

# **Washington County School District**

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## **Proposed Final Budget FY 2021-22**

### **Proposed Budget FY 2022-23**

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121 W Tabernacle  
St. George, UT 84770  
[www.washk12.org](http://www.washk12.org)

# **Proposed Final Budget**

For the  
Fiscal Year Ending  
June 30, 2022

# **Proposed Budget**

For the  
Fiscal Year Ending  
June 30, 2023

# **Washington County School District**

121 West Tabernacle  
St. George, Utah 84770

***Prepared by the Office of the Business Administrator***

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

# Washington County School District

## *Proposed Budget*

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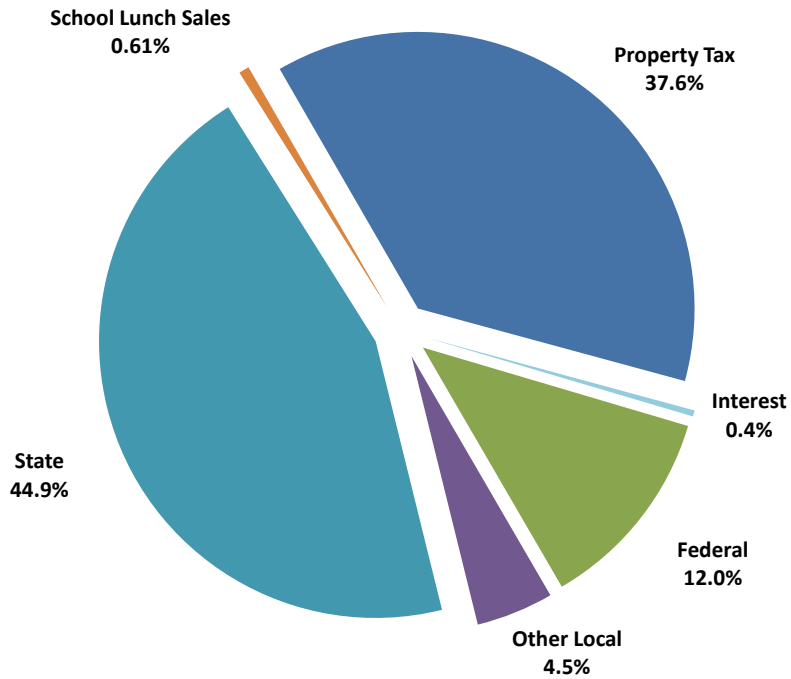
#### ***Financial Section***

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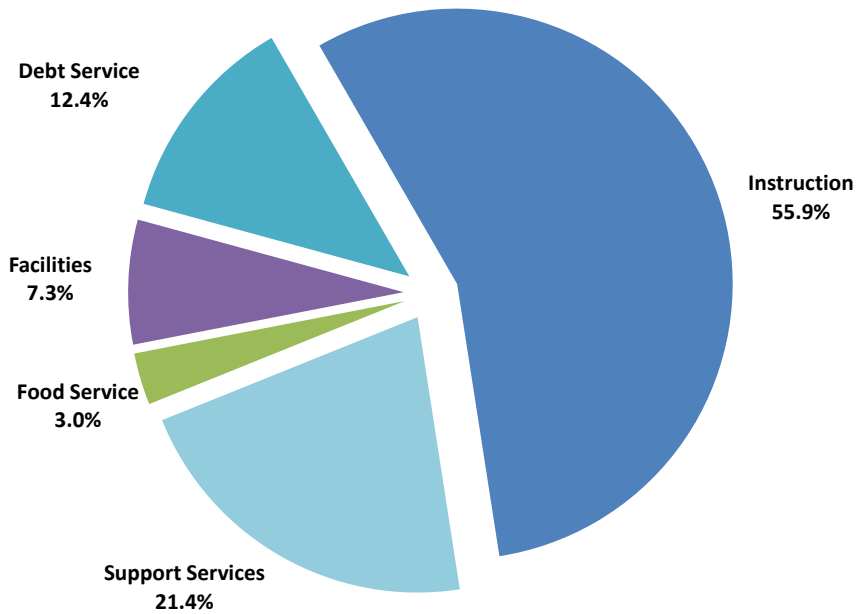
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### Where the Money Comes From Revenues Fiscal Year 2022-23



### Where the Money Goes Expenditures Fiscal Year 2022-23



**WASHINGTON COUNTY SCHOOL DISTRICT**

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

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

|                                                         | Maintenance<br>and<br>Operation | Debt<br>Services    | Capital<br>Projects  | Food<br>Services    | Student<br>Activity |
|---------------------------------------------------------|---------------------------------|---------------------|----------------------|---------------------|---------------------|
| <b>Revenues:</b>                                        |                                 |                     |                      |                     |                     |
| Property Taxes                                          | \$ 95,701,811                   | \$ 63,033,839       | \$ 5,727,857         | \$ -                | \$ -                |
| Interest From Investments                               | 932,758                         | -                   | 600,000              | -                   | 30,600              |
| Food Services Sales                                     | -                               | -                   | -                    | 2,670,000           | -                   |
| Other Local Revenue                                     | 8,705,412                       | 1,200,000           | 145,544              | -                   | 9,747,869           |
| State Revenue                                           | 192,692,953                     | -                   | 1,059,565            | 2,944,000           | -                   |
| Federal Revenue                                         | 45,278,344                      | -                   | -                    | 7,472,635           | -                   |
| <b>Total Revenues</b>                                   | <b>343,311,278</b>              | <b>64,233,839</b>   | <b>7,532,966</b>     | <b>13,086,635</b>   | <b>9,778,469</b>    |
| <b>Expenditures:</b>                                    |                                 |                     |                      |                     |                     |
| Instructional                                           | 245,700,782                     | -                   | -                    | -                   | 9,778,469           |
| Supporting Services:                                    |                                 |                     |                      |                     |                     |
| Counseling & Health                                     | 17,979,762                      | -                   | -                    | -                   | -                   |
| Media & Supervision                                     | 13,760,830                      | -                   | -                    | -                   | -                   |
| District Administration                                 | 833,708                         | -                   | -                    | -                   | -                   |
| School Administration                                   | 23,578,803                      | -                   | -                    | -                   | -                   |
| Business                                                | 5,785,828                       | -                   | -                    | -                   | -                   |
| Operation and Maintenance of Facilities                 | 26,509,384                      | -                   | -                    | -                   | -                   |
| Student Transportation                                  | 7,511,665                       | -                   | -                    | -                   | -                   |
| Personnel                                               | 1,650,516                       | -                   | -                    | -                   | -                   |
| Food Services                                           | -                               | -                   | -                    | 13,934,757          | -                   |
| Capital Projects                                        | -                               | -                   | 33,374,117           | -                   | -                   |
| Debt Services                                           | -                               | 56,785,895          | -                    | -                   | -                   |
| <b>Total Expenditures</b>                               | <b>343,311,278</b>              | <b>56,785,895</b>   | <b>33,374,117</b>    | <b>13,934,757</b>   | <b>9,778,469</b>    |
| Excess of Revenues over Expenditures                    | -                               | 7,447,944           | (25,841,151)         | (848,122)           | -                   |
| <b>Other Financing Sources (Uses):</b>                  |                                 |                     |                      |                     |                     |
| Operating Transfer In (Out)                             | -                               | -                   | -                    | -                   | -                   |
| Sale of Fixed Assets                                    | -                               | -                   | 550,000              | -                   | -                   |
| Refunding Bonds Issued                                  | -                               | -                   | -                    | -                   | -                   |
| Payment to Refunded Bond Escrow Agent                   | -                               | (7,885,000)         | -                    | -                   | -                   |
| Bond Premium                                            | -                               | -                   | 474,224              | -                   | -                   |
| Bond Proceeds                                           | -                               | -                   | 8,000,000            | -                   | -                   |
| <b>Total Other Financing Sources</b>                    | <b>-</b>                        | <b>(7,885,000)</b>  | <b>9,024,224</b>     | <b>-</b>            | <b>-</b>            |
| Excess of Revenues & Other Sources<br>Over Expenditures | -                               | (437,056)           | (16,816,927)         | (848,122)           | -                   |
| <b>Fund balances - beginning</b>                        | <b>76,681,675</b>               | <b>3,769,108</b>    | <b>30,291,906</b>    | <b>4,452,723</b>    | <b>866,140</b>      |
| <b>Fund balances - ending</b>                           | <b>\$ 76,681,675</b>            | <b>\$ 3,332,052</b> | <b>\$ 13,474,979</b> | <b>\$ 3,604,601</b> | <b>\$ 866,140</b>   |

| <b>Totals (Memorandum Only)</b> |                                 |                           |                           |                           |
|---------------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Budget<br/>2022-23</b>       | <b>Final Budget<br/>2021-22</b> | <b>Actual<br/>2020-21</b> | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2018-19</b> |
| \$ 164,463,507                  | \$ 155,624,341                  | \$ 138,307,689            | \$ 128,076,737            | \$ 115,582,166            |
| 1,563,358                       | 766,379                         | 922,838                   | 2,366,527                 | 3,293,303                 |
| 2,670,000                       | 11,000                          | 730,614                   | 2,358,000                 | 2,614,404                 |
| 19,798,825                      | 19,340,102                      | 10,208,478                | 12,280,530                | 12,512,430                |
| 196,696,518                     | 182,382,414                     | 173,864,688               | 156,615,019               | 140,401,770               |
| 52,750,979                      | 53,445,600                      | 34,200,400                | 19,945,249                | 21,605,208                |
| 437,943,187                     | 411,569,836                     | 358,234,707               | 321,642,062               | 296,009,281               |
| 255,479,251                     | 219,425,962                     | 192,567,252               | 169,025,890               | 157,309,432               |
| 17,979,762                      | 17,777,723                      | 15,630,311                | 14,170,672                | 11,513,177                |
| 13,760,830                      | 12,741,993                      | 11,462,610                | 11,782,892                | 11,324,898                |
| 833,708                         | 775,428                         | 718,849                   | 751,979                   | 656,184                   |
| 23,578,803                      | 21,427,075                      | 19,882,287                | 18,864,718                | 17,333,590                |
| 5,785,828                       | 5,385,048                       | 5,807,696                 | 3,806,239                 | 2,965,343                 |
| 26,509,384                      | 24,802,486                      | 22,568,402                | 21,236,881                | 19,744,847                |
| 7,511,665                       | 6,840,077                       | 6,836,026                 | 6,533,342                 | 5,825,629                 |
| 1,650,516                       | 1,524,654                       | 1,372,023                 | 1,274,057                 | 1,216,439                 |
| 13,934,757                      | 16,407,240                      | 12,166,285                | 11,401,967                | 10,515,978                |
| 33,374,117                      | 45,222,540                      | 46,357,100                | 46,823,770                | 58,133,398                |
| 56,785,895                      | 58,769,297                      | 50,610,359                | 45,842,589                | 39,398,971                |
| 457,184,516                     | 431,099,523                     | 385,979,200               | 351,514,996               | 335,937,886               |
| (19,241,329)                    | (19,529,687)                    | (27,744,493)              | (29,872,934)              | (39,928,605)              |
| -                               | -                               | -                         | -                         | -                         |
| 550,000                         | 600,000                         | 2,886,382                 | 5,049,513                 | 655,546                   |
| -                               | 8,090,000                       | 5,545,000                 | 7,315,000                 | 7,830,000                 |
| (7,885,000)                     | (8,081,750)                     | (8,018,263)               | (8,158,800)               | (8,453,813)               |
| 474,224                         | 3,432,829                       | 6,341,563                 | 4,234,860                 | 2,564,435                 |
| 8,000,000                       | 25,000,000                      | 49,995,000                | 35,000,000                | 20,000,000                |
| 1,139,224                       | 29,041,079                      | 56,749,682                | 43,440,573                | 22,596,168                |
| (18,102,105)                    | 9,511,392                       | 29,005,189                | 13,567,639                | (17,332,437)              |
| 116,061,552                     | 106,550,160                     | 77,544,971                | 63,977,332                | 81,309,769                |
| \$ 97,959,447                   | \$ 116,061,552                  | \$ 106,550,160            | \$ 77,544,971             | \$ 63,977,332             |





