

WASHINGTON COUNTY SCHOOL DISTRICT

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

ADOPTED BUDGET FY 2015-2016



Adopted Budget

For the
Fiscal Year Ending
June 30, 2016

Washington County School District

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St. George, Utah 84770
(435) 673-3553
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Prepared by the Office of the Business Administrator

Brent L. Bills, Business Administrator
J. Aaron Brickey, Budget Manager

Washington County School District

Adopted Budget

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Washington County School District

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Debra Zockoll – Vice President
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Craig Seegmiller
David Stirland

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Brent L. Bills - Business Administrator
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Rex W. Wilkey - Assistant Superintendent
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Bob Sonju – Executive Director K-12 Student Learning
Lyle Cox - Director of Human Resources
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Brad Ferguson - Director of Assessment and Research
Charlie Roberts – Director of Technology
Karen Bess – Director of Student Services



This Meritorious Budget Award is presented to

WASHINGTON COUNTY SCHOOL DISTRICT

For excellence in the preparation and issuance of its school entity's budget
for the Fiscal Year 2014-2015.

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



A handwritten signature in black ink, reading 'Terrie S. Simmons'.

Terrie S. Simmons, RSBA, CSBO
President

A handwritten signature in black ink, reading 'John D. Musso'.

John D. Musso, CAE, RSBA
Executive Director

August 11, 2015

The Honorable Board of Education
Washington County School District
St. George, Utah

We hereby submit and recommend to you a budget for the Washington County School District for fiscal year 2015-2016. The budget includes all Governmental Funds of the school district. The fund structure of the district is discussed in detail under the heading “The District Fund Structure” in the *Organizational Section* of this budget document. The development, review, and consideration of the 2015-2016 budget was completed with a detailed and exhaustive review of every revenue and expenditure item within the context of the District’s mission, goals, and financial policies.

Budget Overview

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

- ❖ Governmental Funds:
 - Maintenance and Operation (the general fund)
 - Debt Services (a debt service fund)
 - Capital Projects (a capital projects fund)
 - Non K-12 Programs (a special revenue fund)
 - Food Services (a special revenue fund)
 - Student Activity (a special revenue fund)

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

This budget is designed to help ensure fiscal efficiency and integrity, and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with on-line computer access to detailed information to help facilitate this task. In addition, the Budget Department monitors all budgeted accounts in the District and establishes daily control over expenditures. In compliance with Utah law and in keeping with the Board of Education’s commitment to citizen involvement in the school system, all areas of the budget are open for public inspection.

This budget document and the year-end Comprehensive Annual Financial Report (CAFR) are the primary vehicles to present the financial plan and the results of

operations of the District. The information included in the budget document is structured to meet the requirements of the Meritorious Budget Award (MBA) of the Association of School Business Officials International (ASBO).

Mission Statement

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

The following beliefs form a basis for our actions in the process of pursuing our mission:

- ❖ Students achieve when parents and the school work as partners.
- ❖ Achievement improves when we improve standards-based instruction.
- ❖ Standards-based instruction improves when we improve teacher effectiveness.
- ❖ Teacher effectiveness improves when we accomplish the following tasks:
 - Identify “Effective Teachers”
 - Recruit and Hire “Effective Teachers”
 - Evaluate Teachers Effectively
 - Retain “Effective Teachers”
 - Motivate and Train “Effective Teachers”

The District administration has been reorganized to include an Executive Director K-12 Student Learning position to focus on strengthening the PLCs (Professional Learning Communities) throughout our district.

Budget Process

The budget process is a continual cycle:

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

- ❖ Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comment, the Board can then take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Washington County School District is usually amended once every year, when the Board also takes action on the new fiscal year budget.
- ❖ After the fiscal year is completed and the independent audit is performed in July through September, the CAFR reports budgeted revenues and expenditures against actual for comparison in the Maintenance and Operation Fund and the Capital Outlay Fund. Actual fund balances are set for each fund and the budgeting process starts again.

Student Enrollment

The District has projected student enrollment for October 1, 2015 to be 27,694. This is an increase of 576 students or 2.1%. The District is expecting an increase of 139 students in elementary schools, an increase of 111 students in intermediate & middle schools, and an increase of 326 students in high schools. Enrollment has been steadily increasing since 1995.

Over the past 20 years, Washington County has been one of the fastest growing areas in the country, and that trend is expected to continue going forward. Due to continuing immigration, and a birth rate which is significantly higher than the nation-wide birth rate, District enrollment is projected to increase by an additional 2,101 students over the next four years.

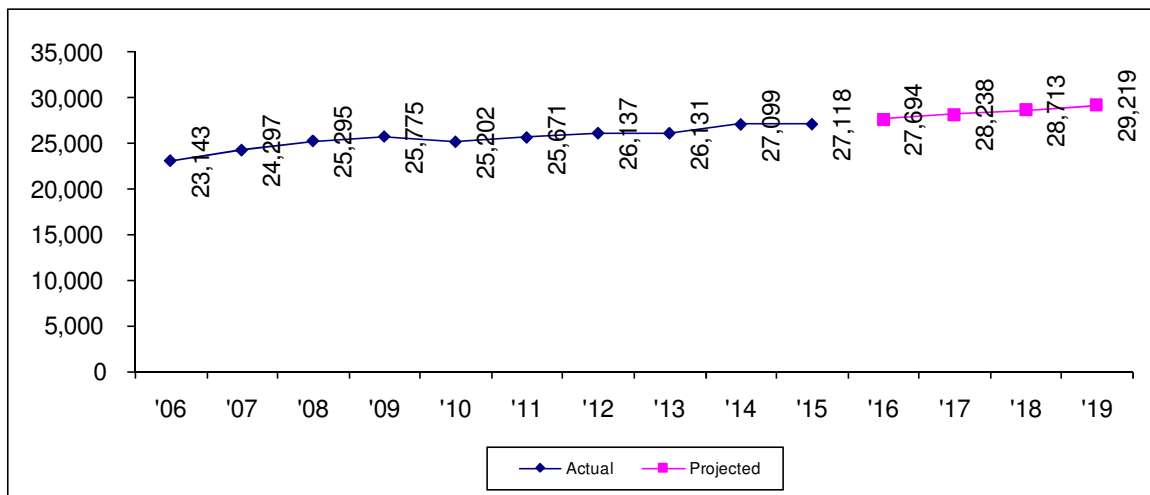
Because of the continued student growth, the District held a bond election on June 27, 2006, and the patrons of the District approved the issuance of \$150 million of general obligation bonds to meet the growth needs. The District has used these proceeds to build three preschools, four elementary schools, two intermediate schools, a middle school, two high schools, and additions to four existing schools.

Due to projected future growth in enrollment, the District held a bond election on November 5, 2013, and voters approved the issuance of \$185 million of general obligation bonds. The proceeds will be used to pay for land purchases and construction costs for three new elementary schools, a new intermediate school, a new middle school, a new high school, and remodeling and additions to a number of older schools throughout the district.

Enrollment translates into funding via the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$3,092 for fiscal year 2016) for

education programs per the weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the Minimum Basic School Program and includes both restricted and unrestricted funds. The unrestricted funds are provided primarily based upon average daily membership (ADM) of students enrolled in kindergarten through 12th grade. The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this formula, each district in the State is required to levy a basic tax rate of .001736 (2016 rate) per dollar of taxable value. Then, the State adds funds which are acquired primarily through a State income tax to the proceeds of the basic tax levy to arrive at a guaranteed fixed amount per student. This amount is fixed in the true sense of the word. A common misunderstanding is that the District receives more revenue if the basic property taxes go up because of increased property values. When such a scenario occurs, the State reduces the amount it adds to the tax proceeds so that the District still receives the fixed WPU amount.

Total student enrollment history from October 1, 2005 and projections from October 1, 2015 through October 1, 2018:



Financial

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

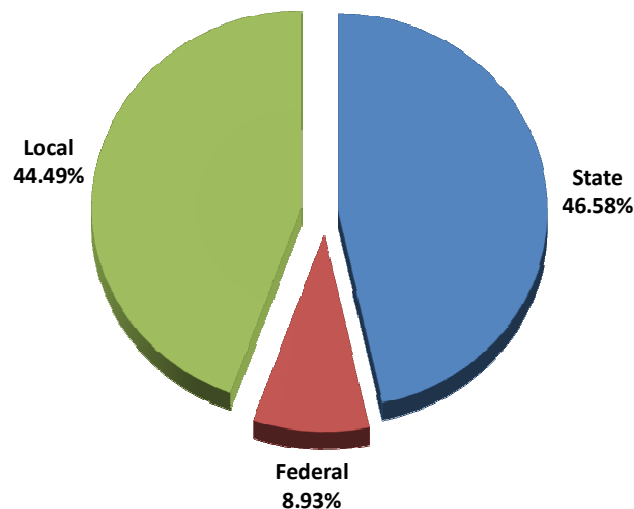
Governmental Funds are those used for the normal governmental services financed by taxes, including state and federal aid. Governmental Funds include:

- ❖ **Maintenance and Operation (General Fund)** – *This is used to account for the costs of regular, day-to-day district operations. This fund accounts for general, unrestricted resources.*

- ❖ **Debt Services Fund** – *The Debt Services Fund accounts for the accumulation of resources and payment of the general obligation bonds' principal and interest.*
- ❖ **Capital Projects Fund** – *The Capital Projects Fund account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District. Also, by State law, the Board can expend up to .0002 tax rate for building maintenance.*
- ❖ **Special Revenue Funds** – *Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for particular purposes. For fiscal year 2015-2016, Washington County School District will operate three such funds: Non K-12 Programs Funds, Food Services Fund, and Student Activity Fund.*

Revenue

2015-16 Revenue



Washington County School District receives 44% of its revenue from local sources, 47% from state sources, and 9% from federal sources. The District anticipates an \$18.7 million overall revenue increase in 2015-2016. Approximately \$10.5 million of the increase is attributable to increased property tax revenues, and approximately \$3 million

of the increase is attributable to additional state funding. The District will be issuing \$35 million in bonds for FY 2015-2016, in comparison to \$30 million in bonds issued in FY 2014-2015.

Below is a three-year comparison of revenue by fund:

	2013-14 Actual	2014-15 Estimated Budget	2015-16 Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$169,423,183	\$ 176,041,479	\$185,713,937	5.49%
Debt Services	31,999,369	31,403,815	34,548,133	10.01%
Capital Projects	26,796,636	36,926,906	42,269,864 *	14.47%
Non K-12 Programs	2,143,287	2,324,790	2,480,833	6.71%
Food Services	9,894,438	10,416,200	10,573,618	1.51%
Student Activity	6,049,003	5,429,110	5,651,180	4.09%
Total	<u>\$246,305,917</u>	<u>\$ 262,542,300</u>	<u>\$281,237,566</u>	7.12%

* Capital Projects Revenue includes Other Financing Sources.

Expenditures

Overall, expenditures in the governmental funds are expected to increase by \$6.4 million.

The Maintenance and Operation Fund expenditures are expected to increase by \$4.5 million. These expenditures provide direct services to the students enrolled in K-12 regular day school programs. The increase comes primarily from the projected increase in salary and benefit costs of providing teachers and the necessary support for instruction.

The Debt Services Funds expenditures are expected to increase by \$1.9 million. Washington County School District only issues bonds as needed to keep up with growth.

While the Capital Projects Fund expenditures are projected to remain constant, year-to-year comparisons in this fund are not as meaningful as in other funds due to the long-term construction contracts that span multiple years. Please refer to the Capital Projects Fund portion of the Financial Section for detailed information on the proposed capital expenditures for the 2015-2016 fiscal year.

Below is a three-year comparison of expenditures by fund:

	2013-14 Actual	2014-15 Estimated Budget	2015-16 Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$171,446,929	\$ 181,256,507	\$185,713,937	2.46%
Debt Services	36,267,178	33,157,243	35,045,536	5.69%
Capital Projects	29,228,836	43,040,411	43,147,008	0.25%
Non K-12 Programs	2,143,287	2,244,313	2,361,061	5.20%
Food Services	10,092,035	10,416,200	10,509,106	0.89%
Student Activity	5,725,171	5,929,111	5,655,645	-4.61%
Total	<u>\$254,903,435</u>	<u>\$ 276,043,785</u>	<u>\$282,432,294</u>	2.31%

Explanation of Functional Classifications of Expenditures

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

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

Student Services – Activities which are designated to assess and improve the well-being of students and to supplement the teaching process. Included here are activities related to promoting and improving school attendance of students and counseling. The costs of providing the necessary health and nursing services are also included here.

Instruction Services – Activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. It includes district-wide activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of preparing, maintaining, and distributing library and media resources used to support instruction are included here.

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

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

Business Services – Activities concerned with business functions of the District. This function encompasses those activities associated with the office of the business administrator, accounting, payroll, purchasing, etc.

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

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

Central Support Services – Activities, other than general administration, which support each of the other instructional and supporting services in managing employee data, directing and managing data processing services, storing and retrieving information used by management and often required in program reporting.

Non-instructional Services – Activities concerned with providing community services to students, staff or other community participants. Examples of this function would be the cost of operating community educational and recreational programs.

Fund Balance

The District projects a combined fund balance decrease of approximately \$1.2 million in 2015-2016, primarily resulting from minor fund balance reductions in the Capital Projects fund and the Debt Service fund.

In the Capital Projects Fund, the District has a policy of issuing bonds for only what is needed for the next fiscal year's bond projects. In Debt Service, the District sets the levy to collect only what is needed to pay for issued bonds.

Below is a three-year comparison of fund balance by fund:

	2013-14 Actual	2014-15 Estimated Budget	2015-16 Budget	Percentage Change Increase/ (Decrease)
<u>Governmental Funds:</u>				
Maintenance and Operation	\$ 13,520,156	\$ 8,305,128	\$ 8,305,128	0.00%
Debt Services	2,764,855	1,011,427	513,837	-49.20%
Capital Projects	16,790,426	10,676,922	9,799,777	-8.22%
Non K-12 Programs	(0)	80,476	200,248	148.83%
Food Services	-	(0)	64,512	N/A
Student Activity	2,881,743	2,381,743	2,377,279	-0.19%
Total	<u>\$ 35,957,180</u>	<u>\$ 22,455,695</u>	<u>\$ 21,260,780</u>	-5.32%

Utah law requires current year budgets to show no increase in fund balance.

Budget Forecast

The District completes a 3-year budget forecast to ensure that projections for revenues and expenditures fall in line with each other so that any necessary personnel changes can be made before there becomes a problem. The following chart is a summary of the detailed forecast shown on pages 83-95.

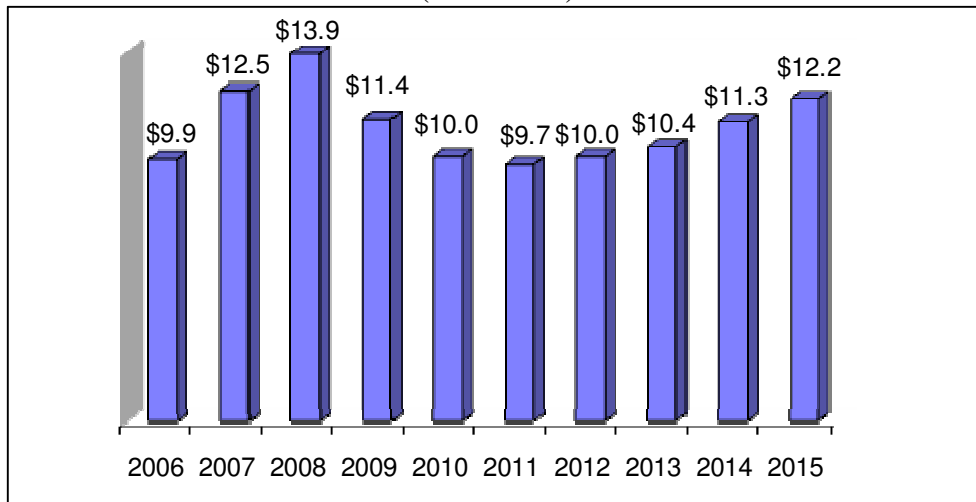
WASHINGTON COUNTY SCHOOL DISTRICT
ALL GOVERNMENTAL FUNDS

	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19
Revenues:			
Property Tax	\$ 94,074,195	\$ 93,844,105	\$ 93,940,658
Interest	383,378	387,715	392,142
Other Local Sources	13,967,484	14,182,922	14,404,420
State Sources	117,737,229	122,398,684	127,245,455
Federal Sources	22,655,304	23,636,375	24,661,949
Total Revenues	<u>248,817,591</u>	<u>254,449,801</u>	<u>260,644,624</u>
Expenditures:			
Salaries	113,650,037	117,046,026	120,543,929
Employee Benefits	59,457,453	61,827,848	64,292,990
Purchased Services	10,334,274	10,006,422	10,682,176
Supplies and Materials	25,506,506	26,067,789	26,641,832
Buildings & Land	35,000,000	48,000,000	58,000,000
Equipment	4,080,665	4,134,983	5,690,468
Other	1,492,088	1,512,795	1,533,878
Debt Service	32,707,825	30,636,744	28,837,076
Total Expenditures	<u>282,228,847</u>	<u>299,232,606</u>	<u>316,222,349</u>
Excess of Revenues over Expenditures	<u>(33,411,256)</u>	<u>(44,782,805)</u>	<u>(55,577,725)</u>
Other Finance Sources:			
Operating Transfer In (Out)	-	-	-
Sale of Fixed Assets	10,000	10,000	10,000
Refunding Bonds Issued	-	-	-
Payment to Refunded Bond Escrow Agent	-	-	-
Bond Premium	3,000,000	4,000,000	4,000,000
Bond Proceeds	<u>30,000,000</u>	<u>45,000,000</u>	<u>55,000,000</u>
Total Other Finance Sources	<u>33,010,000</u>	<u>49,010,000</u>	<u>59,010,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(401,256)</u>	<u>4,227,195</u>	<u>3,432,275</u>
Fund balances - beginning	<u>21,260,781</u>	<u>20,859,525</u>	<u>25,086,720</u>
Fund balances - ending	<u><u>\$ 20,859,525</u></u>	<u><u>\$ 25,086,720</u></u>	<u><u>\$ 28,518,995</u></u>

Assessed Valuation

Washington County School District's assessed valuation decreased substantially in 2009, 2010 and 2011. The downturn of the economy caused a sharp decrease in home and property values, but the county has seen those values rising again in recent years. It is anticipated that the county will see another significant increase in 2015-16 fiscal year.

Washington County School District's Assessed Valuation
(In Billions)



Property Taxes

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

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

Washington County School District will hold a Truth-in-Taxation hearing on August 11, 2015, to inflation adjust the total tax rate of 0.007495. This will be a 3.0% increase on property taxes subject to Truth in Taxation. The total tax rate will increase by 3.7% compared to the prior year actual rate, due to the increase in the state legislated Basic levy. This represents an increase of \$15 per year on a primary residence with an assessed valuation of \$100,000, or \$27 per year on a business having the same assessed valuation.

Washington County School District Tax Rates

	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Proposed 2015-16</u>	<u>Change From Prior Year</u>
Maintenance and Operation				
Minimum School Program	0.001535	0.001419	0.001736	0.000317
Voted Leeway	0.000968	0.001000	0.000987	-0.000013
Board Leeway	0.000000	0.000000	0.000000	none
Reading Achievement	0.000000	0.000000	0.000000	none
Board Local Levy	0.001801	0.001827	0.001801	-0.000026
Special Transportation	0.000000	0.000000	0.000000	none
Tort Liability	0.000000	0.000000	0.000000	none
Recreation	0.000000	0.000000	0.000000	none
Capital Outlay				
Capital Outlay	0.000400	0.000275	0.000271	-0.000004
10% of Basic Program	0.000000	0.000000	0.000000	none
General Obligation Debt	<u>0.002840</u>	<u>0.002700</u>	<u>0.002700</u>	<u>0.000000</u>
TOTAL	<u>0.007544</u>	<u>0.007221</u>	<u>0.007495</u>	<u>0.000274</u>

Debt Service

In June 2006, voters approved the District issuing \$150 million of bonds. The District issued the final \$20 million of these bonds in November, 2013. The money received from the sale of the bonds has been used to build and equip several new schools, renovate existing schools, and purchase additional school sites.

In November 2013, voters approved the District issuing \$185 million of bonds.

Opening Debt	\$ 206,585,000
Debt Issued	\$ 30,000,000
Refunded Bonds	\$ (1,750,000)
Debt Payment	<u>\$ (24,835,000)</u>
Ending Debt	<u>\$ 210,000,000</u>

Performance Data

Washington County School District uses student achievement as a benchmark for every decision we make, resulting in *Improving Student Achievement* as our mission statement. Each program is reviewed during the budgeting process to analyze if it is effectively meeting our goal as a district. As budgets are presented for the new fiscal year, the expenditures are again analyzed to verify the effect on student achievement. Schools receiving special NCLB funds, like Title I Program Improvement, are visited & reviewed throughout the year to determine if funds are being expended in ways to assist those students in making AYP (Adequate Yearly Progress).

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

Prior to the 2013-14 academic year, elementary and secondary students across the state participated in a series of assessments designed to test the students' understanding of the concepts in the core subjects of Language Arts, Math and Science. The tests were referred to as Criterion-Referenced Tests (CRT) because a criterion (or cut-off score) was set for each test to indicate proficiency in the subject.

The following page (15) shows a summary of the District's CRT results for years 2009 through 2013.

When the state formally implemented new core standards, new end-of level Student Assessment of Growth and Excellence (SAGE) tests were used beginning in the 2013-14 academic year. As a result, longitudinal comparisons of SAGE results with prior CRT data are invalid.

For further information on student achievement measurements, including the SAGE assessments, see pages 125 - 128.

<p align="center">Washington County School District</p> <p align="center">2009 - 2013 CRT Results</p>

	% Proficient				
LANGUAGE ARTS	2009	2010	2011	2012	2013
Grade 2	80	78			
Grade 3	78	74	78	81	81
Grade 4	76	74	77	81	83
Grade 5	76	77	80	84	84
Grade 6	79	80	85	84	86
Grade 7	84	87	87	89	89
Grade 8	86	90	93	93	93
Grade 9	84	88	92	94	91
Grade 10	86	87	90	92	90
Grade 11	85	88	89	92	90
District Average	81	82	85	87	88

	% Proficient				
MATH	2009	2010	2011	2012	2013
Math 2	80	78			
Math 3	69	69	77	75	77
Math 4	73	76	78	79	81
Math 5	75	78	77	79	82
Math 6	68	72	80	79	82
Math 7	81	86	88	93	93
Pre Alg/Math 8	71	73	79	82	82
Algebra I	52	67	66	26	61
Geometry	62	68	69	56	38
Algebra II		41	54	48	32
District Average	70	72	75	74	76

	% Proficient				
SCIENCE	2009	2010	2011	2012	2013
Grade 4	59	64	64	71	77
Grade 5	69	73	75	78	80
Grade 6	78	83	83	86	85
Grade 7	78	83	84	87	87
Grade 8	72	79	80	80	84
Earth Systems	78	82	79	82	79
Biology	73	75	78	80	80
Chemistry	49	51	55	62	69
Physics	49	58	66	65	79
District Average	70	75	76	79	81

ACADEMIC EFFICIENCY OF DOLLARS: 2013-14

District	Fall Enrollment	Graduation Rate	Student - Teacher Ratio	Expenditures Per Student	% Racial Minority	% Students Qualifying for Free / Reduced Lunch
Alpine	72,299	90%	23.05	\$6,041	15.1%	25.6%
Cache	16,034	92%	23.76	\$6,443	11.8%	32.4%
Canyons	33,636	83%	22.71	\$7,059	23.5%	30.1%
Davis	68,505	91%	23.88	\$6,348	14.9%	25.4%
Granite	67,949	70%	22.02	\$6,899	45.2%	49.7%
Jordan	52,847	85%	23.54	\$5,752	20.9%	23.2%
Nebo	31,120	90%	23.53	\$6,275	13.5%	36.2%
Provo	14,745	72%	22.13	\$6,881	34.1%	47.9%
Salt Lake	23,965	71%	20.78	\$8,660	58.8%	59.0%
Washington	27,099	88%	20.60	\$6,950	18.6%	41.5%
Weber	31,000	80%	22.50	\$6,407	17.7%	37.2%
All Utah School Districts	556,840	83%	22.20	\$6,782	23.7%	37.8%

The chart above presents a comparison of Washington County School District and the other ten largest districts in the state (by enrollment). Graduation rates, student-teacher ratios, expenditures per student and racial minority percentages are published by the Utah State Office of Education at <http://www.schools.utah.gov/data/Superintendents-Annual-Report.aspx>.

Expenditures per student exclude expenditures categorized as property, support for private school students, and community services.

Public school children qualify for free lunches if their family's income is less than 130% of the federal poverty level. Public school children qualify for reduced lunch prices if their family's income is less than 185% of the federal poverty level. Free and reduced lunch percentages are published by the Utah State Office of Education at <http://www.schools.utah.gov/data/Reports/Child-Nutrition.aspx>.

Research indicates that such socioeconomic barriers can have a significant effect on student achievement. Students in low-income families and racial/ethnic minority families are statistically more likely to face physical health problems, psychological health issues, language barriers, the education level of their parents, etc. Each school district faces a unique combination of obstacles which must be addressed in order to maximize student success.

Summary of Significant Changes

The most significant change for FY 2016 will be restoring the fund balance to healthier levels.

Maintenance and Operations Fund – Increases in salary costs are due to adjustments for step and lane changes, as well as additional positions needed to address student enrollment growth. Funding steps are negotiated with the associations and a half step increase is included in the budget. Lane costs will be paid for by the District, as well as a 3% cost of living increase.

Staffing levels are remaining level year over year despite increases in student enrollment, due to lower than expected student enrollment in the 2014-15 school year. The district has projected a 7.7% growth in students over the next four years, so annual staffing increases are expected in order to accommodate those additional students.

WASHINGTON COUNTY SCHOOL DISTRICT

Schedule of Staffing Increases

For Fiscal Years 2010-11 Through 2014-15

	FTE 2010-11	FTE 2011-12	FTE 2012-13	FTE 2013-14	FTE 2014-15	Increase (Decrease)
Elementary Teachers	607.4	601.1	606.7	618.5	626.1	7.6
Secondary Teachers	571.0	571.0	577.5	585.9	615.6	29.7
Classroom Assistants	311.0	331.0	367.0	371.0	400.6	29.6
Principals	62.5	61.5	61.5	62.5	62.5	0.0
Secretarial	132.0	130.8	130.8	132.8	136.3	3.5
Detention Center	3.0	3.0	3.0	3.0	3.0	0.0
Counselors	50.8	54.2	54.2	51.4	51.4	0.0
Media	16.0	16.0	16.0	16.0	16.0	0.0
Pre-School	9.2	16.7	16.7	17.2	18.4	1.2
Adult Education	4.3	5.2	5.2	4.0	6.1	2.1
District Wide	17.8	9.7	9.7	9.7	10.7	1.0
Custodial	140.5	140.9	140.9	144.0	148.6	4.6
Transportation	60.2	51.9	51.9	52.0	52.8	0.8
Food Service	107.8	107.8	107.8	109.0	118.5	9.5
Media Assistants	40.0	36.6	36.6	37.6	37.4	(0.2)
Maintenance	28.0	30.2	30.2	30.2	31.2	1.0
Special Education	50.6	50.6	50.6	53.0	65.2	12.2
Washington Online	13.8	17.7	19.0	20.5	29.0	8.5
Technology Support	21.5	22.3	25.0	27.0	28.0	1.0
District Staff	37.7	37.5	37.5	37.5	37.1	(0.4)
District Administrators	14.0	14.0	14.0	14.0	14.0	0.0
District Total	2,299.1	2,309.7	2,361.8	2,396.8	2,508.5	111.7

FOUR YEAR INCREASE (DECREASE)

209.4

All schools are expecting to receive funding from the School Trust Lands Program in 2015-2016. The U.S. Congress, in exchange for not taxing federal land, gave lands to Utah schools at statehood. The lands are held in a legal trust for our schools. Schools own 3.4 million acres. The lands are managed by the School Trust Lands Administration and must, by law, be used to generate money for schools. The money is put in a permanent savings account, which is never spent, but invested. The interest earned from the permanent fund now goes to each school in the State. In order to receive the funds, each school must form a committee consisting of the principal, 2 teachers and 4 parents. The committee must assess the academic needs of the school and prepare a plan for how to use the funding to directly impact instruction. Washington County schools should receive a total of approximately \$1,630,499.

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

Capital Projects Fund – Expenditures will be increasing in the upcoming fiscal year with the renovations and improvements to the Water Canyon High School building, remodeling and a new vocational building at Pine View High School, an additional third wing and counseling suite at Hurricane Middle School, construction of the East Elementary replacement building, and land purchases and services needed to prepare future sites.

Food Services Fund – The revenue amount is somewhat uncertain because of the recent change in the number of free and reduced students served from the number of additional 0families qualifying for the benefit. The fund balance has decreased over the last few years. In addition to focusing on reducing the costs of food and supplies, the District will be increasing food lunch prices in the 2015-16 school year in order to keep revenues from being outpaced by expenses, and to build the fund balance up again. The fund balance will be watched closely throughout the year with changes made to help the program remain in the black.

Student Activity Fund – Activity Funds (money used to support student activities) have typically been held in school-level bank accounts where each school tracks receipts and disbursements. For year-end reporting, districts typically brought that information into the district books as an agency fund and showed an asset (the cash on hand) and an offsetting liability on a Statement of Changes in Assets and Liabilities for the fiduciary fund. A new NCES requirement has brought to school districts attention that it is improper according to GAAP to account for a material amount of district activity funds in a fiduciary fund. Therefore, Washington County School District began accounting for the student activity funds in a special revenue fund starting with the FY 2007-08 fiscal year.

Acknowledgements

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

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

Respectfully,

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

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

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

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



The District Entity

The District is Legally Autonomous

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

The boundaries of the district are coterminous with the boundaries of Washington County. However, the school district is an independent entity. The Board of Education of Washington County is separately elected by the citizens of Washington County in a general popular election.

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

The District Governance and Fiscal Independence

The District is governed by a Board of Education comprised of seven board members. Each board member is independently elected from a geographic precinct in the District. Board members serve for a period of four years at which time they may choose to run for re-election. In accordance with State law, the Board expanded from 5 to 7 members in January 2005. The Board of Education directly appoints two principal officers, the Superintendent and the Business Administrator. Both positions are established and required by State law. Other administrative employees are recommended by the Superintendent and are then approved by the Board.

The laws of the State of Utah give the district the power to levy taxes, determine fees and other charges, approve and modify budgets, and issue debt without approval from any other government. There are some ministerial approvals required of Washington County and the State Tax Commission for the purpose of assuring that the district has followed the law regarding budgeting and assessing taxes, but there are no substantive approvals required. The district is also subject to the general oversight of the Utah State Board of Education. This includes a budget approval process that is compliance oriented and is more ministerial in nature than substantive.

District Size and Scope

The district serves a general population estimated to be more than 148,000 in 2014. The district currently consists of 44 schools: eight high schools (grades 10-12); five middle

schools (grades 8-9); five intermediate schools (grades 6-7); 25 elementary schools (grades K-5); and Water Canyon School, which is attended by both elementary and secondary students. In addition, the district operates several alternative programs: adult education, an alternative high school, parent cooperative programs, programs for motivated students, programs for students with disabilities and other special services. The district currently has 27,118 (fall of 2014) students enrolled in its regular day school programs, of which 19.9% are racial minorities (other than Caucasian).

District Community

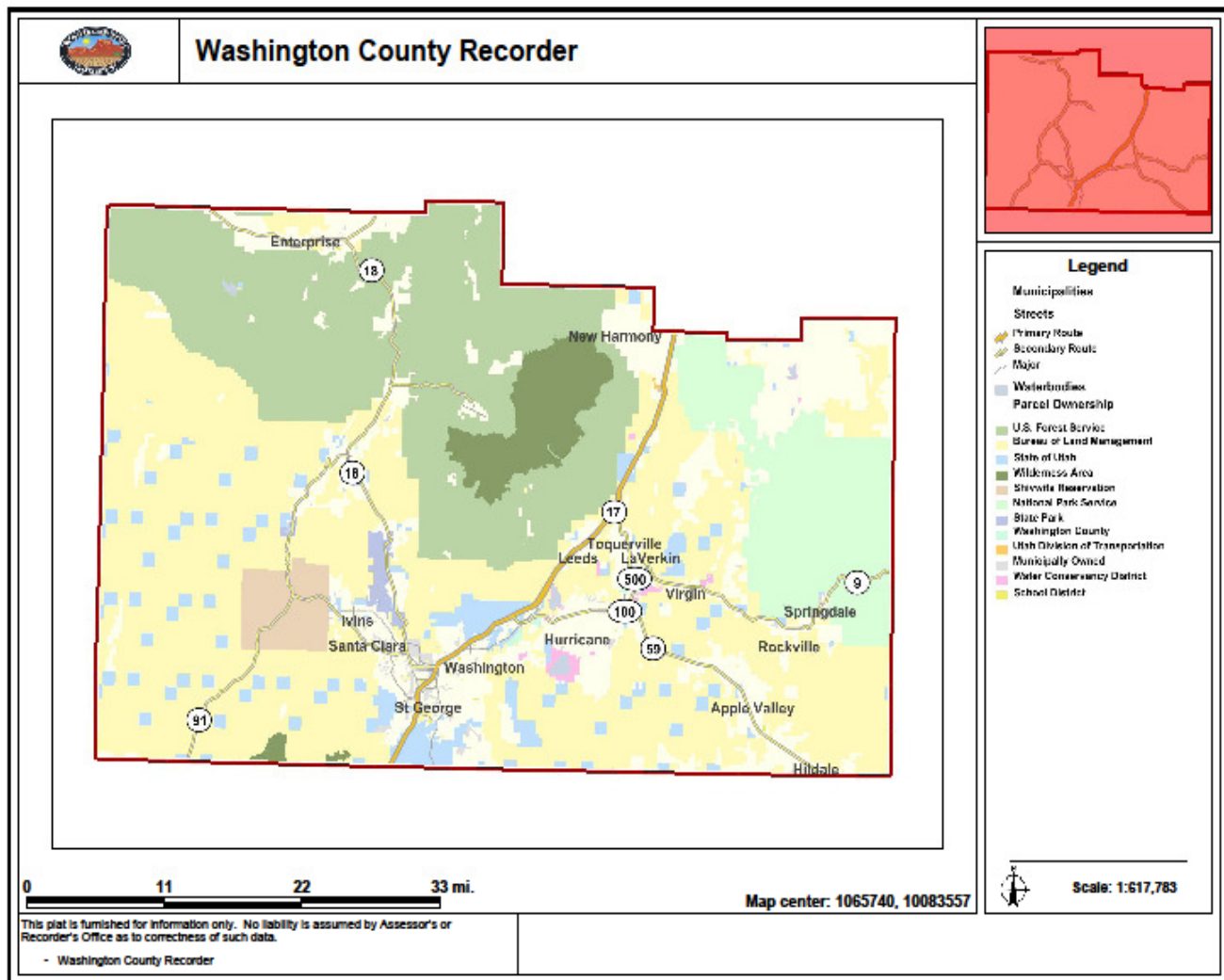
The greater St. George, Utah area features a mild, snow-free climate; fiber optic communications; interstate transportation; proactive, business-friendly government; and a state college, all in a recreational paradise offering some of the most beautiful scenery in the world.

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

Beginning in 2008, economic woes brought on by the global recession tempered population growth in the county to the lowest rate in more than two decades. Although the total population continued to increase due to births outpacing deaths by a wide margin, for the first time in over forty years, the county experienced negative net migration in 2009. Nevertheless, the county has experienced positive net migration from 2010 onward. From 2010 to 2014, the United States Census Bureau estimates the population in Washington County increased from 138,115 to 151,948. This was a 10 percent increase, compared to a statewide increase of 6.5 percent over the same four-year period.

Most industries in Washington County were negatively impacted by the 2008 global recession, but it was the previously skyrocketing construction industry that overshadowed all other employment declines. Only two major sectors in Washington County managed to avoid an overall decline in employment. Government (which includes public education) and private education/health/social services added more than 400 jobs each during 2008.

Washington County's unemployment rate hit its worst point in December 2009, when it peaked at 11.3 percent. Since then, the unemployment rate has slowly but steadily decreased, reaching a seasonally adjusted rate of 3.9 percent as of March 2015, compared to a nation-wide rate of 5.5 percent.



The District Fund Structure

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

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

System of Classifying Revenue and Expenditures

Revenues of the district are classified by fund, program, location or organizational unit, and source. Revenues are grouped into three divisions: ***Local Sources***, ***State Sources***, and ***Federal Sources***. Some examples of major revenue sources in each division are: ***Local Sources*** – property tax and interest on investments; ***State Sources*** – State Aid Minimum School Program and State Special Education; and ***Federal Sources*** – NCLB Title I and Special Education IDEA Flow Through.

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

The Budget Basis of Measuring Available Revenue and Expenditure

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

Governmental Fund Revenue

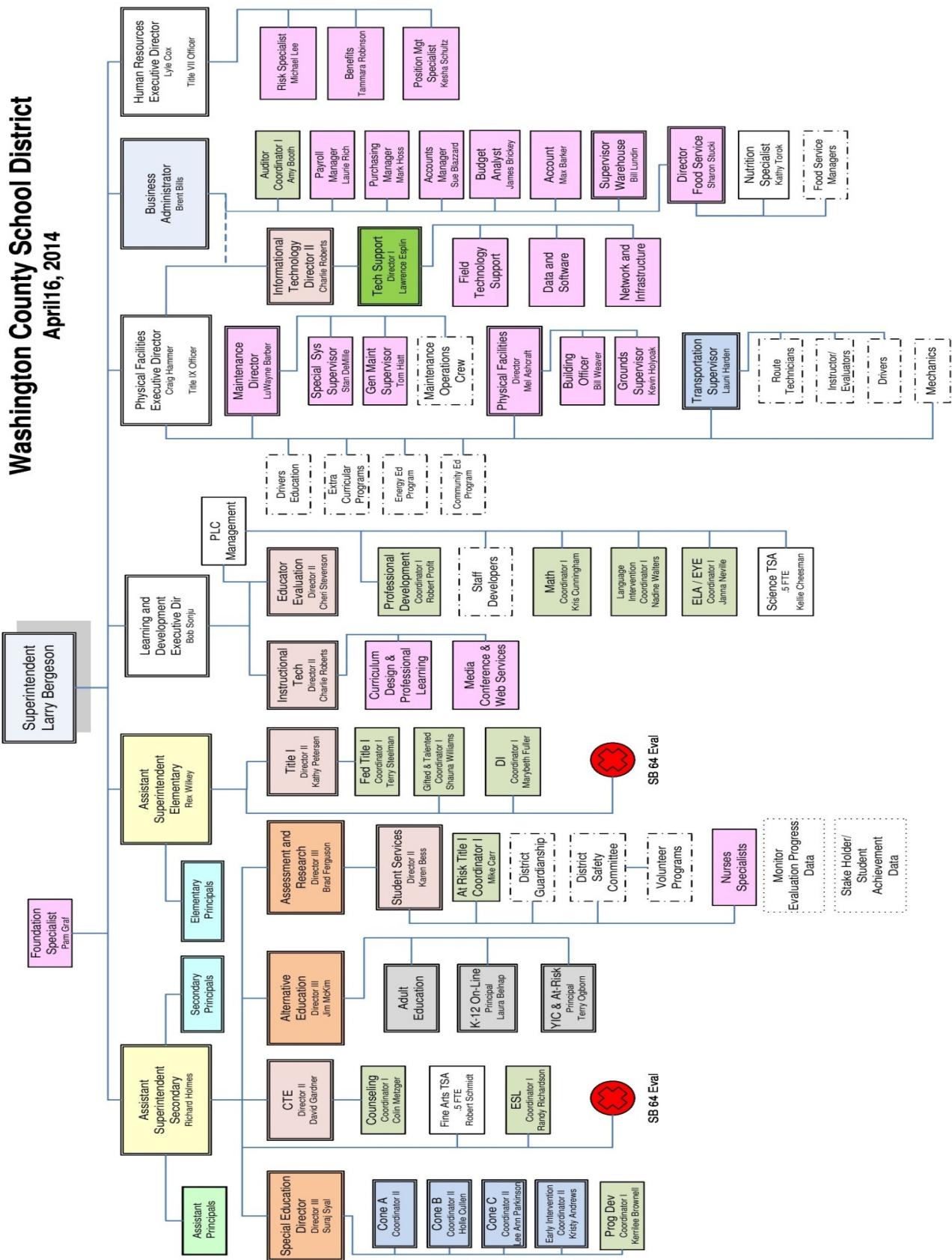
The district includes in available revenue only revenue that will be collected in cash within one year following the close of the fiscal year, and in the case of property tax revenue, only revenue that will be collected within 60 days of the close of the fiscal year.

Governmental Fund Expenditures

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

Washington County School District

April 16, 2014



WASHINGTON COUNTY SCHOOL DISTRICT

MISSION

Improve Student Achievement



BELIEF STATEMENTS

Student achievement can be improved by improving standards-based instruction

Standards-based instruction can be improved by improving teacher effectiveness

Teacher effectiveness can be improved by achieving the following goals:

GOALS

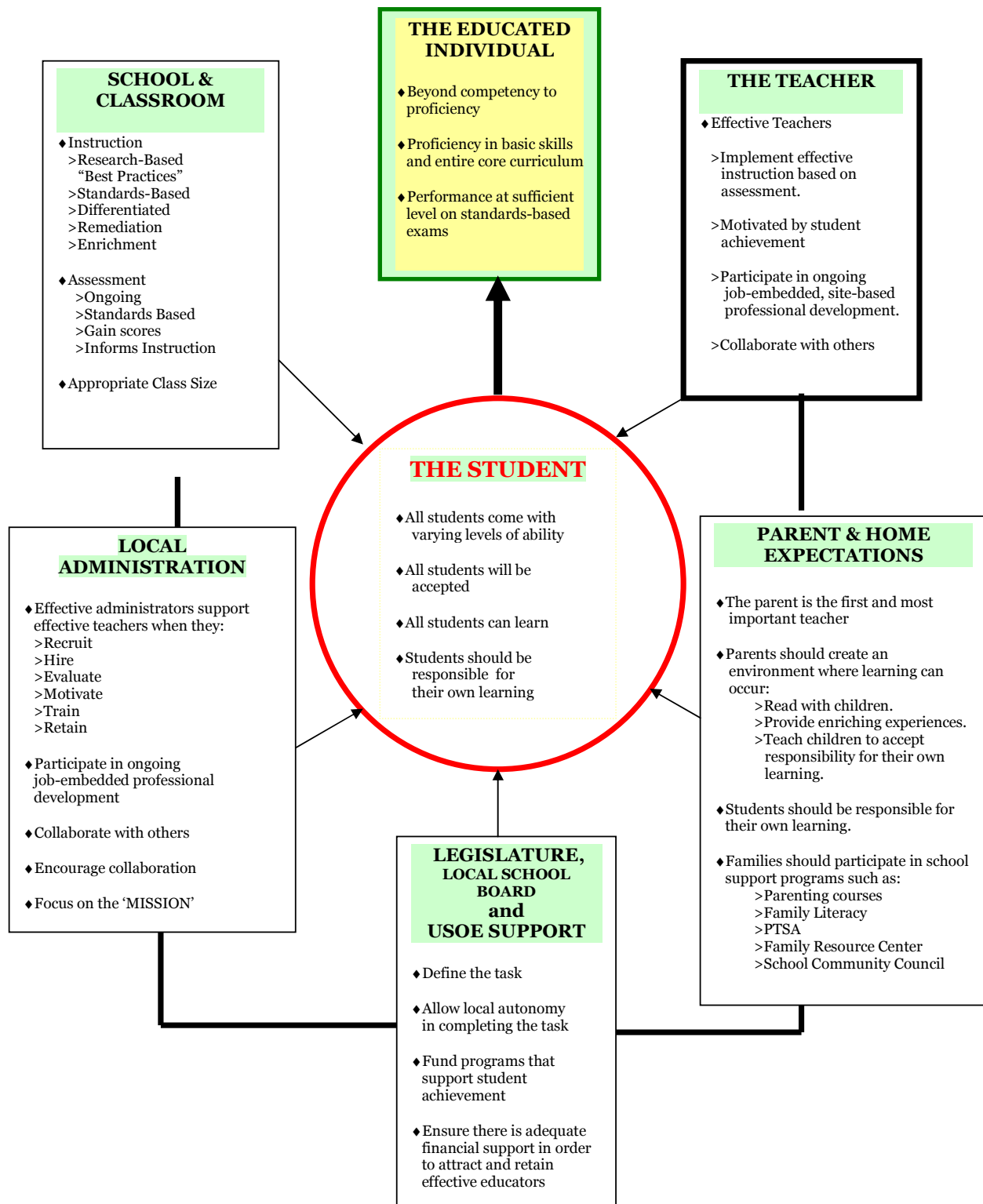
Identify "Effective Teachers"
Recruit and Hire "Effective Teachers"
Evaluate Teachers Effectively
Retain "Effective Teachers"
Motivate and Train "Effective Teachers"

ACTION PLAN

- Restructure and re-culture schools to function as "Professional Learning Communities".
- Provide ongoing, job-embedded, on-site, professional development that encourages effective teaching for classroom teachers and administrators.
- Emphasize instruction based on standards and best practices (research-based).
- Encourage frequent and ongoing assessment, including analysis of student work leading to data-based decision-making for teachers and administrators.
- Restructure school time to provide for collaboration and professional development for teachers and administrators in a manner that maximizes the effectiveness of instructional time.

WASHINGTON COUNTY SCHOOL DISTRICT

KEY COMPONENTS OF EDUCATION AND HOW THEY WORK TOGETHER



Budget Preparation and Procedures

Utah Budget Code Provisions

53A-19-101. Superintendent of school district as budget officer – School district budget.

- (1) The superintendent of each school district is the budget officer of the district.
- (2) Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supportive documents shall include the following items:
 - (a) the revenues and expenditures of the preceding fiscal year;
 - (b) the estimated revenues and expenditures of the current fiscal year;
 - (c) an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
 - (d) a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
 - (e) the estimated financial condition of the district by funds at the close of the current fiscal year.
- (3) The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

53A-19-102. Local school boards budget procedures.

- (1)
 - (a) Prior to June 22 of each year, each local school board shall adopt a budget and make appropriations for the next fiscal year.
 - (b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.
- (2)
 - (a) Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing defined in Section 10-9a-103, on the proposed budget or budget amendment.
 - (b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:
 - (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;
 - (ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;
 - (iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and
 - (iv) post the proposed budget on the school district's Internet website.

- (c) A notice of public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (2)(b)(iii) and (2)(b)(iv).
- (3) A local board shall file a copy of the adopted budget with the state auditor and the State Board of Education.

53A-19-103. Undistributed reserve in school board budget.

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

53A-19-104. Limits on appropriations – Estimated expendable revenue.

- (1) A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.
- (2) In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.
- (3) In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.
- (4) All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.
- (5) A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting
- (6) An increase in an appropriation may not be made by the board unless the following steps are taken:
 - (a) the board received a written request from the district superintendent that sets forth the reasons for the proposed increase;
 - (b) notice of the request is published:
 - (i) in a newspaper of general circulation within the school district at least one week prior to the board meeting in which the request will be considered; and

- (ii) in accordance with Section 45-1-101, at least one week prior to the board meeting at which the request will be considered: and
- (c) the board holds a public hearing on the request prior to the board's acting on the request.

53A-19-105. School district interfund transfers.

- (1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.
- (2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.
- (3) The State Board of Education may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.
- (4) The State Board of Education may also authorize school district interfund transfers of residual equity for a financially distressed district if the board determines the following;
 - (a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;
 - (b) the deficit cannot be reasonably reduced under Section 53A-19-104; and
 - (c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the State Board of Education.
- (5) The board shall develop standards for defining and aiding financially distressed school districts under this section in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.
- (6)
 - (a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.
 - (b) Debt service levies under Subsection 59-2-924(3)(e)(iii) that are not subject to the public hearing requirements of Sections 59-2-919 may not be used for any purpose other than retiring general obligation debt.
 - (c) Amounts from these levies remaining in the debt service fund at the end of a fiscal year shall be used in subsequent years for general obligation debt retirement.
 - (d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section 53A-19-102.

53A-19-106. Warrants drawn by business administrator

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

53A-19-107. Emergency expenditures.

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

53A-19-108. Monthly budget reports.

- (1) The business administrator of each local school board shall provide each board member with a report, on a monthly basis, that includes the following information:
 - (a) the amounts of all budget appropriations;
 - (b) the disbursements from the appropriations as of the date of the report; and
 - (c) the percentage of the disbursements as of the date of the report.
- (2) A copy of the report shall be available for public review.

Budget Development and Administrative Policies

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

Operating Budget Policies

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

Capital Improvement Budget Policies

- The district will develop and administer a multi-year plan for capital improvements and update it annually.
- The district will budget for major capital projects in accordance with the priorities of the Board of Education.
- The district will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budgets.

