

WASHINGTON COUNTY SCHOOL DISTRICT

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



FINAL BUDGET 2023-24

ADOPTED BUDGET 2024-25

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Final Budget

For the Fiscal Year Ending June 30, 2024

Adopted Budget

For the Fiscal Year Ending June 30, 2025



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SCHOOL DISTRICT

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Prepared by the Office of the Business Administrator

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

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EXECUTIVE SUMMARY





121 West Tabernacle, St. George, Utah 84770
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June 10, 2024

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 2024-25, and the final revised budget for fiscal year 2023-24.

The budget is a responsible, balanced financial plan designed to help carry out the District's mission, which is to "ensure high levels of learning for every student."

The budget was prepared in accordance with all laws and legal requirements of the State of Utah and the federal government, as well as guidance by the Board of Education. The accounts and business practices of the District are subject to both external and internal audits on a continual basis. The District has established and implemented sound financial policies and internal controls to ensure taxpayer funds are expended and accounted for appropriately.

The budget includes all Governmental Funds of the school district. The fund structure of the district is discussed in detail under the heading "The District Fund Structure" in the Organizational Section of this budget document.

The development, review, and consideration of the 2024-25 budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District's mission, goals, and financial policies.

Budget Overview

The budgets presented in this book include all governmental funds for which the Board is legally responsible. The budget is organized by fund as follows:

Governmental Funds:

- Maintenance and Operation (the general fund)
- Debt Services (a debt service fund)
- Capital Projects (a capital projects fund)
- Food Services (a special revenue fund)
- Student Activity (a special revenue fund)

Annual budgets are established for all funds as required by Utah law. Budgets are presented on the modified accrual basis of accounting for governmental fund types. The budgets are consistent with generally accepted accounting principles (GAAP). Once adopted, the budget can be amended as necessary by the Board of Education. Reductions in appropriations may be approved by the Board upon recommendation of the Superintendent. Any increase in appropriations require a public hearing.

This budget is designed to help ensure fiscal efficiency and integrity, and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed

appropriations. Users of budgeted accounts are provided with online computer access to detailed information to help facilitate this task. In addition, the Budget Department monitors all budgeted accounts in the District and establishes daily control over expenditures. In compliance with Utah law and in keeping with the Board of Education's commitment to citizen involvement in the school system, all areas of the budget are open for public inspection.

This budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles to present the financial plan and the results of operations of the District. The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO).

Washington County School Board



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

Front Row: Nannette Simmons, Becky Dunn (President), LaRene Cox & Richard Holmes (Superintendent)

Washington County School District Administrative Personnel

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

Mission Statement

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

The District’s goals are:

- Improve academic achievement in English language arts.
- Improve academic achievement in mathematics.
- Enhance parental involvement and improve parent/school communication.
- Implement Professional Learning Communities (PLCs) to include response to interventions K-12, to include at-risk and high achievers.
- Increase graduation rates.

Budget Process

The budget process is a continual cycle:

- In November, when the independent audit is completed for the prior fiscal year, the fund balance is set for each fund. This gives us our starting point.
- In December and January, we begin the next phase of preparing the budget by focusing on revenue. We make projections on the amount of revenue the District will receive next fiscal year. We consider all sources of revenue, which are local, state, and federal. When we complete this part of the process, we know how much money the District will likely have to carry out its responsibilities.
- In February and March, the next phase is underway to focus on expenditures. First, we obtain expenditure requests from administrators. Those requests are matched against the District’s mission and objectives and are prioritized. At the same time, negotiations on salary and benefits (the largest expenditure category by far in the budget) are beginning.
- In April and May expenditures are fit within available revenues and the budgets are made to balance based on the latest information obtainable at the time legal deadlines approach. That is to say that we set in place a proposed plan to remain fiscally sound and secure. We budget projected expenditures to be equal to projected available revenue. The Board votes to adopt the proposed budget in August, which then officially established the budget as the operating plan.
- Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed

changes. After receiving public comment, the Board can then take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Washington County School District is usually amended once every year, when the Board also takes action on the new fiscal year budget.

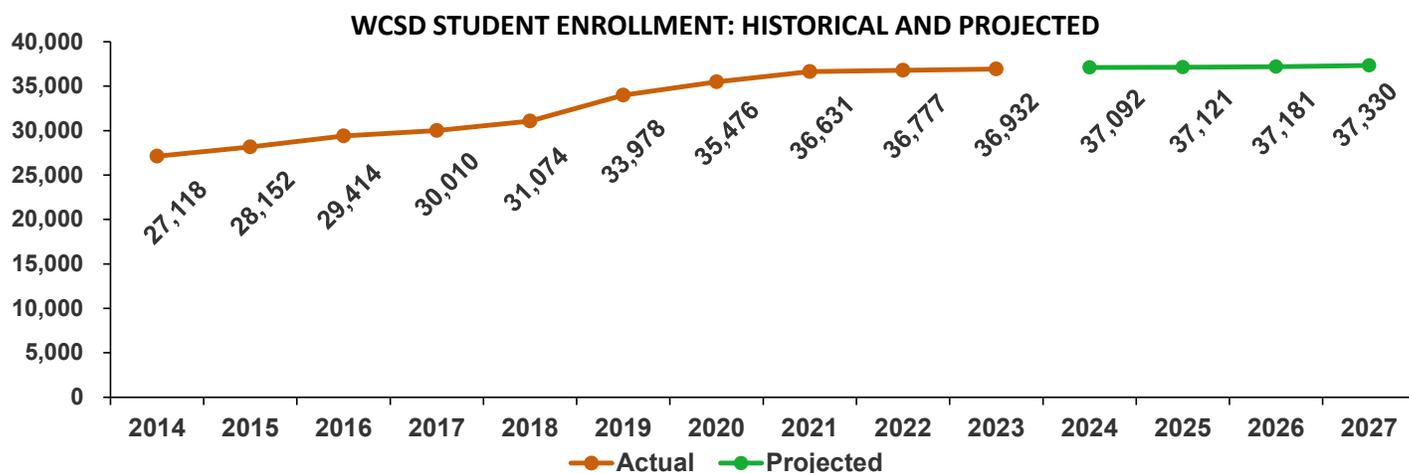
- After the fiscal year is completed and the independent audit is performed in July through September, the ACFR reports budgeted revenues and expenditures against actual for comparison in the Maintenance and Operation Fund and the Capital Outlay Fund. Actual fund balances are set for each fund and the budgeting process starts again.
- The Capital Projects budgeting process is as follows:
 - The Maintenance Department conducts on-site visits at schools and other locations across the District to evaluate the condition of buildings and equipment. In February, the Maintenance Department Head meets with the Superintendent, the Assistant Superintendents, and the Business Administrator to plan out the capital projects for the upcoming school year. Proposed capital projects are prioritized and approved based on how essential the project is to core District needs, and how urgently the repair or replacement is needed. The proposed priority projects are presented to the District Board of Education for approval in March.
 - The timing for certain capital projects, such as re-roofing buildings and seal-coating parking lots, is determined according to a replacement schedule.
 - Large capital needs, such as new buildings or large remodeling projects will be paid for out of the Capital Projects budget. The intent is to pay cash for future building needs without the need for bonding.

Student Enrollment

The District has projected K-12 student enrollment for October 1, 2024 to be 37,092. This is an increase of 160 students or 0.4% over the prior year.

The District is expecting a decrease of 125 students in traditional elementary schools (grades K-5), an increase of 35 students in traditional secondary schools (grades 6-12), and an increase of 253 students for Utah Online in grades K-12.

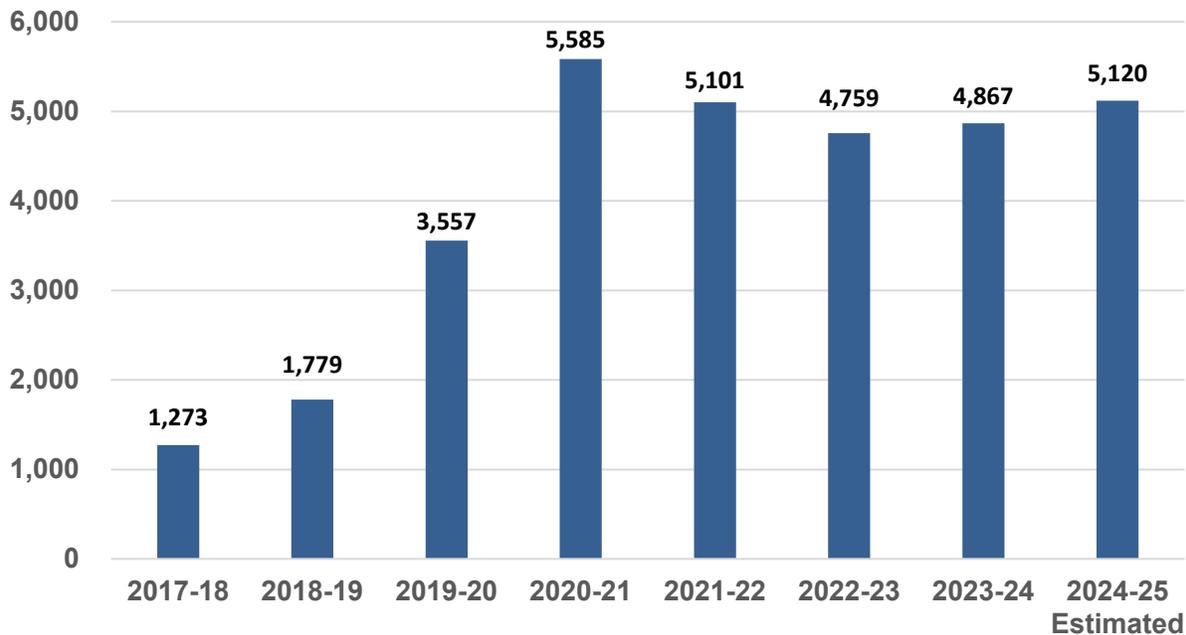
The chart below shows actual October 1 enrollment counts for the past ten years, and projected enrollment for the next four years. After several decades of steady enrollment increases, the District has recently experienced a trend of slower enrollment growth.



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. This growth was attributable due to a high rate of in-migration, and a higher-than-average birth rate. The combination of high cost of housing and high interest rates has slowed in-migration of younger families. This has resulted in smaller elementary classes, leading to flat enrollment.

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 restrictive pandemic protocols, returning to in-person classes. Utah Online's enrollment has remained high and has steadily grown in the past few years – a trend that is expected to continue.

Utah Online Enrollment



Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$4,494 for fiscal year 2024-25) 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 .001429 (proposed 2024 rate) per dollar of taxable value. Then, the State adds funds which are acquired primarily through a State income tax to the proceeds of the basic tax levy to arrive at a guaranteed fixed amount per student. This amount is fixed in the true sense of the word. A common misunderstanding is that the District receives more revenue if the basic property taxes go up because of increased property values. When such a scenario occurs, the State reduces the amount it adds to the tax proceeds so that the District still receives the fixed WPU amount.

Financial Overview

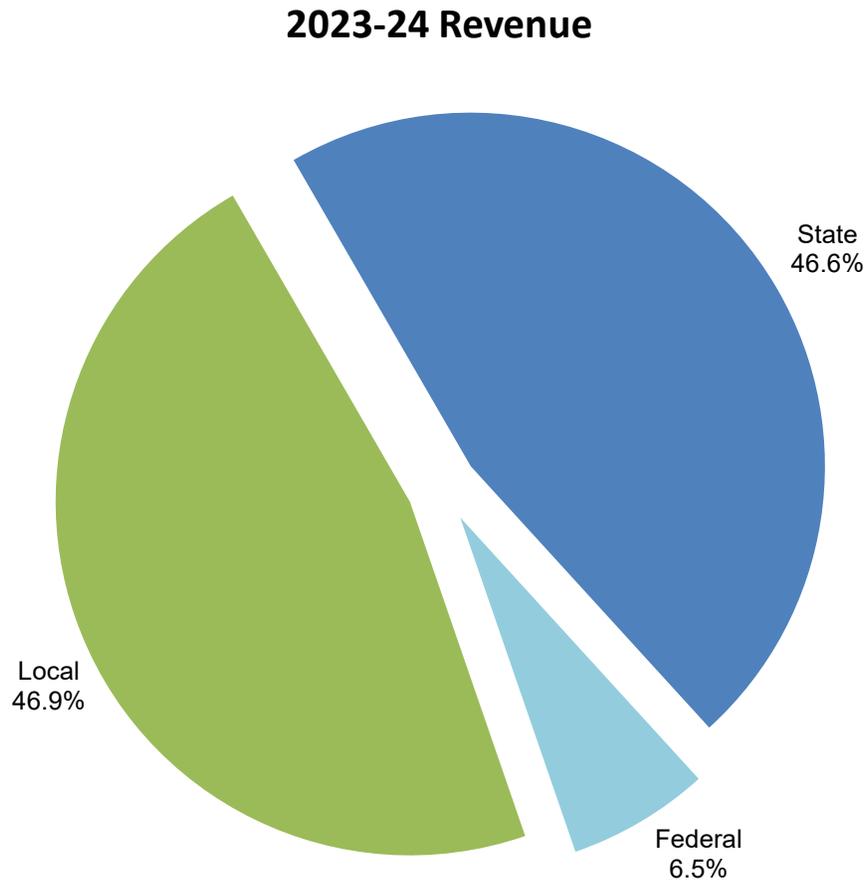
The financial section of the budget provides revenue and expenditure statements for all district funds. The accounts of the District are organized on the basis of funds and account groups. Each fund is considered a separate accounting entity and each has a separate, self-balancing set of accounts. The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

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

- Maintenance and Operation (General Fund) – This is used to account for the costs of regular, day-to-day district operations. This fund accounts for general, unrestricted resources.
- Debt Services Fund – The Debt Services Fund accounts for the accumulation of resources and payment of the general obligation bonds' principal and interest.
- Capital Projects Fund – The Capital Projects Fund account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District. Also, by State law, the Board can expend up to 0.0002 tax rate for building maintenance.
- Special Revenue Funds – Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. For fiscal year 2023-24, Washington County School District will operate two such funds:
 - Food Services Fund – food service activities financed in part by school lunch sales, as well as by state and federal funding.
 - Student Activity Fund – curricular and extra-curricular activities funded by gate receipts, fundraisers, donations and student fees.

Revenues

For the 2024-25 fiscal year, Washington County School District will receive approximately 46.9% of its revenue from local sources and 46.6% from state sources. The District is expecting approximately 6.5% of its revenues will come from Federal sources, which is lower than the previous year.



The District anticipates total revenues and other financing sources of \$491.6 million in 2024-25, which would represent an overall increase of \$20.2 million compared to 2023-24.

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

	2022-23 Actual	2023-24 Final Budget	2024-25 Adopted Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 361,116,180	\$ 360,510,377	\$ 379,247,351	5.20%
Debt Services	69,149,903	484,812	-	-100.00%
Capital Projects	16,794,387	85,610,245	86,944,020	1.56%
Food Services	13,341,454	14,282,006	14,331,445	0.35%
Student Activity	9,437,248	10,565,706	11,093,990	5.00%
Total	<u>\$ 469,839,172</u>	<u>\$ 471,453,146</u>	<u>\$ 491,616,806</u>	4.28%

Property tax revenues are expected to increase by approximately \$7.3 million, due to new growth.

State funding will be increasing by \$9.9 million due to new growth and an increase to the weighted pupil unit (WPU) value.

Federal funding levels are expected to increase by \$3 million compared to 2023-24.

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

Expenditures

The District anticipates expenditures of nearly \$504 million in the governmental funds in 2024-25, which would represent a \$50 million increase compared to 2023-24.

The Maintenance and Operation Fund expenditures are expected to increase by \$18.6 million. These expenditures provide direct services to the students enrolled in K-12 regular day school programs. The projected increase in expenditures is due to increases in salary and benefit costs.

Capital Projects Fund expenditures are projected to increase by \$45.6 million. There are three major projects under way in the 2024-25 fiscal year: the Enterprise High School expansion and remodel, Snow Canyon Middle School rebuild, and the Dixie High School CTE building replacement. Year-to-year comparisons in this fund may not be as meaningful as in other funds due to the long-term construction contracts that span multiple years. Please refer to the Capital Projects Fund portion of the Financial Section for detailed information on the proposed capital expenditures for the 2024-25 fiscal year.

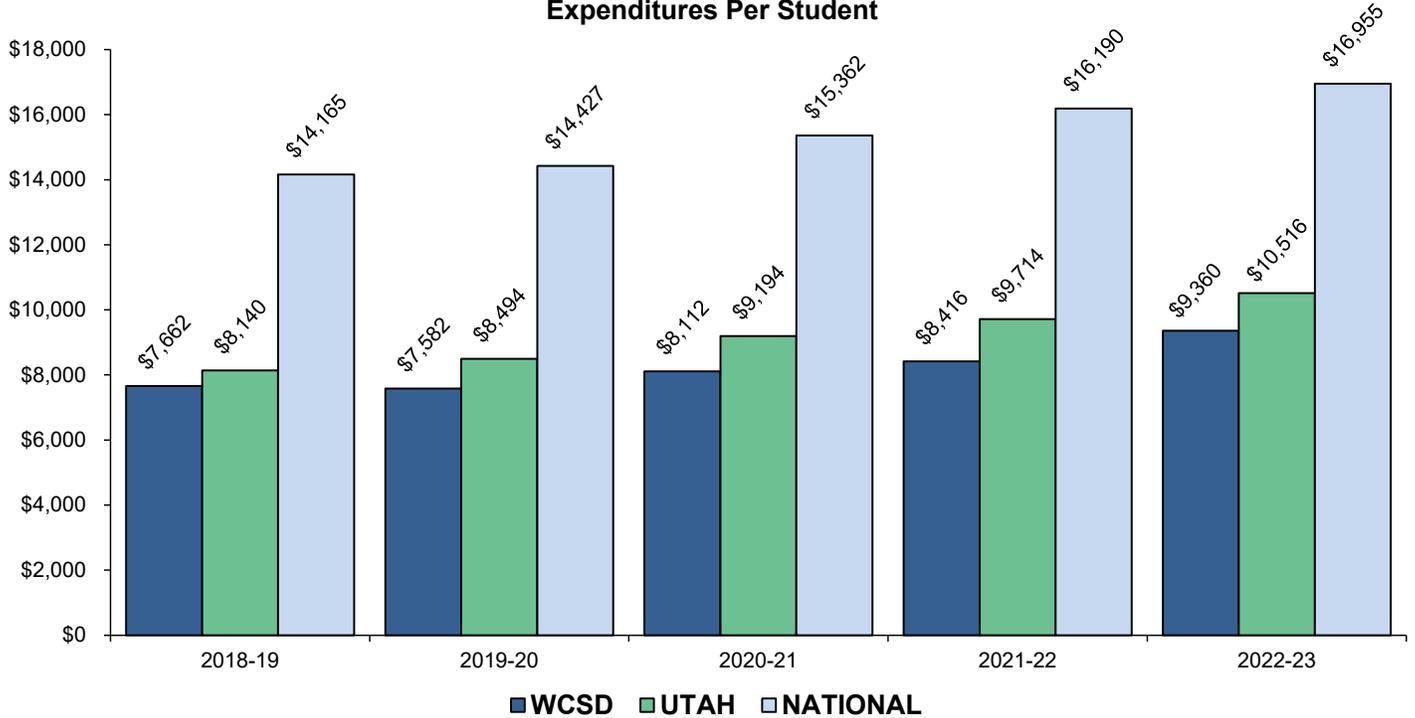
Expenditures in the Food Services Fund are expected to decrease by roughly \$139,000. The fund balance is above recommended levels, so the Food Services has focused on replacing needed equipment and other one-time expenditures to bring the fund balance down in the 2023-24 fiscal year. For 2024-25, we anticipate fewer one-time expenditures of this nature.

The Student Activity Fund expenditures are expected to increase by approximately \$500,000, keeping pace with student growth and inflation.

Three-year comparison of expenditures by fund

	2022-23 Actual	2023-24 Final Budget	2024-25 Adopted Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 327,506,926	\$ 360,590,377	\$ 379,247,351	5.17%
Debt Services	58,959,089	13,901,653	-	-100.00%
Capital Projects	34,102,517	50,451,611	96,061,445	90.40%
Food Services	14,138,585	17,650,581	17,511,879	-0.79%
Student Activity	9,437,248	10,565,706	11,093,990	5.00%
Total	\$ 444,144,365	\$ 453,159,928	\$ 503,914,665	11.20%

**Washington County School District
Expenditures Per Student**



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

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

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

- Direct Program Support

The comparison excludes the following expenditures:

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

Fund Balance

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

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

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

Three-year comparison of fund balances

	2022-23 Actual	2023-24 Final Budget	2024-25 Adopted Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 121,301,895	\$ 121,221,895	\$ 121,221,895	0.00%
Debt Services	13,416,841	-	-	#DIV/0!
Capital Projects	19,188,667	54,347,301	45,229,876	-16.78%
Food Services	9,208,281	5,839,706	2,659,272	-54.46%
Student Activity	-	-	-	
Total	\$ 163,115,684	\$ 181,408,902	\$ 169,111,043	-6.78%

Budget Forecast

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

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

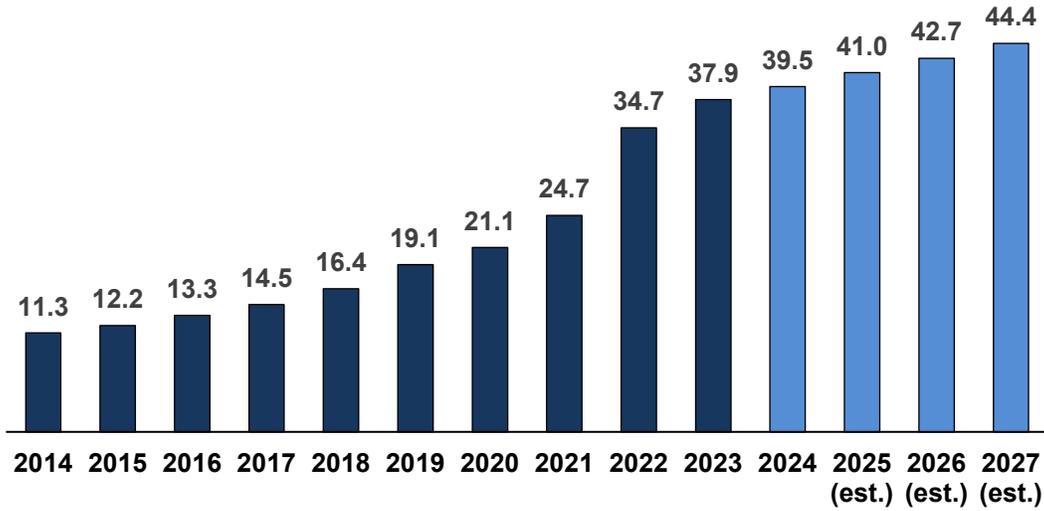
Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Property Taxes	\$ 193,101,249	\$ 200,690,928	\$ 208,581,505	\$ 216,784,965
Interest From Investments	12,174,190	11,439,900	11,320,375	11,746,213
Food Services Sales	2,999,864	3,299,850	3,530,840	3,883,924
Other Local Revenue	21,753,777	22,732,136	23,755,032	24,824,526
State Revenue	228,232,943	236,547,019	245,992,476	255,816,932
Federal Revenue	31,754,783	33,115,837	34,535,876	36,017,488
Total Revenues	490,016,806	507,825,671	527,716,104	549,074,047
Expenditures:				
Maintenance & Operation				
Salaries	218,743,595	227,471,225	236,570,075	246,032,877
Employee Benefits	106,902,426	111,176,835	115,623,907	120,248,864
Purchased Services	9,724,709	10,113,696	10,518,244	10,938,975
Supplies & Materials	36,355,719	37,696,302	39,204,152	40,772,319
Equipment	7,407,097	7,703,381	8,011,517	8,331,978
Other	113,805	118,357	123,092	128,015
Debt Services	25,806,395	24,099,495	24,119,245	24,049,595
Capital Projects	70,255,050	64,883,023	66,453,424	40,618,595
Food Services	17,511,879	16,667,213	16,926,776	17,190,981
Student Activity	11,093,990	11,648,700	12,231,137	12,842,699
Total Expenditures	503,914,665	511,578,226	529,781,568	521,154,898
Excess of Revenues over Expenditures	(13,897,859)	(3,752,556)	(2,065,464)	27,919,150
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	1,600,000	500,000	550,000	600,000
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	1,600,000	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	(12,297,859)	(3,252,556)	(1,515,464)	28,519,150
Fund balances - beginning	181,408,902	169,111,043	165,858,487	164,343,023
Fund balances - ending	\$ 169,111,043	\$ 165,858,487	\$ 164,343,023	\$ 192,862,172

Assessed Valuation

Washington County’s assessed valuation has grown steadily over the last decade. The assessed valuation has grown from \$11.3 billion in 2014 to \$37.9 billion in 2023 and is projected to be \$39.5 billion in 2024. The County’s assessed valuation grew by an average of 14.8% per year over the last decade. The estimated assessed valuation growth shown below for the next 4 years is based on an annual increase of 4%, which means the assessed valuation would reach \$44.4 billion in 2027.

**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 proposed FY 2024 tax rate will be 0.004771, which constitutes a 0.48% increase compared to the prior year's rate. The proposed rate includes an estimated State basic rate of 0.001429 which is set by the State of Utah.

Washington County School District Tax Rates

	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Proposed 2024-25</u>	<u>Change From Prior Year</u>
Maintenance and Operation				
Minimum School Program	0.001652	0.001406	0.001429	0.000023
Voted Leeway	0.001100	0.001072	0.001072	0.000000
Board Local Levy & Charter Levy	0.000331	0.000322	0.000322	0.000000
Capital Outlay	0.000159	0.001948	0.001948	0.000000
General Obligation Debt	<u>0.001856</u>	<u>0.000000</u>	<u>0.000000</u>	<u>0.000000</u>
TOTAL	<u><u>0.005098</u></u>	<u><u>0.004748</u></u>	<u><u>0.004771</u></u>	<u><u>0.000023</u></u>

Debt Service

In November 2018, voters approved the District issuing \$125 million of bonds. In the 2022-23 fiscal year the District completed the issuance of those bonds. It is the intent of the school district to avoid issuing general obligation bonds in the future.

The table below shows outstanding debt as of June 30, 2024.

Opening Debt	\$ 191,195,000
Debt Issued	\$ -
Refunded Bonds	\$ -
Debt Payment	<u>\$ (20,360,000)</u>
Ending Debt	<u><u>\$ 170,835,000</u></u>

Performance Data

Washington County School District uses student achievement as a benchmark for every decision. Each program is reviewed during the budgeting process to analyze if it is effectively meeting our goal as a district. As budgets are presented for the new fiscal year, the expenditures are again analyzed to verify the effect on student achievement.

Competency in reading, writing, mathematics, and science are key tools used to measure the quality of education provided in Washington School District schools. Annual assessments show the District's students perform well in comparison to other Utah school districts and national averages. The test scores are especially noteworthy since Washington County School District students and teachers cope with some of the largest class sizes in the nation, and among the lowest per-pupil expenditures.

ACADEMIC EFFICIENCY OF DOLLARS: 2022-23

District	October 1, 2022 Enrollment	2023 Graduation Rate	Student - Teacher Ratio	Expenditures Per Student	% Ethnic Minority	English Language Learners	Students with Disabilities	Economically Disadvantaged
Alpine	84,710	91.0%	24.0	\$9,608	23.5%	5.7%	11.3%	17.7%
Cache	19,794	96.5%	22.4	\$10,516	15.5%	3.5%	11.9%	26.4%
Canyons	32,733	88.9%	20.6	\$11,448	31.4%	10.6%	11.9%	27.3%
Davis	70,703	91.1%	22.7	\$10,276	20.1%	4.5%	13.5%	18.6%
Granite	58,312	79.5%	19.6	\$14,390	48.4%	23.6%	13.0%	49.8%
Iron	14,479	89.5%	24.8	\$9,007	16.3%	2.1%	9.2%	30.7%
Jordan	57,436	88.8%	21.1	\$9,730	29.9%	8.8%	13.0%	23.6%
Nebo	43,672	92.5%	22.7	\$9,278	18.6%	3.3%	11.9%	23.3%
Salt Lake	18,966	75.5%	17.3	\$14,119	59.6%	21.6%	13.4%	54.1%
Tooele	15,888	76.6%	30.5	\$8,820	26.7%	7.8%	14.5%	30.3%
Washington	36,753	92.5%	21.8	\$9,360	24.3%	6.1%	12.5%	29.8%
Weber	32,103	90.0%	20.8	\$9,877	21.3%	4.6%	13.7%	30.4%
All Utah Districts	593,950	88.3%	20.9	\$10,655	27.9%	8.7%	12.6%	30.1%

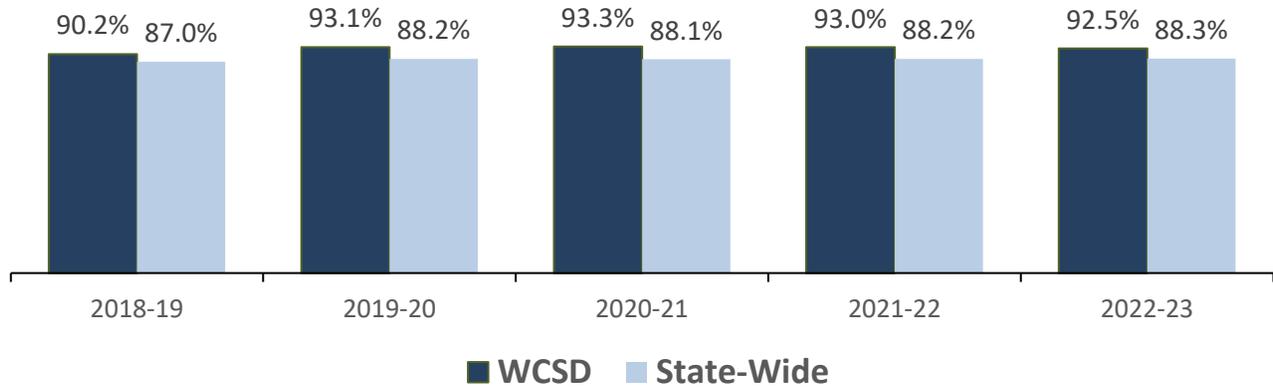
The chart above presents a comparison of Washington County School District and the other eleven largest districts in the state (by enrollment). The data is provided by the Utah State Board of Education at:

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

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

Students in low-income families and ethnic minority families are statistically more likely to face a variety of challenges, such as language barriers, physical health problems due to poor nutrition and lack of access to preventative healthcare, psychological health issues due 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.

Graduation Rates



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 2024-25 fiscal year to include the following adjustments:

Certified Employees:

- An additional \$2,539 will be added to the base of the certified salary schedule.
- The \$8,400 legislative salary adjustment is increasing to \$8,904
- The district will continue to fund a full step increase, plus additional education advancement increments for qualifying employees.

Classified Employees:

- A 5.25% cost of living adjustment will be added to salary schedules.
- The district will continue to fund a full step increase for qualifying employees.

Increases in the District’s salary costs are due to the implementation of these increases in the salary schedule, as well as additional positions needed to address student enrollment growth. The District’s medical insurance premium costs are also rising by 10%. 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 remain relatively constant year over year. The district has projected student enrollment to grow by 0.4% in 2024-25, and by 1.1% over the next four years. Minor annual staffing increases are expected in order to accommodate the additional students.

Over the four-year period from the 2020-21 school year through the 2023-24 school year, the District added 264.3 FTES, an increase of 8.5%. The areas which underwent the most growth during this time were teachers (in both elementary and secondary schools), school counselor, teacher aides and certified Special Education positions.

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

Staffing Increases: Fiscal Years 2020-21 Through 2024-25

	FTE	FTE	FTE	FTE	FTE	1 Year Increase (Decrease)
	2020-21	2021-22	2022-23	2023-24	2024-25	
Certified						
Elementary Teachers	682.5	691.0	714.9	741.9	721.2	(20.7)
Secondary Teachers	780.9	808.1	841.2	848.3	838.9	(9.4)
Counselors	79.2	84.6	88.1	92.9	93.8	0.9
Media	20.0	20.0	20.0	21.0	21.0	0.0
Pre-School	23.0	23.9	23.4	24.0	24.0	0.0
Other	146.7	168.0	182.7	180.4	203.7	23.4
Classified & Admin						
Principals & Asst. Principals	75.5	76.5	79.0	78.0	78.0	0.0
Teacher Aides	520.8	520.8	578.5	568.8	588.5	19.7
Media Assistants	43.0	44.0	44.7	46.1	44.7	(1.4)
Professional Staff / Secretaries	197.4	202.3	203.1	211.8	215.9	4.1
Custodial	179.2	187.1	187.0	190.6	191.1	0.5
Maintenance	41.4	43.0	40.0	39.0	40.0	1.0
Transportation	71.0	69.8	74.1	65.4	72.0	6.6
Food Services & Warehouse	128.4	134.4	135.5	134.8	137.7	3.0
Health Services	27.6	26.2	33.6	34.0	31.7	(2.3)
Technology Support	34.9	34.6	34.6	36.9	37.2	0.3
Program / Dept Coordinators	22.0	21.5	19.0	21.0	21.0	0.0
District Administrators	22.0	22.0	23.0	25.0	25.0	0.0
All FTEs District-Wide	3,095.5	3,177.9	3,322.4	3,359.8	3,385.4	25.7

FOUR YEAR INCREASE (FY21 - FY24) 264.3

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 2023-24, budget updates will be required for fiscal year 2024-25 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 2024-25. The U.S. Congress, in exchange for not taxing federal land, gave lands to Utah schools at statehood. The lands are held in a legal trust for our schools. Utah schools own 3.4 million acres of trust land, generating revenue through energy and mineral leases, rent, and royalties; real estate development and sales; and surface estate sales, leases and easements. The lands are managed by the School Trust Lands Administration and must, by law, be used to generate money for schools. The money is put in a permanent savings account, which is never spent, but invested. The interest earned from the permanent fund is allocated among each school in the State.

In order to receive the funds, each school must form a committee consisting of the principal, 2 teachers and 4 parents. The committee must assess the academic needs of the school and prepare a plan for how to use the funding to directly impact instruction. Washington County schools are expected to receive a total of \$5,434,318 in the 2024-25 fiscal year.

Beginning in the 2019-20 school year, schools have received funding under the Teacher and Student Success Act (TSSA) as outlined in Utah Senate Bill 149. Principals and community councils work together to prioritize needs and formulate budget plans, which are subject to final approval by the District’s Board of Education. The District received \$9,338,490 in the 2023-24 fiscal year, and is expected to receive \$10,144,334 in 2024-25. These funds are generally used towards additional teachers, teacher aides, counselors, technology, and professional development opportunities.

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

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

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

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

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

Food Services Fund – The Food Services program will be adding several employee positions to keep pace with student enrollment growth. The primary focus of Food Services in 2024-25 will be to continue providing high quality products and services and maintain the current level of student participation.

During the 2020-21 school year, the Federal government approved free lunch for all students as part of the Federal stimulus addressing the COVID-19 pandemic. The free lunch program continued through the 2021-22 school year. This program was ended prior to the 2022-23 school year, but the District Board approved meals to be provided free of charge to students who qualified for reduced pricing through 2024-25. This allowance will not be in effect going forward, but there will be no increase to lunch prices for 2024-25.

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

Acknowledgements

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

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

Respectfully,

A handwritten signature in black ink, appearing to read "Richard Holmes". The signature is fluid and cursive, with a long horizontal stroke at the end.

Richard Holmes

Superintendent of Schools

A handwritten signature in black ink, appearing to read "Brent L. Bills". The signature is very stylized and cursive, with many loops and flourishes.

Brent L. Bills, M.B.A.