# Maintenance & Operation Fund

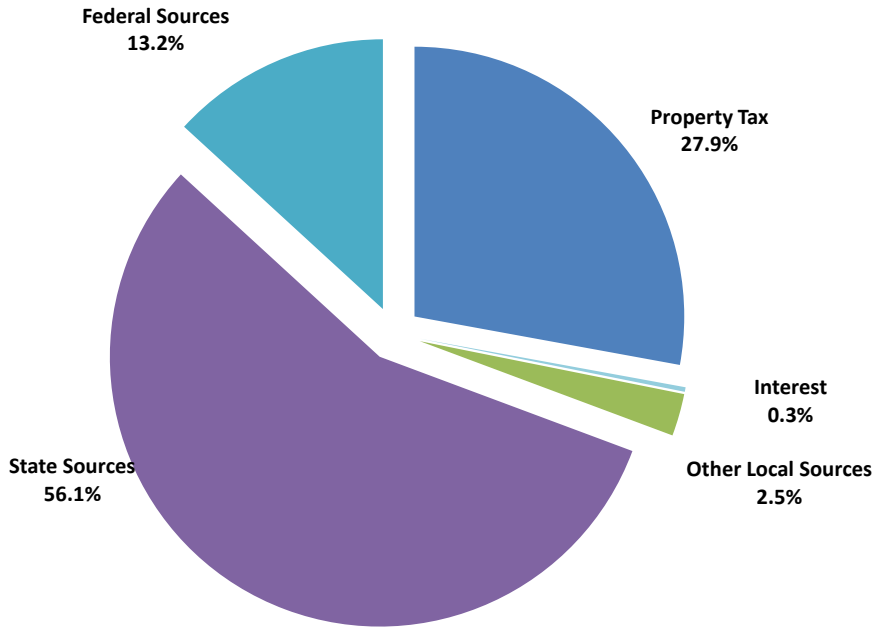
(The General Fund)

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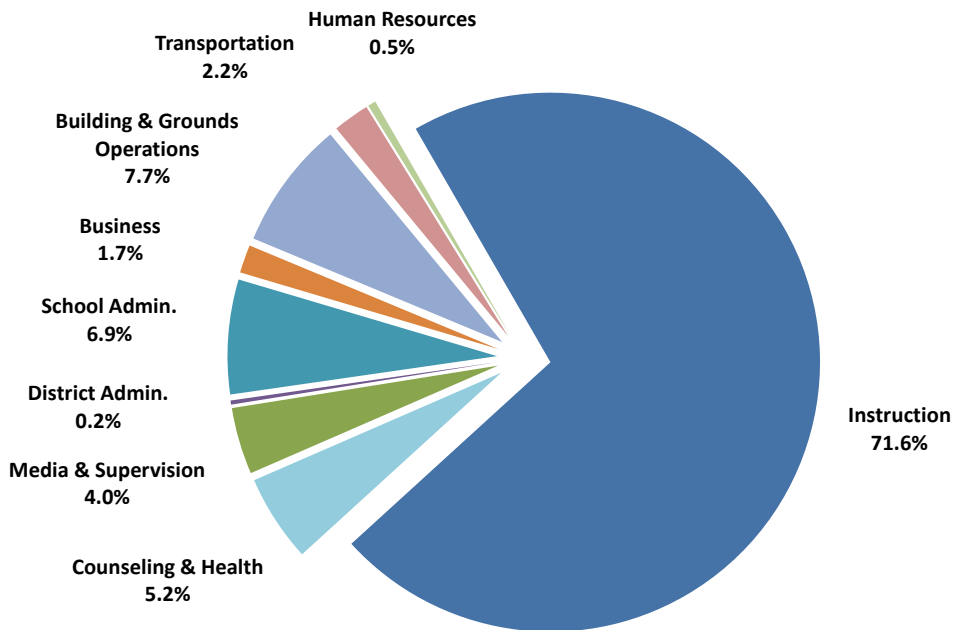
The Maintenance and Operation Fund, also known as The General Fund, is used to account for the costs of the day to day District operations. This fund accounts for resources which are not required to be accounted for in other funds. A majority of the funding comes from the State of Utah through the Minimum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

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



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



# WASHINGTON COUNTY SCHOOL DISTRICT

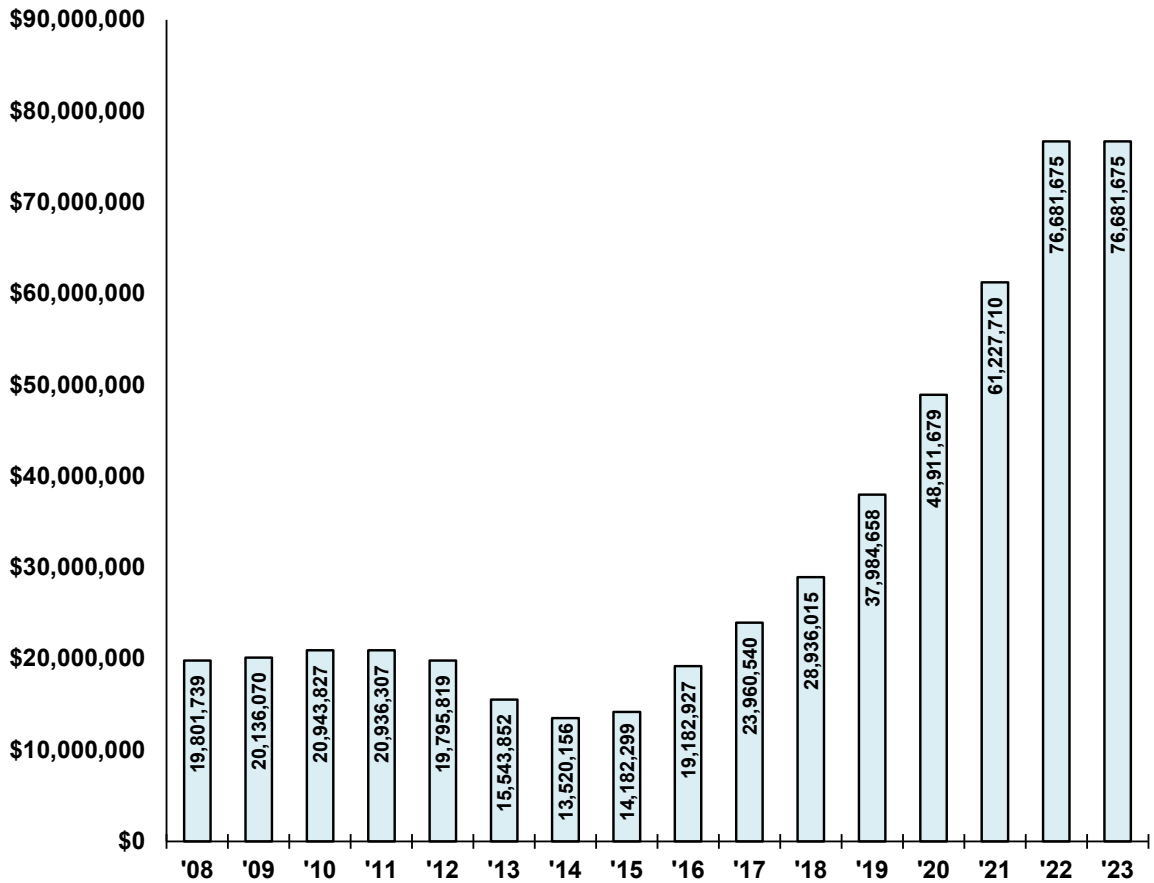
## MAINTENANCE AND OPERATION FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

|                                       | Actual<br>2018-19    | Actual<br>2019-20    | Actual<br>2020-21    | Adopted<br>Budget<br>2021-22 | Estimated<br>Final<br>2021-22 | Anticipated<br>Budget<br>2022-23 |
|---------------------------------------|----------------------|----------------------|----------------------|------------------------------|-------------------------------|----------------------------------|
| <b>Revenues:</b>                      |                      |                      |                      |                              |                               |                                  |
| Property Tax                          | \$ 70,216,640        | \$ 76,574,164        | \$ 81,317,872        | \$ 88,981,213                | \$ 90,564,562                 | \$ 95,701,811                    |
| Interest                              | 2,308,421            | 1,828,945            | 621,838              | 500,000                      | 466,379                       | 932,758                          |
| Other Local Sources                   | 4,610,539            | 6,347,899            | 6,609,002            | 8,259,975                    | 8,202,331                     | 8,705,412                        |
| State Sources                         | 137,536,637          | 153,346,699          | 170,246,185          | 172,592,003                  | 177,925,812                   | 192,692,953                      |
| Federal Sources                       | 14,978,261           | 12,555,607           | 24,462,217           | 28,432,695                   | 40,536,595                    | 45,278,344                       |
| Total Revenues                        | <u>229,650,498</u>   | <u>250,653,314</u>   | <u>283,257,114</u>   | <u>298,765,886</u>           | <u>317,695,679</u>            | <u>343,311,278</u>               |
| <b>Expenditures:</b>                  |                      |                      |                      |                              |                               |                                  |
| Instructional staff                   | 150,021,748          | 161,305,513          | 186,507,631          | 208,908,975                  | 209,430,404                   | 245,700,782                      |
| Supporting Services:                  |                      |                      |                      |                              |                               |                                  |
| Counseling & Health                   | 11,513,177           | 14,170,672           | 15,630,311           | 16,722,184                   | 17,777,723                    | 17,979,762                       |
| Media & Supervision                   | 11,324,898           | 11,782,892           | 11,462,610           | 12,029,438                   | 12,741,993                    | 13,760,830                       |
| District Administration               | 656,184              | 751,979              | 718,849              | 826,509                      | 775,428                       | 833,708                          |
| School Administration                 | 17,333,590           | 18,864,718           | 19,882,287           | 21,286,076                   | 21,427,075                    | 23,578,803                       |
| Business                              | 2,965,343            | 3,806,239            | 5,807,696            | 5,509,341                    | 5,385,048                     | 5,785,828                        |
| Operation & Maintenance of Facilities | 19,744,847           | 21,236,881           | 22,568,402           | 24,890,465                   | 24,802,486                    | 26,509,384                       |
| Student Transportation                | 5,825,629            | 6,533,342            | 6,836,026            | 7,060,091                    | 6,840,077                     | 7,511,665                        |
| Personnel                             | 1,216,439            | 1,274,057            | 1,372,023            | 1,532,807                    | 1,524,654                     | 1,650,516                        |
| Food Services                         | -                    | -                    | 155,248              | -                            | 36,826                        | -                                |
| Capital Projects                      | -                    | -                    | -                    | -                            | 1,500,000                     | -                                |
| Total Expenditures                    | <u>220,601,855</u>   | <u>239,726,293</u>   | <u>270,941,083</u>   | <u>298,765,886</u>           | <u>302,241,714</u>            | <u>343,311,278</u>               |
| Excess of Revenues over Expenditures  | <u>9,048,643</u>     | <u>10,927,021</u>    | <u>12,316,031</u>    | <u>-</u>                     | <u>15,453,965</u>             | <u>-</u>                         |
| Operating Transfer In (Out)           | -                    | -                    | -                    | -                            | -                             | -                                |
| <b>Fund balances - beginning</b>      | <u>28,936,015</u>    | <u>37,984,658</u>    | <u>48,911,679</u>    | <u>61,227,710</u>            | <u>61,227,710</u>             | <u>76,681,675</u>                |
| <b>Fund balances - ending</b>         | <u>\$ 37,984,658</u> | <u>\$ 48,911,679</u> | <u>\$ 61,227,710</u> | <u>\$ 61,227,710</u>         | <u>\$ 76,681,675</u>          | <u>\$ 76,681,675</u>             |

