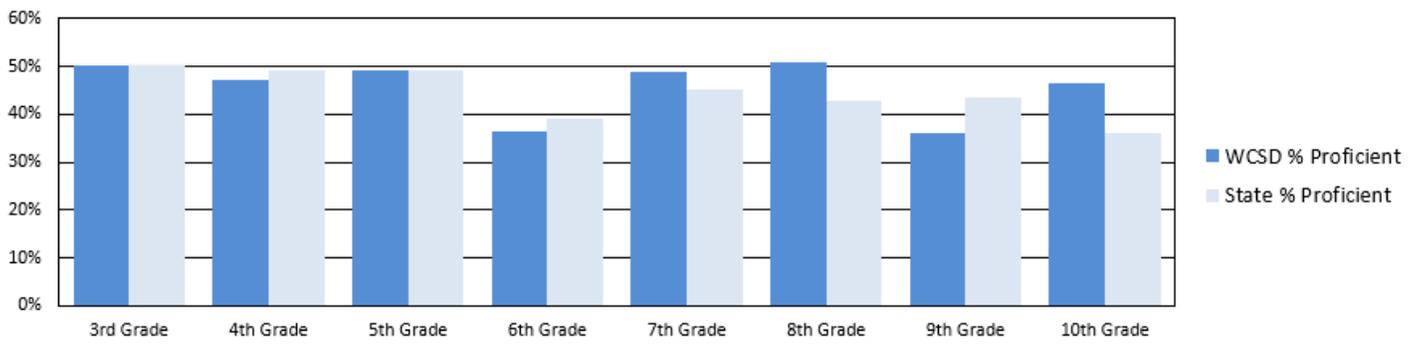
2021 RISE / Aspire Plus Science Proficiency



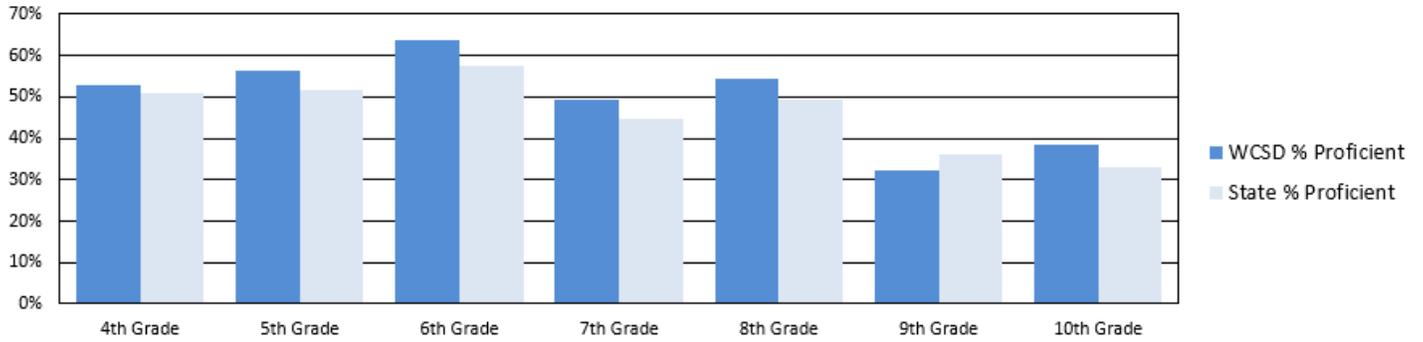
2019 RISE / Aspire Plus Language Arts Proficiency



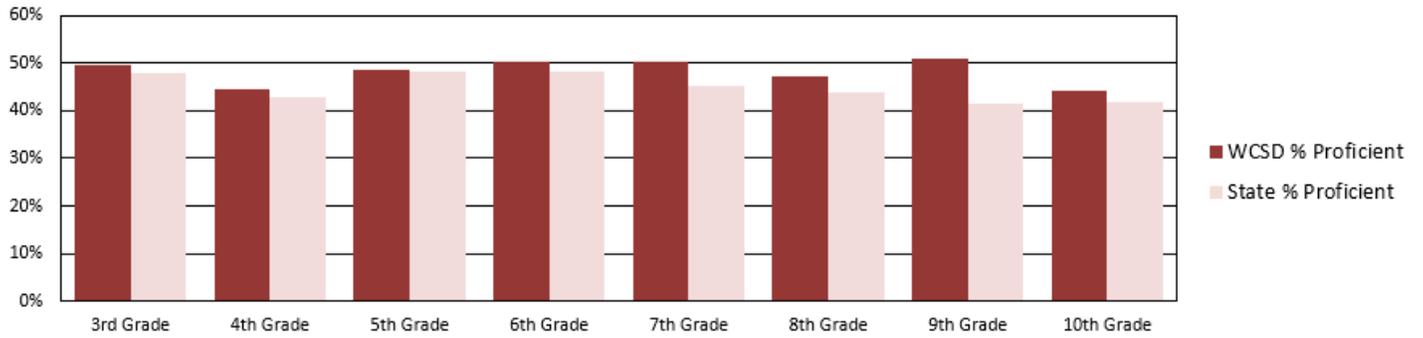
2019 RISE / Aspire Plus Math Proficiency