Business Administrator

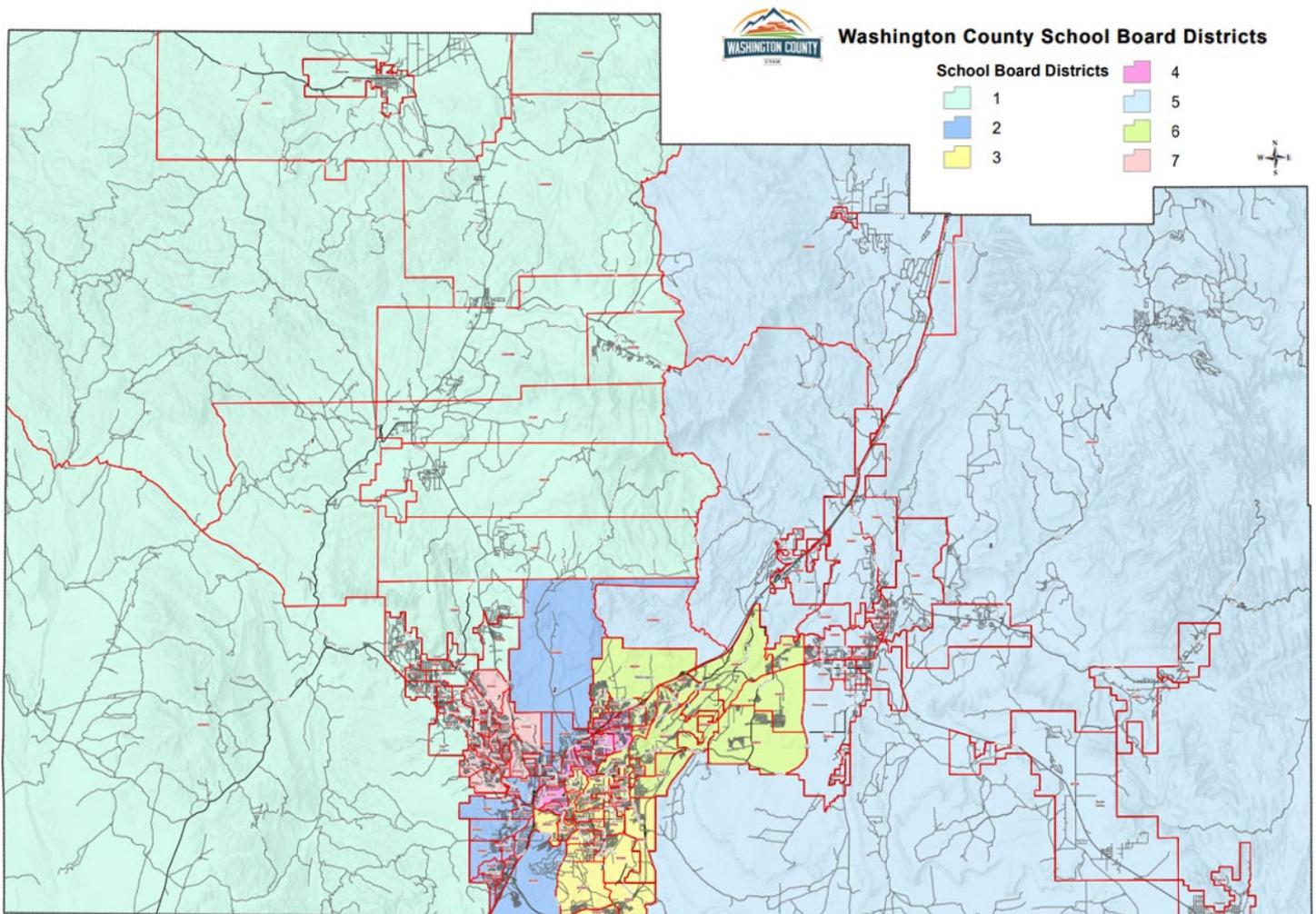
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ORGANIZATIONAL SECTION



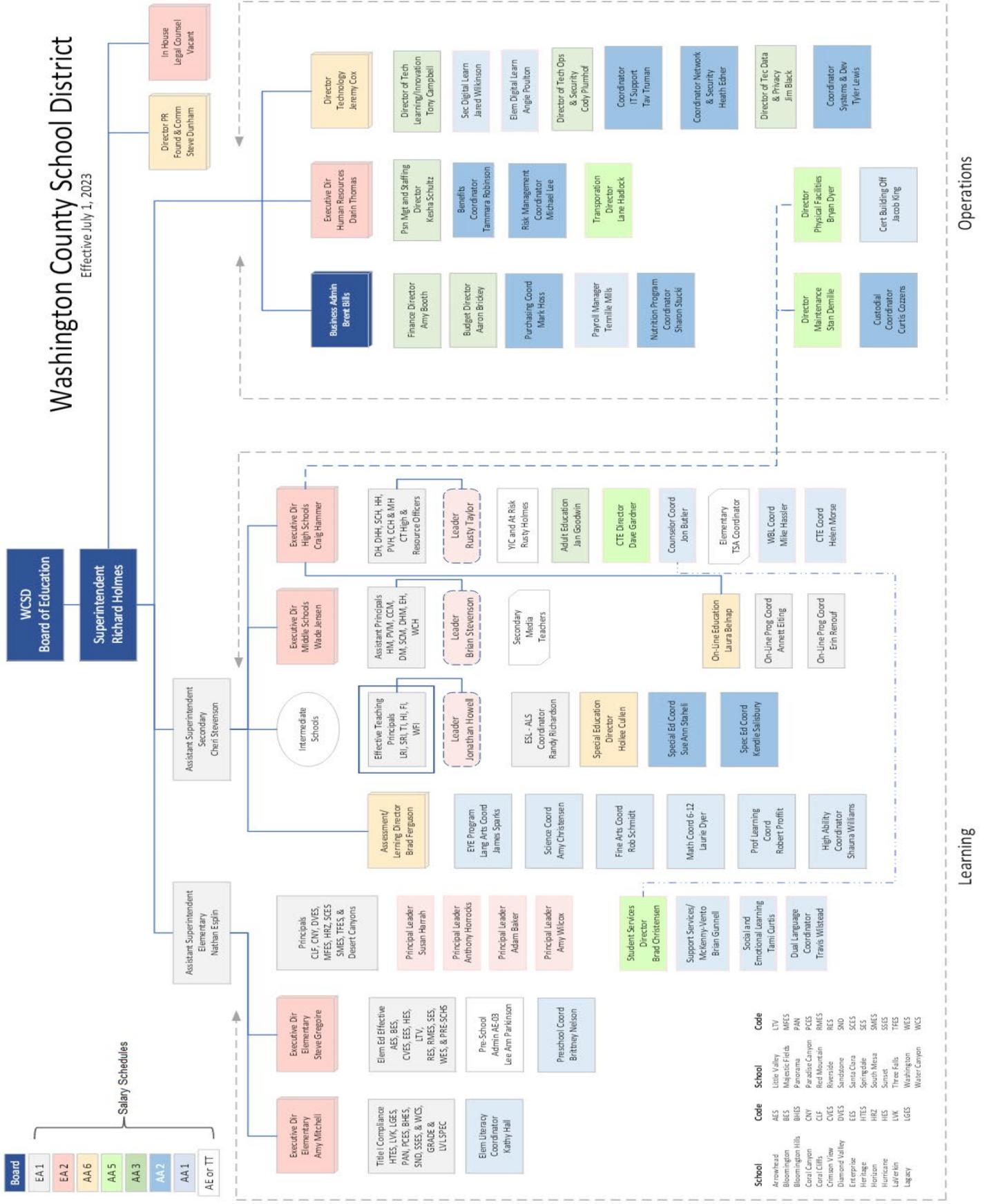
Washington County School Board

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



Source <https://www.washco.utah.gov/departments/clerk-auditor/election-info/precinct-maps/#school>

Washington County School District Organization Chart



Washington County Schools Contact Information

	Grades	Address	Principal/Administrator	Phone
Elementary Schools	Arrowhead	K - 5	545 Arrowhead Trail - Santa Clara, UT 84765	Kim Heki (435) 674-2027
	Bloomington	K - 5	425 Man of War Road - St. George, UT 84790	Susan Moore (435) 673-6266
	Bloomington Hills	K - 5	919 E Brigham Road - St. George, UT 84790	Kristie Wheeler (435) 674-6495
	Coral Canyon	K - 5	3435 Canyon Crest - Washington UT 84780	Julie Smith (435) 652-4787
	Crimson View	K - 5	2835 E 2000 S - St. George, UT 84790	Anthony Horrocks (435) 634-7000
	Desert Canyons	K - 5	3101 E. Rimrunner Drive - St. George, UT 84790	Rod Broadhead (435) 634-7040
	Diamond Valley	K - 5	1411 W Diamond Valley Drive - St. George, UT 84770	Travis Wilstead (435) 574-2009
	Enterprise	K - 6	216 S 100 E - Enterprise, UT 84725	Warrin Richins (435) 878-2236
	Heritage	K - 5	747 E Riverside Drive - St. George, UT 84790	Amy Wilcox (435) 628-4427
	Horizon	K - 5	1970 S Arabian Way - Washington, UT 84780	April Heath (435) 652-4781
	Hurricane	K - 5	948 W 325 N - Hurricane, UT 84737	Kristen Brown (435) 635-4668
	LaVerkin	K - 5	51 W Center - LaVerkin, UT 84745	Gabbi Young (435) 635-4619
	Legacy	K - 5	280 E 100 S - St. George, UT 84770	Angie Evans (435) 673-6191
	Little Valley	K - 5	2330 E Horseman Park Drive - St. George, UT 84790	Paul Orchard (435) 652-4771
	Majestic Fields	K - 5	674 E Majestic Drive - Washington, UT 84780	Melissa Lane (435) 674-7005
	Panorama	K - 5	301 N 2200 E - St. George, UT 84790	Matthew Lowe (435) 628-6881
	Paradise Canyon	K - 5	1795 W 1230 N - St. George, UT 84770	Susan Harrah (435) 673-8978
	Red Mountain	K - 5	263 E 200 S - Ivins, UT 84738	Jennifer Leavitt (435) 656-3802
	Riverside	K - 5	2500 S Harvest Lane - Washington, UT 84780	Steven Leavenworth (435) 652-4760
	Sandstone	K - 5	850 N 2450 E - St. George, UT 84790	Melissa Dietzel (435) 674-6460
Santa Clara	K - 5	2950 W Crestview Drive - Santa Clara, UT 84765	James Lowe (435) 628-2624	
Springdale	K - 5	898 Zion Park Blvd. - Springdale, UT 84767	Glen Andersen (435) 772-3279	
South Mesa	K - 5	2969 S 3300 E - St. George, UT 84790	Ginny Nobis (435) 634-7030	
Sunset	K - 5	495 N Westridge Drive - St. George, UT 84770	Heather Campbell (435) 673-5669	
Three Falls	K - 5	789 S 700 W - Hurricane, UT 84737	Jennifer Eggleston (435) 635-7229	
Washington	K - 5	300 N 300 E - Washington, UT 84780	Adam Baker (435) 673-3012	
Water Canyon	K - 6	250 E Newel Avenue #520 - Hildale, UT 84784	Brad Jolley (435) 874-1182	
Intermediate Schools	Fossil Ridge	6 - 7	383 S Mall Drive - St. George, UT 84790	Brandon Yost (435) 652-4706
	Hurricane	6 - 7	1325 S 700 W - Hurricane, UT 84737	Terri Howell (435) 635-8931
	Lava Ridge	6 - 7	2425 Rachel Drive - Santa Clara, UT 84765	Launale Williams (435) 652-4742
	Sunrise Ridge	6 - 7	3167 S 2350 E - St. George, UT 84770	Mandie Luce (435) 652-4772
	Tonaquint	6 - 7	1210 W Curly Hollow - St. George, UT 84770	Desirae Roden (435) 688-2238
	Washington Fields	6 - 7	322 W 3090 S - Washington, UT 84780	Brooks Bergeson (435) 634-7020
Middle Schools	Crimson Cliffs	8 - 9	4280 S Crimson Cliffs Way - Washington UT 84780	Steven Showalter (435) 634-7010
	Desert Hills	8 - 9	936 E Desert Hills Drive - St. George, UT 84790	Ronald Sharp (435) 628-0001
	Dixie	8 - 9	929 S 100 E - St. George, UT 84770	Paul Hurt (435) 628-0441
	Hurricane	8 - 9	395 N 200 W - Hurricane, UT 84737	Shaun Jaggi (435) 635-4663
	Pine View	8 - 9	2145 E 130 N - St. George, UT 84790	Brett Gifford (435) 634-0470
	Snow Canyon	8 - 9	1215 N Laval Flow Drive - St. George, UT 84770	Jerrod Dastrup (435) 628-3289
	High Schools	Career Tech High	9 - 12	1001 East White Dome Drive - St. George, UT 84790
Crimson Cliffs		10 - 12	4430 S Crimson Way - Washington UT 84780	Kim Monkres (435) 627-8770
Desert Hills		10 - 12	828 E Desert Hills Drive - St. George, UT 84790	Justin Keate (435) 674-0885
Dixie		10 - 12	350 E 700 S - St. George, UT 84770	Warren Brooks (435) 673-2384
Enterprise		7 - 12	565 S 200 E - Enterprise, UT 84725	Calvin Holt (435) 878-2248
Hurricane		10 - 12	345 W Tiger Blvd. Hurricane, UT 84737	Daniel McKeehan (435) 635-3719
Millcreek		10 - 12	2410 E Riverside Drive - St. George, UT 84790	Rusty Holmes (435) 628-8206
Pine View		10 - 12	2850 E 750 N - St. George, UT 84790	Mike Mees (435) 628-5255
Snow Canyon		10 - 12	1385 N Lava Flow Drive - St. George, UT 84770	Kyle Campbell (435) 634-1967
Water Canyon		7 - 12	880 N Carling Street #520 - Hildale, UT 84784	Jonathan Howell (435) 874-1407
Other Schools	Preschool		Multiple locations throughout Washington County	Lee Ann Parkinson & Brittney Nelson (435) 673-1557
	Southwest Adult High		75 West Tabernacle - St. George, UT 84770	Jan Goodwin (435) 652-4709
	Utah Online	K - 12		Laura Belnap & Cherie Best (435) 986-5181 (435) 986-5199

The District Entity

The District is Legally Autonomous

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

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

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

District Governance and Fiscal Independence

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

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

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

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

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

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

District Size and Scope

Washington County School District consists of fifty-one schools:

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

The district operates several alternative programs: adult education, an alternative high school, parent cooperative programs, programs for motivated students, online courses, programs for students with disabilities and other special services. As of October 1st, 2022, the district's enrollment was 36,932 students enrolled in its regular day school programs.

District Community

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

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

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

According to the U.S. Census Bureau, Washington County's estimated population as of July 1, 2023 was 202,452, which is an increase of 2.4% over the prior year.

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

Lifestyle, tourism, cost of living and doing business, infrastructure, work force and climate put all the elements in place for a resilient economic future for existing and new business in the St. George area. Washington County features a very diverse and robust economy which has experienced continual growth since the mid 1960's. As of March, 2024 the unemployment rate for the County had was 2.7 percent, compared to a nation-wide rate of 3.7 percent.

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

St. George City placed fourth in the Milken Institute's 2024 ranking of Best-Performing Small Cities, marking the eight year in a row that St. George had placed in the top ten. The Milken Institute cited St. George's strong labor market, high-tech GDP growth and economic resilience as reasons for the high ranking.

	2024 Rank	2023 Rank	Change
Idaho Falls, ID	1	1	0
Coeur d'Alene, ID	2	7	+5
Gainesville, GA	3	10	+7
St. George, UT	4	3	-1
Twin Falls, ID	5	15	+10
Bend-Redmond, OR	6	5	-1
Pocatello, ID	7	46	+39

<https://milkeninstitute.org/sites/default/files/2024-02/BestPerformingCities2024.pdf>

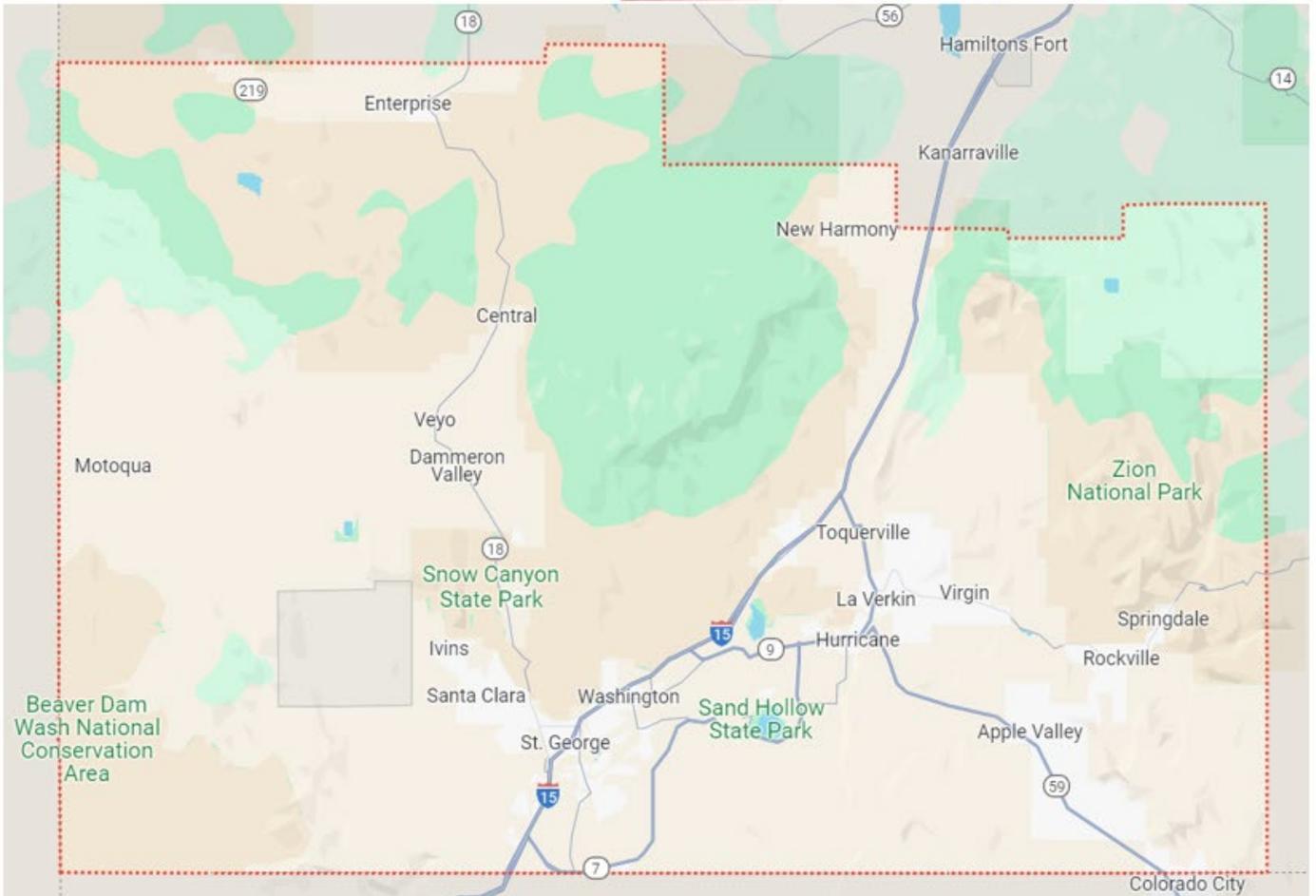
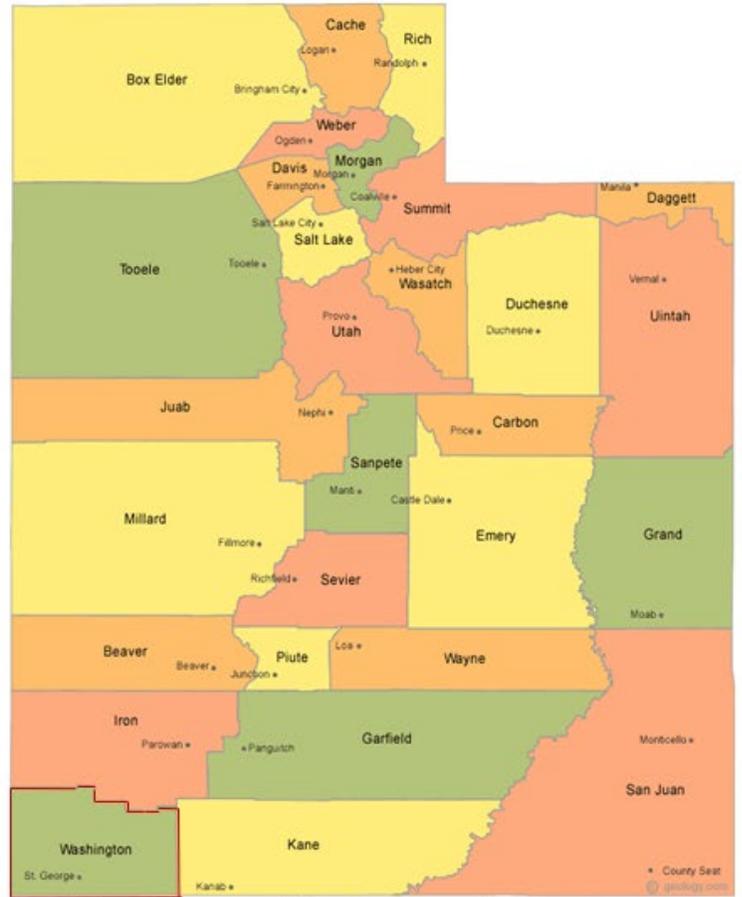
Washington County is situated in the southwestern corner of Utah, near the borders of Arizona and Nevada.

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 and Colorado City).



Performance Measures and Objectives

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

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

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

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

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

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

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

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

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

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

District Fund Structure

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

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

System of Classifying Revenue and Expenditures

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

Some examples of major revenue sources in each division are:

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

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

The Budget Basis of Measuring Available Revenue and Expenditure

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

Governmental Fund Revenue

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

Governmental Fund Expenditures

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

Significant Laws Affecting the Budget

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

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

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

Amended by Chapter 293, 2019 General Session

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

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

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

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

Amended by Chapter 293, 2019 General Session

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

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

Amended by Chapter 293, 2019 General Session

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

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

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

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

Amended by Chapter 214, 2021 General Session

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

(1) As used in this section:

(a) "Budget officer" means:

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

(b) "LEA governing board" means:

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

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

Amended by Chapter 293, 2019 General Session

53G-7-308. Emergency expenditures.

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

Renumbered and Amended by Chapter 3, 2018 General Session

53G-7-309. Monthly budget reports.

(1) As used in this section:

(a) "Budget officer" means:

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

(b) "LEA governing board" means:

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

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

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

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

Amended by Chapter 293, 2019 General Session

Budget Development and Administrative Policies

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

Operating Budget Policies

- The district will cover current expenditures with current revenues. The district will avoid budgetary procedures that cover current expenditures at the expense of meeting future years' expenditures, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- The budget will provide for adequate maintenance of capital, plant, and equipment, and for orderly replacement of equipment.
- The district will maintain an interactive online budgetary control system to assist in following the budget plan.
- The district will prepare monthly reports comparing actual revenues and expenditures to budgeted amounts.
- Where possible, the district will integrate performance measurement and productivity indicators with the budget.
- The district will continue its policy of budgeting for indirect costs in every program to ensure that full costs are reflected in every program and fund budget.

Capital Improvement Budget Policies

- The district will develop and administer a multi-year plan for capital improvements and update it annually.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.
- The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

Debt Management Policies

- The district will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- When the district finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The district will try to keep the average maturity of general obligation bonds at or below ten years.
- Total general-obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the district.
- The district will not use long-term debt for current operations.
- The district will meet all debt service obligations when due.
- The district will retire tax and revenue anticipation debt annually.
- The district will maintain communication with bond rating agencies about its financial condition. The district will follow a policy of full disclosure in every financial report and official statement.
- The district will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the district's financial strength.

Revenue Estimation Policies

- The district business administrator will estimate annual revenues by an objective, analytical process. The district will not include revenue in the budget that cannot be verified with documentation of its source and amount.

Accounting, Auditing, and Financial Reporting Policies

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board.
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue their opinion on the district's financial statement.

Inventories

Inventories are accounted for under the consumption method, wherein inventories are recorded as assets when acquired, and expenditures are recorded when the inventories are transferred to the schools for consumption.

General Fixed Assets

All general fixed assets are carried at cost. Additions and improvements are capitalized and depreciation over their estimated useful lives. Depreciation is computed on the straight-line method over the following estimated useful lives:

Site improvements.....	30 years
School buildings and improvements.....	30 years
Furniture, fixtures and equipment.....	5 years
Transportation equipment.....	5 years

Budget Process

The budget process is a continual cycle, with the next year's budget process overlapping the current year. Following is a summary of some of the critical components of the process:

Enrollment

The District receives funding from the State of Utah based upon the average daily membership of enrolled students. Enrollment counts are taken frequently throughout the year and are used as a basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Office of Education. The 2024-25 fiscal year will be funded from the State based upon the ADM for 2023-24. 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 (\$4,494 for the 2024-25 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 .001429 (2024 estimated 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 proposed 2024 tax rate is 0.004771.

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 \$4,494 for fiscal year 2024-25 per Weighted Pupil Unit (WPU), which represents a 5% increase over the prior year. The Basic Program is funded by the State of Utah with State income tax. Besides the Basic Program revenue, the State also funds with the income tax and other taxes, other special line items such as retirement and Social Security, transportation, special purpose programs, and leeways under Utah Code 53F.

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

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

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

Expenditures

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

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

The retirement contribution rate for FY 2024 will decrease from 23.7 percent to 23.2% percent of salary for those enrolled in the non-contributory system, and from 20.02 percent to 19.52 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 10% 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 used towards:

- South Mesa Elementary School
- Desert Canyons Elementary School
- Water Canyon High School Vocational Building and Sports Field
- Additional classrooms for Enterprise Elementary
- New Career Technical Education (CTE) high school
- Enterprise High remodel & addition
- Safety measures for all schools in the District
- Other projects to 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 the Capital Fund, operating costs for the buildings can have an impact on the Maintenance and Operation Fund. Each school has fixed or overhead costs that are incurred to keep the building operating such as salaries for principals and assistants, secretaries, custodians, and a media center coordinator. Additional costs are incurred for maintenance and utility costs for the building.



DHHS Marching Band



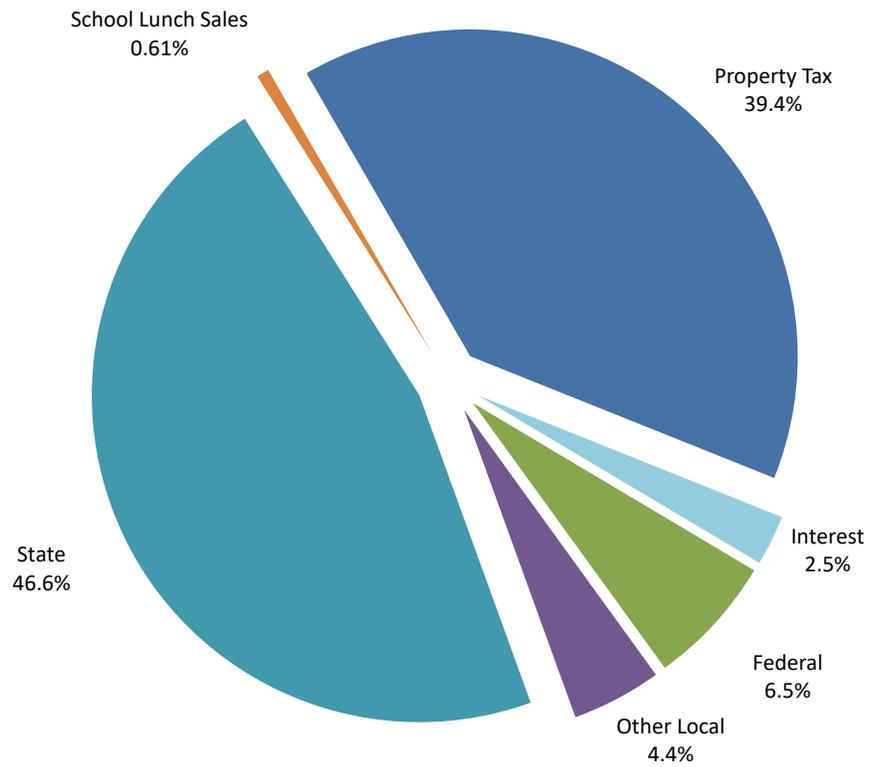
Sunrise Ridge Intermediate School Advanced Choir Performing at the Dickens Festival, November 2023

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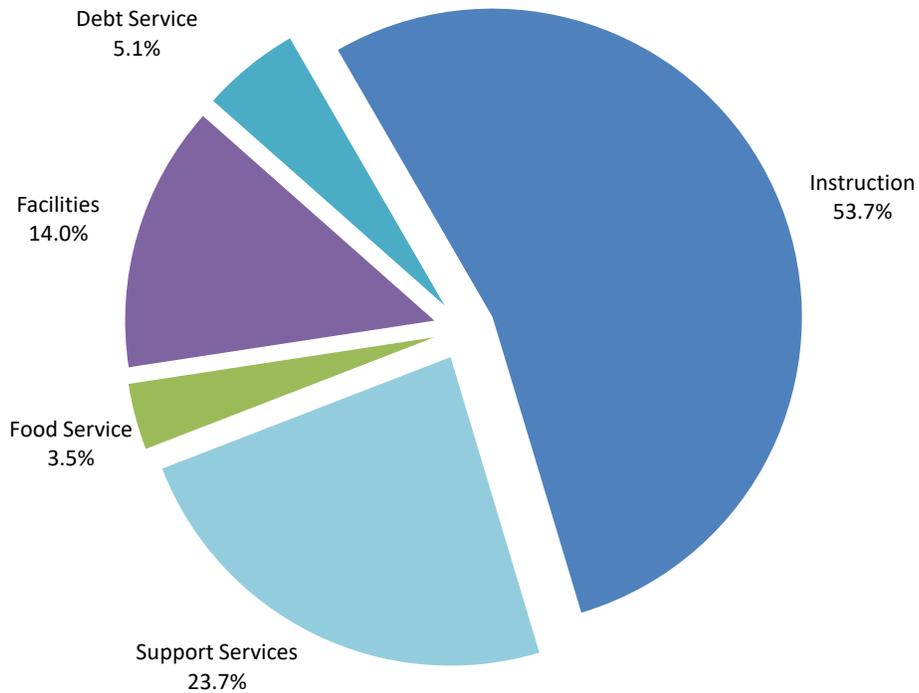
FINANCIAL SECTION



Where the Money Comes From Revenues Fiscal Year 2024-25



Where the Money Goes Expenditures Fiscal Year 2024-25



WASHINGTON COUNTY SCHOOL DISTRICT

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

Fiscal Year 2024-25, with Comparative Totals for Prior Years

	Maintenance and Operation	Debt Services	Capital Projects	Food Services
Revenues:				
Property Taxes	\$ 113,692,080	\$ -	\$ 79,409,169	\$ -
Interest From Investments	8,800,000	-	3,100,000	-
Food Services Sales	-	-	-	2,999,864
Other Local Revenue	9,733,977	-	1,200,000	-
State Revenue	224,352,771	-	1,634,851	2,245,321
Federal Revenue	22,668,523	-	-	9,086,260
Total Revenues	379,247,351	-	85,344,020	14,331,445
Expenditures:				
Instructional	259,498,916	-	-	-
Supporting Services:				
Counseling & Health	23,008,658	-	-	-
Media & Supervision	15,455,226	-	-	-
District Administration	909,541	-	-	-
School Administration	27,461,327	-	-	-
Business	7,367,802	-	-	-
Operation and Maintenance of Facilities	30,742,610	-	-	-
Student Transportation	12,790,826	-	-	-
Personnel	1,926,182	-	-	-
Food Services	-	-	-	17,511,879
Capital Projects	86,263	-	70,255,050	-
Debt Services	-	-	25,806,395	-
Total Expenditures	379,247,351	-	96,061,445	17,511,879
Excess of Revenues over Expenditures	-	-	(10,717,425)	(3,180,434)
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	1,600,000	-
Sale of Fixed Assets	-	-	-	-
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	-	-	1,600,000	-
Excess of Revenues & Other Sources Over Expenditures	-	-	(9,117,425)	(3,180,434)
Fund balances - beginning	121,221,895	-	54,347,301	5,839,706
Fund balances - ending	\$ 121,221,895	\$ -	\$ 45,229,876	\$ 2,659,272

Student Activity	<i>Totals (Memorandum Only)</i>				
	Proposed Budget 2024-25	Final Budget 2023-24	Actual 2022-23	Actual 2021-22	Actual 2020-21
\$ -	\$ 193,101,249	\$ 185,755,515	\$ 188,554,584	\$ 156,968,638	\$ 138,307,689
274,190	12,174,190	12,166,333	8,737,774	704,775	922,838
-	2,999,864	2,999,864	2,985,689	(6,554)	730,614
10,819,800	21,753,777	21,671,973	21,062,687	15,649,703	10,208,478
-	228,232,943	218,296,824	185,217,965	175,588,711	173,864,688
-	31,754,783	28,745,632	56,555,101	56,989,885	34,200,400
11,093,990	490,016,806	469,636,141	463,113,800	405,895,158	358,234,707
11,093,990	270,592,906	257,924,694	234,790,628	206,392,586	192,567,252
-	23,008,658	21,867,358	20,095,791	17,061,584	15,630,311
-	15,455,226	14,611,772	13,217,717	12,231,358	11,462,610
-	909,541	799,039	825,446	726,879	718,849
-	27,461,327	25,565,038	23,363,217	20,938,703	19,882,287
-	7,367,802	6,930,816	5,834,302	5,116,110	5,807,696
-	30,742,610	29,617,732	25,110,963	23,139,429	22,568,402
-	12,790,826	11,984,339	10,805,200	6,851,991	6,836,026
-	1,926,182	1,736,246	1,612,226	1,476,086	1,372,023
-	17,511,879	17,650,581	14,138,585	13,957,098	12,166,285
-	70,341,313	36,628,722	35,391,201	37,292,374	46,357,100
-	25,806,395	27,843,591	58,959,089	58,768,297	50,610,359
11,093,990	503,914,665	453,159,928	444,144,365	403,952,495	385,979,200
-	(13,897,859)	16,476,213	18,969,435	1,942,663	(27,744,493)
-	1,600,000	-	-	486,976	-
-	-	1,817,005	1,559,372	3,394,967	2,886,382
-	-	-	-	8,090,000	5,545,000
-	-	-	-	(8,081,750)	(8,018,263)
-	-	-	-	25,037,861	6,341,563
-	-	-	5,166,000	-	49,995,000
-	1,600,000	1,817,005	6,725,372	28,928,054	56,749,682
-	(12,297,859)	18,293,218	25,694,807	30,870,717	29,005,189
-	181,408,902	163,115,684	137,420,877	106,550,160	77,544,971
\$ -	\$ 169,111,043	\$ 181,408,902	\$ 163,115,684	\$ 137,420,877	\$ 106,550,160