**Fund Balance Report**

|                            | <b>Actual<br/>2018-19</b> | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Adopted<br/>Budget<br/>2021-22</b> | <b>Estimated<br/>Final<br/>2021-22</b> | <b>Anticipated<br/>Budget<br/>2022-23</b> |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|----------------------------------------|-------------------------------------------|
| <b>Fund Balances:</b>      |                           |                           |                           |                                       |                                        |                                           |
| Unspendable:               |                           |                           |                           |                                       |                                        |                                           |
| Inventories                | \$ 332,455                | \$ 514,585                | \$ 602,868                | \$ 325,000                            | \$ 325,000                             | \$ 325,000                                |
| Committed to:              |                           |                           |                           |                                       |                                        |                                           |
| Economic Stabilization     | 3,300,000                 | 3,300,000                 | 3,300,000                 | 3,300,000                             | 3,300,000                              | 3,300,000                                 |
| Future Growth              | 2,291,179                 | 2,291,179                 | 2,291,179                 | 2,291,179                             | 2,291,179                              | 2,291,179                                 |
| Assigned to:               |                           |                           |                           |                                       |                                        |                                           |
| Local School               | 1,060,243                 | 1,679,427                 | 2,118,879                 | 1,919,149                             | 1,919,149                              | 1,919,149                                 |
| District Programs          | 4,543,609                 | 10,018,202                | 10,000,000                | 16,128,414                            | 22,128,414                             | 23,128,414                                |
| Benefits                   | 2,000,000                 | 2,000,000                 | 2,000,000                 | -                                     | 2,000,000                              | -                                         |
| Unassigned                 | 24,457,172                | 29,108,286                | 40,914,784                | 37,263,968                            | 44,717,933                             | 45,717,933                                |
| <b>Total Fund Balances</b> | <b>\$ 37,984,658</b>      | <b>\$ 48,911,679</b>      | <b>\$ 61,227,710</b>      | <b>\$ 61,227,710</b>                  | <b>\$ 76,681,675</b>                   | <b>\$ 76,681,675</b>                      |



**MAINTENANCE AND OPERATION FUND**

**Revenues**

|                                      | <b>Actual</b>      | <b>Actual</b>      | <b>Actual</b>      | <b>Adopted</b>     | <b>Estimated</b>   | <b>Anticipated</b> |
|--------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
|                                      | <b>2018-19</b>     | <b>2019-20</b>     | <b>2020-21</b>     | <b>Budget</b>      | <b>Final</b>       | <b>Budget</b>      |
|                                      | <b>2018-19</b>     | <b>2019-20</b>     | <b>2020-21</b>     | <b>2021-22</b>     | <b>2021-22</b>     | <b>2022-23</b>     |
| <b>Local Sources:</b>                |                    |                    |                    |                    |                    |                    |
| Property Taxes - Basic Program       | \$ 25,719,464      | \$ 30,492,087      | \$ 32,498,230      | \$ 38,788,544      | \$ 38,788,544      | \$ 41,146,336      |
| Property Taxes - Voted Levy          | 16,992,382         | 20,195,893         | 21,958,264         | 25,687,778         | 25,687,778         | 27,249,229         |
| Property Taxes - Board Local Levy    | 19,877,198         | 18,819,197         | 18,604,638         | 17,070,696         | 17,070,696         | 18,108,351         |
| Fee in Lieu of Taxes                 | 7,627,596          | 7,066,987          | 8,256,740          | 7,434,195          | 9,017,544          | 9,197,895          |
| Interest on Investments              | 2,308,421          | 1,828,945          | 621,838            | 500,000            | 466,379            | 932,758            |
| Other Local Sources                  | 4,610,539          | 6,347,899          | 6,609,002          | 8,259,975          | 8,202,331          | 8,705,412          |
| <b>Total Local Sources</b>           | <b>77,135,600</b>  | <b>84,751,008</b>  | <b>88,548,712</b>  | <b>97,741,188</b>  | <b>99,233,272</b>  | <b>105,339,981</b> |
| <b>State Sources:</b>                |                    |                    |                    |                    |                    |                    |
| Grades K-12 Programs                 | 64,036,298         | 69,674,945         | 73,660,884         | 73,992,870         | 76,026,550         | 83,763,813         |
| Success Academy                      | -                  | -                  | -                  | -                  | -                  | -                  |
| Nec. Existent Small Rural Schools    | 1,584,055          | 1,628,340          | 1,333,699          | 1,520,518          | 1,499,994          | 1,176,958          |
| Professional Staff                   | 9,552,245          | 10,994,938         | 11,527,854         | 12,528,419         | 12,424,412         | 13,444,826         |
| Special Education                    | 17,597,709         | 19,935,104         | 19,620,552         | 21,280,654         | 21,220,243         | 23,901,856         |
| Career and Technical Education       | 10,841,102         | 11,829,939         | 13,540,350         | 15,084,738         | 14,801,795         | 15,918,270         |
| Adult High School Completion         | 297,665            | 397,224            | 392,508            | 425,912            | 406,080            | 441,508            |
| Class Size Reduction                 | 6,431,871          | 7,413,633          | 7,416,736          | 8,039,413          | 8,047,003          | 8,886,928          |
| Social Security & Retirement         | 2,466,535          | 392,136            | -                  | -                  | -                  | -                  |
| Pupil Transportation                 | 4,205,022          | 4,492,030          | 4,646,725          | 4,798,584          | 5,103,022          | 4,798,584          |
| Special Populations Block            | 82,372             | 16,875             | -                  | 84,002             | 61,077             | 43,539             |
| Enhancement for Accelerated Students | 149,291            | 229,336            | 249,923            | 168,028            | 227,853            | 203,539            |
| Enhancement for At-Risk Students     | 1,480,571          | 1,745,803          | 1,929,946          | 2,325,680          | 2,325,680          | 3,748,997          |
| Youth in Custody                     | 779,541            | 793,562            | 933,450            | 994,910            | 871,252            | 950,181            |
| Concurrent Enrollment                | 268,502            | 324,868            | 457,715            | 404,660            | 402,754            | 404,660            |
| Teachers' Supplies and Materials     | 266,573            | 268,835            | 275,583            | 275,439            | 277,719            | 288,827            |
| Educator Salary Adjustments          | 8,495,116          | 8,817,901          | 9,325,878          | 9,543,551          | 9,586,871          | 10,066,215         |
| School Trust Lands                   | 3,418,698          | 3,574,435          | 3,987,667          | 4,628,009          | 5,305,142          | 5,295,005          |
| Teacher & Student Success            | -                  | 2,980,030          | 6,641,915          | 6,860,197          | 7,211,381          | 6,348,471          |
| Student Health & Counseling Support  | -                  | 306,967            | 1,052,291          | 913,984            | 1,047,216          | 1,127,571          |
| Reading Achievement                  | 544,197            | 543,650            | 476,636            | 391,326            | 403,175            | 423,334            |
| UPASS On Line Testing                | 64,020             | 47,179             | -                  | -                  | -                  | -                  |
| Library Media Supplemental           | 32,483             | 29,526             | 49,578             | 37,713             | 53,000             | 37,713             |
| Extended Day Kindergarten            | 361,253            | 338,300            | 727,492            | 1,264,104          | 1,188,217          | 1,270,773          |
| School Nurses                        | 52,773             | 42,301             | 43,353             | 43,353             | 43,353             | 43,353             |
| School Readiness Grant               | 700,382            | -                  | -                  | -                  | -                  | -                  |
| Digital Teaching & Learning Grant    | 935,827            | 884,523            | 1,062,583          | 1,174,283          | 1,193,511          | 1,276,469          |
| USTAR Math & Science                 | 197,715            | 175,010            | 78,079             | -                  | -                  | -                  |
| Math/Science Teacher Enhancement     | 195,913            | 657,575            | 784,769            | 917,920            | 815,402            | 906,310            |
| Drivers' Education                   | 221,218            | 215,420            | 397,078            | 429,339            | 327,866            | 429,339            |
| Beverly Taylor Sorensen              | 740,740            | 729,385            | 667,846            | 744,642            | 777,633            | 895,668            |
| Dual Language Immersion              | 122,107            | 197,599            | 430,750            | 237,693            | 366,315            | 257,117            |
| Other State Sources                  | 1,414,843          | 3,669,330          | 8,534,345          | 3,482,062          | 5,911,296          | 6,343,129          |
| <b>Total State Sources</b>           | <b>137,536,637</b> | <b>153,346,699</b> | <b>170,246,185</b> | <b>172,592,003</b> | <b>177,925,812</b> | <b>192,692,953</b> |