- The district will maintain all assets at a level adequate to protect the district's capital investment and to minimize future maintenance and replacement costs.
- The district will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the board for approval.
- The district will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The district will determine the least costly financing method for all new projects.

Debt Management Policies

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

Revenue Estimation Policies

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

Accounting, Auditing, and Financial Reporting Policies

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

Inventories

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

General Fixed Assets

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

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

Budget Process

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

Enrollment

The District receives funding from the State of Utah based upon the average daily membership of enrolled students. Enrollment counts are taken frequently throughout the year and are used as a basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Office of Education. The 2015-2016 fiscal year will be funded from the State based upon the ADM for 2014-2015. Enrollment projections are also used to allocate school staffing, supplies and textbooks.

Utah State Legislature

The State Legislature holds 45-day sessions annually beginning on the fourth Monday of January. The legislative session is critical to the District's budgeting process. An annual budget for public education is appropriated during the session. The State Office of Education then oversees the allocation of the budget to each of the State's 41 school districts. The District begins to receive State revenue estimates at the end of March. Much of the District's detailed budget development occurs during April and May in order to have a budget available by the first week of June.

Utah Code 53A-17A is known as the Minimum School Finance Act. Under the Act, each district in the State is guaranteed a dollar amount (\$3,092 for fiscal year 2016) for

educational programs per weighted pupil unit (WPU) for elementary and secondary school students. This is known as the Minimum Basic School Program and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon average daily membership (ADM) of students enrolled in kindergarten through 12th grade. Restricted funds are provided for Special Education, Applied Technology Education and Class Size Reduction.

The Basic Program is financed through what is commonly referred to as an equalized state funding formula. Under this system of funding, each district in the State is required to levy a basic tax rate of .001736 (2016 rate) per dollar of taxable value and State funds are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in ADM. State funds, which are acquired primarily through a State income tax, are added to the proceeds of the required basic tax rate to guarantee the fixed amount per student.

Budget Calendar

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

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

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

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

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

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

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

April – The proposed budget is made available for public review

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

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

Revenues and Expenditures

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

REVENUES

Property Taxes – Property taxes are levied to provide for the operating funds of the District. Each year the District receives the certified tax rate from the County and adopts tax rates per Utah Code. The Basic Program tax rate is set by the State; the individual school districts in the State set all others with maximum levies set by law. The tax rate for FY 2016 is set at .007495.

Registered Vehicles Fee-in-Lieu – Prior to 1992, motor vehicles were assessed a tax based on individual entity tax rates where the vehicle was registered. Beginning January 1, 1992, all motor vehicles in Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate were distributed by the County to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For the tax year 1998, vehicles were assessed at 1.5% of market value. Beginning January 1, 1999, vehicles are not charged a fee based not upon market value, but based upon the age of the vehicle.

Interest on Investments – The District earns interest on funds invested until they are needed to cover expenditures. The District invests funds in accordance with the Utah Money Management Act. The interest earnings are credited to each fund based on the cash balance of the fund during the fiscal year. Because interest rates have remained flat during this fiscal year, total interest earnings for all funds are not projected to increase substantially for FY 2016.

State Support - The State of Utah will provide the District with a Basic Program guarantee of \$3,092 for fiscal year 2015-16 per Weighted Pupil Unit (WPU), which is an increase from FY 2015. The Basic Program is funded by the State of Utah with State income tax. Besides the Basic Program revenue, the State also funds with the income tax and other taxes, other special line items such as retirement and Social Security, transportation, special purpose programs, and leeways under Minimum School Finance Act (53A – 17A).

The legislature provided an increase in funding for new student growth in the basic programs, but many of the special programs received no increase in funding. State funding for transportation is projected to increase this year. The budgets in all special

programs are being funded within expected revenues and any decrease in funding has been taken into account.

The Food Services Fund also receives a reimbursement from the State for each lunch served (53A-19-201). These funds come from the State liquor tax revenue (59-16-101).

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

EXPENDITURES

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

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

The retirement contribution rate for FY 2016 will remain constant at 23.7 percent of salary for those enrolled in the non-contributory system. This rate is partially funded for all basic programs through the state flexible allocation WPU distribution.

The health insurance program for covered employees continues to be a concern because of high inflation trends and mandated benefits. The District did not realize an increase in health insurance premiums for the upcoming fiscal year. The District conducted an RFP for health insurance and was able to lower deductibles and co-pay amounts for the 2015-16 fiscal year.

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

Supplies and Materials – Several categories make up supplies and materials: instructional supplies, textbooks, library books, audiovisual materials, energy supplies (i.e., natural gas, motor fuel, electricity), food (Food Services Fund), and maintenance supplies. Currently the State requires districts to spend a minimum amount on educational supplies. The requirement for FY 2016 is estimated to be approximately \$4.6 million (5.5 percent of the current year's WPU value rounded to the nearest whole dollar times the prior year ADM). The District will meet these requirements through its expenditures for classroom supplies, textbooks, library books, and audiovisual materials.

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

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

Fund Balances and Retained Earnings

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

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

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

Capital Projects

The District passed a \$150 million bond issuance in June of 2006 to finance the construction of several new schools and the renovation of existing schools. Of the \$150 million approved bond, the District issued \$50 million in December of 2007, \$20 million in January of 2009, \$20 million in January of 2010, \$20 million in February of 2011, \$20 million in September of 2012 and \$20 million in November of 2013. Voters approved a new \$185 million issuance in November of 2013.

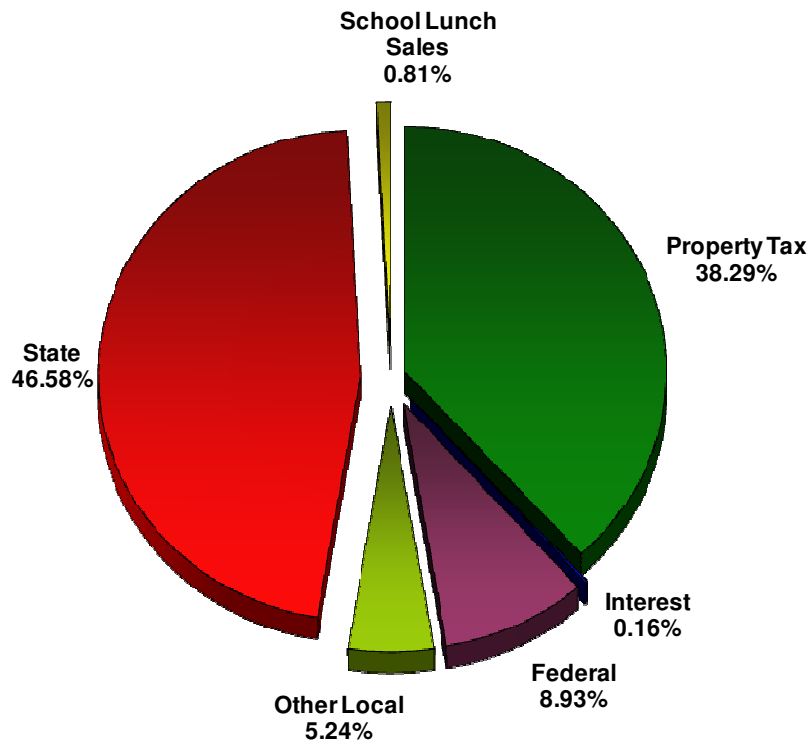
Following is a list of large ongoing and upcoming capital projects that will be paid for with the recent \$185 million bond issuance:

- Dixie Middle – a replacement building
- Elementary school office remodels at several locations
- Water Canyon - elementary building purchase & renovation
- Water Canyon - high school building remodel

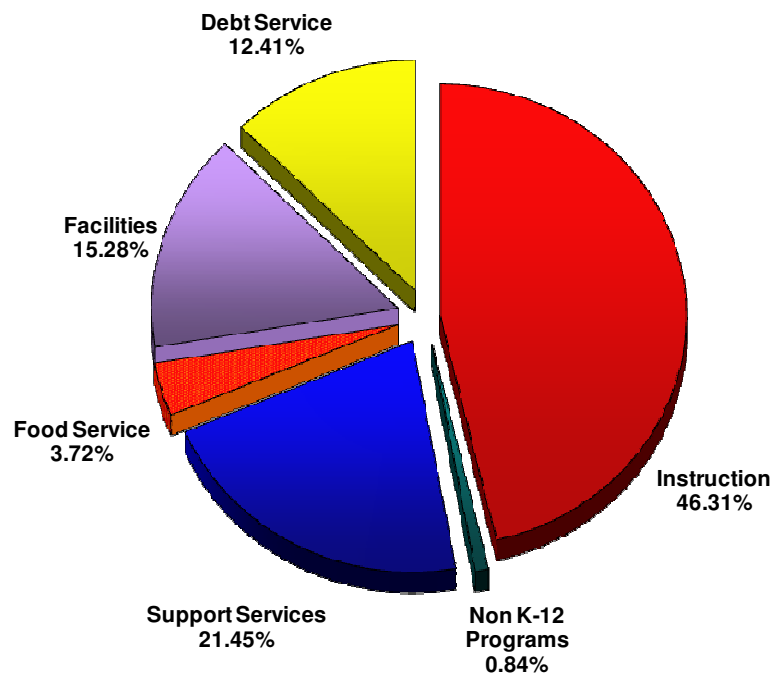
- Hurricane Middle - additional third wing & counseling suite
- Pine View High - remodel & new vocational building
- East Elementary - new building to replace old school
- Land purchases & site improvements
- Three new elementary schools
- One new intermediate school
- One new middle school
- One new high school

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

Where the Money Comes From Revenues Fiscal Year 2015-16



Where the Money Goes Expenditures Fiscal Year 2015-16



WASHINGTON COUNTY SCHOOL DISTRICT
Budgeted Combined Statement of Revenues,
Expenditures and Changes in Fund Balance
Fiscal Year 2015-16
With Comparative Totals for Prior Years

	Maintenance and Operation	Debt Services	Capital Projects	Non K-12 Programs	Food Services	Student Activity
Revenues:						
Property Taxes	\$ 56,211,761	\$ 33,548,133	\$ 3,367,239	\$ -	\$ -	\$ -
Interest From Investments	170,801	-	200,000	-	-	8,327
Food Services Sales	-	-	-	-	1,967,927	-
Other Local Revenue	5,667,160	1,000,000	400,000	30,000	-	5,642,853
State Revenue	109,311,264	-	292,625	2,153,733	1,539,000	-
Federal Revenue	14,352,951	-	-	297,100	7,066,692	-
Total Revenues	185,713,937	34,548,133	4,259,864	2,480,833	10,573,618	5,651,180
Expenditures:						
Instructional	125,143,391	-	-	-	-	5,655,645
Supporting Services:						
Counseling & Health	9,295,900	-	-	-	-	-
Media & Supervision	9,935,000	-	-	-	-	-
District Administration	615,920	-	-	-	-	-
School Administration	13,638,550	-	-	-	-	-
Business	2,513,100	-	-	-	-	-
Operation and Maintenance of Facilities	17,954,526	-	-	-	-	-
Student Transportation	5,724,550	-	-	-	-	-
Personnel	893,000	-	-	-	-	-
Food Services	-	-	-	-	10,509,106	-
Non K-12 Programs	-	-	-	2,361,061	-	-
Capital Projects	-	-	43,147,008	-	-	-
Debt Services	-	35,045,536	-	-	-	-
Total Expenditures	185,713,937	35,045,536	43,147,008	2,361,061	10,509,106	5,655,645
Excess of Revenues over Expenditures	-	(497,403)	(38,887,144)	119,772	64,512	(4,465)
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	-	-	-	-
Sale of Fixed Assets	-	-	10,000	-	-	-
Refunding Bonds Issued	-	27,405,000	-	-	-	-
Payment to Refunded Bond Escrow Agent	-	(27,405,187)	-	-	-	-
Bond Premium	-	-	3,000,000	-	-	-
Bond Proceeds	-	-	35,000,000	-	-	-
Total Other Financing Sources	-	(187)	38,010,000	-	-	-
Excess of Revenues & Other Sources Over	-	(497,590)	(877,144)	119,772	64,512	(4,465)
Fund balances - beginning	8,305,128	1,011,427	10,676,922	80,476	-	2,381,743
Fund balances - ending	\$ 8,305,128	\$ 513,837	\$ 9,799,777	\$ 200,248	\$ 64,512	\$ 2,377,279

Totals
(Memorandum Only)

Budgeted 2015-16	Estimated 2014-15	Actual 2013-14	Actual 2012-13	Actual 2011-12
\$ 93,127,133	\$ 82,645,234	\$ 84,826,539	\$ 88,708,766	\$ 85,487,215
379,128	379,046	295,690	472,115	590,099
1,967,927	1,874,216	2,072,084	1,909,371	2,010,728
12,740,013	12,664,814	10,011,018	8,885,459	8,269,334
113,296,622	110,253,255	105,975,638	96,886,683	96,132,346
21,716,743	21,645,591	21,037,067	22,066,264	21,220,328
<u>243,227,566</u>	<u>229,462,156</u>	<u>224,218,036</u>	<u>218,928,658</u>	<u>213,710,050</u>
130,799,037	127,571,874	120,576,696	117,766,592	110,552,739
9,295,900	9,663,598	8,101,619	8,136,770	7,936,734
9,935,000	9,633,466	9,332,602	9,155,491	8,775,328
615,920	544,173	521,448	513,006	450,845
13,638,550	13,235,000	13,062,905	12,467,196	11,773,123
2,513,100	2,509,500	2,234,985	2,016,350	2,050,984
17,954,526	17,660,457	16,936,621	15,840,052	15,643,964
5,724,550	5,496,550	5,583,091	5,485,539	5,215,124
893,000	871,000	822,133	699,163	679,572
10,509,106	10,416,200	10,092,035	10,134,338	9,867,292
2,361,061	2,244,313	2,143,287	2,467,522	3,041,368
43,147,008	43,040,411	29,228,836	32,264,562	29,252,934
35,045,536	33,157,243	36,267,178	31,989,807	31,633,373
<u>282,432,294</u>	<u>276,043,785</u>	<u>254,903,435</u>	<u>248,936,388</u>	<u>236,873,380</u>
<u>(39,204,728)</u>	<u>(46,581,629)</u>	<u>(30,685,399)</u>	<u>(30,007,730)</u>	<u>(23,163,330)</u>
-	-	-	-	-
10,000	40,700	42,283	12,194	16,063
27,405,000	19,875,187	18,880,000	11,760,000	-
(27,405,187)	(19,875,187)	(21,118,220)	(13,133,684)	-
3,000,000	3,039,444	4,283,867	4,031,630	-
35,000,000	30,000,000	20,000,000	20,000,000	-
38,009,813	33,080,143	22,087,930	22,670,140	16,063
<u>(1,194,915)</u>	<u>(13,501,486)</u>	<u>(8,597,469)</u>	<u>(7,337,590)</u>	<u>(23,147,267)</u>
<u>22,455,694</u>	<u>35,957,180</u>	<u>44,554,649</u>	<u>51,892,239</u>	<u>75,039,506</u>
<u>\$ 21,260,779</u>	<u>\$ 22,455,694</u>	<u>\$ 35,957,180</u>	<u>\$ 44,554,649</u>	<u>\$ 51,892,239</u>

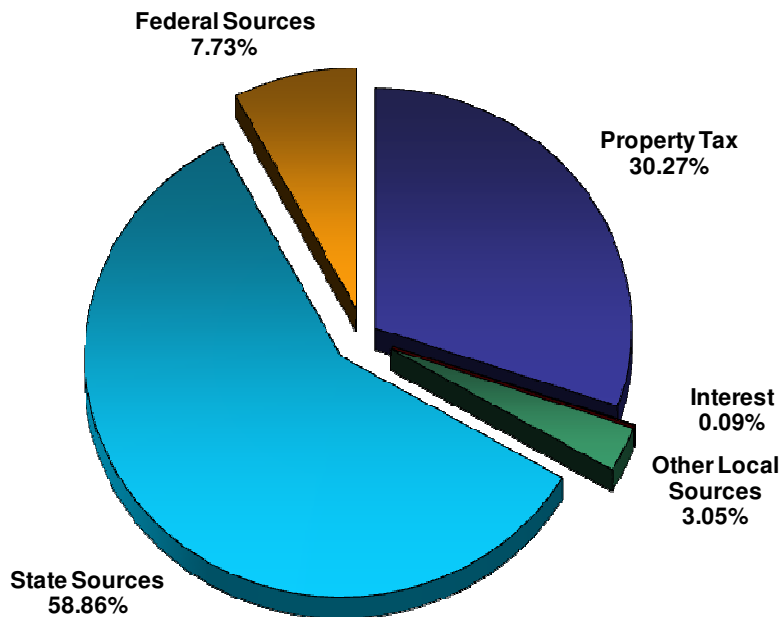


Maintenance & Operation Fund

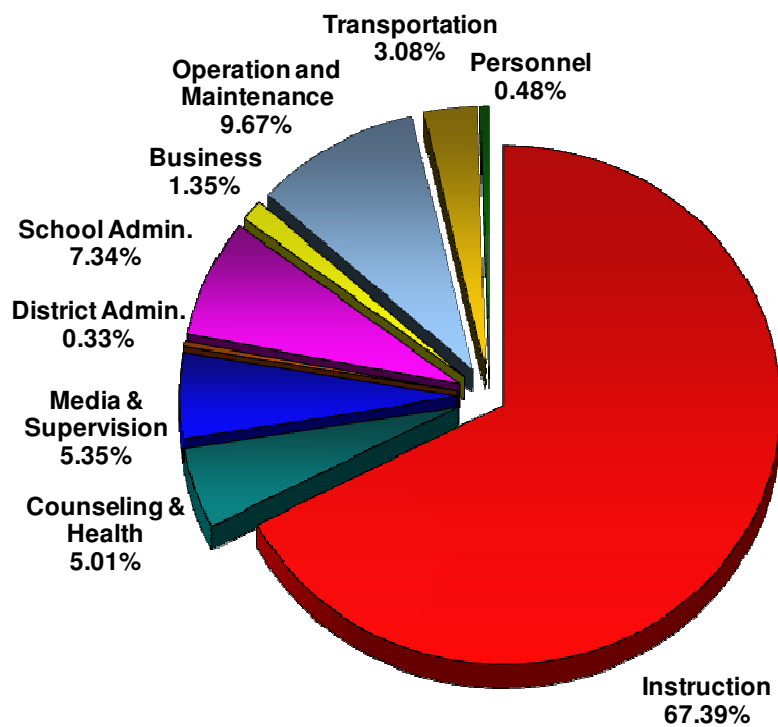
(The General Fund)

The Maintenance and Operation Fund, also known as The General Fund, is used to account for the costs of the day to day District operations. This fund accounts for resources which are not required to be accounted for in other funds. A majority of the funding comes from the State of Utah through the Minimum School Finance Act. Revenues and expenditures of categorical Federal and State programs are recorded in this fund, except those which provided education for adults or other non K-12 programs.

Maintenance and Operation Fund Revenues Anticipated Budget 2015-16



Maintenance and Operation Fund Expenditures Anticipated Budget 2015-16



**WASHINGTON COUNTY SCHOOL DISTRICT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

MAINTENANCE AND OPERATION FUND

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:						
Property Tax	\$ 45,398,473	\$ 49,490,368	\$ 48,337,004	\$ 49,023,105	\$ 49,063,717	\$ 56,211,761
Interest	348,975	264,255	170,801	350,000	170,801	170,801
Other Local Sources	2,979,328	3,705,941	3,902,714	5,057,079	5,747,770	5,667,160
State Sources	93,318,228	93,549,938	102,613,597	107,752,259	106,706,239	109,311,264
Federal Sources	14,796,859	15,577,963	14,399,067	14,352,951	14,352,951	14,352,951
Total Revenues	<u>156,841,863</u>	<u>162,588,465</u>	<u>169,423,183</u>	<u>176,535,394</u>	<u>176,041,479</u>	<u>185,713,937</u>
Expenditures:						
Instructional staff	105,456,677	112,526,865	114,851,525	118,676,764	121,642,764	125,143,391
Supporting Services:						
Counseling & Health	7,936,734	8,136,770	8,101,619	9,051,820	9,663,598	9,295,900
Media & Supervision	8,775,328	9,155,490	9,332,602	10,256,975	9,633,466	9,935,000
District Administration	450,845	513,006	521,448	583,453	544,173	615,920
School Administration	11,773,123	12,467,195	13,062,905	12,614,859	13,235,000	13,638,550
Business	2,023,907	2,000,583	2,234,985	2,340,027	2,509,500	2,513,100
Operation & Maintenance of Facilities	15,643,964	15,840,052	16,936,621	16,777,285	17,660,457	17,954,526
Student Transportation	5,215,124	5,485,541	5,583,091	5,415,640	5,496,550	5,724,550
Personnel	706,650	714,930	822,133	818,570	871,000	893,000
Total Expenditures	<u>157,982,351</u>	<u>166,840,432</u>	<u>171,446,929</u>	<u>176,535,394</u>	<u>181,256,507</u>	<u>185,713,937</u>
Excess of Revenues over Expenditures	<u>(1,140,488)</u>	<u>(4,251,967)</u>	<u>(2,023,746)</u>	<u>-</u>	<u>(5,215,029)</u>	<u>-</u>
Operating Transfer In (Out)	-	-	50	-	-	-
Fund balances - beginning	<u>20,936,307</u>	<u>19,795,819</u>	<u>15,543,852</u>	<u>13,520,156</u>	<u>13,520,156</u>	<u>8,305,128</u>
Fund balances - ending	<u>\$ 19,795,819</u>	<u>\$ 15,543,852</u>	<u>\$ 13,520,156</u>	<u>\$ 13,520,156</u>	<u>\$ 8,305,128</u>	<u>\$ 8,305,128</u> *

* District is spending down the fund balance due to state revenue cuts from budget shortfalls.

OPEB

Due to the increased costs of and in anticipation of new accounting rules of the Government Accounting Standards Board, the School Board changed the early retirement policy to phase out the District's so-called "other post-employment benefits" ("OPEBs") and replace them with lower cost termination benefits. Effective January 10, 2006, OPEBs, which consist of medical premium payments and payroll stipends, are being phased out with the final payments to be made in July 2014. The amount of liability for the remaining benefit is \$0.

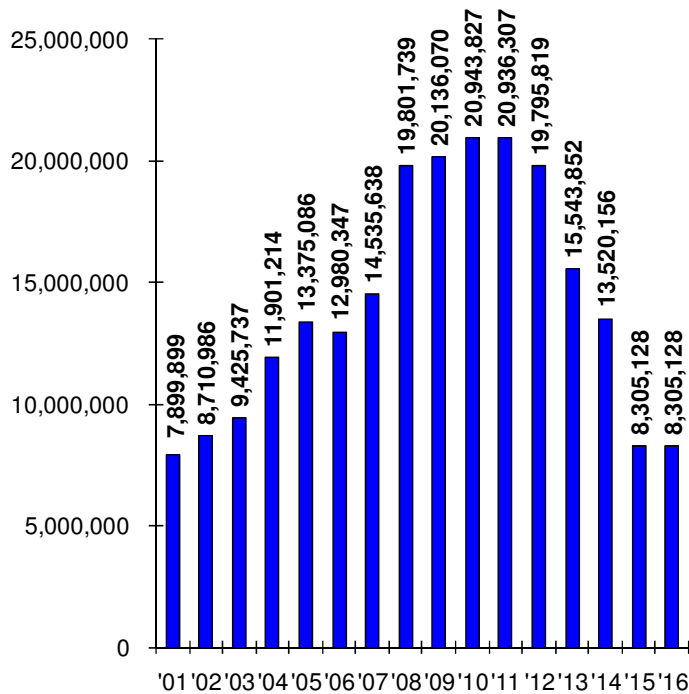
MAINTENANCE AND OPERATION FUND

FUND BALANCE REPORT

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Fund Balances:						
Unspendable:						
Inventories	329,741	331,642	321,356	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	3,179,442	4,582,652	2,086,985	2,583,000	1,388,949	1,388,949
District Programs	4,106,123	1,550,972	1,550,972	3,445,854	1,000,000	1,000,000
Unassigned	6,589,334	3,487,407	3,969,664	1,575,123	-	-
Total Fund Balances	\$ 19,795,819	\$ 15,543,852	\$ 13,520,156	\$ 13,520,156	\$ 8,305,128	\$ 8,305,128

Maintenance and Operation Fund Fund Balance History

The District was able to build up its fund balance over a period of several years from 2000 until around 2009, when the District began to experience the fallout from the global recession. At this point, the decision was made to intentionally spend down the fund balance in order to keep employees. The district plans to build the fund balance up again as the economy continues to recover and grow.



MAINTENANCE AND OPERATION FUND

REVENUES

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Local Sources:						
Property Taxes - Basic Program	\$ 14,970,726	\$ 16,069,512	\$ 15,480,386	\$ 14,741,409	\$ 14,624,269	\$ 19,397,231
Property Taxes - Voted & Board Leeways	14,214,069	11,071,944	9,911,634	10,306,039	10,306,039	11,028,265
Property Taxes - Board Local Levy	-	17,405,824	17,982,494	18,829,132	18,829,132	20,123,510
Property Taxes - 10% of Basic	8,803,645	-	-	-	-	-
Property Taxes - Reading Achievement	1,137,508	-	-	-	-	-
Property Taxes - Special Transportation	1,834,750	-	-	-	-	-
Property Taxes - Tort Liability	243,816	-	-	-	-	-
Vehicle Fees in Lieu of Taxes	4,193,958	4,943,088	4,962,490	5,146,525	5,304,277	5,662,755
Interest on Investments	348,975	264,255	170,801	350,000	170,801	170,801
Other Local Sources	2,979,328	3,705,941	3,902,714	5,057,079	5,747,770	5,667,160
Total Local Sources	\$ 48,726,776	\$ 53,460,564	\$ 52,410,519	\$ 54,430,184	\$ 54,982,288	\$ 62,049,722
State Sources:						
Grades K-12 Programs	\$ 49,324,654	\$ 47,784,047	\$ 52,372,730	\$ 57,569,727	\$ 55,405,433	\$ 54,953,457
Success Academy	128,832	114,657	75,012	-	133,740	139,140
Nec. Existent Small Rural Schools	470,086	622,597	684,373	723,664	1,209,822	1,277,911
Professional Staff	6,545,254	6,821,044	7,418,182	7,613,655	7,721,330	8,081,446
Special Education	8,953,048	8,912,692	9,890,374	10,125,359	10,125,359	11,098,630
Career and Technical Education	5,524,976	6,564,873	7,630,606	7,849,269	7,611,145	8,616,315
Class Size Reduction	4,614,017	4,664,696	4,877,544	5,110,476	4,933,787	5,166,123
Social Security & Retirement	1,007,708	1,012,429	929,436	1,017,168	1,010,613	1,017,199
Pupil Transportation	4,254,856	3,506,493	3,522,408	3,515,840	3,519,854	3,754,942
Special Populations Block	37,432	28,866	40,004	-	-	-
Enhancement for Accelerated Students	102,206	122,408	124,878	154,975	163,445	168,863
Enhancement for At-RISK Students	828,896	816,083	1,120,427	1,010,390	1,010,390	1,094,987
Youth in Custody	668,928	639,794	673,087	610,429	649,747	649,747
Concurrent Enrollment	80,988	42,534	430,587	190,371	165,864	165,864
Teachers' Supplies and Materials	200,612	311,162	316,148	237,529	240,611	283,620
Educator Salary Adjustments	7,368,780	7,547,304	7,521,405	7,521,405	7,706,719	7,706,719
School Trust Lands	1,115,724	1,336,605	1,486,530	1,548,011	1,630,499	1,630,499
Reading Achievement	549,868	594,240	485,355	568,831	566,949	549,963
UPASS On Line Testing	206	507	356,566	70,004	70,006	69,319
Instructional Technology	310,678	177,903	157,839	-	-	-
Library Media Supplemental	29,644	19,746	18,831	24,399	24,754	71,592
Extended Day Kindergarten	321,282	393,724	383,693	355,008	355,008	361,531
Literacy	28,336	15,536	-	-	-	-
School Nurses	39,681	39,063	36,785	35,078	36,184	36,184
Math/Science Teacher Enhancement	138,839	161,509	207,641	26,306	223,295	225,528
Drivers' Education	125,414	146,270	180,500	150,000	150,000	150,000
Beverly Taylor Sorensen	420,976	231,000	303,982	299,112	316,685	316,685
Other State Sources	126,306	922,159	1,368,675	1,425,253	1,725,000	1,725,000
Total State Sources	\$ 93,318,228	\$ 93,549,938	\$ 102,613,597	\$ 107,752,259	\$ 106,706,239	\$ 109,311,264

MAINTENANCE AND OPERATION FUND

REVENUES

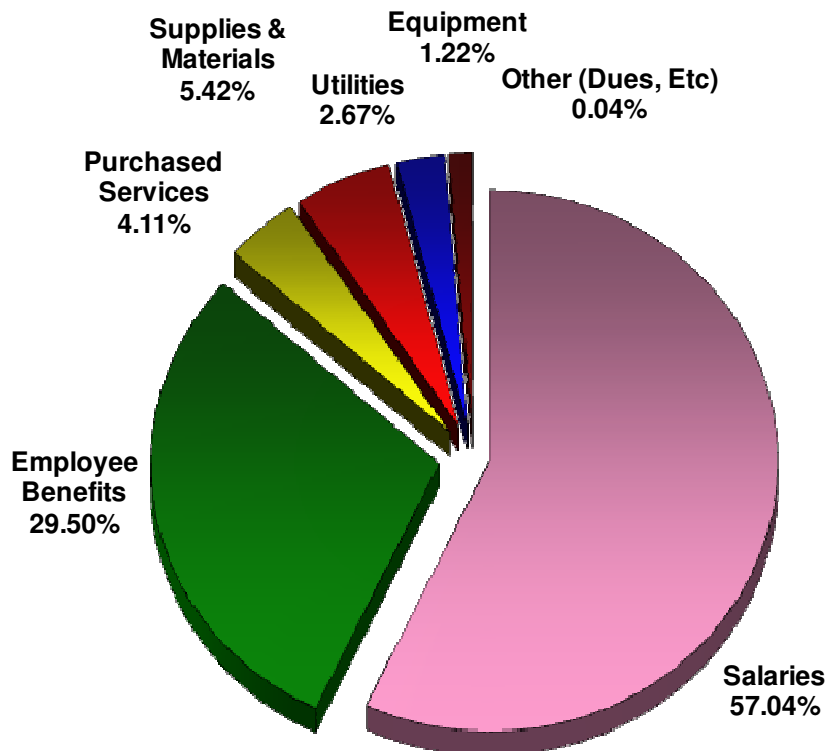
	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Federal Sources:						
ESEA Title I	\$ 5,563,510	\$ 5,778,542	\$ 5,103,543	\$ 5,638,550	\$ 5,638,550	\$ 5,638,550
ARRA Title I	3,049	-	-	-	-	-
IDEA Part B (Flow Thru)	4,132,191	4,754,021	3,958,799	3,957,492	3,957,492	3,957,492
ARRA Edu Jobs	98,701	-	-	-	-	-
ESEA Title II (Class Size Reduction)	734,667	729,511	692,463	692,493	692,493	692,493
Carl Perkins Applied Technology	423,882	381,989	365,868	396,868	396,868	396,868
EESA Title II Math-Science	35,404	63,537	78,646	114,102	114,102	114,102
Drug Free Schools	20,328	-	-	-	-	-
Indian Education	97,957	102,919	102,755	102,564	102,564	102,564
PILT Forest Reserve	274,134	259,716	250,226	260,000	260,000	260,000
Medicaid	1,569,119	1,883,444	3,017,763	2,079,982	2,079,982	2,079,982
Title I Migrant Education	88,727	106,710	119,694	200,546	200,546	200,546
Title I Neglected & Delinquent	1,671	10,568	553	1,034	1,034	1,034
Title I Program Improvement	220,966	-	-	-	-	-
Title III English	165,165	172,996	179,809	235,954	235,954	235,954
Title III Immigrant	21,479	-	-	24,358	24,358	24,358
Homeless Assistance	23,922	22,897	9,456	23,931	23,931	23,931
UTAAH History Grant	251,257	251,498	2,802	2,801	2,801	2,801
Reduce Alcohol Abuse	2,887	-	-	-	-	-
ARJROTC	93,357	108,431	112,622	122,899	122,899	122,899
REMS Grant	70,110	-	-	-	-	-
21st Century Grant	102,415	58,923	66,130	78,366	78,366	78,366
Safe & Drug Free Counselors	783,943	862,644	285,224	386,940	386,940	386,940
Other Federal Sources	18,017	29,619	52,713	34,071	34,071	34,071
Total Federal Sources	\$ 14,796,859	\$ 15,577,963	\$ 14,399,067	\$ 14,352,951	\$ 14,352,951	\$ 14,352,951
Total Revenues	\$156,841,863	\$ 162,588,465	\$169,423,183	\$176,535,394	\$ 176,041,479	\$ 185,713,937

MAINTENANCE AND OPERATION FUND

EXPENDITURE REPORT BY OBJECT

	Actual 2011-12		Actual 2012-13		Actual 2013-14		Estimated Final 2014-15		Anticipated Budget 2015-16	
	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Salaries	\$ 94,122,571	59.58%	\$ 97,706,266	58.56%	\$ 100,016,997	58.34%	\$ 102,732,059	56.68%	\$ 105,935,541	57.04%
Employee Benefits	43,687,706	27.65%	47,438,583	28.43%	49,955,006	29.14%	53,695,371	29.62%	54,794,354	29.50%
Purchased Services	6,671,799	4.22%	7,342,498	4.40%	6,923,864	4.04%	8,223,766	4.54%	7,635,330	4.11%
Supplies & Materials	7,261,941	4.60%	7,534,057	4.52%	8,350,554	4.87%	8,745,392	4.82%	10,061,838	5.42%
Utilities	4,433,621	2.81%	4,309,755	2.58%	4,906,194	2.86%	4,920,000	2.71%	4,954,571	2.67%
Equipment	1,757,114	1.11%	2,454,623	1.47%	1,218,567	0.71%	2,869,419	1.58%	2,264,953	1.22%
Other (Dues, Etc)	47,598	0.03%	54,651	0.03%	75,748	0.04%	70,500	0.04%	67,350	0.04%
Total Expenditures	\$ 157,982,351	100.00%	\$ 166,840,432	100.00%	\$ 171,446,929	100.00%	\$ 181,256,507	100.00%	\$ 185,713,937	100.00%

Washington County School District M&O Expenditure Summary 2015-16



MAINTENANCE AND OPERATION FUND

EXPENDITURES

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
INSTRUCTIONAL SERVICES						
Salaries:						
Certificated	60,484,317	62,806,628	64,523,786	65,127,656	65,900,000	67,673,000
Substitute Teachers	1,245,053	1,321,077	1,319,396	1,440,946	1,426,680	1,440,946
Paraprofessionals	4,467,550	4,810,764	4,951,519	5,107,954	5,057,380	5,259,675
Total Salaries	\$ 66,196,920	\$ 68,938,469	\$ 70,794,701	\$ 71,676,556	\$ 72,384,059	\$ 74,373,621
Employee Benefits:						
Retirement	11,104,075	12,708,104	13,923,778	12,642,410	15,100,000	15,704,000
Social Security	4,911,789	5,143,018	5,237,784	5,483,257	5,537,381	5,689,582
Early Retirement Incentive	166,714	397,782	256,090	275,000	416,632	275,000
Health & Accident	13,779,372	14,534,658	15,042,719	16,557,524	15,900,000	16,059,000
Death Benefits	2,010	16,080	44,288	25,000	30,000	25,000
Industrial	243,425	247,009	248,638	249,661	271,358	274,072
Unemployment	80,263	27,714	11,284	50,000	50,000	50,000
Employee Assisted Housing	4,500	1,000	-	5,000	5,000	5,000
Total Benefits	\$ 30,292,149	\$ 33,075,365	\$ 34,764,581	\$ 35,287,851	\$ 37,310,371	\$ 38,081,654
Purchased Services:						
Contracted Services	2,662,455	3,062,948	2,403,871	3,460,175	3,625,916	3,662,175
Travel and Workshops	663,829	749,247	731,840	725,000	750,000	725,000
Payment to Colorado City District	317,485	345,450	474,025	125,000	125,000	125,000
Total Purchased Services	\$ 3,643,769	\$ 4,157,645	\$ 3,609,736	\$ 4,310,175	\$ 4,500,916	\$ 4,512,175
Supplies and Materials:						
Supplies	2,532,971	2,532,476	2,196,888	2,660,455	2,660,455	2,660,455
Textbooks	624,466	667,169	1,406,459	750,000	1,500,000	750,000
Contingencies	-	-	-	1,237,774	-	2,011,533
Other Materials	829,401	981,961	1,122,662	750,000	750,000	750,000
Total Supplies and Materials	\$ 3,986,838	\$ 4,181,606	\$ 4,726,009	\$ 5,398,229	\$ 4,910,455	\$ 6,171,988
Instructional Equipment	1,337,001	2,173,780	956,499	2,003,953	2,536,962	2,003,953
Total Instructional Services	\$ 105,456,677	\$ 112,526,865	\$ 114,851,525	\$ 118,676,764	\$ 121,642,764	\$ 125,143,391
SUPPORT SERVICES						
Counseling & Health Services:						
Salaries	4,703,652	4,841,420	4,826,914	5,467,818	5,400,000	5,616,000
Employee Benefits	2,159,690	2,375,394	2,366,230	2,704,002	2,745,000	2,799,900
Purchased Services	944,555	800,178	781,525	750,000	1,400,000	750,000
Travel and Conferences	34,193	29,906	20,090	50,000	32,798	50,000
Supplies and Materials	82,915	88,171	99,269	75,000	75,800	75,000
Equipment	11,729	1,701	7,591	5,000	10,000	5,000
Total Counseling & Health	\$ 7,936,734	\$ 8,136,770	\$ 8,101,619	\$ 9,051,820	\$ 9,663,598	\$ 9,295,900
Media Services & Supervision:						
Salaries	5,153,288	5,344,122	5,377,868	5,899,623	5,400,000	5,616,000
Employee Benefits	2,377,653	2,540,795	2,684,973	2,894,352	2,800,000	2,856,000
Purchased Services	237,652	206,544	160,794	275,000	244,813	275,000
Travel and Conferences	121,703	124,080	113,248	125,000	150,282	125,000
Supplies and Materials	243,163	253,250	283,797	275,000	255,721	275,000
Equipment	294,506	237,342	201,073	250,000	261,457	250,000
Library Books	260,195	326,004	359,949	395,000	400,000	395,000
Audio Visual Materials	87,168	123,353	150,900	143,000	121,193	143,000
Total Media & Supervision	\$ 8,775,328	\$ 9,155,490	\$ 9,332,602	\$ 10,256,975	\$ 9,633,466	\$ 9,935,000

MAINTENANCE AND OPERATION FUND
EXPENDITURES

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
District Administration:						
Salaries	213,195	212,825	213,965	214,954	218,000	226,720
Employee Benefits	128,558	143,223	163,079	152,699	170,000	173,400
Legal Services	15,227	33,781	57,838	23,000	35,000	23,000
Association Dues	10,838	18,958	24,768	25,000	28,000	25,000
Travel and Conferences	38,687	39,299	47,764	39,000	39,000	39,000
Supplies and Materials	44,340	64,920	14,034	128,800	54,173	128,800
Total District Administration	\$ 450,845	\$ 513,006	\$ 521,448	\$ 583,453	\$ 544,173	\$ 615,920
School Administration:						
Salaries	7,825,858	8,143,331	8,323,272	8,153,627	8,310,000	8,642,400
Employee Benefits	3,867,453	4,177,434	4,569,209	4,350,882	4,790,000	4,885,800
Association Dues	30,123	27,793	42,605	35,350	35,000	35,350
Travel and Conferences	49,684	117,699	125,434	75,000	100,000	75,000
Supplies and Material	5	938	2,385	-	-	-
Total School Administration	\$ 11,773,123	\$ 12,467,195	\$ 13,062,905	\$ 12,614,859	\$ 13,235,000	\$ 13,638,550
Business Services:						
Salaries	943,092	936,809	969,750	977,426	1,050,000	1,092,000
Employee Benefits	451,082	465,896	497,824	507,601	555,000	566,100
Purchased Services	81,029	90,470	108,421	85,000	100,000	85,000
Tort Liability Premium	283,018	273,314	245,983	275,000	260,000	275,000
Travel and Conferences	27,720	14,296	16,305	20,000	19,500	20,000
Supplies and Materials	237,967	219,798	396,702	475,000	525,000	475,000
Total Business Services	\$ 2,023,907	\$ 2,000,583	\$ 2,234,985	\$ 2,340,027	\$ 2,509,500	\$ 2,513,100
Operation and Maintenance:						
Salaries	6,016,933	6,158,382	6,358,763	6,342,380	6,560,000	6,822,400
Employee Benefits	3,121,868	3,339,372	3,509,841	3,623,249	3,850,000	3,927,000
Purchased Services	650,238	794,018	771,092	700,000	789,717	700,000
Property Insurance	260,075	279,137	290,846	296,663	365,740	373,055
Water and Sewer	782,053	651,691	888,271	878,700	900,000	909,000
Waste Removal	304,931	306,939	221,022	222,200	225,000	227,250
Telephone	242,990	230,298	247,686	240,621	250,000	240,621
Heat	264,095	266,877	284,693	303,000	250,000	252,500
Electricity	2,814,204	2,823,342	3,240,276	3,120,472	3,270,000	3,302,700
Supplies and Materials	1,186,529	989,997	1,124,131	1,050,000	1,200,000	1,200,000
Equipment	48	-	-	-	-	-
Total Operation and Maintenance	\$ 15,643,964	\$ 15,840,052	\$ 16,936,621	\$ 16,777,285	\$ 17,660,457	\$ 17,954,526
Transportation Services:						
Salaries	2,646,543	2,700,662	2,677,446	2,781,446	2,920,000	3,036,800
Employee Benefits	1,088,064	1,108,538	1,163,022	1,200,644	1,210,000	1,234,200
Purchased Services	223,431	318,211	266,193	260,000	110,000	260,000
Utilities	25,348	30,608	24,245	22,500	25,000	22,500
Travel and Conferences	18,567	21,619	258,765	25,000	25,000	25,000
Office Supplies	6,885	10,313	14,534	13,050	13,050	13,050
Fuel and Oil	846,132	902,854	844,709	800,000	820,000	820,000
Repair Parts	239,640	343,036	272,400	300,000	305,000	300,000
Equipment	113,878	41,800	53,404	6,000	61,000	6,000
Driver Training	6,637	7,900	8,375	7,000	7,500	7,000
Total Transportation Services	\$ 5,215,124	\$ 5,485,541	\$ 5,583,091	\$ 5,415,640	\$ 5,496,550	\$ 5,724,550

MAINTENANCE AND OPERATION FUND
EXPENDITURES

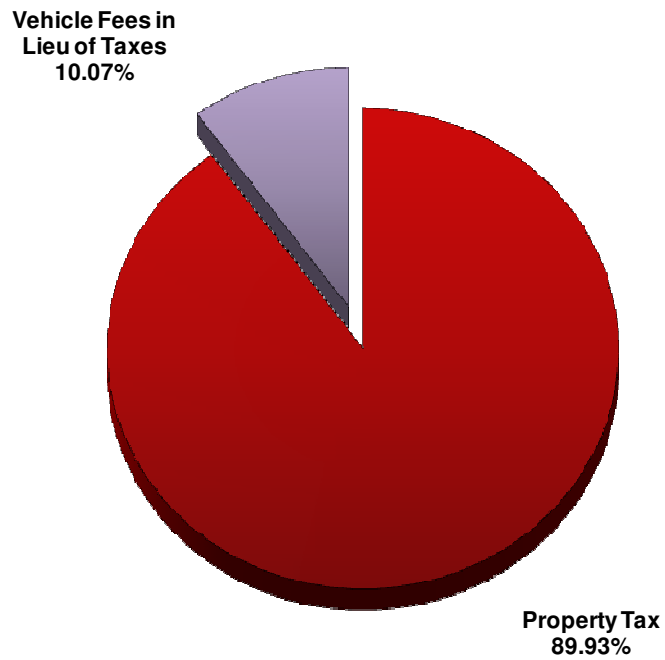
	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Adopted Budget 2014-15</u>	<u>Estimated Final 2014-15</u>	<u>Anticipated Budget 2015-16</u>
Personnel Services:						
Salaries	423,090	430,245	474,318	474,700	490,000	509,600
Employee Benefits	201,190	212,566	236,247	242,760	265,000	270,300
Purchased Services	34,172	35,871	42,730	31,010	43,000	43,000
Travel and Conferences	8,080	6,431	7,102	5,100	8,000	5,100
Supplies and Materials	40,117	29,817	61,735	65,000	65,000	65,000
Total Personnel Services	<u>\$ 706,650</u>	<u>\$ 714,930</u>	<u>\$ 822,133</u>	<u>\$ 818,570</u>	<u>\$ 871,000</u>	<u>\$ 893,000</u>
Total Support Services	<u>\$ 52,525,674</u>	<u>\$ 54,313,567</u>	<u>\$ 56,595,404</u>	<u>\$ 57,858,629</u>	<u>\$ 59,613,744</u>	<u>\$ 60,570,546</u>
Fund Total	<u>\$ 157,982,351</u>	<u>\$ 166,840,432</u>	<u>\$ 171,446,929</u>	<u>\$ 176,535,394</u>	<u>\$ 181,256,507</u>	<u>\$ 185,713,937</u>

Debt Services Fund

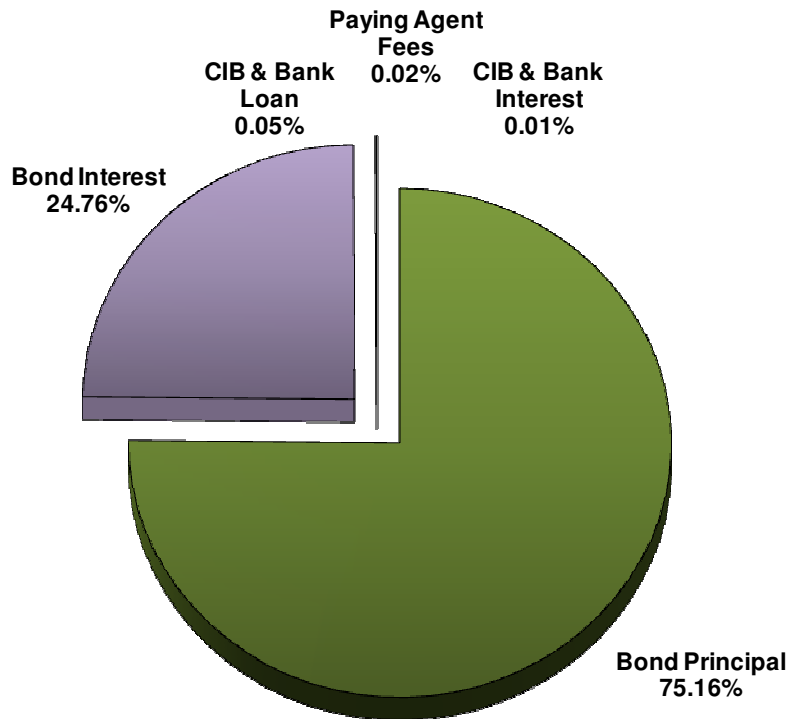
The Debt Services Fund is used to accumulate monies for retirement of outstanding general obligation bonds and payment of interest on those bonds.

Financing for this fund is provided by a property tax levy as authorized by Utah Code 53A-16-107 and 11-14-19. Any surplus is accumulated to fund balance and the property tax rate is reduced in the following years. A fund balance is maintained to help cover shortfalls in expected revenues and reduce the fluctuation in the rate of the property tax levy because of changing debt requirements.