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Adopted Budget 2024-25	Four Year Average Percentage Growth
Revenues:						
Property Taxes	\$ 138,307,689	\$ 156,968,638	\$ 188,554,584	\$ 185,755,515	\$ 193,101,249	9.90%
Interest From Investments	951,645	704,775	8,737,774	12,166,333	12,174,190	294.82%
Food Services Sales	730,614	(6,554)	2,985,689	2,999,864	2,999,864	77.65%
Other Local Revenue	10,179,671	15,649,703	21,062,687	21,671,973	21,753,777	28.42%
State Revenue	173,864,688	175,588,711	185,217,965	218,296,824	228,232,943	7.82%
Federal Revenue	34,200,400	56,989,885	56,555,101	28,745,632	31,754,783	-1.79%
Total Revenues	<u>358,234,707</u>	<u>405,895,158</u>	<u>463,113,800</u>	<u>469,636,141</u>	<u>490,016,806</u>	<u>9.20%</u>
Expenditures:						
Maintenance & Operation						
Salaries	155,317,316	165,436,814	186,373,109	205,789,069	218,743,595	10.21%
Employee Benefits	79,213,216	83,043,412	91,038,729	100,399,455	106,902,426	8.74%
Purchased Services	7,179,866	8,334,040	9,290,016	9,332,240	9,724,709	8.86%
Supplies & Materials	27,008,883	28,130,483	33,018,450	37,869,955	36,355,719	8.65%
Equipment	2,149,226	760,656	7,699,768	7,091,272	7,407,097	61.16%
Other	72,576	50,481	86,854	108,386	113,805	14.20%
Debt Services	50,610,359	58,768,297	58,959,089	27,724,542	25,806,395	-12.25%
Capital Projects	46,357,100	37,275,892	34,102,517	36,628,722	70,255,050	12.89%
Food Services	12,011,037	13,927,464	14,138,585	17,650,581	17,511,879	11.45%
Student Activity	6,059,621	8,224,956	9,437,248	10,565,706	11,093,990	20.77%
Total Expenditures	<u>385,979,200</u>	<u>403,952,495</u>	<u>444,144,365</u>	<u>453,159,928</u>	<u>503,914,665</u>	<u>7.64%</u>
Excess of Revenues over Expenditures	<u>(27,744,493)</u>	<u>1,942,663</u>	<u>18,969,435</u>	<u>16,476,213</u>	<u>(13,897,859)</u>	
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	
Sale of Fixed Assets	2,886,382	486,976	1,559,372	1,817,005	1,600,000	-11.14%
Refunding Bonds Issued	5,545,000	8,090,000	-	-	-	-25.00%
Payment to Refunded Bond Escrow	(8,018,263)	(8,081,750)	-	-	-	-25.00%
Bond Premium	6,341,563	3,432,828	-	-	-	-25.00%
Bond Proceeds	49,995,000	25,000,000	5,166,000	-	-	-25.00%
Total Other Financing Sources	<u>56,749,682</u>	<u>28,928,054</u>	<u>6,725,372</u>	<u>1,817,005</u>	<u>1,600,000</u>	<u>-24.30%</u>
Excess of Revenues & Other Sources Over Expenditures	<u>29,005,189</u>	<u>30,870,717</u>	<u>25,694,807</u>	<u>18,293,218</u>	<u>(12,297,859)</u>	
Fund balances - beginning	<u>77,544,971</u>	<u>106,550,160</u>	<u>137,420,877</u>	<u>163,115,684</u>	<u>181,408,902</u>	
Fund balances - ending	<u>\$ 106,550,160</u>	<u>\$ 137,420,877</u>	<u>\$ 163,115,684</u>	<u>\$ 181,408,902</u>	<u>\$ 169,111,043</u>	<u>14.68%</u>

WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Property Taxes	\$ 193,101,249	\$ 200,690,928	\$ 208,581,505	\$ 216,784,965
Interest From Investments	12,174,190	11,439,900	11,320,375	11,746,213
Food Services Sales	2,999,864	3,299,850	3,530,840	3,883,924
Other Local Revenue	21,753,777	22,732,136	23,755,032	24,824,526
State Revenue	228,232,943	236,547,019	245,992,476	255,816,932
Federal Revenue	31,754,783	33,115,837	34,535,876	36,017,488
Total Revenues	<u>490,016,806</u>	<u>507,825,671</u>	<u>527,716,104</u>	<u>549,074,047</u>
Expenditures:				
Maintenance & Operation				
Salaries	218,743,595	227,471,225	236,570,075	246,032,877
Employee Benefits	106,902,426	111,176,835	115,623,907	120,248,864
Purchased Services	9,724,709	10,113,696	10,518,244	10,938,975
Supplies & Materials	36,355,719	37,696,302	39,204,152	40,772,319
Equipment	7,407,097	7,703,381	8,011,517	8,331,978
Other	113,805	118,357	123,092	128,015
Debt Services	25,806,395	24,099,495	24,119,245	24,049,595
Capital Projects	70,255,050	64,883,023	66,453,424	40,618,595
Food Services	17,511,879	16,667,213	16,926,776	17,190,981
Student Activity	11,093,990	11,648,700	12,231,137	12,842,699
Total Expenditures	<u>503,914,665</u>	<u>511,578,226</u>	<u>529,781,568</u>	<u>521,154,898</u>
Excess of Revenues over Expenditures	<u>(13,897,859)</u>	<u>(3,752,556)</u>	<u>(2,065,464)</u>	<u>27,919,150</u>
Other Financing Sources (Uses):				
Operating Transfer In (Out)	-	-	-	-
Sale of Fixed Assets	1,600,000	500,000	550,000	600,000
Refunding Bonds Issued	-	-	-	-
Payment to Refunded Bond Escrow	-	-	-	-
Bond Premium	-	-	-	-
Bond Proceeds	-	-	-	-
Total Other Financing Sources	<u>1,600,000</u>	<u>500,000</u>	<u>550,000</u>	<u>600,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(12,297,859)</u>	<u>(3,252,556)</u>	<u>(1,515,464)</u>	<u>28,519,150</u>
Fund balances - beginning	<u>181,408,902</u>	<u>169,111,043</u>	<u>165,858,487</u>	<u>164,343,023</u>
Fund balances - ending	<u>\$ 169,111,043</u>	<u>\$ 165,858,487</u>	<u>\$ 164,343,023</u>	<u>\$ 192,862,172</u>

ALL GOVERNMENTAL FUNDS**5-Year Summary & 3-Year Forecast by Object: FY 2020-21 to FY 2027-28**

	Actual 2020-21	Actual 2021-22	Actual 2022-23
Revenues:			
Property Taxes	\$ 138,307,689	\$ 156,968,638	\$ 188,554,584
Interest From Investments	951,645	704,775	8,737,774
Food Services Sales	730,614	(6,554)	2,985,689
Other Local Revenue	10,179,671	15,649,703	21,062,687
State Revenue	173,864,688	175,588,711	185,217,965
Federal Revenue	34,200,400	56,989,885	56,555,101
Total Revenues	<u>358,234,707</u>	<u>405,895,158</u>	<u>463,113,800</u>
Expenditures:			
(100) Salaries	159,410,422	169,863,000	191,299,613
(200) Employee Benefits	81,164,858	85,178,606	93,316,712
(300) Professional & Technical Services	8,534,655	7,978,677	9,223,897
(400) Purchased Property Services	2,712,600	1,986,705	1,968,036
(500) Other Purchased Services	2,787,073	3,983,598	4,327,730
(600) Supplies and Materials	37,878,697	38,049,261	39,820,921
(700) Property and Equipment	40,276,217	34,176,810	38,493,823
(800) Debt Service and Miscellaneous	53,214,678	62,735,838	65,693,633
Total Expenditures	<u>385,979,200</u>	<u>403,952,495</u>	<u>444,144,365</u>
Excess of Revenues over Expenditures	<u>(27,744,493)</u>	<u>1,942,663</u>	<u>18,969,435</u>
Other Financing Sources (Uses):	56,749,682	28,928,054	6,725,372
Excess of Revenues & Other Sources Over Expenditures	<u>29,005,189</u>	<u>30,870,717</u>	<u>25,694,807</u>
Fund balances - beginning	<u>77,544,971</u>	<u>106,550,160</u>	<u>137,420,877</u>
Fund balances - ending	<u>\$ 106,550,160</u>	<u>\$ 137,420,877</u>	<u>\$ 163,115,684</u>

Final Budget 2023-24	Adopted Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
\$ 185,755,515	\$ 193,101,249	\$ 200,690,928	\$ 208,581,505	\$ 216,784,965
12,166,333	12,174,190	11,439,900	11,320,375	11,746,213
2,999,864	2,999,864	3,299,850	3,530,840	3,883,924
21,671,973	21,753,777	22,732,136	23,755,032	24,824,526
218,296,824	228,232,943	236,547,019	245,992,476	255,816,932
28,745,632	31,754,783	33,115,837	34,535,876	36,017,488
<u>469,636,141</u>	<u>490,016,806</u>	<u>507,825,671</u>	<u>527,716,104</u>	<u>549,074,047</u>
211,456,160	224,731,057	233,503,191	242,699,742	252,263,090
102,886,330	109,585,872	113,873,211	118,358,107	123,021,810
12,724,979	13,724,251	11,359,961	12,029,455	12,727,301
2,215,851	2,263,387	2,224,958	2,230,094	2,235,479
4,250,595	4,388,890	4,436,797	4,534,161	4,636,382
50,806,656	50,242,397	50,473,689	52,538,086	55,377,800
37,744,746	70,013,255	68,286,625	69,844,541	43,303,417
31,074,611	28,965,557	27,419,795	27,547,382	27,589,619
<u>453,159,928</u>	<u>503,914,665</u>	<u>511,578,226</u>	<u>529,781,568</u>	<u>521,154,898</u>
<u>16,476,213</u>	<u>(13,897,859)</u>	<u>(3,752,556)</u>	<u>(2,065,464)</u>	<u>27,919,150</u>
1,817,005	1,600,000	500,000	550,000	600,000
<u>18,293,218</u>	<u>(12,297,859)</u>	<u>(3,252,556)</u>	<u>(1,515,464)</u>	<u>28,519,150</u>
<u>163,115,684</u>	<u>181,408,902</u>	<u>169,111,043</u>	<u>165,858,487</u>	<u>164,343,023</u>
<u>\$ 181,408,902</u>	<u>\$ 169,111,043</u>	<u>\$ 165,858,487</u>	<u>\$ 164,343,023</u>	<u>\$ 192,862,172</u>

ALL GOVERNMENTAL FUNDS**5-Year Summary & 3-Year Forecast by Function: FY 2020-21 to FY 2027-28**

	Actual 2020-21	Actual 2021-22	Actual 2022-23
Revenues:			
Property Taxes	\$ 138,307,689	\$ 156,968,638	\$ 188,554,584
Interest From Investments	951,645	704,775	8,737,774
Food Services Sales	730,614	(6,554)	2,985,689
Other Local Revenue	10,179,671	15,649,703	21,062,687
State Revenue	173,864,688	175,588,711	185,217,965
Federal Revenue	34,200,400	56,989,885	56,555,101
Total Revenues	<u>358,234,707</u>	<u>405,895,158</u>	<u>463,113,800</u>
Expenditures:			
(1000) Instruction	192,567,252	206,392,586	234,790,628
(2100) Student Support	15,630,311	17,061,584	20,095,791
(2200) Instructional Staff Assistance	11,462,610	12,231,358	13,217,717
(2300) District Administration	718,849	726,879	825,446
(2400) School Administration	19,882,287	20,938,703	23,363,217
(2500) Central Support Services	7,179,719	6,592,196	7,446,528
(2600) Operation and Maintenance of Plant	22,568,402	23,139,429	25,110,963
(2700) Student Transportation	6,836,026	6,851,991	10,805,200
(3100) Food Services	12,166,285	13,957,098	14,138,585
(4000) Facilities Acquisition and Construction	46,357,100	37,292,374	35,391,201
(5000) Debt Service	50,610,359	58,768,297	58,959,089
Total Expenditures	<u>385,979,200</u>	<u>403,952,495</u>	<u>444,144,365</u>
Excess of Revenues over Expenditures	<u>(27,744,493)</u>	<u>1,942,663</u>	<u>18,969,435</u>
Other Financing Sources (Uses):	56,749,682	28,928,054	6,725,372
Excess of Revenues & Other Sources Over Expenditures	<u>29,005,189</u>	<u>30,870,717</u>	<u>25,694,807</u>
Fund balances - beginning	<u>77,544,971</u>	<u>106,550,160</u>	<u>137,420,877</u>
Fund balances - ending	<u>\$ 106,550,160</u>	<u>\$ 137,420,877</u>	<u>\$ 163,115,684</u>

Final Budget 2023-24	Adopted Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
\$ 185,755,515	\$ 193,101,249	\$ 200,690,928	\$ 208,581,505	\$ 216,784,965
12,166,333	12,174,190	11,439,900	11,320,375	11,746,213
2,999,864	2,999,864	3,299,850	3,530,840	3,883,924
21,671,973	21,753,777	22,732,136	23,755,032	24,824,526
218,296,824	228,232,943	236,547,019	245,992,476	255,816,932
28,745,632	31,754,783	33,115,837	34,535,876	36,017,488
469,636,141	490,016,806	507,825,671	527,716,104	549,074,047
257,924,694	270,592,906	281,413,929	292,786,972	304,620,768
21,867,358	23,008,658	23,929,004	24,886,166	25,881,612
14,611,772	15,455,226	16,073,435	16,716,373	17,385,028
799,039	909,541	945,923	983,759	1,023,110
25,565,038	27,461,327	28,535,975	29,677,414	30,864,511
8,667,062	9,293,984	9,665,744	10,052,374	10,454,467
29,617,732	30,742,610	31,972,313	33,251,206	34,581,256
11,984,339	12,790,826	13,302,460	13,834,558	14,387,941
17,650,581	17,511,879	16,667,213	16,926,776	17,190,981
36,747,771	70,341,313	64,972,736	66,546,726	40,715,629
27,724,542	25,806,395	24,099,495	24,119,245	24,049,595
453,159,928	503,914,665	511,578,226	529,781,568	521,154,898
16,476,213	(13,897,859)	(3,752,556)	(2,065,464)	27,919,150
1,817,005	1,600,000	500,000	550,000	600,000
18,293,218	(12,297,859)	(3,252,556)	(1,515,464)	28,519,150
163,115,684	181,408,902	169,111,043	165,858,487	164,343,023
\$ 181,408,902	\$ 169,111,043	\$ 165,858,487	\$ 164,343,023	\$ 192,862,172



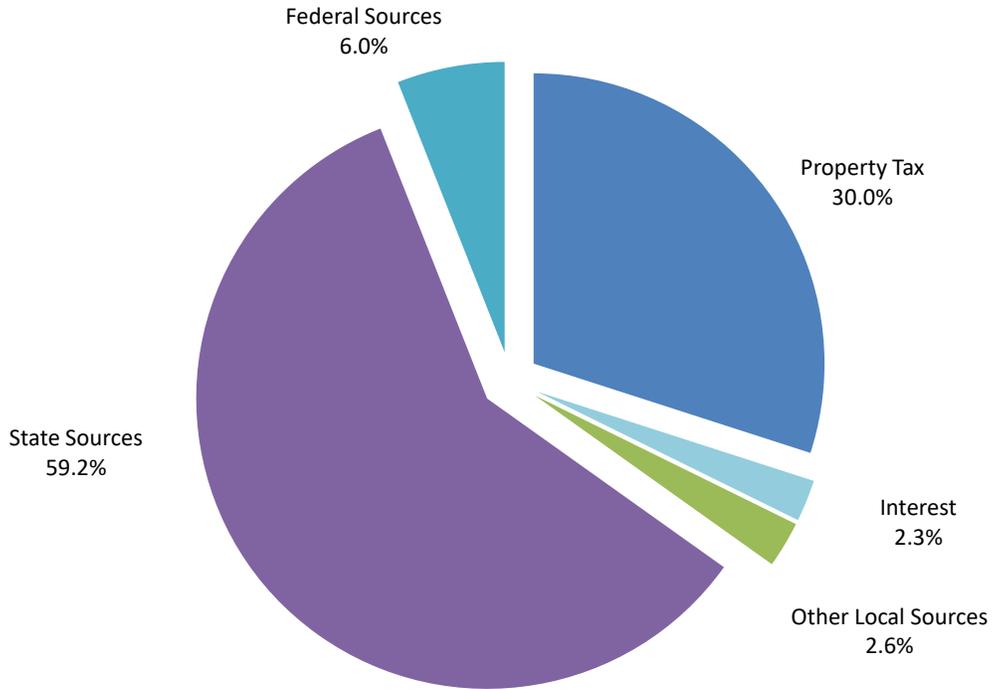
Sunrise Ridge Intermediate students visit Western Sky Aviation Warbird Museum at St. George Airport.

Maintenance & Operation Fund

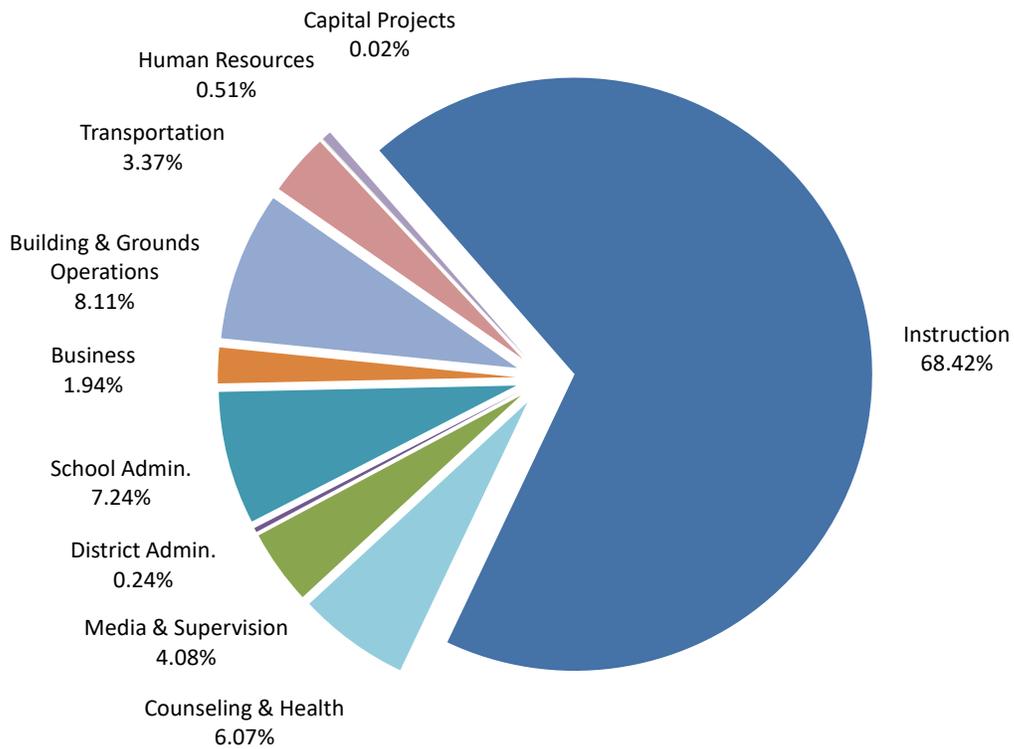
(The General Fund)

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

**Maintenance and Operation Fund Revenues
Adopted Budget 2024-25**



**Maintenance and Operation Fund Expenditures
Adopted Budget 2024-25**



WASHINGTON COUNTY SCHOOL DISTRICT

MAINTENANCE AND OPERATION FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Property Tax	\$ 81,317,872	\$ 91,358,595	\$ 113,461,529	\$ 108,642,953	\$ 109,241,967	\$ 113,692,080
Interest	621,838	497,856	6,880,347	2,100,000	8,807,622	8,800,000
Other Local Sources	6,609,002	8,278,670	11,180,569	10,201,242	9,700,821	9,733,977
State Sources	170,246,185	171,733,648	181,568,439	213,397,407	213,158,076	224,352,771
Federal Sources	24,462,217	40,352,048	48,025,296	19,216,441	19,601,891	22,668,523
Total Revenues	<u>283,257,114</u>	<u>312,220,817</u>	<u>361,116,180</u>	<u>353,558,043</u>	<u>360,510,377</u>	<u>379,247,351</u>
Expenditures:						
Instructional staff	186,507,631	198,167,630	225,353,380	242,503,088	247,358,988	259,498,916
Supporting Services:						
Counseling & Health	15,630,311	17,061,584	20,095,791	22,057,906	21,867,358	23,008,658
Media & Supervision	11,462,610	12,231,358	13,217,717	15,127,616	14,611,772	15,455,226
District Administration	718,849	726,879	825,446	1,132,210	799,039	909,541
School Administration	19,882,287	20,938,703	23,363,217	25,621,261	25,565,038	27,461,327
Business	5,807,696	5,116,110	5,834,302	6,662,299	6,930,816	7,367,802
Operation & Maintenance of Facilities	22,568,402	23,139,429	25,110,963	28,881,481	29,617,732	30,742,610
Student Transportation	6,836,026	6,851,991	10,805,200	9,851,998	11,984,339	12,790,826
Personnel	1,372,023	1,476,086	1,612,226	1,720,184	1,736,246	1,926,182
Food Services	155,248	29,634	-	-	-	-
Capital Projects	-	16,482	1,288,684	-	119,049	86,263
Total Expenditures	<u>270,941,083</u>	<u>285,755,886</u>	<u>327,506,926</u>	<u>353,558,043</u>	<u>360,590,377</u>	<u>379,247,351</u>
Excess of Revenues over Expenditures	<u>12,316,031</u>	<u>26,464,931</u>	<u>33,609,254</u>	<u>-</u>	<u>(80,000)</u>	<u>-</u>
Operating Transfer In (Out)	-	-	-	-	-	-
Fund balances - beginning	<u>48,911,679</u>	<u>61,227,710</u>	<u>87,692,641</u>	<u>121,301,895</u>	<u>121,301,895</u>	<u>121,221,895</u>
Fund balances - ending	<u>\$ 61,227,710</u>	<u>\$ 87,692,641</u>	<u>\$ 121,301,895</u>	<u>\$ 121,301,895</u>	<u>\$ 121,221,895</u>	<u>\$ 121,221,895</u>

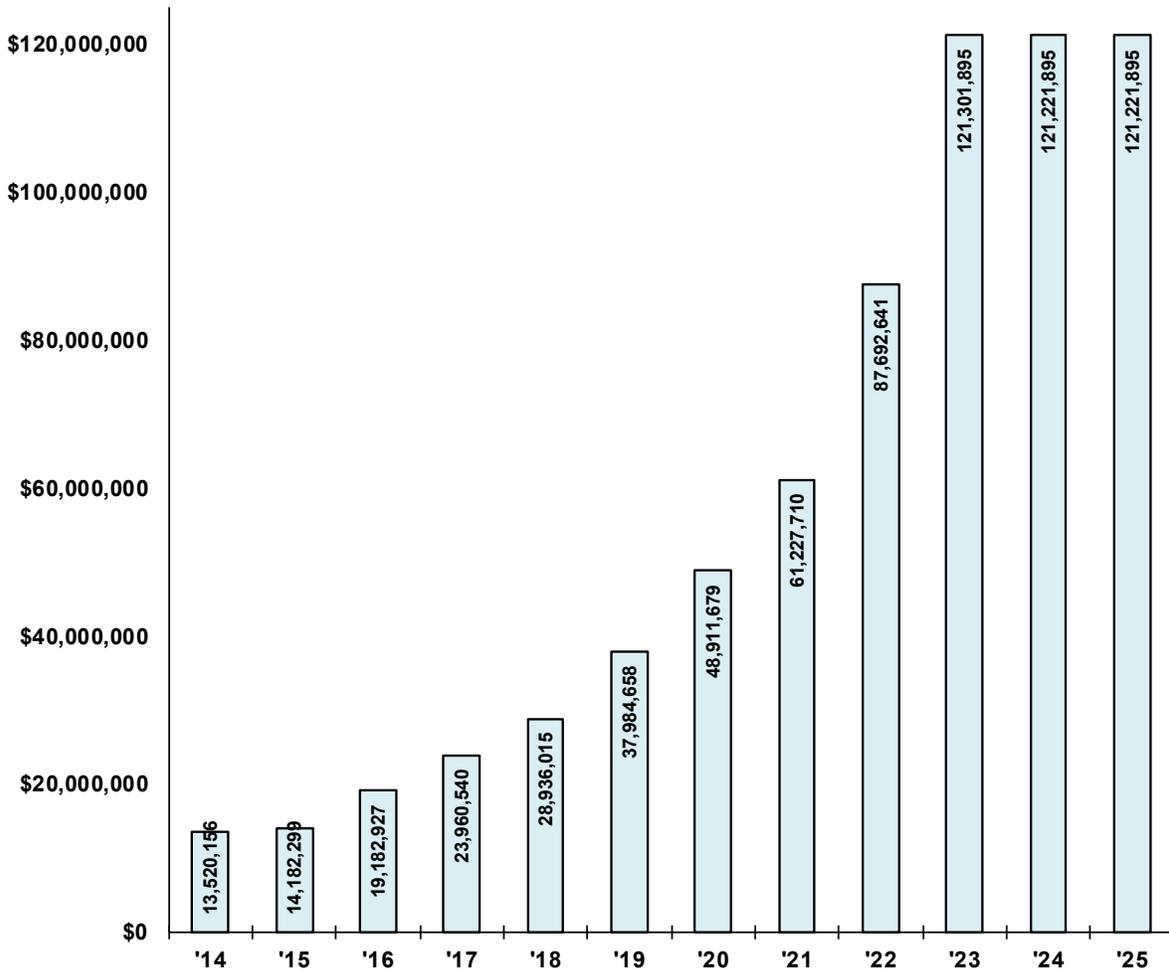
MAINTENANCE AND OPERATION FUND

Fund Balance Report

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Fund Balances:						
Unspendable:						
Inventories	\$ 602,868	\$ 478,232	\$ 640,947	\$ 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	2,118,879	16,578,435	16,846,501	13,010,816	13,018,447	11,598,588
District Programs	10,000,000	22,000,000	43,205,707	33,492,059	50,013,631	51,924,420
Benefits	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
Unassigned	40,914,784	41,044,795	53,017,561	66,882,841	50,273,638	49,782,709
Total Fund Balances	\$ 61,227,710	\$ 87,692,641	\$ 121,301,895	\$ 121,301,895	\$ 121,221,895	\$ 121,221,895

MAINTENANCE AND OPERATION FUND

Fund Balance History



WASHINGTON COUNTY SCHOOL DISTRICT

Maintenance and Operation Fund

Statement of Excess (Deficiency of) Revenues Over Expenditures

For the Years Ended June 30, 2014 through 2024

<u>Year Ended June 30</u>	<u>Revenues and Other Financing Sources</u>	<u>Expenditures</u>	<u>Excess (Deficiency) of Revenues Over Expenditures</u>
2014	171,566,470	173,590,216	(2,023,746)
2015	177,142,200	176,480,057	662,143
2016	189,816,777	184,816,149	5,000,628
2017	201,704,004	196,926,391	4,777,613
2018	214,218,489	209,243,014	4,975,475
2019	229,650,498	220,601,855	9,048,643
2020	250,653,314	239,726,293	10,927,021
2021	283,257,114	270,941,083	12,316,031
2022	312,220,817	285,755,886	26,464,931
2023	361,116,180	327,506,926	33,609,254
2024*	<u>360,510,377</u>	<u>360,590,377</u>	<u>(80,000)</u>
Total	<u><u>\$2,751,856,240</u></u>	<u><u>\$2,646,178,247</u></u>	<u><u>\$105,677,993</u></u>

* *Proposed Budget Book*

Fund balances increased dramatically from 2021-22 through 2023-24 due to Federal economic stimulus funding and an increase in Utah Online students resulting from the COVID-19 pandemic. Post pandemic, the fund balance is projected to stabilize and may reduce as money is spent on one-time expenditures.

MAINTENANCE AND OPERATION FUND

Revenues

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Local Sources:						
Property Taxes - Basic Program	\$ 32,498,230	\$ 39,578,008	\$ 57,340,359	\$ 50,447,688	\$ 50,447,688	\$ 53,323,852
Property Taxes - Voted Levy	21,958,264	26,213,828	36,701,993	38,463,671	38,463,671	40,002,218
Property Taxes - Board Local Levy	18,604,638	17,481,573	9,898,948	10,333,523	10,333,523	10,746,864
Fee in Lieu of Taxes	8,256,740	8,085,186	9,520,229	9,398,071	9,997,085	9,619,146
Interest on Investments	621,838	497,856	6,880,347	2,100,000	8,807,622	8,800,000
Other Local Sources	6,609,002	8,278,670	11,180,569	10,201,242	9,700,821	9,733,977
Total Local Sources	88,548,712	100,135,121	131,522,445	120,944,195	127,750,410	132,226,057
State Sources:						
Grades K-12 Programs	73,660,884	76,104,452	66,342,940	83,107,024	82,590,486	86,402,676
Success Academy	-	190,569	164,049	190,569	175,000	175,000
Nec. Existent Small Rural Schools	1,333,699	1,499,994	1,495,718	1,579,442	1,578,657	1,519,968
Professional Staff	11,527,854	12,424,412	12,944,131	14,126,227	13,935,948	14,694,007
Special Education	19,620,552	20,427,422	23,436,675	25,145,268	25,240,599	26,360,125
Career and Technical Education	13,540,350	12,374,023	13,133,859	16,659,891	14,110,218	14,798,049
Adult High School Completion	392,508	406,527	459,438	487,571	487,571	511,950
Class Size Reduction	7,416,736	8,011,713	8,583,404	9,082,001	9,059,229	9,595,482
Social Security & Retirement	-	-	-	91,417	-	-
Pupil Transportation	4,646,725	5,128,829	4,601,721	5,082,983	4,289,379	4,849,825
Special Populations Block	-	57,823	59,180	89,506	90,531	97,645
Enhancement for Accelerated Students	249,923	227,853	239,363	251,331	193,607	185,159
Enhancement for At-Risk Students	1,929,946	2,325,680	3,661,321	4,928,420	5,092,772	6,653,311
Youth in Custody	933,450	956,363	983,842	1,093,036	1,098,754	882,136
Concurrent Enrollment	457,715	340,660	452,298	549,963	535,376	641,972
Teachers' Supplies and Materials	275,583	199,783	260,850	284,041	298,789	617,866
Educator Salary Adjustments	9,325,878	9,586,871	9,901,182	20,076,650	20,278,802	21,387,086
School Trust Lands	3,987,667	4,691,456	4,718,930	5,472,297	5,628,995	5,434,318
Teacher & Student Success	6,641,915	4,975,324	9,410,692	9,338,490	9,338,490	10,144,334
Student Health & Counseling Support	1,052,291	1,118,020	1,117,298	1,123,940	1,290,749	1,128,997
Reading Achievement	476,636	403,175	366,490	411,613	365,898	-
Library Media Supplemental	49,578	37,713	35,366	-	45,000	-
Extended Day Kindergarten	727,492	1,269,873	3,600,595	-	-	-
School Nurses	43,353	43,353	43,353	46,170	-	-
Digital Teaching & Learning Grant	1,062,583	683,297	1,483,949	1,007,102	1,036,720	1,135,542
Math/Science Teacher Enhancement	784,769	920,283	991,169	1,050,176	1,096,270	1,166,850
Drivers' Education	397,078	237,253	449,491	286,695	345,158	362,416
Beverly Taylor Sorensen	667,846	797,315	939,408	1,031,109	1,074,009	1,033,062
Dual Language Immersion	430,750	324,379	302,978	322,672	464,545	414,826
Other State Sources	8,612,424	5,969,233	11,388,749	10,481,803	13,416,524	14,160,169
Total State Sources	170,246,185	171,733,648	181,568,439	213,397,407	213,158,076	224,352,771

MAINTENANCE AND OPERATION FUND

Revenues

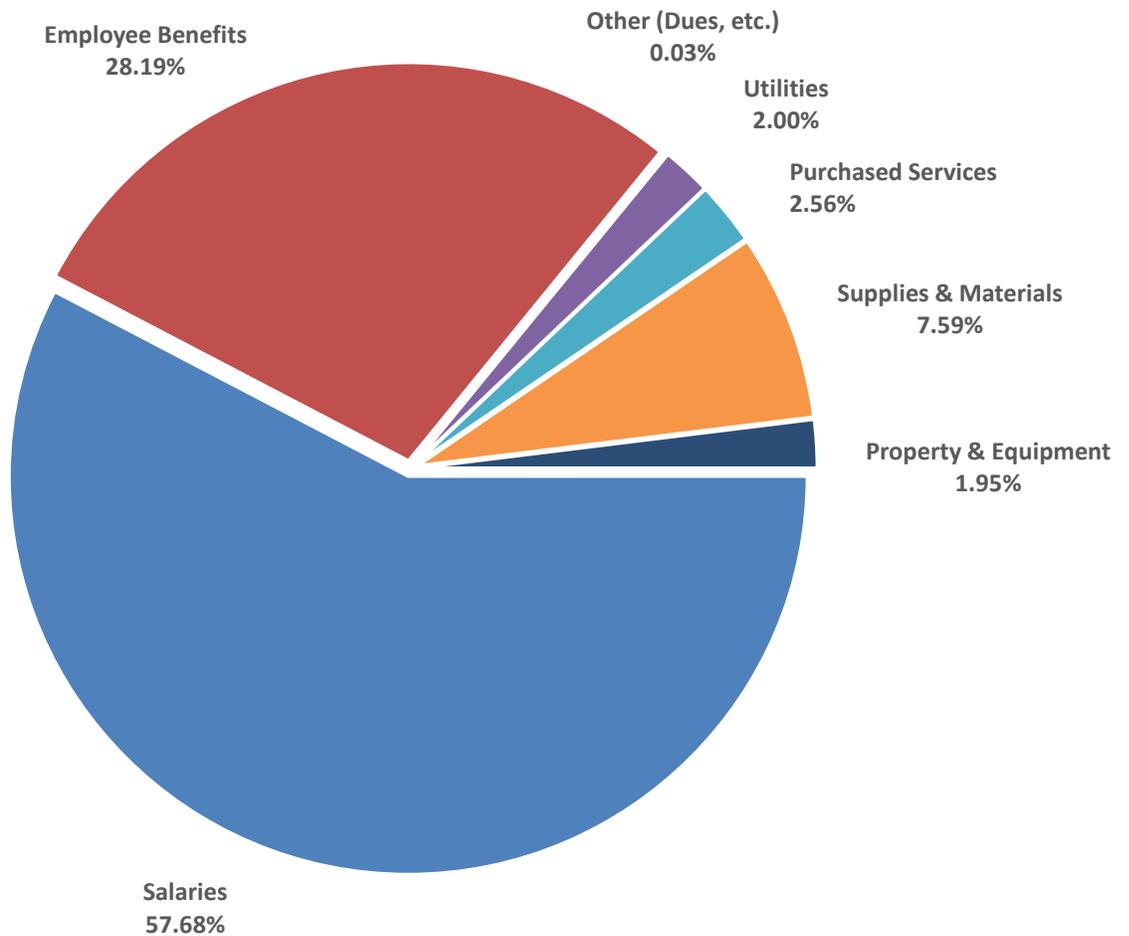
	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Federal Sources:						
ESEA Title I	4,680,140	5,239,595	5,535,866	6,273,871	5,329,599	5,901,932
IDEA Part B (Flow Thru)	5,370,131	6,099,597	6,979,362	6,541,233	6,409,823	8,537,782
ESEA Title II (Class Size Reduction)	686,994	584,181	837,683	894,954	864,632	829,165
Carl Perkins Applied Technology	427,906	495,314	497,215	517,621	563,093	591,248
Indian Education	153,612	127,191	143,377	154,848	150,204	169,511
PILT Forest Reserve	138,427	170,378	161,497	161,497	150,000	150,000
Medicaid	1,719,505	3,291,177	3,326,682	2,500,000	2,500,000	2,819,356
Federal Adult Education	101,083	141,042	145,035	156,744	124,000	98,614
Title I Migrant Education	138,420	51,085	16,349	-	-	-
Title III English	189,998	223,450	201,259	251,393	-	326,315
Homeless Assistance	27,739	27,089	25,928	32,216	35,145	33,248
ARJROTC	190,161	194,857	181,095	197,892	201,877	211,971
Other Federal Sources	10,638,101	23,707,092	29,973,948	1,534,172	3,273,518	2,999,381
Total Federal Sources	24,462,217	40,352,048	48,025,296	19,216,441	19,601,891	22,668,523
Total Revenues	\$ 283,257,114	\$ 312,220,817	\$ 361,116,180	\$ 353,558,043	\$ 360,510,377	\$ 379,247,351