**MAINTENANCE AND OPERATION FUND**

**Revenues**

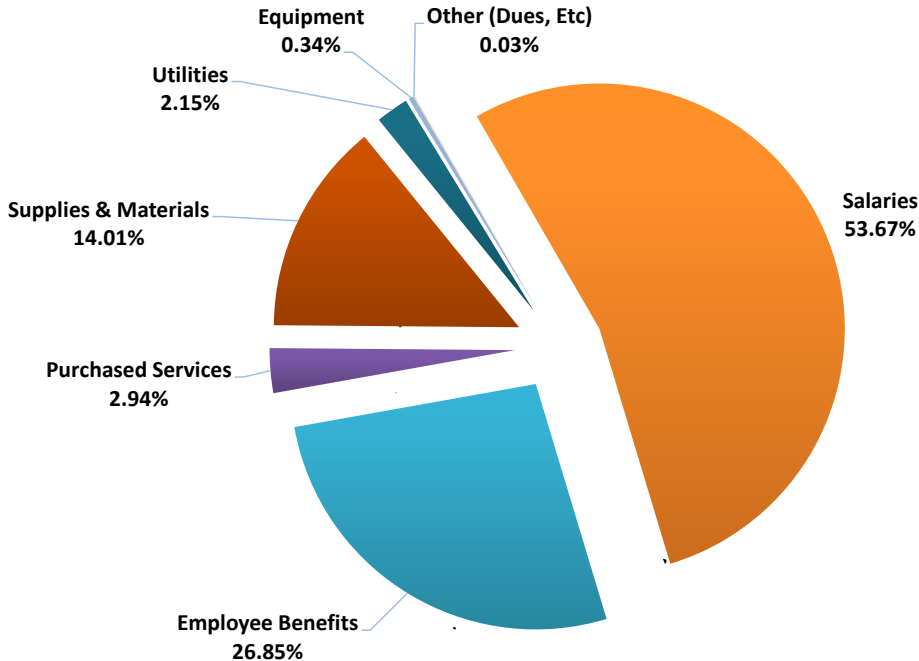
|                                      | <b>Actual<br/>2018-19</b> | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Adopted<br/>Budget<br/>2021-22</b> | <b>Estimated<br/>Final<br/>2021-22</b> | <b>Anticipated<br/>Budget<br/>2022-23</b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|----------------------------------------|-------------------------------------------|
| <b>Federal Sources:</b>              |                           |                           |                           |                                       |                                        |                                           |
| ESEA Title I                         | 5,230,655                 | 4,888,386                 | 4,680,140                 | 5,263,085                             | 5,587,993                              | 5,500,603                                 |
| IDEA Part B (Flow Thru)              | 4,710,586                 | 4,969,408                 | 5,370,131                 | 5,873,924                             | 6,049,000                              | 6,896,058                                 |
| ESEA Title II (Class Size Reduction) | 758,818                   | 712,554                   | 686,994                   | 663,727                               | 584,330                                | 663,942                                   |
| Carl Perkins Applied Technology      | 427,307                   | 429,784                   | 427,906                   | 452,004                               | 453,626                                | 493,387                                   |
| EESA Title II Math-Science           | -                         | -                         | -                         | -                                     | -                                      | -                                         |
| Indian Education                     | 107,886                   | 86,411                    | 153,612                   | 137,070                               | 131,192                                | 141,224                                   |
| PILT Forest Reserve                  | 173,063                   | 157,333                   | 138,427                   | 150,000                               | 150,000                                | 150,000                                   |
| Medicaid                             | 1,647,769                 | (410,259)                 | 1,719,505                 | 1,828,772                             | 4,105,343                              | 2,987,733                                 |
| Federal Adult Education              | 143,288                   | 96,266                    | 101,083                   | 109,421                               | 141,042                                | 155,358                                   |
| Title I Migrant Education            | 181,418                   | 243,619                   | 138,420                   | 142,565                               | 67,434                                 | 73,078                                    |
| Title I Neglected & Delinquent       | 5,985                     | -                         | -                         | -                                     | -                                      | -                                         |
| Title III English                    | 136,972                   | 139,166                   | 189,998                   | 161,562                               | 262,661                                | 280,835                                   |
| Homeless Assistance                  | 20,448                    | 22,985                    | 27,739                    | 28,849                                | 32,259                                 | 35,246                                    |
| Kindergarten Supplemental            | 489,504                   | 452,968                   | -                         | -                                     | -                                      | -                                         |
| ARJROTC                              | 159,945                   | 183,903                   | 190,161                   | 203,411                               | 191,000                                | 212,294                                   |
| Other Federal Sources                | 784,617                   | 583,083                   | 10,638,101                | 13,418,305                            | 22,780,715                             | 27,688,586                                |
| <b>Total Federal Sources</b>         | <b>14,978,261</b>         | <b>12,555,607</b>         | <b>24,462,217</b>         | <b>28,432,695</b>                     | <b>40,536,595</b>                      | <b>45,278,344</b>                         |
| <b>Total Revenues</b>                | <b>\$ 229,650,498</b>     | <b>\$ 250,653,314</b>     | <b>\$ 283,257,114</b>     | <b>\$ 298,765,886</b>                 | <b>\$ 317,695,679</b>                  | <b>\$ 343,311,278</b>                     |

**MAINTENANCE AND OPERATION FUND**

**Expenditure Report by Object**

|                           | Actual<br>2018-19     |                | Actual<br>2019-20     |                | Actual<br>2020-21     |                | Estimated Final<br>2021-22 |                | Anticipated Budget<br>2022-23 |                |
|---------------------------|-----------------------|----------------|-----------------------|----------------|-----------------------|----------------|----------------------------|----------------|-------------------------------|----------------|
|                           | Amount                | Percent        | Amount                | Percent        | Amount                | Percent        | Amount                     | Percent        | Amount                        | Percent        |
| Salaries                  | \$ 130,832,950        | 59.31%         | \$ 140,022,805        | 58.41%         | \$ 155,317,316        | 57.33%         | \$ 167,989,476             | 55.58%         | \$ 184,264,503                | 53.67%         |
| Employee Benefits         | 66,208,898            | 30.01%         | 72,547,702            | 30.26%         | 79,213,216            | 29.24%         | 85,136,665                 | 28.17%         | 92,177,119                    | 26.85%         |
| Purchased Services        | 5,873,407             | 2.66%          | 5,671,462             | 2.37%          | 7,179,866             | 2.65%          | 9,920,154                  | 3.28%          | 10,102,967                    | 2.94%          |
| Supplies & Materials      | 11,718,279            | 5.31%          | 14,055,240            | 5.86%          | 20,785,458            | 7.67%          | 29,352,842                 | 9.71%          | 48,105,193                    | 14.01%         |
| Utilities                 | 5,597,155             | 2.54%          | 5,703,957             | 2.38%          | 6,223,425             | 2.30%          | 7,109,562                  | 2.35%          | 7,393,944                     | 2.15%          |
| Equipment                 | 248,936               | 0.11%          | 1,639,652             | 0.68%          | 2,149,226             | 0.79%          | 2,621,215                  | 0.87%          | 1,151,280                     | 0.34%          |
| Other (Dues, Etc)         | 122,230               | 0.06%          | 85,475                | 0.04%          | 72,576                | 0.03%          | 111,800                    | 0.04%          | 116,272                       | 0.03%          |
| <b>Total Expenditures</b> | <b>\$ 220,601,855</b> | <b>100.00%</b> | <b>\$ 239,726,293</b> | <b>100.00%</b> | <b>\$ 270,941,083</b> | <b>100.00%</b> | <b>\$ 302,241,714</b>      | <b>100.00%</b> | <b>\$ 343,311,278</b>         | <b>100.00%</b> |

**Washington County School District  
Maintenance & Operations Expenditure Summary 2021-22**



**MAINTENANCE AND OPERATION FUND**

**Expenditures**

|                                               | <b>Actual<br/>2018-19</b> | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Adopted<br/>Budget<br/>2021-22</b> | <b>Estimated<br/>Final<br/>2021-22</b> | <b>Anticipated<br/>Budget<br/>2022-23</b> |
|-----------------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|----------------------------------------|-------------------------------------------|
| <b>INSTRUCTIONAL SERVICES</b>                 |                           |                           |                           |                                       |                                        |                                           |
| <b>Salaries:</b>                              |                           |                           |                           |                                       |                                        |                                           |
| Certificated                                  | \$ 82,521,863             | \$ 88,247,400             | \$ 98,154,311             | \$ 108,690,634                        | \$ 105,574,196                         | \$ 116,988,543                            |
| Substitute Teachers                           | 1,711,980                 | 1,429,818                 | 1,625,323                 | 2,213,345                             | 2,102,079                              | 2,469,087                                 |
| Paraprofessionals                             | 7,948,291                 | 8,361,235                 | 9,495,851                 | 9,712,390                             | 10,441,202                             | 11,134,122                                |
| <b>Total Salaries</b>                         | <b>92,182,134</b>         | <b>98,038,453</b>         | <b>109,275,485</b>        | <b>120,616,369</b>                    | <b>118,117,477</b>                     | <b>130,591,752</b>                        |
| <b>Employee Benefits:</b>                     |                           |                           |                           |                                       |                                        |                                           |
| Retirement                                    | 18,550,850                | 19,755,416                | 21,731,609                | 24,090,388                            | 24,069,630                             | 26,718,653                                |
| Social Security                               | 6,624,250                 | 7,111,514                 | 7,914,596                 | 9,094,977                             | 8,878,807                              | 9,808,404                                 |
| Early Retirement Incentive                    | -                         | -                         | -                         | -                                     | -                                      | -                                         |
| Health & Accident                             | 20,538,368                | 22,896,531                | 24,395,289                | 26,684,822                            | 25,961,499                             | 27,618,605                                |
| Death Benefits                                | 72,673                    | 67,022                    | 90,426                    | 320,527                               | 109,038                                | 115,998                                   |
| Industrial                                    | 279,836                   | 283,019                   | 280,014                   | 295,752                               | 273,229                                | 293,489                                   |
| Unemployment                                  | 21,685                    | 37,698                    | 12,931                    | 19,941                                | 26,359                                 | 28,314                                    |
| Employee Assisted Housing                     | -                         | -                         | -                         | -                                     | -                                      | -                                         |
| <b>Total Benefits</b>                         | <b>46,087,662</b>         | <b>50,151,200</b>         | <b>54,424,865</b>         | <b>60,506,407</b>                     | <b>59,318,562</b>                      | <b>64,583,463</b>                         |
| <b>Purchased Services:</b>                    |                           |                           |                           |                                       |                                        |                                           |
| Contracted Services                           | 2,347,356                 | 1,486,386                 | 3,812,140                 | 4,281,517                             | 4,968,713                              | 4,883,636                                 |
| Travel and Workshops                          | 804,894                   | 554,515                   | 276,598                   | 509,579                               | 1,010,457                              | 1,120,707                                 |
| Payment to Colorado City District             | 176,211                   | 212,204                   | 306,912                   | 234,000                               | 350,000                                | 364,000                                   |
| <b>Total Purchased Services</b>               | <b>3,328,461</b>          | <b>2,253,105</b>          | <b>4,395,650</b>          | <b>5,025,096</b>                      | <b>6,329,170</b>                       | <b>6,368,343</b>                          |
| <b>Supplies and Materials:</b>                |                           |                           |                           |                                       |                                        |                                           |
| Supplies                                      | 6,287,205                 | 7,297,864                 | 13,492,536                | 13,311,117                            | 15,876,479                             | 16,881,672                                |
| Textbooks                                     | 711,068                   | 1,699,724                 | 2,139,703                 | 1,963,776                             | 4,240,751                              | 5,892,081                                 |
| Contingencies                                 | -                         | -                         | -                         | 1,814,208                             | 1,500,000                              | 15,440,738                                |
| Other Materials                               | 1,200,459                 | 1,246,254                 | 1,754,152                 | 1,844,668                             | 2,943,750                              | 4,809,133                                 |
| <b>Total Supplies and Materials</b>           | <b>8,198,732</b>          | <b>10,243,842</b>         | <b>17,386,391</b>         | <b>18,933,769</b>                     | <b>24,560,980</b>                      | <b>43,023,624</b>                         |
| Instructional Equipment                       | 224,759                   | 618,913                   | 1,025,240                 | 3,827,334                             | 1,104,215                              | 1,133,600                                 |
| <b>Total Instructional Services</b>           | <b>150,021,748</b>        | <b>161,305,513</b>        | <b>186,507,631</b>        | <b>208,908,975</b>                    | <b>209,430,404</b>                     | <b>245,700,782</b>                        |
| <b>SUPPORT SERVICES</b>                       |                           |                           |                           |                                       |                                        |                                           |
| <b>Counseling &amp; Health Services:</b>      |                           |                           |                           |                                       |                                        |                                           |
| Salaries                                      | 7,016,778                 | 8,166,232                 | 9,470,461                 | 10,203,607                            | 10,639,502                             | 10,728,951                                |
| Employee Benefits                             | 3,555,201                 | 4,206,645                 | 4,839,243                 | 5,198,095                             | 5,518,463                              | 5,566,263                                 |
| Purchased Services                            | 834,077                   | 1,688,001                 | 1,210,598                 | 1,247,268                             | 1,430,722                              | 1,487,951                                 |
| Travel and Conferences                        | 64,822                    | 11,725                    | 5,704                     | 13,267                                | 19,246                                 | 20,015                                    |
| Supplies and Materials                        | 42,299                    | 98,069                    | 104,305                   | 59,947                                | 169,790                                | 176,582                                   |
| <b>Total Counseling &amp; Health</b>          | <b>11,513,177</b>         | <b>14,170,672</b>         | <b>15,630,311</b>         | <b>16,722,184</b>                     | <b>17,777,723</b>                      | <b>17,979,762</b>                         |
| <b>Staff Assistance &amp; Media Services:</b> |                           |                           |                           |                                       |                                        |                                           |
| Salaries                                      | 7,061,785                 | 7,449,497                 | 7,292,093                 | 7,605,634                             | 8,084,260                              | 8,807,761                                 |
| Employee Benefits                             | 3,446,226                 | 3,670,729                 | 3,522,893                 | 3,636,147                             | 3,849,562                              | 4,169,379                                 |
| Purchased Services                            | 8,635                     | 14,502                    | 7,181                     | 29,598                                | 34,440                                 | 35,818                                    |
| Travel and Conferences                        | 112,033                   | 54,136                    | 19,905                    | 53,768                                | 100,950                                | 104,988                                   |
| Supplies and Materials                        | 237,039                   | 138,311                   | 173,381                   | 187,658                               | 174,327                                | 141,900                                   |
| Equipment                                     | 24,177                    | -                         | 21,987                    | 26,000                                | 17,000                                 | 17,680                                    |
| Library Books                                 | 323,001                   | 323,672                   | 315,346                   | 361,214                               | 355,156                                | 351,955                                   |
| Audio Visual Materials                        | 112,002                   | 132,045                   | 109,824                   | 129,419                               | 126,298                                | 131,349                                   |
| <b>Total Media &amp; Supervision</b>          | <b>11,324,898</b>         | <b>11,782,892</b>         | <b>11,462,610</b>         | <b>12,029,438</b>                     | <b>12,741,993</b>                      | <b>13,760,830</b>                         |