Debt Service Fund Revenues Anticipated Budget 2015-16



Debt Service Fund Expenditures Anticipated Budget 2015-16



**WASHINGTON COUNTY SCHOOL DISTRICT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

DEBT SERVICES FUND

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:						
Property Tax	\$ 30,940,187	\$ 31,216,987	\$ 28,724,863	\$ 27,274,008	\$ 28,702,039	\$ 30,168,505
Vehicle Fees in Lieu of Taxes	3,345,226	3,452,932	3,274,506	3,329,354	1,701,776	3,379,628
Other Local Sources	-	-	-	597,581	1,000,000	1,000,000
Total Revenues	<u>34,285,413</u>	<u>34,669,918</u>	<u>31,999,369</u>	<u>31,200,943</u>	<u>31,403,815</u>	<u>34,548,133</u>
Expenditures:						
Bond Principal	22,290,000	23,085,000	27,694,175	22,695,000	24,835,000	26,340,000
Bond Interest	9,314,698	8,780,277	8,390,408	8,475,943	8,294,393	8,676,686
CIB & Bank Loan	17,000	18,000	18,000	18,000	19,000	19,000
CIB & Bank Interest	4,925	4,500	4,050	4,500	3,600	3,600
Paying Agent Fees	6,750	6,750	6,250	7,500	5,250	6,250
Bond Selling Expense	-	95,280	154,295	-	-	-
Total Expenditures	<u>31,633,373</u>	<u>31,989,807</u>	<u>36,267,178</u>	<u>31,200,943</u>	<u>33,157,243</u>	<u>35,045,536</u>
Excess of Revenues over Expenditures	<u>2,652,040</u>	<u>2,680,111</u>	<u>(4,267,808)</u>	<u>-</u>	<u>(1,753,428)</u>	<u>(497,403)</u>
Other Finance Sources:						
Refunding Bond Proceeds	-	11,760,000	18,880,000	-	19,875,187	27,405,000
Bond Premium	-	1,468,964	2,238,220	-	-	-
Payment to Refunded Bond Escrow	-	(13,133,684)	(21,118,220)	-	(19,875,187)	(27,405,187)
Total Other Finance Sources	<u>-</u>	<u>95,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(187)</u>
Excess of Revenues & Other Sources Over Expenditures	<u>2,652,040</u>	<u>2,775,391</u>	<u>(4,267,808)</u>	<u>-</u>	<u>(1,753,428)</u>	<u>(497,590)</u>
Fund balances - beginning	<u>1,605,232</u>	<u>4,257,272</u>	<u>7,032,663</u>	<u>2,764,855</u>	<u>2,764,855</u>	<u>1,011,427</u>
Fund balances - ending	<u>\$ 4,257,272</u>	<u>\$ 7,032,663</u>	<u>\$ 2,764,855</u>	<u>\$ 2,764,855</u>	<u>\$ 1,011,427</u>	<u>\$ 513,837</u>

Computation Legal Debt Margin - June 30, 2015

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 2013 and are calculated as follows:

Estimated 2013 Fair Market Value	\$ 14,841,529,705
Debt Limit (4% of Fair Market Value)	\$ 593,661,188
Less: General Obligation Debt	<u>(210,000,000)</u>
Additional Debt Incurring Capability	<u>\$ 383,661,188</u>

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

*COMBINED ANNUAL DEBT SERVICE SCHEDULE OF
OUTSTANDING GENERAL OBLIGATION BONDS*

AS OF: APRIL 1, 2015

TOTAL DEBT SERVICE

Date	Principal	Interest	Total P + I
3/1/2016	24,915,000.00	8,605,975.00	33,520,975.00
3/1/2017	24,780,000.00	7,898,100.00	32,678,100.00
3/1/2018	23,635,000.00	6,971,444.00	30,606,444.00
3/1/2019	22,880,000.00	5,927,701.00	28,807,701.00
3/1/2020	21,980,000.00	4,913,338.00	26,893,338.00
3/1/2021	20,925,000.00	3,936,913.00	24,861,913.00
3/1/2022	18,425,000.00	2,966,388.00	21,391,388.00
3/1/2023	14,000,000.00	2,088,713.00	16,088,713.00
3/1/2024	10,180,000.00	1,444,538.00	11,624,538.00
3/1/2025	8,700,000.00	1,020,063.00	9,720,063.00
3/1/2026	7,215,000.00	674,013.00	7,889,013.00
3/1/2027	5,700,000.00	422,688.00	6,122,688.00
3/1/2028	4,140,000.00	229,363.00	4,369,363.00
3/1/2029	2,525,000.00	82,063.00	2,607,063.00
Total	\$ 210,000,000.00	\$ 47,181,300.00	\$ 257,181,300.00

PAR AMOUNTS OF SELECTED ISSUES

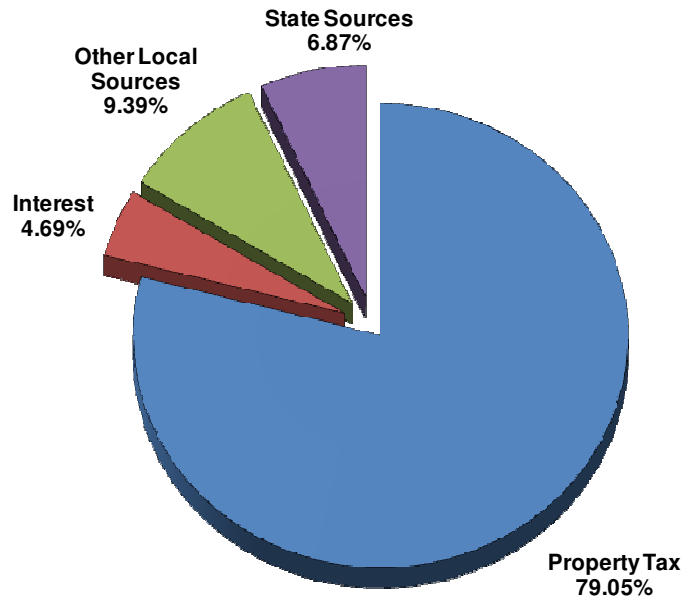
SERIES 12/08/06.....	31,370,000.00
SERIES 12/08/07.....	29,650,000.00
SERIES 1/13/09.....	13,635,000.00
SERIES A 1/21/10.....	2,455,000.00
SERIES B 1/21/10.....	11,950,000.00
SERIES 2/8/11.....	17,730,000.00
SERIES 9/11/12.....	23,535,000.00
SERIES 11/12/13.....	34,510,000.00
SERIES 12/3/2014.....	45,165,000.00
TOTAL.....	\$ 210,000,000.00

Capital Projects Fund

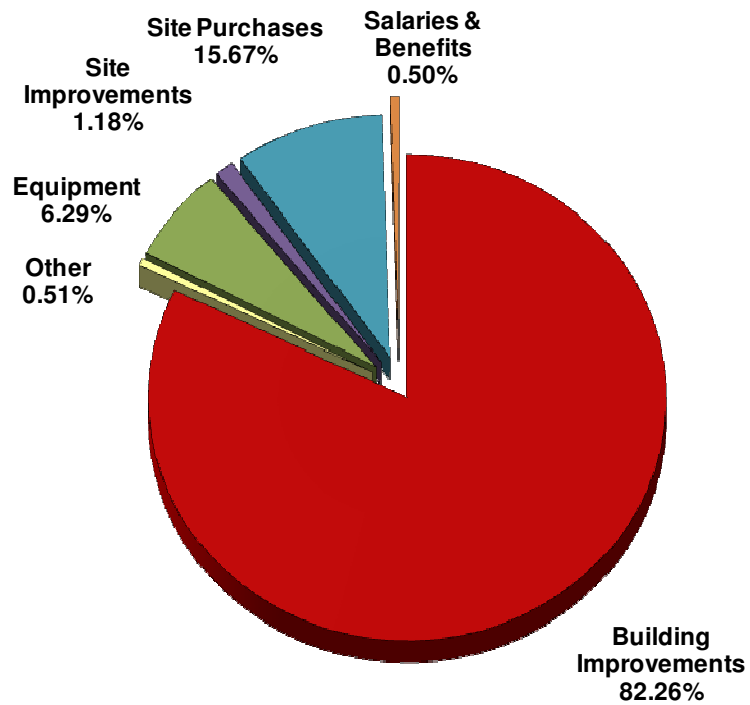
The purpose of the Capital Projects Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District.

Financing for this fund is provided by a property tax levy as authorized by Utah Code 53A-16-107 and 53A-17A-145.

Capital Projects Fund Revenues Anticipated Budget 2015-16



Capital Projects Fund Expenditures Anticipated Budget 2015-16



**WASHINGTON COUNTY SCHOOL DISTRICT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

CAPITAL PROJECTS FUND

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:						
Property Tax	\$ 4,681,382	\$ 4,548,481	\$ 4,490,166	\$ 4,319,712	\$ 3,177,702	\$ 3,367,239
Interest	235,312	203,119	121,024	200,000	200,000	200,000
Other Local Sources	53,909	(245,782)	15,670	400,000	399,054	400,000
State Sources	36,005	41,156	81,896	70,004	70,006	292,625
Total Revenues	<u>5,006,608</u>	<u>4,546,974</u>	<u>4,708,756</u>	<u>4,989,716</u>	<u>3,846,762</u>	<u>4,259,864</u>
Expenditures:						
Facilities Acquisition & Construction	<u>29,252,934</u>	<u>32,264,562</u>	<u>29,228,836</u>	<u>19,622,981</u>	<u>43,040,411</u>	<u>43,147,008</u>
Total Expenditures	<u>29,252,934</u>	<u>32,264,562</u>	<u>29,228,836</u>	<u>19,622,981</u>	<u>43,040,411</u>	<u>43,147,008</u>
Excess of Revenues over Expenditures	<u>(24,246,326)</u>	<u>(27,717,588)</u>	<u>(24,520,080)</u>	<u>(14,633,265)</u>	<u>(39,193,649)</u>	<u>(38,887,144)</u>
Other Finance Sources:						
Bond Proceeds	-	20,000,000	20,000,000	30,000,000	30,000,000	35,000,000
Bond Premium	-	2,562,666	2,045,647	2,300,000	3,039,444	3,000,000
Sale of Real Property	-	-	25,700	-	25,700	-
Sale of Equipment	16,063	12,194	16,533	10,000	15,000	10,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Finance Sources	<u>16,063</u>	<u>22,574,860</u>	<u>22,087,880</u>	<u>32,310,000</u>	<u>33,080,144</u>	<u>38,010,000</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(24,230,263)</u>	<u>(5,142,728)</u>	<u>(2,432,200)</u>	<u>17,676,735</u>	<u>(6,113,505)</u>	<u>(877,144)</u>
Fund balances - beginning	<u>48,595,617</u>	<u>24,365,354</u>	<u>19,222,627</u>	<u>16,790,427</u>	<u>16,790,427</u>	<u>10,676,922</u>
Fund balances - ending	<u>\$ 24,365,354</u>	<u>\$ 19,222,627</u>	<u>\$ 16,790,427</u>	<u>\$ 34,467,162</u>	<u>\$ 10,676,922</u>	<u>\$ 9,799,777 *</u>
Fund Balance:						
Restricted for Capital Projects	23,140,766	18,324,526	15,732,558	33,747,162	9,956,922	9,079,777
Assigned to Local School	1,217,269	895,227	1,044,824	700,000	700,000	700,000
Unspendable Inventories	7,319	2,873	13,044	20,000	20,000	20,000
Total Fund Balance	<u>24,365,354</u>	<u>19,222,626</u>	<u>16,790,426</u>	<u>34,467,162</u>	<u>10,676,922</u>	<u>9,799,777</u>

* The fund balance was intentionally spent down because we only bond for our new construction needs for the year.

CAPITAL PROJECTS FUND

REVENUES

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Adopted Budget 2014-15</u>	<u>Estimated Final 2014-15</u>	<u>Anticipated Budget 2015-16</u>
Local Sources:						
Property Taxes	\$ 3,990,297	\$ 4,095,284	\$ 4,028,968	\$ 3,841,410	\$ 2,834,161	\$ 3,028,024
Vehicle Fees in Lieu of Taxes	691,085	453,197	461,198	478,302	343,541	339,215
Interest on Investments	235,312	203,119	121,024	200,000	200,000	200,000
Other Local Sources	53,909	(245,782)	15,670	400,000	399,054	400,000
Total Local Sources	<u>\$ 4,970,603</u>	<u>\$ 4,505,818</u>	<u>\$ 4,626,860</u>	<u>\$ 4,919,712</u>	<u>\$ 3,776,756</u>	<u>\$ 3,967,239</u>
State Sources:						
State Capital Enrollment Growth	\$ 36,005	\$ 41,156	\$ 81,896	\$ 70,004	\$ 70,006	\$ 292,625
Total State Sources	<u>\$ 36,005</u>	<u>\$ 41,156</u>	<u>\$ 81,896</u>	<u>\$ 70,004</u>	<u>\$ 70,006</u>	<u>\$ 292,625</u>
Other Financing Sources:						
Bond Proceeds	\$ -	\$ 20,000,000	\$ 20,000,000	\$ 30,000,000	\$ 30,000,000	\$ 35,000,000
Bond Premium	-	2,562,666	2,045,647	2,300,000	3,039,444	3,000,000
Sale of Real Property	-	-	25,700	-	25,700	-
Sale of Equipment	16,063	12,194	16,533	10,000	15,000	10,000
Fund Transfer In (Out)	-	-	-	-	-	-
Total Other Financing Sources	<u>\$ 16,063</u>	<u>\$ 22,574,860</u>	<u>\$ 22,087,880</u>	<u>\$ 32,310,000</u>	<u>\$ 33,080,144</u>	<u>\$ 38,010,000</u>
Total Revenues & Other Financing Sources	<u><u>\$ 5,022,671</u></u>	<u><u>\$ 27,121,834</u></u>	<u><u>\$ 26,796,636</u></u>	<u><u>\$ 37,299,716</u></u>	<u><u>\$ 36,926,906</u></u>	<u><u>\$ 42,269,864</u></u>

CAPITAL PROJECTS FUND

EXPENDITURES

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Facilities Acquisition and Construction Services						
Salaries	\$ 146,772	\$ 145,885	\$ 147,553	\$ 145,424	\$ 147,200	\$ 147,238
Employee Benefits	51,543	52,344	52,671	55,556	65,700	66,733
Professional Services	1,530,183	2,049,921	1,512,775	3,291,479	2,144,686	4,482,910
Site Improvements	1,135,518	847,031	1,234,163	774,000	885,843	507,810
Site Purchases	2,838,112	-	-	1,226,000	8,000,000	4,000,000
Building Improvements	3,196,695	1,832,437	5,686,830	2,171,700	2,238,700	1,730,800
New Construction	17,595,496	23,869,957	14,217,104	6,902,300	25,000,000	28,363,000
Relocatable Classrooms	240,090	405,865	508,702	90,000	90,000	90,000
Flooring	384,588	342,424	177,277	46,000	150,000	45,000
Asbestos Removal	11,400	3,017	9,605	20,000	20,000	20,000
Contingencies	662,906	689,517	575,099	750,000	690,000	760,000
Priority Equipment	1,318,956	1,634,363	2,610,602	2,680,522	2,869,500	1,513,517
Other Equipment	35,937	-	1,098,768	150,000	150,000	150,000
New School Equipment	104,147	224,718	1,206,531	1,100,000	368,781	1,050,000
Vandalism	591	139	10,656	20,000	20,000	20,000
Bond Selling Expenses	-	166,946	180,500	200,000	200,000	200,000
Total Facilities Acquisition & Construction Services	\$ 29,252,934	\$ 32,264,562	\$ 29,228,836	\$ 19,622,981	\$ 43,040,411	\$ 43,147,008

**WASHINGTON COUNTY SCHOOL DISTRICT
DETAILED BUDGET BY LOCATION
FISCAL YEAR 2015-16**

CAPITAL PROJECTS FUND

Location	Description	Budget	Estimated Start Date	Estimated End Date
Arrowhead Elementary	Replace 24 classroom water fountains School equipment	5,500 <u>24,927</u> 30,427	March, 2016	June, 2016
Bloomington Elementary	Fix leaks in mechanical pits Seal coat parking lot School equipment	35,000 15,300 <u>21,329</u> 71,629	Completed Summer 2015 Completed Summer 2015	
Bloomington Hills Elementary	Seal coat parking lot School equipment	20,700 <u>20,675</u> 41,375	Completed Summer 2015	
Coral Canyon Elementary	School equipment	<u>20,837</u> 20,837		
Coral Cliffs Elementary	Replace 33 programmable commercial thermostats School equipment	10,000 <u>21,149</u> 31,149	May, 2015	September, 2015
Crimson View Elementary	School equipment	<u>21,490</u> 21,490		
Desert Hills High	School equipment	<u>46,006</u> 46,006		
Desert Hills Middle	Repair plumbing vents School equipment	10,000 <u>33,051</u> 43,051	June, 2015	August, 2015
Diamond Valley Elementary	Replace 21 programmable commercial thermostats School equipment	6,500 <u>12,270</u> 18,770	May, 2015	September, 2015
Dixie High	Replace a/c units in six different rooms Refinish aux gym floor Replace rusted cooling tower for chiller Replace old lights in ROTC bldg with T-8 lights (57 fixtures) Intercom to ROTC building Seal coat parking lot Roofing - 60,000 square feet of the classroom building School equipment	55,000 15,000 110,000 6,500 5,000 19,750 190,000 <u>42,327</u> 443,577	May, 2015 June, 2015 September, 2015 Completed Summer 2015 August, 2015 Completed Summer 2015 Completed Summer 2015	August, 2015 July, 2015 March, 2016 August, 2016
Dixie Middle	Seal coat parking lot School equipment	24,700 <u>23,911</u> 48,611	Completed Summer 2015	
Dixie Sun Elementary	Repair uneven areas in parking lot School equipment	15,000 <u>20,256</u> 35,256	June, 2015	September, 2015
East Elementary	New school construction Furniture, fixtures and equipment for new school School Equipment	10,000,000 350,000 <u>21,518</u> 10,371,518	Summer, 2015 Summer 2016	Summer 2016 Summer 2016
Enterprise Elementary	Replace 6 skylights in aux gym Seal coat parking lot School equipment	40,000 5,000 <u>16,308</u> 61,308	August, 2015 Completed Summer 2015	May, 2016

**WASHINGTON COUNTY SCHOOL DISTRICT
DETAILED BUDGET BY LOCATION
FISCAL YEAR 2015-16**

CAPITAL PROJECTS FUND

Location	Description	Budget	Estimated Start Date	Estimated End Date
Enterprise High	Replace back door by kitchen & old gym entrance doors	5,500	August, 2015	June, 2016
	Remodel cafeteria and front office (design work only)	5,000	Fall 2015	Summer 2016
	Replace 12 thermostats in old part of building	4,000	May, 2015	September, 2015
	Build cage on ladder to roof of new gym building	5,000	August, 2015	September, 2015
	Seal coat parking lot	15,000	Completed Summer 2015	
	School equipment	21,099		
		55,599		
Fossil Ridge Intermediate	School equipment	30,206		
		30,206		
Heritage Elementary	Replace lighting in main entrance	4,000	September, 2015	February, 2016
	School equipment	22,554		
		26,554		
Horizon Elementary	School equipment	24,845		
		24,845		
Hurricane Elementary	School Equipment	21,239		
		21,239		
Hurricane High	School equipment	35,873		
		35,873		
Hurricane Intermediate	Seal coat parking lot	25,700	Completed Summer 2015	
	School equipment	22,533		
		48,233		
Hurricane Middle	Construction (additional third wing, counseling suite)	8,163,000	Summer, 2014	Winter 2015
	Furniture, fixtures and equipment for additional wing	400,000	Winter 2015	Winter 2015
	Repair both sets bleachers	8,000	September, 2015	November, 2015
	Seal coat parking lot	13,900	September, 2015	December, 2015
	School equipment	24,452		
		8,609,352		
Lava Ridge Intermediate	Concrete floor in F1 (CTE / Business)	5,000	May, 2016	August, 2016
	Drainage in middle entry of school	4,000	Completed Summer 2015	
	Change intercom	45,000	June, 2015	August, 2015
	Seal coat parking lot	17,460	Completed Summer 2015	
	School equipment	30,425		
		101,885		
LaVerkin Elementary	Irrigation remodel	18,000	Completed Summer 2015	
	Install a 1' high retaining wall along north side of property	20,000	Completed Summer 2015	
	Change double check valve to RP	20,000	October, 2015	December, 2015
	School equipment	18,991		
		76,991		
Little Valley Elementary	A/C split system in audio visual room	6,000	Completed Summer 2015	
	Extend Kindergarten fence, install grass, irrigation, benches	4,000	June, 2015	August, 2015
	Seal coat parking lot	11,900	Completed Summer 2015	
	School equipment	24,371		
		46,271		
Millcreek High	Art studio drinking fountain, new utility room custodial sink	3,000	September, 2015	April, 2016
	School equipment	10,166		
		13,166		
Panorama Elementary	School equipment	17,171		
		17,171		

**WASHINGTON COUNTY SCHOOL DISTRICT
DETAILED BUDGET BY LOCATION
FISCAL YEAR 2015-16**

CAPITAL PROJECTS FUND

Location	Description	Budget	Estimated Start Date	Estimated End Date
Pine View High	Remodel & new construction - vocational building	2,500,000	Summer, 2015	Summer, 2016
	Replace 34 PE room lights	6,800	September, 2015	May, 2016
	Seal coat parking lot	16,800	Completed Summer 2015	
	School equipment	42,096		
		2,565,696		
Pine View Middle	Seal coat parking lot	22,000	Completed Summer 2015	
	School equipment	30,633		
		52,633		
Red Mountain Elementary	Replace 33 thermostats	10,000	May, 2015	September, 2015
	Roofing - entire building	150,000	June, 2015	September, 2015
	Paint sound panels in lunch room (water damage)	4,500	August, 2015	February, 2016
	Seal coat parking lot	24,900	Completed Summer 2015	
	School equipment	17,387		
		206,787		
Riverside Elementary	New phone system	15,000	October, 2015	June, 2016
	Satellite clocks	4,000	October, 2015	June, 2016
	Expand bike pad	2,500	August, 2015	October, 2015
	Drip irrigation remodel	5,000	September, 2015	June, 2016
	School equipment	25,361		
		51,861		
Sandstone Elementary	School equipment	21,377		
		21,377		
Santa Clara Elementary	Cabinets in 3 rooms	40,000	Completed Summer 2015	
	Seal coat parking lot	12,900	Completed Summer 2015	
	School equipment	17,641		
		70,541		
Snow Canyon High	New camera system	50,000	June, 2015	August, 2015
	Stucco repairs	2,000	Completed Summer 2015	
	Replace restroom partitions	10,000	June, 2015	September, 2015
	Replace boilers	140,000	June, 2015	September, 2015
	Roofing - 60,000 square feet	190,000	August, 2015	October, 2015
	Replace barometric dampers on gym HVAC system	5,000	Completed Summer 2015	
	Seal coat parking lot	12,400	Completed Summer 2015	
	School equipment	29,915		
		439,315		
Snow Canyon Middle	Repair stucco on Southeast corner of building	25,000	Completed Summer 2015	
	Seal coat parking lot	10,600	August, 2015	September, 2015
	School equipment	29,915		
		65,515		
Springdale Elementary	School equipment	2,684		
		2,684		
Sunrise Ridge Intermediate	Replace bad countertops	25,000	Completed Summer 2015	
	GEO system supplemental boiler	60,000	June, 2015	September, 2015
	Seal coat parking lot	4,700	Completed Summer 2015	
	School equipment	32,026		
		121,726		
Sunset Elementary	Add 10 horn strobes in halls & restrooms	2,000	Completed Summer 2015	
	Engineer parking lot and re-do	5,000	June, 2015	August, 2016
	School equipment	20,014		
		27,014		

**WASHINGTON COUNTY SCHOOL DISTRICT
DETAILED BUDGET BY LOCATION
FISCAL YEAR 2015-16**

CAPITAL PROJECTS FUND

Location	Description	Budget	Estimated Start Date	Estimated End Date
Three Falls Elementary	New sound system in gym	38,000	June, 2015	August, 2015
	Replace curtain with wall in kindergarten room	3,500	October, 2015	June, 2016
	Roofing - 33,000 square feet	190,000	Completed Summer 2015	
	Replace 33 thermostats	10,000	May, 2015	September, 2015
	School equipment	23,025		
		264,525		
Tonaquint Intermediate	Repair broken concrete stairs	5,000	August, 2015	October, 2015
	New phone system	20,000	October, 2015	June, 2016
	Install boiler on GEOthermal system	75,000	June, 2015	September, 2015
	School equipment	25,181		
		125,181		
Washington Elementary	Replace all classroom exterior door hardware	6,500	August, 2015	December, 2015
	Roof drains	12,000	October, 2015	July, 2016
	Continuous rain gutters around kitchen loading zone	1,500	Completed Summer 2015	
	Sinks and drainage in northeast corner of TLC rooms	10,000	February, 2016	June, 2016
	Seal coat parking lot	9,900	Completed Summer 2015	
	School equipment	18,421		
		58,321		
Water Canyon School	New construction - school addition and remodel	7,700,000	Summer, 2015	Spring, 2016
	New school equipment	300,000	Spring, 2016	Spring, 2016
		8,869		
		8,008,869		
Support Services	HVAC control systems support	30,000		
	Appraisal services	10,000		
	Sewer drain jetting	10,000		
	Fire alarm testing	65,000		
	Grease traps & pump testing	15,000		
	Back flow testing	15,000		
	Hood / dryer vent cleaning	12,000		
	Elevator maintenance	10,000		
	Boiler inspection	3,000		
	Fire extinguisher maintenance	20,000		
	Generator maintenance	15,000		
	Power engineering chemicals (HVAC)	70,000		
	Air filters	55,000		
	Emergency repair funds	760,000		
	Kitchen equipment replacement	25,000		
	Recaulk expansion joints on buildings	15,000		
	Safety inspection on basketball backstops	5,000		
	Bleacher maintenance contract	5,000		
	Playground wood chips - District wide	50,000		
	Playground resurfacing - District wide	100,000		
	New vehicles - District wide	1,150,000		
	Seal coat parking lot - District Office building	4,700	Completed Summer 2015	
	New batteries for UPS system - Technology building	12,000		
	Replace 8 garage door openers - Transportation building	9,000	August, 2015	December, 2015
	Repaint shop floor - Transportation building	25,000	Completed Summer 2015	
	Electric riding, pallet jack - Warehouse	5,000	July, 2015	October, 2015
	Lift gate for diesel truck trailer - Warehouse	15,000	July, 2015	October, 2015
	Phone repair / replacement - District Wide	20,000		
	Music needs - District Wide	100,000		
		2,630,700		

**WASHINGTON COUNTY SCHOOL DISTRICT
DETAILED BUDGET BY LOCATION
FISCAL YEAR 2015-16**

CAPITAL PROJECTS FUND

Location	Description	Budget	Estimated Start Date	Estimated End Date
Other Locations	Salaries & Benefits	213,972	Continuous	Continuous
	New school site purchases	5,995,000		
	Asbestos abatement	20,000		
	Vandalism	20,000		
	Elementary emergency funds	25,000		
	Secondary emergency funds	25,000		
	Technology - District office	310,001		
	School discretionary capital funds (carryover from prior year)	1,123,402		
	Woodward equipment	3,500		
	Media Center equipment	1,000		
	District office equipment	15,000		
	Portables	90,000		
	Bond selling expenses	200,000		
		8,041,874		
Total		\$ 43,147,008		

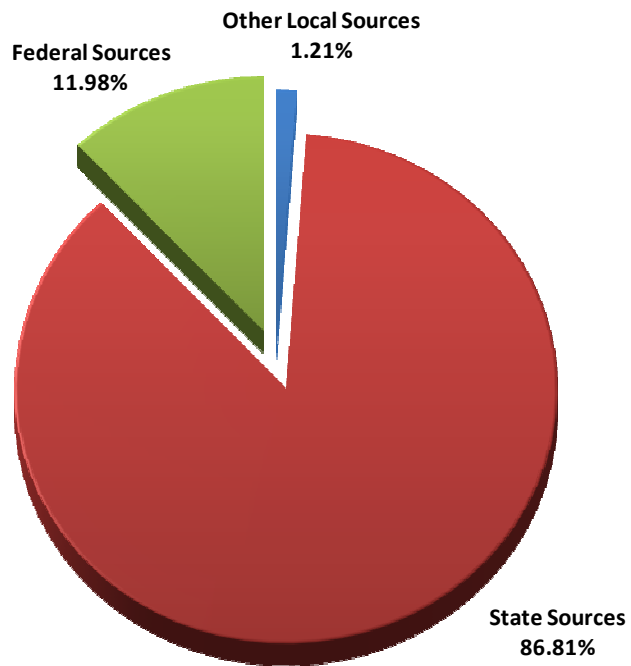
The budgeted amounts shown represent total estimated costs of capital outlay projects, and the estimated time table for when projects will be started and completed. No time table is given for discretionary capital funds, emergency funds, and other routine, ongoing expenditures. Many capital projects are completed during the summer months and projected expenditures are incurred in more than one fiscal year. Actual expenditures for 2015-16 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 the other discretionary capital expenditures.

Non K-12 Programs Fund

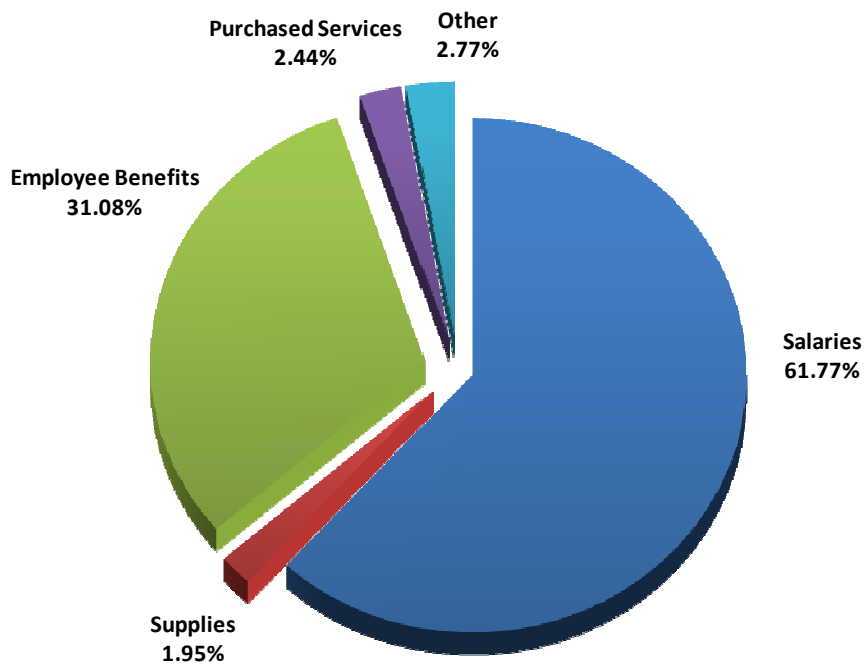
The purpose of this fund is to account for the costs of programs that are not part of the basic educational program of kindergarten, elementary, and secondary students. Included in the fund are Federal and State funded programs for Special Education Preschool and Adult Education.

All other non K-12 programs are funded by grants and other revenues the District receives to operate the program.

Non K-12 Programs Fund Revenues
Anticipated Budget 2015-16



Non K-12 Programs Fund Expenditures
Anticipated Budget 2015-16



**WASHINGTON COUNTY SCHOOL DISTRICT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

NON K-12 PROGRAMS FUND

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:						
Property Tax	\$ 1,121,947	\$ -	\$ -	\$ -	\$ -	\$ -
Other Local	23,964	-	47,496	130,000	97,124	30,000
State Sources	1,434,875	1,786,525	1,741,089	2,047,228	1,938,010	2,153,733
Federal Sources	385,672	285,420	354,702	354,702	289,656	297,100
Total Revenues	<u>2,966,458</u>	<u>2,071,945</u>	<u>2,143,287</u>	<u>2,531,930</u>	<u>2,324,790</u>	<u>2,480,833</u>
Expenditures:						
Salaries	2,021,076	1,729,895	1,310,901	1,513,748	1,350,500	1,458,490
Employee Benefits	691,884	584,930	632,953	753,714	695,313	733,771
Purchased Services	140,175	48,989	53,305	45,000	55,200	57,500
Supplies	67,222	81,716	120,768	38,100	45,000	46,000
Other	121,011	21,992	25,360	56,793	98,300	65,300
Total Expenditures	<u>3,041,368</u>	<u>2,467,522</u>	<u>2,143,287</u>	<u>2,407,354</u>	<u>2,244,313</u>	<u>2,361,061</u>
Excess of Revenues over Expenditures	<u>(74,909)</u>	<u>(395,577)</u>	<u>-</u>	<u>124,576</u>	<u>80,477</u>	<u>119,772</u>
Fund balances - beginning	<u>470,486</u>	<u>395,577</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>80,477</u>
Fund balances - ending	<u><u>\$ 395,577</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 124,576</u></u>	<u><u>\$ 80,477</u></u>	<u><u>\$ 200,248</u></u>

* State law no longer allows for a recreation tax levy. Revenues and expenditures for those programs are located in the Maintenance & Operation fund.

NON K-12 PROGRAMS FUND

REVENUES

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Adopted Budget 2014-15</u>	<u>Estimated Final 2014-15</u>	<u>Anticipated Budget 2015-16</u>	
Local Sources:							
Property Tax	\$ 1,012,467	\$ -	\$ -	\$ -	\$ -	\$ -	*
Vehicle Fee in Lieu of Taxes	109,480	-	-	-	-	-	*
Other Local	23,964	-	47,496	130,000	97,124	30,000	
Total Local Sources	<u>\$ 1,145,911</u>	<u>\$ -</u>	<u>\$ 47,496</u>	<u>\$ 130,000</u>	<u>\$ 97,124</u>	<u>\$ 30,000</u>	
State Sources:							
Adult Education	\$ 282,527	\$ 272,673	\$ 336,148	\$ 355,072	\$ 382,776	\$ 317,456	
Preschool Education	1,152,348	1,513,852	1,297,824	1,692,156	1,555,234	1,836,277	
FICA & Retirement	-	-	107,117.00	-	-	-	
Total State Sources	<u>\$ 1,434,875</u>	<u>\$ 1,786,525</u>	<u>\$ 1,741,089</u>	<u>\$ 2,047,228</u>	<u>\$ 1,938,010</u>	<u>\$ 2,153,733</u>	
Federal Sources:							
Adult Education	\$ 203,976	\$ 205,580	\$ 206,897	\$ 206,897	\$ 181,576	\$ 149,295	
Preschool Educaiton	181,696	79,840	147,805	147,805	108,080	147,805	
Total Federal Sources	<u>\$ 385,672</u>	<u>\$ 285,420</u>	<u>\$ 354,702</u>	<u>\$ 354,702</u>	<u>\$ 289,656</u>	<u>\$ 297,100</u>	
Total Revenues	<u><u>\$ 2,966,458</u></u>	<u><u>\$ 2,071,945</u></u>	<u><u>\$ 2,143,287</u></u>	<u><u>\$ 2,531,930</u></u>	<u><u>\$ 2,324,790</u></u>	<u><u>\$ 2,480,833</u></u>	

* Recreation Levy is now included in the Board Local Levy in Maintenance and Operations.

NON K-12 PROGRAMS FUND

EXPENDITURES

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Salaries:						
Preschool Teachers	557,435	608,029	686,177	592,100	607,000	700,140
Preschool Receptionist	46,898	63,774	60,188	64,119	65,000	66,300
Preschool Aides	305,027	379,841	246,046	511,875	325,000	331,500
Substitute Teachers	1,206	-	75	1,000	1,000	1,000
Adult Education Teachers	227,969	239,456	246,729	298,185	280,000	285,600
Adult Education Secretary	54,149	43,218	71,687	46,468	72,500	73,950
Extra Curricular Addenda	601,877	395,576	-	-	-	-
Athletic Directors	226,516	-	-	-	-	-
Total Salaries	2,021,076	1,729,895	1,310,901	1,513,748	1,350,500	1,458,490
Employee Benefits:						
State Retirement	286,374	225,413	234,314	340,422	250,000	269,197
Social Security	151,277	100,727	98,791	115,802	103,313	111,574
Health Insurance	254,233	256,594	290,602	282,490	322,000	338,000
Unemployment Premiums	-	2,195	2,634	15,000	20,000	15,000
Other Employee Benefits	-	-	6,613	-	-	-
Total Employee Benefits	691,884	584,930	632,953	753,714	695,313	733,771
Purchased Services	41,711	13,098	9,961	5,000	20,200	21,000
Utilities	28,620	28,450	29,066	35,000	30,000	31,000
Rodeo Club	4,800	-	-	-	-	-
Conferences	6,584	7,441	14,278	5,000	5,000	5,500
Athletic Travel	58,459	-	-	-	-	-
Preschool Supply	15,737	42,536	33,680	28,100	35,000	36,000
Adult Ed Supply	49,696	29,284	74,795	20,000	60,000	42,000
Adult Ed Textbooks	1,789	9,896	12,293	10,000	10,000	10,000
Equipment	90,963	20,782	22,712	35,000	35,000	20,000
Dixie College	28,696	-	-	-	-	-
Indirect Cost Allocation	1,353	1,210	2,649	1,793	3,300	3,300
Total Expenditures	\$ 3,041,368	\$ 2,467,522	\$ 2,143,287	\$ 2,407,354	\$ 2,244,313	\$ 2,361,061

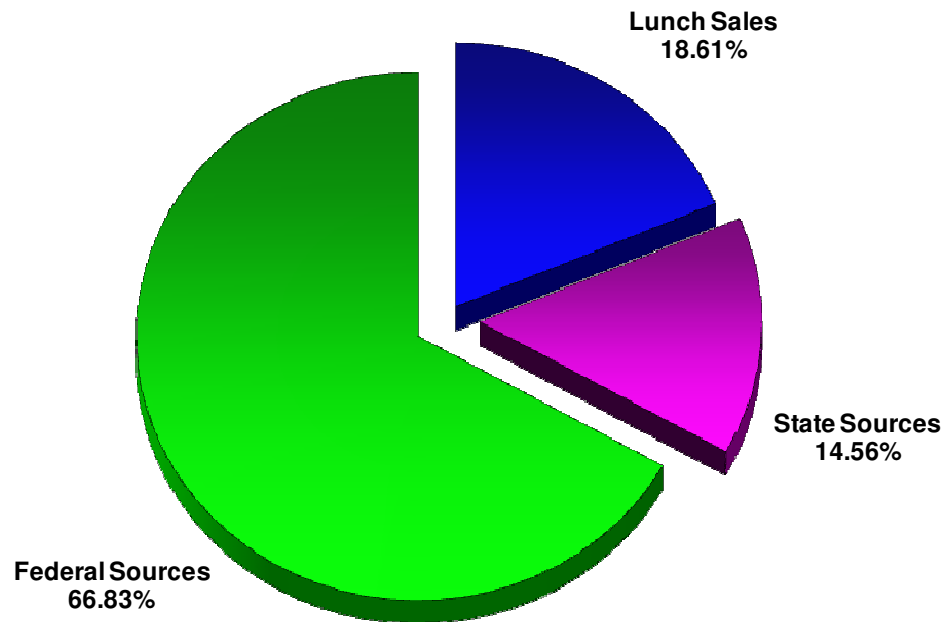


Food Services Fund

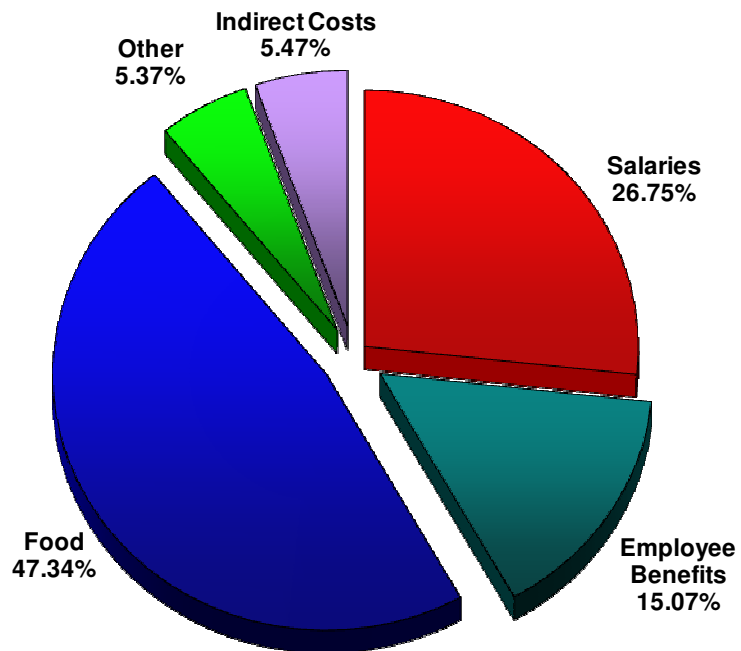
The purpose of the Food Services Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by lunch charges with substantial subsidies from the State of Utah, through a liquor tax, and the U.S. Government. Part of the Federal Government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

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

Food Services Fund Revenues Anticipated Budget 2015-16



Food Services Fund Expenditures Anticipated Budget 2015-16



**WASHINGTON COUNTY SCHOOL DISTRICT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

FOOD SERVICES FUND

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:						
Lunch Sales	\$ 2,010,728	\$ 1,909,371	\$ 2,072,084	\$ 2,235,000	\$ 1,874,216	\$ 1,967,927
State Sources	1,343,238	1,509,064	1,539,056	1,654,819	1,539,000	1,539,000
Federal Sources	6,037,797	6,202,881	6,283,298	6,599,714	7,002,984	7,066,692
Total Revenues	9,391,763	9,621,316	9,894,438	10,489,534	10,416,200	10,573,618
Expenditures:						
Salaries	2,561,394	2,606,614	2,706,518	2,890,828	2,738,300	2,811,710
Employee Benefits	1,336,750	1,450,628	1,477,166	1,526,862	1,631,300	1,583,295
Food	4,551,973	4,751,902	4,856,804	4,975,000	4,885,000	4,975,000
Other	517,133	422,692	379,590	517,822	586,600	564,100
Indirect Costs	900,042	902,503	671,957	579,021	575,000	575,000
Total Expenditures	9,867,292	10,134,338	10,092,035	10,489,534	10,416,200	10,509,106
Excess of Revenues over Expenditures	(475,529)	(513,022)	(197,597)	-	-	64,512
Fund balances - beginning	1,186,148	710,619	197,597	-	-	-
Fund balances - ending	\$ 710,619	\$ 197,597	\$ -	\$ -	\$ -	\$ 64,512

FOOD SERVICES FUND

REVENUES

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Adopted Budget 2014-15</u>	<u>Estimated Final 2014-15</u>	<u>Anticipated Budget 2015-16</u>
Local Sources:						
Student Sales	\$ 1,912,100	\$ 1,818,772	\$ 1,982,916	\$ 2,145,000	\$ 1,838,416	\$ 1,930,337
Adult Sales	<u>98,628</u>	<u>90,599</u>	<u>89,168</u>	<u>90,000</u>	<u>35,800</u>	<u>37,590</u>
Total Local Sources	<u>\$ 2,010,728</u>	<u>\$ 1,909,371</u>	<u>\$ 2,072,084</u>	<u>\$ 2,235,000</u>	<u>\$ 1,874,216</u>	<u>\$ 1,967,927</u>
State Sources:						
Lunch Reimbursements	<u>\$ 1,343,238</u>	<u>\$ 1,509,064</u>	<u>\$ 1,539,056</u>	<u>\$ 1,654,819</u>	<u>\$ 1,539,000</u>	<u>\$ 1,539,000</u>
Total State Sources	<u>\$ 1,343,238</u>	<u>\$ 1,509,064</u>	<u>\$ 1,539,056</u>	<u>\$ 1,654,819</u>	<u>\$ 1,539,000</u>	<u>\$ 1,539,000</u>
Federal Sources:						
Lunch Reimbursements	\$ 769,952	\$ 833,983	\$ 864,112	\$ 836,400	\$ 875,000	\$ 892,500
Free & Reduced	3,848,805	3,948,748	3,961,263	4,246,949	4,300,000	4,386,000
Breakfast Reimbursements	824,237	889,854	856,068	891,366	1,140,384	1,163,192
USDA Commodities	594,803	530,296	601,855	625,000	655,000	625,000
Other Child Nutrition Programs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>32,600</u>	<u>-</u>
Total Federal Sources	<u>\$ 6,037,797</u>	<u>\$ 6,202,881</u>	<u>\$ 6,283,298</u>	<u>\$ 6,599,714</u>	<u>\$ 7,002,984</u>	<u>\$ 7,066,692</u>
Total Revenues	<u><u>\$ 9,391,763</u></u>	<u><u>\$ 9,621,316</u></u>	<u><u>\$ 9,894,438</u></u>	<u><u>\$ 10,489,533</u></u>	<u><u>\$ 10,416,200</u></u>	<u><u>\$ 10,573,618</u></u>

FOOD SERVICES FUND

EXPENDITURES

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Adopted Budget 2014-15</u>	<u>Estimated Final 2014-15</u>	<u>Anticipated Budget 2015-16</u>
Salaries:						
Coordinator	64,931	66,229	69,002	66,229	69,900	69,900
Contract Lunch Workers	1,631,646	1,658,973	1,735,679	1,852,539	1,771,300	1,815,583
Hourly Lunch Workers	286,191	290,763	304,214	316,662	316,600	324,515
Substitutes	45,706	59,874	47,606	60,000	52,000	60,000
Delivery Personnel	28,944	29,792	30,440	30,463	31,500	32,288
Tech Assistant	8,000	-	-	8,000	-	-
Secretaries	495,976	500,983	519,577	556,936	497,000	509,425
Total Salaries	2,561,394	2,606,614	2,706,518	2,890,828	2,738,300	2,811,710
Employee Benefits:						
State Retirement	353,869	391,687	428,930	424,624	472,700	412,757
Social Security	188,646	191,402	196,013	221,148	209,400	215,096
Health Insurance	723,031	746,691	747,261	792,165	835,300	860,359
Early Retirement	11,092	56,188	43,750	25,000	45,000	25,000
Workers Compensation	60,023	62,302	61,198	62,925	68,400	69,084
Unemployment Premiums	89	2,358	14	1,000	500	1,000
Total Employee Benefits	1,336,750	1,450,628	1,477,166	1,526,862	1,631,300	1,583,295
Equipment Repair	-	-	-	1,000	106,000	106,000
Purchased Services	12,251	19,990	12,561	15,000	38,600	38,600
Conferences	9,190	9,394	4,497	10,000	5,000	10,000
Supplies	479,768	383,006	349,616	442,822	350,000	360,500
Delivery Fuel	6,257	5,414	6,635	9,000	7,000	9,000
Food	4,004,512	4,200,438	4,211,781	4,350,000	4,230,000	4,350,000
USDA Commodities	547,461	551,464	645,023	625,000	655,000	625,000
Equipment	9,667	4,888	6,283	40,000	80,000	40,000
Indirect Cost Allocation	900,042	902,503	671,957	579,021	575,000	575,000
Total Expenditures	<u>\$ 9,867,292</u>	<u>\$ 10,134,338</u>	<u>\$ 10,092,035</u>	<u>\$ 10,489,533</u>	<u>\$ 10,416,200</u>	<u>\$ 10,509,105</u>

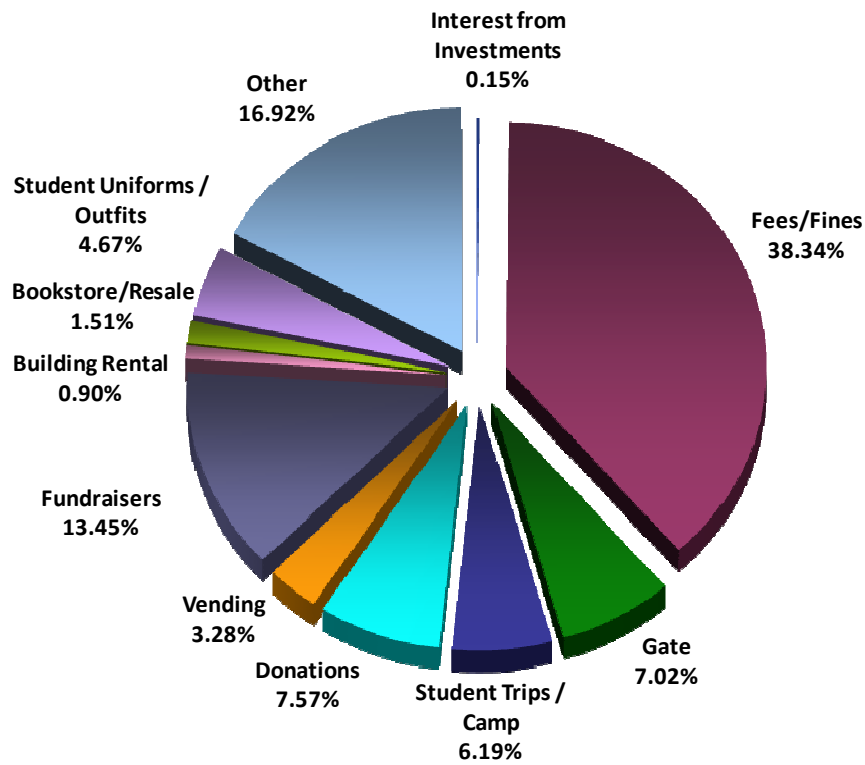


Student Activity Fund

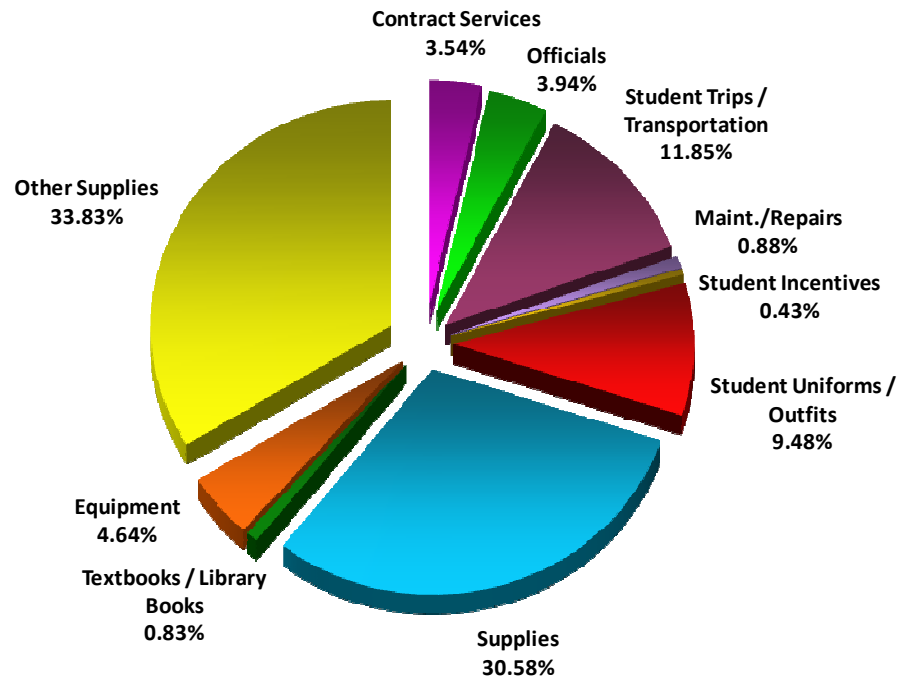
The Student Activity Fund is a newly reported fund for the budget of the 2007-08 fiscal year. The fund is comprised of revenues and expenditures from school based operations. The revenue comprised of interest earnings, gate receipts, fundraisers and student fees. Expenditures support curricular and extra-curricular activities.

