

# CANYONS SCHOOL DISTRICT

## Comprehensive Annual Budget Report

JULY 1, 2024 – JUNE 30, 2025

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**801-826-5000**

**9361 South 300 East  
Sandy, UT 84070**

**CanyonsDistrict.org**



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# Comprehensive Annual Budget Report

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July 1, 2024 - June 30, 2025



**Canyons School District**

**9361 South 300 East**

**Sandy, Utah 84070**

**[www.canyonsdistrict.org](http://www.canyonsdistrict.org)**

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Superintendent of Schools  
Rick Robins, Ph.D.

Business Administrator  
Leon Wilcox, CPA

Director of Accounting and Budgeting  
Daniel Davis, CPA

Accountant  
Ashlyn Leffel, CGFM

9361 South 300 East  
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[www.canyonsdistrict.org](http://www.canyonsdistrict.org)

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CSD Communications Office

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# EXECUTIVE SUMMARY

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*Office of Superintendent*

Rick Robins, Ph.D.

Phone: 801-826-5000

Fax: 801-826-5053

rick.robins@canyonsdistrict.org

May 24, 2024

The Honorable Board of Education  
Canyons School District  
Sandy, Utah

Dear Board Members:

We hereby submit to you the budget for the Canyons School District for the fiscal year 2024-2025 and a revised budget for the fiscal year 2023-2024. The development of the budget was completed by reviewing every revenue and expenditure item under the control of the District.

The budget is a responsible, balanced financial plan designed to carry out the District's mission: Every student who attends Canyons School District will graduate college-and career-ready.

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

The budget is developed by organizational units and includes historical financial information for purposes of comparison and analysis. Prior reports have earned the Meritorious Budget Award from the Association of School Business Officials (ASBO) International and Distinguished Budget Presentation Awards from the Government Finance Officers Association (GFOA). This report will conform to the award requirements and will be submitted for consideration.

This budget reflects basic state support through weighted pupil units (WPU) with a weighted value of \$4,494 per student, which is a \$214 increase (5.0%) over the 2023-2024 support of \$4,280. Also included in this budget is increasing the Educator Salary Adjustment from \$8,400 to \$8,904, the \$504 increase will be paid to each teacher this upcoming year. Furthermore, the District will receive \$3.6 million of State funds, allowing teachers to be compensated at their hourly rate for 32 hours of personal professional time.

This past year the District has been committed to aligning its resources to meet the four focus areas of its Strategic Plan which are High Quality Learning, Access and Opportunity, Human Centered Supports and Operating Systems. A committee for each area has been

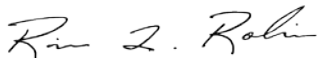
meeting consistently to discuss initiatives and implementation strategies. The Board has received regular updates during its public meetings. The Plan can be found at the end of the Executive Summary.

Another area of concentration is the continuation of the District's building program. The newly rebuilt Union Middle School was completed in the fall of 2023 which is the last current project from the 2017 bond initiative. In April 2024, lease revenue bonds were issued for improvements at Jordan, Corner Canyon and Hillcrest high schools and Eastmont Middle School. The improvements will begin taking place this summer and continue for the next 2-3 years.

The District is committed to making available to the community all information necessary for understanding the funding and allocation process that drives its operation. This document, which is also available online at [www.canyonsdistrict.org](http://www.canyonsdistrict.org) fulfills that commitment and it is hoped that readers will find the Annual Budget Report to be useful as a resource. Feedback on the content and design of the document is greatly appreciated. Should questions arise, please feel free to contact the Accounting Department at (801) 826-5341.

We would like to thank Amber Shill, who serves as Board President, and other members of the Board for their dedicated service in conducting the financial affairs of the District in a responsible and progressive manner. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of Canyons School District, our deepest appreciation is offered.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Rick Robins".

Rick Robins, Ph.D.  
Superintendent of Schools

A handwritten signature in black ink, appearing to read "Leon Wilcox".

Leon Wilcox, CPA  
Business Administrator

Board of Education and Administrative Personnel

Board President.....Amber Shill  
Board Vice-President..... Andrew Edtl  
Board Vice-President.....Amanda Oaks  
Board Member ..... Kristine Millerberg  
Board Member .....Holly Neibaur  
Board Member ..... Karen Pedersen  
Board Member ..... Nancy Tingey

Superintendent of Schools.....Dr. Rick Robins  
Business Administrator ..... Leon Wilcox, CPA  
Assistant Superintendent for Curriculum and School Performance .....Dr. McKay Robinson  
Director of External Relations.....E. Charles Evans  
Legal Counsel.....Daniel Harper, JD  
Director of Accounting and Budgeting ..... Daniel Davis, CPA



## Canyons School District Board of Education



President – Amber Shill



Vice President –  
Andrew Edtl



Vice President –  
Amanda Oaks



Kristine Millerberg



Holly Neibaur



Karen Pedersen



Nancy Tingey

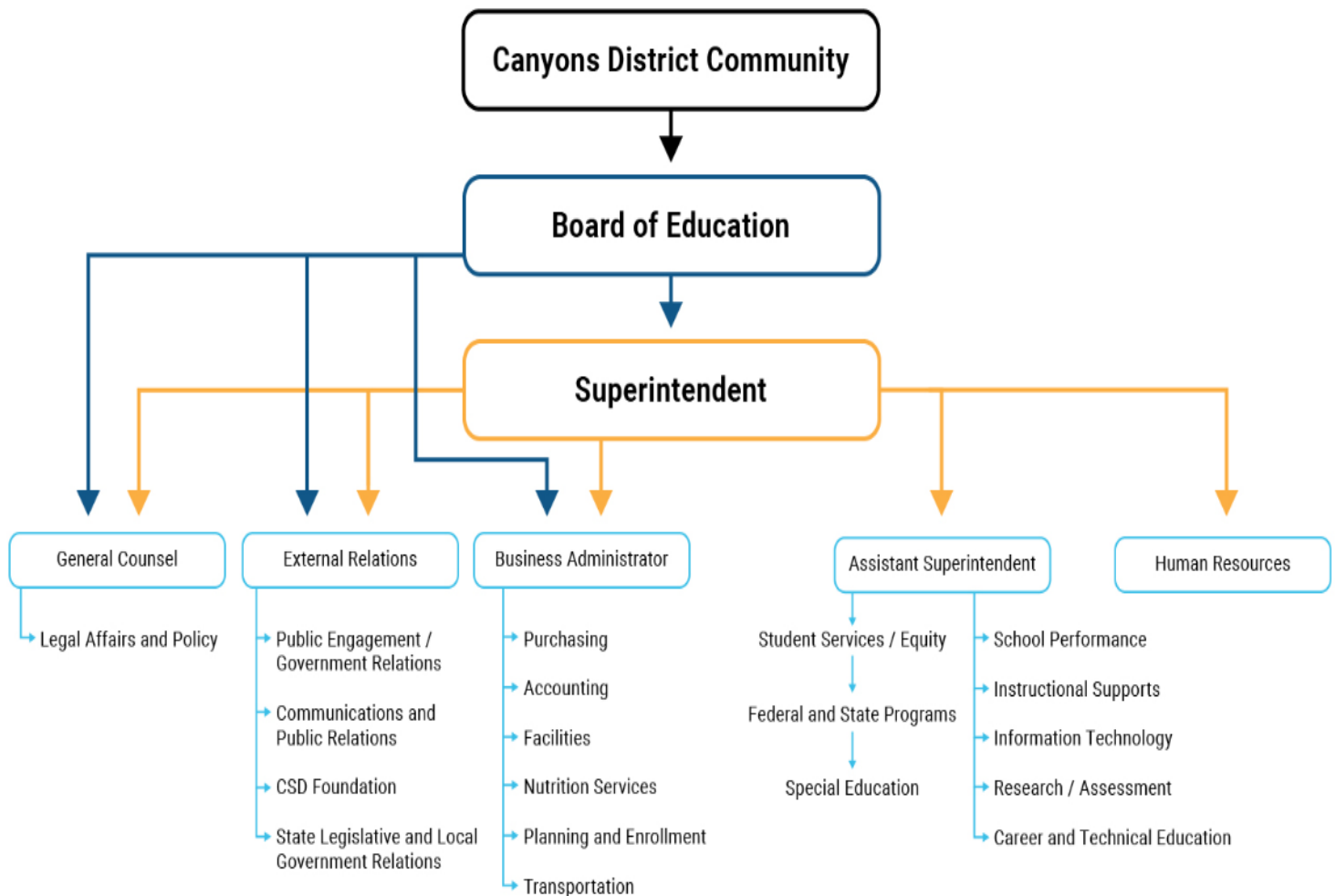
The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent specific geographic regions of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student in the District through clear, concise direction to the Superintendent and Business Administrator.

## Organizational Chart



# ORGANIZATION CHART

Student Achievement • Innovation • Community Engagement • Customer Service • Fiscal Responsibility



Effective July 1, 2021

## Budget Overview

The Canyons School District (CSD) budget beginning July 1, 2024 and ending June 30, 2025 includes actual audited figures from 2020-2021, 2021-2022, 2022-2023, the final amended budget for 2023-2024 and the proposed budget for 2024-2025. The 2024-2025 school year will be the District's sixteenth year of operations. The Board of Education approved the final 2023-2024 budget and the proposed 2024-2025 budget on June 18, 2024. The 2024-2025 budget was adopted on a tentative basis as the District will be exceeding the certified tax rate and will be holding a tax hearing. The date of the hearing will be August 6, 2024. At the tax hearing the Board will provide final approval of the budget. This budget will act as the instructional and financial components of the District's Strategic Plan for the upcoming school year. The budgets presented in this document include all governmental funds and proprietary funds for which the Board is legally responsible. The budgets in this document are organized by fund as follows:

### Governmental Fund Types

- General Fund (a major fund)
- Pass-Through Taxes Fund
- District Activity Fund
- Canyons Education Foundation Fund
- Nutrition Services Fund
- Capital Outlay Fund (a major fund)
- Debt Service Fund (a major fund)

### Proprietary Fund Types (Internal Service Fund)

- Self-Insurance Fund



Budgets are presented on the modified accrual basis of accounting for all governmental fund types, and on the accrual basis for proprietary fund types. This is consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at the end of each fiscal year. A commitment of fund balance is established for all encumbered amounts and carried forward into the next year.

The budget is designed to help assure fiscal integrity and efficiency 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 detailed information to help facilitate this task. In addition, the Accounting, Budgeting, and Auditing Department is tasked with monitoring all District accounts and establishing daily controls over expenditures.

## Mission and Vision of the District

This budget was designed to meet the mission of the District which is the basis of its Strategic Plan: Every student who attends Canyons School District will graduate college- and career-ready.

The Board has adopted the following vision statement:

*Canyons School District is a public education system dedicated to delivering a high-quality education to students, valuing and rewarding the vital contributions of employees, and helping learners of all ages be prepared for meaningful life opportunities. We value transparency and collaboration in governance. We work together with families, employees and community partners to establish and maintain safe, supportive, and academically challenging school environments which strengthen neighborhoods and communities.*

Examples of efforts made to achieve the mission and long-term goals of the District during the 2023 -2024 school year are:

- During 2023-2024 the approximate number of graduates will be:
  - Alta High School - 545
  - Brighton High School - 520
  - Corner Canyon High School - 590
  - Hillcrest High School - 480
  - Jordan High School - 430
  - Diamond Ridge (Alternative High School) - 60
  - Entrada (Adult High School) - 135
- According to U.S. News & World rankings, all five traditional high schools ranked in the top 16 when compared to high schools in the Salt Lake Valley.
- Five seniors were named National Merit Scholars. They are Ivan Chen and Nayantara Nair from Hillcrest, Talmage Howe from Brighton, Eline Harrison from Corner Canyon and Mitchell Stepan from Jordan.





Additional 2023-2024 accomplishments include:

- Hillcrest High earned its 8<sup>th</sup> State Championship in 5A Theatre.
- Corner Canyon High won the 6A State football championship and quarterback Isaac Wilson was named the Gatorade Utah Football Player of the Year.
- Jordan High was approved to start a Naval Cadet Program after a rigorous evaluation process by the Navy.
- Midvale Middle mathematics teacher Maxwell Eddington was chosen as runner-up to the Utah Teacher of the Year.
- Bus driver Jeremy Klung was the first place winner at the 2024 Utah bus driver Road-e-o after competing against 25 drivers from across the State.
- The construction of Union Middle was completed and opened to students in the fall of 2023. This was the last current project from the 2017 General Obligation Bond election.



## Strategic Plan Overview

In April 2022, the Board completed and adopted a Strategic Plan. The Plan was designed to serve as the unyielding “North Star” of the District. Any initiative considered must meet one of the Plan’s four focus areas. District resources are allocated according to the Plan’s focus area impact statements. The entire Plan is included after this summary. The four focus areas are: High-Quality Learning, Access and Opportunity, Human-Centered Supports and Operating Systems. The impact statements for the four focus areas are:

### 1 - High Quality Learning Impact Statements

- CSD graduates demonstrate mastery, autonomy, and purpose as set forth in Utah’s Portrait of a Graduate.
- All students have access to high-quality, competency-based, personalized-learning experiences with embedded and evidence-based instruction that supports the whole child.
- CSD will provide clear standards for the development of principle-based character traits, which are integrated into all student life and learning experiences.
- All educators have access to job-embedded and personalized, professional learning.

### 2 - Access and Opportunity Impact Statement

- CSD provides access to resources and opportunities that build a positive and inclusive environment for all students and parents.

### 3 - Human-Centered Supports Impact Statement

- All students, families, and employees feel safe, supported, and have a sense of belonging within their school communities.

### 4 - Operating Systems Impact Statements

- The roles, responsibilities, and accountability measures for all CSD employees are clearly defined to connect their work to the CSD strategic vision.
- CSD provides students, educators, and employees and parents the opportunity to engage in two-way communication.

Four committees, representing each focus area, meet regularly to discuss strategic initiatives. Each committee regularly reports to the Board of Education in an open meeting.

## Budget Cycle

The process of budget development is a year-round process that involves schools and departments. The Board of Education begins discussing the budget in March and invites constituent feedback on its budget before being adopted. This feedback can be gathered by small constituency meetings, accepting patron comments (including emails) at Board Meetings, and by conducting surveys regarding the priorities of the District. Below is the District's annual budget cycle.

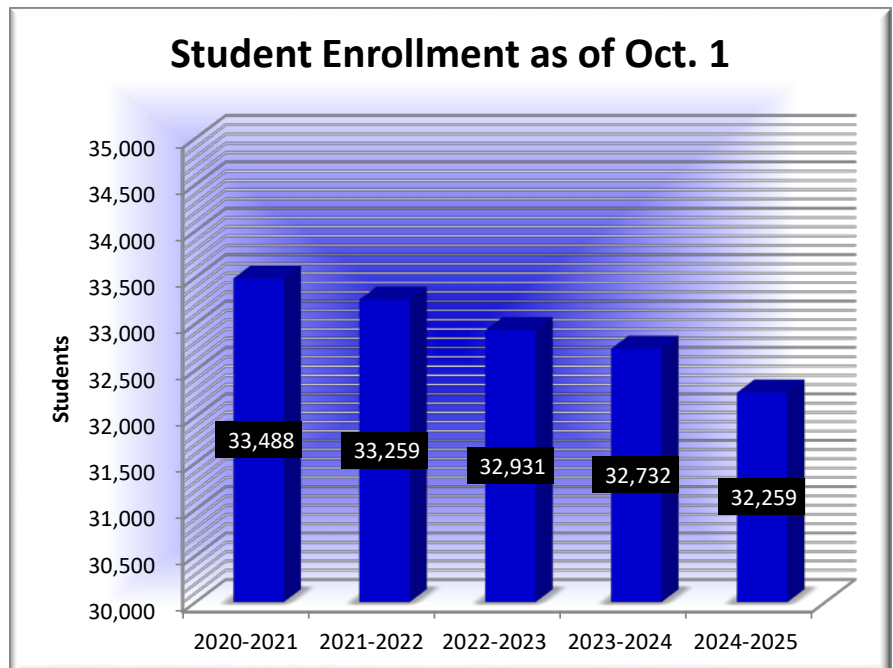
- September – Beginning fund balances are established once the financial audit of the Annual Comprehensive Financial Report (ACFR) for the prior fiscal year is completed. This is our starting point.
- March – The Utah Legislature completes its session so state revenue funds for education can be determined. Local and federal revenue sources are also projected. Once completed, likely revenues are known for the District to carry out its mission.
- March – Enrollment projections by school and grade level are finalized to establish FTE allocations to schools. At the same time, negotiations on salary and benefits (by far the largest expenditure category in the budget) are beginning.
- March/April – Schools and departments submit their expenditure requests. Those requests are matched against the District's mission and objectives and are prioritized. The Board has ongoing discussions on the budget during its scheduled meetings. Patron feedback regarding the budget is welcomed at these meetings.
- Based on the latest information available and as legal deadlines approach, expenditures are fit within available revenues and the budgets are balanced. Expenditures are budgeted to be equal to projected available revenues, which include available fund balances. Budgets are considered balanced as long as expenditures do not exceed the total of expected revenues and available fund balances. However, the District is committed to remain fiscally sound and secure in the long-term so any use of fund balance is done so prudently.
- June 1 – Tentative budget completed, posted on website and placed on file in the Business Administration Office.

- June 8 – Assessed property valuations will be received from the County to determine the certified property tax rate and debt service rate.
- June 30 – Budget adopted no later than June 30 by the Board of Education.
- August – If the Board determines to increase the tax rate above the certified tax rate, a Truth-In-Taxation hearing is held, after which the budget is adopted.
- 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 Canyons School District is usually amended once each year, when the Board also takes action on the new fiscal year budget (prior to June 30).
- After the fiscal year is completed and the independent audit is performed, the ACFR reports the budget revenues and expenditures against actual for comparison in all governmental funds. The District strives for a close correlation between budget and actual; however, due to conservative budgeting practices an increase in the fund balance may occur. Actual fund balances are set for each fund and the budgeting process starts again.