**MAINTENANCE AND OPERATION FUND**

**Expenditures**

|                                        | <b>Actual<br/>2018-19</b> | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Adopted<br/>Budget<br/>2021-22</b> | <b>Estimated<br/>Final<br/>2021-22</b> | <b>Anticipated<br/>Budget<br/>2022-23</b> |
|----------------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|----------------------------------------|-------------------------------------------|
| <b>District Administration:</b>        |                           |                           |                           |                                       |                                        |                                           |
| Salaries                               | 290,446                   | 306,663                   | 329,340                   | 374,401                               | 350,776                                | 382,168                                   |
| Employee Benefits                      | 214,925                   | 230,745                   | 241,812                   | 264,676                               | 251,852                                | 271,828                                   |
| Legal Services                         | 55,962                    | 134,343                   | 98,124                    | 107,560                               | 75,000                                 | 78,000                                    |
| Association Dues                       | 34,909                    | 36,995                    | 37,698                    | 43,680                                | 44,000                                 | 45,760                                    |
| Travel and Conferences                 | 53,045                    | 35,350                    | 8,397                     | 20,800                                | 35,000                                 | 36,400                                    |
| Supplies and Materials                 | 6,897                     | 7,883                     | 3,478                     | 15,392                                | 18,800                                 | 19,552                                    |
| <b>Total District Administration</b>   | <b>656,184</b>            | <b>751,979</b>            | <b>718,849</b>            | <b>826,509</b>                        | <b>775,428</b>                         | <b>833,708</b>                            |
| <b>School Administration:</b>          |                           |                           |                           |                                       |                                        |                                           |
| Salaries                               | 11,009,914                | 11,864,102                | 12,577,931                | 13,414,691                            | 13,586,951                             | 15,035,036                                |
| Employee Benefits                      | 6,120,375                 | 6,862,094                 | 7,219,079                 | 7,682,833                             | 7,597,652                              | 8,291,596                                 |
| Association Dues                       | 77,540                    | 39,443                    | 29,202                    | 60,632                                | 62,300                                 | 64,792                                    |
| Travel and Conferences                 | 125,761                   | 99,079                    | 45,698                    | 127,920                               | 180,172                                | 187,379                                   |
| Supplies and Material                  | -                         | -                         | 10,377                    | -                                     | -                                      | -                                         |
| <b>Total School Administration</b>     | <b>17,333,590</b>         | <b>18,864,718</b>         | <b>19,882,287</b>         | <b>21,286,076</b>                     | <b>21,427,075</b>                      | <b>23,578,803</b>                         |
| <b>Business Services:</b>              |                           |                           |                           |                                       |                                        |                                           |
| Salaries                               | 1,328,115                 | 1,458,573                 | 2,734,420                 | 2,899,577                             | 2,642,766                              | 2,879,281                                 |
| Employee Benefits                      | 692,798                   | 747,553                   | 1,965,076                 | 1,467,803                             | 1,348,566                              | 1,457,082                                 |
| Purchased Services                     | 114,921                   | 102,426                   | 102,697                   | 121,680                               | 174,590                                | 181,574                                   |
| Tort Liability Premium                 | 382,367                   | 544,581                   | 518,339                   | 539,073                               | 535,226                                | 556,635                                   |
| Travel and Conferences                 | 24,784                    | 17,307                    | 2,038                     | 32,240                                | 29,500                                 | 30,680                                    |
| Supplies and Materials                 | 422,358                   | 935,799                   | 485,126                   | 448,968                               | 654,400                                | 680,576                                   |
| <b>Total Business Services</b>         | <b>2,965,343</b>          | <b>3,806,239</b>          | <b>5,807,696</b>          | <b>5,509,341</b>                      | <b>5,385,048</b>                       | <b>5,785,828</b>                          |
| <b>Operation and Maintenance:</b>      |                           |                           |                           |                                       |                                        |                                           |
| Salaries                               | 8,004,418                 | 8,778,617                 | 9,369,997                 | 10,347,045                            | 9,998,051                              | 10,892,827                                |
| Employee Benefits                      | 4,426,077                 | 4,918,424                 | 5,098,630                 | 5,431,704                             | 5,287,675                              | 5,719,127                                 |
| Purchased Services                     | 175,357                   | 210,280                   | 225,554                   | 499,322                               | 237,000                                | 246,480                                   |
| Property Insurance                     | 328,962                   | 339,233                   | 392,025                   | 407,706                               | 495,598                                | 515,422                                   |
| Water and Sewer                        | 1,129,337                 | 1,261,465                 | 1,458,773                 | 1,617,791                             | 1,585,805                              | 1,649,237                                 |
| Waste Removal                          | 287,769                   | 373,020                   | 450,347                   | 458,409                               | 470,200                                | 489,008                                   |
| Telephone                              | 391,470                   | 340,965                   | 379,420                   | 447,405                               | 495,080                                | 514,883                                   |
| Heat                                   | 245,717                   | 276,057                   | 286,405                   | 336,897                               | 347,727                                | 361,636                                   |
| Electricity                            | 3,518,123                 | 3,428,025                 | 3,621,195                 | 3,886,914                             | 4,175,750                              | 4,342,780                                 |
| Supplies and Materials                 | 1,237,617                 | 1,300,795                 | 1,279,187                 | 1,446,872                             | 1,709,600                              | 1,777,984                                 |
| Equipment                              | -                         | 10,000                    | 6,869                     | 10,400                                | -                                      | -                                         |
| <b>Total Operation and Maintenance</b> | <b>19,744,847</b>         | <b>21,236,881</b>         | <b>22,568,402</b>         | <b>24,890,465</b>                     | <b>24,802,486</b>                      | <b>26,509,384</b>                         |
| <b>Transportation Services:</b>        |                           |                           |                           |                                       |                                        |                                           |
| Salaries                               | 3,219,402                 | 3,189,466                 | 3,308,879                 | 3,438,789                             | 3,637,848                              | 3,963,417                                 |
| Employee Benefits                      | 1,288,314                 | 1,347,583                 | 1,431,238                 | 1,551,162                             | 1,480,538                              | 1,602,849                                 |
| Purchased Services                     | 165,590                   | 96,012                    | 81,250                    | 110,364                               | 112,000                                | 116,480                                   |
| Utilities                              | 24,739                    | 24,425                    | 27,285                    | 28,184                                | 35,000                                 | 36,400                                    |
| Travel and Conferences                 | 10,487                    | 6,058                     | 3,606                     | 8,112                                 | 16,500                                 | 17,160                                    |
| Office Supplies                        | 68,377                    | 66,667                    | 60,965                    | 84,760                                | 220,500                                | 134,160                                   |
| Fuel and Oil                           | 754,228                   | 529,222                   | 582,410                   | 608,400                               | 1,032,191                              | 1,323,479                                 |
| Repair Parts                           | 284,711                   | 244,133                   | 232,718                   | 182,000                               | 300,000                                | 312,000                                   |
| Equipment                              | -                         | 1,020,739                 | 1,101,999                 | 1,040,000                             | -                                      | -                                         |
| Driver Training                        | 9,781                     | 9,037                     | 5,676                     | 8,320                                 | 5,500                                  | 5,720                                     |
| <b>Total Transportation Services</b>   | <b>5,825,629</b>          | <b>6,533,342</b>          | <b>6,836,026</b>          | <b>7,060,091</b>                      | <b>6,840,077</b>                       | <b>7,511,665</b>                          |

**MAINTENANCE AND OPERATION FUND**

**Expenditures**

|                                 | <b>Actual<br/>2018-19</b> | <b>Actual<br/>2019-20</b> | <b>Actual<br/>2020-21</b> | <b>Adopted<br/>Budget<br/>2021-22</b> | <b>Estimated<br/>Final<br/>2021-22</b> | <b>Anticipated<br/>Budget<br/>2022-23</b> |
|---------------------------------|---------------------------|---------------------------|---------------------------|---------------------------------------|----------------------------------------|-------------------------------------------|
| <b>Personnel Services:</b>      |                           |                           |                           |                                       |                                        |                                           |
| Salaries                        | 719,958                   | 771,202                   | 828,248                   | 925,617                               | 902,537                                | 983,310                                   |
| Employee Benefits               | 377,320                   | 412,729                   | 445,594                   | 484,470                               | 476,277                                | 515,532                                   |
| Purchased Services              | 77,707                    | 59,413                    | 61,538                    | 72,800                                | 101,040                                | 105,082                                   |
| Travel and Conferences          | 10,436                    | 5,911                     | 1,562                     | 8,320                                 | 14,000                                 | 14,560                                    |
| Supplies and Materials          | 31,018                    | 24,802                    | 35,081                    | 41,600                                | 30,800                                 | 32,032                                    |
| <b>Total Personnel Services</b> | <b>1,216,439</b>          | <b>1,274,057</b>          | <b>1,372,023</b>          | <b>1,532,807</b>                      | <b>1,524,654</b>                       | <b>1,650,516</b>                          |
| <b>Food Services</b>            |                           |                           |                           |                                       |                                        |                                           |
| Salaries                        | -                         | -                         | 130,462                   | -                                     | 29,308                                 | -                                         |
| Employee Benefits               | -                         | -                         | 24,786                    | -                                     | 7,518                                  | -                                         |
| <b>Total Food Services</b>      | <b>-</b>                  | <b>-</b>                  | <b>155,248</b>            | <b>-</b>                              | <b>36,826</b>                          | <b>-</b>                                  |
| <b>Capital Projects</b>         |                           |                           |                           |                                       |                                        |                                           |
| Building Improvements           | -                         | -                         | -                         | -                                     | 1,500,000                              |                                           |
| <b>Total Support Services</b>   | <b>70,580,107</b>         | <b>78,420,780</b>         | <b>84,433,452</b>         | <b>89,856,911</b>                     | <b>92,811,310</b>                      | <b>97,610,496</b>                         |
| <b>Fund Total</b>               | <b>\$ 220,601,855</b>     | <b>\$ 239,726,293</b>     | <b>\$ 270,941,083</b>     | <b>\$ 298,765,886</b>                 | <b>\$ 302,241,714</b>                  | <b>\$ 343,311,278</b>                     |