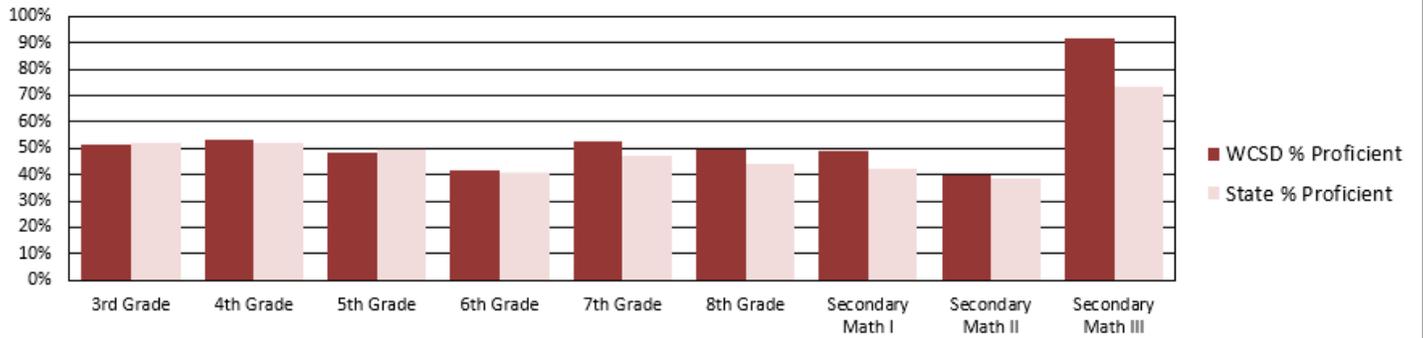
2019 RISE / Aspire Plus Science Proficiency



2018 SAGE Language Arts Proficiency



2018 SAGE Mathematics Proficiency



2018 SAGE Science Proficiency



Percentage of students meeting proficiency levels under standardized tests.

	2017-18		2018-19		2020-21	2020-21	
	SAGE		Rise / Aspire Plus			Rise / Aspire Plus	
	WCSD	State	WCSD	State		WCSD	State
Mathematics					No standardized testing data available due to the COVID-19 pandemic		
3rd Grade	51%	52%	50%	50%		46%	45%
4th Grade	53%	52%	47%	49%		45%	45%
5th Grade	48%	50%	49%	49%		39%	42%
6th Grade	42%	40%	37%	39%		32%	32%
7th Grade	53%	47%	49%	45%		52%	42%
8th Grade	49%	44%	51%	43%		50%	37%
9th Grade	***	***	36%	44%		45%	36%
10th Grade	***	***	46%	36%		34%	30%
Secondary Math I	49%	42%	***	***		***	***
Secondary Math II	40%	39%	***	***		***	***
Secondary Math III	92%	74%	***	***		***	***
Language Arts							
3rd Grade	50%	48%	47%	47%		42%	43%
4th Grade	45%	43%	49%	47%		39%	38%
5th Grade	49%	48%	50%	48%		44%	44%
6th Grade	50%	48%	48%	49%		45%	44%
7th Grade	50%	45%	46%	44%		47%	41%
8th Grade	47%	44%	48%	43%		48%	43%
9th Grade	51%	41%	52%	48%		49%	45%
10th Grade	44%	42%	51%	50%	50%	49%	
Science							
4th Grade	48%	47%	53%	51%	43%	43%	
5th Grade	51%	52%	56%	52%	48%	45%	
6th Grade	***	***	64%	58%	59%	52%	
7th Grade	***	***	49%	45%	53%	44%	
8th Grade	***	***	54%	49%	52%	48%	
9th Grade	***	***	32%	36%	45%	35%	
10th Grade	***	***	38%	33%	44%	36%	
Earth Science	55%	43%	***	***	***	***	
Biology	51%	43%	***	***	***	***	
Chemistry	78%	52%	***	***	***	***	
Physics	62%	45%	***	***	***	***	

*** Data not provided

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

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

ACT Test Results 2017-2021

Number of Students Tested	WCSD	State
2016-17	1,921	41,420
2017-18	1,925	41,777
2018-19	1,940	42,467
2019-20	2,093	32,673 *
2020-21	2,059	40,444

Average Score - English	WCSD	State
2016-17	18.4	19.0
2017-18	18.0	18.8
2018-19	18.0	18.7
2019-20	18.5	19.2 *
2020-21	18.8	18.5

Average Score - Mathematics scores	WCSD	State
2016-17	19.5	19.6
2017-18	19.4	19.7
2018-19	19.4	19.3
2019-20	19.5	19.8 *
2020-21	19.8	19.3

Average Score - Reading	WCSD	State
2016-17	19.8	20.2
2017-18	19.4	20.0
2018-19	20.0	20.5
2019-20	20.1	20.8 *
2020-21	20.2	20.2

Average Score - Science	WCSD	State
2016-17	20.0	20.2
2017-18	19.5	19.9
2018-19	19.6	19.9
2019-20	20.0	20.4 *
2020-21	20.2	19.9

Average Score - Composite	WCSD	State
2016-17	19.5	19.9
2017-18	19.2	19.7
2018-19	19.4	19.7
2019-20	19.7	20.2 *
2020-21	19.9	19.6

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

Graduation Rate

The graduation rate for high schools in Utah is calculated as the number of entering 9th grade students that earn a diploma after 4 years of high school work. Students transferring to other high schools are removed from the calculation.

A student that does not earn a diploma in 4 years or who drops out or otherwise leaves the school (without re-entering) is counted as a non-completer.

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

Graduation Rates

District	2016-17	2017-18	2018-19	2019-20	2020-21
Alpine	92%	92%	92%	93%	91%
Cache	95%	95%	93%	95%	95%
Canyons	86%	89%	90%	90%	89%
Davis	94%	95%	96%	94%	91%
Granite	75%	76%	75%	76%	77%
Jordan	87%	87%	88%	90%	89%
Nebo	91%	90%	93%	94%	94%
Provo	77%	86%	90%	89%	91%
Salt Lake	79%	77%	80%	81%	82%
Tooele	88%	87%	83%	81%	75%
Washington	89%	89%	90%	93%	93%
Weber	85%	87%	87%	89%	90%
STATE-WIDE	86%	87%	87%	88%	88%

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Staff Support Services – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include inservice, 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.