These funds are classified as Special Revenue Funds.

Student Activity Fund Revenues Anticipated Budget 2015-16



Student Activity Fund Expenditures Anticipated Budget 2015-16



**WASHINGTON COUNTY SCHOOL DISTRICT
SUMMARY STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES**

STUDENT ACTIVITY FUND

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Adopted Budget 2014-15	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:						
Interest from Investments	\$ 5,812	\$ 4,741	\$ 3,865	\$ 8,327	\$ 8,245	\$ 8,327
Fees/Fines	1,879,630	2,142,492	2,215,140	2,166,438	2,144,988	2,166,438
Gate	351,969	330,317	434,134	396,923	392,994	396,923
Student Trips / Camp	343,398	334,221	455,820	224,153	221,933	350,000
Donations	328,539	347,827	364,778	428,007	423,770	428,007
Vending	147,449	177,622	226,958	185,079	183,247	185,079
Fundraisers	788,377	830,460	754,798	739,945	732,619	760,000
Building Rental	63,534	68,161	51,607	29,124	28,835	51,000
Bookstore/Resale	209,434	71,066	114,904	85,308	84,463	85,308
Student Uniforms / Outfits	299,337	317,335	343,342	263,792	261,180	263,792
Other	800,466	805,798	1,083,657	956,306	946,838	956,306
Total Revenues	5,217,945	5,430,041	6,049,003	5,483,401	5,429,110	5,651,180
Expenditures:						
Contract Services	\$ 291,426	\$ 186,861	\$ 181,930	\$ 319,964	\$ 316,796	\$ 200,000
Officials	174,882	201,439	205,510	222,828	220,621	222,828
Student Trips / Transportation	580,188	695,162	744,451	670,192	663,557	670,192
Maintenance/Repairs	69,497	34,589	31,534	62,793	62,171	50,000
Student Incentives	29,236	16,327	32,867	24,428	24,186	24,428
Student Uniforms / Outfits	624,360	563,980	556,290	535,883	530,577	535,883
Supplies	1,292,927	1,342,259	1,824,011	1,626,422	1,910,319	1,729,422
Textbooks / Library Books	18,182	20,101	12,265	46,826	46,362	46,826
Equipment	319,793	275,412	186,496	262,537	259,938	262,537
Other Supplies	1,695,573	1,903,598	1,949,817	1,913,529	1,894,583	1,913,529
Total Expenditures	5,096,062	5,239,727	5,725,171	5,685,402	5,929,111	5,655,645
Excess of Revenues over Expenditures	121,883	190,314	323,832	(202,000)	(500,000)	(4,465)
Fund Balances - Beginning	2,245,714	2,367,597	2,557,911	2,881,743	2,881,743	2,381,743
Fund Balances - Ending	\$ 2,367,597	\$ 2,557,911	\$ 2,881,743	\$ 2,679,743	\$ 2,381,743	\$ 2,377,278



WASHINGTON COUNTY SCHOOL DISTRICT

ALL GOVERNMENTAL FUNDS

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Final 2014-15	Anticipated Budget 2015-16	Four Year Average Percentage Growth
Revenues:						
Property Taxes	\$ 85,487,215	\$ 88,708,767	\$ 84,826,539	\$ 82,645,234	\$ 93,127,133	2.23%
Interest From Investments	590,099	472,115	295,690	379,046	379,128	-8.94%
Food Services Sales	2,010,728	1,909,371	2,072,084	1,874,216	1,967,927	-0.53%
Other Local Revenue	8,269,334	8,885,459	10,011,018	12,664,814	12,740,013	13.52%
State Revenue	96,132,346	96,886,683	105,975,638	110,253,255	113,296,622	4.46%
Federal Revenue	21,220,328	22,066,264	21,037,067	21,645,591	21,716,743	0.58%
Total Revenues	<u>213,710,050</u>	<u>218,928,660</u>	<u>224,218,036</u>	<u>229,462,156</u>	<u>243,227,566</u>	<u>3.45%</u>
Expenditures:						
Maintenance & Operation						
Salaries	94,122,571	97,706,266	100,016,997	102,732,059	105,935,541	3.14%
Employee Benefits	43,687,706	47,438,583	49,955,006	53,695,371	54,794,354	6.36%
Purchased Services	6,671,799	7,342,498	6,923,864	8,223,766	7,635,330	3.61%
Supplies & Materials	11,695,563	11,843,812	13,256,748	13,665,392	15,016,409	7.10%
Equipment	1,757,114	2,454,623	1,218,567	2,869,419	2,264,953	7.23%
Other	47,598	54,651	75,748	70,500	67,350	10.37%
Debt Services	31,633,373	31,989,807	36,267,178	33,157,243	35,045,536	2.70%
Capital Projects	29,252,934	32,264,562	29,228,836	43,040,411	43,147,008	11.87%
Non-K12 Programs	3,041,368	2,467,522	2,143,287	2,244,313	2,361,061	-5.59%
Food Services	9,867,292	10,134,338	10,092,035	10,416,200	10,509,105	1.63%
Student Activity	5,096,062	5,239,727	5,725,171	5,929,111	5,655,645	2.75%
Total Expenditures	<u>236,873,380</u>	<u>248,936,388</u>	<u>254,903,435</u>	<u>276,043,785</u>	<u>282,432,293</u>	<u>4.81%</u>
Excess of Revenues over Expenditures	<u>(23,163,330)</u>	<u>(30,007,728)</u>	<u>(30,685,399)</u>	<u>(46,581,629)</u>	<u>(39,204,727)</u>	<u>17.31%</u>
Other Financing Sources (Uses):						
Operating Transfer In (Out)	-	-	50	-	-	0.00%
Sale of Fixed Assets	16,063	12,194	42,233	40,700	10,000	-9.44%
Refunding Bonds Issued	-	11,760,000	18,880,000	19,875,187	27,405,000	
Payment to Refunded Bond Escrow Agent	-	(13,133,684)	(21,118,220)	(19,875,187)	(27,405,187)	
Bond Premium	-	4,031,630	4,283,867	3,039,444	3,000,000	
Bond Proceeds	-	20,000,000	20,000,000	30,000,000	35,000,000	
Total Other Financing Sources	<u>16,063</u>	<u>22,670,140</u>	<u>22,087,930</u>	<u>33,080,143</u>	<u>38,009,813</u>	
Excess of Revenues & Other Sources Over Expenditures	<u>(23,147,267)</u>	<u>(7,337,588)</u>	<u>(8,597,469)</u>	<u>(13,501,485)</u>	<u>(1,194,914)</u>	
Fund balances - beginning	<u>75,039,505</u>	<u>51,892,238</u>	<u>44,554,650</u>	<u>35,957,181</u>	<u>22,455,695</u>	<u>-17.52%</u>
Fund balances - ending	<u>\$ 51,892,238</u>	<u>\$ 44,554,650</u>	<u>\$ 35,957,181</u>	<u>\$ 22,455,695</u>	<u>\$ 21,260,781</u>	<u>-14.76%</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Final 2014-15	Anticipated Budget 2015-16	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 45,398,473	\$ 49,490,368	\$ 48,337,004	\$ 49,063,717	\$56,211,761	5.95%
Interest	348,975	264,255	170,801	170,801	170,801	-12.76%
Other Local Sources	2,979,328	3,705,941	3,902,714	5,747,770	5,667,160	22.55%
State Sources	93,318,228	93,549,938	102,613,597	106,706,239	109,311,264	4.28%
Federal Sources	14,796,859	15,577,963	14,399,067	14,352,951	14,352,951	-0.75%
Total Revenues	<u>156,841,863</u>	<u>162,588,465</u>	<u>169,423,183</u>	<u>176,041,479</u>	<u>185,713,937</u>	<u>4.60%</u>
Expenditures:						
Salaries	94,122,571	97,706,266	100,016,997	102,732,059	105,935,541	3.14%
Employee Benefits	43,687,706	47,438,583	49,955,006	53,695,371	54,794,354	6.36%
Purchased Services	6,671,799	7,342,498	6,923,864	8,223,766	7,635,330	3.61%
Supplies and Materials	11,695,563	11,843,812	13,256,748	13,665,392	15,016,409	7.10%
Equipment	1,757,114	2,454,623	1,218,567	2,869,419	2,264,953	7.23%
Other	47,598	54,651	75,748	70,500	67,350	10.37%
Total Expenditures	<u>157,982,351</u>	<u>166,840,432</u>	<u>171,446,929</u>	<u>181,256,507</u>	<u>185,713,937</u>	<u>4.39%</u>
Excess of Revenues over Expenditures	<u>(1,140,488)</u>	<u>(4,251,967)</u>	<u>(2,023,746)</u>	<u>(5,215,029)</u>	<u>-</u>	
Operating Transfer In (Out)	-	-	50	-	-	
Fund balances - beginning	<u>20,936,307</u>	<u>19,795,819</u>	<u>15,543,852</u>	<u>13,520,156</u>	<u>8,305,128</u>	<u>-15.08%</u>
Fund balances - ending	<u>\$ 19,795,819</u>	<u>\$ 15,543,852</u>	<u>\$ 13,520,156</u>	<u>\$ 8,305,128</u>	<u>\$ 8,305,128</u>	<u>-14.51%</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 10 - MAINTENANCE AND OPERATION

REVENUES, EXPENDITURES AND FUND BALANCES - THREE YEAR BUDGET FORECAST

	Anticipated Budget 2015-16	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19	Projected Growth Rate
Revenues:					
Property Tax	\$ 56,211,761	\$ 57,898,114	\$ 59,635,057	\$61,424,109	3.00%
Interest	170,801	170,801	170,801	170,801	0.00%
Other Local Sources	5,667,160	5,667,160	5,667,160	5,667,160	0.00%
State Sources	109,311,264	113,683,715	118,231,063	122,960,306	4.00%
Federal Sources	14,352,951	15,070,599	15,824,129	16,615,335	5.00%
Total Revenues	<u>185,713,937</u>	<u>192,490,388</u>	<u>199,528,210</u>	<u>206,837,711</u>	
Expenditures:					
Salaries	105,935,541	109,113,608	112,387,016	115,758,626	3.00%
Employee Benefits	54,794,354	56,986,128	59,265,573	61,636,196	4.00%
Purchased Services	7,635,330	7,788,037	7,943,797	8,102,673	2.00%
Supplies and Materials	15,016,409	15,316,737	15,623,072	15,935,533	2.00%
Equipment	2,264,953	2,310,252	2,356,457	2,403,586	2.00%
Other	67,350	68,697	70,071	71,472	2.00%
Total Expenditures	<u>185,713,937</u>	<u>191,583,459</u>	<u>197,645,986</u>	<u>203,908,088</u>	
Excess of Revenues over Expenditures	<u>0</u>	<u>906,930</u>	<u>1,882,224</u>	<u>2,929,623</u>	
Operating Transfer In (Out)	-	-	-	-	
Fund balances - beginning	<u>8,305,128</u>	<u>8,305,128</u>	<u>9,212,057</u>	<u>11,094,281</u>	
Fund balances - ending	<u>\$ 8,305,128</u>	<u>\$ 9,212,057</u>	<u>\$ 11,094,281</u>	<u>\$ 14,023,904</u>	

(1) For planning purposes, a 3% growth rate is used for all property taxes.

(2) The state revenue is projected to increase at a 4% growth rate.

This growth in revenue is expected to come from an increased number of WPU's as well as continued increases in the value of WPU.

(3) For planning purposes, a 3% growth is used for salaries, 4% for benefits and a 2% growth rate is used for all other expenditures.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Final 2014-15	Anticipated Budget 2015-16
Revenues:					
Property Tax	\$ 30,940,187	\$ 31,216,987	\$ 28,724,863	\$ 28,702,039	\$30,168,505
Vehicle Fees in Lieu of Taxes	3,345,226	3,452,932	3,274,506	1,701,776	3,379,628
Other Local Sources	-	-	-	1,000,000	1,000,000
Total Revenues	<u>34,285,413</u>	<u>34,669,918</u>	<u>31,999,369</u>	<u>31,403,815</u>	<u>34,548,133</u>
Expenditures:					
Bond Principal	22,290,000	23,085,000	27,694,175	24,835,000	26,340,000
Bond Interest	9,314,698	8,780,277	8,390,408	8,294,393	8,676,686
CIB & Bank Loan	17,000	18,000	18,000	19,000	19,000
CIB & Bank Interest	4,925	4,500	4,050	3,600	3,600
Paying Agent Fees	6,750	6,750	6,250	5,250	6,250
Bond Selling Expense	-	95,280	154,295	-	-
Total Expenditures	<u>31,633,373</u>	<u>31,989,807</u>	<u>36,267,178</u>	<u>33,157,243</u>	<u>35,045,536</u>
Excess of Revenues over Expenditures	<u>2,652,040</u>	<u>2,680,111</u>	<u>(4,267,808)</u>	<u>(1,753,428)</u>	<u>(497,403)</u>
Other Finance Sources:					
Refunding Bond Proceeds	-	11,760,000	18,880,000	19,875,187	27,405,000
Bond Premium	-	1,468,964	2,238,220	-	-
Payment to Refunded Bond Escrow	-	(13,133,684)	(21,118,220)	(19,875,187)	(27,405,187)
Total Other Finance Sources	-	95,280	-	-	(187)
Excess of Revenues & Other Sources Over Expenditures	2,652,040	2,775,391	(4,267,808)	(1,753,428)	(497,590)
Fund balances - beginning	<u>1,605,232</u>	<u>4,257,272</u>	<u>7,032,663</u>	<u>2,764,855</u>	<u>1,011,427</u>
Fund balances - ending	<u>\$ 4,257,272</u>	<u>\$ 7,032,663</u>	<u>\$ 2,764,855</u>	<u>\$ 1,011,427</u>	<u>\$ 513,837</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 31 - DEBT SERVICES

REVENUES, EXPENDITURES AND FUND BALANCES - THREE YEAR BUDGET FORECAST

	Anticipated Budget 2015-16	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19
Revenues:				
Property Tax	\$ 30,168,505	\$ 29,226,808	\$ 27,051,297	\$ 25,144,065
Vehicle Fees in Lieu of Taxes	3,379,628	3,481,017	3,585,447	3,693,011
State Sources	1,000,000	-	-	-
Total Revenues	<u>34,548,133</u>	<u>32,707,825</u>	<u>30,636,744</u>	<u>28,837,076</u>
Expenditures:				
Bond Principal	26,340,000	24,780,000	23,635,000	22,880,000
Bond Interest	8,676,686	7,898,100	6,971,444	5,927,701
CIB & Bank Loan	19,000	19,000	20,000	20,000
CIB & Bank Interest	3,600	3,225	2,800	1,875
Paying Agent Fees	6,250	7,500	7,500	7,500
Bond Selling Expense	-	-	-	-
Total Expenditures	<u>35,045,536</u>	<u>32,707,825</u>	<u>30,636,744</u>	<u>28,837,076</u>
Excess of Revenues over Expenditures	<u>(497,403)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other Finance Sources:				
Refunding Bond Proceeds	27,405,000	-	-	-
Bond Premium	-	-	-	-
Payment to Refunded Bond Escrow	<u>(27,405,187)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Finance Sources	<u>(187)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of Revenues & Other Sources Over Expenditures	<u>(497,590)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>1,011,427</u>	<u>513,837</u>	<u>513,837</u>	<u>513,837</u>
Fund balances - ending	<u><u>\$ 513,837</u></u>	<u><u>\$ 513,837</u></u>	<u><u>\$ 513,837</u></u>	<u><u>\$ 513,837</u></u>

- (1) The tax rate is set to meet debt service payments (see bond payment schedule on page 56). Changes in assessed valuation and collection rate often result in a fund balance that is used to offset the subsequent year's payment.
- (2) The debt issuance schedule assumes sales of all prior general obligation bond issuances. This budget forecast does not incorporate debt service payments for sales after June 2015. By law, property taxes can be raised to meet the additional debt service as the result of new issues.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Final 2014-15	Anticipated Budget 2015-16	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 4,681,382	\$ 4,548,481	\$ 4,490,166	\$ 3,177,702	\$ 3,367,239	-7.02%
Interest	235,312	203,119	121,024	200,000	200,000	-3.75%
Other Local Sources	53,909	(245,782)	15,670	399,054	400,000	160.50%
State Sources	36,005	41,156	81,896	70,006	292,625	178.18%
Total Revenues	<u>5,006,608</u>	<u>4,546,974</u>	<u>4,708,756</u>	<u>3,846,762</u>	<u>4,259,864</u>	<u>-3.73%</u>
Expenditures:						
Salaries	146,772	145,885	147,553	147,200	147,238	0.08%
Employee Benefits	51,543	52,344	52,671	65,700	66,733	7.37%
Purchased Services	1,530,183	2,049,921	1,512,775	2,144,686	4,482,910	48.24%
Land and Improvements	3,973,630	847,031	1,234,163	8,885,843	4,507,810	3.36%
Buildings and Remodeling	22,091,766	27,143,355	21,185,273	28,208,700	31,028,800	10.11%
Equipment	1,459,040	1,859,081	4,915,901	3,388,281	2,713,517	21.49%
Bond Selling Expenses	-	166,946	180,500	200,000	200,000	
Total Expenditures	<u>29,252,934</u>	<u>32,264,562</u>	<u>29,228,836</u>	<u>43,040,411</u>	<u>43,147,008</u>	<u>11.87%</u>
Excess of Revenues over Expenditures	<u>(24,246,326)</u>	<u>(27,717,588)</u>	<u>(24,520,080)</u>	<u>(39,193,649)</u>	<u>(38,887,144)</u>	<u>15.10%</u>
Other Finance Sources:						
Bond Proceeds	-	20,000,000	20,000,000	30,000,000	35,000,000	
Bond Premium	-	2,562,666	2,045,647	3,039,444	3,000,000	
Sale of Real Property	-	-	25,700	25,700	-	
Sale of Equipment	16,063	12,194	16,533	15,000	10,000	-9.44%
Fund Transfer In (Out)	-	-	-	-	-	
Total Other Finance Sources	<u>16,063</u>	<u>22,574,860</u>	<u>22,087,880</u>	<u>33,080,144</u>	<u>38,010,000</u>	
Excess of Revenues & Other Sources Over Expenditures	<u>(24,230,263)</u>	<u>(5,142,728)</u>	<u>(2,432,200)</u>	<u>(6,113,505)</u>	<u>(877,144)</u>	<u>-24.09%</u>
Fund balances - beginning	<u>48,595,617</u>	<u>24,365,354</u>	<u>19,222,627</u>	<u>16,790,427</u>	<u>10,676,922</u>	<u>-19.51%</u>
Fund balances - ending	<u>\$ 24,365,354</u>	<u>\$ 19,222,627</u>	<u>\$ 16,790,427</u>	<u>\$ 10,676,922</u>	<u>\$ 9,799,777</u>	<u>-14.94%</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 32 - CAPITAL PROJECTS

REVENUES, EXPENDITURES AND FUND BALANCES - THREE YEAR BUDGET FORECAST

	Anticipated Budget 2015-16	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19
Revenues:				
Property Tax	\$ 3,367,239	\$ 3,468,256	\$ 3,572,304	\$ 3,679,473
Interest	200,000	204,000	208,080	212,242
Other Local Sources	400,000	450,000	450,000	450,000
State Sources	292,625	250,000	250,000	250,000
Total Revenues	<u>4,259,864</u>	<u>4,372,256</u>	<u>4,480,384</u>	<u>4,591,715</u>
Expenditures:				
Salaries	147,238	151,655	156,205	160,891
Employee Benefits	66,733	70,070	73,574	77,252
Purchased Services	4,482,910	2,000,000	1,500,000	2,000,000
Land and Improvements	4,507,810	1,000,000	2,000,000	-
Buildings and Remodeling	31,028,800	34,000,000	46,000,000	58,000,000
Equipment	2,713,517	1,500,000	1,500,000	3,000,000
Bond Selling Expenses	200,000	200,000	200,000	200,000
Total Expenditures	<u>43,147,008</u>	<u>38,921,725</u>	<u>51,429,779</u>	<u>63,438,143</u>
Excess of Revenues over Expenditures	<u>(38,887,144)</u>	<u>(34,549,469)</u>	<u>(46,949,395)</u>	<u>(58,846,429)</u>
Other Finance Sources:				
Bond Proceeds	35,000,000	30,000,000	45,000,000	55,000,000
Bond Premium	3,000,000	3,000,000	4,000,000	4,000,000
Sale of Real Property	-	-	-	-
Sale of Equipment	10,000	10,000	10,000	10,000
Fund Transfer In (Out)	-	-	-	-
Total Other Finance Sources	<u>38,010,000</u>	<u>33,010,000</u>	<u>49,010,000</u>	<u>59,010,000</u>
Excess of Revenues & Other Sources Over Expenditures	(877,144)	(1,539,469)	2,060,605	163,571
Fund balances - beginning	10,676,922	9,799,777	8,260,308	10,320,913
Fund balances - ending	<u>\$ 9,799,777</u>	<u>\$ 8,260,308</u>	<u>\$ 10,320,913</u>	<u>\$ 10,484,484</u>

- (1) The growth rate for property taxes used for planning purposes is assumed to be 3% due to a potential tax increase.
- (2) Washington County School District recently held a successful bond election for \$185,000,000. The anticipated receipt of bond monies is shown in the Other Finance Sources section. Interest from investments is expected to fluctuate based upon the investing of bond proceeds.
- (3) State revenue sources represent anticipated support from the Capital Outlay Enrollment Growth Program.
- (4) The projected expenditures are based upon the Washington County School District new construction and priority projects plan.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 23 - NON K-12 PROGRAMS

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Final 2014-15	Anticipated Budget 2015-16	Four Year Average Percentage Growth
Revenues:						
Property Tax	\$ 1,121,947	\$ -	\$ -	\$ -	\$ -	-25.00%
Other Local Sources	23,964	-	47,496	97,124	30,000	6.30%
State Sources	1,434,875	1,786,525	1,741,089	1,938,010	2,153,733	12.52%
Federal Sources	385,672	285,420	354,702	289,656	297,100	-5.74%
Total Revenues	<u>2,966,458</u>	<u>2,071,945</u>	<u>2,143,287</u>	<u>2,324,790</u>	<u>2,480,833</u>	<u>-4.09%</u>
Expenditures:						
Salaries	2,021,076	1,729,895	1,310,901	1,350,500	1,458,490	-6.96%
Employee Benefits	691,884	584,930	632,953	695,313	733,771	1.51%
Purchased Services	140,175	48,989	53,305	55,200	57,500	-14.74%
Supplies and Materials	67,222	81,716	120,768	45,000	46,000	-7.89%
Other	121,011	21,992	25,360	98,300	65,300	-11.51%
Total Expenditures	<u>3,041,368</u>	<u>2,467,522</u>	<u>2,143,287</u>	<u>2,244,313</u>	<u>2,361,061</u>	<u>-5.59%</u>
Excess of Revenues over Expenditures	<u>(74,909)</u>	<u>(395,577)</u>	<u>-</u>	<u>80,477</u>	<u>119,772</u>	
Fund balances - beginning	<u>470,486</u>	<u>395,577</u>	<u>-</u>	<u>-</u>	<u>80,477</u>	<u>-20.72%</u>
Fund balances - ending	<u>\$ 395,577</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 80,477</u>	<u>\$ 200,248</u>	<u>-12.34%</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 23 - NON K-12 PROGRAMS

REVENUES, EXPENDITURES AND FUND BALANCES - THREE YEAR BUDGET FORECAST

	Anticipated Budget 2015-16	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19	Projected Growth Rate
Revenues:					
Property Tax	\$ -	\$ -	\$ -	\$ -	0.00%
Other Local Sources	30,000	30,900	31,827	32,782	3.00%
State Sources	2,153,733	2,218,345	2,284,895	2,353,442	3.00%
Federal Sources	297,100	306,013	315,193	324,649	3.00%
Total Revenues	<u>2,480,833</u>	<u>2,555,258</u>	<u>2,631,916</u>	<u>2,710,873</u>	
Expenditures:					
Salaries	1,458,490	1,516,830	1,577,503	1,640,603	4.00%
Employee Benefits	733,771	770,460	808,983	849,432	5.00%
Purchased Services	57,500	59,225	61,002	62,832	3.00%
Supplies and Materials	46,000	47,380	48,801	50,265	3.00%
Other	65,300	67,259	69,277	71,355	3.00%
Total Expenditures	<u>2,361,061</u>	<u>2,461,154</u>	<u>2,565,567</u>	<u>2,674,485</u>	
Excess of Revenues over Expenditures	<u>119,772</u>	<u>94,104</u>	<u>66,349</u>	<u>36,388</u>	
Fund balances - beginning	80,477	200,248	294,353	360,702	
Fund balances - ending	<u>\$ 200,248</u>	<u>\$ 294,353</u>	<u>\$ 360,702</u>	<u>\$ 397,089</u>	

(1) Property taxes for the recreation programs are now included under the Board Local Levy in the Maintenance & Operation fund.

(2) The programs in this fund are self-sustaining. For planning purposes, a growth rate of 3% is used for state and federal sources. Expenditures use a 3% growth, other than salaries and benefits which are estimated at 4% and 5%.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>Final</u> <u>2014-15</u>	<u>Anticipated</u> <u>Budget</u> <u>2015-16</u>	<u>Four Year</u> <u>Average</u> <u>Percentage</u> <u>Growth</u>
Revenues:						
Lunch Sales	\$ 2,010,728	\$ 1,909,371	\$ 2,072,084	\$ 1,874,216	\$ 1,967,927	-0.53%
State Sources	1,343,238	1,509,064	1,539,056	1,539,000	1,539,000	3.64%
Federal Sources	6,037,797	6,202,881	6,283,298	7,002,984	7,066,692	4.26%
Total Revenues	<u>9,391,763</u>	<u>9,621,316</u>	<u>9,894,438</u>	<u>10,416,200</u>	<u>10,573,618</u>	<u>3.15%</u>
Expenditures:						
Salaries	2,561,394	2,606,614	2,706,518	2,738,300	2,811,710	2.44%
Employee Benefits	1,336,750	1,450,628	1,477,166	1,631,300	1,583,295	4.61%
Food	4,551,973	4,751,902	4,856,804	4,885,000	4,975,000	2.32%
Other	517,133	422,692	379,590	586,600	564,100	2.27%
Indirect Costs	900,042	902,503	671,957	575,000	575,000	-9.03%
Total Expenditures	<u>9,867,292</u>	<u>10,134,338</u>	<u>10,092,035</u>	<u>10,416,200</u>	<u>10,509,105</u>	<u>1.63%</u>
Excess of Revenues over Expenditures	<u>(475,529)</u>	<u>(513,022)</u>	<u>(197,597)</u>	<u>-</u>	<u>64,513</u>	
Fund balances - beginning	<u>1,186,148</u>	<u>710,619</u>	<u>197,597</u>	<u>-</u>	<u>-</u>	<u>-25.00%</u>
Fund balances - ending	<u>\$ 710,619</u>	<u>\$ 197,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 64,513</u>	<u>-22.73%</u>

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 49 - FOOD SERVICES

REVENUES, EXPENDITURES AND FUND BALANCES - THREE YEAR BUDGET FORECAST

	Anticipated Budget 2015-16	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19	Projected Growth Rate
Revenues:					
Lunch Sales	\$ 1,967,927	\$ 2,007,286	\$ 2,047,432	\$ 2,088,380	2.00%
State Sources	1,539,000	1,585,170	1,632,725	1,681,707	3.00%
Federal Sources	7,066,692	7,278,692	7,497,053	7,721,965	3.00%
Total Revenues	<u>10,573,618</u>	<u>10,871,148</u>	<u>11,177,210</u>	<u>11,492,052</u>	
Expenditures:					
Salaries	2,811,710	2,867,944	2,925,302	2,983,808	2.00%
Employee Benefits	1,583,295	1,630,794	1,679,718	1,730,110	3.00%
Food	4,975,000	5,074,500	5,175,990	5,279,510	2.00%
Other	564,100	575,382	586,890	598,627	2.00%
Indirect Costs	575,000	580,750	586,558	592,423	1.00%
Total Expenditures	<u>10,509,105</u>	<u>10,729,370</u>	<u>10,954,458</u>	<u>11,184,478</u>	
Excess of Revenues over Expenditures	<u>64,513</u>	<u>141,778</u>	<u>222,752</u>	<u>307,574</u>	
Fund balances - beginning	-	64,513	206,291	429,043	
Fund balances - ending	<u>\$ 64,513</u>	<u>\$ 206,291</u>	<u>\$ 429,043</u>	<u>\$ 736,617</u>	

- (1) A 2% growth rate is used for local revenue. This increased revenue results from the District's plan to increase lunch prices every year and from increased student participation.
- (2) For planning purposes, a 3% growth rate is used for state revenue.
- (3) A 3% growth rate is used for federal revenue.
- (3) For planning purposes, a 2% growth rate is used for salaries, 3% for benefits, and 2% for food and other expenditures. Indirect costs are variable based on actual expenditures and the state calculated rate.

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

REVENUES, EXPENDITURES AND FUND BALANCES - FIVE YEAR SUMMARY

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Final 2014-15	Anticipated Budget 2015-16	Four Year Average Percentage Growth
Revenues:						
Interest from Investments	\$ 5,812	\$ 4,741	\$ 3,865	\$ 8,245	\$ 8,327	10.82%
Fees/Fines	1,879,630	2,142,492	2,215,140	2,144,988	2,166,438	3.81%
Gate	351,969	330,317	434,134	392,994	396,923	3.19%
Student Trips / Camp	343,398	334,221	455,820	221,933	350,000	0.48%
Donations	328,539	347,827	364,778	423,770	428,007	7.57%
Vending	147,449	177,622	226,958	183,247	185,079	6.38%
Fundraisers	788,377	830,460	754,798	732,619	760,000	-0.90%
Building Rental	63,534	68,161	51,607	28,835	51,000	-4.93%
Bookstore/Resale	209,434	71,066	114,904	84,463	85,308	-14.82%
Student Uniforms / Outfits	299,337	317,335	343,342	261,180	263,792	-2.97%
Other	800,466	805,798	1,083,657	946,838	956,306	4.87%
Total Revenues	<u>5,217,945</u>	<u>5,430,041</u>	<u>6,049,003</u>	<u>5,429,110</u>	<u>5,651,180</u>	2.08%
Expenditures:						
Contract Services	\$ 291,426	\$ 186,861	\$ 181,930	\$ 316,796	\$ 200,000	-7.84%
Officials	174,882	201,439	205,510	220,621	222,828	6.85%
Student Trips / Transportation	580,188	695,162	744,451	663,557	670,192	3.88%
Maintenance/Repairs	69,497	34,589	31,534	62,171	50,000	-7.01%
Student Incentives	29,236	16,327	32,867	24,186	24,428	-4.11%
Student Uniforms / Outfits	624,360	563,980	556,290	530,577	535,883	-3.54%
Supplies	1,292,927	1,342,259	1,824,011	1,910,319	1,729,422	8.44%
Textbooks / Library Books	18,182	20,101	12,265	46,362	46,826	39.38%
Equipment	319,793	275,412	186,496	259,938	262,537	-4.48%
Other Supplies	1,695,573	1,903,598	1,949,817	1,894,583	1,913,529	3.21%
Total Expenditures	<u>5,096,062</u>	<u>5,239,727</u>	<u>5,725,171</u>	<u>5,929,111</u>	<u>5,655,645</u>	2.75%
Excess of Revenues over Expenditures	<u>121,883</u>	<u>190,314</u>	<u>323,832</u>	<u>(500,000)</u>	<u>(4,465)</u>	
Fund balances - beginning	<u>2,245,714</u>	<u>2,367,597</u>	<u>2,557,911</u>	<u>2,881,743</u>	<u>2,381,743</u>	1.51%
Fund balances - ending	<u>\$ 2,367,597</u>	<u>\$ 2,557,911</u>	<u>\$ 2,881,743</u>	<u>\$ 2,381,743</u>	<u>\$ 2,377,278</u>	0.10%

WASHINGTON COUNTY SCHOOL DISTRICT

FUND 21 - STUDENT ACTIVITY

REVENUES, EXPENDITURES AND FUND BALANCES - THREE YEAR BUDGET FORECAST

	Anticipated Budget 2015-16	Budget Forecast 2016-17	Budget Forecast 2017-18	Budget Forecast 2018-19	Projected Growth Rate
Revenues:					
Interest from Investments	\$ 8,327	\$ 8,577	\$ 8,834	\$ 9,099	3.00%
Fees/Fines	2,166,438	2,231,431	2,298,374	2,367,325	3.00%
Gate	396,923	408,831	421,096	433,729	3.00%
Student Trips / Camp	350,000	360,500	371,315	382,454	3.00%
Donations	428,007	440,848	454,073	467,695	3.00%
Vending	185,079	190,632	196,350	202,241	3.00%
Fundraisers	760,000	782,800	806,284	830,473	3.00%
Building Rental	51,000	52,530	54,106	55,729	3.00%
Bookstore/Resale	85,308	87,867	90,503	93,218	3.00%
Student Uniforms / Outfits	263,792	271,705	279,857	288,252	3.00%
Other	956,306	984,995	1,014,545	1,044,981	3.00%
Total Revenues	<u>5,651,180</u>	<u>5,820,716</u>	<u>5,995,337</u>	<u>6,175,197</u>	
Expenditures:					
Contract Services	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	3.00%
Officials	222,828	229,512	236,398	243,490	3.00%
Student Trips / Transportation	670,192	690,298	711,007	732,337	3.00%
Maintenance/Repairs	50,000	51,500	53,045	54,636	3.00%
Student Incentives	24,428	25,161	25,916	26,694	3.00%
Student Uniforms / Outfits	535,883	551,960	568,519	585,574	3.00%
Supplies	1,729,422	1,781,305	1,834,744	1,889,786	3.00%
Textbooks / Library Books	46,826	48,230	49,677	51,168	3.00%
Equipment	262,537	270,413	278,526	286,881	3.00%
Other Supplies	1,913,529	1,970,935	2,030,063	2,090,965	3.00%
Total Expenditures	<u>5,655,645</u>	<u>5,825,314</u>	<u>6,000,074</u>	<u>6,180,076</u>	
Excess of Revenues over Expenditures	<u>(4,465)</u>	<u>(4,599)</u>	<u>(4,737)</u>	<u>(4,879)</u>	
Fund balances - beginning	<u>2,381,743</u>	<u>2,377,278</u>	<u>2,372,680</u>	<u>2,367,943</u>	
Fund balances - ending	<u>\$ 2,377,278</u>	<u>\$ 2,372,680</u>	<u>\$ 2,367,943</u>	<u>\$ 2,363,064</u>	

WASHINGTON COUNTY SCHOOL DISTRICT

Basic Program

	Actual 2013-14 W.P.U.'s	X	\$2,899	Revised 2014-15 W.P.U.'s	X	\$2,972	Projected 2015-16 W.P.U.'s	X	\$3,092	Increase (Decrease)
I. Regular Basic School Programs:										
K-12	25,633.367		\$74,311,130	25,326.648		\$75,270,796	25,644.385		\$79,292,440	\$4,021,645
Professional Staff Costs	2,558.876		7,418,180	2,598.025		7,721,330	2,613.663		8,081,446	360,116
Foreign Exchange Students	17,000		49,283	15,000		44,580	15,000		46,380	1,800
Necessarily Existent	236.072		684,373	407.073		1,209,822	413.547		1,277,911	68,089
Total Basic School Programs	28,445.315		82,462,965	28,346.746		84,246,528	28,686.595		88,698,177	4,451,649
II. Special Education Programs:										
Add-On	2,962.463		7,877,189	2,999.449		8,176,498	3,122.257		8,857,845	681,347
Self-Contained	567.439		1,645,006	564.100		1,676,505	620.983		1,920,079	243,574
Pre-School	525.106		1,522,282	523.296		1,555,236	593.880		1,836,277	281,041
Extended Year Severely Disabled	15.460		44,819	16.552		49,193	16.853		52,109	2,917
State Programs	82.027		237,797	75.088		223,163	86.868		268,596	45,433
Total Special Education	4,152.495		11,327,093	4,178.485		11,680,594	4,440.841		12,934,907	1,254,313
III. Career and Technical Education:										
Add-On	1,593.794		4,237,899	1,526.395		4,160,953	1,579.743		4,481,722	320,769
Total Applied Technology	1,593.794		4,237,899	1,526.395		4,160,953	1,579.743		4,481,722	320,769
IV. Class Size Reduction (K-8th)										
	1,682.492		4,877,544	1,660.090		4,933,787	1,670.803		5,166,123	232,336
DISTRICT TOTAL	35,874.096		\$102,905,502	35,711.716		\$105,021,861	36,377.982		\$111,280,929	\$6,259,068

The weighted pupil unit (WPU) is the basic source of funding for public education and accounts for about half of all school funding in Utah. The WPU is based on enrollment. The **WPU value** is determined by the legislature each year. To arrive at Basic School Program funding totals, the WPU is multiplied by the WPU value. The WPU value in fiscal year 2015-16 is \$3,092, except for the Special Education add-on and the CTE add-on, where the value of the WPU is \$2,837.

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

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

WASHINGTON COUNTY SCHOOL DISTRICT

Calculation of Basic Program

2015-16

Assessed Valuation	\$12,475,943,319
Less Redevelopment Agency	<u>318,919,738</u>
Net Assessed Valuation	<u>\$12,157,023,581</u>
Weighted Pupil Units	<u>36,377.982</u>

	<u>W.P.U.'s</u>		<u>Value</u>			<u>Proceeds</u>
State Guarantee:	36,377.982	X	\$3,092		=	\$112,480,720
	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>	<u>Proceeds</u>
District Generation:	0.001736	X	92%	X	\$12,157,023,581	= 19,397,231
Motor Vehicle Fees						= <u>2,172,976</u>

State Allocation **\$90,910,513**

Calculation of Voted Leeway

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>	<u>Proceeds</u>
District Generation (3 Mills):	0.000987	X	92%	X	\$12,157,023,581	= \$11,028,265
Motor Vehicle Fees						= <u>1,235,442</u>

Voted Leeway Revenues **\$12,263,707**

Calculation of Board Leeway

	<u>Levy Ratio</u>		<u>Collection Percentage</u>		<u>Assessed Valuation</u>	<u>Proceeds</u>
District Generation (2 Mills):	0.001801	X	92%	X	\$12,157,023,581	= \$20,123,510
Motor Vehicle Fees						= <u>2,254,337</u>

Board Local Levy Revenues **\$22,377,847**

Total Leeway Proceeds **\$34,641,554**

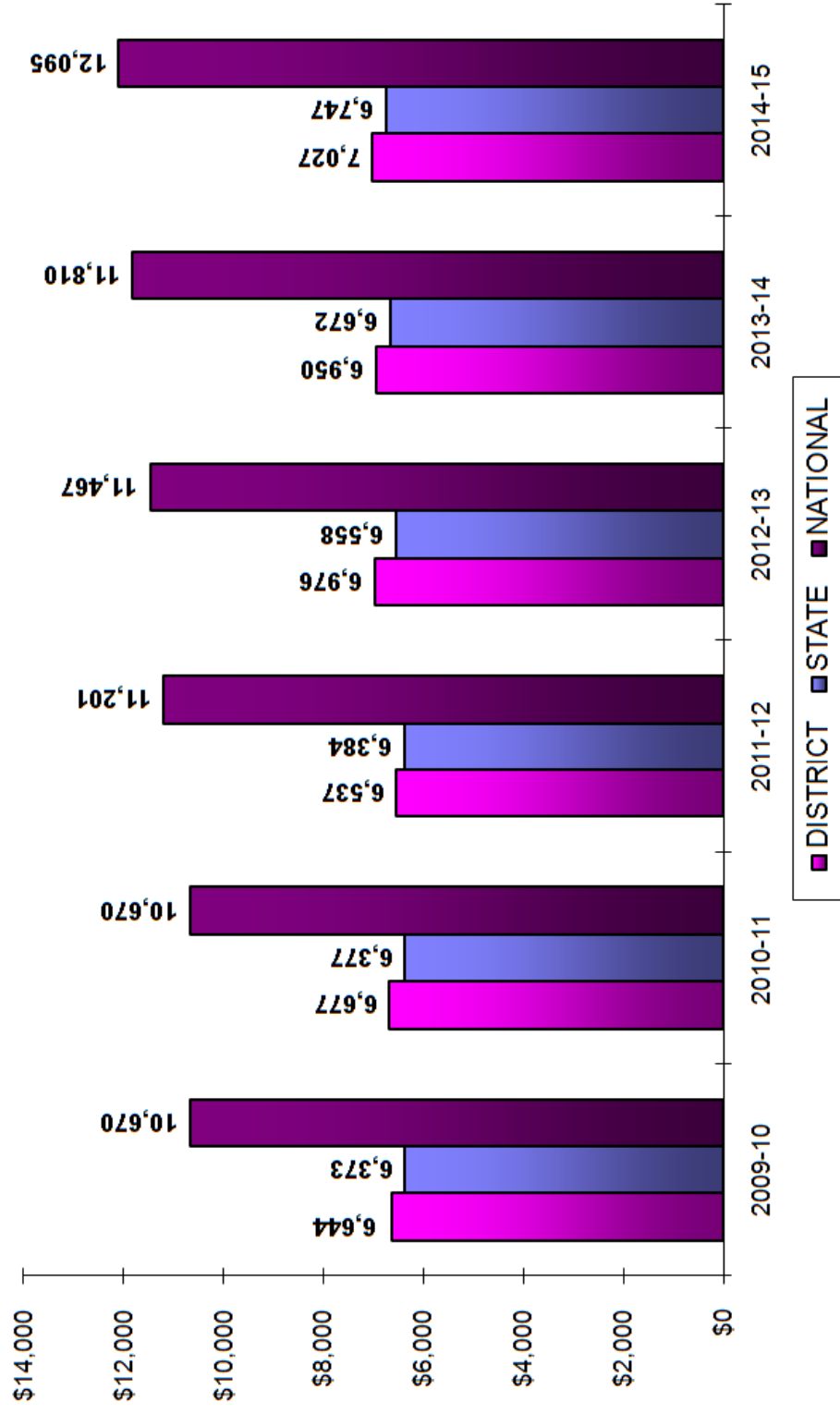
Increase from 2014-15 **\$1,974,779**

WASHINGTON COUNTY SCHOOL DISTRICT

Block Grant Programs

	Actual 2013-14	Revised 2014-15	Projected 2015-16	Increase (Decrease)
Special Populations Programs:				
Youth At Risk	660,429	649,747	650,000	253
Enhancement for At-Risk Students	1,033,027	1,010,390	1,094,987	84,597
Adult Education	314,968	382,776	317,456	(65,320)
Enhancement for Accelerated Students	152,717	163,445	168,863	5,418
Concurrent Enrollment	190,371	165,864	165,864	-
Total Special Populations	<u>2,351,512</u>	<u>2,372,222</u>	<u>2,397,170</u>	<u>(59,902)</u>
Alternative Funding Sources:				
E-Rate Reimbursement	<u>87,506</u>	<u>82,054</u>	<u>87,500</u>	<u>5,446</u>
Total Alternative Funding Sources	<u>87,506</u>	<u>82,054</u>	<u>87,500</u>	<u>5,446</u>

Washington County School District Expenditures Per Student



*The 2014-15 figures are projections.