## Student Enrollment

In 2023-2024 the District experienced a loss of nearly 200 students from the previous year. Enrollment declines are expected to continue for the foreseeable future. The high costs of housing within the District's communities makes it challenging for younger families with school-age children to reside within its borders. The state and nationwide drop in the birthrate is also a contributing factor for the enrollment

decreases. The District is continually monitoring its enrollments both in the short- and long-terms. As enrollments drive the hiring process, the District will be cautious to not over hire for various positions. The District is also determining its capital needs as enrollments continue to decline. This includes the possibility of adjusting school boundaries or even closing schools. The chart above shows the last four years of enrollments and the estimated enrollment for 2024-2025.





## Revenues

Canyons School District governmental fund types receive approximately 46.9% of their revenues from local property taxes, 41.2% from the State of Utah, 5.0% from the federal government, and 6.9% from other local sources, including investments. The District anticipates an increase in total revenues of \$14.4 million in 2024-2025 from the previous year. Most of the increase will be in property tax revenues as for only the second time in its 16-year history will the District exceed the certified tax rate and hold a tax hearing. The proposed amount of the tax increase is \$9.0 million. State revenues will rise by \$7.4 million due to a 5.0% increase in the WPU value. The District will receive additional State funding



from the Educator Salary Adjustment line item so that the amount each teacher will receive will increase from \$8,400 to \$8,904. Interest rates on District investments have increased over the past two years providing additional stability. It is anticipated that investment rates will remain constant for the near future.

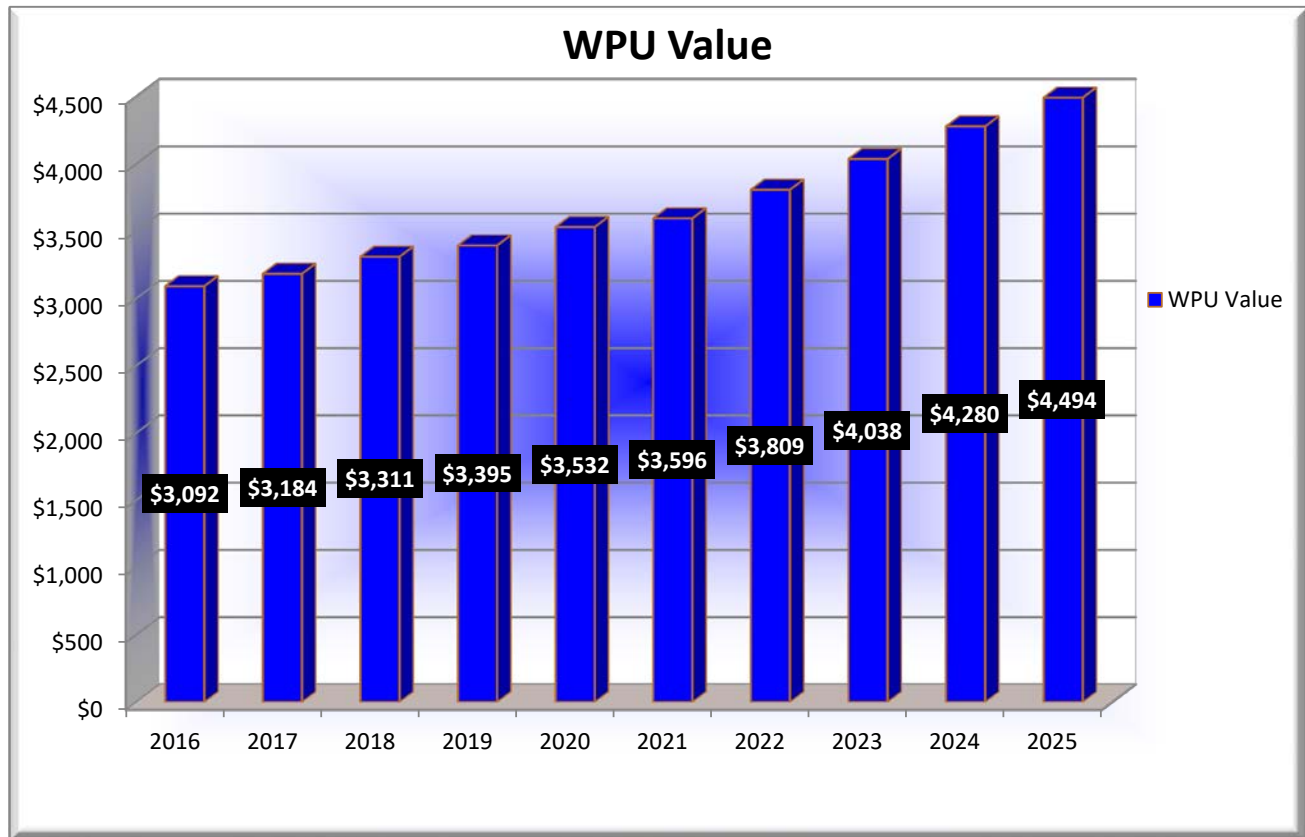
The following chart shows a five-year comparison of revenues by fund:

### ALL DISTRICT FUNDS-SUMMARY OF REVENUES

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual	Actual	Actual	Final Budget	Budget	2024 vs. 2025 Change	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	Percent
General	\$313,864,196	\$332,387,229	\$351,498,918	\$377,889,557	\$384,682,197	\$6,792,640	1.80%
Capital Outlay	24,342,493	23,187,050	27,509,271	23,958,309	30,277,529	6,319,220	26.38%
Debt Service	42,173,297	44,421,646	48,265,339	50,007,968	49,311,049	(696,919)	(1.39%)
Nutrition	14,244,697	20,522,354	14,177,480	14,989,385	15,163,545	174,160	1.16%
District Activity	9,276,607	11,899,653	12,144,757	12,894,605	13,151,055	256,450	1.99%
Pass-Through Taxes	13,363,568	15,156,170	16,548,946	17,581,560	18,109,005	527,445	3.00%
Canyons Foundation	744,573	764,433	1,274,719	1,138,800	1,155,400	16,600	1.46%
Employee Insurance	31,734,166	32,645,718	34,049,752	35,355,600	36,388,330	1,032,730	2.92%
<b>Total</b>	<b>\$449,743,597</b>	<b>\$480,984,253</b>	<b>\$505,469,182</b>	<b>\$533,815,784</b>	<b>\$548,238,110</b>	<b>\$14,422,326</b>	<b>2.70%</b>

The State Legislature granted a 5.0% increase on the WPU and the WPU value will now be \$4,494. The following chart shows a ten-year history of the regular WPU, which has risen \$1,402 or 45.3% since 2016.



## Expenditures

Overall, expenditures of all funds are expected to increase by \$29.4 million. Expenditures in the Capital Outlay Fund will comprise the majority of the increase, or \$18.8 million, as large-scale improvements will be made at Jordan, Corner Canyon and Hillcrest high schools and Eastmont Middle School. The General Fund expenditures will increase by \$7.7 million as the Board granted salary increases to all employee groups. Total expenditures would have been higher; however, the final ESSER's allocation was spent on one-time purchases for media books and text books during the 2023-2024 year. The Debt Service Fund expenditures will remain constant. The General, Capital and Debt Service funds comprise 90.7% of all Governmental Fund expenditures. There are no significant changes in expenditures for the other governmental funds. Budgeted expenses in the Employee Insurance Fund will continue to increase due to inflationary increases in medical expenses and prescriptions.

The following chart shows a five-year comparison of expenditures by fund:

#### ALL DISTRICT FUNDS-SUMMARY OF EXPENDITURES

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual	Actual	Actual	Final Budget	Budget	2024 vs. 2025 Change	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	Percent
General	\$313,126,756	\$333,086,320	\$354,301,023	\$386,790,912	\$394,465,441	\$7,674,529	1.98%
Capital Outlay	123,001,607	102,197,530	60,524,193	36,548,846	55,365,717	18,816,871	51.48%
Debt Service	42,509,618	43,413,250	44,787,275	45,216,273	45,213,310	(2,963)	(0.01%)
Nutrition	12,331,886	13,732,616	14,182,634	16,741,075	17,671,571	930,496	5.56%
District Activity	8,024,274	11,790,103	12,020,921	13,114,861	13,678,723	563,862	4.30%
Pass-Through Taxes	13,363,568	15,156,170	16,548,946	17,581,560	18,109,005	527,445	3.00%
Canyons Foundation	699,442	903,917	1,123,788	1,329,435	1,314,961	(14,474)	(1.09%)
Employee Insurance	28,245,279	33,829,824	33,208,219	37,976,500	38,892,310	915,810	2.41%
<b>Total</b>	<b>\$541,302,430</b>	<b>\$554,109,730</b>	<b>\$536,696,999</b>	<b>\$555,299,462</b>	<b>\$584,711,038</b>	<b>\$29,411,576</b>	<b>5.30%</b>

\*Note: At the end of fiscal year 2022-2023, the District reported \$2.7 million in Federal and State deferred revenues. Most of the deferred revenues are budgeted to be spent in the final revised budget; however, a similar amount of deferred revenue will likely be reported at the end of 2023-2024. Therefore, revenues and expenditures for the final amended budget will always be overstated by the amount of deferred revenue.

## Fund Balance

To comply with the Government Accounting Standards Board (GASB) requirements, the District's fund balance is classified by the following types:

- *Nonspendable* includes inventories and prepaid expenditures that are not expected to be converted to cash.
- *Restricted* includes net fund resources that are subject to external constraints due to state or federal laws, or externally imposed conditions by grantors or creditors.
- *Committed* balances are funds that have constraints on use imposed by the Board of Education.
- *Assigned* balances in the General Fund are those that do not meet the requirements of restricted or committed but that are intended to be used for specific purposes.
- *Unassigned* balances in the General Fund are all other available net fund resources.

The budgeted nonspendable, committed and assigned fund balances for the General Fund for FY 2024-2025 are shown to the right.

General Fund Balance Classification	
	Amount
Non-Spendable	
Inventories	\$2,377,535
Committed	
Economic Stabilization	19,723,000
Retiree Benefits	8,515,000
Compensated Absences	1,723,000
Contractual Obligations	2,101,000
Assigned	25,456,535
Unassigned	-
<b>Total General Fund Balance</b>	<b>\$59,896,070</b>

The District does not budget for an unassigned fund balance in the General Fund. This is in alignment with the concept that revenues provided to a district are intended to be used during the period for which they were generated. However, it is probable that an unassigned fund balance will occur during the 2024-2025 school year due to conservative budgeting practices. Utah law allows a maximum reserve of 5% committed of the adopted budget (53G-7-304) for economic stabilization. The law stipulates that this commitment may not be used in the negotiation or settlement of contract salaries for employees. Furthermore, the law states that the reserve cannot be used until the District's Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds. In prior fiscal years, the Board has made the following commitments:

- 5% for economic stabilization.
- Fully fund local retiree benefits based on actuarial assumptions.
- Fund all compensated absences based on annual calculations.
- The fund balances for the District Activity and Canyons Education Foundation remain in those funds.

The fund balances for the Nutrition, Capital Outlay, and Debt Service funds are restricted due to enabling legislation.

The District's overall fund balance will decrease by \$36.5 million. The Capital Outlay fund will account for the majority of the decrease as lease revenue bonds issued in 2023-2024 will fund improvements noted above. The fund balance in the General Fund is budgeted to decrease by \$5.9 million; however, due to conservative budget practices the actual decrease is expected to be less. Historically, the District's expenditures have been 2% - 4% under-budget. The District will use the allowance in Utah Code 11-14-310(c) in which remaining Debt Service revenues can be used for technology programs or projects. A transfer of \$4.1 million from the Debt Service Fund to the General Fund is budgeted for this allowance. The Employee Insurance Fund balance is budgeted to decrease by \$2.5 million. Medical and pharmacy costs have skyrocketed over the past year. Insurance premiums for

#### ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual	Actual	Actual	Final Budget	Budget	2024 vs. 2025 Change	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	Percent
General	\$76,864,405	\$77,164,621	\$70,888,015	\$65,785,375	\$59,896,070	(\$5,889,305)	(8.95%)
Capital Outlay	59,159,413	27,786,892	1,771,970	45,831,290	20,743,102	(25,088,188)	54.74%
Debt Service	2,260,675	2,209,670	1,987,734	2,779,429	2,777,168	(2,261)	(0.08%)
Nutrition	3,504,399	10,294,137	10,288,983	8,537,293	6,029,267	(2,508,026)	(29.38%)
Pass-Through Taxes	-	-	-	-	-	-	-
District Activity	8,951,457	9,061,007	9,184,843	8,964,587	8,436,919	(527,668)	(5.89%)
Canyons Foundation	1,073,741	1,134,950	1,460,382	1,471,032	1,517,532	46,500	3.16%
Employee Insurance	16,829,606	15,645,500	16,487,033	13,866,133	11,362,153	(2,503,980)	(18.06%)
<b>Total</b>	<b>\$168,643,696</b>	<b>\$143,296,777</b>	<b>\$112,068,960</b>	<b>\$147,235,139</b>	<b>\$110,762,211</b>	<b>(\$36,472,928)</b>	<b>(24.77%)</b>



both the District and employee shares are increasing for 2024-2025 and will likely need to be increased in future years to keep pace with inflation.

## Property Taxes

The tax rate for 2024-2025 is budgeted to be 0.005677, a decrease of 0.000028 or 0.49% from the prior year rate. As previously noted, the District will exceed the certified rate and hold a tax hearing. The proposed increase in the rate will generate \$5.0 million in the General Fund and \$4.0M in the Capital Outlay Fund. The State of Utah uses a certified rate system wherein as property values increase, the tax rate is decreased to generate an equal dollar amount of revenue as the previous year. There is no inflationary adjustments within the State's certified tax rate system. With no adjustment available, school districts are forced to increase taxes every few years to capture inflation. The District's last tax increase occurred in 2019-2020 and District has not increased taxes in recent years despite the high inflationary rates. If the District were to elect not to increase taxes this year it would only necessitate a higher increase in future years.

The chart below shows a five-year history of tax rates.

### ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025	2024 vs. 2025 Change Amount	Percent
<b>General Fund:</b>							
Basic Program	0.001628	0.001661	0.001652	0.001406	0.001408	0.000002	0.14%
Board Local Levy	0.001594	0.001342	0.001191	0.001119	0.001204	0.000085	7.60%
Voted Leeway	0.001600	0.001600	0.001195	0.001200	0.001116	(0.000084)	(7.00%)
<b>Capital Outlay:</b>							
Capital Local	0.000838	0.000777	0.000620	0.000604	0.000674	0.000070	11.59%
<b>Debt Service:</b>							
Canyons Debt Service	0.001162	0.001176	0.001330	0.001308	0.001218	(0.000090)	(6.88%)
Former Jordan Debt Service	0.000403	0.000347	-	-	-	-	
<b>Charter School Rate:</b>							
Utah Charter Schools	0.000072	0.000087	0.000065	0.000068	0.000057	(0.000011)	(16.18%)
<b>Total</b>	<b>0.007297</b>	<b>0.006990</b>	<b>0.006053</b>	<b>0.005705</b>	<b>0.005677</b>	<b>(0.000028)</b>	<b>(0.49%)</b>



Below is a sample tax statement for a home valued at \$652,700 in 2023 (the districtwide average) and will increase to \$703,200 in 2024 (also the districtwide average). The total tax increase for this home will be \$147.63 or 7.2% higher compared to 2023. Of this total increase amount, \$93.98 is due to certified tax rates controlled by the District while \$39.83 of the increase is due to taxes controlled by the State. The remaining \$13.82 change is due to other factors in the certified rate calculation.

Sample Tax Statement Average Canyons District Home value											
2024 Market Value   \$ 703,200											
TAXING ENTITY	2024 IF TAX INCREASE APPROVED		2024 IF NO BUDGET CHANGE		2024 CHANGE IF INCREASE APPROVED		2023 COMPARE		RIGHT TO BE HEARD		
	A public meeting will be held										
	Rate	Tax (\$)	Rate	Tax (\$)	Tax (\$)	%	Rate	Tax (\$)	Date	Time	Place
CANYONS SCHOOL DISTRICT	0.004212	\$ 1,629.03	0.003969	\$ 1,535.05	\$ 93.98	6.12%	0.004231	\$ 1,518.87	August 6	6:00PM	9361 S 300 East, Sandy
STATE BASIC SCHOOL LEVY	0.001408	\$ 544.56	0.001408	\$ 544.56	\$ -	-	0.001406	\$ 504.73			
UT CHARTER SCHOOLS-CANYONS	0.000057	\$ 22.05	0.000057	\$ 22.05	\$ -	-	0.000068	\$ 24.41			
TOTAL	0.005677	\$ 2,195.64	0.005434	\$ 2,101.65	\$ -	-	0.005705	\$ 2,048.01			
			Assessment Type		2024 Market Value	2023 Market Value					
			Full Market Value		\$ 703,200	\$ 652,700	7.7% or \$50,500 increase in home value				
			Residential Exemption		(316,440)	(293,715)	7.2% or \$147.63 or increase in taxes owed				
			Total Taxable Value		\$ 386,760	\$ 358,985	Home values based on January 1, 2024				

## Major Funds

The General Fund, Capital Outlay Fund and Debt Service Fund are categorized as major governmental funds because of the large dollar amounts of revenues and expenditures. These three funds account for 90.7% of all governmental fund expenditures. The following is an overview of each.