MAINTENANCE AND OPERATION FUND

Expenditure Report by Object

	Actual 2020-21		Actual 2021-22		Actual 2022-23		Final Budget 2023-24		Proposed Budget 2024-25	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	\$ 155,317,316	57.33%	\$ 165,436,814	57.89%	\$ 186,373,109	56.91%	\$ 205,789,069	57.07%	\$ 218,743,595	57.68%
Employee Benefits	79,213,216	29.24%	83,043,412	29.06%	91,038,729	27.80%	100,399,455	27.84%	106,902,426	28.19%
Purchased Services	7,179,866	2.65%	8,334,040	2.92%	9,290,016	2.84%	9,332,240	2.59%	9,724,709	2.56%
Supplies & Materials	20,785,458	7.67%	22,048,152	7.72%	26,566,327	8.11%	30,604,470	8.49%	28,776,960	7.59%
Utilities	6,223,425	2.30%	6,082,331	2.13%	6,452,123	1.97%	7,265,485	2.01%	7,578,759	2.00%
Property & Equipment	2,149,226	0.79%	760,656	0.27%	7,699,768	2.35%	7,091,272	1.97%	7,407,097	1.95%
Other (Dues, Etc)	72,576	0.03%	50,481	0.02%	86,854	0.03%	108,386	0.03%	113,805	0.03%
Total Expenditures	<u>\$ 270,941,083</u>	<u>100.00%</u>	<u>\$ 285,755,886</u>	<u>100.00%</u>	<u>\$ 327,506,926</u>	<u>100.00%</u>	<u>\$ 360,590,377</u>	<u>100.00%</u>	<u>\$ 379,247,351</u>	<u>100.00%</u>

**Maintenance & Operations Expenditure Summary
Proposed Budget 2024-25**



MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	\$ 98,154,311	\$ 105,226,113	\$ 117,854,530	\$ 127,407,608	\$ 128,685,065	\$ 135,155,517
Substitute Teachers	1,625,323	1,764,357	2,286,875	2,422,206	2,524,720	2,840,975
Paraprofessionals	9,495,851	10,020,660	11,907,981	13,939,388	13,581,950	15,862,092
Total Salaries	109,275,485	117,011,130	132,049,386	143,769,202	144,791,735	153,858,584
Employee Benefits:						
Retirement	21,731,609	23,192,515	25,898,243	28,129,913	28,118,119	30,366,091
Social Security	7,914,596	8,456,886	9,509,175	10,896,312	10,844,239	11,549,242
Early Retirement Incentive	-	-	18,229	-	4,132	4,339
Health & Accident	24,395,289	25,751,100	27,483,200	29,841,560	30,824,734	32,390,053
Death Benefits	90,426	98,539	104,436	113,398	102,682	107,778
Industrial	280,014	273,184	272,279	285,893	274,641	288,373
Unemployment	12,931	16,779	4,704	7,350	20,400	21,420
Total Benefits	54,424,865	57,789,003	63,290,266	69,274,426	70,188,947	74,727,296
Purchased Services:						
Contracted Services	3,812,140	3,996,310	4,332,040	3,529,280	3,559,692	3,695,398
Travel and Workshops	276,598	617,859	906,756	1,139,296	1,022,597	1,061,127
Payment to Colorado City District	306,912	375,548	365,358	446,250	386,901	406,246
Total Purchased Services	4,395,650	4,989,717	5,604,154	5,114,826	4,969,190	5,162,771
Supplies and Materials:						
Supplies	13,492,536	13,370,490	12,934,680	13,155,346	11,816,041	12,585,307
Textbooks	2,139,703	1,399,469	2,824,951	6,341,506	4,917,507	2,118,383
Contingencies	-	-	-	76,562	5,159,737	5,508,854
Other Materials	1,754,152	3,141,035	6,014,252	2,703,470	2,474,001	2,343,799
Total Supplies and Materials	17,386,391	17,910,994	21,773,883	22,276,884	24,367,286	22,556,343
Instructional Equipment	1,025,240	466,786	2,635,691	2,067,750	3,041,830	3,193,922
TOTAL INSTRUCTIONAL SERVICES	186,507,631	198,167,630	225,353,380	242,503,088	247,358,988	259,498,916
SUPPORT SERVICES						
Counseling & Health Services:						
Salaries	9,470,461	10,286,698	12,112,117	13,485,230	13,089,313	13,788,480
Employee Benefits	4,839,243	5,275,392	6,110,109	6,823,707	6,508,507	7,137,604
Purchased Services	1,210,598	1,372,023	1,327,822	1,373,186	1,518,392	1,582,396
Travel and Conferences	5,704	12,593	69,007	69,300	79,500	76,125
Supplies and Materials	104,305	114,878	476,736	306,483	671,646	424,053
Total Counseling & Health Services	15,630,311	17,061,584	20,095,791	22,057,906	21,867,358	23,008,658
Media & Instructional Staff Assistance:						
Salaries	7,292,093	7,852,856	8,560,405	9,706,547	9,407,203	10,017,388
Employee Benefits	3,522,893	3,753,907	4,044,785	4,453,502	4,390,900	4,630,736
Purchased Services	7,181	7,891	17,355	60,113	65,900	69,195
Travel and Conferences	19,905	40,040	51,159	116,658	114,580	120,309
Supplies and Materials	173,381	156,586	144,135	275,468	146,189	153,498
Equipment	21,987	12,565	254	12,600	42,000	44,100
Library Books	315,346	293,370	275,771	366,228	305,000	273,000
Audio Visual Materials	109,824	114,143	123,853	136,500	140,000	147,000
Total Media & Inst. Staff Assistance	11,462,610	12,231,358	13,217,717	15,127,616	14,611,772	15,455,226

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
District Administration:						
Salaries	329,340	351,509	427,445	585,891	393,802	458,514
Employee Benefits	241,812	244,578	260,315	325,649	241,737	279,352
Legal Services	98,124	55,286	56,227	105,000	50,000	52,500
Association Dues	37,698	38,947	22,032	44,100	40,500	42,525
Travel and Conferences	8,397	24,387	45,791	47,420	55,000	57,750
Supplies and Materials	3,478	12,172	13,636	24,150	18,000	18,900
Total District Administration	718,849	726,879	825,446	1,132,210	799,039	909,541
School Administration:						
Salaries	12,577,931	13,311,465	14,916,667	16,561,703	16,529,666	17,767,739
Employee Benefits	7,219,079	7,514,004	8,253,443	8,825,933	8,820,372	9,467,838
Association Dues	29,202	10,766	63,962	54,600	67,000	70,350
Travel and Conferences	45,698	88,341	129,017	162,750	145,000	152,250
Supplies and Material	10,377	14,127	128	16,275	3,000	3,150
Total School Administration	19,882,287	20,938,703	23,363,217	25,621,261	25,565,038	27,461,327
Business Services:						
Salaries	2,734,420	2,603,262	2,907,584	3,358,954	3,385,170	3,609,764
Employee Benefits	1,965,076	1,349,545	1,720,708	1,692,197	1,705,277	1,825,650
Purchased Services	102,697	119,615	128,919	136,739	139,402	146,373
Tort Liability Premium	518,339	535,226	619,475	650,449	613,881	644,575
Travel and Conferences	2,038	15,201	30,448	29,400	32,000	33,600
Supplies and Materials	485,126	493,261	427,168	794,560	1,055,086	1,107,840
Total Business Services	5,807,696	5,116,110	5,834,302	6,662,299	6,930,816	7,367,802
Operation and Maintenance:						
Salaries	9,369,997	9,674,879	10,649,855	12,304,990	12,706,424	13,231,660
Employee Benefits	5,098,630	5,201,021	5,353,252	5,965,216	6,272,276	6,389,966
Purchased Services	225,554	220,825	216,252	452,110	327,000	343,350
Property Insurance	392,025	495,598	766,720	807,029	907,990	953,390
Water and Sewer	1,458,773	1,315,151	1,227,841	1,537,947	1,369,700	1,438,185
Waste Removal	450,347	281,367	366,172	478,839	433,500	455,175
Telephone	379,420	332,234	449,579	452,020	538,596	515,525
Heat	286,405	352,540	548,822	624,097	619,250	650,213
Electricity	3,621,195	3,771,934	3,827,244	4,509,138	4,271,000	4,484,550
Supplies and Materials	1,279,187	1,485,897	1,689,467	1,723,845	2,136,996	2,243,846
Equipment	6,869	7,983	15,759	26,250	35,000	36,750
Total Operation and Maintenance	22,568,402	23,139,429	25,110,963	28,881,481	29,617,732	30,742,610
Transportation Services:						
Salaries	3,308,879	3,425,641	3,767,398	4,522,640	4,440,560	4,826,469
Employee Benefits	1,431,238	1,439,811	1,506,386	1,768,808	1,769,589	1,901,459
Purchased Services	81,250	163,920	206,760	276,150	209,705	220,190
Utilities	27,285	29,105	32,465	42,000	33,439	35,111
Travel and Conferences	3,606	143,913	(26,896)	328,650	2,500	2,625
Office Supplies	60,965	153,238	82,274	110,250	135,600	142,380
Fuel and Oil	582,410	983,000	1,103,720	1,288,350	1,053,667	1,106,350
Repair Parts	232,718	247,772	357,094	359,100	450,000	472,500
Equipment	1,101,999	264,823	3,775,139	1,155,000	3,888,393	4,082,812
Driver Training	5,676	768	860	1,050	886	930
Total Transportation Services	6,836,026	6,851,991	10,805,200	9,851,998	11,984,339	12,790,826

MAINTENANCE AND OPERATION FUND

Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Personnel Services:						
Salaries	828,248	895,697	982,252	1,033,558	1,045,196	1,184,997
Employee Benefits	445,594	470,194	499,465	531,226	501,850	542,525
Purchased Services	61,538	47,047	42,951	54,600	94,200	98,910
Travel and Conferences	1,562	2,417	4,855	6,300	8,000	8,400
Supplies and Materials	35,081	60,731	82,703	94,500	87,000	91,350
Total Personnel Services	1,372,023	1,476,086	1,612,226	1,720,184	1,736,246	1,926,182
TOTAL SUPPORT SERVICES	84,278,204	87,542,140	100,864,862	111,054,955	113,112,340	119,662,172
FOOD SERVICES						
Salaries	130,462	23,677	-	-	-	-
Employee Benefits	24,786	5,957	-	-	-	-
TOTAL FOOD SERVICES	155,248	29,634	-	-	-	-
CAPITAL PROJECTS						
Equipment	-	-	-	-	119,049	86,263
Building Improvements	-	16,482	1,288,684	-	-	-
TOTAL CAPITAL PROJECTS	-	16,482	1,288,684	-	119,049	86,263
FUND TOTAL	\$ 270,941,083	\$ 285,755,886	\$ 327,506,926	\$ 353,558,043	\$ 360,590,377	\$ 379,247,351

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual	Actual	Actual	Final	Proposed	Four Year
	2020-21	2021-22	2022-23	Budget	Budget	Average
				2023-24	2024-25	Percentage
						Growth
Revenues:						
Property Tax	\$ 81,317,872	\$ 91,358,595	\$113,461,529	\$109,241,967	\$113,692,080	8.58%
Interest	621,838	497,856	6,880,347	8,807,622	8,800,000	329.10%
Other Local Sources	6,609,002	8,278,670	11,180,569	9,700,821	9,733,977	11.70%
State Sources	170,246,185	171,733,648	181,568,439	213,158,076	224,352,771	6.30%
Federal Sources	24,462,217	40,352,048	48,025,296	19,601,891	22,668,523	-4.97%
Total Revenues	283,257,114	312,220,817	361,116,180	360,510,377	379,247,351	6.82%
Expenditures:						
Salaries	155,317,316	165,436,814	186,373,109	205,789,069	218,743,595	8.12%
Employee Benefits	79,213,216	83,043,412	91,038,729	100,399,455	106,902,426	6.69%
Purchased Services	9,562,591	10,341,610	11,452,067	11,814,975	12,281,580	5.89%
Supplies and Materials	22,932,037	23,023,608	24,912,382	32,985,719	31,531,174	10.96%
Equipment	2,156,095	768,639	7,715,527	7,126,272	7,443,847	57.63%
Other	1,759,828	3,141,803	6,015,112	2,474,887	2,344,729	10.16%
Total Expenditures	270,941,083	285,755,886	327,506,926	360,590,377	379,247,351	8.27%
Excess of Revenues over Expenditures	12,316,031	26,464,931	33,609,254	(80,000)	-	
Operating Transfer In (Out)	-	-	-	-	-	
Fund balances - beginning	48,911,679	61,227,710	87,692,641	121,301,895	121,221,895	
Fund balances - ending	\$ 61,227,710	\$ 87,692,641	\$121,301,895	\$121,221,895	\$121,221,895	24.50%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28	Projected Average Annual Growth Rate
Revenues:					
Property Tax	\$ 113,692,080	\$ 118,239,764	\$ 122,969,353	\$ 127,888,127	4.16%
Interest	8,800,000	9,152,000	9,518,080	9,898,803	4.16%
Other Local Sources	9,733,977	10,123,336	10,528,270	10,949,400	4.16%
State Sources	224,352,771	233,189,432	242,517,010	252,217,692	4.14%
Federal Sources	22,668,523	23,575,264	24,518,274	25,499,006	4.16%
Total Revenues	379,247,351	394,279,796	410,050,987	426,453,028	4.15%
Expenditures:					
Salaries	218,743,595	227,471,225	236,570,075	246,032,877	4.16%
Employee Benefits	106,902,426	111,176,835	115,623,907	120,248,864	4.16%
Purchased Services	12,281,580	12,772,841	13,283,756	13,815,108	4.16%
Supplies and Materials	31,531,174	32,678,776	33,985,924	35,345,361	4.03%
Equipment	7,443,847	7,741,601	8,051,266	8,373,317	4.16%
Other	2,344,729	2,438,518	2,536,059	2,637,501	4.16%
Total Expenditures	379,247,351	394,279,796	410,050,987	426,453,028	4.15%
Excess of Revenues over Expenditures	-	-	-	-	
Operating Transfer In (Out)	-	-	-	-	
Fund balances - beginning	121,221,895	121,221,895	121,221,895	121,221,895	
Fund balances - ending	\$ 121,221,895	\$ 121,221,895	\$ 121,221,895	\$ 121,221,895	

Budget forecasts for 2025-26, 2026-27 and 2027-28 are based on annual cost increases of 4.15% due to growth and inflation.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Five Year Summary by Object

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:					
Property Tax	\$ 81,317,872	\$ 91,358,595	\$ 113,461,529	\$ 109,241,967	\$ 113,692,080
Interest	621,838	497,856	6,880,347	8,807,622	8,800,000
Other Local Sources	6,609,002	8,278,670	11,180,569	9,700,821	9,733,977
State Sources	170,246,185	171,733,648	181,568,439	213,158,076	224,352,771
Federal Sources	24,462,217	40,352,048	48,025,296	19,601,891	22,668,523
Total Revenues	283,257,114	312,220,817	361,116,180	360,510,377	379,247,351
Expenditures:					
(100) Salaries	\$ 155,317,316	\$ 165,436,814	\$ 186,373,109	\$ 205,789,069	\$ 218,743,595
(200) Employee Benefits	79,213,216	83,043,412	91,038,729	100,399,455	106,902,426
I & Technical	5,575,681	5,695,626	6,806,083	7,211,365	7,585,898
(400) Purchased Property Services	1,773,755	1,889,913	1,889,913	2,117,485	2,159,835
(500) Other Purchased Services	2,213,155	2,756,071	2,756,071	2,486,125	2,535,848
(600) Supplies and Materials	22,932,037	23,023,608	24,912,382	32,985,719	31,531,174
(700) Property and Equipment	2,156,095	768,639	7,715,527	7,126,272	7,443,847
(800) Debt Service and Miscellaneous	1,759,828	3,141,803	6,015,112	2,474,887	2,344,729
Total Expenditures	270,941,083	285,755,886	327,506,926	360,590,377	379,247,351
Excess of Revenues over Expenditures	\$ 12,316,031	\$ 26,464,931	\$ 33,609,254	\$ (80,000)	\$ -
Operating Transfer In (Out)	-	-	-	-	-
Fund balances - beginning	48,911,679	61,227,710	87,692,641	121,301,895	121,221,895
Fund balances - ending	\$ 61,227,710	\$ 87,692,641	\$ 121,301,895	\$ 121,221,895	\$ 121,221,895

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Three Year Forecast by Object

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Property Tax	\$ 113,692,080	\$ 118,239,764	\$ 122,969,353	\$ 127,888,127
Interest	8,800,000	9,152,000	9,518,080	9,898,803
Other Local Sources	9,733,977	10,123,336	10,528,270	10,949,400
State Sources	224,352,771	233,189,432	242,517,010	252,217,692
Federal Sources	22,668,523	23,575,264	24,518,274	25,499,006
Total Revenues	<u>379,247,351</u>	<u>394,279,796</u>	<u>410,050,987</u>	<u>426,453,028</u>
Expenditures:				
(100) Salaries	\$ 218,743,595	\$ 227,471,225	\$ 236,570,075	\$ 246,032,877
(200) Employee Benefits	106,902,426	111,176,835	115,623,907	120,248,864
I & Technical	7,585,898	8,169,231	8,680,146	9,211,498
(400) Purchased Property Services	2,159,835	2,117,485	2,117,485	2,117,485
(500) Other Purchased Services	2,535,848	2,486,125	2,486,125	2,486,125
(600) Supplies and Materials	31,531,174	32,678,776	33,985,924	35,345,361
(700) Property and Equipment	7,443,847	7,741,601	8,051,266	8,373,317
(800) Debt Service and Miscellaneous	2,344,729	2,438,518	2,536,059	2,637,501
Total Expenditures	<u>379,247,351</u>	<u>394,279,796</u>	<u>410,050,987</u>	<u>426,453,028</u>
Excess of Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Operating Transfer In (Out)	-	-	-	-
Fund balances - beginning	<u>121,221,895</u>	<u>121,221,895</u>	<u>121,221,895</u>	<u>121,221,895</u>
Fund balances - ending	<u>\$ 121,221,895</u>	<u>\$ 121,221,895</u>	<u>\$ 121,221,895</u>	<u>\$ 121,221,895</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Five Year Summary by Function

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:					
Property Tax	\$ 81,317,872	\$ 91,358,595	\$ 113,461,529	\$ 109,241,967	\$ 113,692,080
Interest	621,838	497,856	6,880,347	8,807,622	8,800,000
Other Local Sources	6,609,002	8,278,670	11,180,569	9,700,821	9,733,977
State Sources	170,246,185	171,733,648	181,568,439	213,158,076	224,352,771
Federal Sources	24,462,217	40,352,048	48,025,296	19,601,891	22,668,523
Total Revenues	283,257,114	312,220,817	361,116,180	360,510,377	379,247,351
Expenditures:					
(1000) Instruction	\$ 186,507,631	\$ 198,167,630	\$ 225,353,380	\$ 247,358,988	\$ 259,498,916
(2100) Student Support	15,630,311	17,061,584	20,095,791	21,867,358	23,008,658
(2200) Instructional Staff Assistance	11,462,610	12,231,358	13,217,717	14,611,772	15,455,226
(2300) District Administration	718,849	726,879	825,446	799,039	909,541
(2400) School Administration	19,882,287	20,938,703	23,363,217	25,565,038	27,461,327
(2500) Central Support Services	7,179,719	6,592,196	7,446,528	8,667,062	9,293,984
(2600) Operation and Maintenance of Plant	22,568,402	23,139,429	25,110,963	29,617,732	30,742,610
(2700) Student Transportation	6,836,026	6,851,991	10,805,200	11,984,339	12,790,826
(3100) Food Services	155,248	29,634	-	-	-
(4000) Capital Projects	-	16,482	1,288,684	119,049	86,263
Total Expenditures	270,941,083	285,755,886	327,506,926	360,590,377	379,247,351
Excess of Revenues over Expenditures	\$ 12,316,031	\$ 26,464,931	\$ 33,609,254	\$ (80,000)	\$ -
Operating Transfer In (Out)	-	-	-	-	-
Fund balances - beginning	48,911,679	61,227,710	87,692,641	121,301,895	121,221,895
Fund balances - ending	\$ 61,227,710	\$ 87,692,641	\$ 121,301,895	\$ 121,221,895	\$ 121,221,895

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

Three Year Forecast by Function

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Property Tax	\$ 113,692,080	\$ 118,239,764	\$ 122,969,353	\$ 127,888,127
Interest	8,800,000	9,152,000	9,518,080	9,898,803
Other Local Sources	9,733,977	10,123,336	10,528,270	10,949,400
State Sources	224,352,771	233,189,432	242,517,010	252,217,692
Federal Sources	22,668,523	23,575,264	24,518,274	25,499,006
Total Revenues	379,247,351	394,279,796	410,050,987	426,453,028
Expenditures:				
(1000) Instruction	\$ 259,498,916	\$ 269,765,229	\$ 280,555,835	\$ 291,778,069
(2100) Student Support	23,008,658	23,929,004	24,886,166	25,881,612
(2200) Instructional Staff Assistance	15,455,226	16,073,435	16,716,373	17,385,028
(2300) District Administration	909,541	945,923	983,759	1,023,110
(2400) School Administration	27,461,327	28,535,975	29,677,414	30,864,511
(2500) Central Support Services	9,293,984	9,665,744	10,052,374	10,454,467
(2600) Operation and Maintenance of Plant	30,742,610	31,972,313	33,251,206	34,581,256
(2700) Student Transportation	12,790,826	13,302,460	13,834,558	14,387,941
(3100) Food Services	-	-	-	-
(4000) Capital Projects	86,263	89,713	93,302	97,034
Total Expenditures	379,247,351	394,279,796	410,050,987	426,453,028
Excess of Revenues over Expenditures	\$ -	\$ -	\$ -	\$ -
Operating Transfer In (Out)	-	-	-	-
Fund balances - beginning	121,221,895	121,221,895	121,221,895	121,221,895
Fund balances - ending	\$ 121,221,895	\$ 121,221,895	\$ 121,221,895	\$ 121,221,895



Artwork by Bloomington Elementary School Students



Crimson Cliffs Middle School Jazz Band, October 2023

Debt Services Fund

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

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

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

WASHINGTON COUNTY SCHOOL DISTRICT

DEBT SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Property Tax	\$ 46,575,295	\$ 54,813,816	\$ 63,350,905	\$ -	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	5,188,662	5,325,294	5,798,998	-	-	-
Other Local Sources	-	-	-	-	484,812	-
Total Revenues	51,763,957	60,139,110	69,149,903	-	484,812	-
Expenditures:						
Bond Principal	39,371,737	48,033,250	49,436,000	13,841,653	13,841,653	-
Bond Interest	11,169,308	10,686,691	9,517,339	-	-	-
Paying Agent Fees	5,250	42,606	-	-	-	-
Bond Selling Expense	64,064	5,750	5,750	60,000	60,000	-
Total Expenditures	50,610,359	58,768,297	58,959,089	13,901,653	13,901,653	-
Excess of Revenues over Expenditures	1,153,598	1,370,813	10,190,814	(13,901,653)	(13,416,841)	-
Other Finance Sources:						
Refunding Bond Proceeds	5,545,000	8,090,000	-	16,960,148	-	-
Bond Premium	437,327	37,861	-	1,339,852	-	-
Payment to Refunded Bond Escrow	(8,018,263)	(8,081,750)	-	(18,300,000)	-	-
Total Other Finance Sources	(2,035,936)	46,111	-	-	-	-
Excess of Revenues & Other Sources Over Expenditures	(882,338)	1,416,924	10,190,814	(13,901,653)	(13,416,841)	-
Fund balances - beginning	2,691,441	1,809,103	3,226,027	13,416,841	13,416,841	-
Fund balances - ending	\$ 1,809,103	\$ 3,226,027	\$ 13,416,841	\$ (484,812)	\$ -	\$ -

Computation Legal Debt Margin - June 30, 2023

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 2023 and are calculated as follows:

Fair Market Value For Debt Incurring Capacity	\$	38,380,165,265
Debt Limit (4% of Fair Market Value)	\$	1,535,206,611
Less: General Obligation Debt		(170,835,000)
Additional Debt Incurring Capability	\$	1,364,371,611

**BOARD OF EDUCATION OF WASHINGTON COUNTY
SCHOOL DISTRICT**
*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS
AS OF: APRIL 1, 2024*

TOTAL DEBT SERVICE

Date	Principal	Interest	Total P + I
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	\$ 170,835,000.00	\$ 28,777,827.00	\$ 199,612,827.00

PAR AMOUNTS OF SELECTED ISSUES

SERIES 11/12/13.....	6,430,000.00
SERIES 12/3/2014.....	11,870,000.00
SERIES 1/12/2016.....	18,835,000.00
SERIES B 11/30/16.....	21,700,000.00
SERIES 11/15/2017.....	42,845,000.00
SERIES 12/11/2018.....	13,090,000.00
SERIES 12/3/2019.....	19,475,000.00
SERIES 9/15/2020.....	24,175,000.00
SERIES 1/25/2022.....	12,415,000.00
TOTAL.....	\$ 170,835,000.00

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:					
Property Tax	\$ 46,575,295	\$ 54,813,816	\$ 63,350,905	\$ -	\$ -
Vehicle Fees in Lieu of Taxes	5,188,662	5,325,294	5,798,998	-	-
Other Local Sources	-	-	-	484,812	-
Total Revenues	51,763,957	60,139,110	69,149,903	484,812	-
Expenditures:					
Bond Principal	39,371,737	48,033,250	49,436,000	13,841,653	-
Bond Interest	11,169,308	10,686,691	9,517,339	-	-
Paying Agent Fees	5,250	42,606	-	-	-
Bond Selling Expense	64,064	5,750	5,750	60,000	-
Total Expenditures	50,610,359	58,768,297	58,959,089	13,901,653	-
Excess of Revenues over Expenditures	1,153,598	1,370,813	10,190,814	(13,416,841)	-
Other Finance Sources:					
Refunding Bond Proceeds	5,545,000	8,090,000	-	-	-
Bond Premium	437,327	37,861	-	-	-
Payment to Refunded Bond Escrow	(8,018,263)	(8,081,750)	-	-	-
Total Other Finance Sources	(2,035,936)	46,111	-	-	-
Excess of Revenues & Other Sources Over Expenditures	(882,338)	1,416,924	10,190,814	(13,416,841)	-
Fund balances - beginning	2,691,441	1,809,103	3,226,027	13,416,841	-
Fund balances - ending	\$ 1,809,103	\$ 3,226,027	\$ 13,416,841	\$ -	\$ -

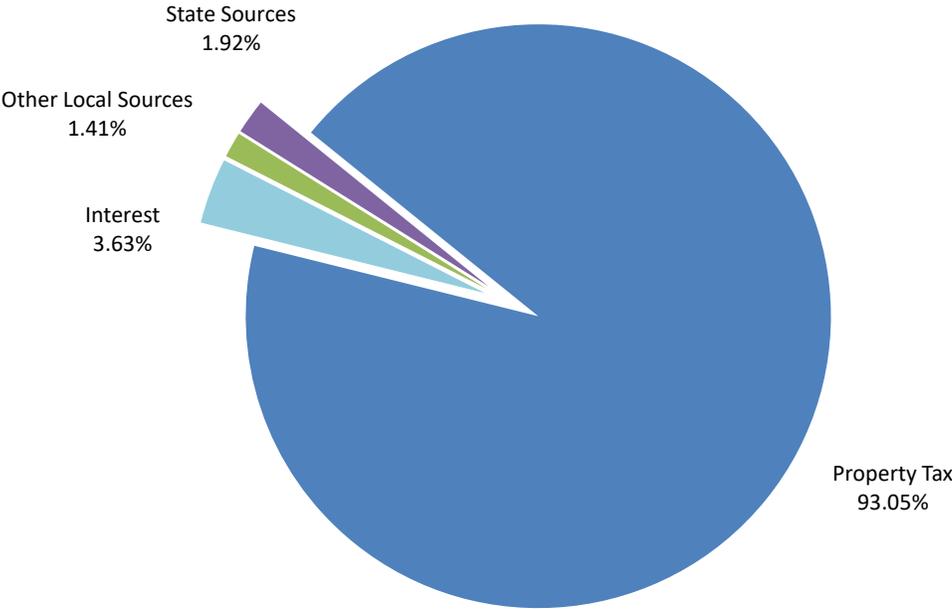
Starting with the 2023-24 fiscal year, debt service payments are being made through the Capital Projects fund. The Board will be increasing the Capital levy by the amount the debt service levy is dropping to cover principal and interest payments on bonds and finance future capital projects.

Capital Projects Fund

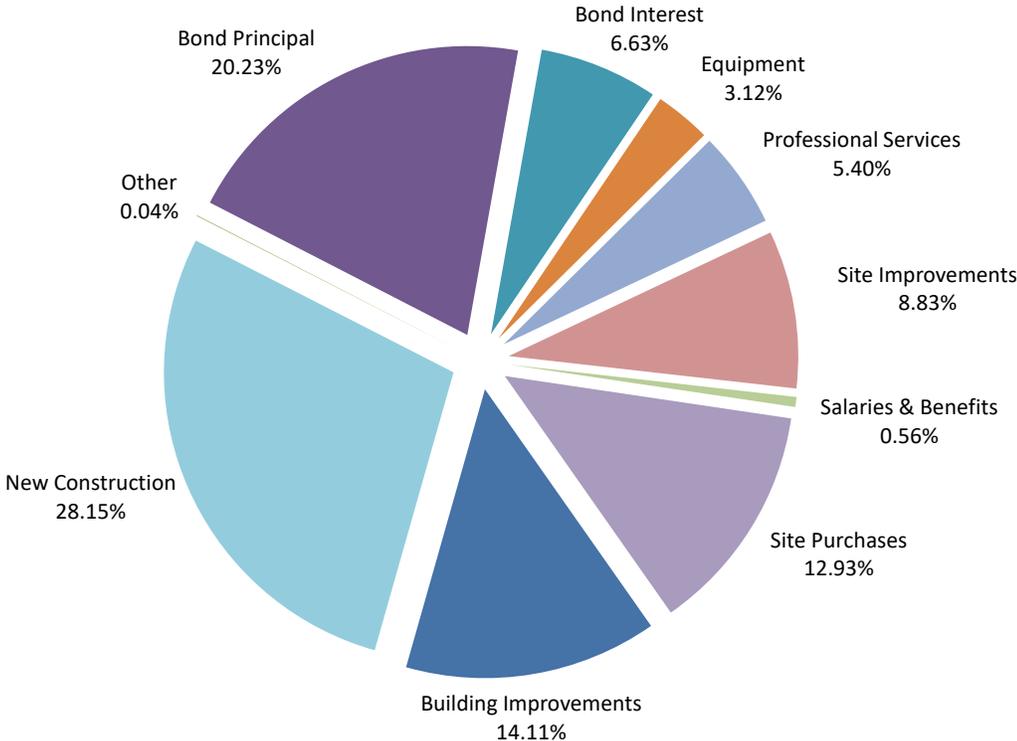
The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

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

**Capital Projects Fund Revenues
Adopted Budget 2024-25**



**Capital Projects Fund Expenditures
Adopted Budget 2024-25**



WASHINGTON COUNTY SCHOOL DISTRICT

CAPITAL PROJECTS FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Adopted Budget 2024-25
Revenues:						
Property Tax	\$ 5,225,860	\$ 5,470,933	\$ 5,943,152	\$ 76,513,548	\$ 76,513,548	\$ 79,409,169
Interest	301,000	177,311	1,622,172	1,572,633	3,097,578	3,100,000
Other Local Sources	30,636	41,825	680,125	1,181,767	1,181,767	1,200,000
State Sources	1,085,943	1,256,602	1,823,566	668,861	3,000,347	1,634,851
Total Revenues	<u>6,643,439</u>	<u>6,946,671</u>	<u>10,069,015</u>	<u>79,936,809</u>	<u>83,793,240</u>	<u>85,344,020</u>
Expenditures:						
Facilities Acquisition & Construction	46,357,100	37,275,892	34,102,517	36,979,729	36,628,722	70,255,050
Debt Service Payments	-	-	-	13,762,992	13,822,889	25,806,395
Total Expenditures	<u>46,357,100</u>	<u>37,275,892</u>	<u>34,102,517</u>	<u>50,742,721</u>	<u>50,451,611</u>	<u>96,061,445</u>
Excess of Revenues over Expenditures	<u>(39,713,661)</u>	<u>(30,329,221)</u>	<u>(24,033,502)</u>	<u>29,194,088</u>	<u>33,341,629</u>	<u>(10,717,425)</u>
Other Finance Sources:						
Bond Proceeds	49,995,000	25,000,000	5,166,000	-	-	-
Bond Premium	5,904,236	3,394,967	-	-	-	-
Sale of Real Property	2,181,670	-	-	1,200,000	299,999	-
Sale of Equipment	704,712	486,976	1,559,372	1,200,000	1,517,006	1,600,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	<u>58,785,618</u>	<u>28,881,943</u>	<u>6,725,372</u>	<u>2,400,000</u>	<u>1,817,005</u>	<u>1,600,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>19,071,957</u>	<u>(1,447,278)</u>	<u>(17,308,130)</u>	<u>31,594,088</u>	<u>35,158,634</u>	<u>(9,117,425)</u>
Fund balances - beginning	<u>18,872,118</u>	<u>37,944,075</u>	<u>36,496,797</u>	<u>19,188,667</u>	<u>19,188,667</u>	<u>54,347,301</u>
Fund balances - ending	<u>\$ 37,944,075</u>	<u>\$ 36,496,797</u>	<u>\$ 19,188,667</u>	<u>\$ 50,782,755</u>	<u>\$ 54,347,301</u>	<u>\$ 45,229,876</u>
Fund Balance:						
Restricted for Capital Projects	37,015,913	35,680,735	18,452,241	49,682,755	53,247,301	44,129,876
Assigned to Local School	928,162	816,062	736,426	1,100,000	1,100,000	1,100,000
Unspendable Inventories	-	-	-	-	-	-
Total Fund Balance	<u>\$ 37,944,075</u>	<u>\$ 36,496,797</u>	<u>\$ 19,188,667</u>	<u>\$ 50,782,755</u>	<u>\$ 54,347,301</u>	<u>\$ 45,229,876</u>

CAPITAL PROJECTS FUND
Revenues

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Adopted Budget 2024-25
Local Sources:						
Property Taxes	\$ 4,702,482	\$ 5,013,227	\$ 5,446,363	\$ 69,894,805	\$ 69,894,805	\$ 72,690,597
Vehicle Fees in Lieu of Taxes	523,378	457,706	496,789	6,618,743	6,618,743	6,718,572
Interest on Investments	301,000	177,311	1,622,172	1,572,633	3,097,578	3,100,000
Other Local Sources	30,636	41,825	680,125	1,181,767	1,181,767	1,200,000
Total Local Sources	5,557,496	5,690,069	8,245,449	79,267,948	80,792,893	83,709,169
State Sources:						
Public Ed Capital & Technology	-	-	764,001	-	2,331,486	1,000,000
State Capital Enrollment Growth	1,085,943	1,256,602	1,059,565	668,861	668,861	634,851
Total State Sources	1,085,943	1,256,602	1,823,566	668,861	3,000,347	1,634,851
Other Financing Sources:						
Bond Proceeds	49,995,000	25,000,000	5,166,000	-	-	-
Bond Premium	5,904,236	3,394,967	-	-	-	-
Sale of Real Property	2,181,670	-	-	1,200,000	299,999	-
Sale of Equipment	704,712	486,976	1,559,372	1,200,000	1,517,006	1,600,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	58,785,618	28,881,943	6,725,372	2,400,000	1,817,005	1,600,000
Total Revenues & Other Financing Sources	\$ 65,429,057	\$ 35,828,614	\$ 16,794,387	\$ 82,336,809	\$ 85,610,245	\$ 86,944,020

CAPITAL PROJECTS FUND
Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Adopted Budget 2024-25
Facilities Acquisition and Construction Services						
Salaries	\$ 315,482	\$ 285,655	\$ 310,761	\$ 346,024	\$ 315,570	\$ 368,365
Employee Benefits	132,209	121,366	130,336	141,205	141,205	165,453
Professional Services	2,747,625	1,523,928	1,628,998	4,206,000	4,609,831	5,190,000
Site Improvements	7,303,166	4,172,689	4,565,338	3,260,000	4,567,946	8,481,798
Site Purchases	-	-	-	8,400,000	-	12,420,000
Building Improvements	8,288,190	8,004,327	5,778,837	2,710,000	8,200,000	9,505,802
New Construction	20,992,945	18,030,967	16,525,607	12,830,000	10,075,044	27,040,000
Relocatable Classrooms	179,404	73,865	319,198	250,000	300,000	250,000
Flooring	452,953	512,654	204,370	-	175,000	1,886,000
Asbestos Removal	2,775	22,650	10,363	20,000	5,206	20,000
Contingencies	837,168	861,081	961,495	1,795,000	1,162,215	1,895,000
Priority Equipment	3,501,569	2,987,843	2,661,802	2,591,500	6,449,724	2,997,632
New School Equipment	1,400,143	537,940	975,524	400,000	602,821	-
Vandalism	5,610	12,710	6,138	30,000	24,162	30,000
Bond Selling Expenses	197,861	128,217	23,750	-	-	5,000
Total Facilities Acquisition & Construction Services	\$ 46,357,100	\$ 37,275,892	\$ 34,102,517	\$ 36,979,729	\$ 36,628,722	\$ 70,255,050
Debt Service Payments						
Bond Principal	-	-	-	6,458,347	6,518,347	19,435,000
Bond Interest	-	-	-	7,304,645	7,304,542	6,371,395
Total Debt Service	\$ -	\$ -	\$ -	\$ 13,762,992	\$ 13,822,889	\$ 25,806,395
Total Expenditures	\$ 46,357,100	\$ 37,275,892	\$ 34,102,517	\$ 50,742,721	\$ 50,451,611	\$ 96,061,445

Many capital projects are completed during the summer months and projected expenditures may be incurred in more than one fiscal year. The budgeted amounts shown below are only for the 2024-25 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 2024-25 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. Savings from projects that are completed under budget will be used to help pay for other capital projects. The savings do not stay at the school or department level to be used for other discretionary capital expenditures.