WASHINGTON COUNTY SCHOOL DISTRICT
Maintenance and Operation Fund
Statement of Excess (Deficiency of) Revenues Over Expenditures
For the Years Ended June 30, 2005 Through 2015

Year Ended <u>June 30</u>	Revenues and Other <u>Financing Sources</u>	<u>Expenditures</u>	Excess (Deficiency) of Revenues Over <u>Expenditures</u>
2005	102,150,553	100,156,813	1,993,740
2006	111,677,412	111,765,507	(88,095)
2007	126,421,746	123,994,381	2,427,365
2008	152,926,088	146,258,972	6,667,116
2009	159,999,561	159,230,289	769,272
2010	157,119,492	156,014,971	1,104,521
2011	159,641,589	159,576,667	64,922
2012	156,841,863	157,982,351	(1,140,488)
2013	162,588,465	166,840,432	(4,251,967)
2014	169,423,183	171,446,929	(2,023,746)
* 2015	<u>176,041,479</u>	<u>181,256,507</u>	<u>(5,215,028)</u>
Total	<u><u>\$1,634,831,431</u></u>	<u><u>\$1,634,523,819</u></u>	<u><u>\$307,612</u></u>

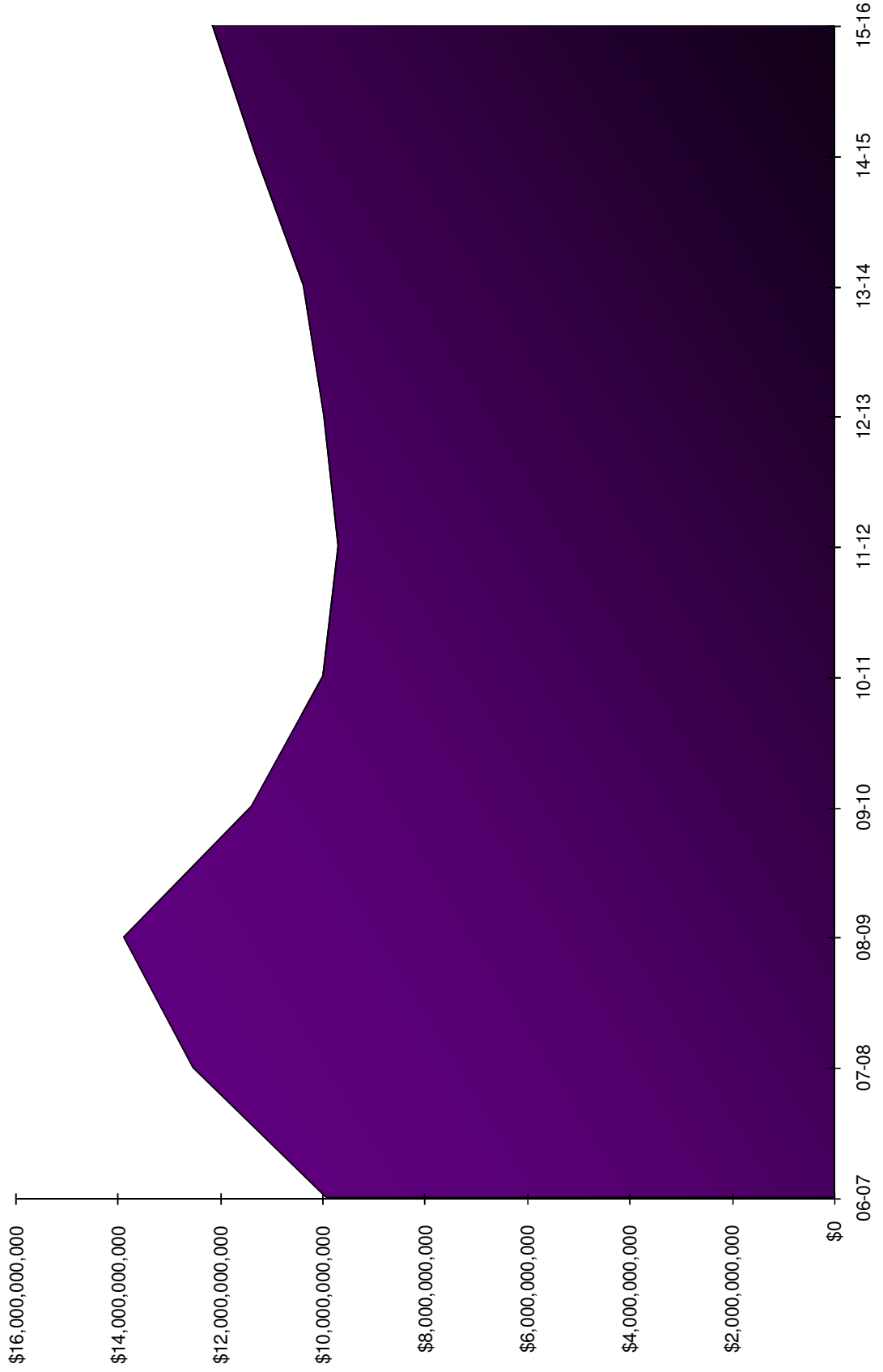
* Final Budget Book

WASHINGTON COUNTY SCHOOL DISTRICT

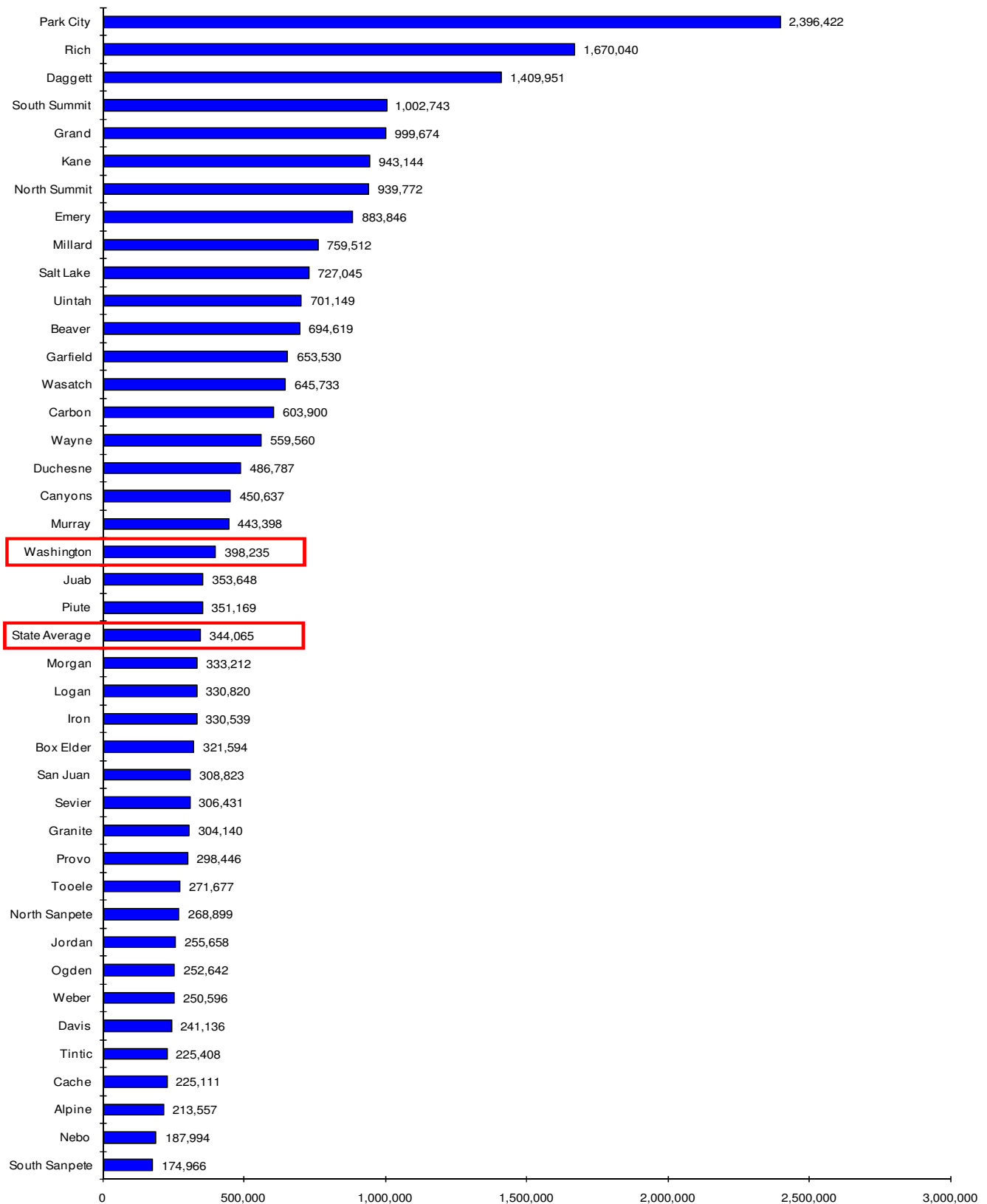
Assessed Valuation History

Fiscal Year	Taxable Assessed Valuation	Change From Prior Year	Rate of Growth	Mill Levy Tax Ratio
2005-06	7,384,873,744	1,405,127,510	23.50%	.006131
2006-07	9,928,141,963	2,543,268,219	34.44%	.005600
2007-08	12,540,728,891	2,612,586,928	26.31%	.005655
2008-09	13,889,761,267	1,349,032,376	10.76%	.005637
2009-10	11,400,511,960	(2,489,249,307)	-17.92%	.006919
2010-11	9,996,912,013	(1,403,599,947)	-12.31%	.007804
2011-12	9,697,604,518	(299,307,495)	-2.99%	.008227
2012-13	9,977,395,413	279,790,895	2.89%	.008201
2013-14	10,377,978,287	400,582,874	4.01%	.007544
2014-15	11,309,161,090	931,182,803	8.97%	.007221
2015-16	12,157,023,581	847,862,491	7.50%	.007495

Washington County School District Assessed Valuation 2005-2014



Assessed Valuation Per Student 2013-14



Washington County School District

Property Tax Assessments and Collections - Years Ended 2005 through 2014

Tax Year Ended December 31	Assessed Valuation (minus RDAs)	Tax Rate Per \$1 of Taxable Value	Taxes Assessed	Current Collections	Current Collection as Percent of Taxes Assessed	Delinquent Collections	Total Tax Collections	Total Collection as Percent of Taxes Assessed
2005	7,384,873,744	0.006131	45,276,660.92	42,785,965.49	94.50%	561,508.30	43,347,473.79	95.74%
2006	9,928,141,963	0.005600	55,597,594.99	53,351,410.00	95.96%	998,478.29	54,349,888.29	97.76%
2007	12,540,728,891	0.005655	70,917,821.88	64,731,395.00	91.28%	2,438,290.00	67,169,685.00	94.71%
2008	13,889,761,267	0.005637	78,296,584.26	68,052,623.00	86.92%	4,953,681.14	73,006,304.14	93.24%
2009	11,400,511,960	0.006919	78,880,142.25	71,136,801.00	90.18%	5,170,276.05	76,307,077.05	96.74%
2010	9,996,912,013	0.007804	78,015,901.35	70,810,137.29	90.76%	4,007,736.72	74,817,874.01	95.90%
2011	9,697,604,518	0.008227	79,782,192.37	73,114,099.00	91.64%	2,887,126.67	76,001,225.67	95.26%
2012	9,977,395,413	0.008201	81,824,619.78	74,724,790.81	91.32%	1,263,026.30	75,987,817.11	92.87%
2013	10,377,978,287	0.007544	78,291,468.20	73,352,609.01	93.69%	814,731.01	74,167,340.02	94.73%
2014	11,309,161,090	0.007221	81,663,452.23	76,369,753.03	93.52%		76,369,753.03	93.52%

This schedule recognizes collections on a calendar year bases, whereas property tax collections reported in financial statements are on a fiscal year basis.

WASHINGTON COUNTY SCHOOL DISTRICT
Tax Levies and Rates

Assumptions

Assessed Valuation: \$12,157,023,581
WPU's (est.) 36,377.982
Collection Rate: 92%
WPU Value: \$ 3,092

	Utah Code	Budget 2015-16		Maximum 2015-16		Maximum H / (L) Budget 2015-16	
<u>Maintenance and Operation Fund:</u>	Reference	Levy	Revenue	Levy	Revenue	Levy	Revenue
1. Minimum School Program	53A-17a-135	0.001736	\$ 19,397,231	0.001736	\$ 19,397,231	0.000000	\$ -
2. Voted Leeway	53A-17a-133	0.000987	\$ 11,028,265	0.001600	\$ 17,877,633	0.000613	\$ 6,849,368
3. Board Leeway	53A-17a-134	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
4. Reading Achievement	SB 230	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
5. Board Local Levy		0.001801	\$ 20,123,510	0.002500	\$ 27,933,801	0.000699	\$ 7,810,291
6. Special Transportation (not to exceed a levy ratio of .0003)	53A-17a-127	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
7. Tort Liability (not to exceed a levy ratio of .0001)	63-30-27	0.000000	\$ -	0.000000	\$ -	0.000000	\$ -
Total Maintenance and Operation		0.004524	\$ 50,549,006	0.005836	\$ 65,208,665	0.001312	\$14,659,659
<u>Capital Outlay and Debt Service Fund:</u>							
1. Capital Outlay	53A-16-107	0.000271	\$ 3,028,024	0.002400	\$ 26,816,449	0.002129	\$23,788,425
2. Debt Service	11-14-19	0.002700	\$ 30,168,505	0.002700	\$ 30,168,505	0.000000	0
3. 10% Additional Basic	53A-17a-145	0.000000	\$ -	0.000000	\$ -	0.000000	0
Total Capital Outlay and Debt Serv		0.002971	\$ 33,196,529	0.005100	\$ 56,984,954	0.002129	\$23,788,425
TOTAL DISTRICT TAX LEVY		0.007495	\$ 83,745,535	0.010936	\$122,193,619	0.003441	\$38,448,084

ANNUAL TAXES (Market Value):	\$ 100,000				
-- Primary Residential Tax %		55.0%	55.0%	55.0%	
Assessed Valuation	\$ 55,000		\$ 55,000	\$ 55,000	
Tax Obligation	\$ 412		\$ 601	\$ 189	
-- 2nd Homes & Commercial Tax %		100.0%	100.0%	100.0%	
Assessed Valuation	\$ 100,000		\$ 100,000	\$ 100,000	
Tax Obligation	\$ 750		\$ 1,094	\$ 344	
-- State Assessed Property Tax %		100.0%	100.0%	100.0%	
Assessed Valuation	\$ 100,000		\$ 100,000	\$ 100,000	
Tax Obligation	\$ 750		\$ 1,094	\$ 344	

WASHINGTON COUNTY SCHOOL DISTRICT

Property Tax Levies

	Utah Code Reference	2011-12	2012-13	2013-14	2014-15	2015-16
Maintenance & Operation Fund:						
1. Minimum School Program	53A-17a-135	0.001591	0.001651	0.001535	0.001419	0.001736
2. Voted Leeway	53A-17a-133	0.001100	0.001100	0.000968	0.001000	0.000987
3. Board Approved Leeway	53A-17a-134	0.000400	0.000000	0.000000	0.000000	0.000000
4. Reading Achievement	SB 230	0.000121	0.000000	0.000000	0.000000	0.000000
5. Board Local Levy		0.000000	0.001830	0.001801	0.001827	0.001801
6. Special Transportation (Not to exceed a levy ratio of .0003)	53A-17a-127	0.000200	0.000000	0.000000	0.000000	0.000000
7. Tort Liability (Not to exceed a levy ratio of .0001)	63-30-27	0.000026	0.000000	0.000000	0.000000	0.000000
Total Maintenance & Operation		0.003438	0.004581	0.004304	0.004246	0.004524
Capital Outlay & Debt Service Fund:						
1. Debt Service	11-14-19	0.003300	0.003200	0.002840	0.002700	0.002700
2. Capital Outlay	53A-16-107	0.000424	0.000420	0.000400	0.000275	0.000271
3. 10% Additional Basic	53A-17a-145	0.000957	0.000000	0.000000	0.000000	0.000000
Total Capital Outlay & Debt Service		0.004681	0.003620	0.003240	0.002975	0.002971
Non K-12 Programs Fund:						
Community Recreation	11-2-7	0.000108	0.000000	0.000000	0.000000	0.000000
Judgement Recovery	59-2-1328					
TOTAL DISTRICT LEVY RATIO		0.008227	0.008201	0.007544	0.007221	0.007495

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

Primary Residential	Tax %	55.0%	55.0%	55.0%	55.0%	55.0%
Assessed Valuation		\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Tax Obligation		\$452	\$451	\$415	\$397	\$412
2nd Homes, Commercial, & State	Tax %	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Tax Obligation		\$823	\$820	\$754	\$722	\$750

WASHINGTON COUNTY SCHOOL DISTRICT

Tax Levies and Rates

	Utah Code Reference	Actual 2014-15	Proposed Budget 2015-16	2015-16 H / (L) 2014-15	Proposed Budget 2015-16	Legal Maximum 2015-16	Maximum H / (L) Budget
Maintenance and Operation Fund:							
1. Minimum School Program	53A-17a-135	0.001419	0.001736	0.000317	0.001736	0.001736	0.000000
2. Voted Leeway	53A-17a-133	0.001000	0.000987	(0.000013)	0.000987	0.001600	0.000613
3. Board Leeway	53A-17a-134	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4. Reading Achievement	SB 230	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
5. Board Local Levy		0.001827	0.001801	(0.000026)	0.001801	0.002500	0.000699
6. Special Transportation (not to exceed a levy ratio of .0003)	53A-17a-127	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
7. Tort Liability (not to exceed a levy ratio of .0001)	63-30-27	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Total Maintenance and Operation		0.004246	0.004524	0.000278	0.004524	0.005836	0.001312
Capital Outlay and Debt Service Fund:							
1. Capital Outlay	53A-16-107	0.000275	0.000271	(0.000004)	0.000271	0.002400	0.002129
2. Debt Service	11-14-19	0.002700	0.002700	0.000000	0.002700	0.002700	0.000000
3. 10% Additional Basic	53A-17a-145	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Total Capital Outlay and Debt Serv		0.002975	0.002971	(0.000004)	0.002971	0.005100	0.002129
TOTAL DISTRICT TAX LEVY		<u>0.007221</u>	<u>0.007495</u>	<u>0.000274</u>	<u>0.007495</u>	<u>0.010936</u>	<u>0.003441</u>
ANNUAL TAXES (Market Value):							
\$ 100,000							
-- Primary Residential Tax %		55.0%	55.0%	55.0%	55.0%	55.0%	55.0%
Assessed Valuation		\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Tax Obligation		\$ 397	\$ 412	\$ 15	\$ 412	\$ 601	\$ 189
-- 2nd Homes & Commercial Tax %		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation		\$ 722	\$ 750	\$ 27	\$ 750	\$ 1,094	\$ 344
-- State Assessed Property Tax %		100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Assessed Valuation		\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Tax Obligation		\$ 722	\$ 750	\$ 27	\$ 750	\$ 1,094	\$ 344

IMPACT OF BUDGET ON TAXPAYERS

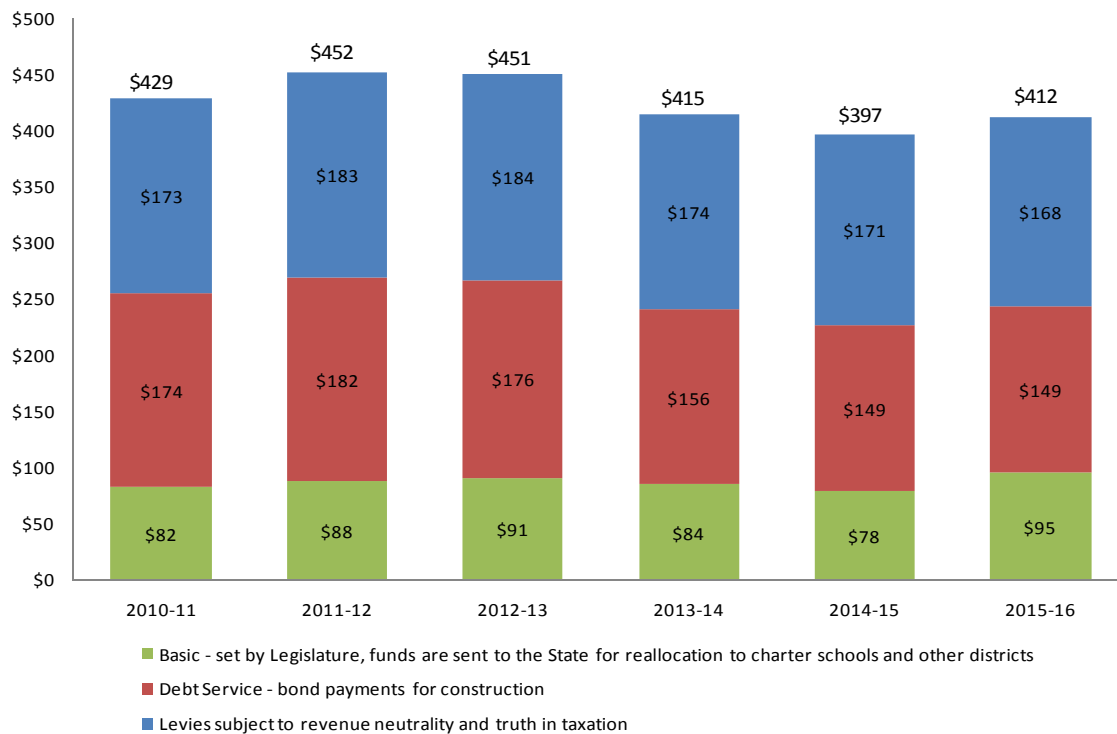
For Fiscal Years 2010-11 Through 2015-16

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Proposed 2015-16
Market Value of a Home	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Appraised % of Market Value	55%	55%	55%	55%	55%	55%
Taxable Value	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000	\$55,000
Total Property Tax Rate Assessed	0.007804	0.008227	0.008201	0.007544	0.007221	0.007495
Property Tax Due	\$429	\$452	\$451	\$415	\$397	\$412
Property Tax Increase/(Decrease) From Prior Year	\$48	\$23	(\$1)	(\$36)	(\$18)	\$15

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

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

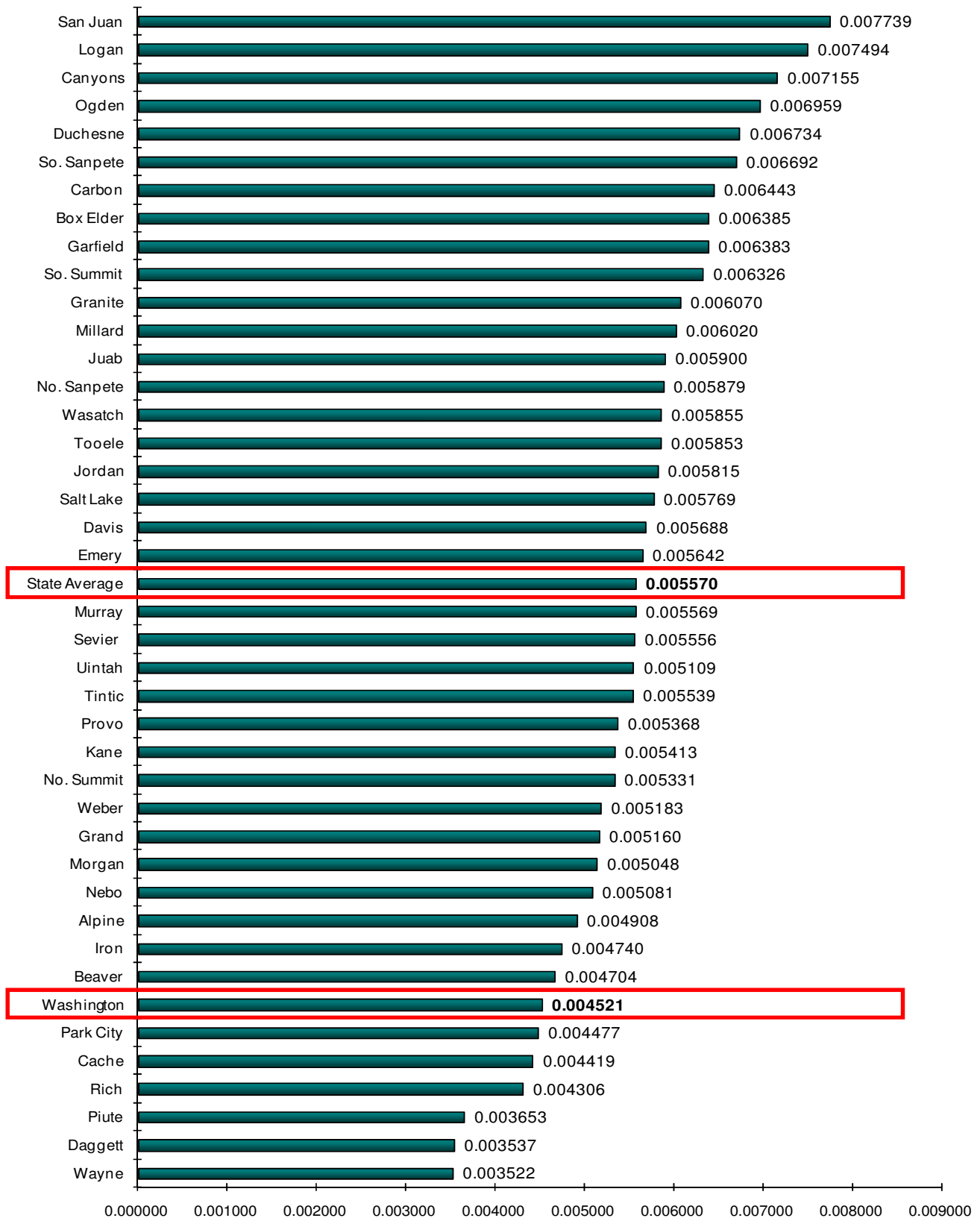
PROPERTY TAX PER \$100,000 OF HOME VALUE



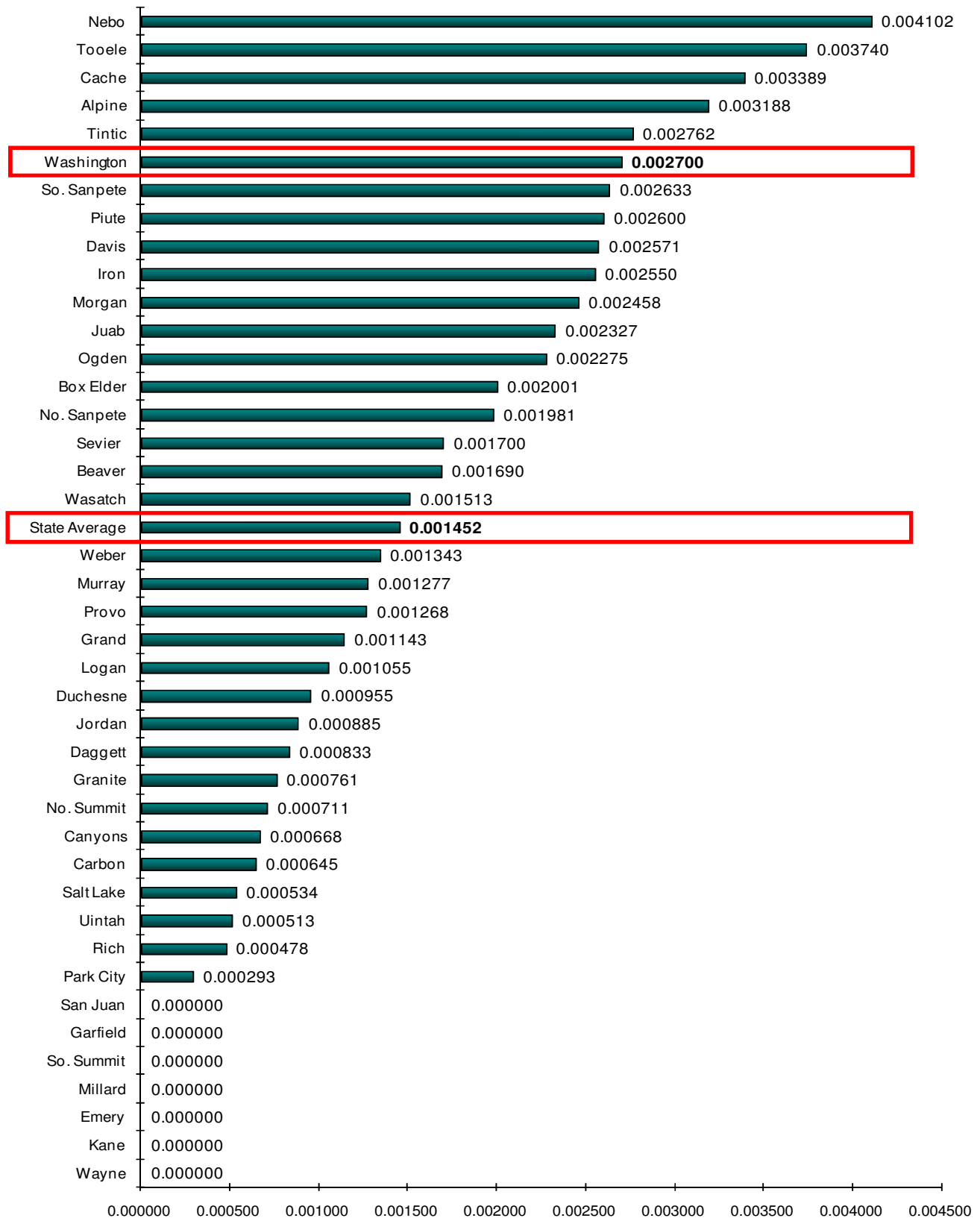
Utah School Districts Property Tax Levies Fiscal Year 2014-15



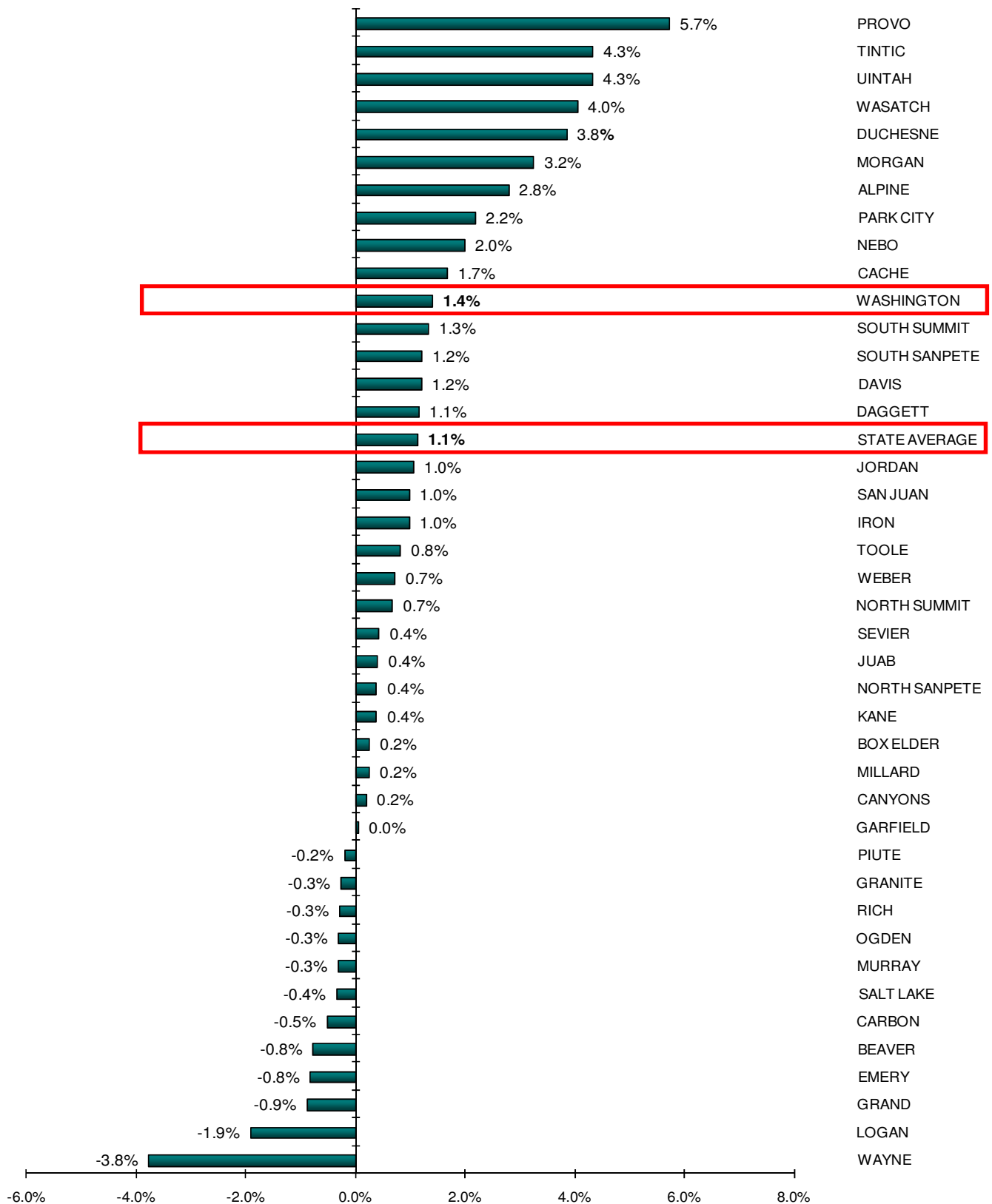
Utah School Districts Property Tax Levies w/o Debt Service - Fiscal Year 2014-15



Utah School Districts Debt Service Tax Levies Fiscal Year 2014-15



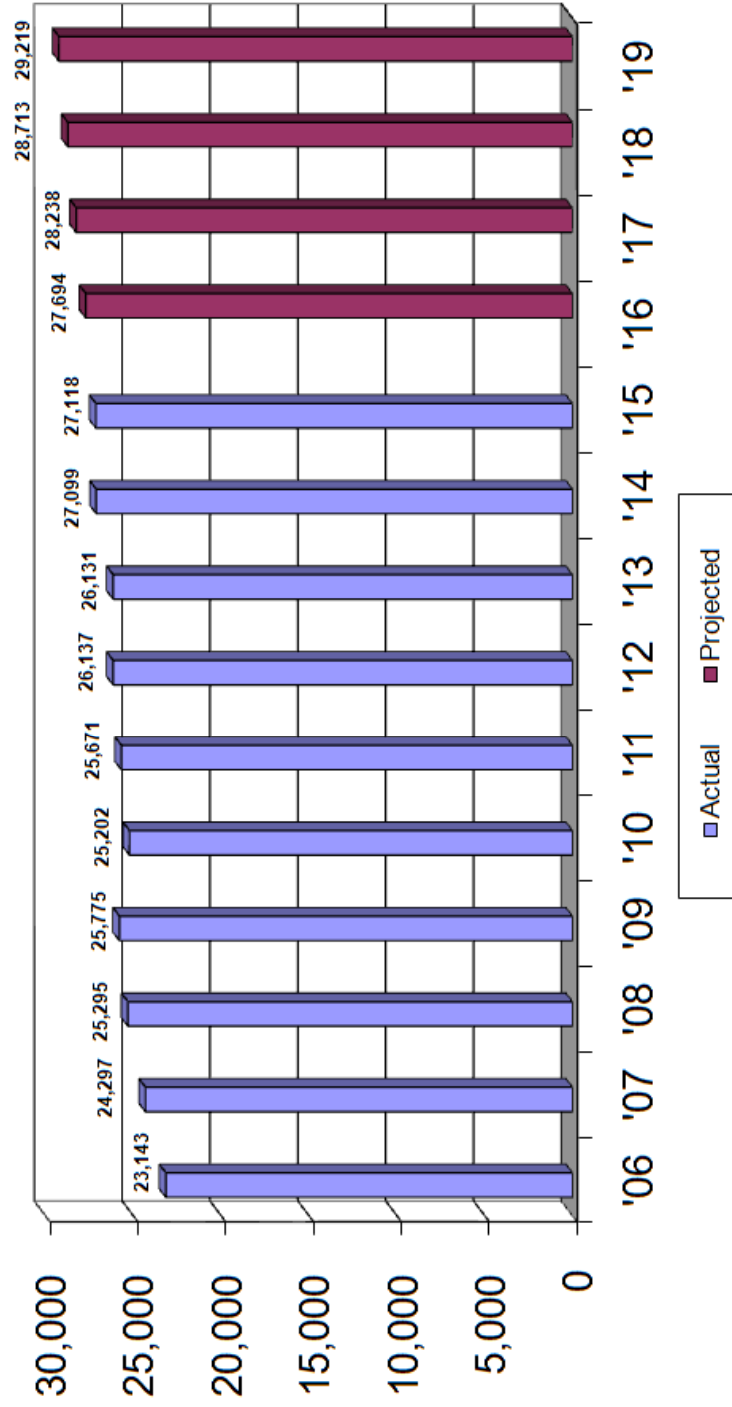
Utah School Districts 4 Year Average Enrollment Growth Rate: FY2012 - FY2015



Washington County School District

Student Enrollment: Historical and Projected

2006-2019



WASHINGTON COUNTY SCHOOL DISTRICT

Enrollment by Grade

GRADE	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	(Est.) 2015-16	(Est.) 2016-17	(Est.) 2017-18	(Est.) 2018-19
Kindergarten	1,629	1,821	1,973	2,045	2,252	2,276	2,172	2,112	2,204	2,098	2,240	2,022	2,025	2,086	2,148	2,213
1st	1,628	1,792	1,978	2,125	2,106	2,231	2,166	2,218	2,077	2,167	2,218	2,193	2,110	2,066	2,127	2,191
2nd	1,602	1,691	1,939	2,034	2,181	2,102	2,093	2,163	2,160	2,003	2,204	2,156	2,221	2,152	2,107	2,170
3rd	1,519	1,701	1,812	2,018	2,107	2,217	1,956	2,100	2,143	2,113	2,023	2,153	2,184	2,265	2,195	2,149
4th	1,447	1,643	1,787	1,913	2,094	2,142	2,097	2,002	2,079	2,038	2,152	1,981	2,183	2,228	2,311	2,239
5th	1,491	1,521	1,707	1,855	1,945	2,113	2,021	2,066	1,993	2,034	2,070	2,087	2,008	2,227	2,272	2,357
6th	1,514	1,574	1,624	1,806	1,913	1,969	1,982	2,022	2,095	1,949	2,092	2,099	2,111	2,048	2,271	2,318
TOTAL ELEMENTARY	10,830	11,743	12,820	13,796	14,598	15,050	14,487	14,683	14,751	14,402	14,999	14,691	14,842	15,071	15,432	15,637
7th	1,518	1,629	1,676	1,746	1,833	1,970	1,966	2,014	2,047	2,039	2,007	2,116	2,153	2,153	2,089	2,317
8th	1,584	1,603	1,734	1,799	1,806	1,878	1,943	1,970	2,072	2,128	2,125	2,108	2,152	2,196	2,196	2,131
9th	1,508	1,657	1,649	1,766	1,745	1,703	1,780	1,865	1,956	2,069	2,143	2,174	2,192	2,195	2,240	2,240
10th	1,522	1,598	1,710	1,730	1,812	1,732	1,641	1,755	1,882	1,894	2,035	2,126	2,149	2,236	2,239	2,285
11th	1,439	1,517	1,607	1,767	1,706	1,758	1,672	1,634	1,747	1,871	1,918	2,031	2,151	2,192	2,281	2,284
12th	1,510	1,440	1,524	1,693	1,795	1,684	1,713	1,750	1,682	1,728	1,872	1,872	2,055	2,194	2,236	2,326
TOTAL SECONDARY	9,081	9,444	9,900	10,501	10,697	10,725	10,715	10,988	11,386	11,729	12,100	12,427	12,852	13,166	13,281	13,582
Self-Contained*	401	364	423	0	0	0	0	0	0	0	0	0	0	0	0	0
Nonresident	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Tuacahn High School	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TOTAL ENROLLMENT	20,317	21,551	23,143	24,297	25,295	25,775	25,202	25,671	26,137	26,131	27,099	27,118	27,694	28,238	28,713	29,219
Annual District Increase	3.57%	6.07%	7.39%	4.99%	4.11%	1.90%	-2.22%	1.86%	1.82%	-0.02%	3.70%	0.07%	2.12%	1.96%	1.68%	1.76%
Total State Enrollment	486,938	495,682	510,012	524,003	537,653	551,013	563,273	576,335	587,745	600,970	611,740	622,153	645,663	659,768	672,241	682,902
District as a % of Total State	4.17%	4.35%	4.54%	4.64%	4.70%	4.68%	4.47%	4.45%	4.45%	4.35%	4.43%	4.36%	4.29%	4.28%	4.27%	4.28%

NOTE: Change in state reporting does not allow self-contained breakout for school years after 2005-06.

The District experienced a steady enrollment increase over the past several decades due to the rapid population growth in Washington County. Enrollment growth came to a halt at the beginning of the global recession in 2008, when economic woes tempered the county's population growth to the lowest rate in more than two decades. The enrollment growth rate has increased again as the economy has recovered. However, due to the influx of new charter schools over the past several years, the District is projecting a slower growth rate compared to the pre-recession years.

Enrollment forecasts are determined by graduating the student to the next grade and accounting for population increases due to in-migration and new construction.

WASHINGTON COUNTY SCHOOL DISTRICT

Student Enrollment

For Fiscal Years 2011-12 Through 2014-15

School	FTE 2011-12	FTE 2012-13	FTE 2013-14	FTE 2014-15
Arrowhead	599	616	686	672
Bloomington	557	582	531	551
Bloomington Hills	552	528	561	536
Coral Canyon	620	597	612	532
Coral Cliffs	634	595	515	538
Crimson View	0	0	568	600
Diamond Valley	272	326	314	290
Dixie Sun	532	586	566	517
East	559	520	579	547
Enterprise	378	372	391	396
Heritage	581	590	601	582
Horizon	630	647	611	642
Hurricane	632	510	545	553
LaVerkin	550	463	514	491
Little Valley	665	759	549	604
Panorama	431	423	480	430
Red Mountain	405	429	443	413
Riverside	657	698	665	667
Sandstone	602	631	603	544
Santa Clara	415	408	434	435
Springdale	42	36	39	27
Sunset	541	516	512	506
Three Falls	654	530	620	621
Washington	473	489	467	453
Water Canyon	0	0	0	88
Elementary	11,981	11,851	12,406	12,235
Sunrise Ridge Intermediate	756	741	824	874
Tonaquint Intermediate	668	708	695	692
Hurricane Intermediate	655	576	591	602
Fossil Ridge Intermediate	845	792	820	838
Lava Ridge Intermediate	864	841	843	872
Desert Hills Middle	782	829	881	889
Dixie Middle	729	725	756	807
Hurricane Middle	585	636	637	625
Pine View Middle	778	830	829	853
Snow Canyon Middle	865	868	850	807
Desert Hills High	953	1,014	1,166	1,228
Dixie High	1,034	1,050	1,103	1,130
Enterprise High	404	411	412	417
Hurricane High	832	852	868	873
Millcreek High	214	207	210	200
Pine View High	975	970	994	1,075
Snow Canyon High	1,037	1,095	1,139	1,143
Water Canyon	0	0	0	79
Secondary	12,976	13,145	13,618	14,004
Utah Online	1,024	970	884	797
Southwest High	0	27	25	32
Post HS	62	47	54	46
Colorado City	94	91	112	4
Other	1,180	1,135	1,075	879
Total Student Enrollment	26,137	26,131	27,099	27,118

WASHINGTON COUNTY SCHOOL DISTRICT

Schedule of Staffing Increases

For Fiscal Years 2010-11 Through 2014-15

School	FTE 2010-11	FTE 2011-12	FTE 2012-13	FTE 2013-14	FTE 2014-15	Increase (Decrease)
Arrowhead	31.1	27.6	29.4	30.2	32.0	1.8
Bloomington	26.0	26.6	27.2	25.4	26.5	1.1
Bloomington Hills	27.4	26.1	26.6	25.0	25.9	0.9
Coral Canyon	32.3	32.0	32.3	31.3	32.0	0.7
Coral Cliffs	31.8	32.3	33.0	30.2	29.4	(0.8)
Crimson View	0.0	0.0	0.0	26.0	27.9	1.9
Diamond Valley	15.1	13.7	13.9	13.7	16.0	2.3
Dixie Sun	29.6	31.0	29.5	28.5	33.3	4.8
East	30.9	31.3	30.9	29.6	32.3	2.7
Enterprise	19.5	18.0	18.2	18.0	18.6	0.6
Heritage	31.1	31.5	31.7	31.5	33.2	1.7
Horizon	29.6	28.5	28.9	28.5	29.4	0.9
Hurricane	29.5	32.8	30.2	31.0	30.3	(0.7)
LaVerkin	27.1	27.0	26.4	26.4	28.4	2.0
Little Valley	29.5	29.0	32.6	28.6	26.5	(2.1)
Panorama	24.0	24.0	24.0	24.0	22.4	(1.6)
Red Mountain	21.8	20.0	22.0	22.0	26.1	4.1
Riverside	33.5	33.6	35.5	32.0	32.6	0.6
Sandstone	31.2	30.1	30.0	30.0	30.0	0.0
Santa Clara	21.6	20.5	19.6	20.5	22.5	2.0
Springdale	1.8	2.1	2.1	2.1	2.2	0.1
Sunset	28.5	29.1	28.5	29.0	29.0	0.0
Three Falls	28.5	28.5	29.0	29.0	30.5	1.5
Washington	26.0	25.8	25.2	26.0	26.9	0.9
Water Canyon	0.0	0.0	0.0	0.0	14.2	14.2
Elementary	607.4	601.1	606.7	618.5	626.1	25.4
Tonaquint Intermediate	34.2	33.1	32.2	31.6	32.6	1.0
Sunrise Ridge Intermediate	30.2	30.6	32.3	33.5	40.1	6.6
Hurricane Intermediate	29.1	29.1	28.5	29.0	26.6	(2.4)
Fossil Ridge Intermediate	38.8	40.1	41.0	41.8	38.6	(3.2)
Lava Ridge Intermediate	39.2	37.8	38.0	38.2	38.7	0.5
Dixie Middle	36.0	31.8	30.6	31.2	34.6	3.4
Deseret Hills Middle	32.8	32.5	34.6	38.2	36.6	(1.6)
Hurricane Middle	27.7	28.2	28.0	28.6	29.3	0.7
Pine View Middle	32.6	34.6	35.2	35.8	37.0	1.2
Snow Canyon Middle	37.4	38.6	38.5	39.2	37.3	(1.9)
Desert Hills High	42.2	43.7	46.7	50.2	54.1	3.9
Dixie High	49.3	50.2	48.6	47.2	53.7	6.5
Enterprise High	25.5	24.3	24.5	23.0	27.4	4.4
Hurricane High	39.4	38.4	39.0	38.5	42.1	3.6
Millcreek High	16.3	17.7	17.7	17.7	17.2	(0.5)
Pine View High	46.7	46.5	46.8	45.2	50.0	4.8
Snow Canyon High	47.8	46.9	47.5	48.6	52.1	3.5
Secondary	571.0	571.0	577.5	585.9	615.6	29.7

Teacher staffing levels are determined by formula, based on projected enrollment numbers at each school as of February of the prior year.