### General Fund

The District classifies expenditures into functions prescribed by the Utah State Board of Education. Their definitions are as follows:

- **Instruction** – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom, in virtual environments or other location such as a home or hospital, and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.
- **Student Services** – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.
- **Staff Services** – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of acquiring 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 the Office of the Superintendent.
- **School Administration** – Activities concerned with the overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.
- **Central Services** – Activities that support other administrative and instructional functions including business services (accounting, budgeting, and payroll) purchasing, human resources, information technology, and public relations.
- **Operational 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 that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.
- **Student Transportation**– Activities concerned with the transportation of students to and from school, as provided by state law.



The following five-year comparison of expenditures from the General Fund is presented by function on a per pupil bases using the October 1<sup>st</sup> enrollments. Negotiated personnel pay increases account for most of the changes.

#### GENERAL FUND-EXPENDITURES PER STUDENT

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025	2024 vs. 2025 Change Amount	Percent
Instruction	\$5,804	\$6,164	\$6,467	\$6,507	\$7,205	\$699	10.74%
Student Services	565	631	702	706	813	107	15.13%
Staff Services	627	702	850	855	965	110	12.90%
District Administration	74	84	86	86	93	7	7.94%
School Administration	665	724	740	744	805	61	8.17%
Central Services	496	511	524	528	563	36	6.74%
Operations & Maintenance of Plant	817	830	971	977	1,061	84	8.57%
Student Transportation	290	361	409	411	468	57	13.87%
Community	11	8	10	10	16	6	58.82%
Expenditure per Student	\$9,350	\$10,015	\$10,759	\$10,824	\$11,990	\$1,166	10.77%
Percent of Increase/(Decrease)	n/a	7.11%	7.43%	8.08%	10.77%		
October 1 Enrollment	33,488	33,259	32,931	32,732	32,259	(473)	(1.45%)



### General Fund Employees/Negotiations

Education, by nature, is a labor-intensive effort. Employee salaries and benefits comprise 89.3% of the General Fund expenditures. The District has 65.5% of its budgeted FTE's (full-time equivalents) instructing students. Another 12.0% of the FTE's are in schools supporting our students and teachers (the student and staff support functions). The schedule below shows the number of contracted FTE's for each function in the 2023-2024 final budget and the 2024-2025 budget. FTE comparisons for previous fiscal years can be found in the Information Section.

The District has completed negotiations with the Canyons Education Association (CEA), the Canyons Education Support Professional Association (CESPA) and its administrators (ADMIN). The major financial implications for each agreement are as follows:

- |              |   |
|--------------|---|
| <b>CEA</b>   | Each teacher will receive a one-step increment level increase with the increment levels remaining at \$950. The Educator Salary Adjustment and Teacher Student Success Act funding will increase by \$504 and \$120, respectively. A 2.4% cost-of-living-adjustment (COLA) will be provided. The above adjustments will provide each teacher with a \$3,210 increase and the starting salary will be \$61,610. In 2023-2024 the average teacher earned \$73,741 and the \$3,210 increase represents a 4.35% increase. |
| <b>CESPA</b> | Fund step increases and a 3.1% cost-of-living adjustment. The starting base pay will be \$15.47 per hour. ESP employees on the top step in 2023-2024 will receive a \$500 one-time stipend in November. The salary schedule is included in the information section.   |
| <b>ADMIN</b> | Fund step increases and a 3.0% cost-of-living adjustment. Administrators on the top step in 2023-2024 will receive a one-time 1.25% stipend.  |

The following health insurance and retirement changes will be applicable to all three groups:

- Premiums will increase by 6.5% or \$1,403,000 with the District covering \$1,055,000 (or 75.2%) and the employees \$348,000 (or 24.8%). Deductibles, copays and out-of-pocket maximums will not change.
- For employees on the Tier 2 Hybrid Plan of the Utah Retirement Systems (URS), the District will contribute 0.7% of their salary into a 401(k). This will help offset the 0.7% salary contribution the employees will be required to make into the URS Hybrid Plan. The cost of this contribution will be approximately \$604,000 for Licensed, ESP and Certified employees.

## General Fund Full-Time Equivalents (Contract Employees Only)

Description	Final Budget 2023-2024	Budget 2024-2025	2024-2025 % of Total FTE's	Description	Final Budget 2023-2024	Budget 2024-2025	2024-2025 % of Total FTE's
<b>Instruction</b>				<b>School Administration</b>			
Trad. Funded Elementary Teachers	581.5	580.0		Principals	44.0	44.0	
Trad. Funded Middle School Teachers	295.3	288.6		Assistant Principals	49.0	52.0	
Trad. Funded High School Teachers	403.8	401.6		Secretaries	98.6	100.6	
Special Education Funded Teachers	249.3	240.9		<b>Total School Administration</b>	191.6	196.6	6.9%
CTE Funded Teachers	23.0	23.0		<b>Central Services</b>			
Other Funded Certified Teachers	93.5	91.1		Business Admin and Directors	14.0	14.0	
Special Education Classified Assistants	140.5	134.1		Accounting/Payroll Classified	9.0	9.0	
Other Classified Assistants	105.7	101.8		Human Resource Classified	6.0	6.0	
<b>Total Instruction</b>	1,892.5	1,861.0	65.5%	Purchasing/Warehouse Class.	21.0	20.0	
<b>Student Services</b>				Information Systems Class.	53.7	53.7	
Directors	5.0	5.0		Communications Class.	4.9	4.9	
Guidance Counselors	71.6	68.4		<b>Total Central Services</b>	108.6	107.6	3.8%
Nurses and Therapist	32.2	32.7		<b>Operations of Plant</b>			
Psychologists	39.3	35.7		Supervisors	14.0	14.0	
Social Workers	42.2	44.9		Custodians	136.0	137.0	
Secretaries and Other Classified	8.0	12.0		Journeyman Laborers	34.0	33.0	
<b>Total Student Services</b>	198.3	198.7	7.0%	Secretaries	4.0	4.0	
<b>Staff Services</b>				<b>Total Operations of Plant</b>	188.0	188.0	6.6%
Directors	13.6	13.6		<b>Student Transportation</b>			
Specialists and Coordinators	39.0	35.0		Directors	1.0	1.0	
Achievement/Ed Tech Coaches	52.1	55.1		Bus Drivers	111.8	111.2	
Librarians	13.0	13.0		Mechanics	8.0	8.0	
Secretaries and Other Classified	29.4	24.8		Dispatchers/Secretaries	6.0	6.0	
<b>Total Staff Services</b>	147.1	141.5	5.0%	Coordinators/Analysts/Trainers	8.0	8.0	
<b>District Administration</b>				<b>Total Student Transportation</b>	134.8	134.2	4.7%
Superintendent and Other Directors	6.0	6.0		<b>Community</b>			
Secretaries	5.0	5.0		Director	0.3	0.3	
<b>Total District Administration</b>	11.0	11.0	0.4%	Secretaries and other	4.1	4.1	
				<b>Total Community</b>	4.35	4.35	0.2%
				<b>Total General Fund FTE's</b>	2,876.3	2,842.9	100%

Most of the decrease from 2023-2024 to 2024-2025 is in the Instruction function. Fifteen assistant positions have been eliminated as ESSER funds have expired. There will also be a few teacher positions eliminated due to enrollment declines.

## Capital Outlay Fund

Over a decade ago the District developed a long-term building program to construct new schools, and renovate existing schools. The objective of this program is to provide school facilities that offer the optimum for student achievement and teacher collaboration. To fund the program two large bond initiatives were passed, the first in 2010 and the second in 2017. The proceeds from these bonds funded over 20 construction projects with the rebuild of Union Middle being the final scheduled building (Note: an elementary in west Draper was included on the 2017 bond; however, student enrollment growth has lagged behind expectations and a timeline for this project has not been established).



The District elected to continue improvements at secondary schools in order to achieve a districtwide standard. Lease revenue bonds were issued to fund projects at four schools. The schools and improvement areas are as follows and will occur over the next 2-3 years:

**Jordan High \$21.0 million budget** - A field house, blackbox theater and a safety vestibule will be constructed. Restrooms will be upgraded, additional parking will be created, and a softball press box will be added. Other smaller interior and exterior improvements will be made.

**Eastmont Middle \$13.0 million budget** – The roof, elevator and gym floor will be replaced. A drainage system will be installed and the restrooms and classrooms will be upgraded. A safety vestibule will be added.

**Corner Canyon High \$12.9 million budget** – A field house will be constructed. A drainage system will be installed under the soccer field and the field will receive artificial turf. Turf will be added to the baseball and softball fields. A safety vestibule will be added.

**Hillcrest High \$4.7 million budget** – The artificial turf on the football field will be replaced and the track will be expanded from six to eight lanes.

Other building and site improvements will be completed during 2024-2025. The largest projects are the Transportation parking lot will be enlarged and above ground fuel tanks installed. The underground tanks are required to be removed to meet EPA requirements. A new roof will be installed at Ridgecrest Elementary, fire sprinklers will be added to the Alta High gym, and the carpet at Oak Hollow Elementary will be replaced. Over \$1.0 million

from a State grant will be spent on security cameras and card access doors district-wide. See the Capital Outlay financial schedules for more details.

### Capital Fund Improvement's Impact on Operating Fund

Over the past several years, the District has made multiple energy efficient upgrades in order to reduce utility costs and other costs. For instance, the rebuild of Union Middle schools will have a significant impact on energy costs as the former building was over 50 years old and had many operating inefficiencies. The heating and air conditioning controls for Eastmont Middle will be upgraded as part of its renovation making it more efficient. The security improvements for cameras and card access doors should save school administrators time in this area and allow them to spend more time supporting teachers and students.

### Debt Service Fund

The District has successfully passed two bonds since its 2009 creation, a \$250.0 million bond in 2010 and a \$283.0 million bond in 2017. The District has issued the full amounts from each authorization. All bonds issued by the District have received an underlying rating of "Aaa" from Moody's Investors Service and an "AAA" rating from Fitch Ratings, the highest possible for each.

The Debt Service tax rate for all bonds payments will not exceed 0.001565. The Board committed to its citizens it would not exceed that rate if the 2017 election was authorized. The debt rate is budgeted to be 0.001218 and well-below that threshold.

The current unused legal debt capacity is estimated to be \$2.1 billion. The general obligation bonded debt is limited by Utah law to 4% of the fair market value of the total taxable property. Long-term borrowing will be confined to capital facilities projects and purchases of equipment, as required by law. Below is a summary for the ending bonded debt for 2023-2024 and 2024-2025.

## Canyons School District General Obligation Bonds Payable Summary

Bonds Payable, June 30, 2023	\$ 394,870,000
Less Bond Principal Payments (2023-2024)	<u>(29,810,000)</u>
Bonds Payable, June 30, 2024	365,060,000
Less Bond Principal Payments (2024-2025)	<u>(31,020,000)</u>
Bonds Payable, June 30, 2025	<u><u>\$ 334,040,000</u></u>



## Budget Forecasts

Three-year budget forecasts for all governmental funds and the internal service fund are shown in the financial section.

The following chart is a summary of all governmental funds and internal service fund budget expenditure forecasts for fiscal years 2025-2028. The forecasted years are for informational purposes only, based on trend data, and are not used for planning purposes. While each year presents distinct budget challenges, the District is committed to operating within its available resources.

### BUDGETED EXPENDITURE FORECASTS-ALL GOVERNMENTAL FUNDS and INTERNAL SERVICE FUND

Fiscal Years 2024-2025 through 2027-2028

Funds	Budget 2024-2025	Forecast 2025-2026	Forecast 2026-2027	Forecast 2027-2028
General	\$394,465,441	\$405,916,859	\$417,721,977	\$429,892,232
Capital Outlay	55,365,717	44,333,289	24,530,724	24,999,203
Debt Service	45,213,310	45,638,561	45,632,691	45,764,683
Nutrition	17,671,571	18,025,003	18,385,503	18,753,213
Pass-Through Taxes	18,109,005	18,561,730	19,025,773	19,501,417
District Activity	13,678,723	13,678,723	13,678,723	13,678,723
Canyons Foundation	1,314,961	1,354,410	1,395,042	1,436,892
Employee Insurance	38,892,310	40,502,862	42,181,873	43,932,300
Total	\$584,711,038	\$588,011,437	\$582,552,306	\$597,958,663



## Indicators for Student Achievement

As part of the Board's Mission and Vision statement, indicators for growth to measure student achievement were adopted. The indicators are high school graduation rates, the American College Testing (ACT) series or standardized tests and the statewide Readiness, Improvement, Success, Empowerment (RISE). Some results are present below with individual school results in the Information Section.

### Canyons School District

#### Graduation Rate

DISTRICT	2018	2019	2020	2021*	2022	2023
Canyons SD	89%	90%	90%	89%	89%	89%
State	87%	87%	88%	88%	88%	88%

### Canyons School District

#### 11th Grade ACT

#### Average Composite Score

DISTRICT	2020*	2021*	2022	2023	State Avg 2023	2024
ACT Composite	20.8	20.1	20.6	21.1	19.8	21.2

\*\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021. Therefore, approach the Grade 11 ACT results with caution due to the impact of COVID-19.

### 11th Grade ACT

#### Percent at College & Career Readiness Benchmark

DISTRICT	2019-2020*	State Avg 2019-20	2020-2021*	2021-2022	2022-2023	2023-2024
English	60%	57%	53%	57%	64%	66%
Mathematics	38%	36%	33%	37%	42%	43%
Reading	48%	43%	45%	51%	52%	52%
Science	41%	35%	37%	41%	42%	43%

\*\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021. Therefore, approach the Grade 11 ACT results with caution due to the impact of COVID-19.

### Canyons School District

#### Readiness, Improvement, Success, Empowerment (RISE) Results\*\*\*

District Elementary Schools		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024
3	Language Arts	Cancelled due to COVID-19	52%	51%	46%	53%	Uncertified
4	Math		55%	59%	49%	57%	57%
5	Science		53%	57%	48%	56%	56%

\*\*\*2021 RISE Participation Rate: 93% Grade 3, 92% Grade 4 and 5. Approach the 2020-21 achievement results with some caution due to the broad impact of COVID-19 across the Canyons community.

### Canyons School District

#### Readiness, Improvement, Success, Empowerment (RISE) Results\*\*\*

All District Middle Schools		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024
6	Language Arts	Cancelled due to COVID-19	54%	56%	45%	52%	54%
7	Math		60%	52%	46%	56%	50%
8	Science		61%	62%	47%	62%	62%

\*\*\*\*2021 RISE Participation Rate: 89% Grade 6, 88% Grade 7, and 85% Grade 8. Approach the 2020-21 achievement results with caution due to the broad impact of COVID-19 across the Canyons community.

## Budget Awards

### Association of School Business Officials International

The Association of School Business Officials International (ASBO) has awarded a Meritorious Budget Award to Canyons School District for excellence in the preparation and issuance of a school system annual budget for the fiscal year beginning July 1, 2023. This was the fourteenth consecutive year the District received this prestigious award. The Meritorious Budget Award Program is voluntary and designed by school business management professionals to enable school business administrators to achieve a standard of excellence in budget presentation. The Meritorious Budget Award is only conferred to school systems that have met or exceeded the Award Program criteria. Canyons School District's budget for the fiscal year beginning July 1, 2024, is also believed to conform to all ASBO program requirements and will be submitted to ASBO for evaluation and commendation.

### Government Finance Officers Association

The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award to Canyons School District for its annual budget for the fiscal year beginning July 1, 2023. This was the fourteenth consecutive year the District received this prestigious award. To qualify for this award, a governmental unit must publish a budget document that meets program criteria as a policy document, an operations guide, a financial plan, and a communication device. This award is valid for a one-year period. Canyons School District's budget for the fiscal year beginning July 1, 2024, is believed to conform to all program requirements and will be submitted to GFOA for evaluation and commendation.

Both budget awards are shown in the following pages.







This Meritorious Budget Award is presented to

## CANYONS SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2023–2024.

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



John W. Hutchison  
President



Siobhán McMahon, CAE  
Chief Operations Officer/  
Interim Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Canyons School District  
Utah**

For the Fiscal Year Beginning

**July 01, 2023**

*Christopher P. Morill*

Executive Director

## Published Strategic Plan



# CANYONS SCHOOL DISTRICT



## About Our Strategic Plan

Since its creation in 2009, Canyons District has endeavored to provide world-class educational opportunities to the community by leading students to high levels of achievement, encouraging innovation in the classroom, providing strong customer service, engaging with the community, and displaying fiscal accountability.

While the last 13 school years have been remarkable, we are looking to the future. To further the vision, mission, and tenets of Canyons District, the Canyons Board of Education and Administration have been developing a strategic plan to guide CSD's direction for the coming decade and beyond. Throughout the year-long development process, great effort was made to incorporate CSD teaching and learning strategies while also reflecting the vision of our community. We thank the students, educators, parents, and local government officials who participated in surveys, focus groups, and other forums.

The strategic plan is focused on high-quality learning, access and opportunity, human-centered supports, and operating systems. Our hope is that you will become familiar with the plan, recognize when initiatives line up with objectives, and hold us accountable for its implementation.

The reflection and introspection required to write a strategic plan has resulted in conversations that we believe will lead Canyons District schools and programs to even greater heights. As the Board of Education and Administration of Canyons District, we thank the community for their participation in the creation of the plan, and express appreciation for your partnership in this noble endeavor of educating our community's children.

# Canyons School District Tenets



## Community Engagement

Making a difference through volunteer efforts, responsible SCC leadership, developing business relationships, and communicating Board actions.



## Customer Service

Providing phenomenal service to taxpayers, stakeholders and constituents, representing Canyons in the best possible way in our public interactions.



## Fiscal Accountability

Holding strong to Canyons District's commitment to always be fiscally responsible and legally compliant.



## Innovation

Utilizing technology to provide better learning opportunities and discovering new ways to promote student and employee learning.



## Student Achievement

Preparing all Canyons students to be career and college ready through evidence-based strategies for improvement.