## Debt Services Fund

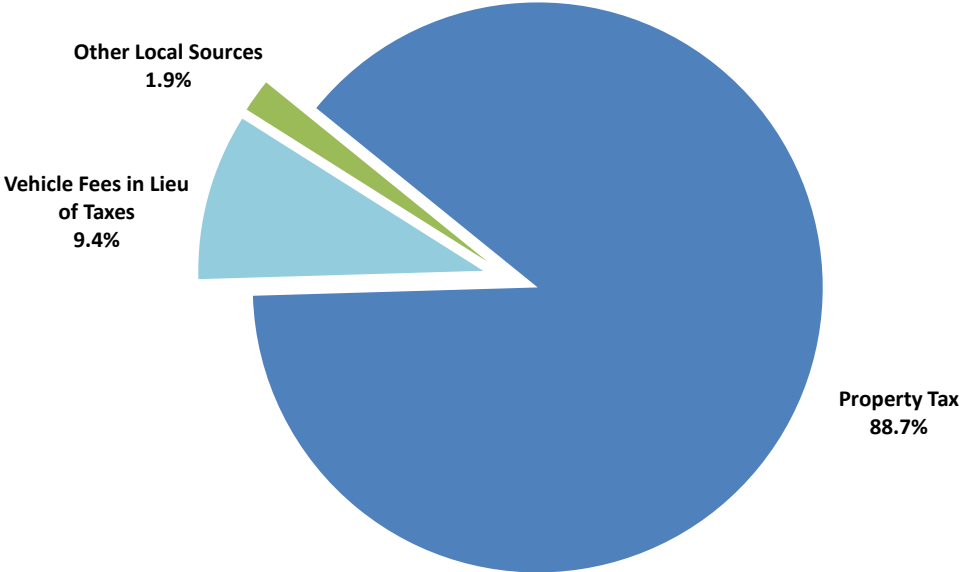
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The Debt Services Fund is used to accumulate monies for retirement of outstanding general obligation bonds and payment of interest on those bonds.

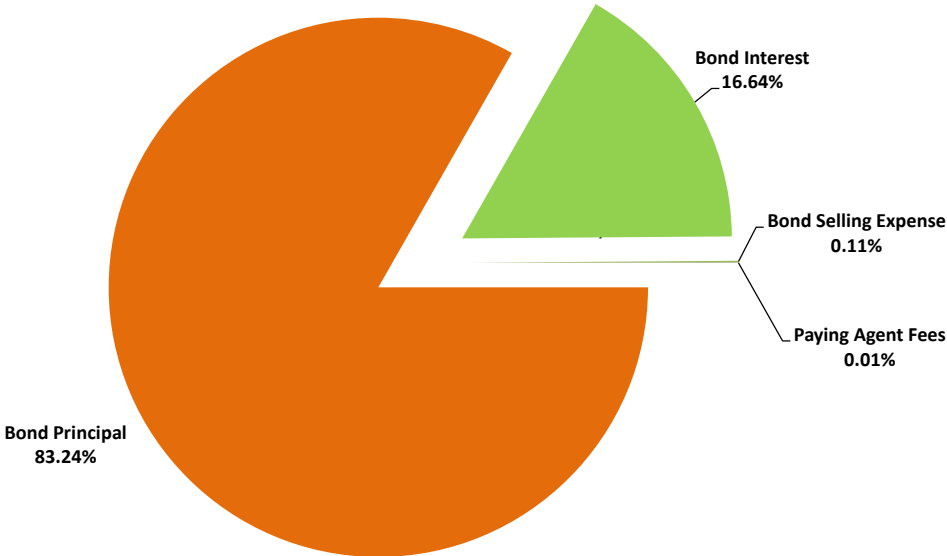
Financing for this fund is provided by a property tax levy as authorized by Utah Code 53F-8-401 and 11-14-19. Any surplus is accumulated to fund balance and the property tax rate is reduced in the following years. A fund balance is maintained to help cover shortfalls in expected revenues and reduce the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

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



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



**DEBT SERVICES FUND**  
**Summary Statement of Revenues, Expenditures and Changes in Fund Balances**

|                                                      | Actual<br>2018-19 | Actual<br>2019-20 | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Estimated<br>Final<br>2021-22 | Anticipated<br>Budget<br>2022-23 |
|------------------------------------------------------|-------------------|-------------------|-------------------|------------------------------|-------------------------------|----------------------------------|
| <b>Revenues:</b>                                     |                   |                   |                   |                              |                               |                                  |
| Property Tax                                         | \$ 36,295,197     | \$ 42,354,159     | \$ 46,575,295     | \$ 53,700,000                | \$ 53,700,000                 | \$ 56,975,660                    |
| Vehicle Fees in Lieu of Taxes                        | 4,421,331         | 4,304,574         | 5,188,662         | 4,896,520                    | 5,939,391                     | 6,058,179                        |
| Other Local Sources                                  | -                 | -                 | -                 | 1,200,000                    | 1,043,800                     | 1,200,000                        |
| Total Revenues                                       | 40,716,528        | 46,658,733        | 51,763,957        | 59,796,520                   | 60,683,191                    | 64,233,839                       |
| <b>Expenditures:</b>                                 |                   |                   |                   |                              |                               |                                  |
| Bond Principal                                       | 28,405,000        | 34,805,000        | 39,371,737        | 49,620,000                   | 48,033,250                    | 47,270,000                       |
| Bond Interest                                        | 10,931,304        | 10,965,931        | 11,169,308        | 10,527,329                   | 10,686,691                    | 9,449,145                        |
| Paying Agent Fees                                    | 4,750             | 5,000             | 5,250             | 5,250                        | 6,750                         | 6,750                            |
| Bond Selling Expense                                 | 57,917            | 66,658            | 64,064            | 100,000                      | 42,606                        | 60,000                           |
| Total Expenditures                                   | 39,398,971        | 45,842,589        | 50,610,359        | 60,252,579                   | 58,769,297                    | 56,785,895                       |
| Excess of Revenues over Expenditures                 | 1,317,557         | 816,144           | 1,153,598         | (456,059)                    | 1,913,894                     | 7,447,944                        |
| <b>Other Finance Sources:</b>                        |                   |                   |                   |                              |                               |                                  |
| Refunding Bond Proceeds                              | 7,830,000         | 7,315,000         | 5,545,000         | 5,000,000                    | 8,090,000                     | -                                |
| Bond Premium                                         | 681,730           | 911,496           | 437,327           | 400,000                      | 37,861                        | -                                |
| Payment to Refunded Bond Escrow                      | (8,453,813)       | (8,158,800)       | (8,018,263)       | (5,400,000)                  | (8,081,750)                   | (7,885,000)                      |
| Total Other Finance Sources                          | 57,917            | 67,696            | (2,035,936)       | -                            | 46,111                        | (7,885,000)                      |
| Excess of Revenues & Other Sources Over Expenditures | 1,375,474         | 883,840           | (882,338)         | (456,059)                    | 1,960,005                     | (437,056)                        |
| <b>Fund balances - beginning</b>                     | 432,127           | 1,807,601         | 2,691,441         | 1,809,103                    | 1,809,103                     | 3,769,108                        |
| <b>Fund balances - ending</b>                        | \$ 1,807,601      | \$ 2,691,441      | \$ 1,809,103      | \$ 1,353,044                 | \$ 3,769,108                  | \$ 3,332,052                     |

**Computation Legal Debt Margin - June 30, 2022**

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

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

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

**TOTAL DEBT SERVICE**

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

**PAR AMOUNTS OF SELECTED ISSUES**

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

## Capital Projects Fund

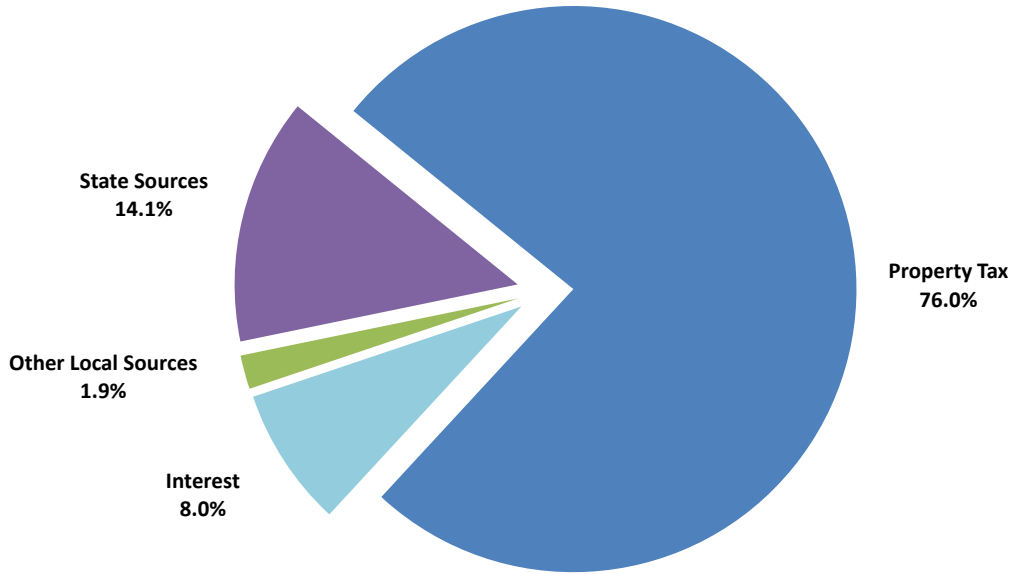
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The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within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