WASHINGTON COUNTY SCHOOL DISTRICT

Schedule of Staffing Increases

For Fiscal Years 2010-11 Through 2014-15

Department	FTE 2010-11	FTE 2011-12	FTE 2012-13	FTE 2013-14	FTE 2014-15	Increase (Decrease)
Detention Center	3.0	3.0	3.0	3.0	3.0	0.0
Counselors	50.8	54.2	54.2	51.4	51.4	0.0
Media	16.0	16.0	16.0	16.0	16.0	0.0
Pre-School	9.2	16.7	16.7	17.2	18.4	1.2
Adult Education	4.3	5.2	5.2	4.0	6.1	2.1
District Wide	17.8	9.7	9.7	9.7	10.7	1.0
Total Certified	1,279.5	1,276.9	1,289.0	1,305.7	1,347.4	59.5
Principals	62.5	61.5	61.5	62.5	62.5	0.0
Custodial	140.5	140.9	140.9	144.0	148.6	4.6
Secretarial	132.0	130.8	130.8	132.8	136.3	3.5
Transportation	60.2	51.9	51.9	52.0	52.8	0.8
Food Service	107.8	107.8	107.8	109.0	118.5	9.5
Media Assistants	40.0	36.6	36.6	37.6	37.4	(0.2)
Classroom Assistants	311.0	331.0	367.0	371.0	400.6	29.6
Maintenance	28.0	30.2	30.2	30.2	31.2	1.0
Special Education	50.6	50.6	50.6	53.0	65.2	12.2
Washington Online	13.8	17.7	19.0	20.5	29.0	8.5
Technology Support	21.5	22.3	25.0	27.0	28.0	1.0
District Staff	37.7	37.5	37.5	37.5	37.1	(0.4)
District Administrators	14.0	14.0	14.0	14.0	14.0	0.0
District Total	2,299.1	2,309.7	2,361.8	2,396.8	2,508.5	129.5

FOUR YEAR INCREASE

209.4

WASHINGTON COUNTY SCHOOL DISTRICT

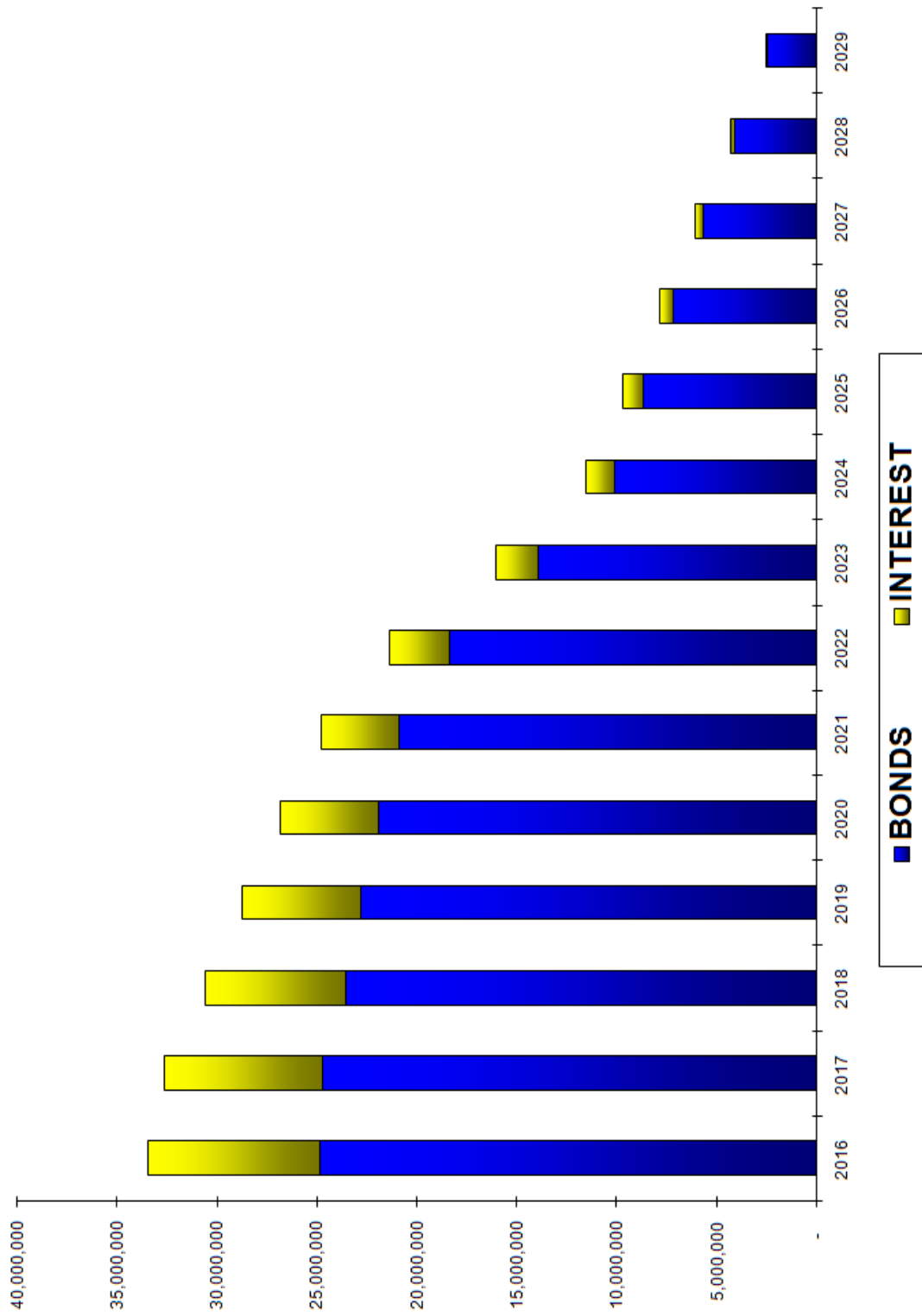
Debt Service Schedule of Outstanding General Obligation Bonds (Fiscal Year)

As of June 30, 2015

		2016	2017	2018	2019	2020	2021	2022
Series 2006	Principal	3,965,000	4,125,000	4,290,000	4,460,000	4,640,000	4,825,000	5,065,000
\$ 59,000,000	Interest	1,353,700	1,195,100	1,030,100	858,500	680,100	494,500	253,250
Series 2007	Principal	3,180,000	3,325,000	3,475,000	3,615,000	3,760,000	3,920,000	4,085,000
\$ 50,000,000	Interest	1,267,988	1,148,738	1,024,050	885,050	740,450	585,350	418,750
Series 2009	Principal	1,240,000	1,300,000	1,365,000	1,430,000	1,500,000	1,575,000	1,650,000
\$ 20,000,000	Interest	494,781	445,181	393,181	350,525	307,625	257,000	201,875
Series 2010A	Principal	1,210,000	1,245,000					
\$ 11,275,000	Interest	63,243	32,993					
Series 2010B	Principal	-	-	1,275,000	1,325,000	1,375,000	1,450,000	1,525,000
\$ 11,950,000	Interest	544,000	544,000	544,000	489,813	430,850	367,600	303,800
Series 2011	Principal	2,255,000	2,315,000	1,260,000	1,300,000	1,340,000	1,400,000	1,450,000
\$ 25,270,000	Interest	630,175	573,800	515,925	478,125	426,125	372,525	316,525
Series 2012	Principal	3,620,000	3,750,000	2,935,000	1,225,000	1,285,000	1,350,000	1,415,000
\$ 31,760,000	Interest	996,300	851,500	664,000	517,250	456,000	391,750	324,250
Series 2013	Principal	5,320,000	4,500,000	4,665,000	4,915,000	3,220,000	1,270,000	1,335,000
\$ 38,880,000	Interest	1,402,150	1,335,650	1,155,650	922,400	676,650	515,650	452,150
Series 2014	Principal	4,125,000	4,220,000	4,370,000	4,610,000	4,860,000	5,135,000	1,900,000
\$ 47,535,000	Interest	1,853,638	1,771,138	1,644,538	1,426,038	1,195,538	952,538	695,788
Total		<u>33,520,975</u>	<u>32,678,100</u>	<u>30,606,444</u>	<u>28,807,701</u>	<u>26,893,338</u>	<u>24,861,913</u>	<u>21,391,388</u>
Total Principal		24,915,000	24,780,000	23,635,000	22,880,000	21,980,000	20,925,000	18,425,000
Total Interest		<u>8,605,975</u>	<u>7,898,100</u>	<u>6,971,444</u>	<u>5,927,701</u>	<u>4,913,338</u>	<u>3,936,913</u>	<u>2,966,388</u>
Total		<u>33,520,975</u>	<u>32,678,100</u>	<u>30,606,444</u>	<u>28,807,701</u>	<u>26,893,338</u>	<u>24,861,913</u>	<u>21,391,388</u>

<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>	<u>2027</u>	<u>2028</u>	<u>2029</u>	<u>Total</u>
							31,370,000
							5,865,250
4,290,000							29,650,000
214,500							6,284,876
1,740,000	1,835,000						13,635,000
140,825	73,400						2,664,393
							2,455,000
							96,236
1,575,000	1,675,000	1,750,000					11,950,000
235,175	162,725	84,000					3,705,963
1,510,000	1,570,000	1,630,000	1,700,000				17,730,000
258,525	198,125	135,325	70,125				3,975,300
1,485,000	1,545,000	1,595,000	1,640,000	1,690,000			23,535,000
253,500	194,100	147,750	99,900	50,700			4,947,000
1,400,000	1,455,000	1,515,000	1,575,000	1,640,000	1,700,000		34,510,000
385,400	315,400	257,200	196,600	133,600	68,000		7,816,500
2,000,000	2,100,000	2,210,000	2,300,000	2,370,000	2,440,000	2,525,000	45,165,000
600,788	500,788	395,788	307,388	238,388	161,363	82,063	11,825,782
<u>16,088,713</u>	<u>11,624,538</u>	<u>9,720,063</u>	<u>7,889,013</u>	<u>6,122,688</u>	<u>4,369,363</u>	<u>2,607,063</u>	<u>257,181,300</u>
14,000,000	10,180,000	8,700,000	7,215,000	5,700,000	4,140,000	2,525,000	210,000,000
<u>2,088,713</u>	<u>1,444,538</u>	<u>1,020,063</u>	<u>674,013</u>	<u>422,688</u>	<u>229,363</u>	<u>82,063</u>	<u>47,181,300</u>
<u>16,088,713</u>	<u>11,624,538</u>	<u>9,720,063</u>	<u>7,889,013</u>	<u>6,122,688</u>	<u>4,369,363</u>	<u>2,607,063</u>	<u>257,181,300</u>

Washington County School District Debt Service Requirements 2016-29



Washington County School District
BOND PROJECTS UPDATE

Project	Estimated Total Cost	Use of Proceeds From Series 2013 Bonds (\$20 Million)	Projected Use of Proceeds From Series 2014 Bonds (\$30 Million)	Balance Funded From Future 2015 Bonds
Crimson View Elementary Construction & Start-up Costs*	9,588,135	2,840,861		
Millcreek High Addition*	1,878,206	37,956		
Hurricane High Rebuild*	38,071,504	241,077		
Pine View Middle Addition & Remodel*	3,889,378	2,675,475		
Dixie Middle School Replacement*	24,921,760	12,759,940	2,595,170	
Elementary School Office Remodels	2,007,383	1,057,009	950,374	
Water Canyon Elementary Purchase/Remodel	2,069,822	112,454	1,957,368	
Hurricane Middle - Additional Third Wing & Counseling Suite	8,563,000	275,228	8,287,772	
Pine View High Remodel & New Vocational Bldg.	2,500,000		2,500,000	
Water Canyon High School Building Remodel	7,000,000		7,000,000	
East Elementary Replacement	10,350,000		5,424,476	4,925,524
Land Purchases & Site Improvements			4,314,081	3,108,057
		\$ 20,000,000	\$ 33,029,241	\$ 8,033,581

* Projects started with the proceeds of a prior bond issue.

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

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

- **Effective Professional Development and Ongoing Implementation Support** are provided through the following:
 - **Peer Coaching** breaks down the sense of isolation among teachers and replaces it with a collegial network that fosters professional relationships and cultivates reflective teaching habits. “Coaching” colleagues dramatically increases the implementation components of any professional development endeavor (Joyce and Showers, 1980, 1982).
 - **Mentor Teachers** at each school are assigned to new teachers, weekly, to guide self-reflection around classroom instruction. Peer coaching is an effective tool as a new teacher reflects on their craft with the support of an experienced teacher.
 - **Elementary Literacy Coaches** are an effective support network that significantly improve student achievement. The integration of reading and writing impacts every subject area at every grade level. When theoretical learning is coupled with modeling, coaching, and opportunities for application, effective implementation increases to as high as 90% as shown by Joyce and Showers (1996).
 - **Secondary Staff Developers** work in a mentoring relationship with classroom teachers as changes are made in classroom instruction. They assist teachers in analyzing testing data and student work, setting standards, and creating common assessment that guide instruction. Staff developers also model research-based practices and techniques.
 - **On-site Training** provides principals the opportunity to increase their skills at solving complex problems and leading in a culture of change. In a collaborative setting principals learn from each other’s experience-base and keep up-to-date with current research.
 - **District Collaboration Days** provide time and opportunity for teachers to work with and learn from teachers throughout the district with similar grade/content responsibilities. Teachers meet together throughout the district to share classroom ideas and successful student interventions that meet the needs of all students.
 - **Study Groups** focus on implementation of best practice by analyzing student work to determine students’ level of understanding of key concepts, designing powerful lessons, mapping curriculum, articulating standards, studying research and collegial coaching.

Early Years Enhancement (EYE I, II, III) and **New Teacher Induction** focus on the first three years of a teacher’s career. The retention of new teachers requires the greatest amount of support both in time and resources. Effectiveness in the classroom takes ongoing, onsite mentorship. Research has shown that the most effective teachers affect an average of a 53-percentile point gain in a year

- and 83 points in three years. Less effective teachers affect only a 14-percentile point gain in a year or 29 points in three years. The most efficient way to significantly improve student achievement is to improve instruction.
- **Comprehensive Student Improvement Plans (CSIP)** outline each school's needs based on the analysis of testing data. Measurable goals are then the focus for the year. These plans also guide the district professional development plans for both district and onsite training.
- **Standards-Based Teacher Evaluations** focus on Danielson's Frameworks of Effective Teaching.
- **Learning Walks**, consisting of small groups of administrators, teachers and other personnel, visit classrooms informally, gathering evidence of practices to then reflect upon for continuous improvement.
- **Endorsements** in Reading, English as a Second Language (ESL), Gifted and Talented, and Technology are offered through the district with partnering universities to improve classroom instruction. All instructors model strategies to be used in the classroom. Portfolio documentation ensures implementation of the objectives of the coursework.

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

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

Differentiation, one of many best practices, meets the learning needs of all students (struggling readers, gifted and talented, English language learners, students with disabilities) in the classroom. Teachers differentiate by adjusting

- the content, product or process in order for all students to make significant gains during the year.

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

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

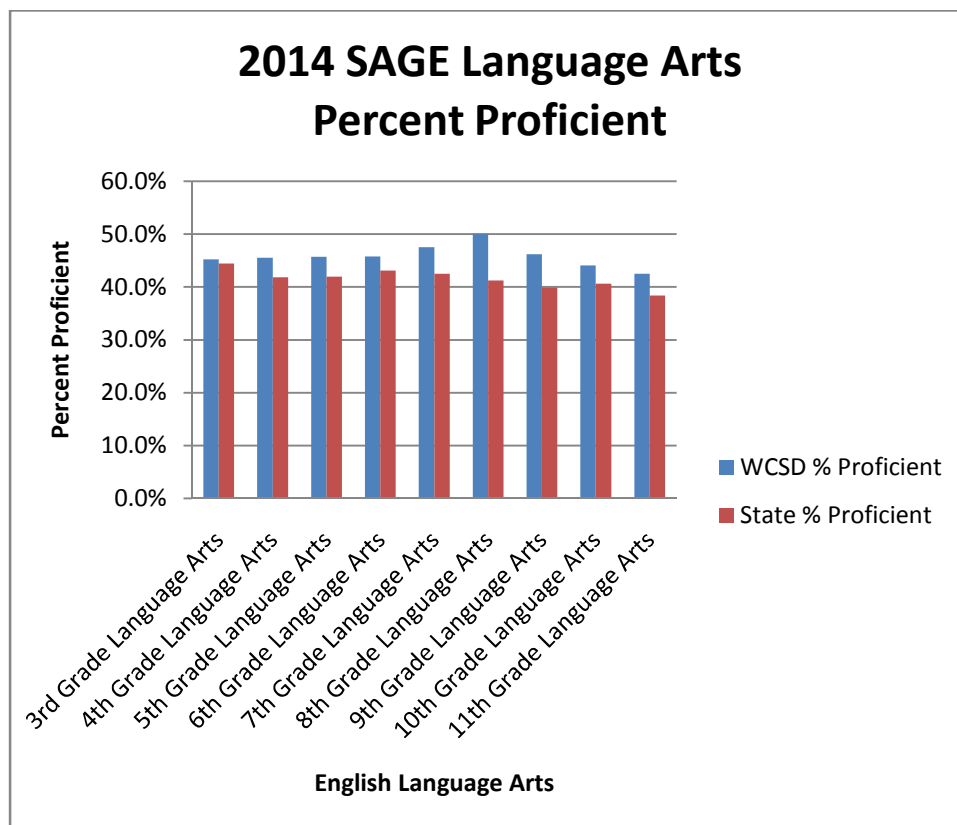
4. Restructure school time to provide for collaboration and professional development for teachers and administrators in a manner that maximizes the effectiveness of instructional time.

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

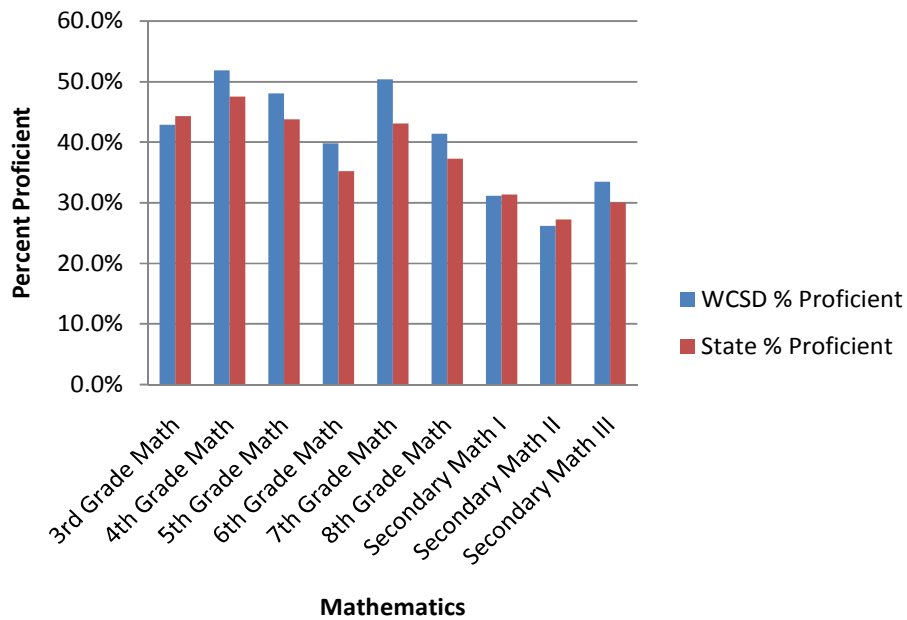
Student Assessment of Growth and Excellence (SAGE)

Each spring, under the direction of the Utah State Office of Education (USOE), schools across the state administer summative assessments in English Language Arts, Math, and Science to measure student mastery of the Utah State Core Standards. Prior to the 2013-14 school year the state administered Criterion Reference Tests (CRTs) in the same subject areas. When the state formally implemented new core standards, new assessments (i.e., SAGE) were developed. As a result, longitudinal comparisons of SAGE results with prior CRT data are invalid.

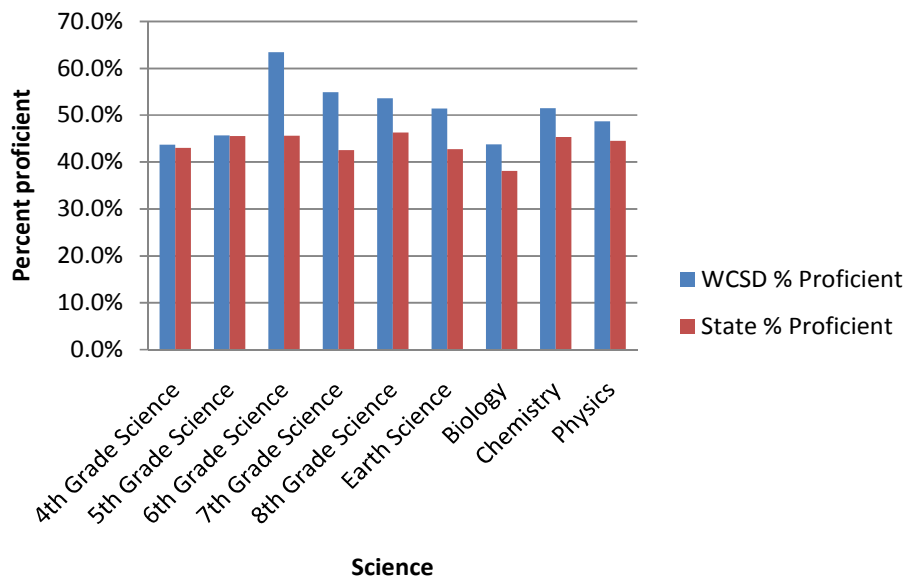
The tables below show the percent of WCSD students scoring proficient on the 2014 SAGE assessments along with the state percent for comparison.



2014 SAGE Mathematics Percent Proficient



2014 SAGE Science Percent Proficient



ACT

The ACT is a nationally recognized tool to measure student readiness for college level work. Administration of the ACT is required by the USOE to all 11th graders in the spring. The table below shows a longitudinal view of the overall average composite score for WCSD, state, and nation.

Graduating Class of....	# OF STUDENTS TAKING TEST*	% of CLASS TAKING THE ACT	WCSD AVERAGE	UTAH AVERAGE	NATIONAL AVERAGE
2000	855		21.1	21.5	21.0
2001	741		21.4	21.4	21.0
2002	690		21.2	21.4	20.8
2003	704		21.4	21.3	20.8
2004	755		21.3	21.5	20.9
2005	700		21.3	21.5	20.9
2006	796		21.1	21.7	21.1
2007	819		21.2	21.7	21.2
2008	878		21.3	21.8	21.1
2009	885	60%	21.5	21.8	21.1
2010	954	61%	20.9	21.8	21.0
2011	1029	66%	21.5	21.8	21.1
2012	1126	77%	20.6	20.7	21.1
2013	1263	76%	20.8	20.7	20.9
2014	1372	74%	20.9	20.8	21.0

ACT scores can be used as predictors of student performance in freshman level college courses. The table below shows the percent of 11th graders that would have a 75% or greater probability of getting at least a C in the college course.

		English		Math		Reading		Science		Meeting All Four	
Year	Tested	WCSD	State	WCSD	State	WCSD	State	WCSD	State	WCSD	State
2008	878	74	75	38	44	57	60	28	32	21	25
2009	885	73	73	38	44	61	62	28	32	21	25
2010	954	69	74	35	45	56	61	24	32	18	26
2011	1,029	74	73	41	47	61	60	30	33	22	27
2012	1,126	68	64	35	40	57	54	27	29	21	23
2013	1,263	65	63	36	38	47	45	36	36	23	24
2014	1,372	65	63	41	39	46	43	37	36	25	25
2014	NATION	65		43		44		37		26	

Graduation Rate

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

School / Rate	Graduation Rate 2011	Graduation Rate 2012	Graduation Rate 2013	GraduationRate 2014
WCSD	75%	80%	84%	88%
STATE	76%	78%	81%	83%

Parent Survey Overview

In the fall of 2009 Washington County School District conducted a parent survey as part of a comprehensive needs assessment. The survey, in both English and Spanish, was available on the district home-page from November 9, 2009 to January 8, 2010. The 31 question survey was designed to provide feedback to school and district personnel regarding factors that are critical to the operation of a school. For example, student safety along with effectively dealing with discipline issues are always of primary concern for parents and educators. The survey was intended to gauge parents' perceptions of specific procedures that have been implemented across the district. School personnel are always striving to create inviting schools. Providing opportunities to be involved in school activities and improving communication between home and school is a fundamental element in developing strong parent-school partnerships. With so much negative criticism of education on a national level, one of the purposes of this survey was to gauge our parents' overall perception of the quality of education being provided to their students in the Washington County School District.

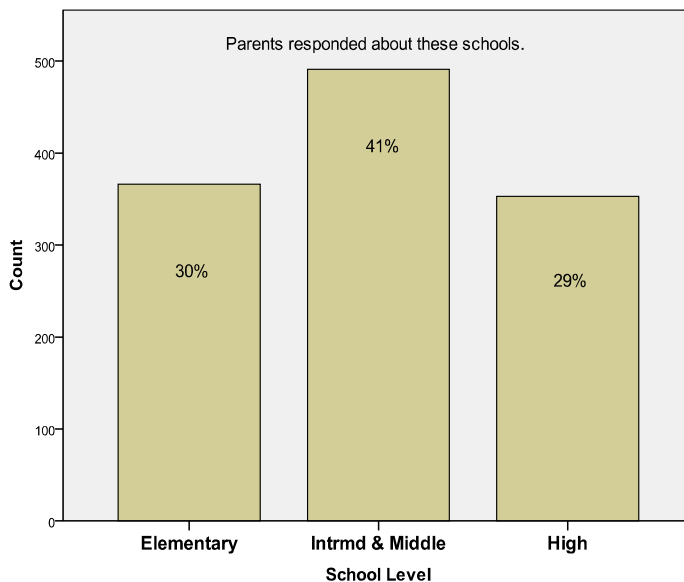
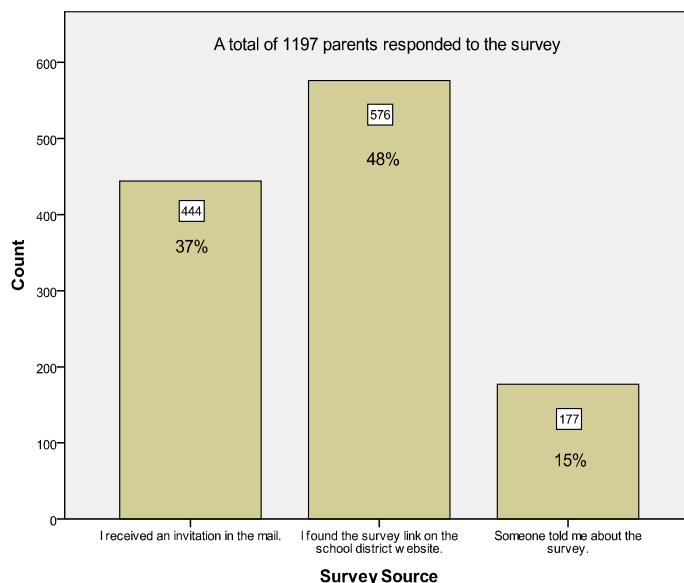
The survey consisted of 31 statements to which parents were asked to express whether they Strongly Agreed, Agreed, Disagreed, or Strongly Disagreed. An alternative response entitled: No Basis For Judgment was included with each item. Parents were not required to give their name and they were assured there was no advantage or disadvantage to them, or their student, for taking the survey.

Who Responded to the Parent Survey?

In December of 2009 there were 24,216 students in the Washington County School District grades K – 12 coming from approximately 12,499 different households. In order to encourage response to the survey a random sample of 1000 household were sent letters inviting them to visit the website and take the survey. A follow-up letter was sent two weeks later.

The sample was drawn in such a manner to include the representational proportion of elementary and secondary students. It included a representation of students that are American Indian, Asian, Black, Hispanic, and Pacific Islander. It also included a representational proportion of households where students had applied for free and reduced lunch. Parents were asked to identify one school level they were thinking about as they completed the survey, even if they had more than one student in school.

Of the approximately 12,499 households, 1197 responses were received; which represents a response rate of about 9.6%. Of the 1000 parents that received a written invitation, 44.4% responded to the survey.



Survey Results

The Safety Factor

Item #3: My student attends school in a safe environment.

Item #4: The school's emergency plans seem adequate to me.

Item #5: Students are adequately supervised during the school day.

Item #6: Behavior problems that occur at school are effectively addressed.

Item #7: Steps are taken by school personnel to prevent behavior problems.

The responses from the above items were combined into a single Safety Factor. The results on this factor suggest that across all school levels 89% of the respondents felt their students were safe while at school. (The small number of respondents marking "No basis for judgment" were excluded from this factor.)

Elementary		Responses	
		N	Percent
Safety Factor ^a	Strongly Agree	423	27.9%
	Agree	964	63.5%
	Disagree	114	7.5%
	Strongly Disagree	17	1.1%
Total		1518	100.0%

a. Combination of items 3-7

Intermediate & Middle		Responses	
		N	Percent
Safety Factor ^a	Strongly Agree	340	19.2%
	Agree	1222	68.9%
	Disagree	150	8.5%
	Strongly Disagree	62	3.5%
Total		1774	100.0%

a. Combination of items 3-7

High		Responses	
		N	Percent
Safety Factor ^a	Strongly Agree	321	23.4%
	Agree	875	63.8%
	Disagree	133	9.7%
	Strongly Disagree	42	3.1%
Total		1371	100.0%

a. Combination of items 3-7

Learning is the Priority

Item # 14: The school administration demonstrates that student learning is their highest priority.

Overall, about 82% of the respondents felt the school administration demonstrated that learning was their highest priority. The level of agreement with the statement decreases as school level increases. Because demonstration of this trait would be considered an active behavior on the part of administrators, the “No basis for judgment” responses could be counted as a negative impression.

Elementary		Count	Percent
14 Admin learning priority	Strongly Agree	113	35.3%
	Agree	178	55.6%
	Total Positive	291	90.9%
	Disagree	14	4.4%
	Strongly Disagree	10	3.1%
	Total Negative	24	7.5%
	No basis for judgment	5	1.6%

Intermediate & Middle		Count	Percent
14 Admin learning priority	Strongly Agree	104	25.2%
	Agree	232	56.3%
	Total Positive	336	81.6%
	Disagree	35	8.5%
	Strongly Disagree	16	3.9%
	Total Negative	51	12.4%
	No basis for judgment	25	6.1%

High		Count	Percent
14 Admin learning priority	Strongly Agree	72	23.8%
	Agree	147	48.7%
	Total Positive	219	72.5%
	Disagree	47	15.6%
	Strongly Disagree	14	4.6%
	Total Negative	61	20.2%
	No basis for judgment	22	7.3%

Prepared for the Future

Item #27: The education my student is receiving will prepare him/her for success in the future.

Overall, about 88% of the respondents felt that the education their students were receiving was preparing them for future success. A small number of parents responding “No basis for judgment” were excluded from this summary.

Elementary		Count	Percent
27 Success for the future	Strongly Agree	93	30.0%
	Agree	189	61.0%
	Total Positive	282	91.0%
	Disagree	21	6.8%
	Strongly Disagree	7	2.3%
	Total Negative	28	9.0%

Intermediate & Middle		Count	Percent
27 Success for the future	Strongly Agree	94	23.9%
	Agree	256	65.0%
	Total Positive	350	88.8%
	Disagree	36	9.1%
	Strongly Disagree	8	2.0%
	Total Negative	44	11.2%

High		Count	Percent
27 Success for the future	Strongly Agree	61	21.1%
	Agree	179	61.9%
	Total Positive	240	83.0%
	Disagree	29	10.0%
	Strongly Disagree	20	6.9%
	Total Negative	49	17.0%

Quality Education

Item #31: My student is receiving a high quality education.

Overall, 80% of respondents across all three school levels reported they believed their students were receiving a high quality education in the Washington County School District.

Elementary		Count	Percent
31 Quality education	Strongly Agree	81	25.8%
	Agree	188	59.9%
	Disagree	32	10.2%
	Strongly Disagree	9	2.9%
	No basis for judgment	4	1.3%

Intermediate & Middle		Count	Percent
31 Quality education	Strongly Agree	62	15.7%
	Agree	256	64.6%
	Disagree	56	14.1%
	Strongly Disagree	8	2.0%
	No basis for judgment	14	3.5%

High		Count	Percent
31 Quality education	Strongly Agree	56	19.0%
	Agree	166	56.3%
	Disagree	50	16.9%
	Strongly Disagree	15	5.1%
	No basis for judgment	8	2.7%

Student Survey Facts:

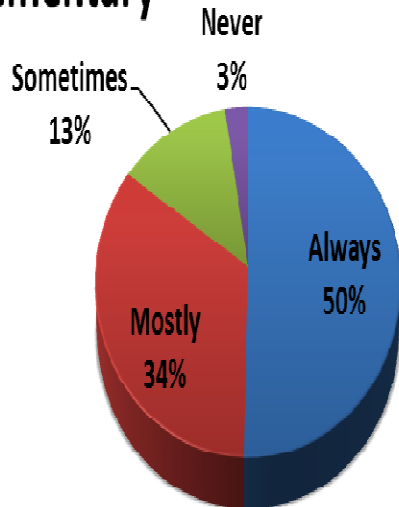
- From December 2010 through February 2011 students in grades 3 to 12 were invited to take a survey about their school experience.
- Administered on-line during the school day.
- Students did not put their names on it.
- Over 13,000 students took the survey.

71% of students in grades 3-12 answered the survey.

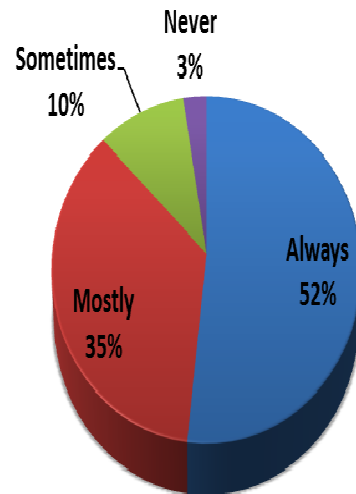
Grade	Survey Takers	Total Enrolled	% Taking Survey	School Level Totals
3	1616	2016	80%	
4	1609	1987	81%	
5	1685	1935	87%	Total Elementary School: 83%
6	1584	1850	86%	
7	1595	1925	83%	Total Intermediate School: 84%
8	1104	1888	58%	
9	1159	1871	62%	Total Middle School: 60%
10	1001	1752	57%	
11	1025	1638	63%	
12	789	1694	47%	Total High School: 55%

1. I feel safe when I'm at school.

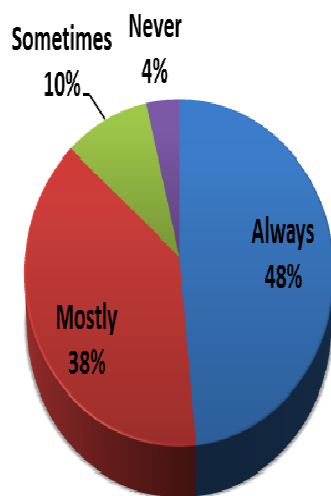
Elementary



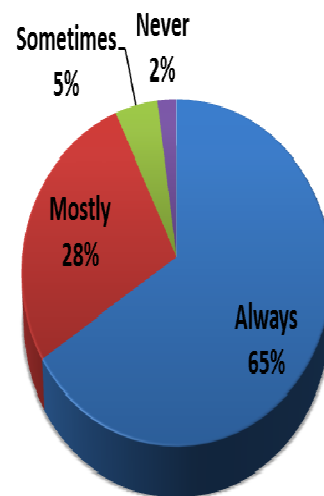
Intermediate



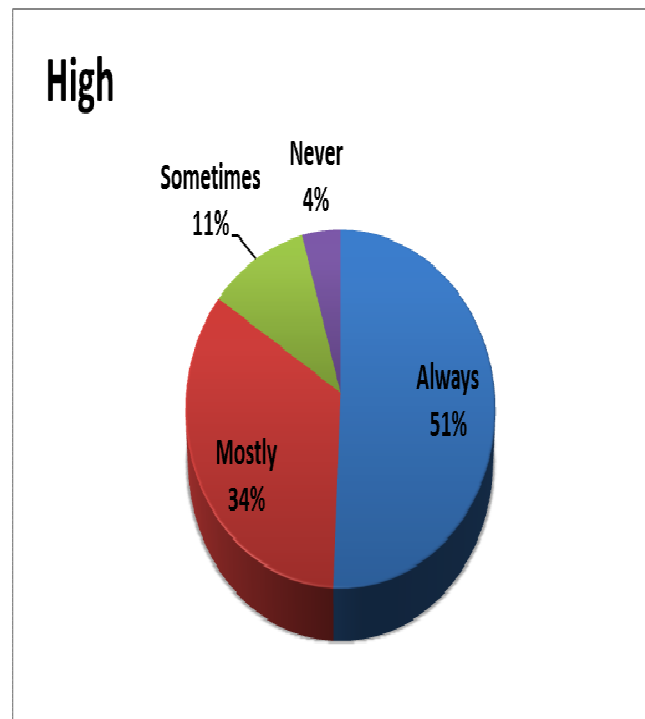
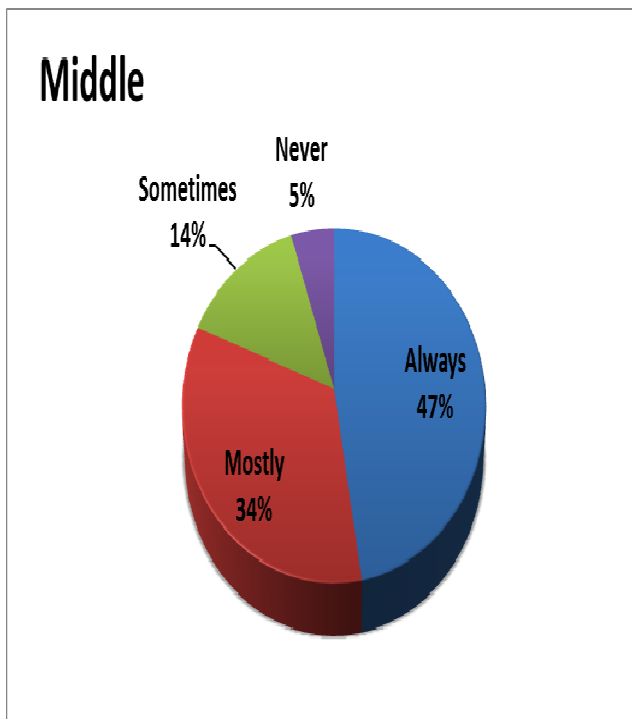
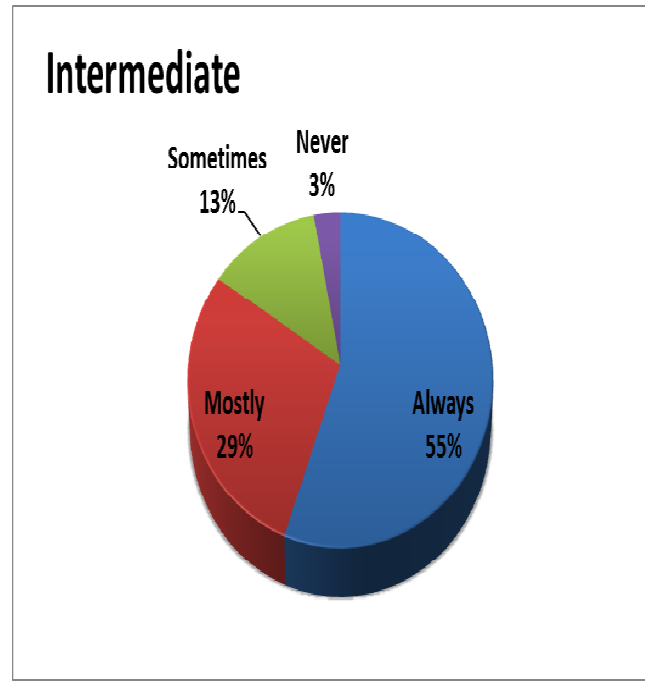
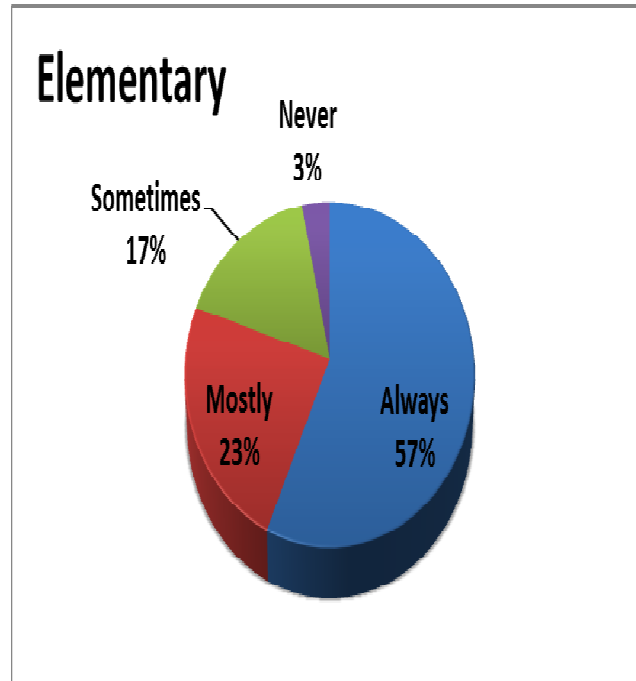
Middle



High



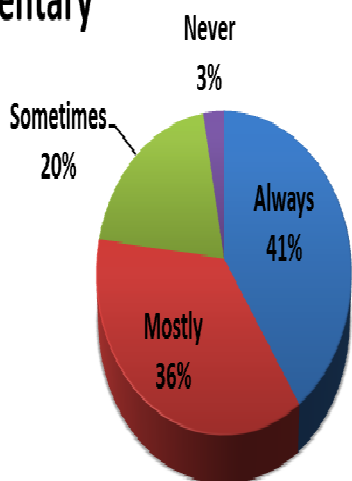
2. I know what to do if there is an emergency at school.



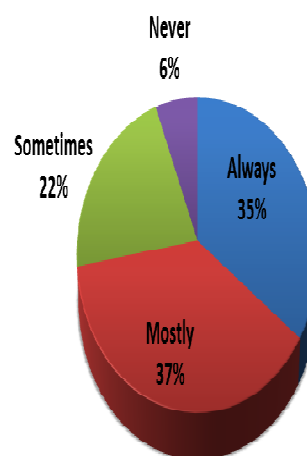
3. (Elementary) When someone breaks the rules, my teacher or another adult takes care of the situation right away.

3. (Secondary) Behavior problems that occur at school are effectively handled by school staff.

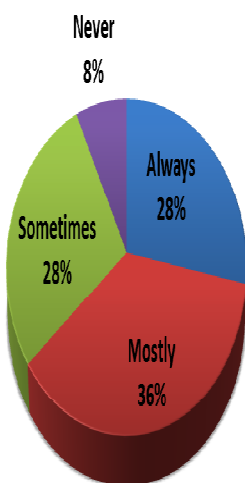
Elementary



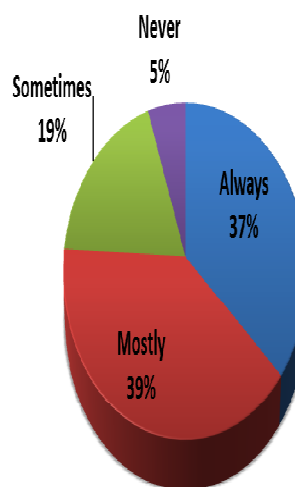
Intermediate



Middle

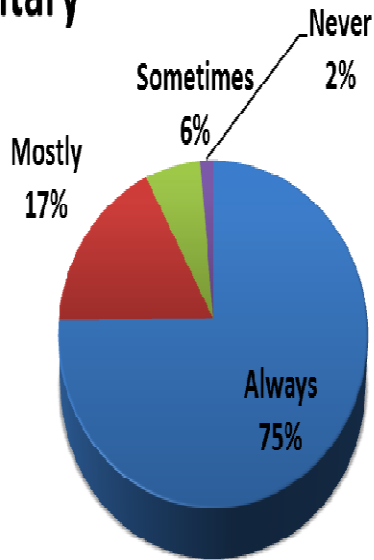


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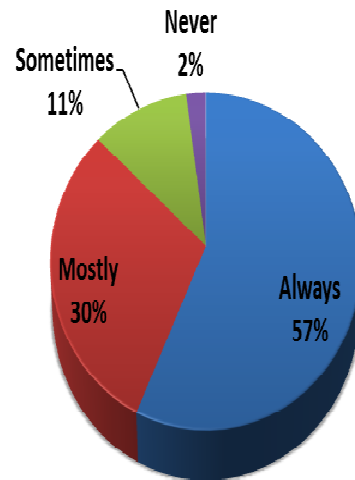


4. My teacher(s) treats me with respect.

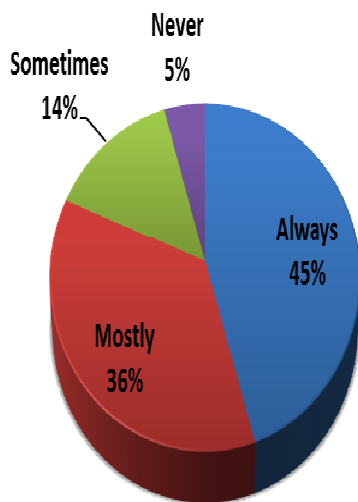
Elementary



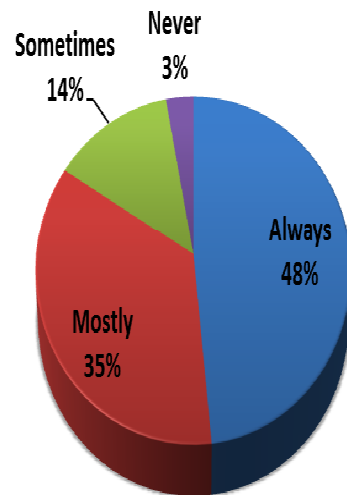
Intermediate



Middle



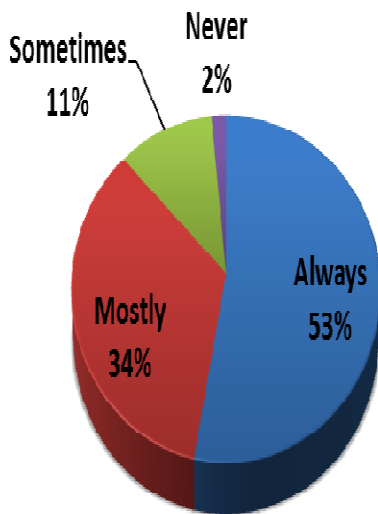
High



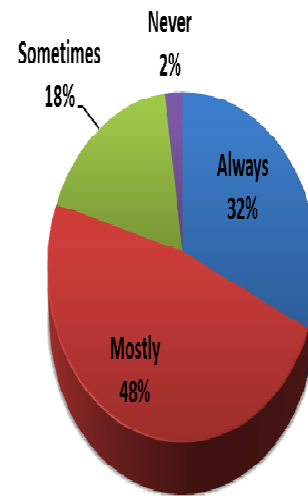
5. (Elementary) My teacher listens to me.

5. (Secondary) My teachers are available when I need to talk to them.