## Core Values

- We aspire to continuously improve
- We believe everyone can learn
- We build public trust and confidence through transparency
- We strive for excellence
- We are guided by evidence while encouraging innovation and creativity
- We collaborate to deliver the best outcomes
- We act with integrity and build relationships through mutual respect
- We care deeply about what we do and how we do it

## Mission Statement


Every student who attends Canyons School District will graduate college- and career-ready.

## Vision Statement

Canyons School District is a public education system dedicated to delivering a high-quality education to students, valuing and rewarding the vital contributions of employees, and helping learners of all ages to be prepared for meaningful life opportunities. We value transparency and collaboration in governance. We work together with families, employees and community partners to establish and maintain safe, supportive, and academically challenging school environments which strengthen neighborhoods and communities.



# STRATEGIC FOCUS AREAS



**HIGH-QUALITY  
LEARNING**



**ACCESS &  
OPPORTUNITY**



**HUMAN-  
CENTERED  
SUPPORTS**

**OPERATING  
SYSTEMS**





# HIGH-QUALITY LEARNING

**Impact Statement:**

Canyons School District graduates demonstrate the mastery, autonomy, and purpose as set forth in Utah's Portrait of a Graduate.

**Strategic Initiative:**

CSD will foster the skills and characteristics for students to achieve success in the post-secondary pathways of their choice.

**Success Criteria**

- CSD classrooms teach creativity, innovation, collaboration, communication, curiosity, critical-thinking, and problem-solving.
- CSD promotes an atmosphere of learning where teachers and students feel safe to be creative and innovative.
- Classroom instruction develops the ability of students to demonstrate proficiency of skills and depth of knowledge.

**Impact Statement:**

All students have access to high-quality, competency-based, personalized-learning experiences with embedded and evidence-based instruction that supports the whole child.

**Strategic Initiative:**

All students will have access to engaging, challenging, and diverse pathways for successful learning in each CSD school.

**Success Criteria**

- CSD classrooms embed STEAM (science, technology, engineering, arts, and mathematics) principles, interactive learning experiences, arts integration, and cross-curricular, hands-on, and evidence-based learning.
- CSD classrooms incorporate healthy physical movement, both indoors and outdoors.
- CSD classroom instruction challenges learners of all levels.

**Strategic Initiative:**

CSD will develop an engaging and competency-based K-12 model.

**Success Criteria**

- The purposes and benefits of a competency-based K-12 model are communicated clearly to students, parents, and CSD employees.
- CSD provides school communities and teachers with resources and training to implement the competency-based K-12 model.



# HIGH-QUALITY LEARNING

## Impact Statement:

CSD provides clear standards for the development of principle-based character traits which are integrated into all student life and learning experiences.

## Strategic Initiative:

Standards will be developed to guide all CSD classrooms and extracurricular activities in providing meaningful life experiences that cultivate hard work, resilience, lifelong learning, honesty, integrity, responsibility, service, respect, and personal growth.

## Success Criteria

- Elective course offerings and extra-curricular activities align with the characteristics of Utah's Portrait of a Graduate.
- CSD regularly assesses feedback from students, parents, and employees on the implementation of the standards.

## Impact Statement:

All educators have access to job-embedded and personalized, professional learning.

## Strategic Initiative:

CSD will create opportunities for all educators to participate in effective, collaborative teams, such as Professional Learning Communities.

## Success Criteria

- Educators participate in Professional Learning Communities that reflect their teaching discipline.
- Data is used by Professional Learning Communities to evaluate student learning and inform instruction as it aligns with Utah's and CSD's standards and characteristics of Utah's Portrait of a Graduate.

## Strategic Initiative:

All educators have access to mentoring and coaching to meet their individual and professional goals.

## Success Criteria

- All educators participate in ongoing coaching with mentors assigned as needed.
- All educators set measurable goals and self-reflect to realize their professional potential.
- Educators have opportunities to provide feedback to mentors, coaches, administrators, and the Canyons Board of Education.
- CSD demonstrates high levels of job satisfaction and teacher retention.



# ACCESS & OPPORTUNITY

## Impact Statement:

CSD provides access to resources and opportunities that build a positive and inclusive environment for all students and parents.

## Strategic Initiative:

CSD schools provide opportunities and experiences designed to build understanding and advocacy of all students. This is characterized by a focus on multilingual students, special education, Section 504, and advanced learners.

## Success Criteria

- Students have access to various learning modalities and programs to build positive relationships and life skills.
- Parents and community members are aware of the resources and programs the District provides.
- Schools and community organizations partner to provide opportunities for parent, student, and employee engagement with their school.
- Families receive preparation and information to ensure a smooth transition for their students from one educational level to the next.
- CSD educators have access to personalized professional training focused on multilingual, Special Education, Section 504, and advanced learners.

## Strategic Initiative:

CSD will create an environment that provides equitable access to resources for individual student needs.

## Success Criteria

- CSD focuses on the needs of every CSD school and program when distributing resources.
- The distribution of resources is structured to promote increased academic achievement in all student populations.



# HUMAN-CENTERED SUPPORTS

## Impact Statement:

All students, families, and employees feel safe, supported, and have a sense of belonging within their school communities.

## Strategic Initiative:

CSD will provide support for the physical, social, and psychological safety of students and staff.

## Success Criteria

- Students feel welcome, safe, and a sense of belonging in their school.
- Teachers provide students with opportunities for connection through inclusive activities and relationship building.
- Employees are adequately trained to model the skills necessary to provide a safe and supportive learning environment.
- CSD provides opportunities for parents and employees to engage in discussions related to social, emotional, and mental health supports for students.

## Strategic Initiative:

CSD will implement tiered systems to support the social, emotional, and mental well-being of students, and that foster honesty, integrity, responsibility, hard work, resilience, lifelong learning, personal growth, service, and respect.

## Success Criteria

- CSD schools clearly identify, define, and communicate interventions that support the social, emotional, and mental well-being of students.
- Students, families, and employees have access to opportunities and resources to support social and emotional health and the development of enduring life skills.





# OPERATING SYSTEMS

## Impact Statement:

The roles, responsibilities, and accountability measures for all CSD employees are clearly defined to connect their work to the CSD strategic vision.

## Impact Statement:

CSD provides students, educators, employees, and parents the opportunity to engage in two-way communication.

## Strategic Initiative:

CSD departments and committees will have a clear understanding of their purpose, reporting, organizational structure, and support.

## Strategic Initiative:

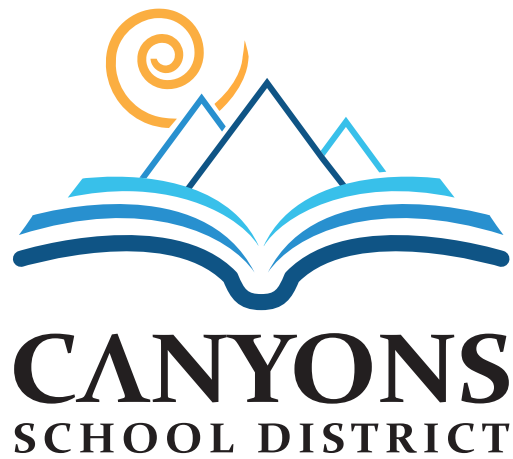
CSD will assess, identify, and use effective communication channels to share information across the District.

## Success Criteria

- CSD departments and committees are mapped to align with strategic vision and Board goals.
- CSD provides the necessary support for individuals to be successful in their roles.
- CSD departments and committees have adequate tools and resources to do their job effectively.

## Success Criteria

- CSD employees are heard and supported in their roles and responsibilities through effective and feasible feedback loops.
- Parents are heard and supported in their role through effective and feasible feedback loops.
- CSD employees and constituents are well-informed about District news, major developments, events, strategic goals, policy, programs, practices, and budget decisions.



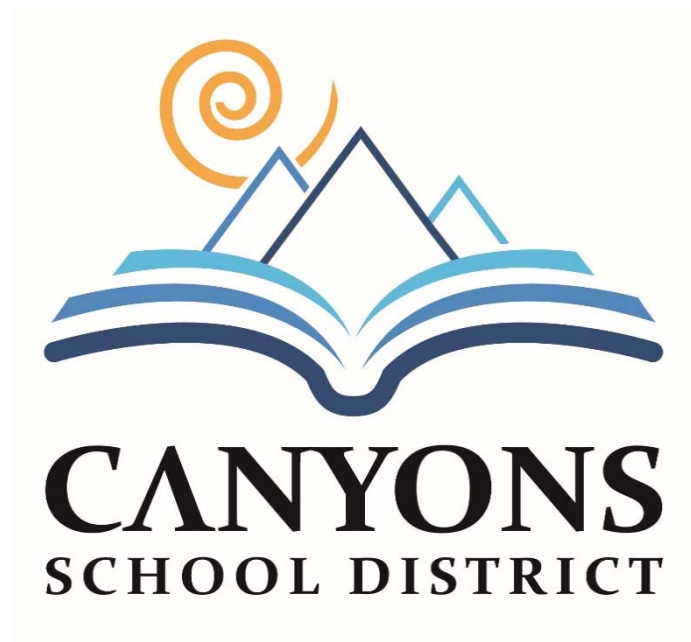
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Published April 2022

*Designed by Education Elements*

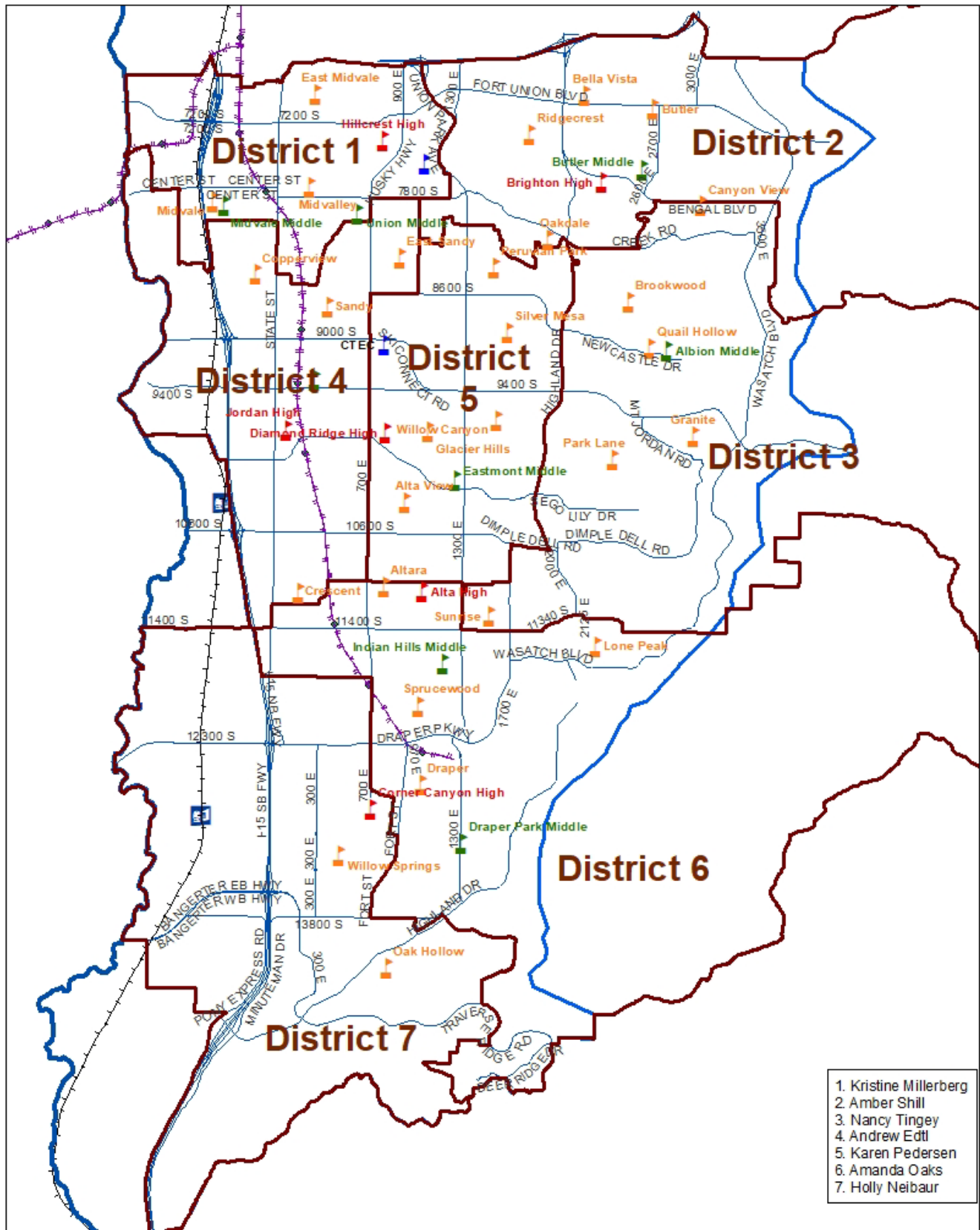




# ORGANIZATION SECTION

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## Canyons School District Boundaries Map

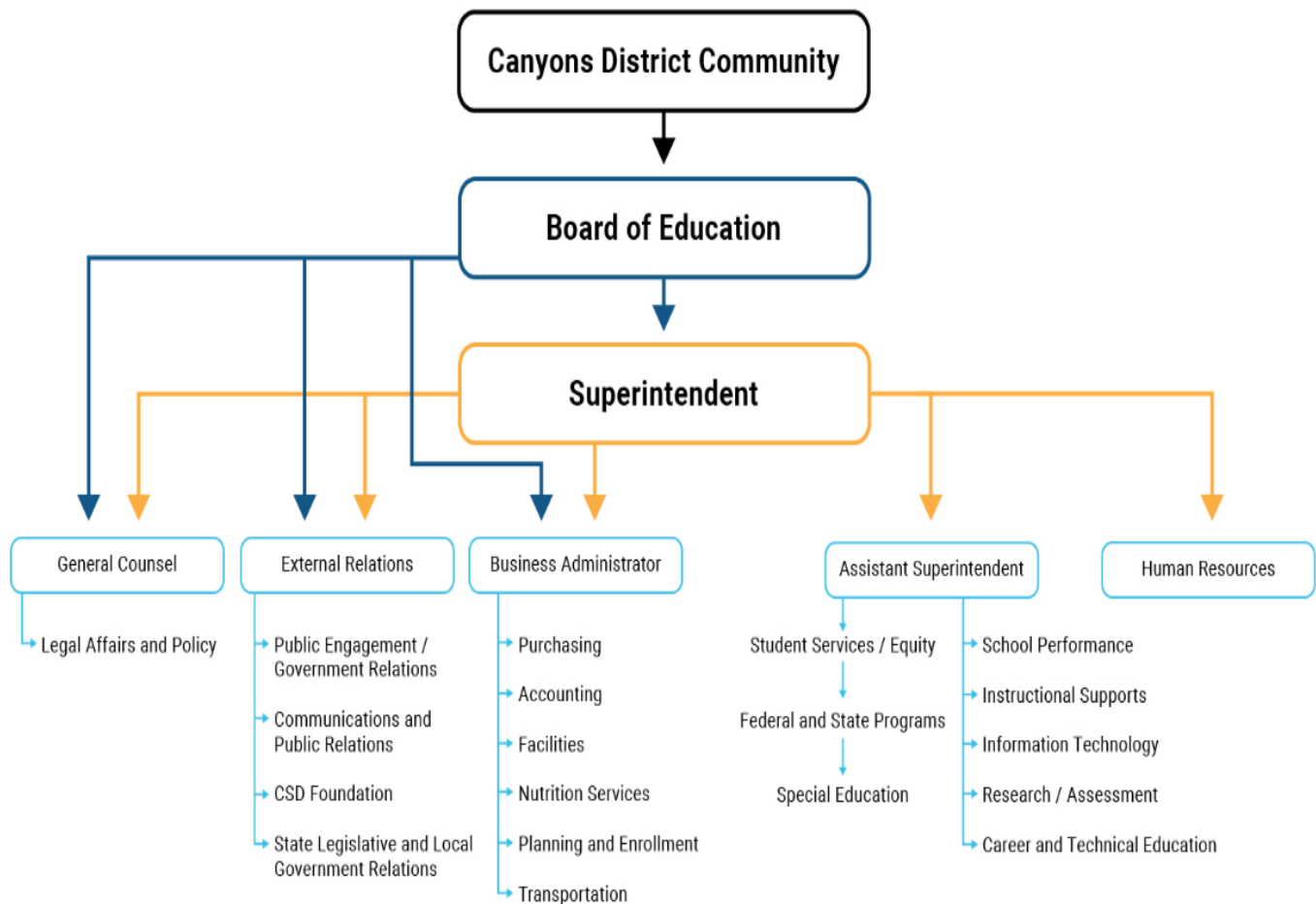


## Organizational Chart



## ORGANIZATION CHART

Student Achievement • Innovation • Community Engagement • Customer Service • Fiscal Responsibility



Effective July 1, 2021

## History

On November 6, 2007, the voters residing in the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy, and unincorporated portions of Salt Lake County voted to create a new school district from a portion of the old Jordan School District. Voters approved the creation of the new school district by a margin of 53% voting in favor of the new district. The new school district was officially created when the Utah State Lieutenant Governor issued a Certificate of Entity Creation on December 18, 2007, shortly thereafter the new district was named Canyons School District. The District began official operations on July 1, 2009. The 2024-2025 school year will be the District's sixteenth year of operations. The District operates the following schools:

- 28 elementary schools, grades K-5
- 8 middle schools, grades 6-8
- 5 high schools, grades 9-12
- 5 special program schools
  - Jordan Valley - school for severely disable ages 5-22
  - Life Skills Academy - adult special education students ages 18-22
  - Canyons Technical Education Center - career and technology school for grades 11-12
  - Entrada Adult High School - adults and students 16 years and older
  - Diamond Ridge - alternative high school for grades 9-12

## Board of Education

Canyons School District is governed by a seven-member elected Board of Education. The Board members are elected to staggered four-year terms. The Board establishes the District policies, approves the budget, appoints the superintendent, with responsibilities for administering all educational activities, and the business administrator, with responsibilities for fiscal matters. The Board is authorized to issue bonds, incur short-term debt, levy property taxes, and is independent of any other unit of local government. The elected Board Members are:

Canyons School District Board Members	Initial Appointment	Present Term Began	Present Term Expires
Amber Shill, President, District II	January, 2015	January, 2023	December, 2026
Adrew Edtl, Vice-President, District IV	January, 2023	January, 2023	December, 2026
Amanda Oaks, Vice-President, District VI	January, 2019	January, 2023	December, 2026
Kristine Millerberg, Member, District I	March, 2024	March, 2024	December, 2024
Nancy Tingey, Member, District III	January, 2013	January, 2021	December, 2024
Karen Pedersen, Member, District IV	January, 2023	January, 2023	December, 2026
Holly Neibaur, Member, District VII	January, 2021	January, 2021	December, 2024

## Location and Demographics

Canyons School District is located in the southeast part of the Salt Lake Valley. It is bordered on the west side by the Jordan River and on the east side by the Wasatch Mountains. The north boundary runs along the I-215 freeway and follows the Salt Lake County boundary to the south. The District covers approximately 192 square miles and includes within its boundaries the cities of Alta, Brighton, Cottonwood Heights, Draper, Midvale, Sandy and areas of unincorporated Salt Lake County.