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Arrowhead Elementary	Concrete Walk Outside Room 36 & Library Irrigation System Upgrade at Trees Front of School & Update Rock at Parking Islands	\$6,000 \$100,500
Bloomington Elementary	Multipurpose Sound System Replacement Carpet Replacement at Media Center	\$25,000 \$50,000
Bloomington Hills Elementary	Countertop Replacement - Phase 1 (8 CR's) Computer Lab Classroom Conversion Classroom & Media Center Carpet Replacement	\$120,000 \$60,000 \$180,000
Coral Canyon Elementary	Kindergarten Playground Expansion Multipurpose Room Sound System Replacement	\$10,000 \$25,000
Crimson Cliffs Middle	Shotput Pad Removed from Athletic Play Field Intercom Replacement Main Door Into Sound Booth from Little Theater	\$5,000 \$100,000 \$50,000
Crimson Cliffs High	Netting at Visitors Side Stadium Seating Remove Lockers at Auto Shop	\$45,000 \$15,000
Crimson View Elementary	Amplifier for Stage Sound System Mixing Valves in Classrooms (Plumbing) Aquatherm Main Valve Needs to be	\$5,000 \$20,000
Desert Hills Middle	Upper Playfield Improvements with High School Walk-in Freezer & Cooler Upgrade New Water Heater Countertop Replacement - Phase 1 New Scoreboards in the Gym.	\$50,000 \$35,000 \$25,000 \$50,000 \$30,000
Desert Hills High	Tennis Court Replacement Project Concrete Walk from Parking to Path North of Baseball Field Gym Sound System Replacement Fire Alarm Panel Replacement Strip & Seal Ceramics Classroom and Auto Shop Floors	\$1,250,000 \$37,500 \$50,000 \$75,000 \$174,000
Diamond Valley Elementary	Toilet Partition Replacement	\$24,000
Dixie Middle	Front Entry Sidewalk & Landscape Improvements Door Directly from the Sound Booth to the Theater Building Marquee Upgrade	\$28,030 \$50,000 \$15,000
Dixie High	Dixie High Vocational Building Replacement (estimated completion in 2026) Softball Field Netting Improvements Shot Put Venue at SW Corner of West Practice Field Football Sound System Replacement Drama Classroom HVAC Replacement Intercom Replacement Football Sports Field LED Lighting Replacement	\$7,100,000 \$30,000 \$24,000 \$30,000 \$50,000 \$125,000 \$300,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Dixie High (continued)	Toilet Partition Restoration Building Wide	\$50,000
	Replace Auditorium Area Restroom Countertops	\$18,000
	Bottle Fill Water Fountains (8)	\$15,000
	EIFS Finish at East Side Wall of Auxiliary Gym	\$45,150
	Refinish Main & Auxiliary Gym Floors	\$100,000
	Flooring Replacement - VCT To LVP & Stair Tread Replacement	\$550,000
	Sports Turf Replacement	\$326,818
	New Ice Machine - Softball Field	\$6,000
Enterprise	Two-Wire Irrigation System Upgrade	\$50,000
Elementary	URM Building Demolition	\$700,000
	Classroom Sink Valve & Bubblers Replacement	\$13,600
	Computer Lab Remodel to SPED Room	\$60,000
	EIFS Replacement Around Gym	\$50,000
Enterprise High	Enterprise High Remodel & Classroom Addition (estimated completion in 2025)	\$2,470,000
	Auditorium Project (estimated completion in 2027)	\$300,000
Fossil Ridge Intermediate	Chain Link Fencing Around PE Fields	\$10,485
Horizon Elementary	Window Blind Replacement or Window Tint	\$30,000
Hurricane Elementary	Convert Computer Lab to Classroom - Including Flooring to LVP	\$60,000
Hurricane Intermediate	Secure Campus with Perimeter Fencing	\$41,100
	Fire Alarm Panel Replacement	\$31,000
	Exterior Hollow Metal Door Replacement (two sets of double doors)	\$10,000
Hurricane Middle	CMU Site Wall at South Side of School Road (main entrance)	\$40,500
	Ceramic Tile at Commons to Repair Sheet Rock Wall	\$8,000
	Increase Size of Make-up Water Piping to Tower	\$30,000
	Carpet Replacement 400 Hall - 12 Classrooms	\$66,000
Hurricane High	Remove Lawn by Long Jump Pits and Replace with Concrete	\$60,000
	Add Additional Exits at Tennis Court Chain Link Fencing - East Side	\$10,000
	Chain Link Fence Repair at Home Side Stadium Bleachers	\$14,625
	Mini-Split AC Unit In Data Room	\$50,000
	Building Automation Control System Upgrade	\$350,000
	Replace Warped Whiteboards in Classrooms (12-15 Total)	\$54,000
	Countertop & Backsplash Replacement at Art Room	\$53,700
	Gym Sound System Upgrade	\$50,000
	Gym Floor Refinish - Main & Auxiliary Gym	\$80,000
Lava Ridge Intermediate	Chain Link Fence - South & North	\$7,500
	New Scoreboards Main Gym	\$30,000
	Install Motors for Kitchen Serving Line OHCD's	\$20,000
	New Walk-in Freezer & Cooler Equipment	\$50,000
LaVerkin Elementary	Secure Campus with Perimeter Fencing	\$11,700
	Rear Basketball Court Improvements	\$165,500
	Multipurpose Room Sound System Replacement	\$30,000
	Cabinetry Replacement - Final Phase	\$195,000
	Remodel Wellness Room to Classroom	\$60,000
	Repaint Building Exterior EIFS	\$60,000
	Carpet Replacement	\$60,000
	Multipurpose Room Flooring Replacement	\$70,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Legacy Elementary	Intercom Replacement	\$60,000
	Window Tinting at Upper Gym Windows	\$1,500
Little Valley Elementary	Multipurpose Room Divider Curtain Replacement	\$85,000
Majestic Fields Elementary	Bus Exit at North West Corner or Bike Path	\$82,500
Millcreek High	Landscaping Improvements at New Pickleball Courts	\$57,000
	Cast Aluminum Address Letters	\$3,000
	HVAC Unit Replacement Building Wide	\$700,000
	Window Tinting at Front Office Area and Weight Room	\$30,000
	Bottle Filling Water Fountains - Four Total	\$7,500
Panorama Elementary	Kindergarten Landscape & Fence Improvements	\$6,500
	Fire Alarm Panel Replacement	\$31,000
	FOB on Admin Entry Door and Secure Window at Admin Roll-up Door	\$10,000
	Multipurpose Room Flooring Replacement	\$70,000
Paradise Canyon Elementary	Mow Curb and Rock Mulch Around New Marquee	\$5,000
	Gym LED Lighting & Impact Resistant Ceiling Tile Replacement	\$32,000
	Bottle Filler Drinking Fountains - 3 Total	\$5,625
Pine View Middle	Aluminum Storefront Replacement 400 Hall, 300 Hall, West Gym Entrance - Phase 3	\$40,000
	Refinish Gym Floor	\$50,000
	Carpet Replacement - Media Center, Choir, Foods, 10 Classrooms	\$130,000
Pine View High	Baseball Field Outfield Chain Link Fence Fabric Replacement - Add Bottom Rail	\$30,000
	Security Lighting Installed Between Softball & Baseball Field	\$10,000
	Main Gym Bleacher Replacement	\$425,000
	Roof Replacement Project	\$535,500
	Auditorium Concrete Replacement	\$700,000
	Floor Tile Replacement in Lower Hall Locker Rooms & Restrooms	\$120,000
	Zum Flush Valve Replacement	\$10,000
	Main Gym Floor Replacement - 9,855 sq. ft.	\$300,000
Post High	Fire Alarm Panel Replacement	\$7,500
	Accessible Restroom Addition	\$75,000
Red Mountain Elementary	Fire Alarm Panel Replacement	\$25,000
	Window Tint Exterior Windows	\$30,000
	Motorized OHCD for Kitchen Service Windows	\$10,000
Riverside Elementary	Add CMU Wall Along Merrill Road	\$48,750
	Multipurpose Room Sound System Replacement	\$25,000
	Building Marquee	\$15,000
Sandstone Elementary	Playground Concrete Improvements - Bond Supplement	\$150,000
	New Playground Equipment (Front & Rear)	\$200,000
	New Marquee	\$15,000
	Replace Irrigation Filter	\$30,000
Santa Clara Elementary	Pressurized Irrigation from City of Santa Clara	\$80,000
	Bathroom Mirror Replacement Building Wide	\$4,000
	Hallway & Work Room Floor Carpet Replacement (Remove Floor Tile)	\$50,000
	Multipurpose Room Flooring Replacement	\$60,000
	Building Marquee Replacement	\$15,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Snow Canyon Middle	Snow Canyon Middle School Replacement (estimated completion in 2028)	\$24,640,000
Snow Canyon High	Asphalt Slurry Coat Campus Wide	\$104,240
	LED Parking Lot Lights - South Parking Area	\$12,000
	Fire Alarm Panel Replacement	\$61,000
	Boiler/Chiller Piping & Pump Replacement	\$1,000,000
	Football & Baseball Bathroom Improvements-- (sinks, faucets, lights, stalls)	\$50,000
	Roll Up Doors in Scene Shop, Wood Shop and Boiler Room	\$80,000
South Mesa Elementary	Add Fencing at SW Corner of Site - Security	\$5,525
Springdale Elementary	Acoustical Sound Panels at Lunchroom Walls	\$15,000
	Glass Transaction Window at Front Roll-up Door	\$3,000
	Toilet Partition Replacement	\$6,000
Sunrise Ridge Intermediate	East Bus Entry Pedestrian Sidewalk - Safety Issue	\$39,525
	Roof Replacement Project	\$711,450
Sunset Elementary	Refinish Stage Door Front & Stage Storage Doors	\$33,600
	Media Center Bookshelf Replacement	\$32,000
Three Falls Elementary	Fence to Separate Playfield at Church Property	\$18,200
Tonaquint Intermediate	Bike Parking Area	\$64,300
	Little Theater Sound System Replacement	\$25,000
	Intercom Replacement	\$100,000
	Water Bottle Filling Stations (Five Total)	\$9,375
	Security Window at Front Office Reception Window	\$3,000
Washington Elementary	Door & Door Hardware Replacement	\$50,000
	Security Doors at Multipurpose Room Entrance	\$17,000
	Aluminum Storefront Entry Door Replacement - Phase 1	\$25,000
	Multipurpose Room Flooring Replacement	\$70,000
Water Canyon Elementary	Site Concrete Replacement at Rear Play Area - Phase 3	\$50,000
	Restroom Floor & Wall Tile Replacement Building Wide - Phase1	\$50,000
	Faculty Room Cabinetry Replacement, Restroom Countertop Replacement	\$25,000
	Snow Stop/Ice Dam Installation at Standing Seam Meta Roofing over Building	\$5,000
Water Canyon High	Relocate Shot Put & Discuss Throwing Events	\$100,000
	Gym Sound System Replacement	\$20,000
	HVAC Replacement at Administration Area	\$75,000
	Basketball Backstop Modifications at Main Gym	\$90,000
Maintenance Building	Grass Playfield Leveling & Improvements - District Wide 60 Total	\$96,000
	Fire Alarm Panel Replacement	\$7,500
	District Transformer Replacement	\$100,000
	Roof Replacement Project	\$139,077
	Toro DXI Irrigation Controller Upgrade - District Wide	\$141,000
	SDI Skid Sprayer	\$22,000
	John Deere Gator Utility Vehicle (3 Total)	\$30,000
	John Deere 4044M Utility Tractor	\$38,000
	Walker Mulcher Mower (3 Total)	\$39,000
	Abi Force Z23SLT (With Laser)	\$52,132
	Walker Bagger Mower (3 Total)	\$69,000
	Gooseneck Hydraulic Dovetail Trailer - 32 Foot (3 Total)	\$135,000
	Teleshandler (All Terrain Forklift) Shared w/ Warehouse	\$105,000

CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2024-25

LOCATION / DEPT	DESCRIPTION	BUDGET
Technology Building	Fire Alarm Panel Replacement	\$7,500
Warehouse	Fire Alarm Panel Replacement	\$7,500
	Lighting Upgrade for Old Walk-In Cooler	\$11,000
	Walk-In Box Replacement	\$600,000
District - Wide	Air filters	\$220,000
	Appraisal Services	\$10,000
	Asbestos Abatement	\$20,000
	Backflow Testing	\$5,000
	Basketball Backstop Inspection	\$15,000
	Bleacher Maintenance Contract	\$25,000
	Blinds for South Side of District Office Building	\$25,500
	Boiler Inspection	\$5,000
	Bond Selling Expenses	\$5,000
	Concrete Maintenance	\$100,000
	Custodial Repair	\$50,000
	District Office Equipment	\$15,000
	District Technology Dept. Equipment	\$480,000
	Elementary Emergency Funds	\$25,000
	Elevator Maintenance	\$25,000
	Emergency Flooring	\$175,000
	Emergency Locksmith	\$40,000
	Emergency Roofing	\$80,000
	Equipment for Professional Development Bldg.	\$3,500
	Fire Alarm Testing	\$170,000
	Fire Extinguisher Testing	\$45,000
	Future Elementary School Site	\$1,620,000
	Future High School & Middle School Site	\$10,800,000
	General Grounds	\$300,000
	General Maintenance	\$600,000
	Generator Maintenance	\$25,000
	Grease Traps	\$30,000
	Hood Cleaning	\$35,000
	HVAC Support	\$65,000
	Media Center Equipment	\$1,000
	Music Equipment	\$115,000
	New Two-Story Elementary School Prototype (estimated completion in 2028)	\$905,000
	Pavement Management	\$600,000
	Phone Repair & Replacement	\$5,000
	Playground Resurfacing	\$150,000
	Portables	\$250,000
	Portables: Roof Replacement - DVES 48, PVHS 26, Wash 16 & 17	\$70,000
	Portables: Siding Replacement - Three Falls 11, Hurricane Elem 7 & 9	\$67,500
	Power Engineering Chemicals	\$150,000
	PVC Wainscot Wall Treatment at District Office Board Room	\$11,725
	Re-caulk Expansion Joints	\$35,000
	Salaries & Benefits	\$533,818
	School Buses & District Vehicles	\$1,150,000
	School Discretionary Equipment (2023-24 allocation)	\$637,000
	Secondary Emergency Funds	\$25,000
	Sewer Drain Jet	\$5,000
	Vandalism	\$30,000
TOTALS		<u>\$70,255,050</u>



Governor Cox took some time to visit with students and tour the facilities at Career Tech High in January.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Adopted Budget 2024-25	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 5,225,860	\$ 5,470,933	\$ 5,943,152	\$ 76,513,548	\$ 79,409,169	354.89%
Interest	301,000	177,311	1,622,172	3,097,578	3,100,000	232.48%
Other Local Sources	30,636	41,825	680,125	1,181,767	1,200,000	954.24%
State Sources	1,085,943	1,256,602	1,823,566	3,000,347	1,634,851	12.64%
Total Revenues	<u>6,643,439</u>	<u>6,946,671</u>	<u>10,069,015</u>	<u>83,793,240</u>	<u>85,344,020</u>	<u>296.16%</u>
Expenditures:						
Salaries	315,482	285,655	310,761	315,570	368,365	4.19%
Employee Benefits	132,209	121,366	130,336	141,205	165,453	6.29%
Purchased Services	2,753,235	1,536,638	1,635,136	4,633,993	5,220,000	22.40%
Land and Improvements	7,303,166	4,172,689	4,565,338	4,567,946	20,901,798	46.55%
Buildings and Remodeling	30,753,435	27,505,544	23,799,870	19,917,465	40,596,802	8.00%
Equipment	4,901,712	3,525,783	3,637,326	7,052,544	2,997,632	-9.71%
Bond Selling Expenses	197,861	128,217	23,750	-	5,000	-24.37%
Bond Principal	-	-	-	6,518,347	19,435,000	
Bond Interest	-	-	-	7,304,542	6,371,395	
Total Expenditures	<u>46,357,100</u>	<u>37,275,892</u>	<u>34,102,517</u>	<u>50,451,611</u>	<u>96,061,445</u>	<u>26.81%</u>
Excess of Revenues over Expenditures	<u>(39,713,661)</u>	<u>(30,329,221)</u>	<u>(24,033,502)</u>	<u>33,341,629</u>	<u>(10,717,425)</u>	
Other Finance Sources:						
Bond Proceeds	49,995,000	25,000,000	5,166,000	-	-	-25.00%
Bond Premium	5,904,236	3,394,967	-	-	-	-25.00%
Sale of Real Property	2,181,670	-	-	299,999	-	-25.00%
Sale of Equipment	704,712	486,976	1,559,372	1,517,006	1,600,000	31.76%
Fund Transfer In (Out)	-	-	-	-	-	
Total Other Finance Sources	<u>58,785,618</u>	<u>28,881,943</u>	<u>6,725,372</u>	<u>1,817,005</u>	<u>1,600,000</u>	<u>-24.32%</u>
Excess of Revenues & Other Sources Over Expenditures	19,071,957	(1,447,278)	(17,308,130)	35,158,634	(9,117,425)	
Fund balances - beginning	<u>18,872,118</u>	<u>37,944,075</u>	<u>36,496,797</u>	<u>19,188,667</u>	<u>54,347,301</u>	
Fund balances - ending	<u>\$ 37,944,075</u>	<u>\$ 36,496,797</u>	<u>\$ 19,188,667</u>	<u>\$ 54,347,301</u>	<u>\$ 45,229,876</u>	4.80%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Adopted Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Property Tax	\$ 79,409,169	\$ 82,451,164	\$ 85,612,152	\$ 88,896,838
Interest	3,100,000	2,000,000	1,500,000	1,530,000
Other Local Sources	1,200,000	1,248,000	1,297,920	1,349,837
State Sources	1,634,851	1,000,000	1,000,000	1,000,000
Total Revenues	<u>85,344,020</u>	<u>86,699,164</u>	<u>89,410,072</u>	<u>92,776,675</u>
Expenditures:				
Salaries	368,365	386,783	406,122	426,429
Employee Benefits	165,453	173,726	182,412	191,533
Purchased Services	5,220,000	2,230,000	2,340,000	2,455,500
Land and Improvements	20,901,798	4,700,000	8,000,000	2,700,000
Buildings and Remodeling	40,596,802	54,240,000	51,765,000	30,370,000
Equipment	2,997,632	3,147,514	3,754,889	4,470,134
Bond Selling Expenses	5,000	5,000	5,000	5,000
Bond Principal	19,435,000	18,640,000	19,530,000	20,295,000
Bond Interest	6,371,395	5,459,495	4,589,245	3,754,595
Total Expenditures	<u>96,061,445</u>	<u>88,982,518</u>	<u>90,572,669</u>	<u>64,668,190</u>
Excess of Revenues over Expenditures	<u>(10,717,425)</u>	<u>(2,283,353)</u>	<u>(1,162,597)</u>	<u>28,108,485</u>
Other Finance Sources:				
Bond Proceeds	-	-	-	-
Bond Premium	-	-	-	-
Sale of Real Property	-	-	-	-
Sale of Equipment	1,600,000	500,000	550,000	600,000
Fund Transfer In (Out)	-	-	-	-
Total Other Finance Sources	<u>1,600,000</u>	<u>500,000</u>	<u>550,000</u>	<u>600,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(9,117,425)</u>	<u>(1,783,353)</u>	<u>(612,597)</u>	<u>28,708,485</u>
Fund balances - beginning	<u>54,347,301</u>	<u>45,229,876</u>	<u>43,446,523</u>	<u>42,833,926</u>
Fund balances - ending	<u>\$ 45,229,876</u>	<u>\$ 43,446,523</u>	<u>\$ 42,833,926</u>	<u>\$ 71,542,411</u>

Washington County School District is paying cash for all capital projects, starting with the 2023-24 fiscal year. The District will avoid interest expenses, saving almost \$10 million per year over time.

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

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Five Year Summary by Object

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Adopted Budget 2024-25
Revenues:					
Property Tax	\$ 5,225,860	\$ 5,470,933	\$ 5,943,152	\$ 76,513,548	\$ 79,409,169
Interest	301,000	177,311	1,622,172	3,097,578	3,100,000
Other Local Sources	30,636	41,825	680,125	1,181,767	1,200,000
State Sources	1,085,943	1,256,602	1,823,566	3,000,347	1,634,851
Total Revenues	<u>6,643,439</u>	<u>6,946,671</u>	<u>10,069,015</u>	<u>83,793,240</u>	<u>85,344,020</u>
Expenditures:					
(100) Salaries	315,482	285,655	310,761	315,570	368,365
(200) Employee Benefits	132,209	121,366	130,336	141,205	165,453
rofessional & Technical	2,747,625	1,523,928	1,628,998	4,609,831	5,190,000
(400) Purchased Property Services	-	-	-	-	-
(500) Other Purchased Services	-	-	-	-	-
(600) Supplies and Materials	4,988,525	2,137,749	1,817,704	1,900,000	2,423,500
(700) Property and Equipment	37,975,398	33,078,977	30,190,968	29,662,116	62,102,732
(800) Debt Service and Miscellaneous	197,861	128,217	23,750	13,822,889	25,811,395
Total Expenditures	<u>46,357,100</u>	<u>37,275,892</u>	<u>34,102,517</u>	<u>50,451,611</u>	<u>96,061,445</u>
Other Finance Sources:	58,785,618	28,881,943	6,725,372	1,817,005	1,600,000
Excess of Revenues & Other Sources Over Expenditures	19,071,957	(1,447,278)	(17,308,130)	35,158,634	(9,117,425)
Fund balances - beginning	<u>18,872,118</u>	<u>37,944,075</u>	<u>36,496,797</u>	<u>19,188,667</u>	<u>54,347,301</u>
Fund balances - ending	<u>\$ 37,944,075</u>	<u>\$ 36,496,797</u>	<u>\$ 19,188,667</u>	<u>\$ 54,347,301</u>	<u>\$ 45,229,876</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

Three Year Forecast by Object

	Adopted Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Property Tax	\$ 79,409,169	\$ 82,451,164	\$ 85,612,152	\$ 88,896,838
Interest	3,100,000	2,000,000	1,500,000	1,530,000
Other Local Sources	1,200,000	1,248,000	1,297,920	1,349,837
State Sources	1,634,851	1,000,000	1,000,000	1,000,000
Total Revenues	85,344,020	86,699,164	89,410,072	92,776,675
Expenditures:				
(100) Salaries	368,365	386,783	406,122	426,429
(200) Employee Benefits	165,453	173,726	182,412	191,533
Total	5,190,000	2,200,000	2,310,000	2,425,500
(400) Purchased Property Services	-	-	-	-
(500) Other Purchased Services	-	-	-	-
(600) Supplies and Materials	2,423,500	1,950,000	2,150,000	3,050,000
(700) Property and Equipment	62,102,732	60,167,514	61,399,889	34,520,134
(800) Debt Service and Miscellaneous	25,811,395	24,104,495	24,124,245	24,054,595
Total Expenditures	96,061,445	88,982,518	90,572,669	64,668,190
Other Finance Sources:	1,600,000	500,000	550,000	600,000
Excess of Revenues & Other Sources Over Expenditures	(9,117,425)	(1,783,353)	(612,597)	28,708,485
Fund balances - beginning	54,347,301	45,229,876	43,446,523	42,833,926
Fund balances - ending	\$ 45,229,876	\$ 43,446,523	\$ 42,833,926	\$ 71,542,411



This home was designed and built by Washington County School District high school students, in partnership with local contractors. The home was featured in the St. George area's annual Parade of Homes.

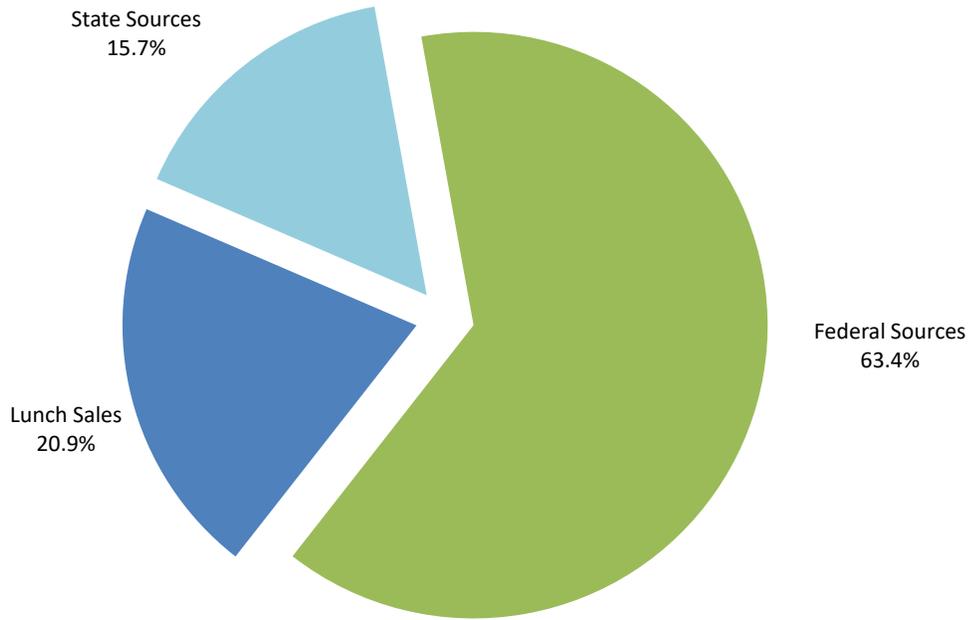
<https://paradehomes.com/web/#/homes/13882>

Food Services Fund

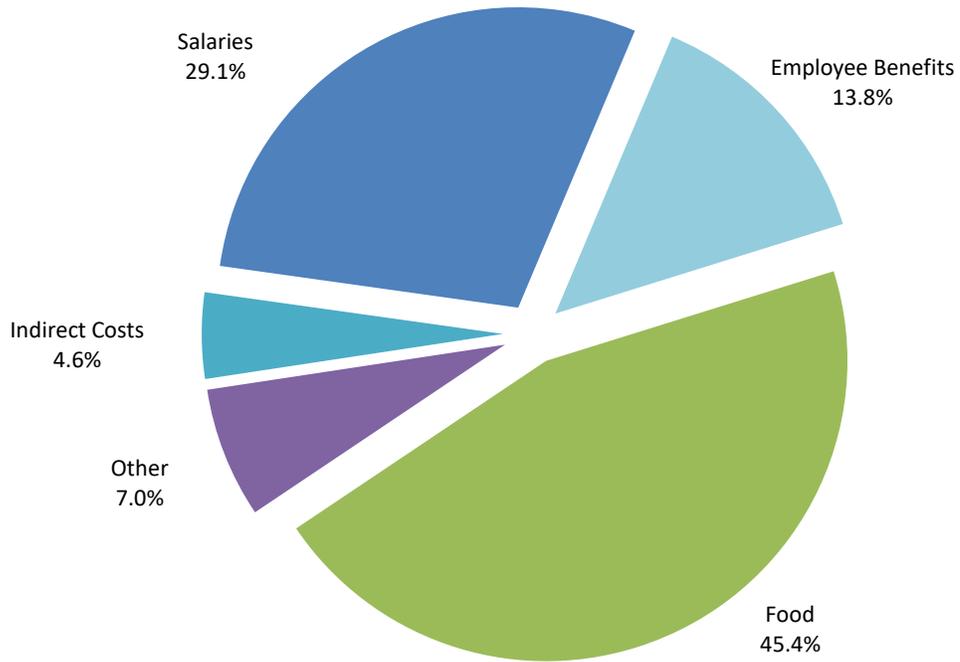
The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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

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

**Food Services Fund Revenues
Adopted Budget 2024-25**



**Food Services Fund Expenditures
Adopted Budget 2024-25**



WASHINGTON COUNTY SCHOOL DISTRICT

FOOD SERVICES FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Lunch Sales	\$ 730,614	\$ (6,554)	\$ 2,985,689	\$ 2,937,075	\$ 2,999,864	\$ 2,999,864
State Sources	2,532,560	2,598,461	1,825,960	2,503,602	2,138,401	2,245,321
Federal Sources	9,738,183	16,637,837	8,529,805	8,831,097	9,143,741	9,086,260
Total Revenues	13,001,357	19,229,744	13,341,454	14,271,774	14,282,006	14,331,445
Expenditures:						
Salaries	3,593,257	3,806,006	4,168,164	4,933,552	4,854,709	5,097,444
Employee Benefits	1,785,615	1,954,796	2,067,732	2,306,343	2,256,964	2,424,852
Food	5,177,089	6,471,930	5,901,514	8,181,097	7,800,000	7,950,000
Other	808,511	997,211	1,305,493	1,416,249	1,863,726	1,230,150
Indirect Costs	646,565	697,521	695,682	892,496	875,182	809,433
Total Expenditures	12,011,037	13,927,464	14,138,585	17,729,737	17,650,581	17,511,879
Excess of Revenues over Expenditures	990,320	5,302,280	(797,131)	(3,457,963)	(3,368,575)	(3,180,434)
Fund balances - beginning	3,712,812	4,703,132	10,005,412	9,208,281	9,208,281	5,839,706
Fund balances - ending	\$ 4,703,132	\$ 10,005,412	\$ 9,208,281	\$ 5,750,318	\$ 5,839,706	\$ 2,659,272

FOOD SERVICES FUND
Revenues

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Local Sources:						
Student Sales	\$ 716,827	\$ (28,449)	\$ 2,940,432	\$ 2,890,891	\$ 2,959,007	\$ 2,959,007
Adult Sales	13,787	21,895	45,257	46,184	40,857	40,857
Total Local Sources	730,614	(6,554)	2,985,689	2,937,075	2,999,864	2,999,864
State Sources:						
Lunch Reimbursements	2,532,560	2,598,461	1,825,960	2,503,602	2,138,401	2,245,321
Total State Sources	2,532,560	2,598,461	1,825,960	2,503,602	2,138,401	2,245,321
Federal Sources:						
Federal Lunch Program	1,122,397	1,664,777	2,639,313	1,215,500	2,116,741	1,901,760
Free and reduced assistance	6,690,014	11,616,970	3,757,278	5,934,500	5,727,000	5,934,500
Breakfast program	1,076,235	1,989,900	852,376	-	-	-
USDA Commodities	849,537	1,366,190	1,280,838	1,681,097	1,300,000	1,250,000
Total Federal Sources	9,738,183	16,637,837	8,529,805	8,831,097	9,143,741	9,086,260
Total Revenues	\$ 13,001,357	\$ 19,229,744	\$ 13,341,454	\$ 14,271,774	\$ 14,282,006	14,331,445

FOOD SERVICES FUND
Expenditures

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Salaries:						
Coordinator	\$ 99,323	\$ 104,608	\$ 111,985	\$ 123,252	\$ 121,065	\$ 127,118
Contract Lunch Workers	2,421,065	2,655,683	2,888,120	3,434,587	3,392,394	3,562,014
Hourly Lunch Workers	293,158	263,364	279,819	416,613	312,614	328,245
Substitutes	66,070	68,302	116,127	103,891	120,000	126,000
Delivery Personnel	45,208	40,208	38,371	42,478	44,284	46,498
Nutrition Specialists	51,726	55,801	61,155	68,222	68,577	72,006
Secretaries	616,707	618,040	672,587	744,509	795,775	835,563
Total Salaries	3,593,257	3,806,006	4,168,164	4,933,552	4,854,709	5,097,444
Employee Benefits:						
State Retirement	504,862	562,286	627,823	662,758	710,741	746,278
Social Security	260,704	275,178	302,508	377,558	371,385	389,954
Health Insurance	947,430	1,046,544	1,063,612	1,184,796	1,102,824	1,213,106
Workers Compensation	71,654	70,388	70,925	79,231	70,014	73,514
Unemployment Premiums	965	400	2,864	2,000	2,000	2,000
Total Employee Benefits	1,785,615	1,954,796	2,067,732	2,306,343	2,256,964	2,424,852
Purchased Services	26,240	3,717	54,050	45,000	55,000	57,750
Conferences	-	2,280	1,530	6,000	8,000	8,400
Supplies	629,826	808,472	838,521	1,083,224	1,038,726	900,000
Delivery Fuel	7,721	11,334	9,522	14,000	12,000	14,000
Food	4,279,135	5,419,140	4,220,720	6,500,000	6,500,000	6,700,000
USDA Commodities	897,954	1,052,790	1,680,794	1,681,097	1,300,000	1,250,000
Equipment	144,724	171,408	401,870	268,025	750,000	250,000
Indirect Cost Allocation	646,565	697,521	695,682	892,496	875,182	809,433
Total Expenditures	\$ 12,011,037	\$ 13,927,464	\$ 14,138,585	\$ 17,729,737	\$ 17,650,581	\$ 17,511,879

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual	Actual	Actual	Final	Proposed	Four Year
	2020-21	2021-22	2022-23	Budget	Budget	Average
				2023-24	2024-25	Percentage
						Growth
Revenues:						
Lunch Sales	\$ 730,614	\$ (6,554)	\$ 2,985,689	\$ 2,999,864	\$ 2,999,864	77.65%
State Sources	2,532,560	2,598,461	1,825,960	2,138,401	2,245,321	-2.84%
Federal Sources	9,738,183	16,637,837	8,529,805	9,143,741	9,086,260	-1.67%
Total Revenues	<u>13,001,357</u>	<u>19,229,744</u>	<u>13,341,454</u>	<u>14,282,006</u>	<u>14,331,445</u>	<u>2.56%</u>
Expenditures:						
Salaries	3,593,257	3,806,006	4,168,164	4,854,709	5,097,444	10.47%
Employee Benefits	1,785,615	1,954,796	2,067,732	2,256,964	2,424,852	8.95%
Purchased Services	26,240	3,717	54,050	55,000	57,750	30.02%
Travel	-	2,280	1,530	8,000	8,400	
Food	5,177,089	6,471,930	5,901,514	7,800,000	7,950,000	13.39%
Supplies	637,547	819,806	848,043	1,050,726	914,000	10.84%
Equipment	144,724	171,408	401,870	750,000	250,000	18.19%
Indirect Costs	646,565	697,521	695,682	875,182	809,433	6.30%
Total Expenditures	<u>12,011,037</u>	<u>13,927,464</u>	<u>14,138,585</u>	<u>17,650,581</u>	<u>17,511,879</u>	<u>11.45%</u>
Excess of Revenues over Expenditures	<u>990,320</u>	<u>5,302,280</u>	<u>(797,131)</u>	<u>(3,368,575)</u>	<u>(3,180,434)</u>	
Fund balances - beginning	<u>3,712,812</u>	<u>4,703,132</u>	<u>10,005,412</u>	<u>9,208,281</u>	<u>5,839,706</u>	
Fund balances - ending	<u>\$ 4,703,132</u>	<u>\$ 10,005,412</u>	<u>\$ 9,208,281</u>	<u>\$ 5,839,706</u>	<u>\$ 2,659,272</u>	-10.86%

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 through 2024-25, the District's Board decided to provide free lunch to students qualifying for reduced lunch.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Lunch Sales	\$ 2,999,864	\$ 3,299,850	\$ 3,530,840	\$ 3,883,924
State Sources	2,245,321	2,357,587	2,475,466	2,599,240
Federal Sources	9,086,260	9,540,573	10,017,602	10,518,482
Total Revenues	14,331,445	15,198,010	16,023,908	17,001,645
Expenditures:				
Salaries	5,097,444	5,097,444	5,148,418	5,199,903
Employee Benefits	2,424,852	2,424,852	2,449,101	2,473,592
Purchased Services	57,750	59,483	61,267	63,105
Travel	8,400	8,652	8,912	9,179
Food	7,950,000	7,400,000	7,548,000	7,698,960
Supplies	914,000	650,000	669,500	689,585
Equipment	250,000	150,000	154,500	159,135
Indirect Costs	809,433	876,782	887,078	897,523
Total Expenditures	17,511,879	16,667,213	16,926,776	17,190,981
Excess of Revenues over Expenditures	(3,180,434)	(1,469,202)	(902,868)	(189,335)
Fund balances - beginning	5,839,706	2,659,272	1,190,069	287,202
Fund balances - ending	\$ 2,659,272	\$ 1,190,069	\$ 287,202	\$ 97,866

Forecasted revenues and expenditures are based on expected changes in State and Federal funding, as well as projected increases for salaries and food pricing. Fund balance is intentionally being reduced through one-time expenditures to meet recommended fund balance levels.