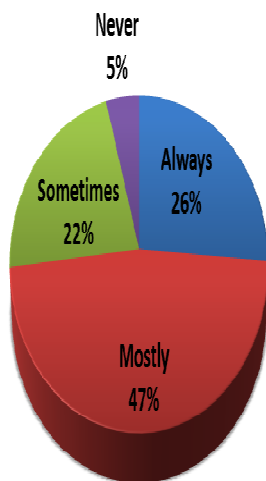
Elementary



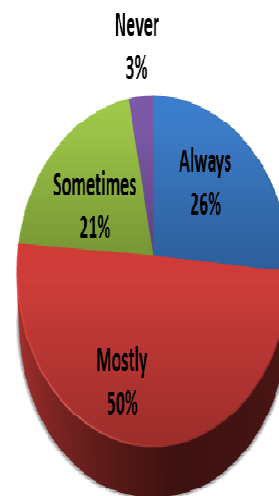
Intermediate



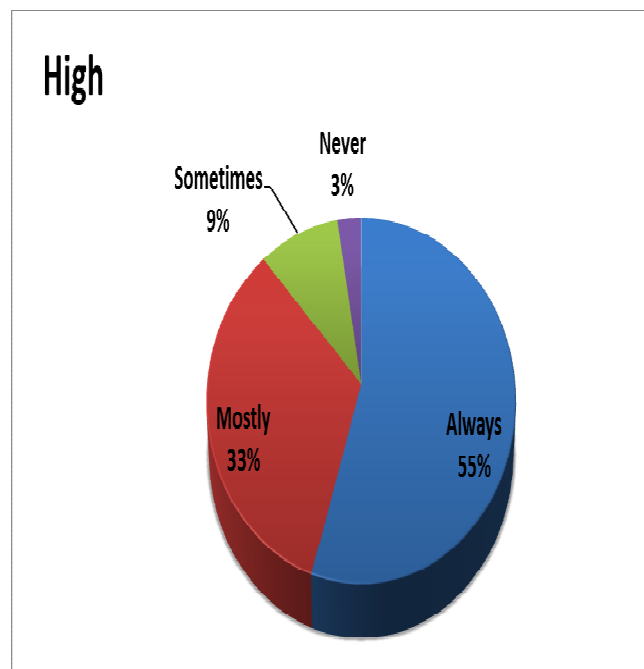
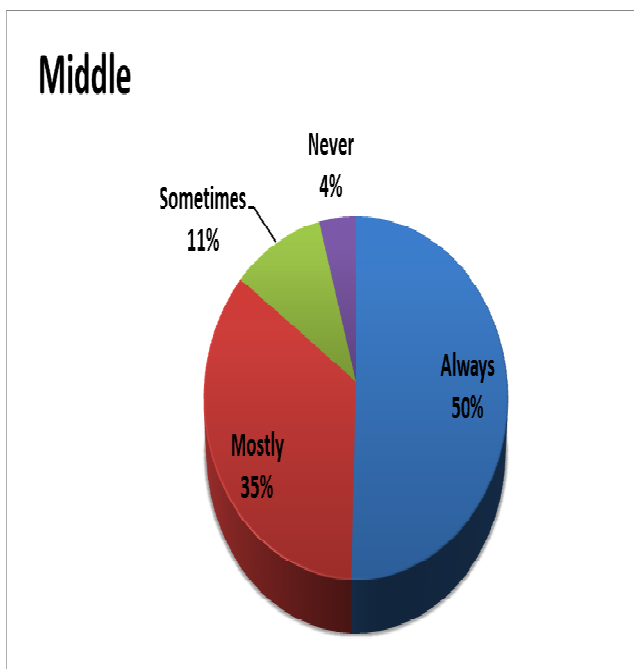
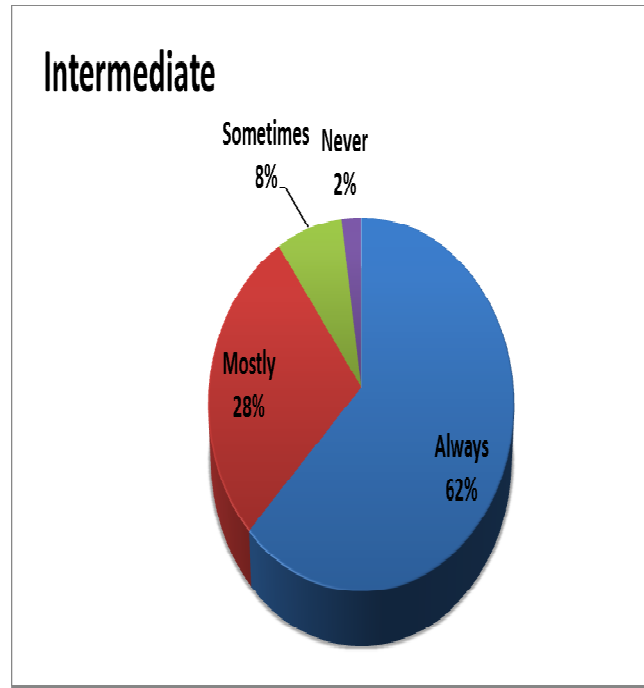
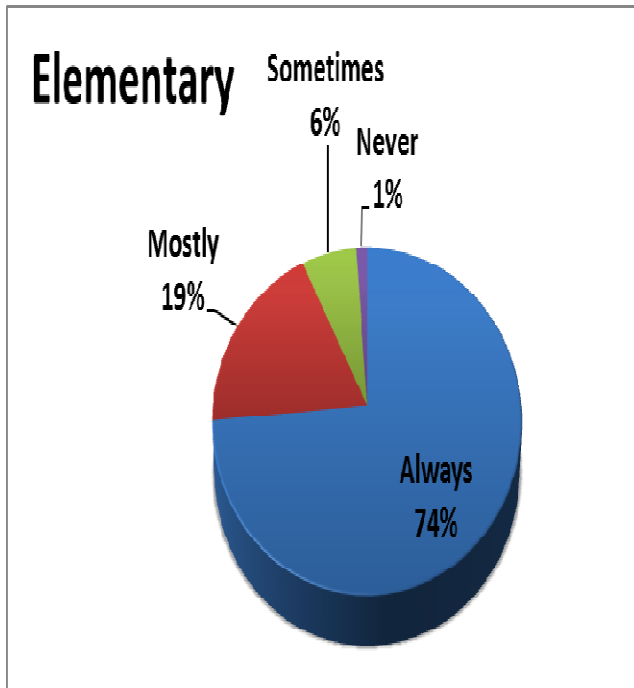
Middle



High

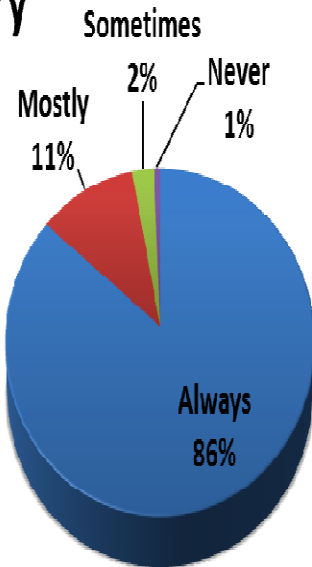


6. My teacher(s) believes that I can learn hard things.

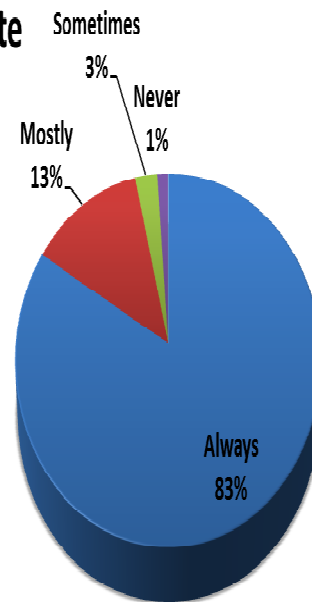


7. My teacher(s) expects all students to do their best.

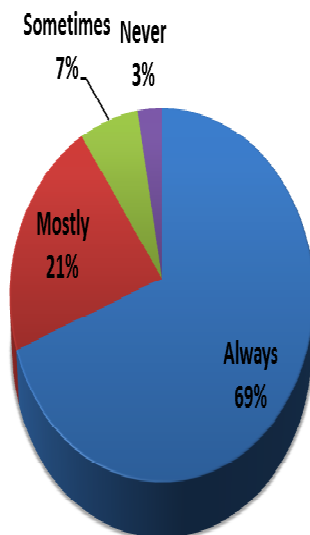
Elementary



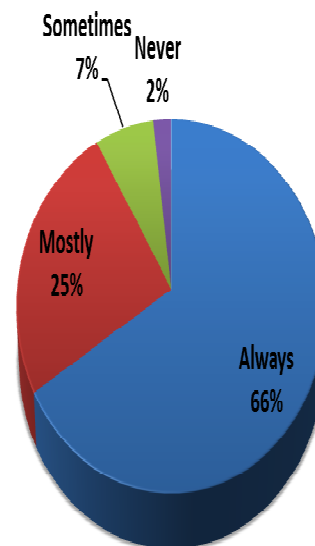
Intermediate



Middle

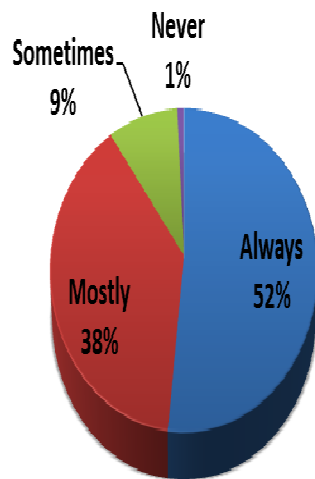


High

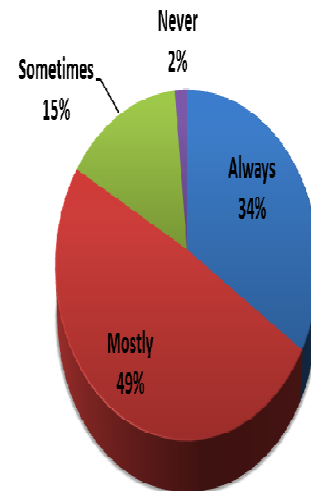


8. My teacher(s) gives clear instructions so I know what is expected.

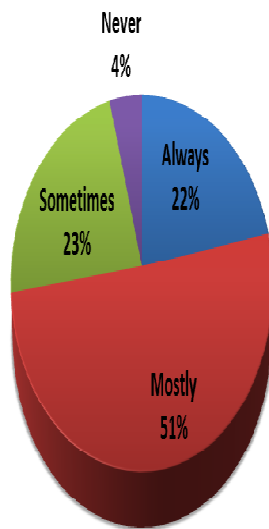
Elementary



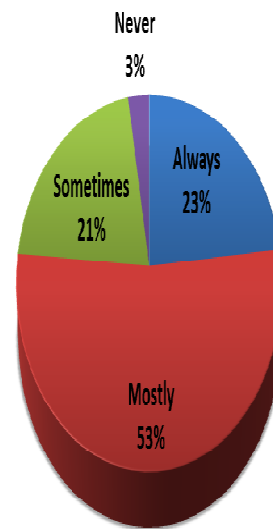
Intermediate



Middle

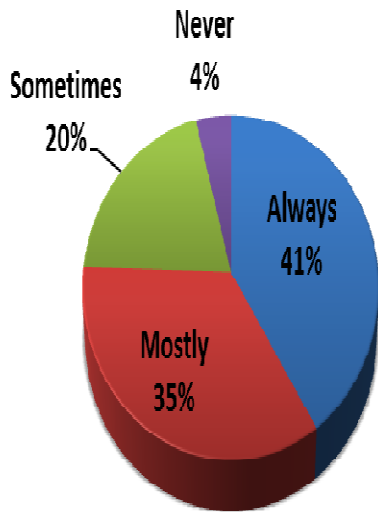


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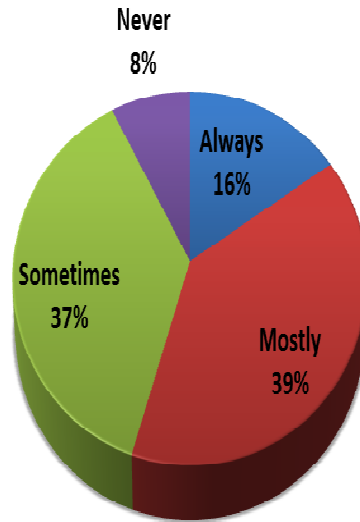


9. My teacher(s) makes learning exciting.

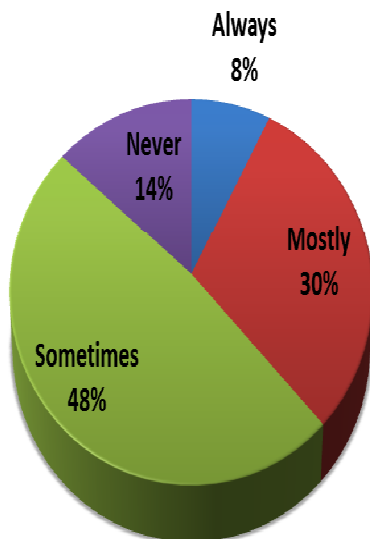
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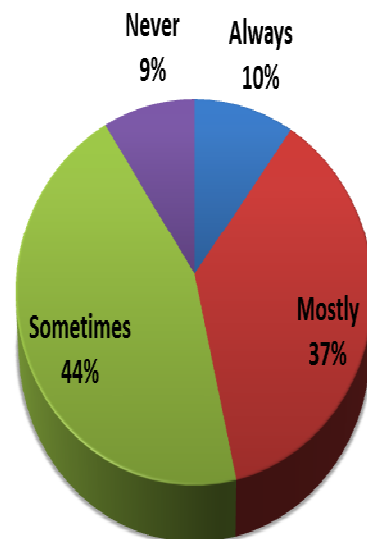
Intermediate



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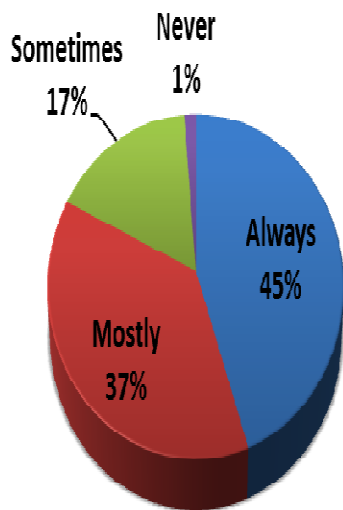


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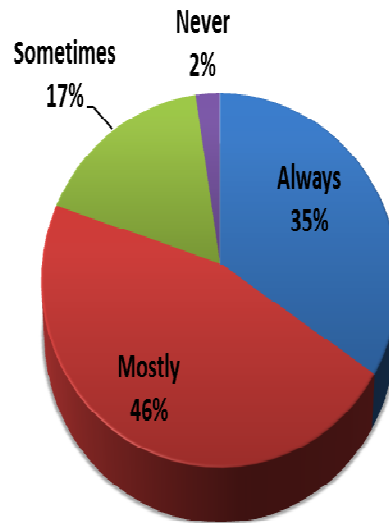


10. I get the help I need when I need it.

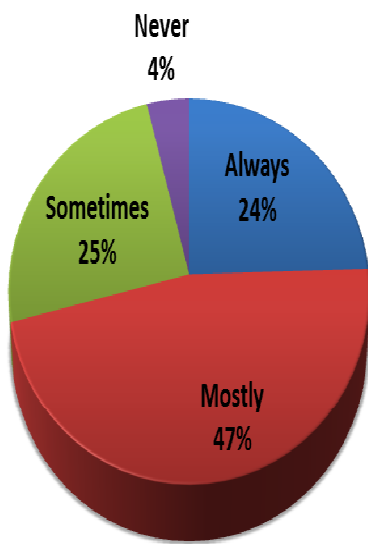
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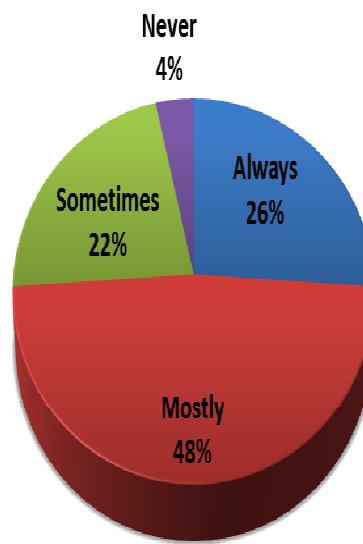
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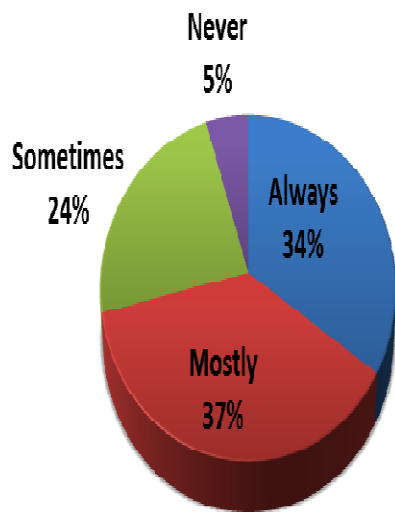


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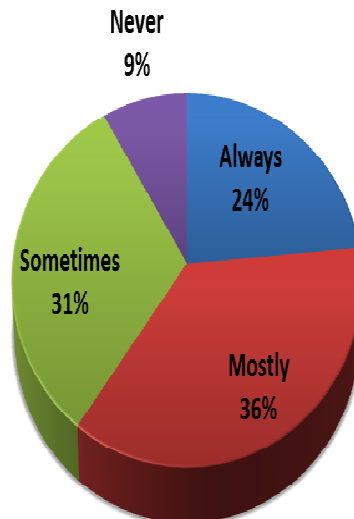


11. When I do good work it gets noticed.

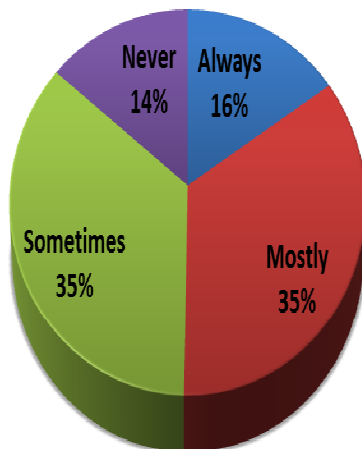
Elementary



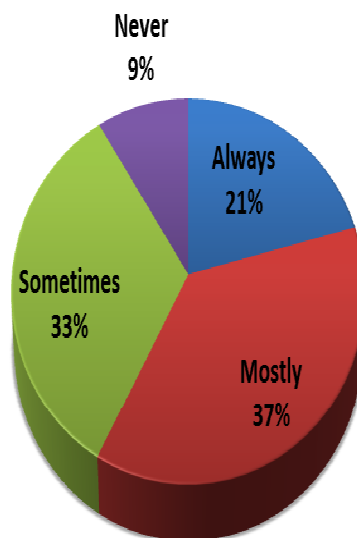
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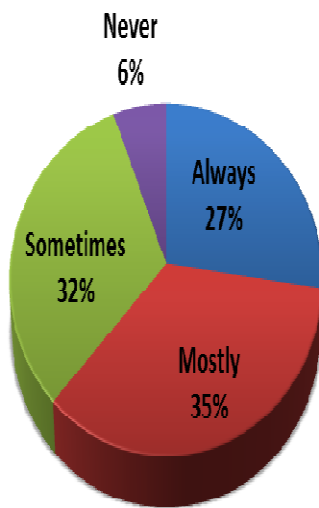


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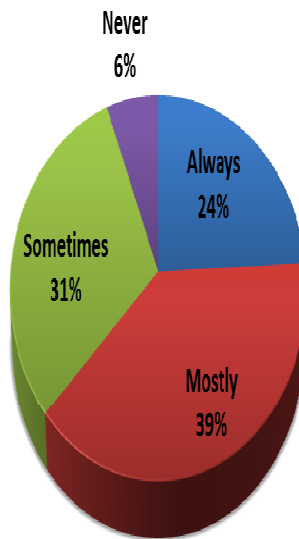


12. I am challenged by the work I am asked to do at school.

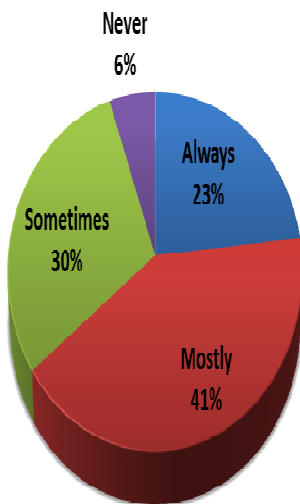
Elementary



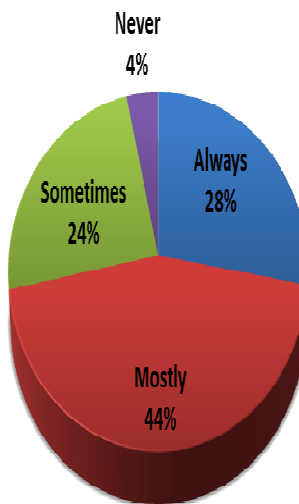
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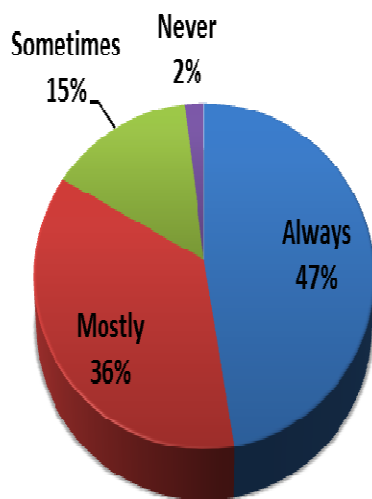
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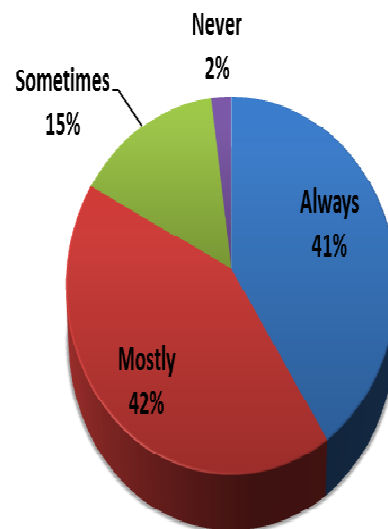
13. (Elementary) The work I do in class makes me think.

13. (Secondary) The work I do in my classes makes me think.

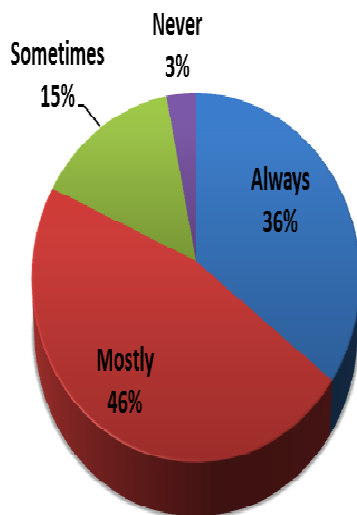
Elementary



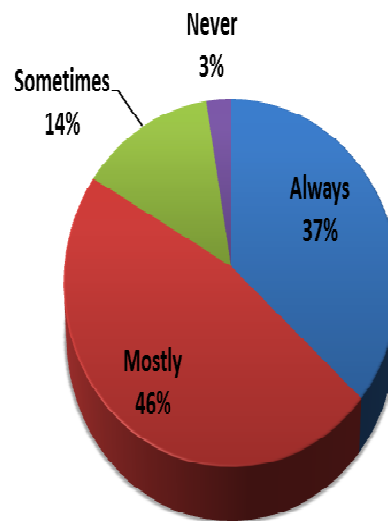
Intermediate



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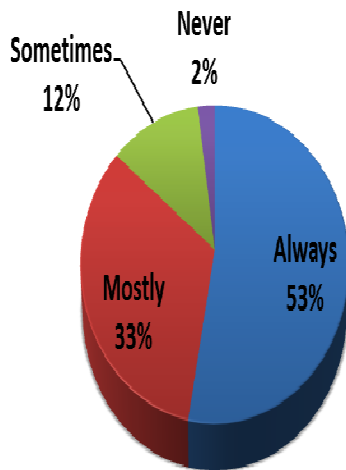


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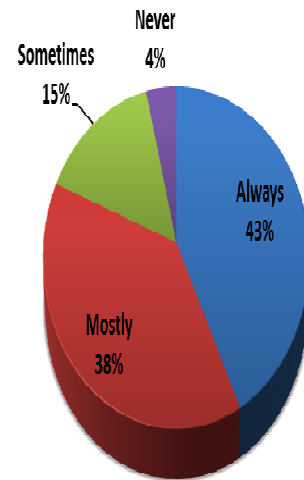


14. I know *why* I am learning the things that are being taught.

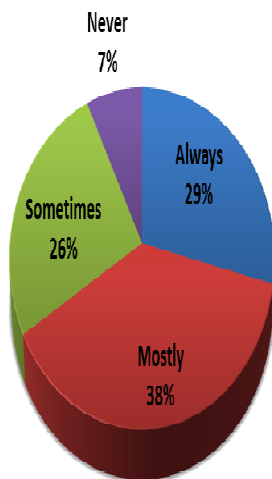
Elementary



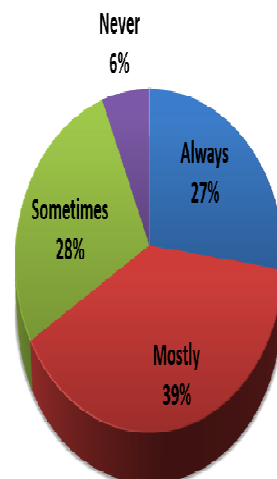
Intermediate



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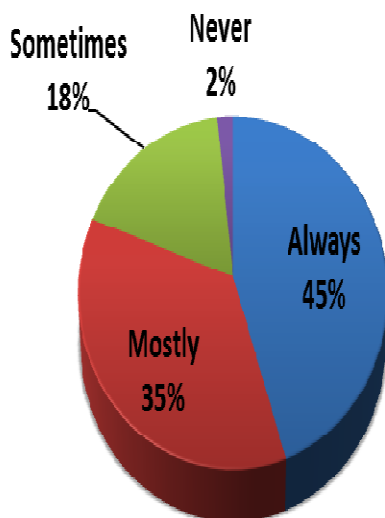


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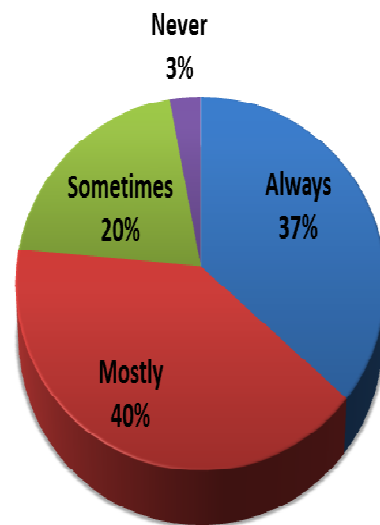


15. I learn something new everyday.

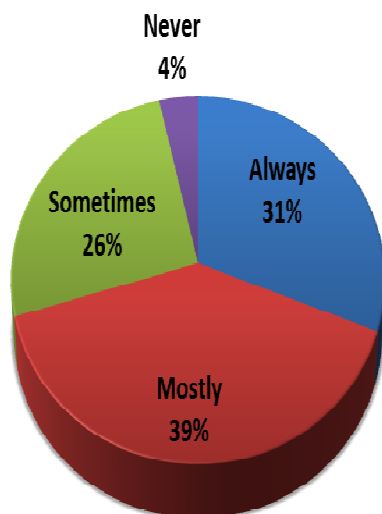
Elementary



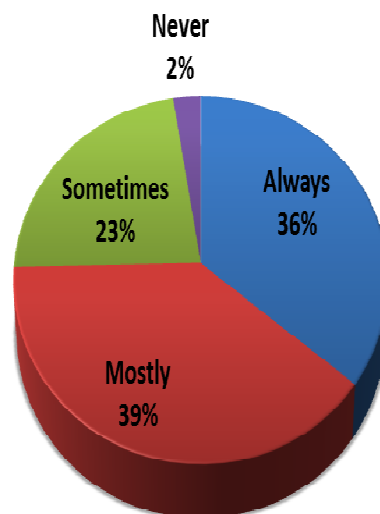
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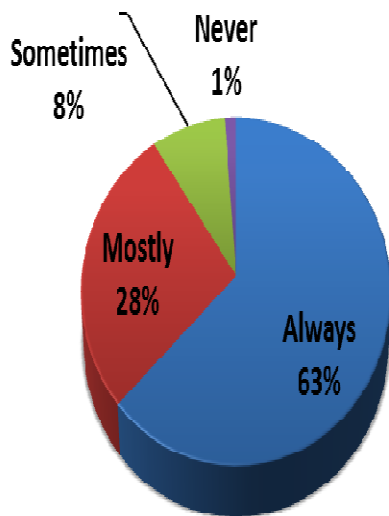
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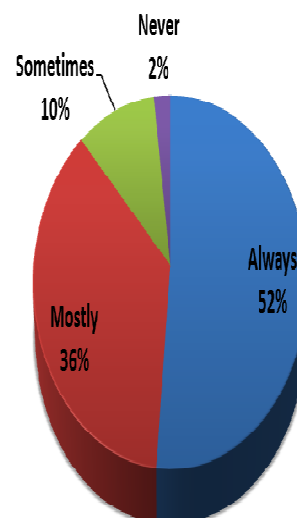
16. (Elementary) The tests I take show what I've learned.

16. (Secondary) My scores on tests, quizzes, and exams show what I've learned.

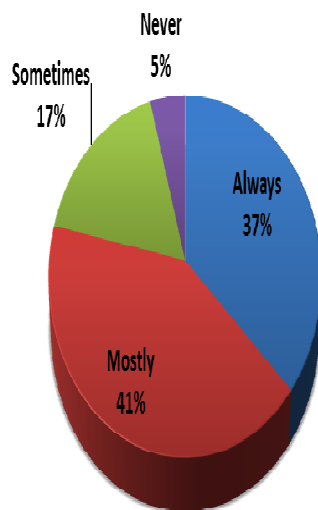
Elementary



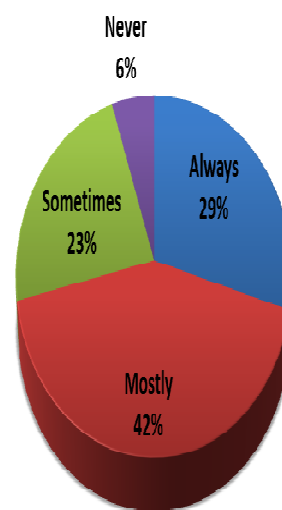
Intermediate



Middle

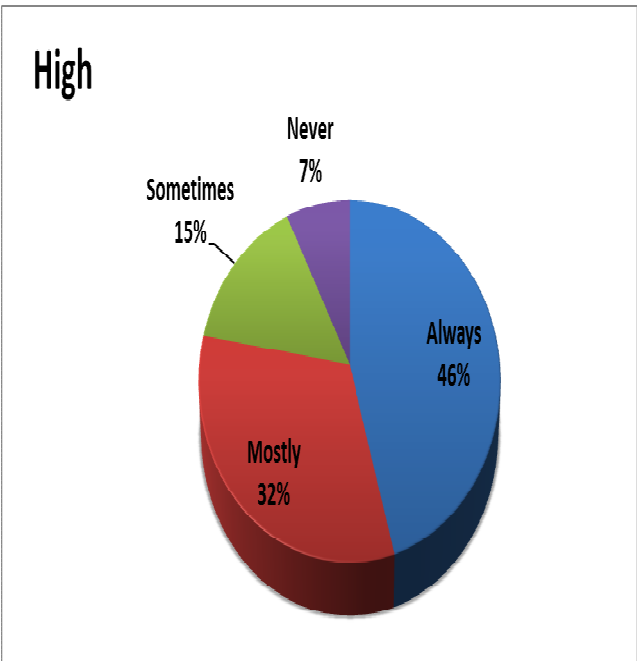
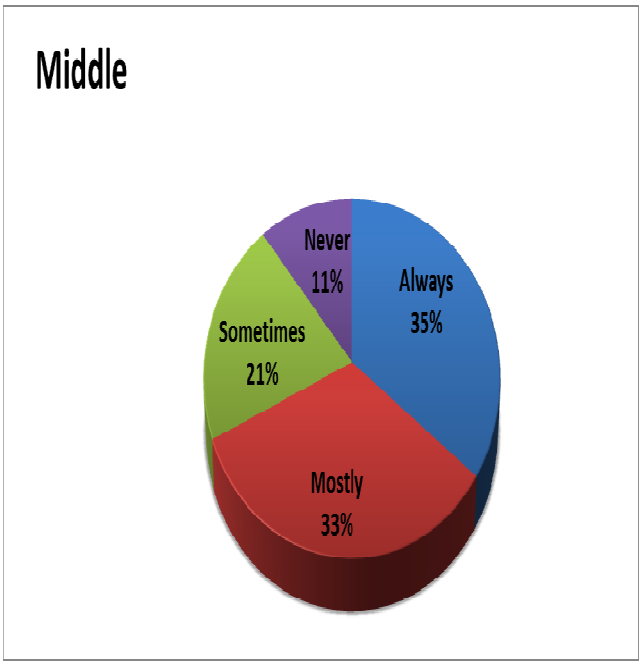
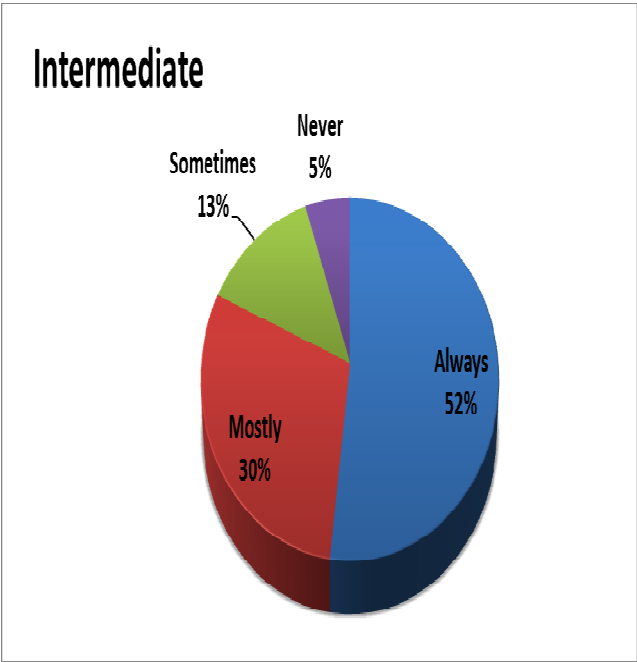
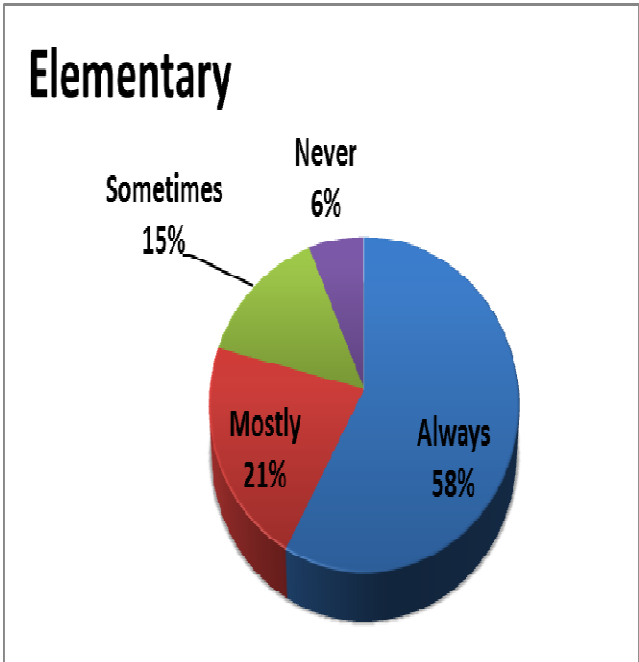


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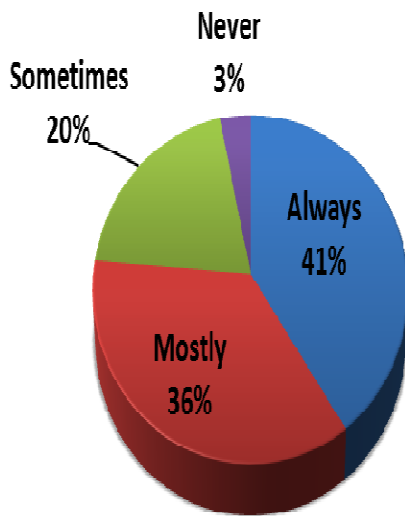
17. (Elementary) The principal shows me that learning is important.

17. (Secondary) The principal and assistant principal show that learning is their highest priority.

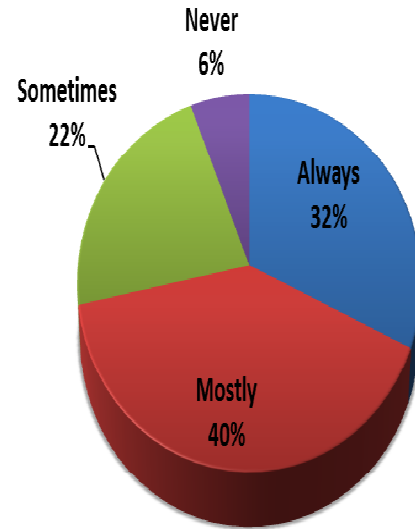


18. Students are treated fairly at my school.

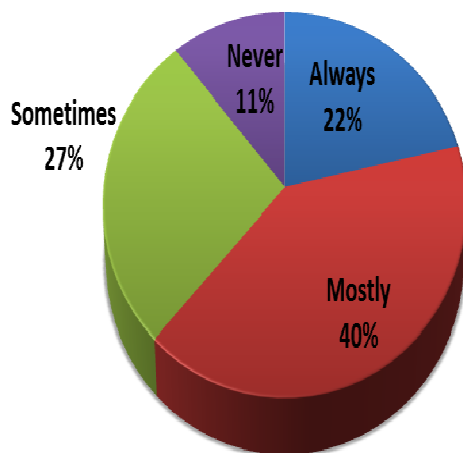
Elementary



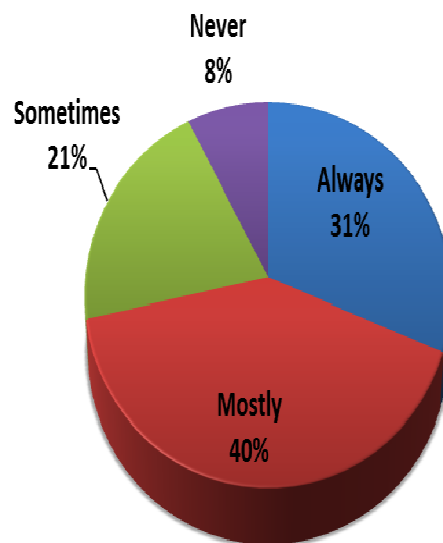
Intermediate



Middle

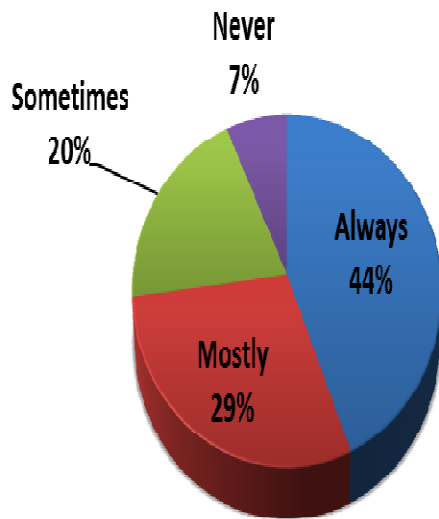


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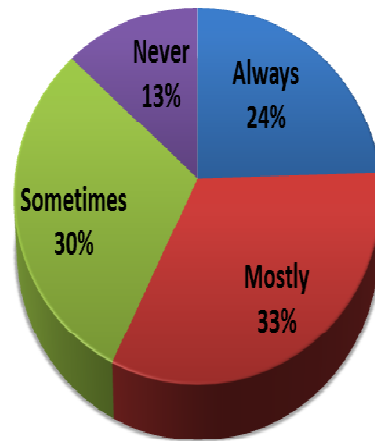


19. I look forward to coming to school.

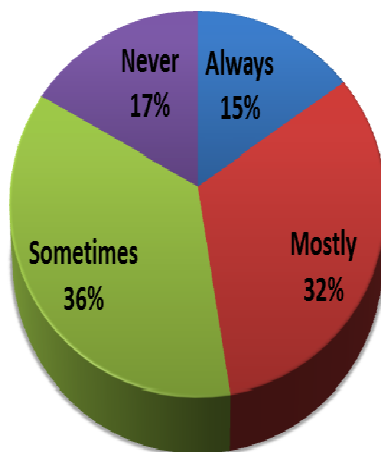
Elementary



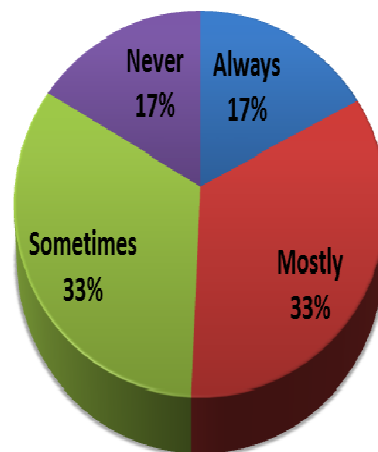
Intermediate



Middle

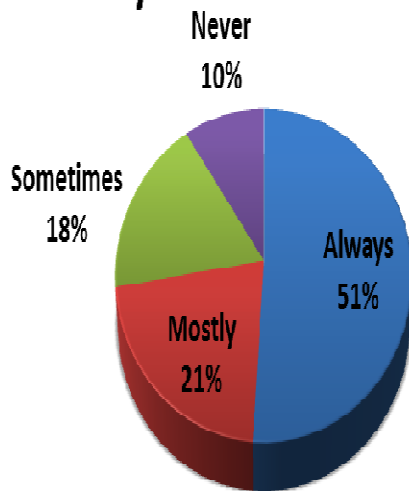


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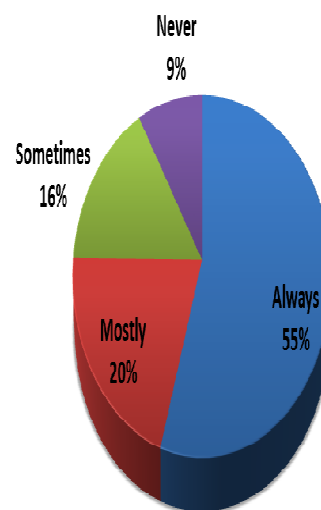


20. I can talk to the counselor and get help for problems I might be having at school.

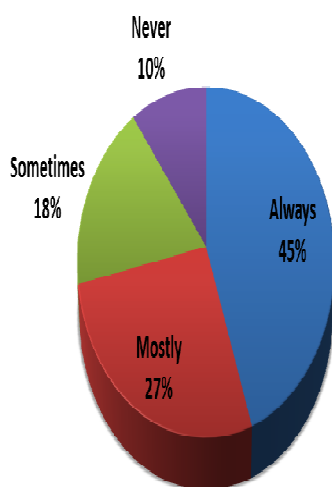
Elementary



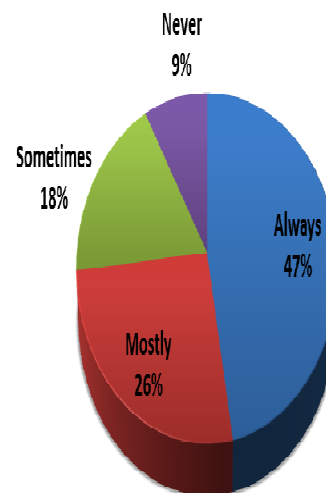
Intermediate



Middle

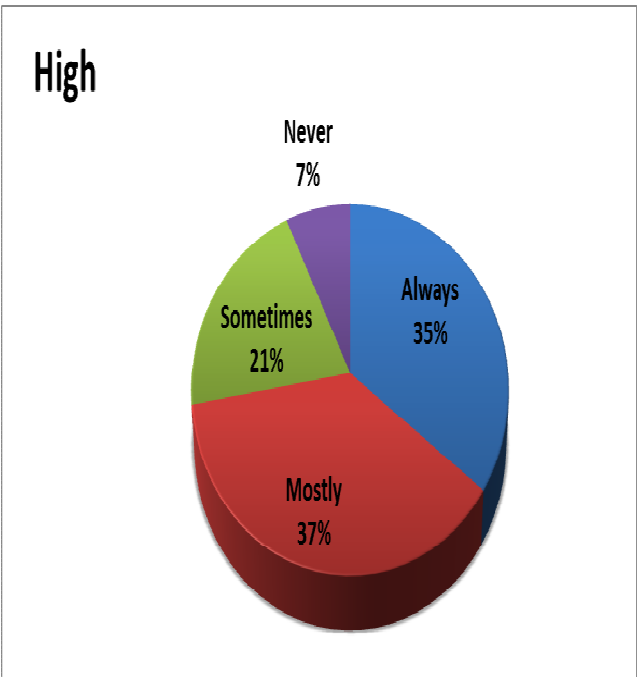
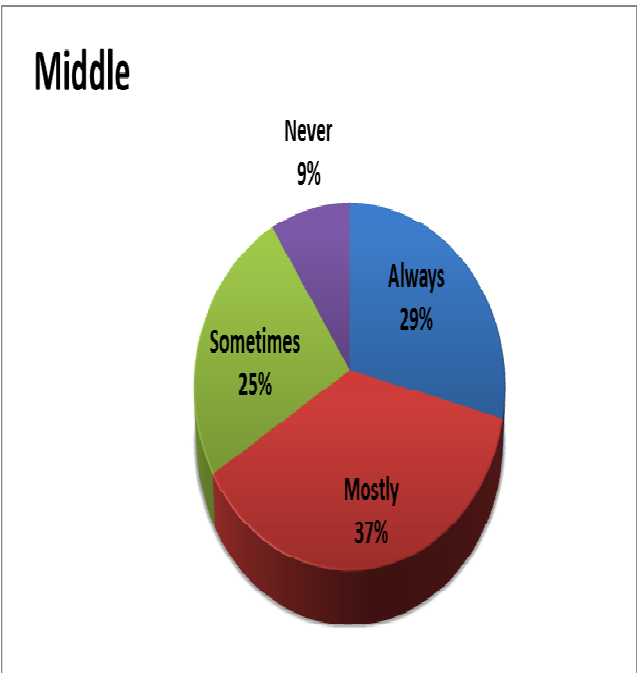
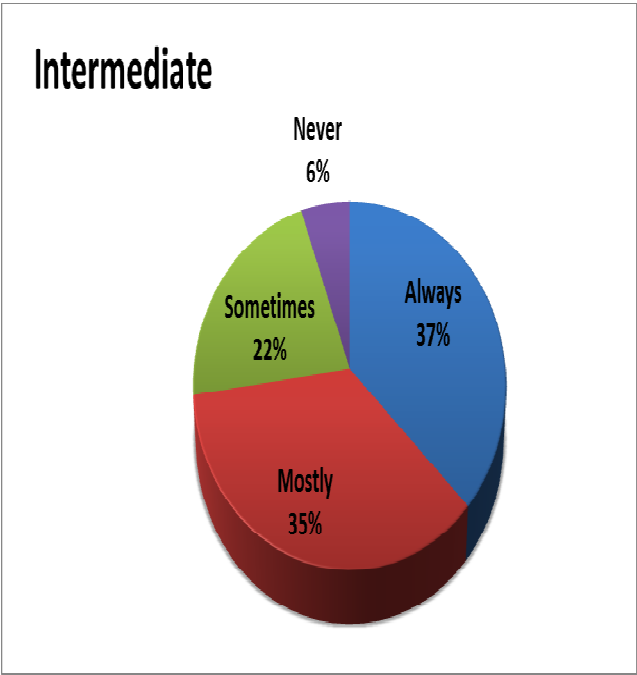
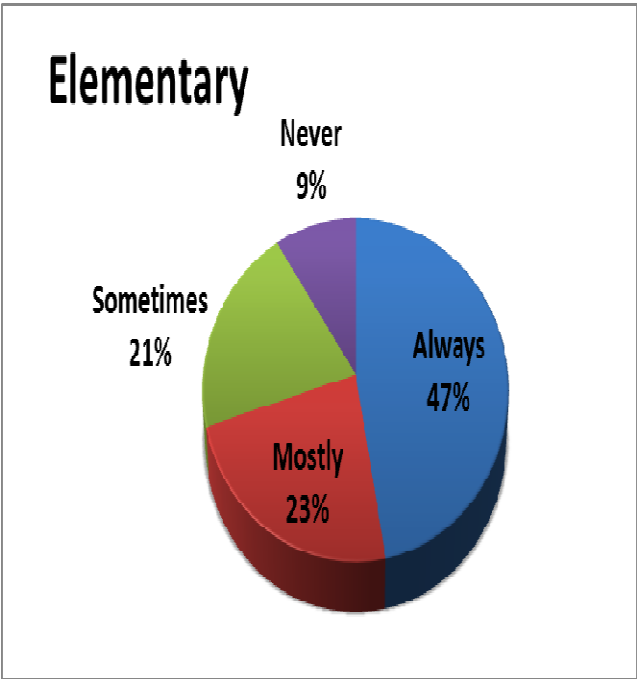


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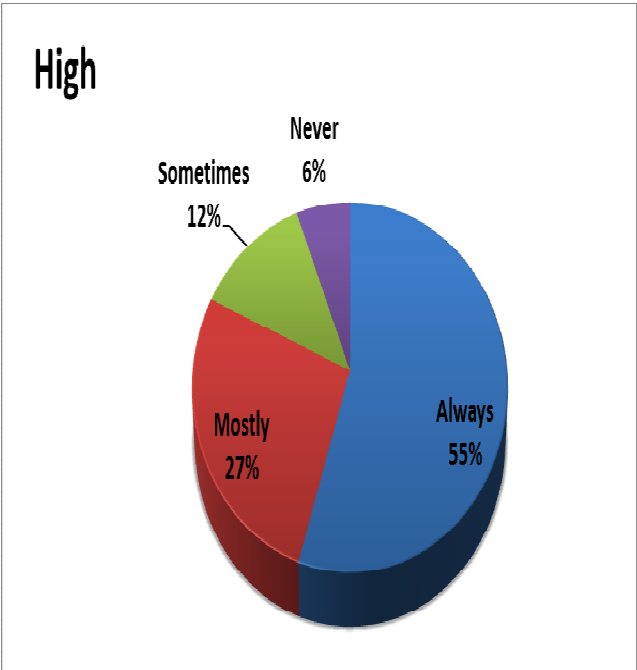
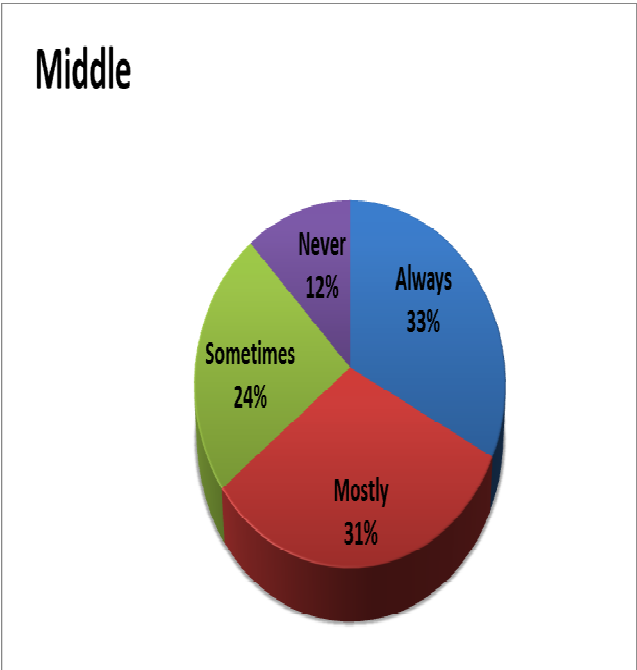
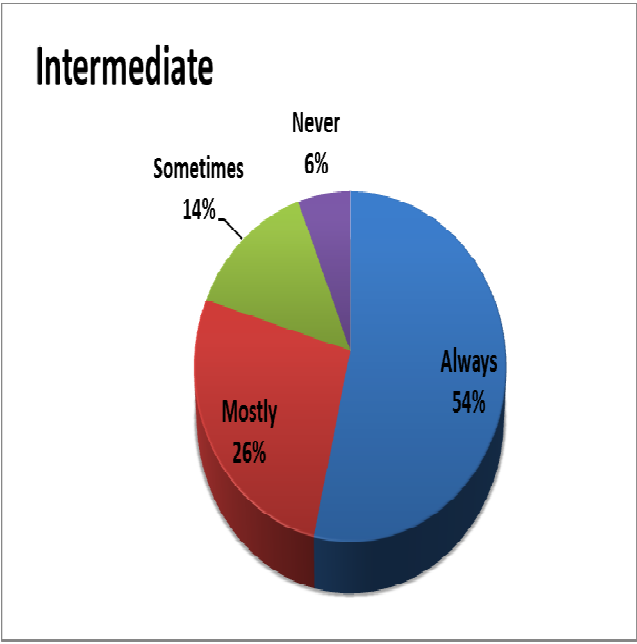
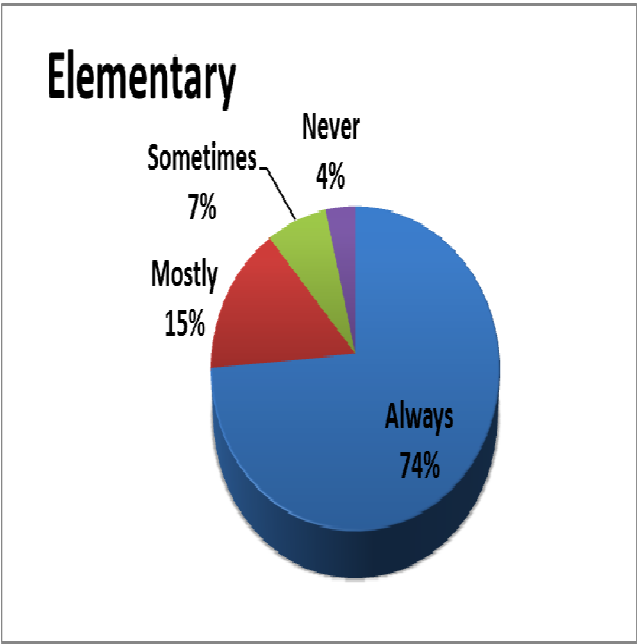
21. (Elementary) I can talk to my principal about things that happen at school.

21. (Secondary) The principal and assistant principal are available to talk to.



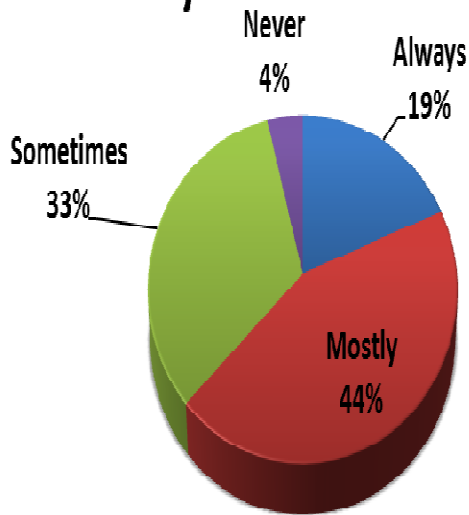
22. (Elementary) The principal is friendly and helps make school a nice place to be.

22. (Secondary) The principal and assistant principal are friendly and helpful.