Other information of interest about Canyons School District

- The unemployment rate, as of June 2023, was 2.5%.
- Latest estimate for per capita income is \$62,547
- Some of the largest taxpayers within the District include:
  - Vista 9 Apartments(property management)
  - Rocky Mountain Power (utility)
  - Old Mill Corporate Center (property management)
  - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
  - Becton Dickerson (manufacturer)
- Major universities and colleges within 30 miles of the District.
  - Brigham Young University
  - University of Utah
  - Utah Valley University
  - Salt Lake Community College

The school district has a population of about 231,000 (based on municipality financial statements and estimates for non-incorporated areas). Out of this population, the Oct. 1, 2024 enrollment is projected at 32,259. This is a decrease of 473 students from Oct. 1, 2023. The District is projecting that student enrollment will continue to decrease over the next several years due to aging neighborhoods, high home prices making it less affordable for younger families and a decline in the State's birthrate. The student population is made up of 72% Caucasian, 16% Hispanic, 5% Asian, 3% African American, and 2% each for Indian and Pacific Islanders. The District is an equal opportunity employer and actively recruits the finest teachers throughout the nation.

## Governance and Fiscal Independence

The District is governed by the Board of Education comprised of seven members. Each Board member is independently elected from geographical precincts in the District. Board members serve a four-year term. The Board of Education directly appoints the Superintendent and Business Administrator, which positions are required by state law. Other administrative employees are recommended by the Superintendent and then approved by the Board.



The District is fiscally independent. The laws of the state of Utah give the District 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 administrative approvals required from Salt Lake County and the State Tax Commission for the purpose of assuring that the District is following law regarding budgeting and assessing taxes, but there are no other substantive approvals required.

The accounting policies of Canyons School District are in conformity with generally accepted accounting principles applicable to governmental units in general and Utah school districts in particular.

## Mission and Vision of the District

The mission of the District is “every student who attends Canyons School District will graduate college-and-career ready.”

The Board’s vision statement is:

*Canyons School District is a public education system dedicated to delivering a high-quality education to students, valuing and rewarding the vital contributions of employees, and helping learners of all ages be prepared for meaningful life opportunities. We value transparency and collaboration in governance. We work together with families, employees, and community partners to establish and maintain safe, supportive, and academically challenging school environments which strengthen neighborhoods and communities.*



## Summary of Significant Accounting and Budgetary Policies

### Fund Accounting

**Basis of Accounting and Budgeting** – The basis of accounting and the basis of budgeting are the same. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted and budgeted for by providing a separate set of self-balancing accounts, which comprise its assets, liabilities, fund balance, revenues, and expenditures. District resources are allocated to, and accounted for, in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped by type in the combined financial statements.

Fund	Fund Classification	Basis of Budgeting and Accounting	Measurement Focus	Primary Means of Spending
<b>Governmental Funds</b>				
General	Major	Modified Accrual	Current Financial Resources	Annual Operating Budget
Pass-Through Taxes	Special Revenue- Minor	Modified Accrual	Current Financial Resources	Annual Operating Budget
District Activity	Special Revenue- Minor	Modified Accrual	Current Financial Resources	Annual Operating Budget
Canyons Ed Foundation	Special Revenue- Minor	Modified Accrual	Current Financial Resources	Annual Operating Budget
Nutrition Services	Special Revenue- Minor	Modified Accrual	Current Financial Resources	Annual Operating Budget
Capital Outlay	Major	Modified Accrual	Current Financial Resources	Project Authorizations
Debt Service	Major	Modified Accrual	Current Financial Resources	Bond Indenture
<b>Proprietary Fund</b>				
Self-Insurance	Internal Service	Accrual	Economic Resources	Annual Operating Budget

The District utilizes the following types of funds:

**Governmental Fund Types** – Revenues and expenditures are budgeted and recognized using the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means that amounts can be reasonably determined within the current period. “Available” means that amounts are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District’s policy is to consider revenue available if it is expected to be collected within 60 days following the close of the fiscal year, or within 30 days of the fiscal year end in the case of property tax revenue. Revenues collected in advance are deferred and recognized in the period to which they apply. State, federal and interest revenues are accrued since these revenues are considered measurable and available. Expenditures claimed for reimbursement under a federal grant generally must be made before federal money is paid to the District; therefore, federal grant revenues are recognized based upon the qualifying expenditures being recorded. Grants received in advance of qualifying expenditures are recorded as deferred revenue until earned. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for interest on long-term debt, which is recognized when due. The District uses the following governmental funds:

- General Fund** – This is the operating fund 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.
- Capital Outlay Fund** – The Capital Outlay Fund is used to 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. The fund is also used to make payment on the lease revenue bonds.
- Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and payment of, principal, interest and related costs on general obligation bonds.
- Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. The District's largest special revenue fund is the Nutrition Fund, which receives the majority of its revenues from local and federal sources and is legally restricted to using such revenues to provide food services to students. The Pass-Through Taxes Fund reports the taxes collected and distributed for community development and charter schools. The Canyons School District Education Foundation is a blended component unit; although a legally separate entity, it is in substance part of the District's operations. The Foundation's board is approved by the Board of Education. The Foundation exclusively services the District. The Foundation is presented as a governmental fund of the District. The District Activities Fund accounts for monies that flow through the individual school checking accounts. District Activity Fund belongs to the District and is used to support co-curricular and extra-curricular activities in schools, and is administered by the District. This fund includes club accounts, athletic programs, class fees, vending receipts, student activity fees, etc.
- Proprietary Fund Types** – All proprietary fund types are accounted and budgeted for on a cost of services "economic resources" measurement focus. As a result, all assets and liabilities (whether current or noncurrent) are included in the related balance sheets. Proprietary fund operating statements present revenues that are recognized in the accounting period in which they are earned and expenses that are

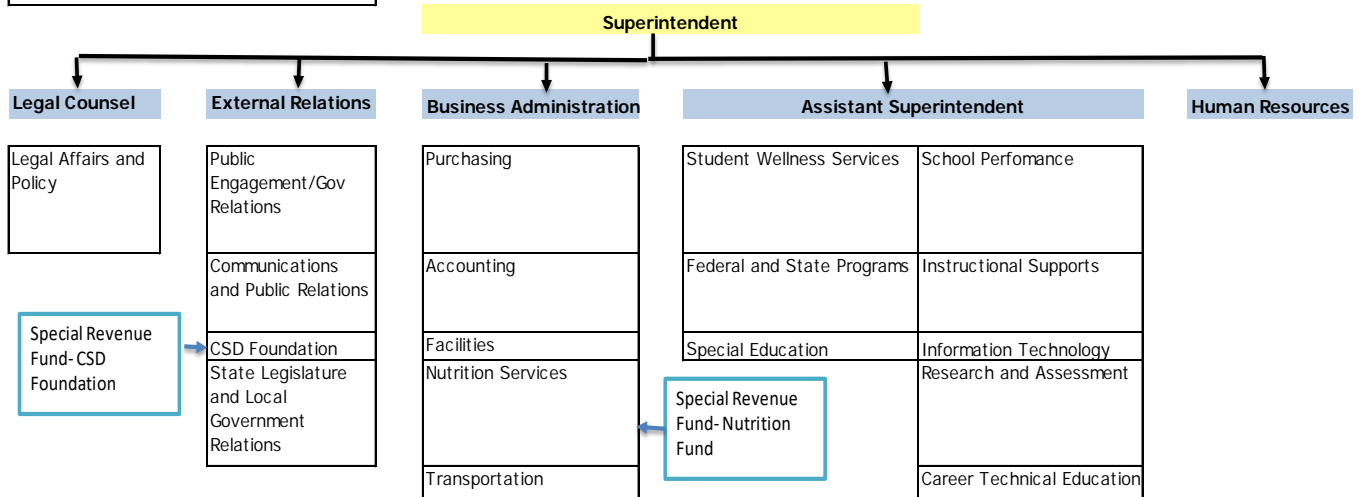


recognized in the period incurred. An internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Internal service funds are designed to accumulate the total cost (including depreciation and overhead) of providing a particular service. The Self-Insurance Fund is the only internal service fund used by the District and is used to account for the revenues and expenses associated with the District's self-insurance plans for medical and prescription insurance as well as industrial insurance. Premiums are charged to the District's other funds to cover anticipated costs.

The below chart is based on the District's organization chart and assigns departments to the funds detailed above.

#### Assignment of Departments to Government Funds

All Departments are included in the General Fund, with the exception of the CSD Foundation and Nutrition Services, see below.





## Utah Laws Governing School Districts

Utah State Code 53G-7 section 3 governs the District's budget procedures and other financial policies. This budget has been prepared accordingly. The following table summarizes and includes website links to the eight budget sections in Utah State Code. Also included is the Board's budget policy. Details of each code section follow.

Title 53G Public Education System--Local Administration

Chapter 7 Public School General Requirements

Part 3 Budgets

Section	Section Description	Website
302	School district and charter school budgets	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S302.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S302.html</a>
303	LEA governing board budget procedures	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S303.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S303.html</a>
304	Undistributed reserve in local school board budget	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S304.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S304.html</a>
305	Limits on appropriations--Estimated expendable revenues	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S305.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S305.html</a>
306	School district interfund transfers	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S306.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S306.html</a>
307	Warrants drawn by budget officer	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S307.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S307.html</a>
308	Emergency expenditures	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S308.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S308.html</a>
309	Monthly budget reports	<a href="https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S309.html">https://le.utah.gov/xcode/Title53G/Chapter7/53G-7-S309.html</a>

District Budget Policy

100.05 Board Budget Principles <https://www.canyonsdistrict.org/policies/board/100-5/>

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

- (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.

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

- (1) (a) Prior to June 30 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 53F-8-301.

(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 (3)(a), at least 10 days prior to the public hearing, a local school board shall:

(i) publish a notice of the public hearing in a newspaper or combination of newspapers of general circulation in the school district, except as provided in Section 45-1-101;

(ii) publish a notice of the public hearing electronically in accordance with Section 45-1-101;

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

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

(c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3)(b)(iii) and (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.

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

(1) A local school board may adopt a budget with an undistributed reserve. The reserve may not exceed 5% of the maintenance and operation budget adopted by the 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.

**53G-7-305. 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 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.

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

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

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

(3) The State Board 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 53G-7-305; and

(c) without the transfer, the school district will not be capable of meeting statewide educational standards adopted by the State Board 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(5)(d) 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, with the exception of (c) below.

(c) Utah Code 11-14-310(c) does allow remaining debt service revenues to be used for technology programs and projects.

(d) 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.

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

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

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.

#### **53G-7-308. Emergency expenditures.**

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

#### **53G-8-309. 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.



**Encumbrances –**

Encumbrance accounting, under which purchase orders for goods and services are recorded in order to restrict that portion of the applicable appropriation, is used to facilitate comparisons with budgets. Outstanding encumbrances at year end are reported as committed fund balances because they do not constitute expenditures or liabilities.



**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. Inventories recorded in the General Fund and other governmental fund types are stated at cost using a weighted moving average method. Inventories reported in the governmental fund types are equally offset by a non-spendable classification of fund balance, which indicates that they do not constitute “available spendable resources” even though they are a component of total assets. Inventories recorded in the Vocational Homes program consist of homes held for sale under student home building projects and are stated at the lower of construction and other related costs or net realizable value.

**General Fixed Assets –** All general fixed assets are carried at cost. All constructed capital assets costing more than \$500,000 and equipment costing more than \$25,000 or that meet other criteria are capitalized and depreciated over their estimated useful lives. Depreciation is computed on the straight-line method over the following estimated useful lives:

- Site Improvements - 40 years
- School buildings and improvements - 40 years
- School buses/vehicles - 10 years
- Furniture, fixtures, and equipment - 5 years

**Cash and Investments –** The district’s cash policy complies with the requirements of the Utah Money Management Act (Utah Code Annotated 1953, Section 51, Chapter 7) in handling its depository and temporary investment transactions. This law requires the depositing of District funds in a “qualified depository.” The Act defines a “qualified

depository” as any financial institution whose deposits are insured by an agency of the Federal Government and which has been certified by the state commissioner of financial institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

The District’s investment policy complies with the Money Management Act which governs the scope of securities allowed as appropriate temporary investments for the District and conditions for making investment transactions. Investment transactions are to be conducted through qualified depositories or primary reporting dealers. Allowable investments under the Act include:

- Negotiable or non-negotiable deposits of qualified depositories.
- Repurchase agreements with qualified depositories or primary reporting dealers.
- Commercial paper which is rated P-1 by Moody’s Investor Services, or A-1 by Standard and Poors, Inc., if the remaining term to maturity is 365 days or less.
- Bankers’ acceptances that is eligible for discount at a federal reserve bank and which have a remaining term of 365 days or less.
- Obligations of the United States Treasury, including bills, notes, and bonds.
- Obligations issued by or fully guaranteed as to principal and interest by the following agencies or instrumentalities of the United States in which a market is made by a primary reporting government securities dealer: Federal Farm Credit Banks, Federal Home Loan Banks, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Mortgage Corporation, or Student Loan Marketing Association.
- Shares of certificates in any open-end management investment company registered with the Securities and Exchange Commission under the Investment Company Act of 1940, the portfolio of which is restricted by law or agreement to investments in which public funds may be invested directly.
- Corporate obligations that are rated A or higher by Moody’s Investor Services or A-1 by Standard and Poors, Inc., if the remaining term to maturity is three years or less and if publicly traded.
- Public Treasurer’s Investment Fund.

## Budget Development and Administrative Policies

### Board Budget Principles

#### *Board Policy 100.05-Board Budget Principles*

#### **1. Background**

Budgeting principles set forth the ideals that District decision makers will adhere to as they develop the budget and can help counteract the tendency to induct short-term emotion into decisions that have long-term consequences. Principles are important for creating a shared understanding of the overarching values that underpin budget development. Finally, because principles are broader ideas about what the budget process ought to look like, they



are more accessible to elected officials and the public than budget policies, which are more technical.

## **2. Student Achievement Should Drive the Budget Process**

Goals for student achievement and growth should guide how resources are allocated and inform how budget decisions are made to prioritize programs and strategies. These goals will be specific and measurable addressing the results the District wishes to achieve.

Research suggests that high quality professional staff are a primary resource for student success. As a service organization, the majority of the District's operation budget is compensation and benefits of its employees. Therefore, the District should ensure investments in this valuable resource are directed towards maintaining quality, trained professionals to achieve its' goals.

## **3. Decisions Should be Grounded in Data**

Making decisions that will impact the future of our children is a profound responsibility with considerable consequences. These decisions should be grounded in data to optimize student achievement and growth for the available money. While professionals in the District have the knowledge and expertise to evaluate programs and service providers, those programs and providers that have a demonstrated track record of success in achieving the District's desired learning outcomes for students should be prioritized for funding. Data included in evaluating programs and service providers should include input from relevant stakeholders to ensure that all qualitative and quantitative data on student outcomes is considered through an evidence based decision making process.

## **4. Base Resourcing Decisions on Best Value for Students**

The budget process should seek to allocate available dollars optimally, in a way that will create the most benefit for students given the costs – in other words, the best value. Strategies and programs that have proven to produce larger gains in student learning relative to their cost should be given priority. Budget



decisions should be based on what is best for students, not adults. Programs that are chosen should be implemented fully and faithfully, even if that means fewer programs.

## 5. Critically Re-Examine Patterns of Spending

Past patterns of spending may no longer be affordable or even relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change, where necessary. The district should develop and adhere to a process to identify and discontinue programs that are not achieving their objectives or that are simply not as cost effective as available alternatives.

## 6. Ensure Equality of Opportunity for Every Student

Educational equity means raising the achievement of all students while (1) narrowing the gaps between the lowest and highest performing students and (2) eliminating the racial predictability and disproportionality of which student groups occupy the highest and lowest achievement categories. The concept of educational equity goes beyond formal equality – where all students are treated the same – to fostering a barrier-free environment where all students have the opportunity to benefit equally. Educational equity benefits all students, and our entire community. To achieve educational equity, the District will provide additional and differentiated resources to support the success of all students.

## 7. Take a Long-Term Perspective

The District will not be able to make large changes to its educational strategy and resource allocation patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the District would develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and realigning resources where necessary to fund high priority elements of the strategies.