WASHINGTON COUNTY SCHOOL DISTRICT

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

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:					
Lunch Sales	\$ 730,614	\$ (6,554)	\$ 2,985,689	\$ 2,999,864	\$ 2,999,864
State Sources	2,532,560	2,598,461	1,825,960	2,138,401	2,245,321
Federal Sources	9,738,183	16,637,837	8,529,805	9,143,741	9,086,260
Total Revenues	13,001,357	19,229,744	13,341,454	14,282,006	14,331,445
Expenditures:					
(100) Salaries	3,593,257	3,806,006	4,168,164	4,854,709	5,097,444
(200) Employee Benefits	1,785,615	1,954,796	2,067,732	2,256,964	2,424,852
(300) Professional & Technical	12,942	3,208	50,044	48,350	50,150
(400) Purchased Property Services	11,313	-	-	11,650	12,500
(500) Other Purchased Services	1,985	2,789	5,536	3,000	3,500
(600) Supplies and Materials	5,814,636	7,291,736	6,749,557	8,850,726	8,864,000
(700) Property and Equipment	144,724	171,408	401,870	750,000	250,000
(800) Miscellaneous	646,565	697,521	695,682	875,182	809,433
Total Expenditures	12,011,037	13,927,464	14,138,585	17,650,581	17,511,879
Excess of Revenues over Expenditures	990,320	5,302,280	(797,131)	(3,368,575)	(3,180,434)
Fund balances - beginning	3,712,812	4,703,132	10,005,412	9,208,281	5,839,706
Fund balances - ending	\$ 4,703,132	\$ 10,005,412	\$ 9,208,281	\$ 5,839,706	\$ 2,659,272

WASHINGTON COUNTY SCHOOL DISTRICT

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

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Lunch Sales	\$ 2,999,864	\$ 3,299,850	\$ 3,530,840	\$ 3,883,924
State Sources	2,245,321	2,357,587	2,475,466	2,599,240
Federal Sources	9,086,260	9,540,573	10,017,602	10,518,482
Total Revenues	14,331,445	15,198,010	16,023,908	17,001,645
Expenditures:				
(100) Salaries	5,097,444	5,097,444	5,148,418	5,199,903
(200) Employee Benefits	2,424,852	2,424,852	2,449,101	2,473,592
(300) Professional & Technical	50,150	47,615	49,043	50,514
(400) Purchased Property Services	12,500	11,868	12,224	12,591
(500) Other Purchased Services	3,500	8,652	8,912	9,179
(600) Supplies and Materials	8,864,000	8,050,000	8,217,500	8,388,545
(700) Property and Equipment	250,000	150,000	154,500	159,135
(800) Miscellaneous	809,433	876,782	887,078	897,523
Total Expenditures	17,511,879	16,667,213	16,926,776	17,190,981
Excess of Revenues over Expenditures	(3,180,434)	(1,469,202)	(902,868)	(189,335)
	5,839,706	2,659,272	1,190,069	287,202
	\$ 2,659,272	\$ 1,190,069	\$ 287,202	\$ 97,866



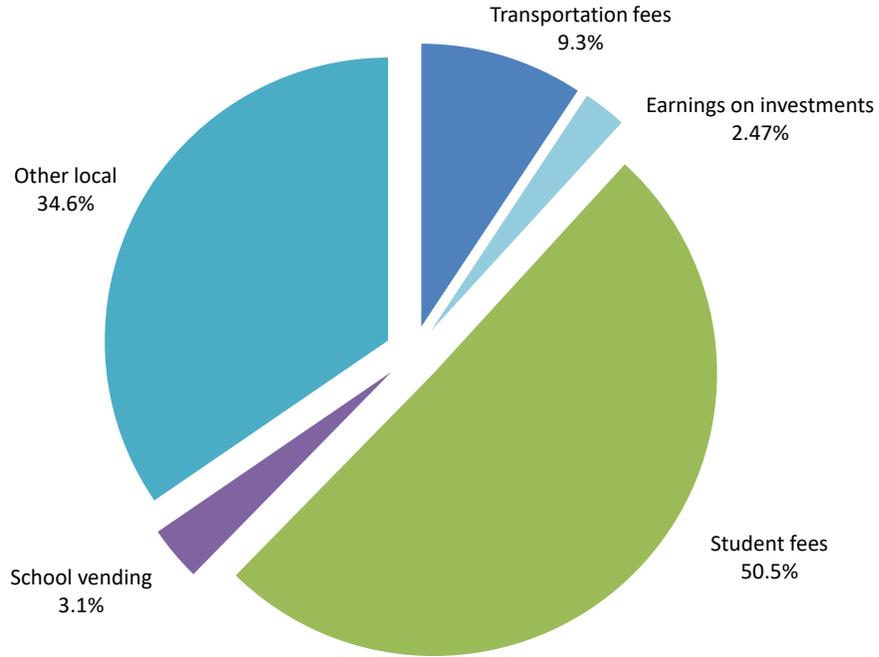
Lunchtime at Majestic Fields Elementary School

Student Activity Fund

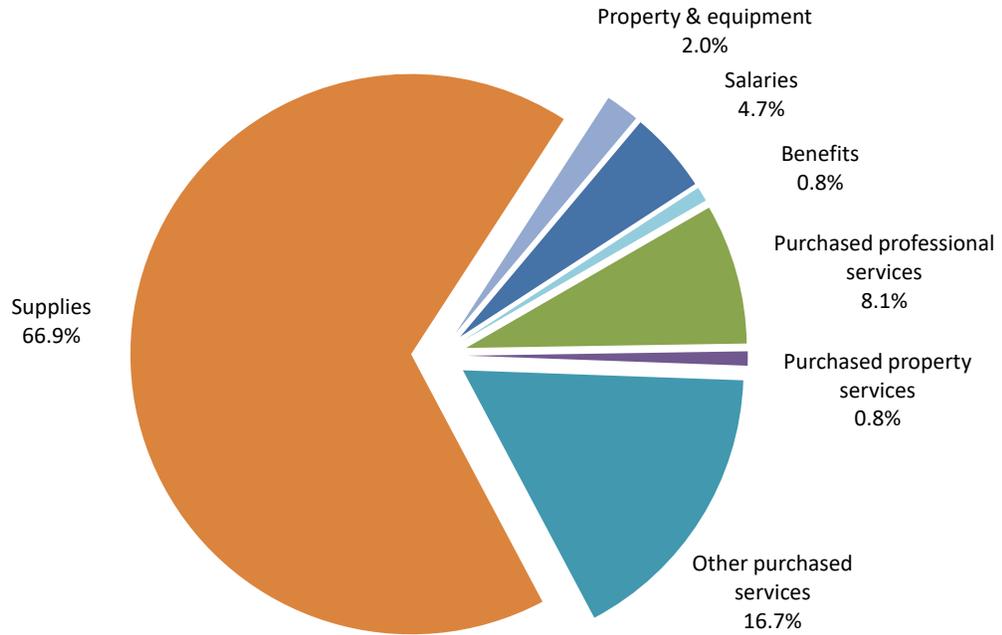
The Student Activity Fund is comprised of revenues and expenditures from school-based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers, and student fees. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue Funds.

**Student Activity Fund Revenues
Adopted Budget 2024-25**



**Student Activity Fund Expenditures
Adopted Budget 2024-25**



WASHINGTON COUNTY SCHOOL DISTRICT

STUDENT ACTIVITY FUND

Summary Statement of Revenues, Expenditures and Changes in Fund Balances

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Original Budget 2023-24	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:						
Local sources:						
Transportation fees	\$ -	\$ 761,705	\$ 945,521	\$ 843,859	\$ 983,759	\$ 1,032,947
Earnings on investments	28,807	29,608	235,255	34,956	261,133	274,190
Student fees	1,391,320	4,303,503	4,731,533	5,421,479	5,339,463	5,606,438
School vending	396,407	271,425	292,513	347,795	329,775	346,264
Other local	1,752,306	1,992,575	3,232,426	3,388,310	3,651,576	3,834,151
Total Revenues	3,568,840	7,358,816	9,437,248	10,036,399	10,565,706	11,093,990
Expenditures:						
Salaries	184,367	334,525	447,579	454,744	496,812	521,653
Benefits	33,818	59,032	79,915	83,944	88,706	93,141
Purchased professional services	198,407	755,915	738,772	874,160	855,433	898,203
Purchased property services	927,532	96,792	78,123	69,176	86,716	91,052
Other purchased services	571,933	1,224,738	1,566,123	1,490,830	1,761,470	1,849,542
Supplies	4,143,499	5,596,168	6,341,278	6,836,959	7,070,211	7,423,723
Property & equipment	-	157,786	185,458	226,586	206,358	216,676
Debt Service and Miscellaneous	65	-	-	-	-	-
Total Expenditures	6,059,621	8,224,956	9,437,248	10,036,399	10,565,706	11,093,990
Excess of Revenues over Expenditures	(2,490,781)	(866,140)	-	-	-	-
Fund Balances - Beginning	3,356,921	866,140	-	-	-	-
Fund Balances - Ending	\$ 866,140	\$ -	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Revenues, Expenditures and Fund Balances - Five Year Summary

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Proposed Budget 2024-25	Four Year Average Percentage Growth
Revenues:						
Local sources:						
Transportation fees	\$ -	\$ 761,705	\$ 945,521	\$ 983,759	\$ 1,032,947	
Earnings on investments	28,807	29,608	235,255	261,133	274,190	212.95%
Student fees	1,391,320	4,303,503	4,731,533	5,339,463	5,606,438	75.74%
School vending	396,407	271,425	292,513	329,775	346,264	-3.16%
Other local	1,752,306	1,992,575	3,232,426	3,651,576	3,834,151	29.70%
Total Revenues	3,568,840	7,358,816	9,437,248	10,565,706	11,093,990	52.71%
Expenditures:						
Salaries	184,367	334,525	447,579	496,812	521,653	45.74%
Benefits	33,818	59,032	79,915	88,706	93,141	43.85%
Purchased professional services	198,407	755,915	738,772	855,433	898,203	88.18%
Purchased property services	927,532	96,792	78,123	86,716	91,052	-22.55%
Other purchased services	571,933	1,224,738	1,566,123	1,761,470	1,849,542	55.85%
Supplies	4,143,499	5,596,168	6,341,278	7,070,211	7,423,723	19.79%
Property	-	157,786	185,458	206,358	216,676	
Debt Service and Miscellaneous	65	-	-	-	-	
Total Expenditures	6,059,621	8,224,956	9,437,248	10,565,706	11,093,990	20.77%
Excess of Revenues over Expenditures	(2,490,781)	(866,140)	-	-	-	
Fund Balances - Beginning	3,356,921	866,140	-	-	-	
Fund Balances - Ending	\$ 866,140	\$ -	\$ -	\$ -	\$ -	

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

Revenues, Expenditures and Fund Balances - Three Year Forecast

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Local sources:				
Transportation fees	\$ 1,032,947	\$ 1,084,596	\$ 1,138,826	\$ 1,195,768
Earnings on investments	274,190	287,900	302,295	317,410
Student fees	5,606,438	5,886,766	6,181,106	6,490,165
School vending	346,264	363,579	381,757	400,846
Other local	3,834,151	4,025,859	4,227,153	4,438,510
Total Revenues	11,093,990	11,648,700	12,231,137	12,842,699
Expenditures:				
Salaries	521,653	547,739	575,126	603,882
Benefits	93,141	97,798	102,688	107,822
Purchased professional services	898,203	943,115	990,266	1,039,789
Purchased property services	91,052	95,605	100,385	105,403
Other purchased services	1,849,542	1,942,020	2,039,124	2,141,078
Supplies	7,423,723	7,794,913	8,184,662	8,593,894
Property	216,676	227,510	238,886	250,831
Debt Service and Miscellaneous	-	-	-	-
Total Expenditures	11,093,990	11,648,700	12,231,137	12,842,699
Excess of Revenues over Expenditures	-	-	-	-
Fund Balances - Beginning	-	-	-	-
Fund Balances - Ending	\$ -	\$ -	\$ -	\$ -

Forecasted revenues and expenditures are based on an average annual growth rate of 5% due to enrollment growth and inflation. These projections are based upon current school fee law and would change if the Legislature makes changes to existing law.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY Five Year Summary by Object

	Actual 2020-21	Actual 2021-22	Actual 2022-23	Final Budget 2023-24	Proposed Budget 2024-25
Revenues:					
Interest	\$ 28,807	\$ 29,608	\$ 29,608	\$ 235,255	\$ 274,190
Other Local Sources	3,540,033	7,329,208	9,407,640	10,330,451	10,819,800
Total Revenues	3,568,840	7,358,816	9,437,248	10,565,706	11,093,990
Expenditures:					
(100) Salaries	184,367	334,525	447,579	496,812	521,653
(200) Employee Benefits	33,818	59,032	79,915	88,706	93,141
(300) Professional & Technical	198,407	755,915	738,772	855,433	898,203
(400) Purchased Property Services	927,532	96,792	78,123	86,716	91,052
(500) Other Purchased Services	571,933	1,224,738	1,566,123	1,761,470	1,849,542
(600) Supplies and Materials	4,143,499	5,596,168	6,341,278	7,070,211	7,423,723
(700) Property and Equipment	-	157,786	185,458	206,358	216,676
(800) Debt Service and Miscellaneous	65	-	-	-	-
Total Expenditures	6,059,621	8,224,956	9,437,248	10,565,706	11,093,990
Excess of Revenues over Expenditures	(2,490,781)	(866,140)	-	-	-
Fund balances - beginning	3,356,921	866,140	-	-	-
Fund balances - ending	\$ 866,140	\$ -	\$ -	\$ -	\$ -

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY Three Year Forecast by Object

	Proposed Budget 2024-25	Budget Forecast 2025-26	Budget Forecast 2026-27	Budget Forecast 2027-28
Revenues:				
Interest	\$ 274,190	\$ 287,900	\$ 302,295	\$ 317,410
Other Local Sources	10,819,800	11,360,800	11,928,842	12,525,289
Total Revenues	11,093,990	11,648,700	12,231,137	12,842,699
Expenditures:				
(100) Salaries	521,653	547,739	575,126	603,882
(200) Employee Benefits	93,141	97,798	102,688	107,822
(300) Professional & Technical	898,203	943,115	990,266	1,039,789
(400) Purchased Property Services	91,052	95,605	100,385	105,403
(500) Other Purchased Services	1,849,542	1,942,020	2,039,124	2,141,078
(600) Supplies and Materials	7,423,723	7,794,913	8,184,662	8,593,894
(700) Property and Equipment	216,676	227,510	238,886	250,831
(800) Debt Service and Miscellaneous	-	-	-	-
Total Expenditures	11,093,990	11,648,700	12,231,137	12,842,699
Excess of Revenues over Expenditures	-	-	-	-
 Fund balances - beginning	 -	 -	 -	 -
Fund balances - ending	\$ -	\$ -	\$ -	\$ -



In April 2023, Kirsten Reynolds and Alison Renstrom (Snow Canyon Middle) were named co-recipients of the "Teacher of the Year" award by the Society of Health and Physical Education in Utah.



For the second year in a row, one of our principals was selected as the Principal of the Year for the State of Utah. Congratulations to Crimson Cliffs Middle School Principal Brian Stevenson, the Middle School Principal of the year for 2024.

INFORMATIONAL SECTION



Calculation of Basic Program Funds

WASHINGTON COUNTY SCHOOL DISTRICT

Basic Program

	Actual 2022-23 W.P.U.'s X	W.P.U. Value \$4,038	Revised 2023-24 W.P.U.'s X	W.P.U. Value \$4,280	Projected 2024-25 W.P.U.'s X	W.P.U. Value \$4,494	1-Year Increase (Decrease)
I. Regular Basic School Programs:							
K-12	32,881.226	\$132,774,391	33,913.050	\$145,147,854	34,073.800	\$153,127,657	\$7,979,803
Professional Staff Costs	3,205.580	12,944,132	3,256.063	13,935,950	3,269.694	14,694,005	758,055
Foreign Exchange Students	0.000	0	4.000	17,120	0.000	0	(17,120)
Nec. Existent Small Rural Schools	370.411	1,495,720	368.845	1,578,657	353.927	1,590,548	11,891
Total Basic School Programs	36,457.217	147,214,243	37,541.958	160,679,580	37,697.421	169,412,210	8,732,630
II. Special Education Programs:							
Add-On	4,311.372	17,409,320	4,485.472	19,197,820	4,516.691	20,298,009	1,100,189
Self-Contained	486.156	1,963,098	447.633	1,915,869	464.706	2,088,389	172,520
Pre-School	724.702	2,926,347	701.263	3,001,406	658.470	2,959,164	-42,241
Extended Year Severely Disabled	21.887	88,380	22.195	94,995	21.335	95,879	885
Impact Aid	107.313	433,330	108.624	464,911	104.432	469,317	4,407
Extended Year for Special Educators	31.418	126,866	54.075	231,441	22.212	99,821	-131,620
Total Special Education	5,682.848	22,947,340	5,819.262	24,906,441	5,787.846	26,010,580	1,104,139
III. Career and Technical Education Add-On	1,620.618	6,544,055	1,650.818	7,065,501	1,572.823	7,068,267	2,766
IV. Class Size Reduction (K-8th)	2,116.918	8,548,115	2,116.642	9,059,228	2,135.176	9,595,481	536,253
V. Students At-Risk Add-On	906.716	3,661,319	1,189.900	5,092,772	1,480.490	6,653,322	1,560,550
DISTRICT TOTAL	46,784.317	\$188,915,072	48,318.580	\$206,803,522	48,673.756	\$218,739,860	\$11,936,338

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 2024-25 is \$4,494.

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 2024-25

Taxable Assessed Valuation (est.) \$39,462,247,803
 Weighted Pupil Units (est.) 48,673.757

	W.P.U.'s		Value		Proceeds
State Guarantee:	48,673.757	X	\$4,494		= \$218,739,864
	Levy Ratio		Collection Percentage		Assessed Valuation
District Generation: Motor Vehicle Fees	0.001429	X	94.56%	X	\$39,462,247,803 = 53,323,852 4,928,562

State Allocation (guarantee minus district generation and motor vehicle fees) **\$160,487,450**

Calculation of Voted Leeway 2024-25

	Levy Ratio		Collection Percentage		Assessed Valuation		Proceeds
District Generation (3 Mills): Motor Vehicle Fees	0.001072	X	94.56%	X	\$39,462,247,803	=	\$40,002,218 3,697,284
Voted Leeway Revenues (A)							\$43,699,502

Calculation of Board Leeway 2024-25

	Levy Ratio		Collection Percentage		Assessed Valuation		Proceeds
District Generation (2 Mills): Motor Vehicle Fees	0.000288	X	94.56%	X	\$39,462,247,803	=	\$10,746,864 993,300
Board Local Levy Revenues (B)							\$11,740,164

Total Leeway Proceeds (A) + (B) **\$55,439,666**

Increase from 2023-24 **\$1,727,063**

WASHINGTON COUNTY SCHOOL DISTRICT
Block Grant Programs

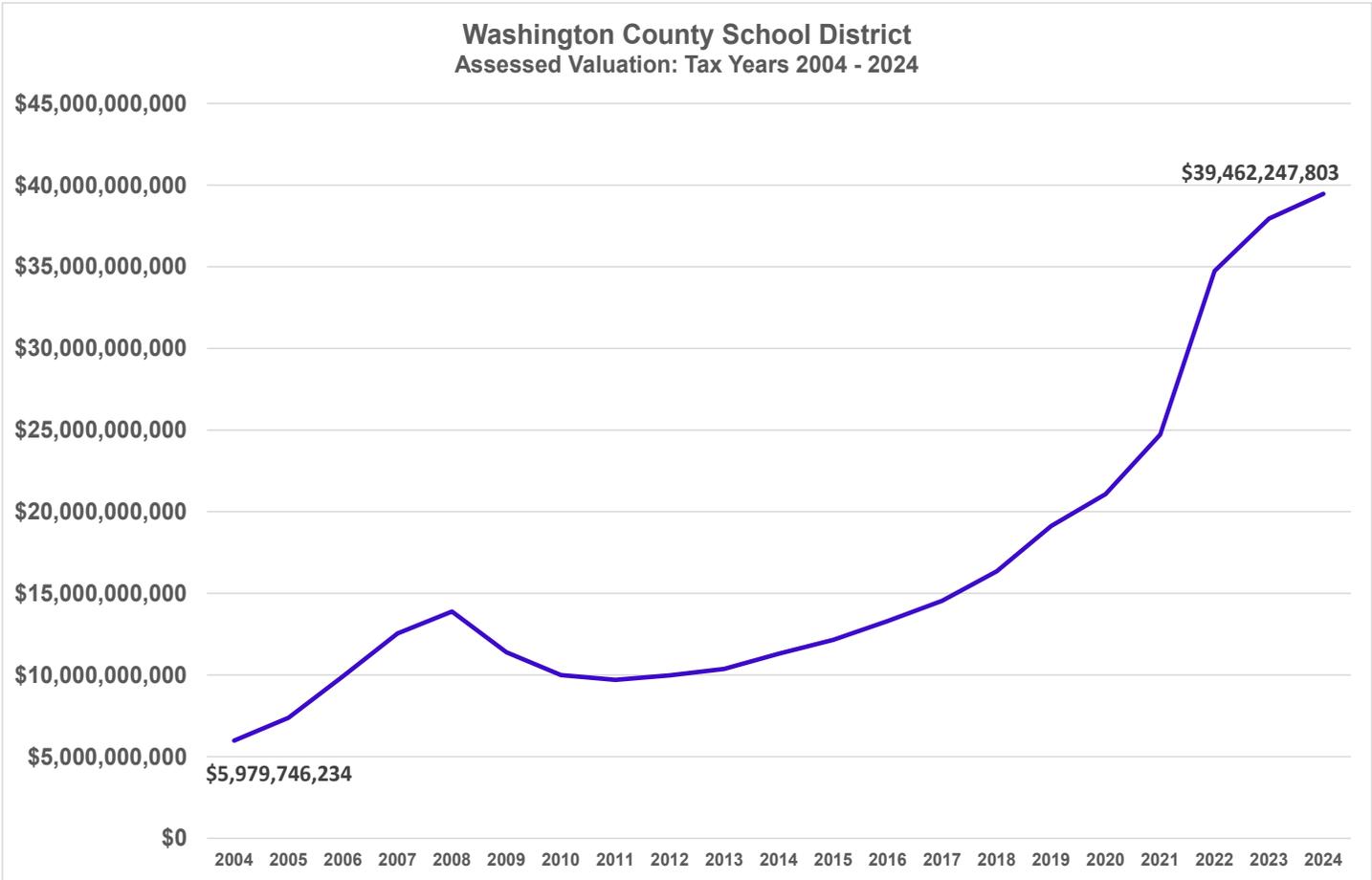
	Actual 2022-23	Revised 2023-24	Projected 2024-25	Increase (Decrease)
Special Populations Programs:				
Youth In Custody	982,866	1,141,920	1,147,690	5,770
Adult Education	459,438	508,915	533,294	24,379
Enhancement for Accelerated Students	321,913	342,007	359,107	17,100
Concurrent Enrollment	<u>452,298</u>	<u>535,376</u>	<u>641,972</u>	<u>106,596</u>
Total Special Populations	<u>2,216,515</u>	<u>2,528,218</u>	<u>2,682,063</u>	<u>153,845</u>

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

WASHINGTON COUNTY SCHOOL DISTRICT

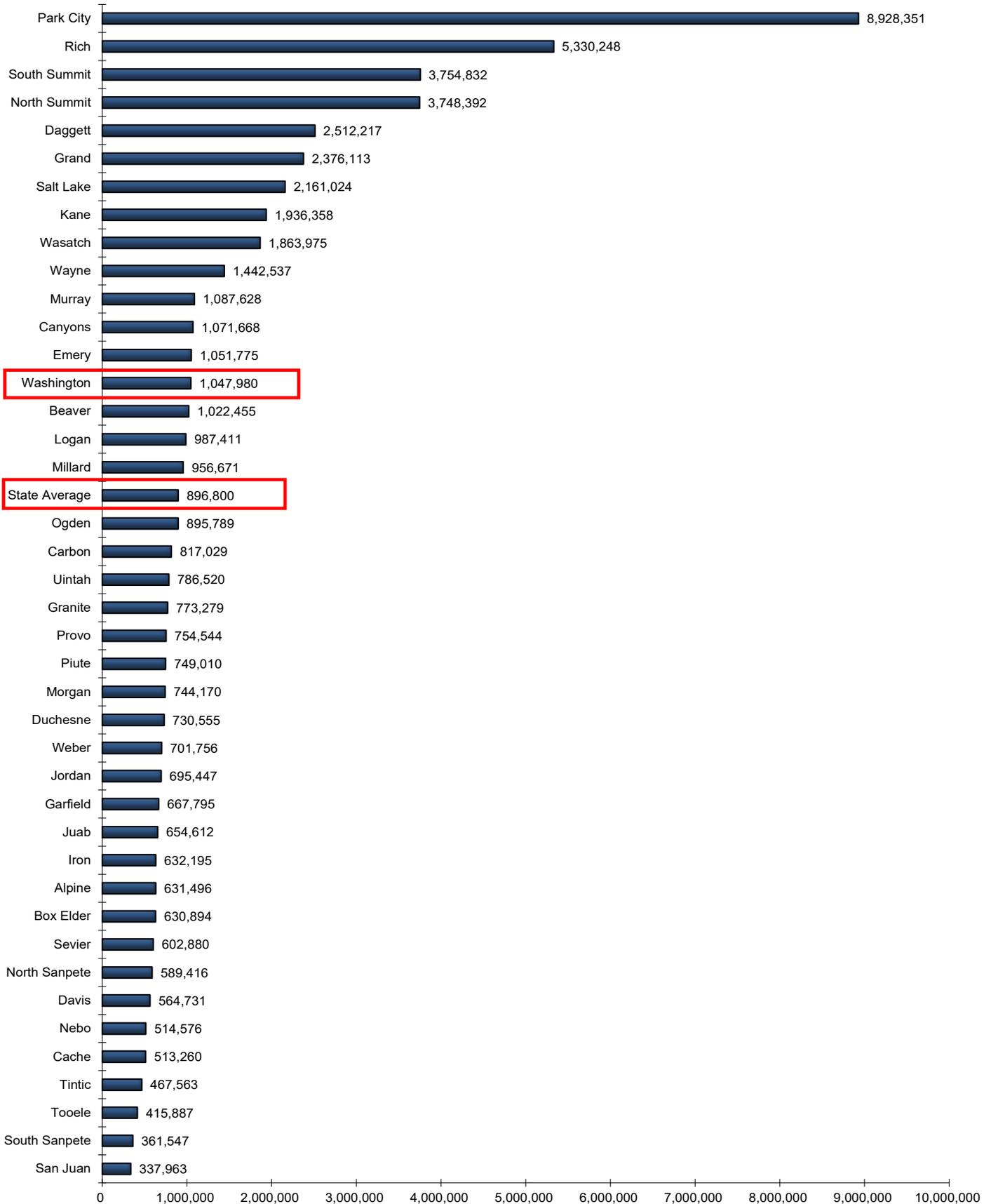
Assessed Valuation History

Tax Year	Taxable Assessed Valuation	Change From Prior Year	Rate of Growth	Mill Levy Tax Ratio
2014	11,309,161,090	931,182,803	8.97%	.007221
2015	12,157,023,581	847,862,491	7.50%	.007495
2016	13,300,572,192	1,143,548,611	9.41%	.007272
2017	14,545,860,111	1,245,287,919	9.36%	.006706
2018	16,351,646,614	1,805,786,503	12.41%	.006664
2019	19,116,986,994	2,765,340,380	16.91%	.006373
2020	21,074,890,328	1,957,903,334	10.24%	.006246
2021	24,729,985,227	3,655,094,899	17.34%	.006047
2022	34,743,751,332	10,013,766,105	40.49%	.005098
2023	37,944,469,041	3,200,717,709	9.21%	.004748
2024	39,462,247,803	1,517,778,762	4.00%	.004771



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

Assessed Valuation Per Student 2023



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 2023 tax year.

Government Agency			Property Tax Rate	% of Total
Washington County	General Operations	0.000366		
	Interest and Sinking Fund/Bond	0.000016		
	Library	0.000127		
			0.000509	7.60%
Multi County Assessing & Collecting Levy			0.000015	0.22%
County Assessing & Collecting Levy			0.000225	3.36%
Washington County School District	Basic School Levy	0.001406		
	Capital Local Levy	0.001948		
	Voted Local Levy	0.001072		
	Board Local Levy	0.000288		
	Charter School Levy	0.000034		
			0.004748	70.94%
St. George City	General Operations	0.000670		
	Interest and Sinking Fund/Bond	0.000100		
			0.000770	11.50%
Washington County Water Conservancy District			0.000404	6.04%
Southwest Mosquito Abatement & Control District			0.000022	0.33%
			0.006693	100.00%

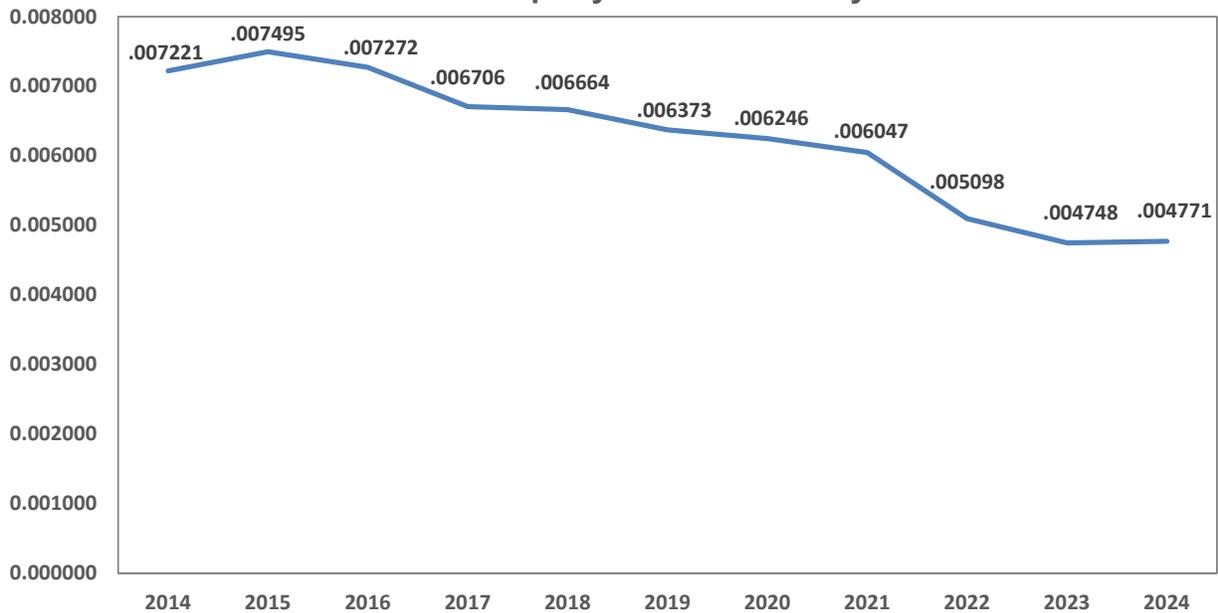
For 2023, property tax rates in Washington County varied between 0.005923 and 0.015758, depending on the location of the property. A list of tax area rates throughout the County can be found on the Washington County Assessor's website at: <https://www.washco.utah.gov/forms/assessor/property-tax-estimate/#listlink>

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.

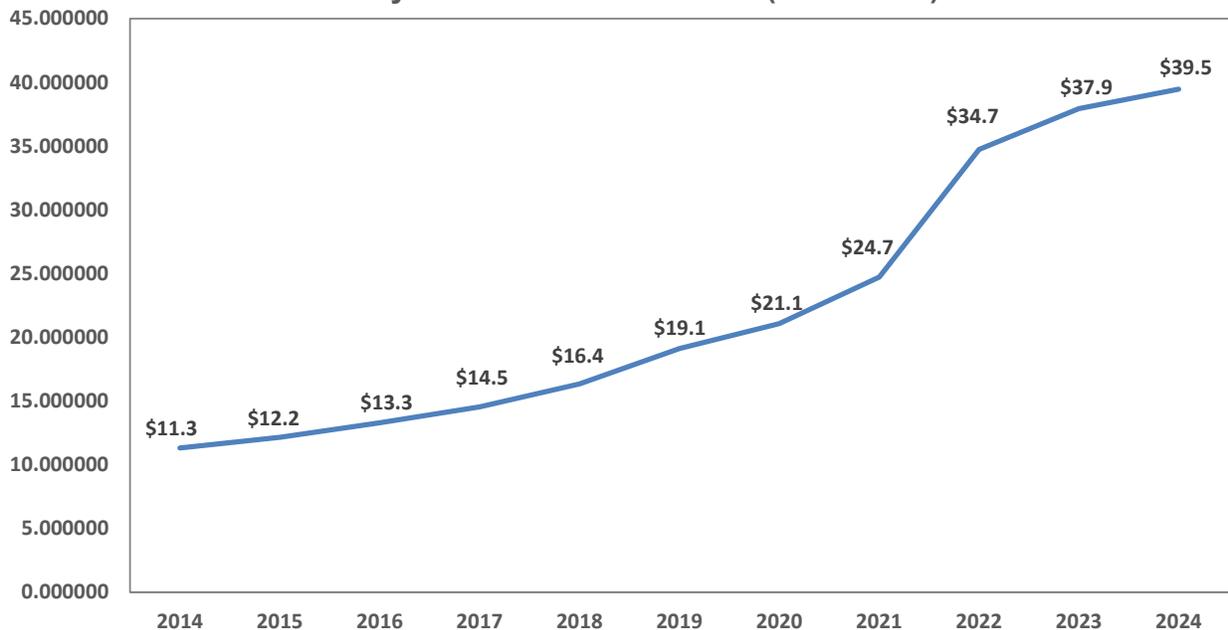
If a school district determines that it needs greater revenues than what the certified tax rate will generate, statutes require that the entity must then go through a process referred to as **Truth in Taxation**. The Truth in Taxation statutes require an entity to go through a series of steps which include 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, property tax rates decrease as property values rise.