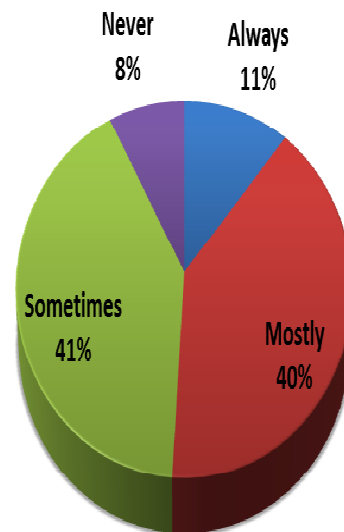


23. Students at my school treat each other with respect.

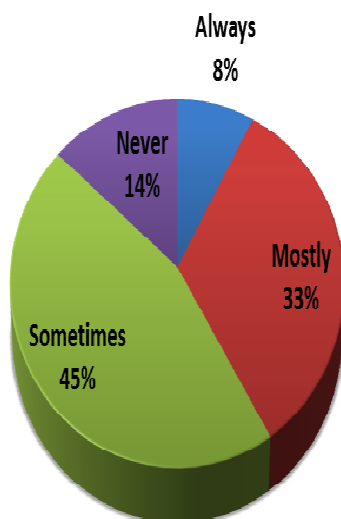
Elementary



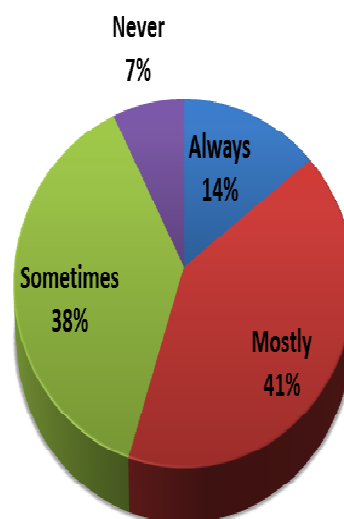
Intermediate



Middle

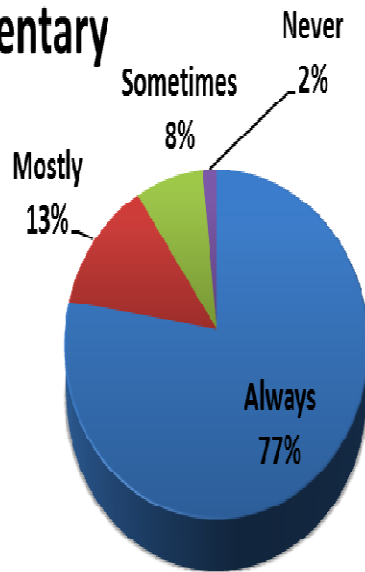


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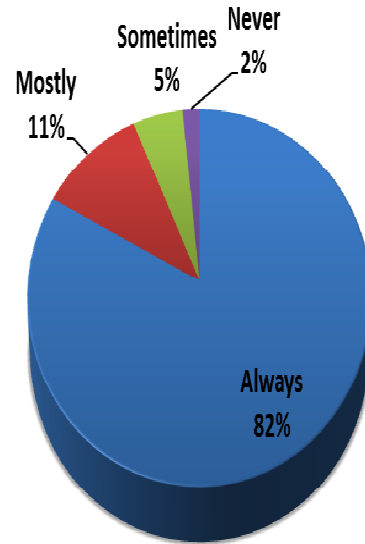


24. I have friends here at school.

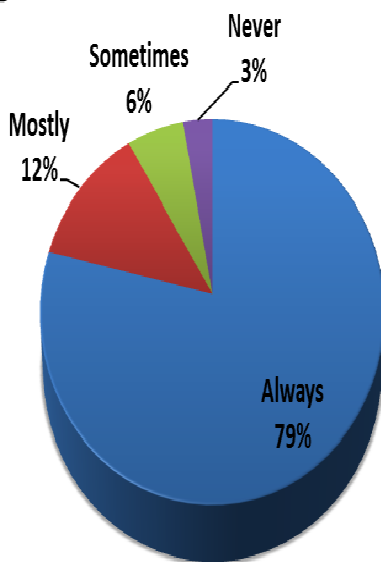
Elementary



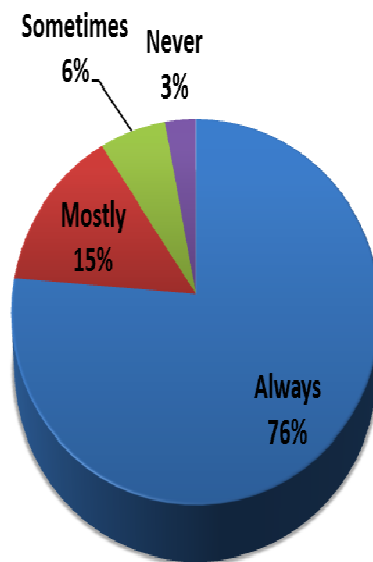
Intermediate



Middle



High



Glossary of Terms

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

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

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

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

Agency Fund – A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds. The agency fund also is used to report the assets and liabilities of Internal Revenue Code, Section 457, deferred compensation plan.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Fiduciary Funds – Funds established to hold or manage financial resources in an agent or fiduciary capacity.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Minimum School Finance Act – Utah Code 53A-17A. Under the Act, each district in the State is guaranteed a dollar amount per WPU to fund the Minimum School Program. The purpose of the Act is to meet the constitutional mandate that all children are entitled to reasonable equal educational opportunities. The source of funds is the State income tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Undesignated Fund Balance – The portion of fund balance that is not set aside for future commitments.

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

Uniform Fee – A tax levied on the age of or value of fee-in-lieu property that is uniform throughout the State.

Uniform School Fund – Monies allocated by the State legislature for operation of Utah's education system. Funding sources include sales tax, income tax, property tax, other taxes earmarked for education and unclaimed escheated property.

Unreserved Fund Balance – Those portions of fund balance that are appropriable for expenditure or are not legally segregated for a specific future use.

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

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



UTAH STATE CODE WHICH GOVERNS THE ADOPTION OF BUDGETS FOR SCHOOL DISTRICT

TITLE 53A

STATE SYSTEM OF PUBLIC EDUCATION

CHAPTER 19 SCHOOL DISTRICT BUDGETS

53A-19-101. Superintendent of school district as budget officer -- School district budget.

- (1) The superintendent of each school district is the budget officer of the district.
- (2) Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:
 - (a) the revenues and expenditures of the preceding fiscal year;
 - (b) the estimated revenues and expenditures of the current fiscal year;
 - (c) an estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
 - (d) a detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
 - (e) the estimated financial condition of the district by funds at the close of the current fiscal year.
- (3) The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

53A-19-102. Local school boards budget procedures.

- (1) (a) Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.
 - (b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section **59-2-924**, the local school board shall comply with Section **59-2-919** in adopting the budget, except as provided by Section **53A-17a-133**.
- (2) (a) Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section **10-9a-103**, on the proposed budget or budget amendment.
 - (b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:
 - (i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section **45-1-101**;
 - (ii) publish a notice of the public hearing electronically in accordance with Section **45-**

(iii) file a copy of the proposed budget with the local school board's business administrator for public inspection; and

(iv) post the proposed budget on the school district's Internet website.

(c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (2)(b)(iii) and (2)(b)(iv).

(3) A local school board shall file a copy of the adopted budget with the state auditor and the State Board of Education

53A-19-103. Undistributed reserve in school board budget.

(1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the board in accordance with a scale developed by the State Board of Education. The scale is based on the size of the school district's budget.

(2) The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.

(3) The board may not use undistributed reserves in the negotiation or settlement of contract salaries for school district employees.

53A-19-104. Limits on appropriations -- Estimated expendable revenue.

(1) A local school board may not make any appropriation in excess of its estimated expendable revenue, including undistributed reserves, for the following fiscal year.

(2) In determining the estimated expendable revenue, any existing deficits arising through excessive expenditures from former years are deducted from the estimated revenue for the ensuing year to the extent of at least 10% of the entire tax revenue of the district for the previous year.

(3) In the event of financial hardships, the board may deduct from the estimated expendable revenue for the ensuing year, by fund, at least 25% of the deficit amount.

(4) All estimated balances available for appropriations at the end of the fiscal year shall revert to the funds from which they were appropriated and shall be fund balances available for appropriation in the budget of the following year.

(5) A local school board may reduce a budget appropriation at its regular meeting if notice of the proposed action is given to all board members and the district superintendent at least one week prior to the meeting.

(6) An increase in an appropriation may not be made by the board unless the following steps are taken:

(a) the board receives a written request from the district superintendent that sets forth the reasons for the proposed increase;

(b) notice of the request is published:

(i) in a newspaper of general circulation within the school district at least one week prior to the board meeting at which the request will be considered; and

(ii) in accordance with Section **45-1-101**, at least one week prior to the board meeting

(c) the board holds a public hearing on the request prior to the board's acting on the request.

53A-19-105. School district interfund transfers.

(1) A school district shall spend revenues only within the fund for which they were originally authorized, levied, collected, or appropriated.

(2) Except as otherwise provided in this section, school district interfund transfers of residual equity are prohibited.

(3) The State Board of Education may authorize school district interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.

(4) The State Board of Education may also authorize school district interfund transfers of residual equity for a financially distressed district if the board determines the following:

(a) the district has a significant deficit in its maintenance and operations fund caused by circumstances not subject to the administrative decisions of the district;

(b) the deficit cannot be reasonably reduced under Section **53A-19-104**; and

(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the State Board of Education.

(5) The board shall develop standards for defining and aiding financially distressed school districts under this section in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(6) (a) All debt service levies not subject to certified tax rate hearings shall be recorded and reported in the debt service fund.

(b) Debt service levies under Subsection **59-2-924(3)(e)(iii)** that are not subject to the public hearing provisions of Section **59-2-919** may not be used for any purpose other than retiring general obligation debt.

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

(d) Any amounts left in the debt service fund after all general obligation debt has been retired may be transferred to the capital projects fund upon completion of the budgetary hearing process required under Section **53A-19-102**.

53A-19-106. Warrants drawn by business administrator.

The business administrator of a local school board may not draw warrants on school district funds except in accordance with and within the limits of the budget passed by the local school board.

53A-19-107. Emergency expenditures.

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

53A-19-108. Monthly budget reports.

(1) The business administrator of each local school board shall provide each board member with a report, on a monthly basis, that includes the following information:

- (b) the disbursements from the appropriations as of the date of the report; and
- (c) the percentage of the disbursements as of the date of the report.
- (2) A copy of the report shall be available for public review.

53A-19-201. Control of school lunch revenues -- Apportionment -- Costs.

(1) School lunch revenues shall be under the control of the State Board of Education and may only be disbursed, transferred, or drawn upon by its order. The revenue may only be used to provide school lunches and a school lunch program in the state's school districts in accordance with standards established by the board.

(2) The board shall apportion the revenue according to the number of school children receiving school lunches in each school district. The State Board of Education and local school boards shall employ staff to administer and supervise the school lunch program and purchase supplies and equipment.

(3) The costs of the school lunch program shall be included in the state board's annual budget.

53A-19-301. School Breakfast Program -- Review of nonparticipants.

(1) (a) Each local school board shall, at least once every three years, review each elementary school in its district that does not participate in the School Breakfast Program as to the school's reasons for nonparticipation.

(b) (i) If the school board determines that there are valid reasons for the school's nonparticipation, no further action is needed.

(ii) Reasons for nonparticipation may include a recommendation from the school community council authorized under Section **53A-1a-108** or a similar group of parents and school employees that the school should not participate in the program.

(2) (a) After two nonparticipation reviews, a local school board may, by majority vote, waive any further reviews of the nonparticipatory school.

(b) A waiver of the review process under Subsection (2)(a) does not prohibit subsequent consideration by the local school board of an individual school's nonparticipation in the School Breakfast Program.

(3) The requirements of this section shall be nullified by the termination of the entitlement status of the School Breakfast Program by the federal government.

TITLE 59

REVENUE AND TAXATION

CHAPTER 2 PROPERTY TAX ACT

Part 9

Levies

59-2-902. Minimum basic tax levy for school districts.

(1) If any county fails to comply with Section **59-2-704**, then this section determines the adjustment of the basic school levy for school districts within the county. Before June 15, the commission shall ascertain from the State Board of Education the number of weighted pupil units in each school district in the state for the school year commencing July 1 of the current calendar year, estimated according to the Minimum School Program Act, and the money necessary for the cost of the operation and maintenance of the minimum school program of the state for the school fiscal year beginning July 1 of the current calendar year. The commission shall then estimate the amounts of all surpluses in the Uniform School Fund, as of July 1 of the current calendar year, available for the operation and maintenance of the program, and shall estimate the anticipated income to the fund available for those purposes for the current school year from all sources, including revenues from taxes on income or from taxes on intangible property pursuant to Article XIII, Sec. 12, Utah Constitution.

(2) The commission shall then determine for each school district the amount to be raised by the minimum basic tax levy as its contribution toward the cost of the basic state-supported program, as required by the Minimum School Program Act.

(3) Each county auditor shall be notified by the commission that the minimum basic tax levy shall be imposed by the school district, to which shall be added an additional amount, if any, due to local undervaluation as provided in this section. The auditor shall inform the county legislative body as to the amount of the levy. The county legislative body shall at the time and in the manner provided by law make the levy upon the taxable property in the school district together with further levies for school purposes as may be required by each school district to pay the costs of programs in excess of the basic state-supported school program.

(4) If the levy applied under this section raises an amount in excess of the total basic state-supported school program for a school district, the excess amount shall be remitted by the school district to the State Board of Education to be credited to the Uniform School Fund for allocation to school districts to support the basic state-supported school program. The availability of money shall be considered by the commission in fixing the state property levy as provided in the Minimum School Program Act.

(5) If the levy does not raise an amount in excess of the total basic state-supported school program for a district, then the difference between the amount which the local levy will raise within the district, and the total cost of the basic state-supported school program within the district shall be computed. This difference, if any, shall be apportioned from the Uniform School Fund to each school district as the contribution of the state to the basic state-supported school program for the district, subject to the following conditions:

(a) Before the apportionment is made, the commission shall determine if the local taxable valuation of any school district is undervalued according to law and if so, the dollar amount of the undervaluation. The dollar amount of the undervaluation shall be multiplied by the district basic uniform school levy at 98%. The resulting dollar amount shall be divided by the current year estimated yield of .0002 per dollar of taxable value at 98% based on the district's taxable valuation prior to adjusting for undervaluation.

(b) The resulting levy amount shall be added to the required district basic uniform levy to determine the combined district basic school levy adjusted for undervaluation.

The combined rate of levy shall be certified to the county auditor and employed by the auditor and the county legislative body in lieu of the required basic school local levy.

59-2-903. Remittance to credit of Uniform School Fund of moneys in excess of basic state-supported school program -- Manner.

In providing for remittance to the State Board of Education of any excess collections from the tax levy applied for the basic state-supported school program as specified in Subsection **59-2-902**(4), the excess amount shall be remitted in the following manner:

- (1) by June 1, 95% of the amount by which the money then collected, pursuant to the levy, exceeds the estimated total basic state-supported school program of the district; or
- (2) as soon after the end of the school year as the school district and the State Board of Education can determine the actual cost of the district's basic state-supported school program, the district and the State Board of Education shall make a final settlement

59-2-904. Participation by district in state's contributions to state-supported leeway program.

In addition to the basic state contribution provided in Section **59-2-902**, each school district may participate in the state's contributions to the state-supported leeway program by conforming to the requirements of the Minimum School Program Act and by making the required additional levy. Each district shall participate in the state-supported leeway program, and certify to the State Board of Education the results of its determination and the amount of additional levy which the district will impose.

59-2-905. Legislature to set minimum rate of levy for state's contribution to minimum school program -- Matters to be considered -- Commission to transmit rate to auditors -- Acknowledgment of receipt.

The Legislature shall set the minimum rate of levy on each dollar of taxable value of taxable property so that it will raise sufficient supplementary revenue to pay the state's contribution to the cost of the minimum school program for that year. The Legislature shall take into consideration the estimated tax delinquency for the current year, and shall be conservative in its estimate of revenue to assure ample funds for the state's contribution to the cost of the minimum school program. The commission shall immediately transmit to the county auditor of each county and to the state auditor a statement of the rate. The county auditor shall, upon receipt, give the commission written acknowledgment of receipt.

59-2-906. Rates fixed by commission valid.

The action of the commission in fixing the rate of taxation for state and state school purposes is a valid rate.

59-2-912. Time for adoption of levy -- Certification to county auditor.

- 1) The governing body of each taxing entity shall:
 - (a) before June 22 of each year, adopt a proposed or, if the tax rate is not more than the certified tax rate, a final tax rate for the taxing entity; and
 - (b) report the rate and levy, and submit the statement required under Section **59-2-913** and any other information prescribed by rules of the commission for the preparation,

review, and certification of the rate, to the county auditor of the county in which the taxing entity is located.

(2) (a) If the governing body of any taxing entity fails to comply with Subsection (1), the auditor of the county in which the taxing entity is located shall notify the taxing entity by certified mail of the deficiency and forward all available documentation to the commission.

(b) Upon receipt of the notice and documentation from the county auditor under Subsection (2)(a), the commission shall hold a hearing on the matter and certify an appropriate rate.

59-2-913. Statement of amount and purpose of levy -- Contents of statement -- Filing with county auditor -- Transmittal to commission -- Determination of tax basis -- Format of statement.

(1) As used in this section, "budgeted property tax revenues" does not include property tax revenue received by a taxing entity from personal property that is:

- (a) assessed by a county assessor in accordance with Part 3, County Assessment; and
- (b) semiconductor manufacturing equipment.

(2) (a) The legislative body of each taxing entity shall file a statement as provided in this section with the county auditor of the county in which the taxing entity is located.

(b) The auditor shall annually transmit the statement to the commission:

- (i) before June 22; or
- (ii) with the approval of the commission, on a subsequent date prior to the date established under Section **59-2-1317** for mailing tax notices.

(c) The statement shall contain the amount and purpose of each levy fixed by the legislative body of the taxing entity.

(3) For purposes of establishing the levy set for each of a taxing entity's applicable funds, the legislative body of the taxing entity shall calculate an amount determined by dividing the budgeted property tax revenues, specified in a budget which has been adopted and approved prior to setting the levy, by the amount calculated under Subsections **59-2-924**(3)(c)(ii)(A) through (C).

(4) The format of the statement under this section shall:

- (a) be determined by the commission; and
- (b) cite any applicable statutory provisions that:
 - (i) require a specific levy; or
 - (ii) limit the property tax levy for any taxing entity.

(5) The commission may require certification that the information submitted on a statement under this section is true and correct.

59-2-914. Excess levies -- Commission to recalculate levy -- Notice to implement adjusted levies to county auditor.

(1) If the commission determines that a levy established for a taxing entity set under Section **59-2-913** is in excess of the maximum levy permitted by law, the commission shall:

- (a) lower the levy so that it is set at the maximum level permitted by law;
- (b) notify the taxing entity which set the excessive rate that the rate has been lowered;

and

(c) notify the county auditor of the county or counties in which the taxing entity is located to implement the rate established by the commission.

(2) A levy set for a taxing entity by the commission under this section shall be the official levy for that taxing entity unless:

(a) the taxing entity lowers the levy established by the commission; or

(b) the levy is subsequently modified by a court order.

(3) (a) Subject to the provisions of Subsections (1) and (2), beginning January 1, 1995, a taxing entity may impose a tax rate in excess of the maximum levy permitted by law if the rate established by the taxing entity for the current year generates revenues for the taxing entity in an amount that is less than the revenues that would be generated by the taxing entity under the certified tax rate established in Section **59-2-924**.

(b) A taxing entity meeting the requirements of Subsection (3)(a) may impose a tax rate that does not exceed the certified rate established in Section **59-2-924**

59-2-918.5. Hearings on judgment levies -- Advertisement.

(1) A taxing entity may not impose a judgment levy unless it first advertises its intention to do so and holds a public hearing in accordance with the requirements of this section.

(2) (a) The advertisement required by this section may be combined with the advertisement described in Section **59-2-919**.

(b) The advertisement shall be at least 1/8 of a page in size and shall meet the type, placement, and frequency requirements established under Section **59-2-919**.

(c) (i) For taxing entities operating under a July 1 through June 30 fiscal year the public hearing shall be held at the same time as the hearing at which the annual budget is adopted.

(ii) For taxing entities operating under a January 1 through December 31 fiscal year:

(A) for eligible judgments issued from June 1 through December 15, the public hearing shall be held at the same time as the hearing at which the annual budget is adopted; and

(B) for eligible judgments issued from December 16 through May 31, the public hearing shall be held at the same time as the hearing at which property tax levies are set.

(3) The advertisement shall specify the date, time, and location of the public hearing at which the levy will be considered and shall set forth the total amount of the eligible judgment and the tax impact on an average residential and business property located within the taxing entity.

(4) If a final decision regarding the judgment levy is not made at the public hearing, the taxing entity shall announce at the public hearing the scheduled time and place for consideration and adoption of the judgment levy.

(5) The date, time, and place of public hearings required by Subsections (2)(c)(i) and (2)(c)(ii)(B) shall be included on the notice mailed to property owners pursuant to Section **59-2-919.1**.

59-2-918.6. New and remaining school district budgets -- Advertisement -- Public hearing.

(1) As used in this section, "existing school district," "new school district," and

"remaining school district" are as defined in Section **53A-2-117**.

(2) For the first fiscal year in which a new school district created under Section **53A-2-118.1** assumes responsibility for providing student instruction, the new school district and the remaining school district or districts may not impose a property tax unless the district imposing the tax:

(a) advertises its intention to do so in accordance with Subsection (3); and

(b) holds a public hearing in accordance with Subsection (4).

(3) The advertisement required by this section:

(a) may be combined with the advertisement described in Section **59-2-919**;

(b) shall be at least 1/4 of a page in size and shall meet the type, placement, and frequency requirements established under Section **59-2-919**; and

(c) shall specify the date, time, and location of the public hearing at which the levy will be considered and shall set forth the total amount of the district's proposed property tax levy and the tax impact on an average residential and business property located within the taxing entity compared to the property tax levy imposed in the prior year by the existing school district.

(4) (a) The date, time, and place of public hearings required by this section shall be included on the notice mailed to property owners pursuant to Section **59-2-919.1**.

(b) If a final decision regarding the property tax levy is not made at the public hearing, the school district shall announce at the public hearing the scheduled time and place for consideration and adoption of the budget and property tax levies.

59-2-919. Notice, public hearing, and resolution requirements for certain tax increases -- Exceptions -- Applicability of provisions.

(1) As used in this section:

(a) "Ad valorem tax revenue" means ad valorem property tax revenue not including revenue from new growth as defined in Section **59-2-924**.

(b) "Calendar year taxing entity" means a taxing entity that operates under a fiscal year that begins on January 1 and ends on December 31.

(c) "Fiscal year taxing entity" means a taxing entity that operates under a fiscal year that begins on July 1 and ends on June 30.

(2) A taxing entity may not levy a tax rate that exceeds the taxing entity's certified tax rate unless the taxing entity:

(a) to the extent required by this section, meets the:

(i) notice requirements of this section; and

(ii) public hearing requirements of this section; and

(b) adopts a resolution in accordance with this section.

(3) (a) Except as provided in Subsection (5), a calendar year taxing entity may levy a tax rate that exceeds the calendar year taxing entity's certified tax rate if the calendar year taxing entity:

(i) (A) provides notice by meeting the advertisement requirements of Subsections (6) and (7) before the calendar year taxing entity conducts the public hearing at which the calendar year taxing entity's annual budget is adopted; and

(B) before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate:

(I) provides notice by meeting the advertisement requirements of Subsections (6) and

(7); or

(II) provides a notice by mail:

(Aa) on or no earlier than 14 days before the date the treasurer furnishes the notice required by Section **59-2-1317** for the calendar year immediately preceding the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;

(Bb) before the calendar year taxing entity conducts the public meeting at which the calendar year taxing entity's annual budget is adopted; and

(Cc) as provided in Subsection (3)(b); and

(ii) conducts a public hearing in accordance with Subsections (8) and (9):

(A) on or before the calendar year taxing entity conducts the public meeting at which the calendar year taxing entity's annual budget is adopted; and

(B) if the calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate.

(b) For a calendar year taxing entity that provides the notice described in Subsection (3)(a)(i)(B)(II), the notice:

(i) shall be mailed to each owner of property:

(A) within the calendar year taxing entity; and

(B) listed on the assessment roll;

(ii) shall be printed on a form:

(A) developed by the commission; and

(B) that, as determined by the commission, may be combined with:

(I) a notice described in Subsection (3)(a)(i)(B)(II) provided by one or more other calendar year taxing entities; or

(II) the notice required by Section **59-2-1317**;

(iii) shall contain for each property described in Subsection (3)(b)(i):

(A) the value of the property for the calendar year immediately preceding the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;

(B) the tax on the property for the calendar year immediately preceding the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate; and

(C) the estimated tax on the property:

(I) for the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate; and

(II) calculated on the basis of data for the calendar year immediately preceding the calendar year for which the calendar year taxing entity seeks to levy a tax rate that exceeds the calendar year taxing entity's certified tax rate;

(iv) shall contain the following statement:

"[Insert name of taxing entity] is proposing a tax increase for [insert applicable calendar year]. This notice contains estimates of the tax on your property and the proposed tax increase on your property as a result of this tax increase. These estimates are calculated on the basis of [insert previous applicable calendar year] data. The actual tax on your property and proposed tax increase on your property may vary from this

estimate.";

(v) shall state the date, time, and place of the public hearing that will be held to discuss the calendar year taxing entity's annual budget; and

(vi) may contain other property tax information approved by the commission.

(4) Except as provided in Subsection (5), a fiscal year taxing entity may levy a tax rate that exceeds the fiscal year taxing entity's certified tax rate if the fiscal year taxing entity:

(a) provides notice by meeting the advertisement requirements of Subsections (6) and (7) before the fiscal year taxing entity conducts the public meeting at which the fiscal year taxing entity's annual budget is adopted; and

(b) conducts a public hearing in accordance with Subsections (8) and (9) before the fiscal year taxing entity's annual budget is adopted.

(5) (a) A taxing entity is not required to meet the notice or public hearing requirements of Subsection (3) or (4) if the taxing entity is expressly exempted by law from complying with the requirements of this section.

(b) (i) Except as provided in Subsection (5)(b)(ii), a taxing entity is not required to meet the notice or public hearing requirements of Subsection (3) or (4) if:

(A) the taxing entity is a party to an interlocal agreement under Title 11, Chapter 13, Interlocal Cooperation Act, that creates an interlocal entity to provide fire protection, emergency, and emergency medical services;

(B) the tax rate increase is approved by the taxing entity's voters at an election held for that purpose on or before December 31, 2010;

(C) the purpose of the tax rate increase is to pay for fire protection, emergency, and emergency medical services provided by the interlocal entity; and

(D) at least 30 days before the taxing entity's annual budget hearing, the taxing entity:

(I) adopts a resolution certifying that:

(Aa) the taxing entity will dedicate all revenue from the tax rate increase exclusively to pay for fire protection, emergency, and emergency medical services provided by the interlocal entity; and

(Bb) the amount of other revenues, independent of the revenue generated from the tax rate increase, that the taxing entity spends for fire protection, emergency, and emergency medical services each year after the tax rate increase will not decrease below the amount spent by the taxing entity during the year immediately before the tax rate increase without a corresponding decrease in the taxing entity's property tax revenues used in calculating the taxing entity's certified tax rate; and

(II) sends a copy of the resolution to the commission.

(ii) The exception under Subsection (5)(b)(i) from the notice and public hearing requirements of Subsection (3) or (4) does not apply to an increase in a taxing entity's tax rate that occurs after December 31, 2010, even if the tax rate increase is approved by the taxing entity's voters before that date.

(c) A taxing entity is not required to meet the notice requirements of Subsection (3) or (4) if:

(i) Section **53A-17a-133** allows the taxing entity to levy a tax rate that exceeds that certified tax rate without having to comply with the notice provisions of this section; or

(ii) the taxing entity:

(A) budgeted less than \$20,000 in ad valorem tax revenues for the previous fiscal

year; and

(B) sets a budget during the current fiscal year of less than \$20,000 of ad valorem tax revenues.

(6) (a) Subject to Subsections (6)(d) and (7)(b), the advertisement described in this section shall be published:

(i) subject to Section **45-1-101**, in a newspaper or combination of newspapers of general circulation in the taxing entity;

(ii) electronically in accordance with Section **45-1-101**; and

(iii) on the Utah Public Notice Website created in Section **63F-1-701**.

(b) The advertisement described in Subsection (6)(a)(i) shall:

(i) be no less than 1/4 page in size;

(ii) use type no smaller than 18 point; and

(iii) be surrounded by a 1/4-inch border.

(c) The advertisement described in Subsection (6)(a)(i) may not be placed in that portion of the newspaper where legal notices and classified advertisements appear.

(d) It is the intent of the Legislature that:

(i) whenever possible, the advertisement described in Subsection (6)(a)(i) appear in a newspaper that is published at least one day per week; and

(ii) the newspaper or combination of newspapers selected:

(A) be of general interest and readership in the taxing entity; and

(B) not be of limited subject matter.

(e) (i) The advertisement:

(A) described in Subsection (6)(a)(i) shall:

(I) except as provided in Subsection (6)(e)(ii), be run once each week for the two weeks:

(Aa) before a taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(Bb) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate; and

(II) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed increase and to explain the reasons for the proposed increase; or

(B) described in Subsection (6)(a)(ii) shall:

(I) be published two weeks:

(Aa) before a taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(Bb) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate; and

(II) state that the taxing entity will meet on a certain day, time, and place fixed in the advertisement, which shall be not less than seven days after the day the first advertisement is published, for the purpose of hearing comments regarding any proposed

increase and to explain the reasons for the proposed increase.

(ii) If a taxing entity's public hearing information is published by the county auditor in accordance with Section **59-2-919.2**, the taxing entity is not subject to the requirement to run the advertisement twice, as required by Subsection (6)(e)(i)(A), but shall run the advertisement once during the week:

(A) before the taxing entity conducts a public hearing at which the taxing entity's annual budget is discussed; and

(B) if a calendar year taxing entity provides the notice described in Subsection (3)(a)(i)(B)(I), before the calendar year taxing entity levies a tax rate that exceeds the calendar year taxing entity's certified tax rate.

(f) (i) For purposes of Subsection (3)(a)(i)(A) or (4)(a), the form and content of an advertisement shall be substantially as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

* The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____, which is \$_____ per year.

* The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$_____ to \$_____, which is \$_____ per year.

* If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by ____% above last year's property tax budgeted revenue excluding new growth.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

(ii) For purposes of Subsection (3)(a)(i)(B)(I), the form and content of an advertisement shall be substantially as follows:

"NOTICE OF PROPOSED TAX INCREASE

(NAME OF TAXING ENTITY)

The (name of the taxing entity) is proposing to increase its property tax revenue.

* The (name of the taxing entity) tax on a (insert the average value of a residence in the taxing entity rounded to the nearest thousand dollars) residence would increase from \$_____ to \$_____, which is \$_____ per year.

* The (name of the taxing entity) tax on a (insert the value of a business having the same value as the average value of a residence in the taxing entity) business would increase from \$_____ to \$_____, which is \$_____ per year.

* If the proposed budget is approved, (name of the taxing entity) would increase its property tax budgeted revenue by ____% above last year's property tax budgeted revenue excluding new growth.

(Name of taxing entity) property tax revenue from new growth and other sources will increase from \$_____ to \$_____.

All concerned citizens are invited to a public hearing on the tax increase.

PUBLIC HEARING

Date/Time: (date) (time)

Location: (name of meeting place and address of meeting place)

To obtain more information regarding the tax increase, citizens may contact the (name of the taxing entity) at (phone number of taxing entity)."

(7) The commission:

(a) shall adopt rules in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, governing the joint use of one advertisement described in Subsection (6) by two or more taxing entities; and

(b) subject to Section **45-1-101**, may authorize:

(i) the use of a weekly newspaper:

(A) in a county having both daily and weekly newspapers if the weekly newspaper would provide equal or greater notice to the taxpayer; and

(B) if the county petitions the commission for the use of the weekly newspaper; or

(ii) the use by a taxing entity except for a calendar year taxing entity that provides the notice described in Subsection (3)(a)(i)(B)(II) of a commission approved direct notice to each taxpayer if:

(A) the cost of the advertisement would cause undue hardship;

(B) the direct notice is different and separate from that provided for in Section **59-2-919.1**; and

(C) the taxing entity petitions the commission for the use of a commission approved direct notice.

(8) (a) (i) A taxing entity shall on or before March 1 notify the county legislative body in which the taxing entity is located of the date, time, and place of the first public hearing at which the taxing entity's annual budget will be discussed.

(ii) A county that receives notice from a taxing entity under Subsection (8)(a)(i) shall include on the notice required by Section **59-2-919.1** the date, time, and place of the public hearing described in Subsection (8)(a)(i).

(b) (i) A public hearing described in this section shall be open to the public.

(ii) The governing body of a taxing entity conducting a public hearing described in this section shall provide an interested party desiring to be heard an opportunity to present oral testimony within reasonable time limits.

(c) (i) Except as provided in Subsection (8)(c)(ii), a taxing entity may not schedule a public hearing described in this section at the same time as the public hearing of another overlapping taxing entity in the same county.

(ii) The taxing entities in which the power to set tax levies is vested in the same governing board or authority may consolidate the public hearings described in this section into one public hearing.

(d) A county legislative body shall resolve any conflict in public hearing dates and times after consultation with each affected taxing entity.

(e) A taxing entity shall hold a public hearing described in this section beginning at or after 6 p.m.

(9) (a) If a taxing entity does not make a final decision on budgeting an increased amount of ad valorem tax revenue at a public hearing described in this section, the taxing entity shall announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider budgeting the increased amount of ad valorem tax revenue.

(b) (i) If a calendar year taxing entity that conducts a public hearing in accordance with Subsection (3)(b)(ii) does not adopt a resolution levying a tax rate on the day of the public hearing, the taxing entity shall announce at that public hearing the scheduled time and place of the next public meeting at which the taxing entity will consider adopting a resolution levying the tax rate.

(ii) If a taxing entity except for a taxing entity described in Subsection (5)(a) or (b) will consider adopting a resolution levying a tax rate at a day and time that is more than two weeks after the public hearing described in Subsection **59-2-919.1**(2)(c)(v), the taxing entity shall meet the notice requirements of Subsection (3)(a)(i)(B)(I).

(10) (a) A taxing entity may adopt a resolution levying a tax rate that exceeds the taxing entity's certified tax rate if the taxing entity, to the extent required by this section, meets the:

(i) notice requirements of this section; and

(ii) public hearing requirements of this section.

(b) A public hearing on levying a tax rate that exceeds a taxing entity's certified tax rate may coincide with a public hearing on the taxing entity's proposed annual budget.

(11) The amendments to this section in Laws of Utah 2009, Chapter 204, apply to:

(a) for a fiscal year taxing entity, the fiscal year that begins on July 1, 2009; or

(b) for a calendar year taxing entity, the fiscal year that begins on January 1, 2010.

59-2-920. Resolution and levy to be forwarded to commission -- Exception.

The resolution approved in the manner provided under Section **59-2-919** shall be included with the statement of the amount and purpose of the levy required under Sections **59-2-912** and **59-2-913** and forwarded to the commission under Section **59-2-913**. No tax rate in excess of the certified tax rate may be certified by the commission or implemented by the taxing entity until the resolution required under Section **59-2-919** is adopted by the governing authority of the taxing entity and submitted to the commission. If the resolution is not forwarded to the county auditor by August 17, the auditor shall forward the certified tax rate to the commission.

59-2-921. Changes in assessment roll -- Rate adjustments -- Exemption from notice and public hearing provisions.

1) On or before September 15 the county board of equalization and, in cases involving the original jurisdiction of the commission or an appeal from the county board of

equalization, the commission, shall annually notify each taxing entity of the following changes resulting from actions by the commission or the county board of equalization:

- (a) a change in the taxing entity's assessment roll; and
- (b) a change in the taxing entity's adopted tax rate.

(2) A taxing entity is not required to comply with the notice and public hearing provisions of Section **59-2-919** if the commission, the county board of equalization, or a court of competent jurisdiction:

- (a) changes a taxing entity's adopted tax rate; or
- (b) (i) makes a reduction in the taxing entity's assessment roll; and
- (ii) the taxing entity adopts by resolution an increase in its tax rate above the certified tax rate as a result of the reduction under Subsection (2)(b)(i).

(3) A rate adjustment under this section for:

- (a) a taxing entity shall be:
 - (i) made by the county auditor;
 - (ii) aggregated;
 - (iii) reported by the county auditor to the commission; and
 - (iv) certified by the commission; and
- (b) the state shall be made by the commission.

59-2-922. Replacement resolution for greater tax rate.

Except as provided in Section **59-2-921**, if, after a taxing entity approves an initial tax rate, the taxing entity determines that a greater tax rate is required, the taxing entity shall adopt a replacement resolution after the taxing entity meets the notice and public hearing requirements of Section **59-2-919** to the extent required by Section **59-2-919**.

59-2-923. Expenditures of money prior to adoption of budget or tax rate. A taxing entity may, before the taxing entity adopts a final annual budget or a tax rate, expend money on the basis of the taxing entity's:

- (1) tentative budget after adoption of the tentative budget; or
- (2) prior year's adopted final budget as amended, which shall be readopted by resolution at a meeting of the taxing entity's governing body

59-2-924. Report of valuation of property to county auditor and commission -- Transmittal by auditor to governing bodies -- Certified tax rate -- Calculation of certified tax rate -- Rulemaking authority -- Adoption of tentative budget.

(1) Before June 1 of each year, the county assessor of each county shall deliver to the county auditor and the commission the following statements:

- (a) a statement containing the aggregate valuation of all taxable real property assessed by a county assessor in accordance with Part 3, County Assessment, for each taxing entity; and
- (b) a statement containing the taxable value of all personal property assessed by a county assessor in accordance with Part 3, County Assessment, from the prior year end values.

(2) The county auditor shall, on or before June 8, transmit to the governing body of each taxing entity:

- (a) the statements described in Subsections (1)(a) and (b);

- (b) an estimate of the revenue from personal property;
 - (c) the certified tax rate; and
 - (d) all forms necessary to submit a tax levy request.
- (3) (a) The "certified tax rate" means a tax rate that will provide the same ad valorem property tax revenues for a taxing entity as were budgeted by that taxing entity for the prior year.
- (b) For purposes of this Subsection (3):
 - (i) "Ad valorem property tax revenues" do not include:
 - (A) interest;
 - (B) penalties; and
 - (C) revenue received by a taxing entity from personal property that is:
 - (I) assessed by a county assessor in accordance with Part 3, County Assessment; and
 - (II) semiconductor manufacturing equipment.
 - (ii) "Aggregate taxable value of all property taxed" means:
 - (A) the aggregate taxable value of all real property assessed by a county assessor in accordance with Part 3, County Assessment, for the current year;
 - (B) the aggregate taxable year end value of all personal property assessed by a county assessor in accordance with Part 3, County Assessment, for the prior year; and
 - (C) the aggregate taxable value of all real and personal property assessed by the commission in accordance with Part 2, Assessment of Property, for the current year.
 - (c) (i) Except as otherwise provided in this section, the certified tax rate shall be calculated by dividing the ad valorem property tax revenues budgeted for the prior year by the taxing entity by the amount calculated under Subsection (3)(c)(ii).
 - (ii) For purposes of Subsection (3)(c)(i), the legislative body of a taxing entity shall calculate an amount as follows:
 - (A) calculate for the taxing entity the difference between:
 - (I) the aggregate taxable value of all property taxed; and
 - (II) any redevelopment adjustments for the current calendar year;
 - (B) after making the calculation required by Subsection (3)(c)(ii)(A), calculate an amount determined by increasing or decreasing the amount calculated under Subsection (3)(c)(ii)(A) by the average of the percentage net change in the value of taxable property for the equalization period for the three calendar years immediately preceding the current calendar year;
 - (C) after making the calculation required by Subsection (3)(c)(ii)(B), calculate the product of:
 - (I) the amount calculated under Subsection (3)(c)(ii)(B); and
 - (II) the percentage of property taxes collected for the five calendar years immediately preceding the current calendar year; and
 - (D) after making the calculation required by Subsection (3)(c)(ii)(C), calculate an amount determined by subtracting from the amount calculated under Subsection (3)(c)(ii)(C) any new growth as defined in this section:
 - (I) within the taxing entity; and
 - (II) for the following calendar year:
 - (Aa) for new growth from real property assessed by a county assessor in accordance with Part 3, County Assessment and all property assessed by the commission in

accordance with Section **59-2-201**, the current calendar year; and

(Bb) for new growth from personal property assessed by a county assessor in accordance with Part 3, County Assessment, the prior calendar year.

(iii) For purposes of Subsection (3)(c)(ii)(A), the aggregate taxable value of all property taxed:

(A) except as provided in Subsection (3)(c)(iii)(B) or (3)(c)(ii)(C), is as defined in Subsection (3)(b)(ii);

(B) does not include the total taxable value of personal property contained on the tax rolls of the taxing entity that is:

(I) assessed by a county assessor in accordance with Part 3, County Assessment; and

(II) semiconductor manufacturing equipment; and

(C) for personal property assessed by a county assessor in accordance with Part 3, County Assessment, the taxable value of personal property is the year end value of the personal property contained on the prior year's tax rolls of the entity.

(iv) For purposes of Subsection (3)(c)(ii)(B), for calendar years beginning on or after January 1, 2007, the value of taxable property does not include the value of personal property that is:

(A) within the taxing entity assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(v) For purposes of Subsection (3)(c)(ii)(C)(II), for calendar years beginning on or after January 1, 2007, the percentage of property taxes collected does not include property taxes collected from personal property that is:

(A) within the taxing entity assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(vi) For purposes of Subsection (3)(c)(ii)(B), for calendar years beginning on or after January 1, 2009, the value of taxable property does not include the value of personal property that is within the taxing entity assessed by a county assessor in accordance with Part 3, County Assessment.

(vii) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may prescribe rules for calculating redevelopment adjustments for a calendar year.

(viii) (A) (I) For purposes of Subsection (3)(c)(i), for a calendar year beginning on or after January 1, 2010, a taxing entity's ad valorem property tax revenues budgeted for the prior year shall be decreased by an amount of revenue equal to the five-year average of the most recent

prior five years of redemptions as reported on the county treasurer's final annual settlement required under Subsection **59-2-1365**(2).

(II) A decrease under Subsection (3)(c)(viii)(A)(I) does not apply to the multicounty assessing and collecting levy authorized in Subsection **59-2-1602**(2)(a), the certified revenue levy, or the minimum basic tax rate established in Section **53A-17a-135**.

(B) For the calendar year beginning on January 1, 2010 and ending on December 31, 2010, a taxing entity is exempt from the notice and public hearing provisions of Section **59-2-919** if the taxing entity budgets an increased amount of ad valorem property tax

revenue equal to or less than the taxing entity's five-year average of the most recent prior five years of redemptions as reported on the county treasurer's final annual settlement required under Subsection **59-2-1365(2)**.

(d) (i) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission shall make rules determining the calculation of ad valorem property tax revenues budgeted by a taxing entity.

(ii) For purposes of Subsection (3)(d)(i), ad valorem property tax revenues budgeted by a taxing entity shall be calculated in the same manner as budgeted property tax revenues are calculated for purposes of Section **59-2-913**.

(e) The certified tax rates for the taxing entities described in this Subsection (3)(e) shall be calculated as follows:

(i) except as provided in Subsection (3)(e)(ii), for new taxing entities the certified tax rate is zero;

(ii) for each municipality incorporated on or after July 1, 1996, the certified tax rate is:

(A) in a county of the first, second, or third class, the levy imposed for municipal-type services under Sections **17-34-1** and **17-36-9**; and

(B) in a county of the fourth, fifth, or sixth class, the levy imposed for general county purposes and such other levies imposed solely for the municipal-type services identified in Section **17-34-1** and Subsection **17-36-3(22)**; and

(iii) for debt service voted on by the public, the certified tax rate shall be the actual levy imposed by that section, except that the certified tax rates for the following levies shall be calculated in accordance with Section **59-2-913** and this section:

(A) school leeways provided for under Sections **11-2-7**, **53A-16-110**, **53A-17a-127**, **53A-17a-133**, **53A-17a-134**, **53A-17a-143**, and **53A-17a-145**; and

(B) levies to pay for the costs of state legislative mandates or judicial or administrative orders under Section **59-2-1604**.

(f) (i) A judgment levy imposed under Section **59-2-1328** or **59-2-1330** shall be established at that rate which is sufficient to generate only the revenue required to satisfy one or more eligible judgments, as defined in Section **59-2-102**.

(ii) The ad valorem property tax revenue generated by the judgment levy shall not be considered in establishing the taxing entity's aggregate certified tax rate.

(g) The ad valorem property tax revenue generated by the capital outlay levy described in Section **53A-16-107** within a taxing entity in a county of the first class:

(i) may not be considered in establishing the school district's aggregate certified tax rate; and

(ii) shall be included by the commission in establishing a certified tax rate for that capital outlay levy determined in accordance with the calculation described in Subsection **59-2-913(3)**.

(4) (a) For the purpose of calculating the certified tax rate, the county auditor shall use:

(i) the taxable value of real property assessed by a county assessor contained on the assessment roll;

(ii) the taxable value of real and personal property assessed by the commission; and

(iii) the taxable year end value of personal property assessed by a county assessor

contained on the prior year's assessment roll.

(b) For purposes of Subsection (4)(a)(i), the taxable value of real property on the assessment roll does not include new growth as defined in Subsection (4)(c).

(c) "New growth" means:

(i) the difference between the increase in taxable value of the following property of the taxing entity from the previous calendar year to the current year:

(A) real property assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) property assessed by the commission under Section **59-2-201**; plus

(ii) the difference between the increase in taxable year end value of personal property of the taxing entity from the year prior to the previous calendar year to the previous calendar year; minus

(iii) the amount of an increase in taxable value described in Subsection (4)(e).

(d) For purposes of Subsection (4)(c)(ii), the taxable value of personal property of the taxing entity does not include the taxable value of personal property that is:

(i) contained on the tax rolls of the taxing entity if that property is assessed by a county assessor in accordance with Part 3, County Assessment; and

(ii) semiconductor manufacturing equipment.

(e) Subsection (4)(c)(iii) applies to the following increases in taxable value:

(i) the amount of increase to locally assessed real property taxable values resulting from factoring, reappraisal, or any other adjustments; or

(ii) the amount of an increase in the taxable value of property assessed by the commission under Section **59-2-201** resulting from a change in the method of apportioning the taxable value prescribed by:

(A) the Legislature;

(B) a court;

(C) the commission in an administrative rule; or

(D) the commission in an administrative order.

(f) For purposes of Subsection (4)(a)(ii), the taxable year end value of personal property on the prior year's assessment roll does not include:

(i) new growth as defined in Subsection (4)(c); or

(ii) the total taxable year end value of personal property contained on the prior year's tax rolls of the taxing entity that is:

(A) assessed by a county assessor in accordance with Part 3, County Assessment; and

(B) semiconductor manufacturing equipment.

(5) (a) On or before June 22, each taxing entity shall annually adopt a tentative budget.

(b) If the taxing entity intends to exceed the certified tax rate, it shall notify the county auditor of:

(i) its intent to exceed the certified tax rate; and

(ii) the amount by which it proposes to exceed the certified tax rate.

(c) The county auditor shall notify property owners of any intent to levy a tax rate that exceeds the certified tax rate in accordance with Sections **59-2-919** and **59-2-919.1**.

59-2-924.1. Commission authorized to adjust taxing entity's certified rate for clerical error -- Requirements -- Amount of adjustment.

- (1) For purposes of this section:
- (a) "Clerical error" means the following in an assessment roll:
 - (i) an omission;
 - (ii) an error; or
 - (iii) a defect in form.
 - (b) "Year" means the period beginning on January 1 and ending on December 31 during which there is a clerical error on the taxing entity's assessment roll.
- (2) The commission shall adjust a taxing entity's certified tax rate as provided in Subsection (3) if the county legislative body in which the taxing entity is located certifies to the commission in writing that:
- (a) the taxing entity's assessment roll contained a clerical error;
 - (b) the county adjusted the clerical error on the assessment roll;
 - (c) the taxing entity's actual collections for the year were different than the taxing entity's budgeted collections for the year; and
 - (d) the taxing entity notified the county legislative body of the clerical error after the county treasurer mailed the tax notices under Section **59-2-1317**, but no later than 60 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section **59-2-1365**.
- (3) (a) The adjustment under Subsection (2) is an amount equal to the lesser of:
- (i) the difference between the taxing entity's budgeted collections for the year and the taxing entity's actual collections for the year; or
 - (ii) the amount of the clerical error.
- (b) The commission shall make an adjustment under Subsection (2) no later than 90 days after the day on which the county treasurer made the final annual settlement with the taxing entity under Section **59-2-1365**.