## 8. Be Transparent

Effective budgeting requires valid information about the true costs of serving students and the outcomes produced for students. As a result:

1. The budget process should be informed by valid and reliable data on fiscal and academic performance.
2. The full cost of educating students should be considered, including all classroom and non-classroom costs.
3. The budgeting process should consider all available funds, acknowledging constraints on categorical funds, but should consider all available monies to make the most impact.



4. The budget should make it clear what actions are being funded to help the District reach its student achievement and growth goals – not just line items and broad expenditure categories.
5. The budget shall be understandable to the community and the stakeholders the District Services.

### **Financial Budget Policies and Strategic Plan**

In April 2022, the Board adopted a Strategic plan to serve as a guide for the next decade. Parents, students, local leaders, teachers and other employees were given the opportunity to weigh-in on the plan during in-person and virtual meetings. The Plan four focus areas are: High-Quality Learning, Access and Opportunity, Human-Centered Supports and Operating Systems. This past year Focus Groups for each of the four areas have been meeting regularly to develop ideas, initiatives, and evaluation criteria. Each Focus Group has been regularly reporting to the Board in public meetings on initiatives and implementation strategies. The published Strategic Plan is included at the end of the Executive Summary section. To comply with the Board's Strategic Plan and policy, below are the financial guidelines followed when developing the budget.

### **Operating Budget Guidelines**

- 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.

### **Capital Improvement Guidelines**

- 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 improvement will be projected and included in the 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.
- The criteria for determining the order of project completion are primarily based on safety, housing, need, funding, and efficiency.

### Debt Management Guidelines

- 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 keep the average maturity of general obligation bonds at or below 20 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. With the exception noted in Utah Code 11-14-310(c) which allows remaining debt service revenues to be used for technology programs and projects
- 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 Guidelines

- 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 sources and amount.
- The District will set fees and user charges in its proprietary funds at a level that fully supports the total direct and indirect costs of the activity.



## Accounting, Auditing, and Financial Reporting Guidelines

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board (the budget basis is the same as the accounting basis).
- 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 its opinion on the District's financial statements.
- The District will contract with a separate public accounting firm to perform an internal audit of its efficiency of operations.



## Fund Balance Guidelines

- The District will maintain the 5% economic stabilization in the General Fund as allowed per State code.
- While the District does not budget for an unassigned General Fund balance, the unassigned balance has historically been between 7% - 9% of General Fund expenditures. The District plans to continue this practice.
- Have a minimum four-month contingency for unexpected medical/prescription claims between the available Net Assets in the Self-Insurance Fund and an assignment in the General Fund. This amount is approximately \$14.0 million.
- The Capital Outlay Fund balance will be projected and monitored to be sufficient to fund all promised projects and any emergency projects that arise.
- The Debt Service Fund will be drawn down to 1/12 of the annual bond and interest expense at least once a year.

## Budget Administration and Management Process

- Every dollar of expenditure included in this budget is assigned to some person as a "location center controller" for that particular piece of the budget. This person may be a general administrator, department administrator, building level administrator, teacher, or other staff member. These location center administrators are responsible to control "their" budget, and are subject to disciplinary action for failure to properly control or manage their budget. The management information system and organization will not allow expenditures to be incurred unless they are



properly classified and authorized by the location center controller and within the limits of available appropriations. An interactive online budgetary control system provides location center controller's budget status information at the touch of computer terminal key, as well as monthly reports. Purchase orders are reported as encumbrances against available appropriations at the time they are originated.

## Budget Process

The budget process is a continual cycle, with the new year budget process overlapping the current year.

## Budget Calendar

An annual budget is prepared for submission to the Board of Education prior to June 1 of each year and, when necessary, a truth-in-taxation public hearing is held in August. No public funds may be expended until the Board has approved the proposed budget. Financial status reports are provided to the Board monthly. The Board must approve increases to fund expenditures in advance.

- September- Beginning fund balances are established once the financial audit of the Annual Comprehensive Financial Report (ACFR) for the prior fiscal year is completed. This is our starting point.
- March - The Utah Legislature completes its session so the state revenue funds for education can be determined.
- March - Enrollment projections by school and grade level are finalized to establish FTE allocations to schools.
- March/April - Schools and departments submit their operating expenditure requests.



- June 1—Tentative budget for operating and capital completed, posted on the District's Web site and placed on file in the Business Administration Office.
- June 8—Receive assessed property valuations from the County to determine certified Property Tax rate and Debt Service rate.
- June 30—Budget adopted no later than June 30 by the Board of Education.
- August—If Board determines to increase the tax rate above the certified tax rate a Truth-in-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the year as needed by the Board.
- September—Beginning fund balances are established once the financial audit of the prior fiscal year is completed.

## Enrollment

The District receives funding from the state of Utah based upon the average daily membership (ADM) of enrolled students. Enrollment counts are taken frequently throughout the year and are used as the basis to estimate available funding. Each July, the District submits an annual report of ADM to the Utah State Board of Education (USBE).

The 2024-2025 fiscal year is funded by the State based upon the ADM from 2023-2024. A growth factor will be added to the ADM for any increase in enrollment on October 1 from one year to the next. If a district experiences enrollment declines there's a one year hold-harmless provision in State statute. Enrollment projections are also used to allocate school staffing, supplies, and textbooks. The 2024-2025 District funding levels for staffing have remained the same as the previous year. The District has not increased class sizes for the past sixteen years, including the recessionary years.

## Utah State Legislature

The Utah State Legislature holds a 45-day annual session beginning in January. The legislative session is critical to the District budgeting process. An annual budget for public education is approved during the session. The USBE oversees the allocation of the budget to the State's 41 school districts. The District begins to receive state revenue estimates towards 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 June 1.

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 for educational programs for each weighted pupil unit (WPU) for all 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 the ADM of students enrolled in kindergarten through 12<sup>th</sup> grade. Restricted funds are provided for Special Education, Applied Technology Education, At-Risk Enhancement and Class Size Reduction. The legislature increased the WPU value for 2024-2025 by 5.0% to a value of \$4,494. This is the fourth year in a row that the Legislature has granted at least a 5.0% increase. 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 rate of 0.001408 per dollar of taxable value and state funds which

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 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. The effect of the state funding system is that 53% of the district's General Fund is financed by state appropriations and 38% is financed through property taxes. It makes no difference to the District how much the proceeds of that Basic Tax Rate are, the amount received per student in ADM will always have the amount guaranteed by the Legislature. What changes each year is the portion that is provided by local taxes as compared to the portion provided by State funds. However, the total always will be the guaranteed amount per student.



### **Amendments to the Budget**

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 comments, the Board can then take action on the amendment. 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 Canyons School District is usually amended once each year, when the Board also takes actions on the new fiscal year budget.

### **Budget Recognition**

The budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles to present the financial plan and results of operations of the District. This budget document has been structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO), as well as the Designated Budget Presentation Award presented by the Government Finance Officers Association (GFOA). The District's 2023-2024 budget document received awards from both the GFOA and ASBO. This will be the fifteenth year the District has submitted for these awards and it is anticipated that the 2024-2025 budget document will qualify for the awards from both organizations.



## Revenue and Expenditures

Revenues and expenditures are shown in detail in the financial section by fund. Major sources of revenues, and function 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. On June 8 of each year, the Utah State Tax Commission provides the District with a Certified Tax Rate. After receiving the Certified Tax Rate, the District's property tax rates can be determined. The Basic Program Tax Rate is set by the legislature; all other rates are set by the Board of Education with rate ceiling set by state law.

**Registered vehicles** – Prior to 1992, motor vehicles were assessed a tax based on the individual entity tax rate where the vehicle was registered. Beginning in January 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 was distributed by the county to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For fiscal year 1998, vehicles were assessed at 1.5% market value. Beginning 1999 vehicles are now charged a fee based not on market value but on 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 and District policy. The interest earnings are credited to each fund on the cash balance of the fund during the fiscal year.

**Other local sources** – The District receives tuition which sustains optional programs such as preschool and summer school. Other local revenue is received such as for cell towers but is not sustainable for other programs.

**State sources** – The state provides about 53% of the total General Fund revenue. Most of the state revenues are allocated based on student enrollment. The Nutrition Fund receives a reimbursement from the state for each student lunch served. The state funding is provided from the State Liquor Tax revenue.

**Federal sources** – The Federal Government provides funding, both direct and through the Utah State Board of Education for specific programs. The major areas of support include Special Education, Nutrition, Applied Technology Education, and the Every Student Succeeds Act.

## Expenditures

District expenditures must be reported in accordance with accounting classifications outlined by USBE. However, day-to-day administration of the budget is delegated to the operating administrators in charge of the schools and departments. Major capital outlay and equipment expenditures are recorded in the Capital Outlay fund. Functions and objects classify expenditures. The function describes the activity for which a service or material object is acquired. The object classification describes the service or commodity obtained as a result of a specific expenditure.

## Functions

**Instruction** – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom, or other locations such as a home or hospital and in other learning situations such as those involving co-curricular activities. Included here are the activities of aides or assistants of any type that assist in the instructional process.

**Student Services** – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.

**Staff Services** – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of acquiring 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 the Office of the Superintendent.

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

**Central Services** – Activities that support other administrative and instructional functions including business services (accounting, budgeting, payroll and purchasing), human resources, information technology, and public relations.

**Operational 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 that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.

**Student Transportation** – Activities concerned with the transportation of students to and from school, as provided by state law.

## Objects

**Salaries** — Amounts paid to both permanent and temporary school district employees, including personnel substituting for those in permanent positions.

**Benefits** — Amounts paid by the school district on behalf of employees. Payments are fringe benefits and, although not paid directly to employees, nevertheless is part of the cost of personnel services. The benefits include social security and retirement, employee health insurance, unemployment and workers compensation.

Salaries and benefits account for 66.3% of the 2024-2025 total budget for all governmental funds and 89.3% of the total General Fund budget. The major benefits provided to employees are enrollment in the Utah State Retirement (URS), Social Security, health and accident insurance, industrial insurance, life insurance, and unemployment insurance.

District Benefits	
Benefit	Rate
Retirement (URS Tier 1)	23.19% of Salary
Social Security	6.20 % of Salary
Medicare	1.45% of Salary
Worker's Compensation	0.60% of Salary
Health and Life Insurance*	\$6,665 -\$19,133
Disability Insurance	\$287 per FTE

Canyons School District contributes to the URS an amount based on a percentage of the employee's salary. URS provides refunds, retirement benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries in accordance with retirement statutes.

\*Based on employee type and selected plan

The District is self-insured for employee health and accident insurance and workers compensation. Benefit payments, plus an administrative charge, are made to third-party administrators who approve the processing of all claims. All transactions of the plan are recorded in the employee benefits self-insurance fund. The budget for the self-insurance fund includes \$38.9 million in expenditures for the 2024-2025 fiscal year. This is 2.4% increase over the previous year to allow for inflationary costs.

**Purchase services** — Purchased services include three types; professional, property, and other. Professional services include such areas as architectural and legal. Property services include such expenses as garbage collection, equipment repair, and building rental. Other services include mileage and travel reimbursements to employees, postage, telephone services, and liability and property insurance.

**Supplies** — Supplies include items such as instructional supplies, textbooks, library books, and audiovisual materials. Also included, are supplies for District departments and programs, and custodial and maintenance supplies. Utilities and fuel are also included as supplies expense.

**Property and Equipment** — The majority of the expenditures in this category are in the Capital Outlay Fund. Examples of capital outlay expenditures are purchases of equipment, furniture, computers, school buses, and vehicles. In addition, cost of improvements to school buildings such as remodeling, construction, and upgrades to electrical and mechanical systems. Portions of the equipment expenditures are also recorded in the General Fund. Equipment purchases for state and federal grants, as well as costs associated with maintaining equipment in buildings, are included in the general fund.

**Other objects** — Principal and interest payments are the major expenditure in this category. Also included in this category are association dues, legal settlements, audit fees and training for transportation employees. Payments for community development in the Pass-Through Taxes Fund is included here.

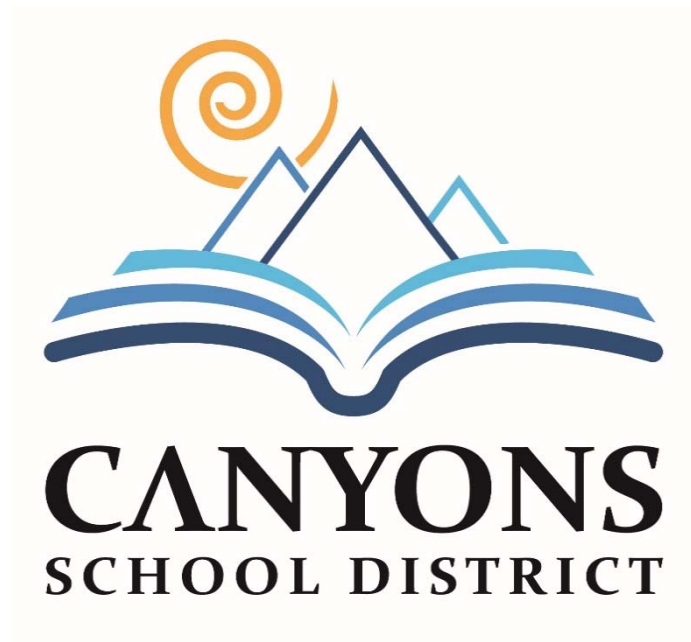
## Capital Projects

In November 2017, the Board proposed a \$283 million bond which 57.8% of citizens voted in favor. The rebuild of Union Middle was completed during the 2023-2024 school year. With the completion of Union, all projects listed on the bond are complete with the exception of a new west Draper elementary. The timeline for this project has not been established as the student enrollment growth has been slower than expected in that area.



The District issued \$45.8 million of lease revenue bonds in April 2024 for upgrades at Jordan, Hillcrest and Corner Canyon high schools and Eastmont middle school. The improvements will be made over a 2-3 year period. Furthermore, The District is continuously monitoring and updating a 10-year capital facilities improvement plan that will cover other anticipated needs (see Board Policy 300.09- Facilities Construction, Renovation and Maintenance <https://www.canyonsdistrict.org/policies/general/300-9/> ) The revenues for the plan will be funded from the District's ongoing capital tax levy. The major expenses for 2024-2025 will include the following with more details shown in the Capital Outlay Fund section in the Financial Section:

2024-2025 Capital Projects		
School	Project	Amount
Jordan High	Fieldhouse/auditorium & other upgrades	\$ 12,600,000
Corner Canyon High	Fieldhouse and artificial turf for fields	8,600,000
Eastmont Middle	Roof replacement and classroom upgrades	5,500,000
Hillcrest High	Stadium track and turf replacement	4,700,000
Transportation	Parking lot upgrade and new fuel tanks	2,260,600
Ridgecrest Elementary	Roof replacement	1,148,500
Total		<u>\$ 34,809,100</u>



## Department Budgets

The Board, Superintendent, and Business Administrator recognize that nearly all of the District's revenues are from local, state, and federal taxes. Therefore, in order to be transparent and accountable for taxpayer dollars, all District directors must submit annual budget requests. Included with the request, they must submit a mission statement and services performed by their department, accomplishments for the previous year, and objectives for the following year. If applicable and obtainable, performance measurements for the next year are also to be included. All budget requests must support the District's mission that every student will graduate college-and career-ready.

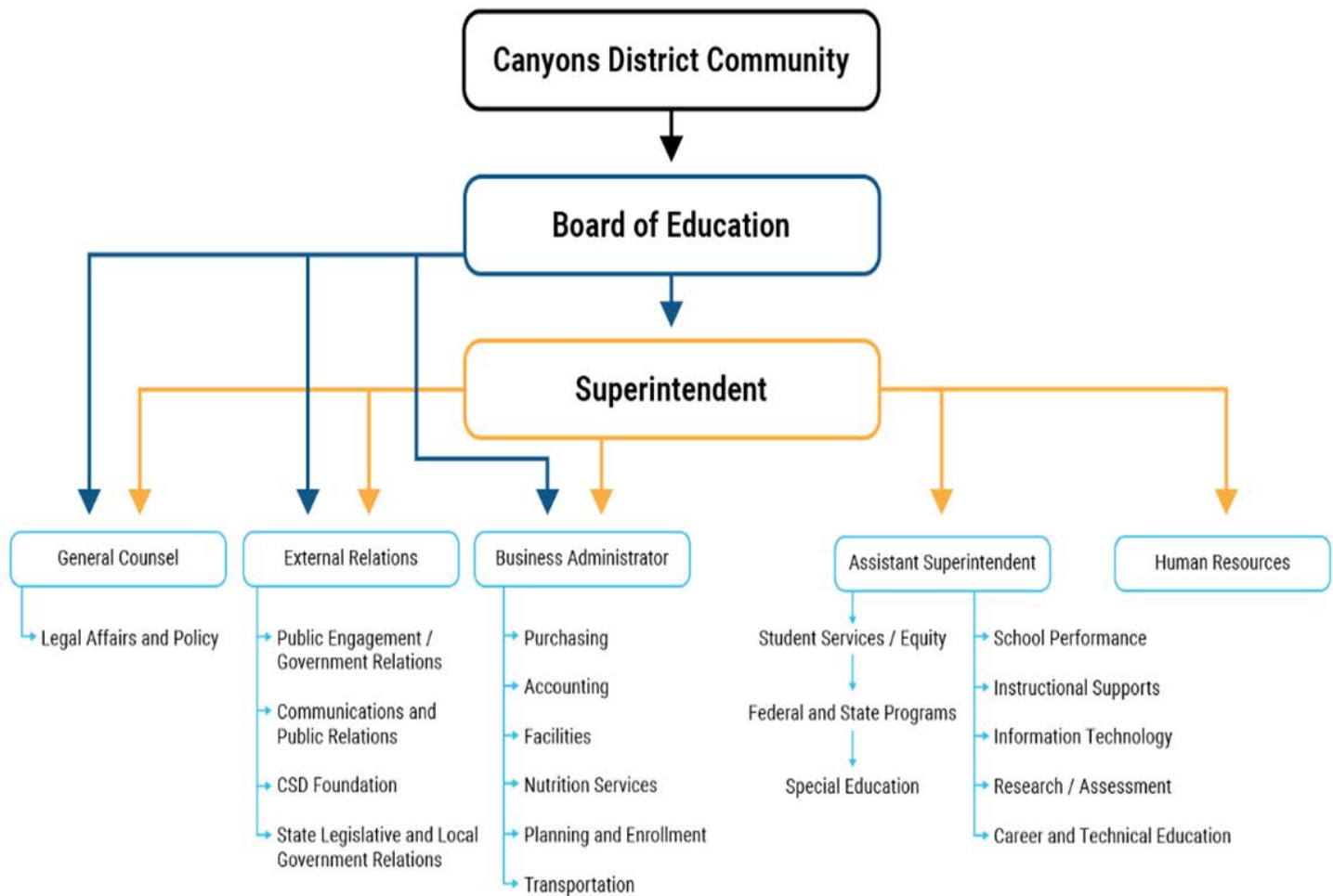
The following pages of the Organization Section contains a summary of each department including mission statement, overview, services performed, 2023-2024 accomplishments, 2024-2025 objectives, applicable performance measurements, and a budget summary.