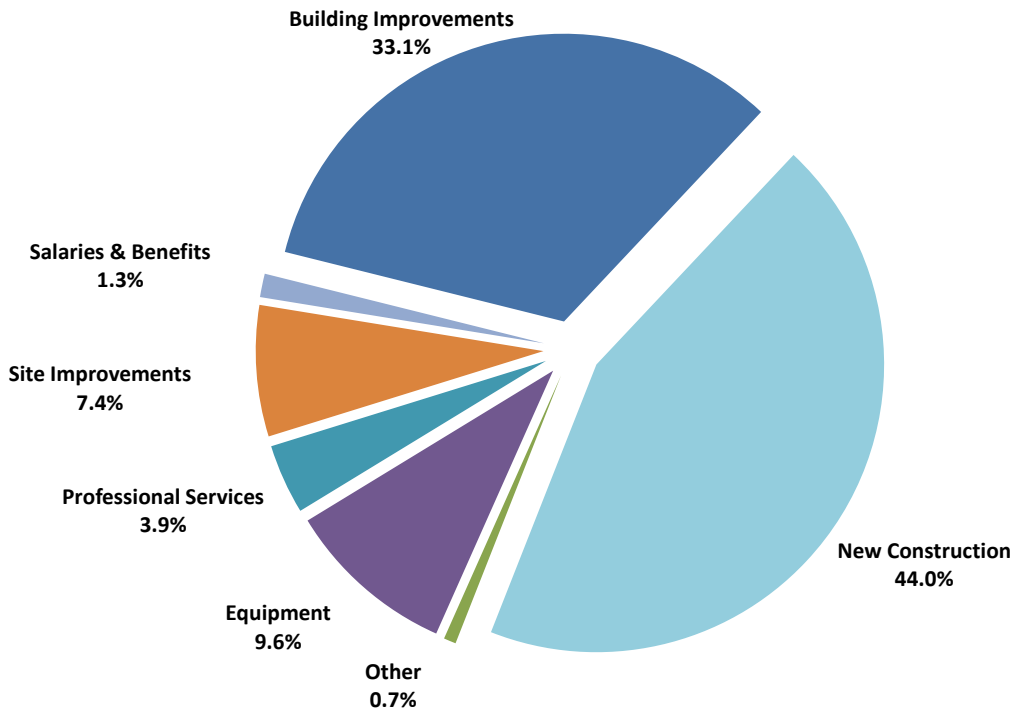
Financing for this fund is provided by a property tax levy as authorized by Utah Code 53F-8-401 and 53F-8-405.

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



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





# WASHINGTON COUNTY SCHOOL DISTRICT

## CAPITAL PROJECTS FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

|                                                         | Actual<br>2018-19    | Actual<br>2019-20    | Actual<br>2020-21    | Adopted<br>Budget<br>2021-22 | Estimated<br>Final<br>2021-22 | Anticipated<br>Budget<br>2022-23 |
|---------------------------------------------------------|----------------------|----------------------|----------------------|------------------------------|-------------------------------|----------------------------------|
| <b>Revenues:</b>                                        |                      |                      |                      |                              |                               |                                  |
| Property Tax                                            | \$ 4,648,999         | \$ 4,843,840         | \$ 5,225,860         | \$ 5,325,623                 | \$ 5,420,388                  | \$ 5,727,857                     |
| Interest                                                | 908,469              | 499,960              | 301,000              | 400,000                      | 300,000                       | 600,000                          |
| Other Local Sources                                     | 285,617              | 38,324               | 30,636               | 145,544                      | 98,413                        | 145,544                          |
| State Sources                                           | 772,588              | 763,199              | 1,085,943            | 1,256,602                    | 1,256,602                     | 1,059,565                        |
| Total Revenues                                          | <u>6,615,673</u>     | <u>6,145,323</u>     | <u>6,643,439</u>     | <u>7,127,769</u>             | <u>7,075,403</u>              | <u>7,532,966</u>                 |
| <b>Expenditures:</b>                                    |                      |                      |                      |                              |                               |                                  |
| Facilities Acquisition & Construction                   | 58,133,398           | 46,823,770           | 46,357,100           | 43,219,685                   | 43,722,540                    | 33,374,117                       |
| Total Expenditures                                      | <u>58,133,398</u>    | <u>46,823,770</u>    | <u>46,357,100</u>    | <u>43,219,685</u>            | <u>43,722,540</u>             | <u>33,374,117</u>                |
| Excess of Revenues over Expenditures                    | (51,517,725)         | (40,678,447)         | (39,713,661)         | (36,091,916)                 | (36,647,137)                  | (25,841,151)                     |
| <b>Other Finance Sources:</b>                           |                      |                      |                      |                              |                               |                                  |
| Bond Proceeds                                           | 20,000,000           | 35,000,000           | 49,995,000           | 20,000,000                   | 25,000,000                    | 8,000,000                        |
| Bond Premium                                            | 1,882,705            | 3,323,364            | 5,904,236            | 1,600,000                    | 3,394,968                     | 474,224                          |
| Sale of Real Property                                   | 607,979              | 4,849,810            | 2,181,670            | 1,000,000                    | -                             | -                                |
| Sale of Equipment                                       | 47,567               | 199,703              | 704,712              | 450,000                      | 600,000                       | 550,000                          |
| Fund Transfer In (Out)                                  | -                    | -                    | -                    | -                            | -                             | -                                |
| Total Other Finance Sources                             | <u>22,538,251</u>    | <u>43,372,877</u>    | <u>58,785,618</u>    | <u>23,050,000</u>            | <u>28,994,968</u>             | <u>9,024,224</u>                 |
| Excess of Revenues & Other Sources<br>Over Expenditures | (28,979,474)         | 2,694,430            | 19,071,957           | (13,041,916)                 | (7,652,169)                   | (16,816,927)                     |
| <b>Fund balances - beginning</b>                        | <u>45,157,162</u>    | <u>16,177,688</u>    | <u>18,872,118</u>    | <u>37,944,075</u>            | <u>37,944,075</u>             | <u>30,291,906</u>                |
| <b>Fund balances - ending</b>                           | <u>\$ 16,177,688</u> | <u>\$ 18,872,118</u> | <u>\$ 37,944,075</u> | <u>\$ 24,902,159</u>         | <u>\$ 30,291,906</u>          | <u>\$ 13,474,979</u>             |
| <b>Fund Balance:</b>                                    |                      |                      |                      |                              |                               |                                  |
| Restricted for Capital Projects                         | 14,885,739           | 17,726,123           | 37,015,913           | 23,802,159                   | 29,191,906                    | 12,374,979                       |
| Assigned to Local School                                | 1,268,398            | 1,131,254            | 928,162              | 1,100,000                    | 1,100,000                     | 1,100,000                        |
| Unspendable Inventories                                 | 23,551               | 14,741               | -                    | -                            | -                             | -                                |
| Total Fund Balance                                      | <u>\$ 16,177,688</u> | <u>\$ 18,872,118</u> | <u>\$ 37,944,075</u> | <u>\$ 24,902,159</u>         | <u>\$ 30,291,906</u>          | <u>\$ 13,474,979</u>             |

**CAPITAL PROJECTS FUND**  
**Revenues**

|                                                     | Actual<br>2018-19    | Actual<br>2019-20    | Actual<br>2020-21    | Adopted<br>Budget<br>2021-22 | Estimated<br>Final<br>2021-22 | Anticipated<br>Budget<br>2022-23 |
|-----------------------------------------------------|----------------------|----------------------|----------------------|------------------------------|-------------------------------|----------------------------------|
| <b>Local Sources:</b>                               |                      |                      |                      |                              |                               |                                  |
| Property Taxes                                      | \$ 4,144,135         | \$ 4,398,410         | \$ 4,702,482         | \$ 4,880,678                 | \$ 4,880,678                  | \$ 5,177,353                     |
| Vehicle Fees in Lieu of Taxes                       | 504,864              | 445,430              | 523,378              | 444,945                      | 539,710                       | 550,504                          |
| Interest on Investments                             | 908,469              | 499,960              | 301,000              | 400,000                      | 300,000                       | 600,000                          |
| Other Local Sources                                 | 285,617              | 38,324               | 30,636               | 145,544                      | 98,413                        | 145,544                          |
| <b>Total Local Sources</b>                          | <b>5,843,085</b>     | <b>5,382,124</b>     | <b>5,557,496</b>     | <b>5,871,167</b>             | <b>5,818,801</b>              | <b>6,473,401</b>                 |
| <b>State Sources:</b>                               |                      |                      |                      |                              |                               |                                  |
| State Capital Enrollment Growth                     | 772,588              | 763,199              | 1,085,943            | 1,256,602                    | 1,256,602                     | 1,059,565                        |
| <b>Total State Sources</b>                          | <b>772,588</b>       | <b>763,199</b>       | <b>1,085,943</b>     | <b>1,256,602</b>             | <b>1,256,602</b>              | <b>1,059,565</b>                 |
| <b>Other Financing Sources:</b>                     |                      |                      |                      |                              |                               |                                  |
| Bond Proceeds                                       | 20,000,000           | 35,000,000           | 49,995,000           | 20,000,000                   | 25,000,000                    | 8,000,000                        |
| Bond Premium                                        | 1,882,705            | 3,323,364            | 5,904,236            | 1,600,000                    | 3,394,968                     | 474,224                          |
| Sale of Real Property                               | 607,979              | 4,849,810            | 2,181,670            | 1,000,000                    | -                             | -                                |
| Sale of Equipment                                   | 47,567               | 199,703              | 704,712              | 450,000                      | 600,000                       | 550,000                          |
| Fund Transfer In (Out)                              | -                    | -                    | -                    | -                            | -                             | -                                |
| <b>Total Other Financing Sources</b>                | <b>22,538,251</b>    | <b>43,372,877</b>    | <b>58,785,618</b>    | <b>23,050,000</b>            | <b>28,994,968</b>             | <b>9,024,224</b>                 |
| <b>Total Revenues &amp; Other Financing Sources</b> | <b>\$ 29,153,924</b> | <b>\$ 49,518,200</b> | <b>\$ 65,429,057</b> | <b>\$ 30,177,769</b>         | <b>\$ 36,070,371</b>          | <b>\$ 16,557,190</b>             |

**CAPITAL PROJECTS FUND**  
**Expenditures**

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

**CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23**

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

**CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23**

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

**CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2022-23**

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

**CAPITAL PROJECTS FUND - DETAILED BUDGET BY LOCATION 2021-22**

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

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 here are only for the 2022-23 school year, and will not reflect the total costs for new school construction projects and other major projects which span multiple years.

Actual expenditures for 2022-23 may differ significantly from budgeted amounts as project completions occur in future years. As individual project bids are received, budgets will be adjusted to the actual amount of the bid. If there is a budget savings on a project, it will be used to help pay for other District capital projects. The savings do not stay at the school or department level to be used for other discretionary capital expenditures.