WCSD Property Tax Rate History



History of Assessed Valuation (in Billions)



WASHINGTON COUNTY SCHOOL DISTRICT
Tax Levies and Rates

Assumptions

Taxable Assessed Valuation \$39,462,247,803
WPU's (est.): 48,673.757
Collection Rate: 94.56%
WPU Value: \$ 4,494

	Utah Code Reference	Budget 2024-25		Legal Maximum 2024-25		Difference between Budget & Legal Maximum 2024-25	
		Levy	Revenue	Levy	Revenue	Levy	Revenue
Maintenance and Operation Fund:							
1. Minimum School Program	53F-2-301	0.001429	\$ 53,323,852	0.001429	\$ 53,323,852	0.000000	\$ -
2. Voted Leeway	53F-2-601	0.001072	\$ 40,002,218	0.002000	\$ 74,631,003	0.000928	\$ 34,628,785
3. Board Local Levy & Charter Levy	53F-8-302	0.000322	\$ 12,015,591	0.002500	\$ 93,288,754	0.002178	\$ 81,273,162
Total Maintenance and Operation		0.002823	\$105,341,661	0.005929	\$221,243,609	0.003106	\$115,901,948
Capital Outlay Fund:	53F-8-303	0.001948	\$ 72,690,597	0.003000	\$111,946,505	0.001052	\$ 39,255,908
TOTAL DISTRICT TAX LEVY		0.004771	\$178,032,258	0.008929	\$333,190,113	0.004158	\$155,157,855

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	\$ 262	\$ 491	\$ 229
-- 2nd Homes & Commercial Tax %	100.0%	100.0%	100.0%
Assessed Valuation	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation	\$ 477	\$ 893	\$ 416
-- State Assessed Property Tax %	100.0%	100.0%	100.0%
Assessed Valuation	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation	\$ 477	\$ 893	\$ 416

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	2020-21	2021-22	2022-23	2023-24	2024-25
Maintenance & Operation Fund:						
1. Minimum School Program	53F-2-301	0.001628	0.001661	0.001652	0.001406	0.001429
2. Voted Leeway	53F-2-601	0.001100	0.001100	0.001100	0.001072	0.001072
3. Board Local Levy & Charter Levy	53F-8-302	0.000986	0.000777	0.000331	0.000322	0.000322
Total Maintenance & Operation		0.003714	0.003538	0.003083	0.002800	0.002823
Capital Outlay & Debt Service Fund:						
1. Debt Service	11-14-310	0.002300	0.002300	0.001856	0.000000	0.000000
2. Capital Outlay	53F-8-303	0.000232	0.000209	0.000159	0.001948	0.001948
Total Capital Outlay & Debt Service		0.002532	0.002509	0.002015	0.001948	0.001948
TOTAL DISTRICT LEVY RATIO		0.006246	0.006047	0.005098	0.004748	0.004771

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		\$344	\$333	\$280	\$261	\$262
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		\$625	\$605	\$510	\$475	\$477

WASHINGTON COUNTY SCHOOL DISTRICT
Tax Levies and Rates

	Utah Code Reference	Actual 2023-24	Proposed Budget 2024-25	Increase / (Decrease)	Proposed Budget 2024-25	Legal Maximum 2024-25	Difference Between Budget & Legal Maximum
Maintenance and Operation Fund:							
1. Minimum School Program	53F-2-301	0.001406	0.001429	0.000023	0.001429	0.001429	0.000000
2. Voted Leeway	53F-2-601	0.001072	0.001072	0.000000	0.001072	0.002000	0.000928
3. Board Local Levy & Charter Levy	53F-8-302	0.000322	0.000322	0.000000	0.000322	0.002500	0.002178
Total Maintenance and Operation		0.002800	0.002823	0.000023	0.002823	0.005929	0.003106
Capital Outlay and Debt Service Fund:							
	53F-8-303	0.001948	0.001948	0.000000	0.001948	0.003000	0.001052
TOTAL DISTRICT TAX LEVY		0.004748	0.004771	0.000023	0.004771	0.008929	0.004158

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

– Primary Residential Tax %	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%	55.0%
Assessed Valuation	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation	\$261	\$262	\$1	\$262	\$491	\$229	
– 2nd Homes & Commercial Tax %	100.0%	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	\$100,000
Tax Obligation	\$475	\$477	\$2	\$477	\$893	\$416	
– State Assessed Property Tax %	100.0%	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	\$100,000
Tax Obligation	\$475	\$477	\$2	\$477	\$893	\$416	

The Washington County School District's total proposed tax rate for 2024-25 is 0.004771. This is a slightly higher rate than the prior year and will result in a tax obligation of \$262 for primary residential property with an assessed value of \$100,000, and a tax obligation of \$477 for other property with an assessed value of \$100,000.

For 2024-25, the District's maximum tax rate which would be allowable under state law is 0.008929. Under the legal maximum rate, the tax obligation for property with an assessed value of \$100,000 would be \$491 for primary residences, and \$893 for other properties.

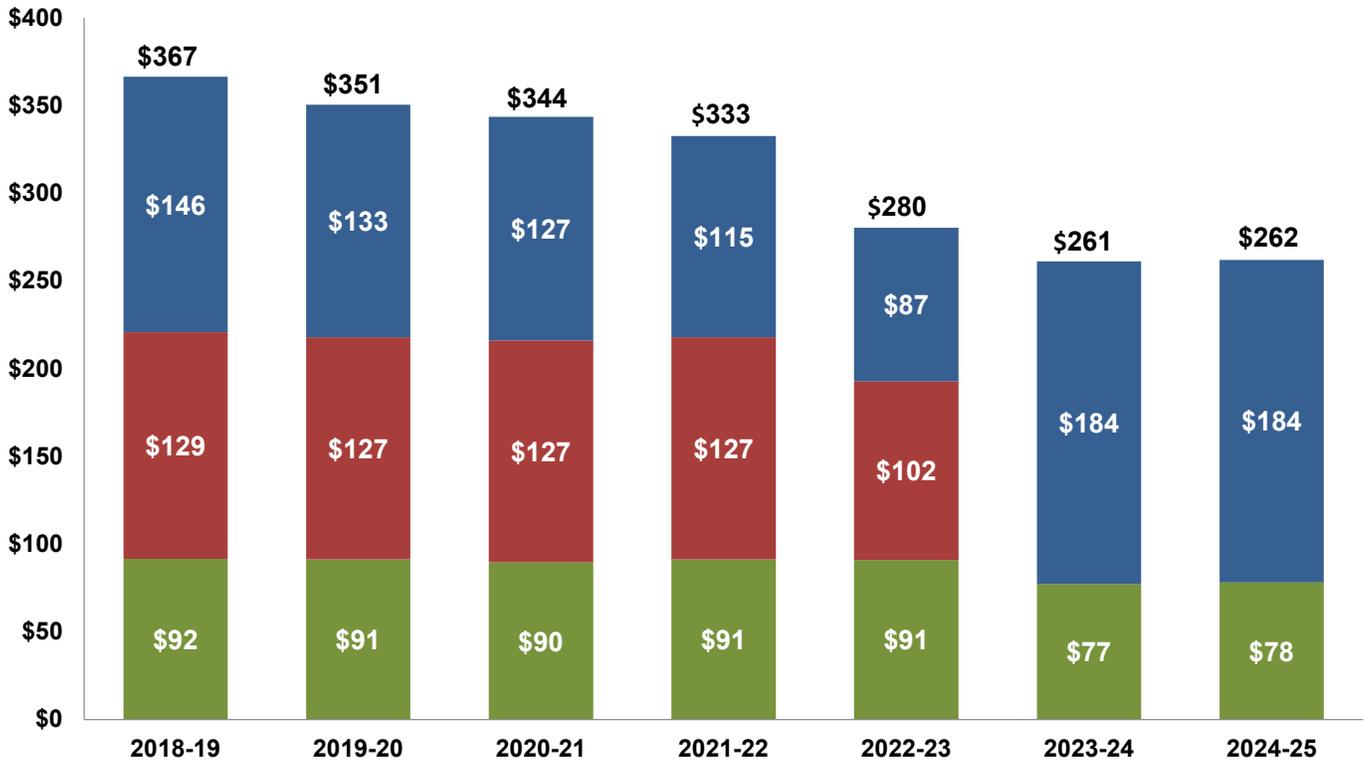
Washington County School District

Property Tax Assessments and Collections - Years Ended 2014 through 5/20/2024

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
2014	11,309,161,090	0.007221	81,663,452.23	76,369,753.03	93.52%	1,801,436.54	78,171,189.57	95.72%
2015	12,157,023,581	0.007495	91,116,891.74	85,932,035.46	94.31%	1,518,589.69	87,450,625.15	95.98%
2016	13,300,572,192	0.007272	96,721,760.98	91,330,266.71	94.43%	1,407,643.56	92,737,910.27	95.88%
2017	14,545,860,111	0.006706	97,544,537.90	92,252,222.00	94.57%	1,132,635.17	93,384,857.17	95.74%
2018	16,351,646,614	0.006664	108,967,373.04	101,898,274.54	93.51%	1,617,339.13	103,515,613.67	95.00%
2019	19,116,986,994	0.006373	121,832,558.11	113,837,207.65	93.44%	1,386,352.60	115,223,560.25	94.58%
2020	21,074,890,328	0.006246	131,633,764.99	123,881,622.44	94.11%	1,001,218.24	124,882,840.68	94.87%
2021	24,729,985,227	0.006047	149,542,220.67	142,282,905.17	95.15%	869,232.82	143,152,137.99	95.73%
2022	34,743,751,332	0.005098	177,123,644.29	169,232,863.79	95.55%	923,416.09	170,156,279.88	96.07%
2023	37,944,469,041	0.004748	180,160,339.01	171,840,838.27	95.38%		171,840,838.27	95.38%

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

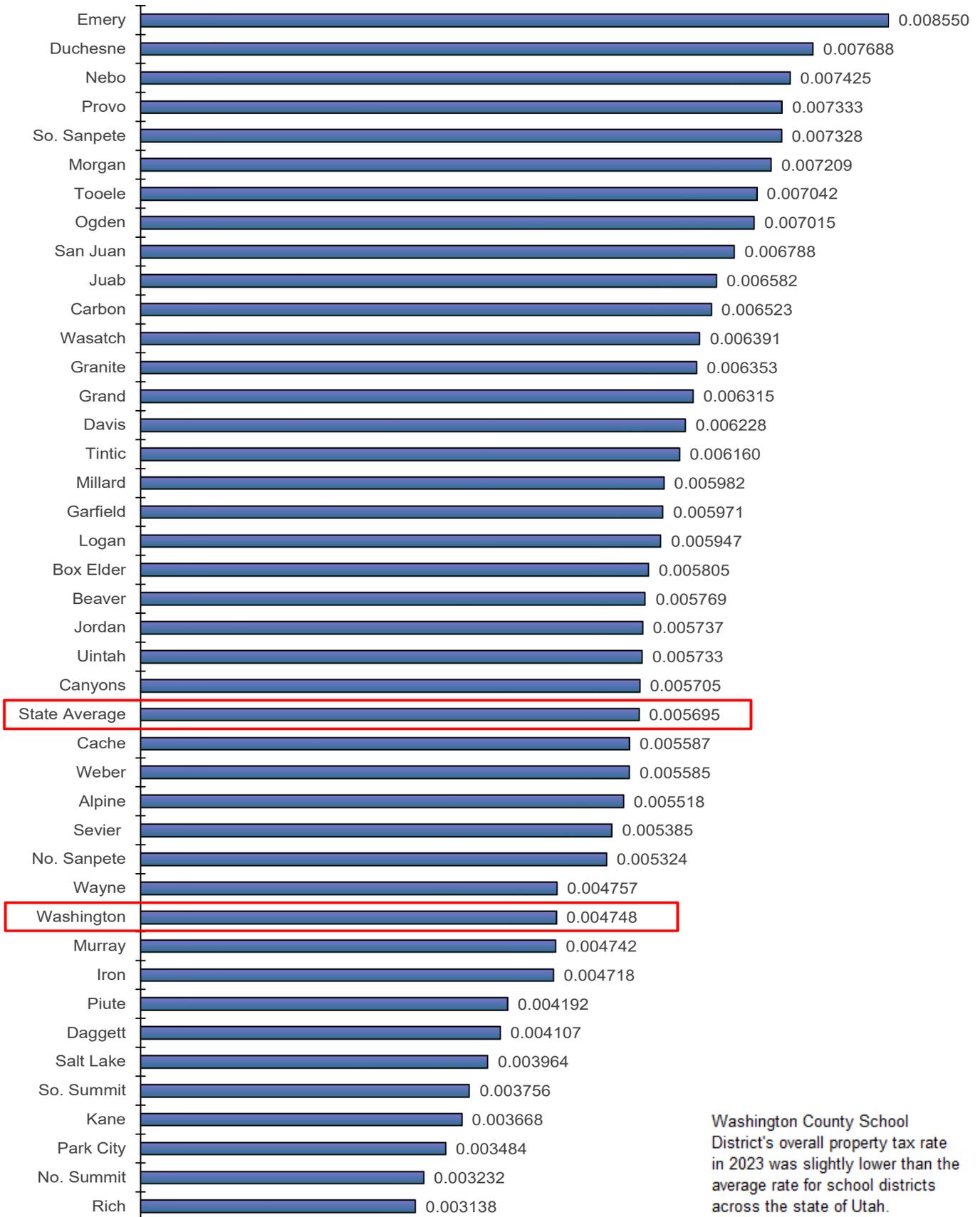
For Fiscal Years 2018-19 Through 2024-25

	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	Actual 2023-24	Proposed 2024-25
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	0.006664	0.006373	0.006246	0.006047	0.005098	0.004748	0.004771
Property Tax Due	\$367	\$351	\$344	\$333	\$280	\$261	\$262
Property Tax Increase/(Decrease) From Prior Year	(\$31)	(\$16)	(\$7)	(\$11)	(\$52)	(\$19)	\$1

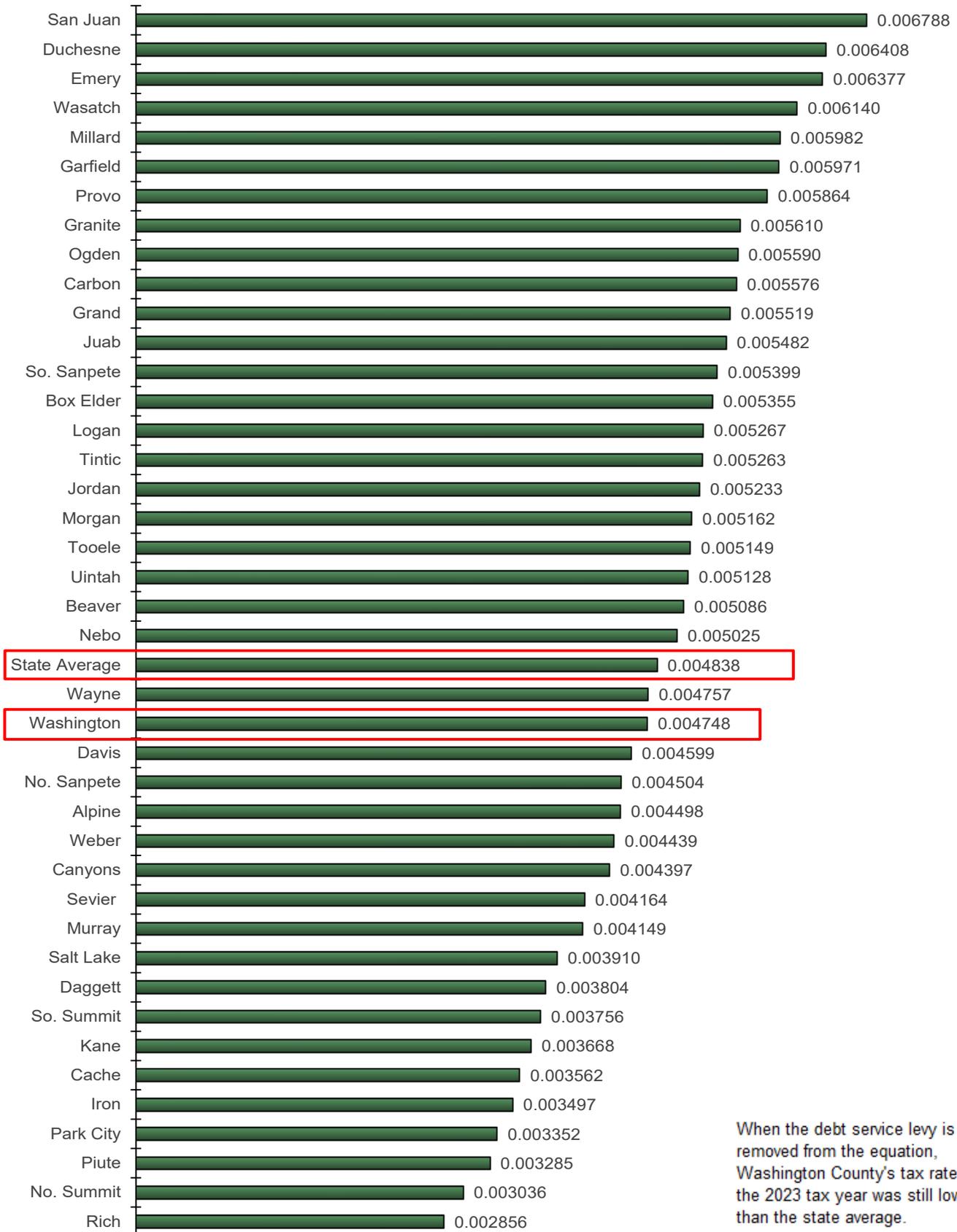
To simplify the information presented, the calculations shown above are for a constant \$100,000 in home value for property which qualifies for the primary residence exemption. The Washington County Assessor's Office reappraises homes in the county on an on-going basis. Changes in the value of a home 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 - 2023

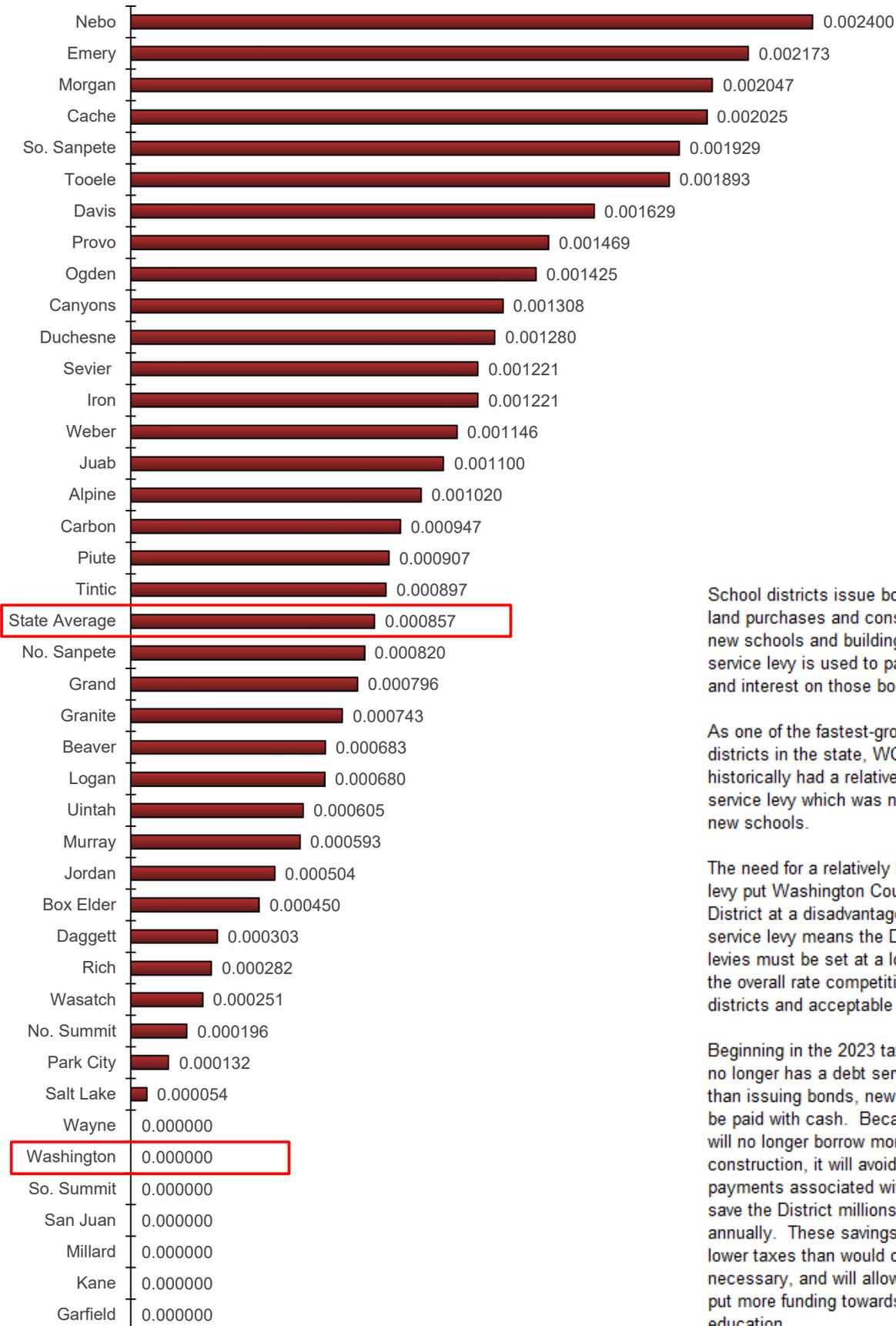


Utah School Districts Property Tax Levies Without Debt Service - 2023



When the debt service levy is removed from the equation, Washington County's tax rate for the 2023 tax year was still lower than the state average.

Utah School Districts Debt Service Tax Levies - 2023



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.

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

The need for a relatively high debt service levy put 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.

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

Student Enrollment

WASHINGTON COUNTY SCHOOL DISTRICT Student Enrollment - Elementary Schools

School	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Arrowhead	596	604	552	519	510
Bloomington	594	626	579	589	597
Bloomington Hills	500	510	494	491	516
Coral Canyon	579	568	565	520	555
Coral Cliffs	118	121	115	115	-
Crimson View	581	577	551	534	506
Desert Canyons	-	417	510	605	649
Diamond Valley	338	351	353	388	370
Enterprise	413	455	462	430	411
Heritage	474	435	442	461	463
Horizon	520	540	540	579	580
Hurricane	594	633	706	722	702
LaVerkin	356	385	381	348	359
Legacy	529	543	565	566	589
Little Valley	688	682	670	622	553
Majestic Fields	571	651	716	713	726
Panorama	449	470	473	452	452
Paradise Canyon	505	493	455	432	467
Red Mountain	407	423	406	427	466
Riverside	767	575	587	603	558
Sandstone	492	480	486	491	486
Santa Clara	481	483	463	458	467
South Mesa	445	537	565	593	601
Springdale	48	50	51	51	53
Sunset	475	499	471	453	436
Three Falls	527	567	592	600	585
Washington	369	422	425	424	420
Water Canyon Elem	223	246	250	250	234
Total Elementary	12,639	13,343	13,425	13,436	13,311

Elementary enrollment in WCSD has remained relatively constant in recent years, and we're anticipating something similar for 2024-25. Elementary enrollment for in-person classes is projected to decrease by 125 students, which would be a decrease of less than 1% compared to 2023-24.

In recent years, home prices have risen dramatically in Southern Utah, as has the cost of rent. These factors make it more difficult for young families to stay in the area, or move to Washington County from elsewhere.

Coral Cliffs Elementary School is being closed, and school boundaries are being changed to absorb those students at Paradise Canyon, Red Mountain and Arrowhead in 2024-25.

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

School	2020-21	2021-22	2022-23	2023-24	Projected 2024-25
Fossil Ridge Intermediate	764	738	734	694	722
Hurricane Intermediate	700	760	782	738	720
Lava Ridge Intermediate	860	818	815	761	704
Sunrise Ridge Intermediate	646	769	811	835	798
Tonaquint Intermediate	732	725	735	708	676
Washington Fields Intermediate	883	841	830	861	851
Crimson Cliffs Middle	949	983	979	927	917
Desert Hills Middle	713	878	900	880	900
Dixie Middle	863	896	854	848	812
Hurricane Middle	797	836	866	802	765
Pine View Middle	750	827	780	737	722
Snow Canyon Middle	875	936	910	809	817
Career Tech High	-	-	-	504	631
Crimson Cliffs High	1,057	1,247	1,337	1,388	1,382
Desert Hills High	1,006	1,086	1,211	1,211	1,248
Dixie High	1,254	1,247	1,294	1,215	1,243
Enterprise High	501	545	547	562	542
Hurricane High	1,049	1,146	1,205	1,174	1,177
Millcreek High	107	128	160	129	151
Pine View High	1,094	1,146	1,146	1,136	1,144
Snow Canyon High	1,259	1,232	1,267	1,278	1,304
Water Canyon High	300	328	354	340	346
Total Secondary	17,159	18,112	18,517	18,537	18,572
Utah Online	5,585	5,101	4,759	4,867	5,120
Post High	93	75	76	92	89
Total Other Specialized	5,678	5,176	4,835	4,959	5,209
Total - All Schools	35,476	36,631	36,777	36,932	37,092

Enrollment in secondary schools has remained relatively constant over the last couple of years, and we're expecting similar enrollment levels for 2024-25. Secondary enrollment for in-person classes is projected to increase by 35 students.

Over the four-year period from the 2020-21 school year through the 2023-24 school year, the District's total enrollment grew by a total of 1,456 students (a 4.1% increase). Heading into the 2024-25 school year, the District anticipates an additional 160 students compared to 2023-24 (a 1.5% increase).

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

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

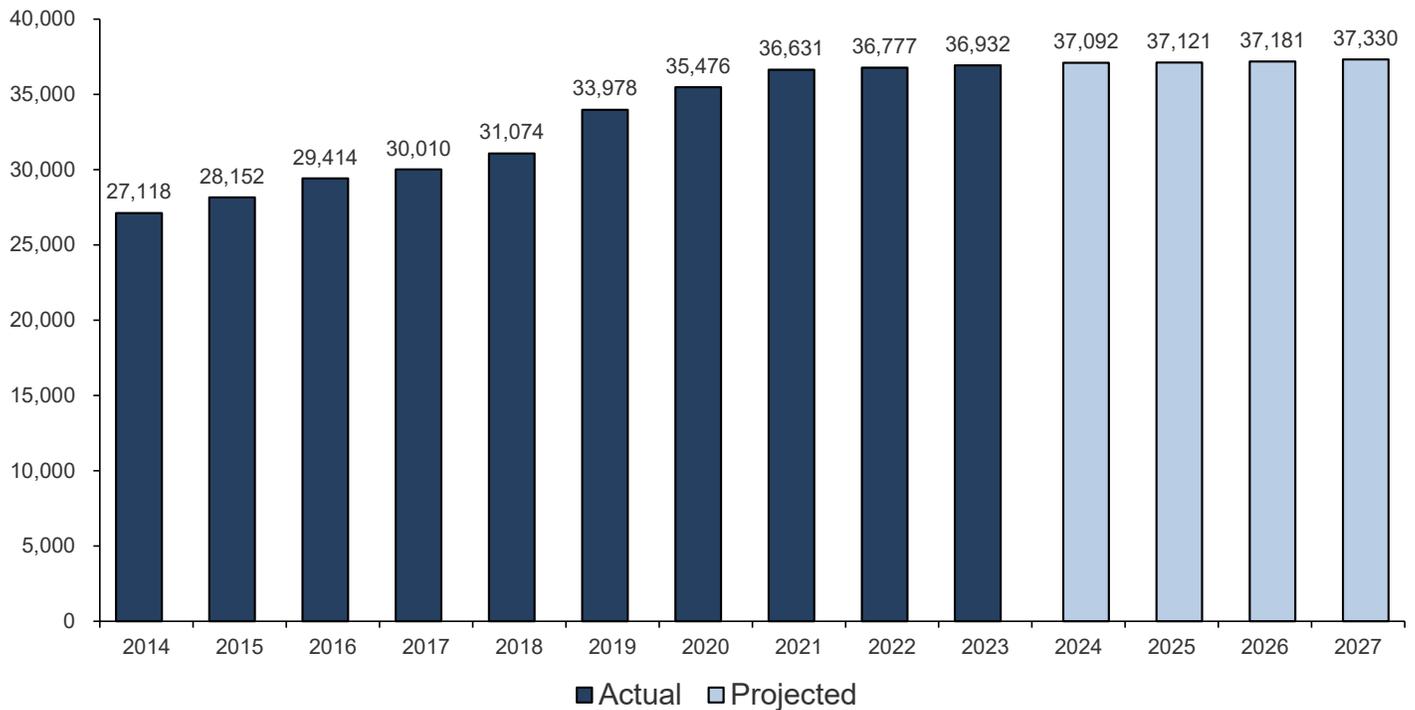
Southwest High School offers traditional credits towards a High School Diploma, as well as preparation for the GED test (Utah High School Completion Diploma). Enrollment is open to any Utah resident who is 16 years or older, who is no longer enrolled in a public or private school.

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

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

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

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



WASHINGTON COUNTY SCHOOL DISTRICT

Enrollment by Grade

GRADE	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	(Est.) 2024-25	(Est.) 2025-26	(Est.) 2026-27	(Est.) 2027-28
Kindergarten	2,022	2,074	2,043	1,979	2,113	2,339	2,343	2,459	2,427	2,295	2,332	2,355	2,395	2,436
1st	2,193	2,086	2,212	2,138	2,112	2,479	2,570	2,607	2,636	2,625	2,489	2,402	2,426	2,467
2nd	2,156	2,252	2,198	2,276	2,275	2,401	2,563	2,710	2,670	2,742	2,725	2,539	2,464	2,489
3rd	2,153	2,222	2,394	2,262	2,350	2,607	2,526	2,703	2,755	2,717	2,723	2,780	2,605	2,528
4th	1,981	2,216	2,368	2,482	2,396	2,642	2,759	2,646	2,692	2,803	2,789	2,777	2,852	2,673
5th	2,087	2,100	2,324	2,480	2,563	2,675	2,767	2,876	2,676	2,771	2,810	2,845	2,849	2,926
6th	2,099	2,199	2,228	2,447	2,602	2,934	2,862	2,884	2,887	2,779	2,816	2,866	2,919	2,923
TOTAL ELEMENTARY	14,691	15,149	15,767	16,064	16,411	18,077	18,390	18,885	18,743	18,732	18,684	18,564	18,510	18,442
7th	2,116	2,174	2,359	2,343	2,634	2,919	3,048	3,024	2,977	2,885	2,722	2,872	2,966	3,021
8th	2,108	2,305	2,411	2,513	2,541	2,949	3,150	3,260	3,130	3,133	3,089	2,776	2,973	3,070
9th	2,174	2,175	2,356	2,436	2,502	2,584	2,856	3,041	3,055	3,015	3,001	3,151	2,873	3,077
10th	2,126	2,176	2,190	2,292	2,436	2,582	2,695	2,964	3,068	3,108	3,162	3,061	3,261	2,974
11th	2,031	2,155	2,185	2,215	2,298	2,495	2,669	2,760	3,048	3,101	3,315	3,225	3,168	3,375
12th	1,872	2,018	2,146	2,147	2,252	2,372	2,668	2,697	2,756	2,958	3,119	3,472	3,430	3,371
TOTAL SECONDARY	12,427	13,003	13,647	13,946	14,663	15,901	17,086	17,746	18,034	18,200	18,408	18,557	18,671	18,888
TOTAL ENROLLMENT	27,118	28,152	29,414	30,010	31,074	33,978	35,476	36,631	36,777	36,932	37,092	37,121	37,181	37,330
Annual District Increase	0.07%	3.81%	4.48%	2.03%	3.55%	9.35%	4.41%	3.26%	0.40%	0.42%	0.44%	0.08%	0.16%	0.40%
Total State Enrollment	621,237	633,398	644,476	652,347	659,438	667,403	666,609	675,247	675,660	676,608	669,881	674,392	669,418	663,516
District as a % of Total State	4.37%	4.44%	4.56%	4.60%	4.71%	5.09%	5.32%	5.42%	5.44%	5.46%	5.54%	5.50%	5.55%	5.63%

Figures through 2023-24 represent actual October 1st enrollment counts. District enrollment forecasts are determined by graduating the student to the next grade and accounting for population increases due to in-migration and new construction.

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

Staffing Overview

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

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

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

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

For the upcoming 2023-24 school year, the District will employ 4,032 individuals, combining for a total of 3,385.4 FTEs.

2024-25 Employee Overview

Employee Type	Number of employees	Number of FTEs
Administrators	104	104.0
Certified part-time	109	43.0
Certified full-time	1,892	1,880.2
Classified part-time	1,274	723.0
Classified full-time	653	635.3
	4,032	3,385.4

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 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	1 Year Increase (Decrease)
Arrowhead	29.5	31.6	31.0	30.7	27.3	(3.4)
Bloomington	30.4	29.1	29.6	29.9	31.3	1.4
Bloomington Hills	27.0	28.0	25.5	26.2	27.5	1.3
Coral Canyon	29.5	28.5	28.5	29.4	29.5	0.1
Coral Cliffs	7.2	6.7	7.2	7.3	0.0	(7.3)
Crimson View	27.0	26.0	25.5	27.9	26.0	(1.9)
Desert Canyons	-	15.5	22.7	27.5	31.3	3.8
Diamond Valley	17.9	17.5	18.9	20.1	20.0	(0.1)
Enterprise	19.6	20.6	23.3	22.7	21.5	(1.2)
Heritage	28.7	28.2	26.4	25.7	26.9	1.2
Horizon	27.8	27.8	28.1	29.3	29.5	0.2
Hurricane	31.7	32.0	36.1	41.7	37.1	(4.5)
LaVerkin	21.6	19.0	22.1	20.1	24.0	3.9
Legacy	30.4	31.4	32.2	35.3	35.3	0.0
Little Valley	32.5	33.5	32.6	32.9	30.0	(2.9)
Majestic Fields	27.0	28.1	30.1	34.8	35.5	0.7
Panorama	27.4	27.6	27.1	27.3	26.0	(1.3)
Paradise Canyon	31.9	30.5	32.1	28.1	26.9	(1.3)
Red Mountain	24.6	23.8	25.6	26.1	26.8	0.6
Riverside	37.3	30.0	29.5	32.7	30.0	(2.7)
Sandstone	28.5	28.5	29.8	30.8	28.1	(2.7)
Santa Clara	23.6	24.3	22.5	24.3	24.0	(0.3)
South Mesa	20.5	23.1	27.5	27.8	29.5	1.7
Springdale	2.9	2.5	2.1	2.8	2.8	(0.0)
Sunset	28.0	28.9	29.6	28.0	25.6	(2.3)
Three Falls	27.0	26.0	28.3	30.9	28.3	(2.6)
Washington	25.0	26.0	26.6	25.9	25.0	(0.9)
Water Canyon	18.0	16.0	14.0	15.7	15.5	(0.2)
Elementary School Teachers	682.5	691.0	714.9	741.9	721.2	(20.7)

Certified Staffing - Secondary Schools & Other

	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	1 Year Increase (Decrease)
Fossil Ridge Intermediate	36.9	35.3	35.3	32.7	34.0	1.3
Hurricane Intermediate	31.9	32.6	33.7	35.3	34.1	(1.2)
Lava Ridge Intermediate	41.5	40.7	40.6	38.2	34.6	(3.5)
Sunrise Ridge Intermediate	29.0	32.8	35.1	36.8	36.0	(0.8)
Tonaquint Intermediate	35.1	34.9	34.8	34.6	31.7	(2.9)
Washington Fields Intermediate	36.8	36.9	36.8	37.0	38.8	1.8
Crimson Cliffs Middle	37.9	42.8	43.5	39.1	38.5	(0.6)
Desert Hills Middle	31.2	35.0	38.8	37.1	38.3	1.3
Dixie Middle	35.8	37.3	35.4	34.1	33.9	(0.2)
Hurricane Middle	35.1	34.4	35.4	35.6	33.9	(1.8)
Pine View Middle	35.8	36.2	37.8	34.6	32.5	(2.1)
Snow Canyon Middle	37.5	39.0	40.3	36.0	34.7	(1.3)
Career Tech High	-	-	-	27.8	36.7	8.9
Crimson Cliffs High	40.9	50.8	55.2	57.2	53.2	(4.0)
Desert Hills High	38.8	40.6	47.2	48.6	47.9	(0.7)
Dixie High	58.0	56.0	61.6	56.7	55.7	(1.0)
Enterprise High	29.9	29.9	29.4	30.1	29.7	(0.3)
Hurricane High	43.4	45.2	49.3	51.1	47.3	(3.8)
Millcreek High	18.5	16.8	19.6	16.1	16.0	(0.1)
Pine View High	56.2	56.6	55.9	54.6	53.3	(1.3)
Snow Canyon High	51.7	55.0	56.5	55.1	57.6	2.5
Water Canyon	19.0	19.5	19.0	19.9	20.3	0.5
Secondary School Teachers	780.9	808.1	841.2	848.3	838.9	(9.4)
Detention Center	3.0	3.0	3.4	4.0	4.0	0.0
Utah Online	52.6	71.1	73.8	69.0	96.1	27.1
Counselors	79.2	84.6	88.1	92.9	93.8	0.9
Media	20.0	20.0	20.0	21.0	21.0	0.0
Pre-School	23.0	23.9	23.4	24.0	24.0	0.0
Adult Education - SW High	5.0	4.6	4.6	5.8	7.2	1.4
District Wide - Special Education	72.6	75.2	84.9	86.9	83.7	(3.2)
District Wide - Other	13.5	14.2	16.0	14.7	12.7	(2.0)
Certified - Other	268.9	296.6	314.3	318.3	342.5	24.3

Utah Online has experienced significant growth for the past several years, and staffing levels have increased to meet the demand. It is anticipated that Utah Online 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 Desert Canyons Elementary (August 2021) and Career Tech High (August 2023). 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.