# ORGANIZATION CHART

Student Achievement • Innovation • Community Engagement • Customer Service • Fiscal Responsibility



Effective July 1, 2021

*The Board of Education (011)*

FY 2025

# Performance

## Spotlight

### Department Mission

As elected representatives we serve the communities of Canyons School District by governing the continual implementation of creative and cost-effective plans, policies and programs that promote and celebrate the highest standards of educational excellence.

### Department Overview

The Board of Education teams with the Superintendent, the Business Administrator, and Administrative Cabinet to prudently use taxpayer funds and provide leadership that is focused on increasing student achievement at all grade levels and providing a safe and supportive learning environment for all students. The Board adopts policies and administrative regulations to govern the operations of the district; meets regularly in open session to deliberate and conduct the public's business; approves programs and curriculum to be implemented in the district; maintains relationships with patrons through town hall constituency meetings; and advocates for the continued support of public education through positive relationships with state and municipal governments and the local business community.

### Canyons School District Tenets

- ✚ Student Achievement
- ✚ Community Engagement
- ✚ Customer Service
- ✚ Innovation
- ✚ Fiscal Accountability

### FY 2023-24 Accomplishments

- ✚ Participated in regular Focus Groups on implementing the Strategic Plan.
- ✚ Received regular updates in public meetings on reaching the Success Criteria goals of the Strategic Plan.
- ✚ Opened the new Union Middle School as the last current project from the 2017 bond.
- ✚ Approved a plan to grant elementary teachers with more preparation time.
- ✚ Increased compensation of Special Education para-professionals to help recruit and retain these vital positions.
- ✚ All members completed the Utah School Boards Association Master's Board Award criteria. One of the few Utah districts to do so.

### FY 2024-25 Objectives

- ✚ Collaborate with Dr. Robins on continued implementation of the Strategic Initiatives within the Strategic Plan.
- ✚ Continue to review long-term options regarding the District's declining enrollment. Also review options to improve and enhance the Canyons Technical Education Center (CTEC)
- ✚ Begin capital improvement projects at Corner Canyon, Hillcrest and Joran high schools and Eastmont Middle School.
- ✚ Conduct "Canyoneering Nights" to strengthen relationships with patrons.
- ✚ Further working relationships with state legislators and community officials to advocate continued support for public education.

011 Board of Education	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Board Members	7.0	7.0	7.0	7.0	7.0	-	0.00%
Total FTE	7.0	7.0	7.0	7.0	7.0	-	0.00%
100-Salary	\$ 90,360	\$ 90,040	\$ 90,360	\$ 91,000	\$ 91,000	\$ -	0.00%
200-Benefits	139,826	137,306	130,212	152,006	156,640	4,634	3.05%
300-Purchased Services	25,528	203,694	22,737	31,000	26,000	(5,000)	(16.13%)
500-Other Purchased Services	3,152	20,754	22,629	35,640	35,640	-	0.00%
600-Supplies	22,286	15,836	17,057	22,000	22,000	-	0.00%
700-Equipment	-	-	-	2,000	2,000	-	0.00%
800-Other	44,037	36,800	45,746	52,000	56,000	4,000	7.69%
Total Expenses	\$ 325,189	\$ 504,430	\$ 328,741	\$ 385,646	\$ 389,280	\$ 3,634	0.94%

*Office of the Superintendent (014)*

FY 2025

# Performance

## Spotlight

### Department Mission

Inspire students to achieve excellence in their academic and personal development; empower faculty and staff to employ innovative and creative approaches in the delivery of services; ensure the wise use of public funds, and serve as both a leader and supporter of the Canyons District communities.

### Department Overview

The Superintendent is the Chief Executive Officer of the District and works with the Board of Education to lead and manage the 33,000-student District. In addition to building and maintaining relationships in business, higher education and legislative communities, the Superintendent oversees the academic, financial and operational wellness of the District. The Superintendent selects the administrative staff; assigns, transfers, and promotes employees according to the interests of the organization; ensures adherence to laws, policies and regulations; supervises the implementation of the Strategic Plan, directs the operations and maintenance programs, and regularly reports to the Board on issues relating to the governance and operation of the schools.



### FY 2023-24 Accomplishments

- ✦ Worked in partnership with Board to implement and hold the Strategic Plan Focus groups.
- ✦ Held multiple listening tours with employees to gain further knowledge regarding District policies and operations.
- ✦ Implemented a Technology Connect digital safety and transparency portal.
- ✦ Instituted the “Superintendents Friday Message” in both written and audio formats to inform employees about events and accomplishments within the District.
- ✦ Added five new elementary school assistant principal positions to support schools with needed programs.

### FY 2024-25 Objectives

- ✦ Continue collaborating with the Board on implementing the District’s Strategic Plan Initiatives.
- ✦ Continue working with all departments to ensure concise communications to employees, students and parents.
- ✦ Focus on overall school safety with priorities on building access and mental health.
- ✦ Begin an onsite day care for employees.
- ✦ Initiate on an onboarding plan for multi-lingual learners.
- ✦ Continue key relationship building and partnerships with community stakeholders to further the Board’s Strategic Plan.

014 Superintendent	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	2.0	2.0	2.0	2.0	2.0	-	0.00%
100-Salary	\$ 352,185	\$ 319,758	\$ 337,573	\$ 358,219	\$ 376,646	\$ 18,427	5.14%
200-Benefits	137,405	124,799	129,958	136,289	140,241	3,952	2.90%
300-Purchased Services	18	80,283	70,296	60,000	60,000	-	0.00%
500-Other Purchased Services	1,236	21,376	12,544	17,000	16,894	(106)	(0.62%)
600-Supplies	8,061	14,401	20,679	21,000	21,116	116	0.55%
800-Other	20,654	2,125	12,195	10,000	10,000	-	0.00%
Total Expenses	\$ 519,559	\$ 562,742	\$ 583,244	\$ 602,508	\$ 624,897	\$ 22,389	3.72%



## Department of Legal Services (022) FY 2025

# Performance

## Spotlight

### Department Mission

To provide effective counsel, representation, and research to the Board of Education and District personnel on school district legal matters, as well as assistance in drafting policies, agreements and legal documents.

### Department Overview

The Department of Legal Services provides legal services for the District. The Department of Legal Services provides guidance to school administrators in dealing with safe school and other policy violations in order to ensure the safety and security for each person in the campus community, ensures compliance with anti-discrimination laws, and provides reasonable accommodations for students, employees, and staff with qualified disabilities.

### Key Outcome Measures

- ✚ Provide thorough and timely investigations of student or employee complaints of discrimination, harassment, and other grievances.
- ✚ Draft or review agreements and contracts involving the District.
- ✚ Provide reasonable accommodations for students and employees with qualified disabilities.
- ✚ Policies reviewed and adopted by the Board of Education.

### FY 2023-24 Accomplishments

- ✦ Drafted and reviewed multiple agreements and contracts for the Board of Education and District.
- ✦ Drafted and reviewed Board policies for adoption, Military Leave, Provisional Status or Administrative Personnel; Termination of Administrative Personnel; Selection and Reconsideration of Library Materials, Instructional Materials, and legislative updates for Employee Leave.
- ✦ Conducted multiple investigations of student and employee complaints.
- ✦ Oversaw creating and renewing ADA accommodation plans for employees.

### FY 2024-25 Objectives

- ✦ Continue legal review for agreements and contracts for the Board of Education.
- ✦ Continue review and revision of existing Board Policies
- ✦ Further develop discipline reporting assessments for individual schools for State and Federal reporting.
- ✦ Continue guidance and training to school administration regarding custody and guardianship.
- ✦ Training school administrators on recent legislation and privacy plans for students.
- ✦ Work with State Risk and Attorney General's Office on litigation

022 Department of Legal Services	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	1.9	2.0	1.0	1.0	1.0	-	0.00%
Total FTE	3.9	4.0	3.0	3.0	3.0	-	0.00%
100-Salary	\$ 378,862	\$ 444,556	\$ 407,096	\$ 426,873	\$ 440,959	\$ 14,086	3.30%
200-Benefits	152,157	172,295	168,443	174,880	180,446	5,566	3.18%
300-Purchased Services	7,103	10,324	45,048	50,000	50,000	-	0.00%
500-Other Purchased Services	358	6,629	2,388	35,700	35,700	-	0.00%
600-Supplies	3,265	410	324	10,200	10,200	-	0.00%
700-Equipment	3,170	8,220	10,419	8,000	8,000	-	0.00%
800-Other	430	2,328	1,045	2,000	2,000	-	0.00%
Total Expenses	\$ 545,345	\$ 644,761	\$ 634,761	\$ 707,653	\$ 727,305	\$ 19,652	2.78%

# Department of Human Resources (045)

FY 2025

## Performance

### Spotlight






#### Department Mission

Provide excellence in human resource leadership in support of the academic mission of the District

#### Department Overview

The Department of Human Resources provides the following services: Employment (Posting/Application/Screening/Hiring Processes) I-9 Verifications, background clearance/fingerprints, USBE Licensure/Endorsements/APPEL/ Qualified Status, salary placement/ enhancement level changes, employment verification, Canyons Teacher Effectiveness Support System (CTESS), Canyons Leadership Administrator Support System (CLASS), Canyons Educational Support Professionals Evaluation (CESPE) oversight, sick bank, Family Medical Leave Act (FMLA), maternity/parental leave, military leave, substitutes, and employee/administrative support.

#### Key Outcome Measures

-  Positions filled - Posting, transferring, hiring
-  Employee Background Checks
-  Employee Evaluations
-  USBE Qualifications Compliance
-  University Partnerships

**Human Resources – Recruitment/Hiring Data:**

- Facilitated the hiring of 24 administrators (5 District and 19 school), 314 licensed employees, 95 contract ESP employees, 611 hourly/miscellaneous employees, and 482 new substitutes for a total of 889.
- Recruited at 13 licensed job fairs; 6 in-state, 5 out-of-state, and 2 virtual.
- Recruited at 5 ESP job fairs.
- Processed 146 administrative (138 School and 8 District), 1,700+ licensed, 3,840+ educational support professionals, and 482 new substitute applications.
- Facilitated the hiring/training and pay for 613 advisors and coaches.
- Rated 735+ prospective licensed candidates through VidCruiter.
- Administrative candidate applicant pool is 200+.
- ESP candidate applicant pool is 3,380+ for 856 posted positions.
- Licensed Teacher candidate applicant pool is 600+.
- Sought 12,000+ reference checks on administrator, licensed, and ESP applicants.

**SKYWARD – Fingerprint/Background Check Data\***

- Processed 1,554 fingerprint/background checks.

**E-Verify – I-9 Verification Data\***

- Processed 1,987 I-9 employment verifications with 18 concerns resolved.

**USBE CACTUS – Educator Licensing\***

- Facilitating license renewal of 278 educators with the Utah State Board of Education.
- Supporting educators to become USBE-qualified: 18 LEA-Specific licenses/49 endorsements and 15 Special Education educators
- Supported 15 APPEL in obtaining a Professional USBE license.
- Managing 67 educators in the APPEL preparation program.

**Employee/Administrative Support\***

- Processed 236 FMLA leave requests.
- Evaluated 37 Licensed and 63 ESP Sick Bank requests.
- Approved 1 Military Leave request.
- Provided substitute coverage for over 33,000+ absences/unfilled positions.
- Facilitated 75+ Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budgets for 43 Schools and 10 District departments.
- Managed the Administrator, Licensed, ESP evaluation tools; CLASS, CTESS, and CESPE.
- Managed the Canyon's Alternate Pathway to Professional Educator License (APPEL).

**Human Resources – University Presentations/Partnerships**

- Presented to students at Iowa State, U of U, UVU, SUU, and BYU
- Partnerships continued with Utah Tech University, Luther College, Iowa State, Northern Arizona, SUU, U of U, UNLV, USC, UVU, WSU, Westminster College, and WGU.

### FY 2023- 24 Accomplishments

- ✚ Facilitated the hiring of 24 administrators (5 District and 19 school).
- ✚ Facilitated the hiring of 314 contracted licensed employees.
- ✚ Facilitated the hiring of 95 contracted, 611 hourly/ miscellaneous ESP employees.
- ✚ Facilitated the hiring of 482 new substitutes.
- ✚ Processed and recorded 1154 CTESS IQRs, 79 CLASS/D LQRs, and 660 CESPE evaluations.
- ✚ Processed 1,554 fingerprint/background checks.

### FY 2024-25 Objectives

- ✚ Recruit and hire “Effective” and “Highly Effective” employees
- ✚ Be in compliance with State law regarding employee evaluations
- ✚ Be in compliance with State law regarding fingerprint / background checks
- ✚ Be in compliance with Federal law regarding I-9 verifications
- ✚ Be in compliance with USBE teacher licensure qualifications
- ✚ Be in compliance with Federal, State, and employment law
- ✚ Maintain and expand current University partnerships

045 Human Resources	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	4.0	4.0	4.0	4.0	4.0	-	0.00%
ESP	7.0	7.0	7.0	7.0	7.0	-	0.00%
Total FTE	11.0	11.0	11.0	11.0	11.0	-	0.00%
100-Salary	\$ 1,211,645	\$ 1,216,108	\$ 1,282,487	\$ 1,368,333	\$ 1,375,627	\$ 7,294	0.53%
200-Benefits	484,964	422,190	466,040	485,245	500,001	14,756	3.04%
300-Purchased Services	46,853	53,012	51,039	65,000	65,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	20,721	27,161	35,756	50,000	50,000	-	0.00%
600-Supplies	23,335	24,667	143,812	60,800	60,800	-	0.00%
700-Equipment	217	-	-	3,000	3,000	-	0.00%
800-Other	-	-	275	4,000	4,000	-	0.00%
Total Expenses	\$ 1,787,735	\$ 1,743,138	\$ 1,979,409	\$ 2,036,378	\$ 2,058,428	\$ 22,050	1.08%



# Human Resources

FY 2025

# Performance

# Report

The Human Resources department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the department's overall performance.

Performance Measure	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025 Target
Facilitated hiring of:					
Administrators	11	21	20	24	15
Licensed employees	253	218	205	314	220
Contracted ESP employees	72	75	71	95	75
Hourly employees	764	646	678	611	675
Substitutes	202	328	320	482	300
Processed employee evaluations:					
CTESS	511	655	1,010	1,154	1,100
CLASS & CLASS-D	2	46	44	79	70
CESPA	322	453	650	660	850
FMLA request approvals	138	181	204	236	150
Licensed employee with USBE	413	389	347	278	300
HR Employee Costs to General Fund Exp.	0.5%	0.5%	0.5%	0.5%	0.5%

## External Relations

- Public Engagement / Government Relations
- Communications and Public Relations
- CSD Foundation
- State Legislative and Local Government Relations

# External & Government Relations (021)

FY 2025

## Performance

### Spotlight

#### Department Mission

Oversee all external public facing relations within the district. Supports the Board of Education and Superintendent to create smooth and timely operations. The Department creates and maintains a positive working relationship between Canyons School District and federal, state, and local elected officials.

#### Department Overview

The Department is responsible for business involving the Board of Education, Government Relations, Community Relations and External Relations.

The External Relations Director supervises the support staff for the Board of Education, including Communications, Public Engagement and Web Development, as well as oversees the operations of the Canyons Education Foundation and Student Programs Administrator. In addition, the Director assists with policy discussion and employee negotiations.

External Relations maintains relationships with district stakeholders and elected officials on behalf of Canyons District and the Canyons Board of Education.

#### Key Outcome Measures

- ✚ Community relations with stakeholders
- ✚ Maintain relationships with national, state, county and city government entities particularly those within CSD boundaries
- ✚ Effective Board of Education meetings, events and communications
- ✚ Success of external communications, events and partnerships throughout the District
- ✚ Accurate implementation of policy
- ✚ Positive operations and outcomes of the Canyons Education Foundation
- ✚ Positive outcomes for Student Programs including peer court, gang prevention and parent education nights

## **Board of Education Support**

Oversee the staff that supports the Board of Education and the Superintendent in public meetings, events, communications, and district recognitions. Arrange for technical and supply needs. Assure clear District/Board communications. Work to carry out Board of Education direction with integrity.

Serve on District negotiations team with Canyons Education Association and the Canyons Education Support Personnel Association. Complete special assignments from Board of Education and Superintendent.

## **Government Relations**

Oversee all relations with elected officials. Assure District attendance at all legislative, interim, appropriations, committee, and USBE Board and committee meetings. Maintain constant contact with city mayors, councils and support staff.