## Food Services Fund

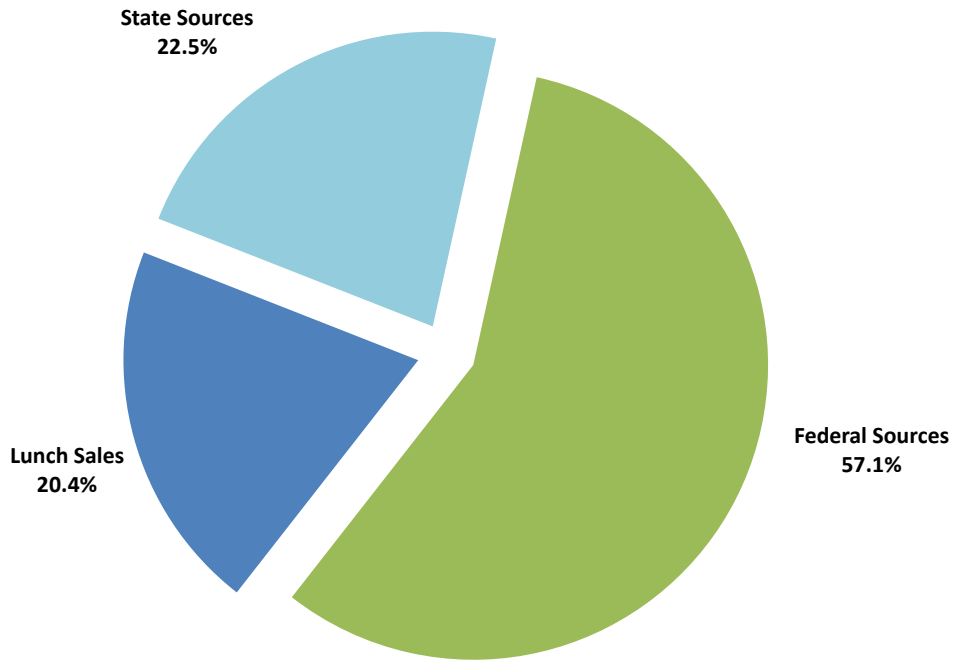
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The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax,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

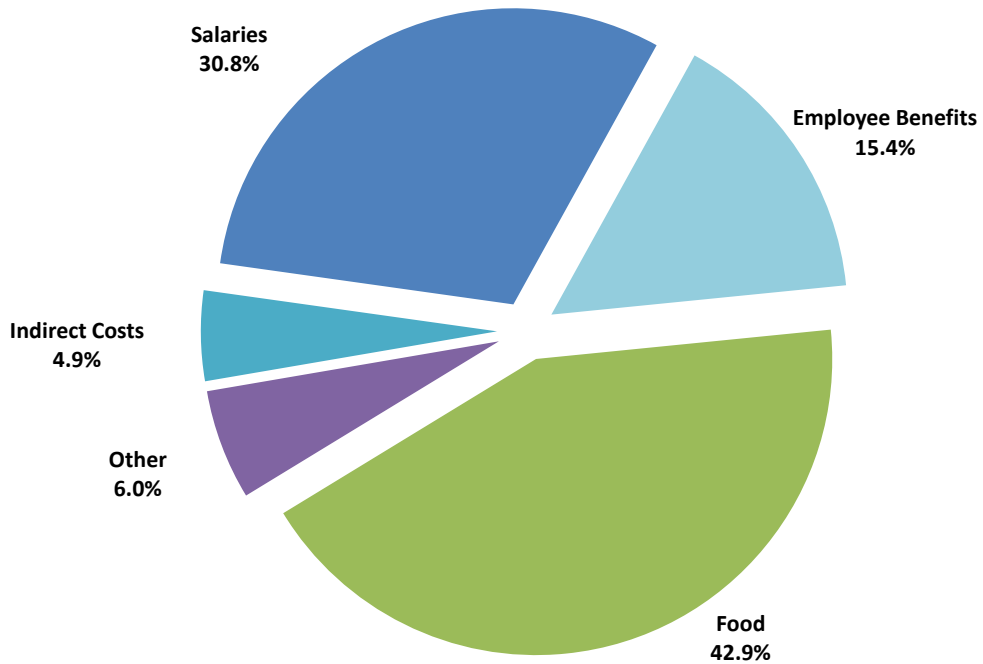
The food service workers also cater many lunches and dinners for District activities.

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



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



# WASHINGTON COUNTY SCHOOL DISTRICT

## FOOD SERVICES FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

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

**FOOD SERVICES FUND**  
**Revenues**

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

**FOOD SERVICES FUND**  
**Expenditures**

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



## Student Activity Fund

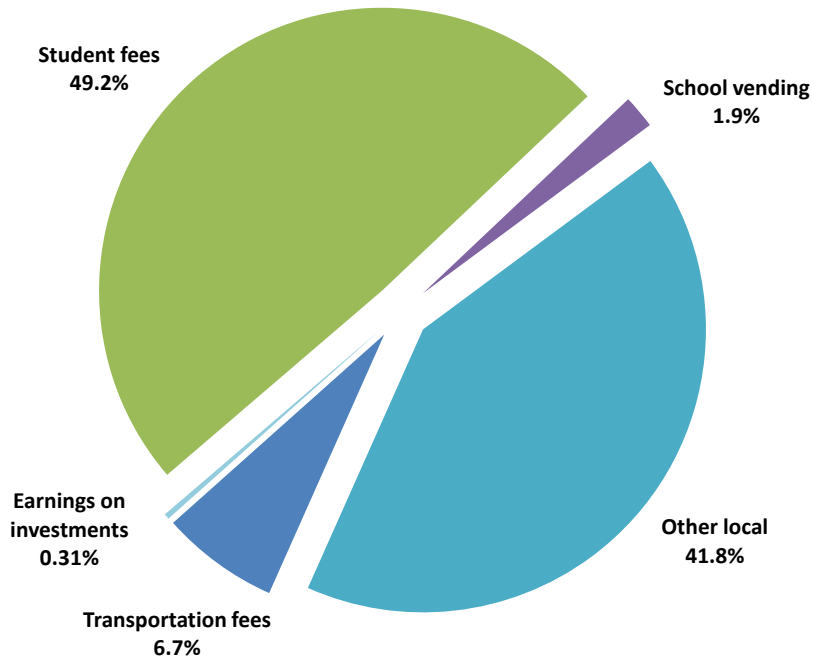
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The Student Activity Fund is comprised of revenues and expenditures from school based operations. Revenues are comprised of interest earnings, gate receipts, fundraisers and student fees. Expenditures support curricular and extra-curricular activities.

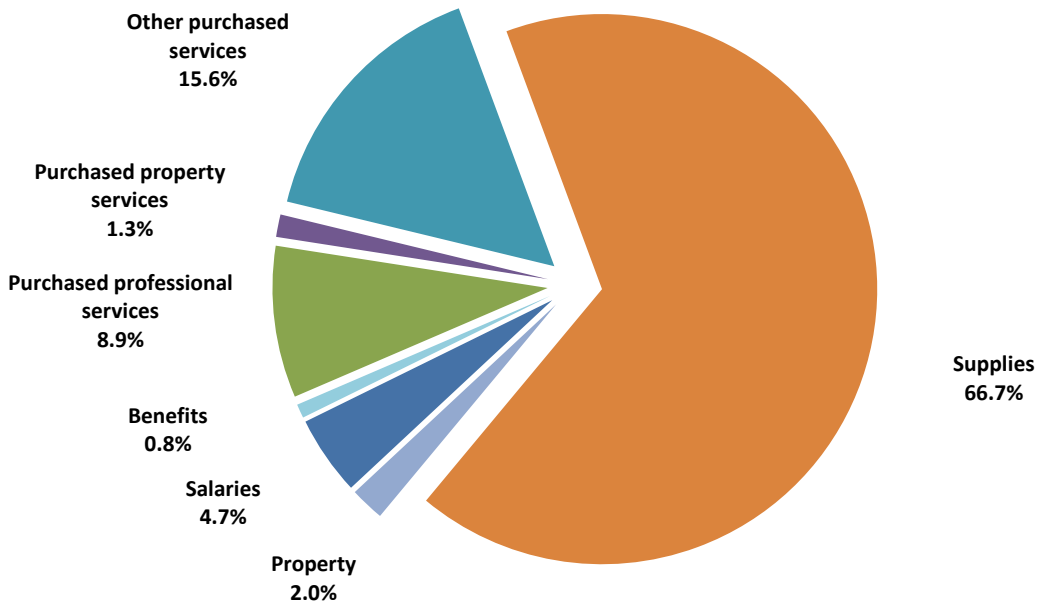
These funds are classified as Special Revenue Funds.

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### Student Activity Fund Revenues Anticipated Budget 2022-23



### Student Activity Fund Expenditures Anticipated Budget 2022-23





# WASHINGTON COUNTY SCHOOL DISTRICT

## STUDENT ACTIVITY FUND

### Summary Statement of Revenues, Expenditures and Changes in Fund Balances

|                                         | Actual<br>2018-19   | Actual<br>2019-20   | Actual<br>2020-21 | Adopted<br>Budget<br>2021-22 | Estimated<br>Final<br>2021-22 | Anticipated<br>Budget<br>2022-23 |
|-----------------------------------------|---------------------|---------------------|-------------------|------------------------------|-------------------------------|----------------------------------|
| <b>Revenues:</b>                        |                     |                     |                   |                              |                               |                                  |
| Local sources:                          |                     |                     |                   |                              |                               |                                  |
| Transportation fees                     | \$ 800,474          | \$ 249,265          | \$ -              | \$ 1,260,000                 | \$ 646,599                    | \$ 659,531                       |
| Earnings on investments                 | 76,413              | 37,622              | 28,807            | 52,500                       | 30,000                        | 30,600                           |
| Student fees                            | 2,116,396           | 2,396,483           | 1,391,320         | 2,835,000                    | 5,127,726                     | 4,813,281                        |
| School vending                          | 166,600             | 132,041             | 396,407           | 174,242                      | 182,283                       | 185,929                          |
| Other local                             | 4,532,804           | 3,116,518           | 1,752,306         | 5,646,348                    | 4,008,950                     | 4,089,129                        |
| <b>Total Revenues</b>                   | <b>7,692,687</b>    | <b>5,931,929</b>    | <b>3,568,840</b>  | <b>9,968,090</b>             | <b>9,995,558</b>              | <b>9,778,469</b>                 |
| <b>Expenditures:</b>                    |                     |                     |                   |                              |                               |                                  |
| Salaries                                | 2,346               | 49,916              | 184,367           | -                            | 447,116                       | 456,058                          |
| Benefits                                | 513                 | 9,091               | 33,818            | -                            | 78,370                        | 79,937                           |
| Purchased professional services         | 454,591             | 549,717             | 198,407           | 588,000                      | 855,446                       | 872,555                          |
| Purchased property services             | 48,739              | 41,887              | 927,532           | 105,000                      | 126,712                       | 129,246                          |
| Other purchased services                | 942,282             | 736,602             | 571,933           | 2,625,440                    | 1,492,844                     | 1,522,701                        |
| Supplies                                | 5,839,213           | 6,183,676           | 4,143,564         | 6,387,150                    | 6,802,398                     | 6,521,446                        |
| Property                                | -                   | 149,488             | -                 | 262,500                      | 192,672                       | 196,525                          |
| <b>Total Expenditures</b>               | <b>7,287,684</b>    | <b>7,720,377</b>    | <b>6,059,621</b>  | <b>9,968,090</b>             | <b>9,995,558</b>              | <b>9,778,469</b>                 |
| Excess of Revenues<br>over Expenditures | 405,003             | (1,788,448)         | (2,490,781)       | -                            | -                             | -                                |
| <b>Fund Balances - Beginning</b>        | <b>4,740,366</b>    | <b>5,145,369</b>    | <b>3,356,921</b>  | <b>866,140</b>               | <b>866,140</b>                | <b>866,140</b>                   |
| <b>Fund Balances - Ending</b>           | <b>\$ 5,145,369</b> | <b>\$ 3,356,921</b> | <b>\$ 866,140</b> | <b>\$ 866,140</b>            | <b>\$ 866,140</b>             | <b>\$ 866,140</b>                |