Classified & Administrative Staffing

	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	1 Year Increase (Decrease)
Principals & Asst Principals	75.5	76.5	79.0	78.0	78.0	0.0
Teacher Aides - Special Education	264.6	259.8	279.0	279.3	284.8	5.5
Teacher Aides - Other	256.3	261.0	299.4	289.5	303.7	14.2
Media Assistants	43.0	44.0	44.7	46.1	44.7	(1.4)
Professional & Secretarial Staff	197.4	202.3	203.1	211.8	215.9	4.1
Custodial	179.2	187.1	187.0	190.6	191.1	0.5
Maintenance & Grounds	41.4	43.0	40.0	39.0	40.0	1.0
Transportation	71.0	69.8	74.1	65.4	72.0	6.6
Food Services & Warehouse	128.4	134.4	135.5	134.8	137.7	3.0
Health Services	27.6	26.2	33.6	34.0	31.7	(2.3)
Technology Support	34.9	34.6	34.6	36.9	37.2	0.3
Program / Dept Coordinators	22.0	21.5	19.0	21.0	21.0	0.0
District Administrators	22.0	22.0	23.0	25.0	25.0	0.0
Classified & Admin	1,363.2	1,382.2	1,452.0	1,451.3	1,482.8	31.5

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

Total FTEs are projected to increase by 0.7%, compared to projected student growth of 0.4%.

For the four-year period from 2020-21 to 2023-24, the District's staff grew by a total of 264.3 FTE's (a 8.5% increase).

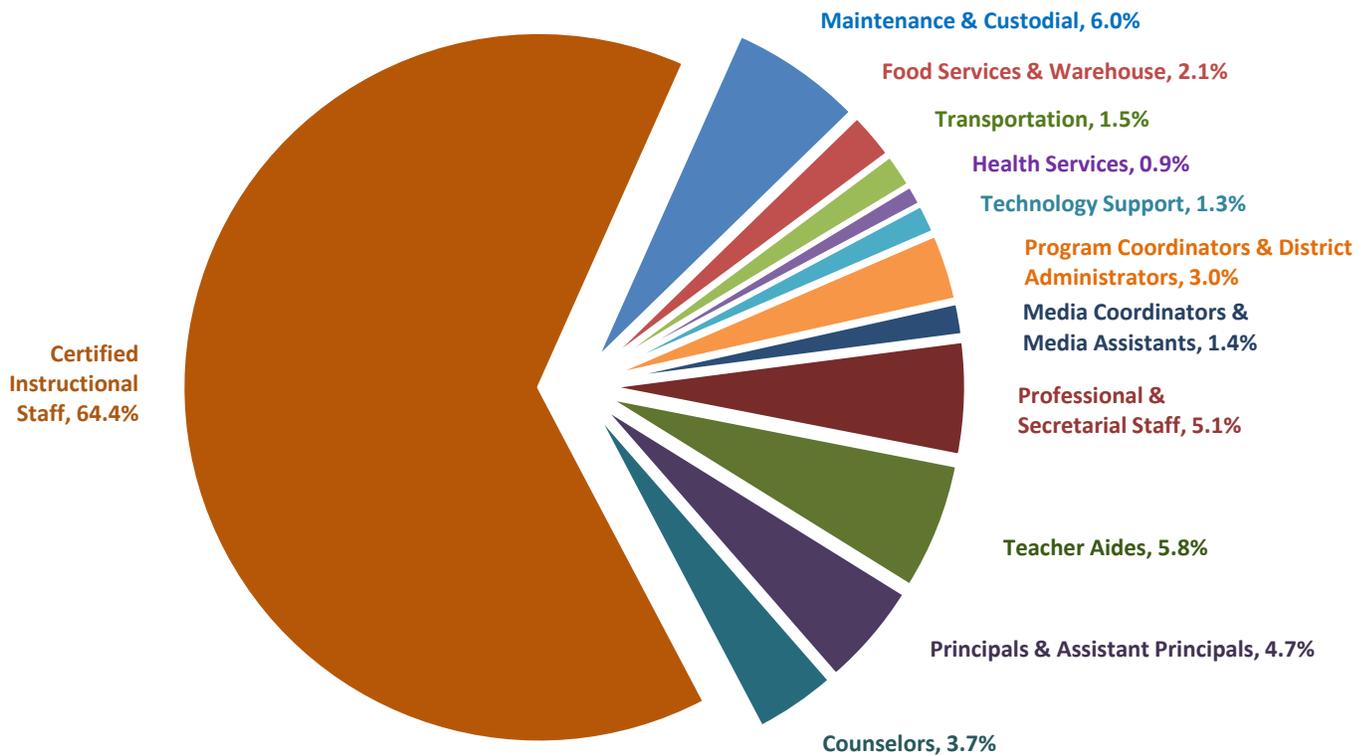
In 2024-25, an additional 25.7 FTEs are anticipated, which represents a 0.7% increase compared to 2023-24.

Staffing Changes - All Positions

	FTE 2020-21	FTE 2021-22	FTE 2022-23	FTE 2023-24	FTE 2024-25	1 Year Increase (Decrease)
Elementary School Teachers	682.5	691.0	714.9	741.9	721.2	(20.7)
Secondary School Teachers	780.9	808.1	841.2	848.3	838.9	(9.4)
Certified - Other	268.9	296.6	314.3	318.3	342.5	24.3
Classified & Admin	1,363.2	1,382.2	1,452.0	1,451.3	1,482.8	31.5
All FTEs District-Wide	3,095.5	3,177.9	3,322.4	3,359.8	3,385.4	25.7

Employee Category	FY25 Projected Cost
Certified Instructional Staff	206,532,643
Maintenance & Custodial	19,349,361
Teacher Aides	18,564,514
Professional & Secretarial Staff	16,509,454
Principals & Assistant Principals	15,206,311
Counselors	11,845,967
Program Coordinators & District Administrators	9,618,087
Food Services & Warehouse	6,773,871
Transportation	4,849,128
Media Coordinators & Media Assistants	4,600,912
Technology Support	4,151,529
Health Services	2,860,129
Total	320,861,905

**2024-25 Financial Impact of Full Time Equivalents (FTE)
Contract Employees Only**



Bond Information

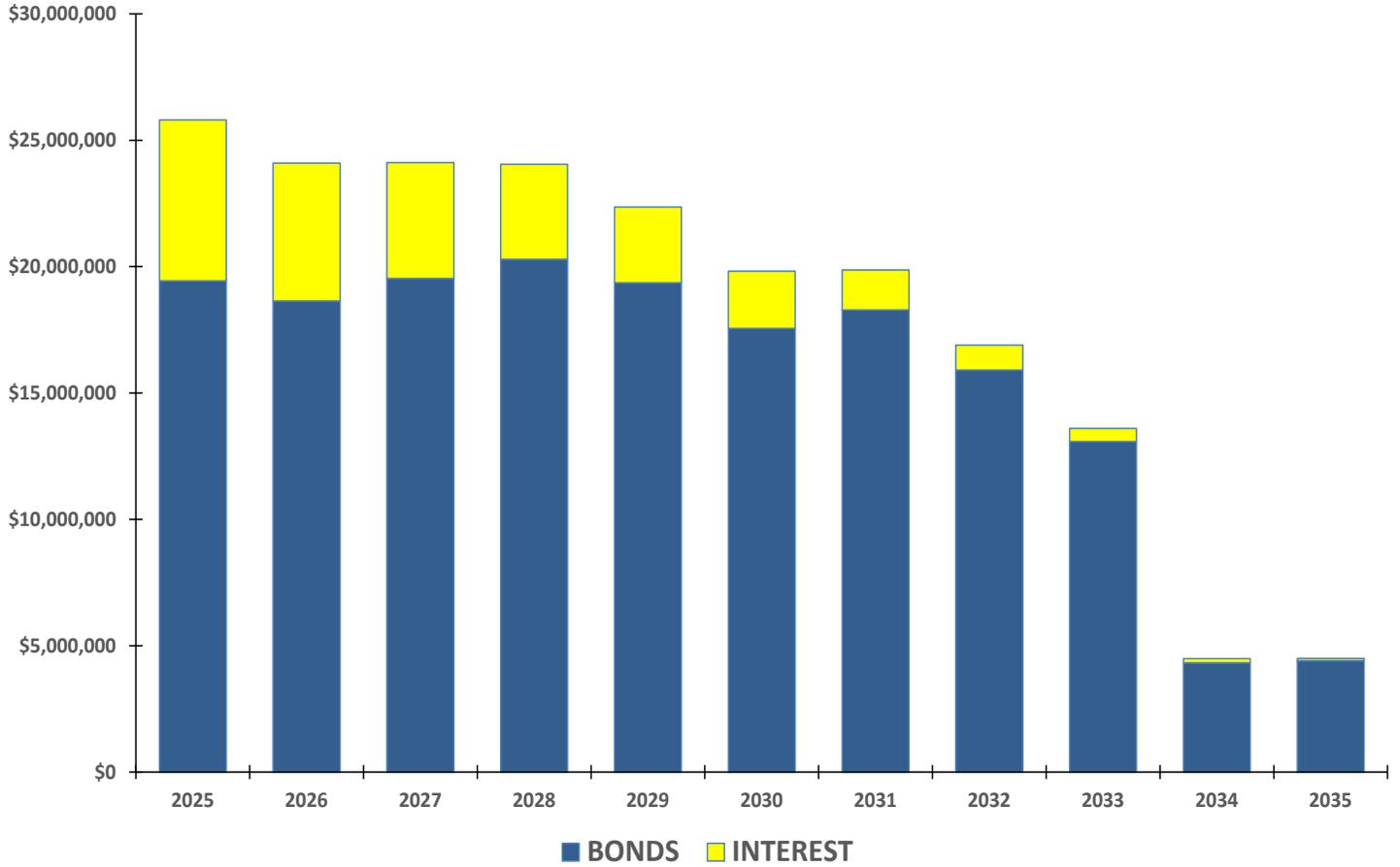
WASHINGTON COUNTY SCHOOL DISTRICT

Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year) As of June 30, 2024

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

<u>2030</u>	<u>2031</u>	<u>2032</u>	<u>2033</u>	<u>2034</u>	<u>2035</u>	<u>Total</u>
						6,430,000
						655,400
						11,870,000
						1,201,575
2,870,000	2,950,000					18,835,000
167,425	88,500					2,407,825
2,880,000	3,020,000	3,175,000				21,700,000
422,000	278,000	127,000				4,704,300
4,950,000	5,150,000	5,350,000	5,500,000			42,845,000
585,225	456,525	317,475	165,000			6,674,025
1,520,000	1,575,000	1,625,000	1,690,000			13,090,000
237,428	161,428	110,240	56,615			2,786,851
1,645,000	1,710,000	1,780,000	1,820,000	1,865,000	1,910,000	19,475,000
307,142	241,342	172,942	132,892	90,122	45,363	3,710,763
2,255,000	2,370,000	2,395,000	2,425,000	2,460,000	2,500,000	24,175,000
283,250	170,500	143,838	113,900	77,525	40,625	3,758,888
1,440,000	1,510,000	1,585,000	1,650,000			12,415,000
260,400	188,400	112,900	49,500			2,878,200
<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>199,612,827</u>
17,560,000	18,285,000	15,910,000	13,085,000	4,325,000	4,410,000	170,835,000
<u>2,262,870</u>	<u>1,584,695</u>	<u>984,395</u>	<u>517,907</u>	<u>167,647</u>	<u>85,988</u>	<u>28,777,827</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>199,612,827</u>

Washington County School District Debt Service Requirements 2023-2035



Standardized Assessments

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

- **RISE** – a multistage computer adaptive criterion referenced assessment system that includes summative tests for English language arts, mathematics, science and writing. The language arts and math portions are administered to grades 3-8. The science portion is administered to grades 4-8, and the writing portion is administered to grades 5 and 8.
- **Utah Aspire Plus** – a computer delivered, fixed form end-of-grade-level high school assessment for students in grades 9 and 10. Utah Aspire Plus includes four subtests:
 - Reading
 - English
 - Mathematics
 - Science.

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

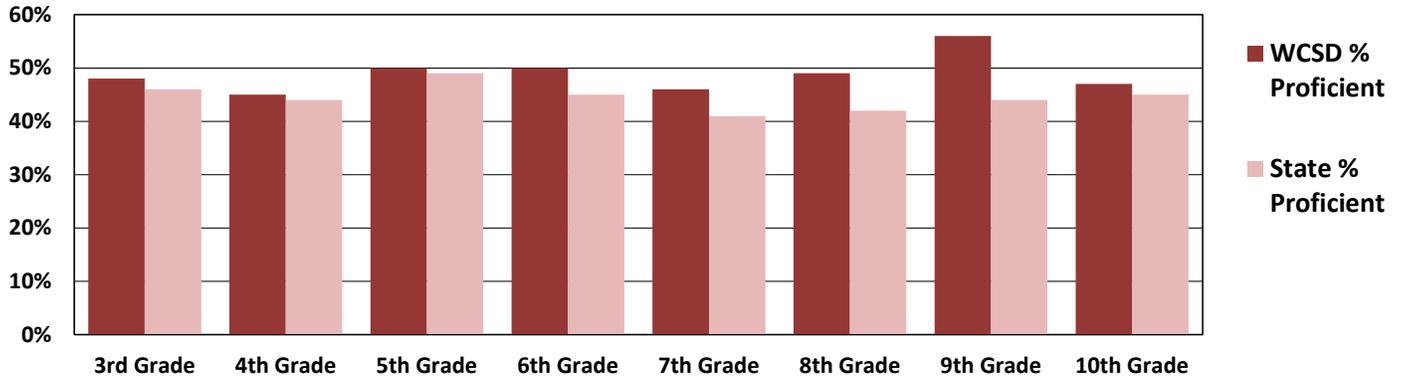
The Utah State Board of Education (USBE) uses data to analyze student performance and inform educational improvements at the policy, state board, and classroom level. USBE allows the public to access education-related data at:

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

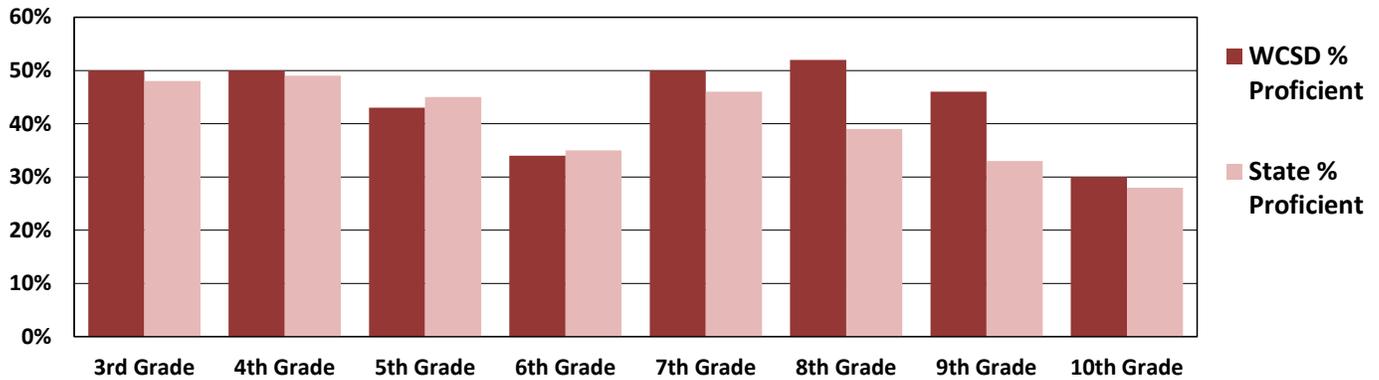
In March 2020 schools state-wide were closed due to the COVID-19 pandemic, and in April 2020 the Utah Legislature passed S.B. 3005 which waived public education assessment requirements for the 2019-20 school year. As a result, standardized test data is unavailable for 2019-20.

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

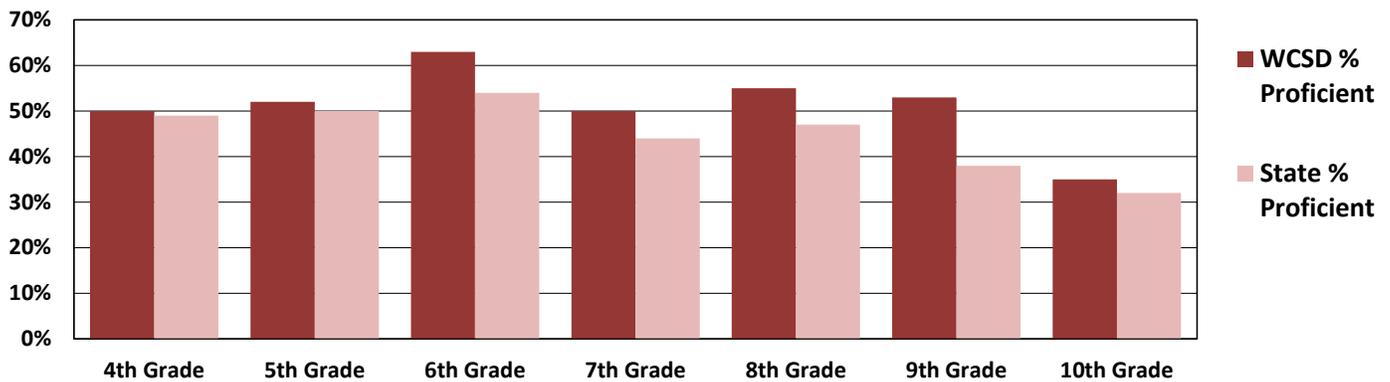
2023 RISE / Aspire Plus Language Arts Proficiency



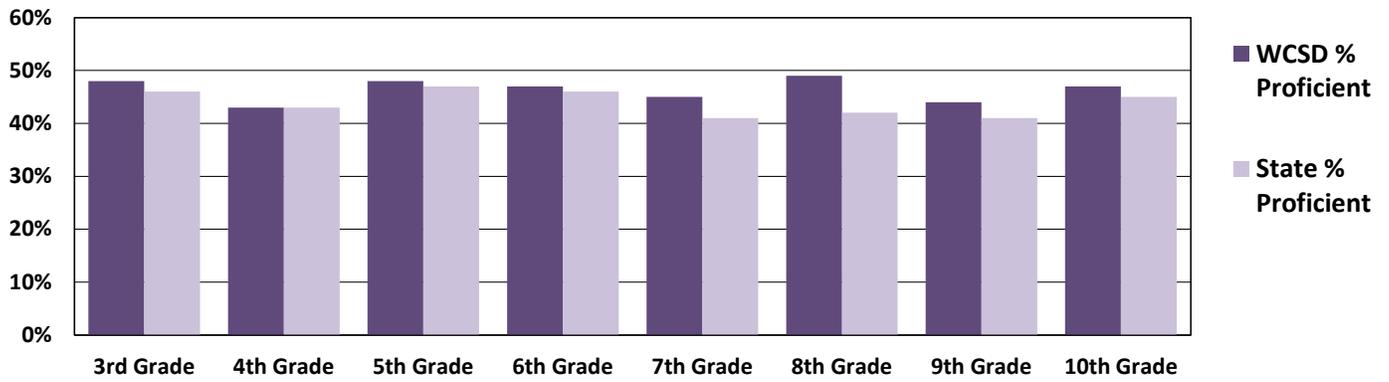
2023 RISE / Aspire Plus Mathematics Proficiency



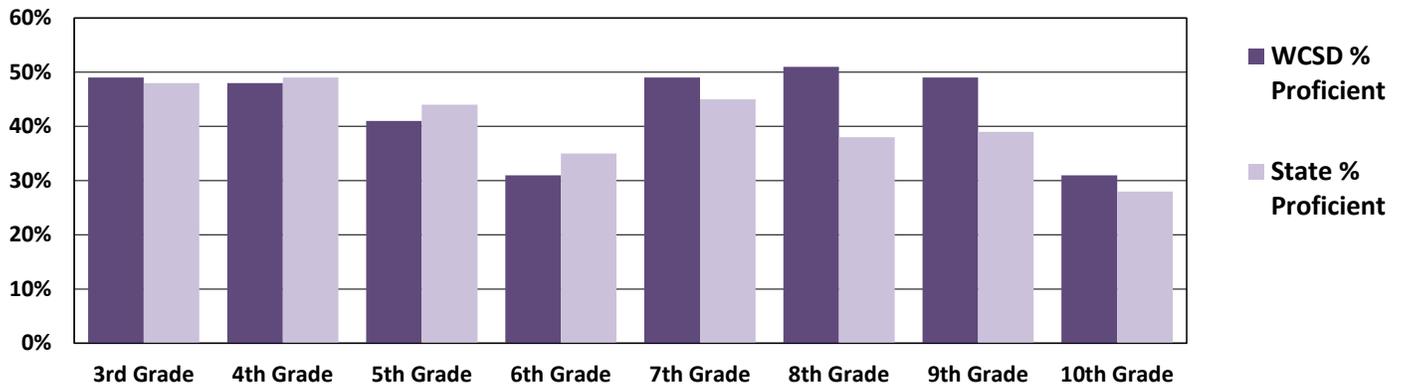
2023 RISE / Aspire Plus Science Proficiency



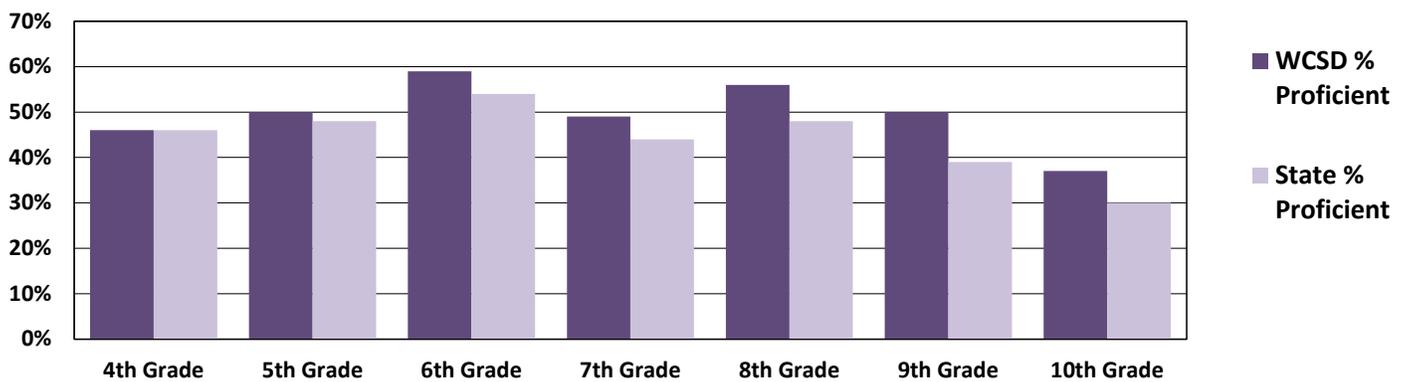
2022 RISE / Aspire Plus Language Arts Proficiency



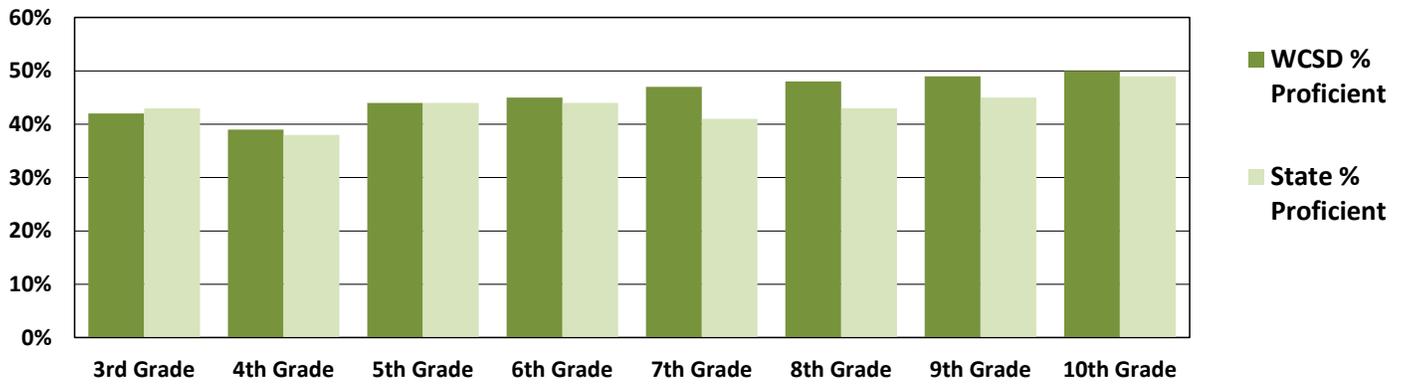
2022 RISE / Aspire Plus Mathematics Proficiency



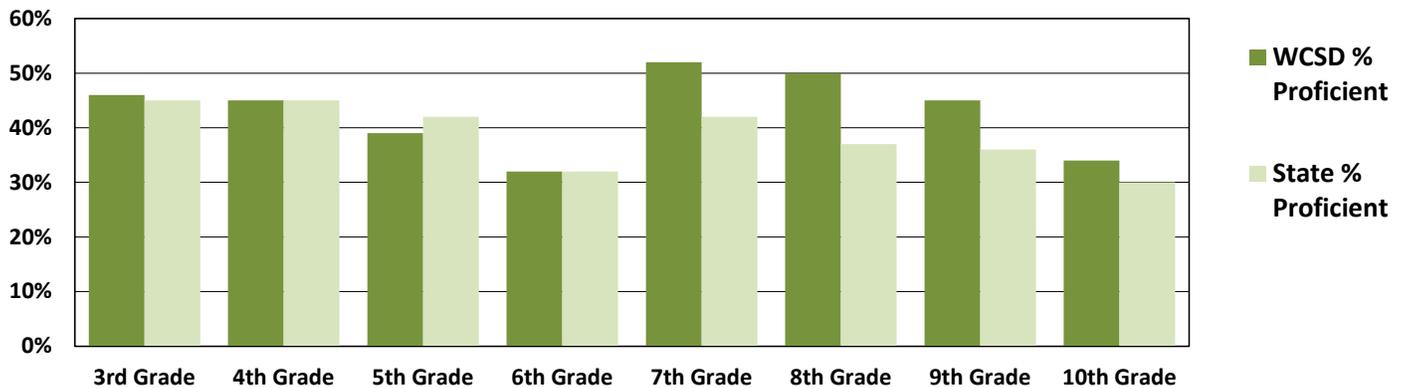
2022 RISE / Aspire Plus Science Proficiency



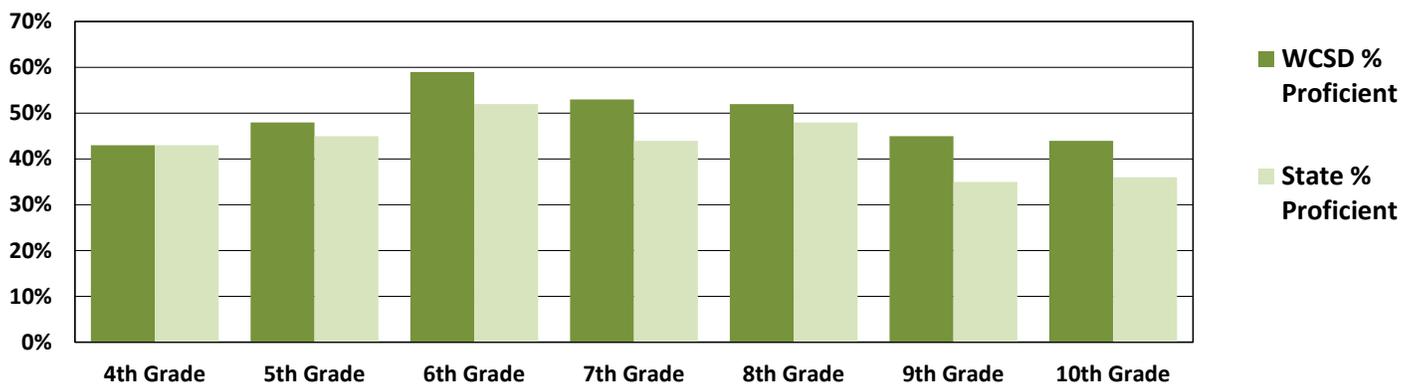
2021 RISE / Aspire Plus Language Arts Proficiency



2021 RISE / Aspire Plus Mathematics Proficiency



2021 RISE / Aspire Plus Science Proficiency



Percentage of students meeting proficiency levels under standardized tests.

	2020-21		2021-22		2022-23	
	<i>Rise / Aspire Plus</i> WCSD	<i>Rise / Aspire Plus</i> State	<i>Rise / Aspire Plus</i> WCSD	<i>Rise / Aspire Plus</i> State	<i>Rise / Aspire Plus</i> WCSD	<i>Rise / Aspire Plus</i> State
Mathematics						
3rd Grade	46%	45%	49%	48%	50%	48%
4th Grade	45%	45%	48%	49%	50%	49%
5th Grade	39%	42%	41%	44%	43%	45%
6th Grade	32%	32%	31%	35%	34%	35%
7th Grade	52%	42%	49%	45%	50%	46%
8th Grade	50%	37%	51%	38%	52%	39%
9th Grade	45%	36%	49%	39%	46%	33%
10th Grade	34%	30%	31%	28%	30%	28%
Language Arts						
3rd Grade	42%	43%	48%	46%	48%	46%
4th Grade	39%	38%	43%	43%	45%	44%
5th Grade	44%	44%	48%	47%	50%	49%
6th Grade	45%	44%	47%	46%	50%	45%
7th Grade	47%	41%	45%	41%	46%	41%
8th Grade	48%	43%	49%	42%	49%	42%
9th Grade	49%	45%	44%	41%	56%	44%
10th Grade	50%	49%	47%	45%	47%	45%
Science						
4th Grade	43%	43%	46%	46%	50%	49%
5th Grade	48%	45%	50%	48%	52%	50%
6th Grade	59%	52%	59%	54%	63%	54%
7th Grade	53%	44%	49%	44%	50%	44%
8th Grade	52%	48%	56%	48%	55%	47%
9th Grade	45%	35%	50%	39%	53%	38%
10th Grade	44%	36%	37%	30%	35%	32%

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 2019-2023

Number of Students Tested	WCSD	State
2018-19	1,940	42,467
2019-20	2,093	32,673 *
2020-21	2,059	40,444
2021-22	2,071	41,383
2022-23	2,256	42,354

Average Score - English	WCSD	State
2018-19	18.0	18.7
2019-20	18.5	19.2 *
2020-21	18.8	18.5
2021-22	19.0	18.6
2022-23	19.2	19.0

Average Score - Mathematics scores	WCSD	State
2018-19	19.4	19.3
2019-20	19.5	19.8 *
2020-21	19.8	19.3
2021-22	19.6	19.3
2022-23	19.7	19.3

Average Score - Reading	WCSD	State
2018-19	20.0	20.5
2019-20	20.1	20.8 *
2020-21	20.2	20.2
2021-22	20.1	20.7
2022-23	20.1	20.4

Average Score - Science	WCSD	State
2018-19	19.6	19.9
2019-20	20.0	20.4 *
2020-21	20.2	19.9
2021-22	20.2	19.9
2022-23	20.0	20.0

Average Score - Composite	WCSD	State
2018-19	19.4	19.7
2019-20	19.7	20.2 *
2020-21	19.9	19.6
2021-22	19.8	19.7
2022-23	19.9	19.8

*** 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 school closures.**

Graduation Rate

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

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

Graduation Rates

District	2018-19	2019-20	2020-21	2021-22	2022-23
Alpine	92.4%	93.0%	91.3%	90.4%	91.0%
Cache	93.2%	95.0%	94.5%	94.8%	96.5%
Canyons	89.9%	90.4%	88.9%	88.7%	88.9%
Davis	96.0%	94.2%	91.4%	91.8%	91.1%
Granite	75.4%	76.1%	76.6%	78.7%	79.5%
Iron	84.4%	87.8%	90.9%	88.4%	89.5%
Jordan	88.4%	90.2%	89.2%	90.2%	88.8%
Nebo	92.8%	94.2%	93.6%	92.7%	92.5%
Salt Lake	79.5%	80.8%	81.9%	74.2%	75.5%
Tooele	83.0%	81.1%	76.7%	77.3%	76.6%
Washington	90.2%	93.1%	93.3%	93.0%	92.5%
Weber	87.0%	89.3%	90.4%	90.8%	90.0%
STATE-WIDE	87.0%	88.2%	88.1%	88.2%	88.3%



Graduating seniors from Crimson Cliffs High visit their former stomping grounds at Horizon Elementary

Glossary of Terms

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Staff Support Services – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers.

Student Support Services – The function classification assigned to those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. These include guidance counselors, attendance personnel, psychologists, social workers, attendance workers, and health service workers.

Student Transportation – The function classification to those activities concerned with the conveyance of students to and from school, as provided by State law. These include the transportation managers, route and transportation coordinators, secretarial help, bus drivers, bus maintenance and other bus operators.

Support Services – The function classification assigned to those services which provide administrative, technical, personal and logistical support to facilitate and enhance instruction. Subcategories of support services include business services, central services, district administration, staff support, operation of plant, school administration, student support, and student transportation.

Tax Rate – A rate of levy on each dollar of taxable value of taxable property except fee-in-lieu properties.

Taxable Value – The fair market value less any applicable reduction allowed for residential property.

Taxes – Compulsory charges levied by a government to finance services performed for the common benefit.

Truth-in-Taxation – The section of the law that governs the adoption of property tax rates. A stipulation of the law requires an entity to advertise and hold a hearing if it intends to exceed the certified tax rate.

Unassigned or Undesignated Fund Balance – Those portions of fund balance that are not legally segregated for a specific future use and are available for any purpose. These amounts are reported only in the General Fund.

Undistributed Reserve – A portion of fund balance which is set aside for future contingencies. The reserve may only be used to cover expenditures by a written resolution adopted by a majority vote of the board setting forth the reasons for the appropriations.

Unspendable Fund Balance – Amounts that are not in a spendable form (such as inventory).

Voted or Board Leeway – With an election, a school district may levy a voted leeway up to 0.002000 per dollar of taxable value as approved by a majority of the electors in the district. Up to the 0.002000 leeway ceiling, each school board may also levy a tax rate of up to 0.000400 per dollar of taxable value for class size reduction. The voted or board leeway received state support to provide an incentive for the local districts to seek additional funds and to add to their educational programs.

WPU (Weighted Pupil Unit) – The unit of measure of factors that is computed from ADM for the purpose of determining the revenue for a program on a uniform basis for each district.