## **Public and Community Engagement**

Public Engagement Coordinator assists with Government Relations for local, county and state officials. Serves, by assignment, on city partnership boards and committees.

Oversee district-wide advertising and community/business communication to assure consistency via Peachjar, banner sales and additional advertising opportunities. Coordinates business partnerships on Canyons behalf. Approves all fundraising vendors for use in Canyons District.

Coordinate Safe Walking Routes; coordinate with municipalities and train schools.

Volunteer approval; oversee the clearing of volunteers to work in Canyons schools, provide reporting tools for volunteer oversight, and assist in matching volunteers with district opportunities. Provide training for coaches, advisors and parent groups.

Coordinate Dual Immersion new foreign teacher support, assisting with teacher logistics and acclimation to living in Utah.

Coordinates district SCC training and statutory compliance on behalf of Board of Education. Selected to serve on the Utah State Board of Education Trust Advisory Council for a second 4-year term.

## **Student Programs Administrator**

Coordinates peer court to meet the demand of the schools. Train and assist student peer court leadership.

Oversee Gang Advocacy, coordinating trainings, communication, and advocates. Additionally serve as CARI team liaison to cities.

Coordinate School Resource Officers in schools, training and communication.

### FY 2023-24 Achievements

- ✚ Successful employee negotiations
- ✚ Implemented multiple meetings with legislators, setting priorities in fall.
- ✚ Successfully completed SCC training
- ✚ Peer court grew from 104 cases to 145.
- ✚ Completed trainings at USBA & NSBA.
- ✚ Continue to coordinate and upgrade Safe Walking Routes program. Transition school reporting to School Performance.
- ✚ Met with and updated Davis Demographics information.
- ✚ Successfully implemented multiple Canyoneering parent resource nights
- ✚ Welcomed 12 international teachers.
- ✚ Successful completion of Foundation gala, golf tournament and added 5K fun run.
- ✚ Continued efforts to establish MOU's for reunification sites

### FY 2024-25 Objectives

- ✚ Per Board instruction, continue refining annual legislative meetings/coordination.
- ✚ Host newly elected official's events.
- ✚ Assist parent support groups with leadership and training.
- ✚ Incorporate training for safe walking routes to SCCs and principals
- ✚ Work with EMT, law enforcement and elected officials to address implementation of HB84 School Safety
- ✚ Finalize reunification MOU's with LDS Church and other entities.
- ✚ Include Instructional Coaches and Community Facilitators in training on volunteers, advertising, fundraising.
- ✚ Successfully create Innovation Advisory Board for Superintendent.

021 External Relations	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	3.0	3.0	3.0	3.0	-	0.00%
ESP	1.0	3.0	3.0	4.0	4.0	-	0.00%
Total FTE	3.0	6.0	6.0	7.0	7.0	-	0.00%
100-Salary	\$ 478,756	\$ 692,093	\$ 796,560	\$ 849,257	\$ 881,523	\$ 32,266	3.80%
200-Benefits	149,407	215,056	259,572	292,686	303,098	10,412	3.56%
300-Purchased Services	7,726	10,415	9,137	15,000	20,000	5,000	33.33%
400-Purchased Property Services	-	-	-	2,500	2,500	-	0.00%
500-Other Purchased Services	1,006	7,445	2,252	7,700	7,700	-	0.00%
600-Supplies	6,781	6,528	15,095	11,500	11,500	-	0.00%
800-Other	-	-	7,199	6,000	6,000	-	0.00%
Total Expenses	\$ 643,676	\$ 931,536	\$ 1,089,814	\$ 1,184,643	\$ 1,232,321	\$ 47,678	4.02%



# Department of Communications (051)

FY 2025

## Performance

## Spotlight

### Department Mission

Support, promote, and positively brand Canyons District and its schools by providing accurate and timely information to the public and employees.

### Department Overview

The Office of Public Communications is an information resource for CSD schools, employees, and the community at large. The department includes the official CSD spokespeople who respond to news media, public information, and government records requests. The department also is responsible for official CSD and school logos; the content and design of CSD's family of websites; customer service assistance and training; employee and community newsletters and marketing materials; the official CSD social media pages and video streaming services; CSD-supported mobile apps; the planning and execution of major District and Board events; and the development and execution of strategic, emergency, and crisis communication plans.

### Key Outcome Measures

- ✚ Maintain an attractive and informative family of websites to attract more visitors, bolster enrollment, and further engage the community.
- ✚ Maintain publishing schedule for internal and external newsletters, mailings and podcast for CSD issues.
- ✚ Develop and execute rollout plans for ParentSquare and CSDtv, two main communication platforms.
- ✚ Leverage social media pages to magnify CSD accomplishments, branding.
- ✚ Plan annual events to celebrate the achievements of CSD community.

### FY 2023-2024 Accomplishments

- ✦ Launched CSDtv, a CSD-operated streaming service and TV station
- ✦ Spearheaded a strategic enrollment and marketing initiative
- ✦ Coordinated Superintendent Listening Tour visits
- ✦ Continued to build on success of weekly Operations Meeting to align departments, inform internal audience of important items, and encourage collaboration
- ✦ Oversaw further implementation of ParentSquare
- ✦ Assumed strategic enrollment and marketing responsibilities.
- ✦ “Canyons Strong” internal marketing plan aided increase in employee-satisfaction surveys

### FY 2024-2025 Objectives

- ✦ Continue rollout of CSDtv
- ✦ Further the established strategic enrollment and marketing initiatives to bolster enrollment
- ✦ Develop and implement additional collaboration and communication avenues as a part of the weekly Operations Meeting
- ✦ Write updates to CSD’s Incident Command Manual and lead the implementation of state-required safety and security measures
- ✦ Continue enhancing the user-experience on the CSD website
- ✦ Maintain editorial calendar for in-person, online, and print communications.

051 Communications	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	3.4	3.9	4.9	5.9	5.9	-	0.00%
Total FTE	5.4	5.9	6.9	7.9	7.9	-	0.00%
100-Salary	\$ 488,676	\$ 501,441	\$ 627,605	\$ 780,054	\$ 806,350	\$ 26,296	3.26%
200-Benefits	202,026	232,612	300,736	287,608	300,640	13,032	4.33%
300-Purchased Services	2,050	14,600	3,677	12,000	12,000	-	0.00%
500-Other Purchased Services	65,823	42,965	57,192	63,000	63,000	-	0.00%
600-Supplies	58,513	114,017	149,906	267,500	267,500	-	0.00%
800-Other	494	205	205	700	700	-	0.00%
Total Expenses	\$ 817,582	\$ 905,840	\$ 1,139,321	\$ 1,410,862	\$ 1,450,190	\$ 39,328	2.79%

*Department of Communications*

FY 2025

# Performance

## Report

The Communications Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that, when looked at together, provide an indication of the division's overall performance

To increase community knowledge about District initiatives and events, the Office of Public Communications provides timely information in various formats and platforms, including CSDtv, a newly launched streaming service and TV station. The printed newsletter, CSD2U, is mailed to parents of Canyons students to spotlight achievements and advancements of the Canyons District community. We continue to emphasize content that parents and employees have told us they would like to see in marketing materials. Another publication, All Across Canyons, which focuses on the vision and values of the District, is sent via U.S. Postal Service to all patrons. The department also aims to create brand awareness, build relationships, and engage internal and external audiences through the use of newsletters, podcasts, mobile apps, video, and online updates to the Board of Education, Principals, and Administrators. In addition, staff members in the department produce a twice-monthly newsletter, called iKnow, for all employees. The two department directors continue to provide leadership on CSD's Emergency Management Team and oversee the weekly Operations Meeting. The Department of Communications also relays information about District achievements and advancements through web and social media channels in efforts to increase engagement in these mediums. Additional, strategic communication tools have been implemented to gather analytics regarding CSD online messages and information. The analytics are used to improve content and content-usability by CSD audiences. This effort will focus on connectivity of information and branding across our print, web and social media platforms. The intended outcome will be a strengthened message, increased engagement, search engine optimization, and improved user experiences.

# Canyons Education Foundation (075)

FY 2025

## Performance

### Spotlight

#### Department Mission

The Canyons Education Foundation works to enhance the educational experience for students of the Canyons School District through community partnerships and fundraising.

#### Department Overview

Created to facilitate business and community involvement in building an unparalleled education system in Canyons District. The Foundation and its partners work to cultivate ideas, motivate participation and encourage monetary or in-kind contributions. A governing board of community leaders and local volunteers provides organizational oversight with assistance from dedicated district employees.

The major aim of the Foundation is to facilitate community involvement supporting Canyons School District to complement and support the overall mission of the Board of Education. To that end, the Foundation pledges to maintain a laser-like focus on providing additional resources to support students, teachers and schools in Canyons District.

#### Key Outcome Measures

- ✚ Donations (both in-kind and monetary) received into the Foundation.
- ✚ Track donations and spending and provide accurate reports.
- ✚ Organize and run events to gather support and raise funds for Foundation initiatives.
- ✚ Engage community and business leaders to support our cause or serve on the Foundation Board.
- ✚ Encourage teacher innovation and teaching excellence by providing funding opportunities for new initiatives.
- ✚ Focus goals to the greatest needs in the district.
- ✚ Provide necessities for students, including food, hygiene items, school supplies, coats and clothing from the Resource Closet.
- ✚ Promote Foundation success stories both internally and externally.

## **Fundraising and Partnership Initiatives**

- Fund Canyons Education Foundation college scholarships for selected students at all six CSD high schools.
- Pursue and facilitate additional private scholarships for CSD students and foster donor relationships.
- Award grants to teachers for innovation in the classroom.
- Fund projects through the DonorsChoose.Org platform for teachers.
- Nurture current Foundation Board relationships and look for opportunities to grow board membership.
- Support students and programs with specific and unique needs.
- Engage businesses and community partners to raise money for needs that are above and beyond the scope of district budgets.
- Encourage district employees to participate in the Canyons Aspiring Educator giving campaign.
- Supply provisions for students living in transition or in-shelter.
- Partner with local community groups and businesses to stock and replenish food and clothing pantries at Canyons schools and the district resource closet.
- Cultivate relationships with other school district foundations; The Canyons Education Foundation is a member of the Utah Association of Public School Foundations and participates in the National Association of Education Foundation conferences and trainings.
- Be fiscally responsible for funds donated. Provide accurate reporting to CEF Board, District, and the public on financial information.
- Continue to grow Foundation endowment for future generations.



## FY 2023-24 Accomplishments

- ✦ Provided \$89,500 in 51 college scholarships to high school students through Foundation and private funds.
- ✦ Launched new ACE – Aspiring Canyons Educator Scholarship. Funded by employees for employees who want to become educators. Awarded three inaugural \$5,000 scholarships.
- ✦ Successful Golf Tournament at Wasatch State Park for a net of \$95,092
- ✦ Awarded \$94,444 in Foundation Innovation Grants for 16 classroom projects across multiple grade levels.
- ✦ Spring Gala at Siempre was an inspiring event netting over \$62,000 to support Unified Sports and scholarships.
- ✦ Raised \$32,595 in holiday giving for families in need and received in-kind donations of blankets, clothing and gift cards for McKinney Vento students.
- ✦ First ever in-person Fun Run on May 4<sup>th</sup>. Star Wars themed run was a huge hit with over 230 participants.
- ✦ Filled 409 requests for items from the Resource Closet, coordinating with Community Facilitator lead.
- ✦ Obtained multiple grants from The Church of Jesus Christ of Latter-Day Saints and its subsidiaries totaling over \$78,000 for mental health supports.
- ✦ Supported Unified Sports in Canyons District with fundraising and volunteers.
- ✦ Awarded \$33,503 in DonorsChoose projects for teachers and secured an additional \$50,000 in matching funds.
- ✦ Added five new CEF Board Members and reorganized Executive Board.

## FY 2024-25 Objectives

- ✦ Market and grow the ACE Scholarship to employees. Goal is to get over \$50,000 through employee payroll deductions.
- ✦ Plan and produce a bigger gala event for 2025 with focus on BOE initiatives and business partnerships.
- ✦ Provide support to schools working to become Champion Unified Sports schools with Special Olympics.
- ✦ Align with the two new McKinney-Vento liaisons and build a relationship to help students in transition.
- ✦ Investigate different location options for golf tournament and spring gala, to expand events and increase revenue.
- ✦ Participate in community events to share Canyons Education Foundation's mission and encourage donations.
- ✦ Strengthen CEF board members with additional board trainings.
- ✦ Create a one-page marketing document for district needs and another for who we are and accomplishments.
- ✦ With the help of CEF Board, identify, target, and engage businesses in Canyons School District for giving.
- ✦ Increase social media exposure on the CEF platforms.
- ✦ Continue with programs and district initiatives that are working, including: Foundation Innovation Grants, DonorsChoose.Org project, Teacher of the Year support, and the Resource Closet.

# Canyons Education Foundation

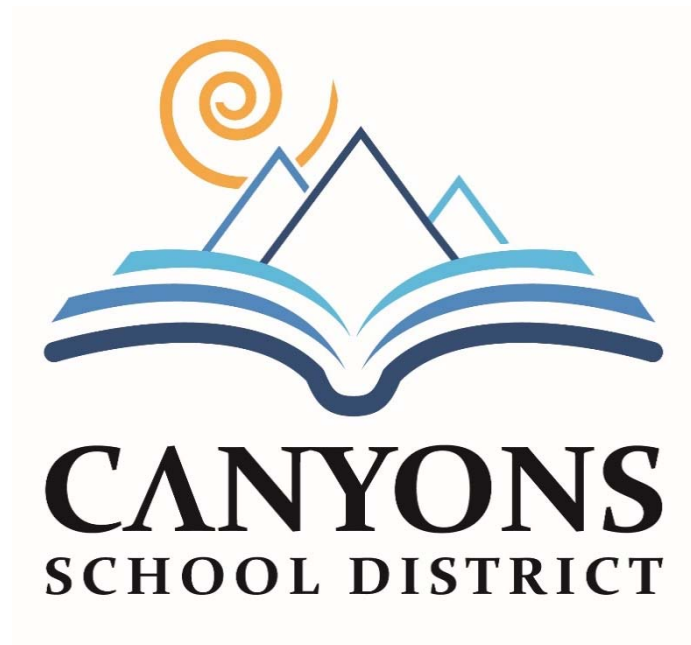
FY 2025

# Performance Report

The Canyons Education Foundation uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that, when looked at together, provide an indication of the division's overall performance

Performance Measure	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025 Target
Fund Raising Events (Net Revenue)					
Annual Golf Tournament	\$ 118,000	\$ 90,866	\$ 88,878	\$ 92,092	\$ 90,000
STEAM Gala fundraiser	\$0 Covid-19	\$ 68,717	\$ 67,977	\$ 62,571	\$ 70,000
Foundation Scholarships	\$ 8,500	\$ 11,000	\$ 16,000	\$ 18,500	\$ 18,500
Dedicated Scholarships	\$ 36,000	\$ 51,500	\$ 49,000	\$ 71,000	\$ 70,000
Foundation Innovation Grants	\$ 49,800	\$ 97,353	\$ 99,376	\$ 94,444	\$ 100,000

075 Education Foundation	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
ESP	1.8	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	1.8	1.0	1.0	1.0	1.0	-	0.00%
100-Salary	\$ 143,136	\$ 139,639	\$ 111,796	\$ 114,979	\$ 118,773	\$ 3,794	3.30%
200-Benefits	45,711	47,632	46,273	45,216	46,663	1,447	3.20%
300-Purchased Services	-	-	-	3,000	3,000	-	0.00%
500-Other Purchased Services	12,276	15,561	4,054	25,690	25,225	(465)	(1.81%)
600-Supplies/Food	494,153	692,104	954,436	1,132,350	1,113,100	(19,250)	(1.70%)
800-Other	4,168	8,981	7,227	8,200	8,200	-	0.00%
Total Expenses	\$ 699,444	\$ 903,917	\$ 1,123,787	\$ 1,329,435	\$ 1,314,961	\$ (14,474)	(1.09%)



## Business Administrator

- Purchasing
- Accounting
- Facilities
- Nutrition Services
- Planning and Enrollment
- Transportation

*Business Administrator/CFO (015)*

FY 2025

# Performance

## Spotlight

### Department Mission

Build quality relationships based on trust and respect with those we serve in order to provide funding and a safe, healthy, and innovative learning environment through exceptional customer service

### Department Overview

The Business Administrator is responsible for all financial areas of the District as well as purchasing, facilities, new construction, risk management, child nutrition and transportation operations. The financial operations of the District include all bond financing, budgeting, and financial reporting activities. The office acts as a liaison with state elected and other officials in all matters regarding statewide school finances, appropriations, and tax policy, as well as providing testimony on District finances during sessions of the Utah Legislature. The Business Administrator is part of the District's negotiation team in the employee negotiation process with the two District associations.

### Key Outcome Measures

- ✚ Bond rating for General Obligation Bonds
- ✚ Financial health of the District
- ✚ Overall status of District facilities
- ✚ Operation of Nutrition Program
- ✚ Savings generated from Purchasing Department
- ✚ Risk Management and school safety issues
- ✚ Transportation routes pick-up and drop-off schedules



The following departments report to the Business Administrator's office:

**Accounting and Budgeting, Payroll, and Insurance:** The Accounting and Budgeting department is responsible for the preparation and processing of all transactions related to budget planning as well as the establishment, execution, maintenance, and monitoring of budgetary allotments and outcomes. Payroll and the corresponding deductions and benefits are included in the department. The department also oversees the employee's health insurance benefits.



**Facilities and Maintenance:** The Facility and New Construction departments are responsible for reviewing, maintaining, and assessing all buildings in the District. This includes custodial, maintenance, new construction, building renovation and remodeling, site upgrades, roof replacements, major repairs, and relocation of portable classrooms. Risk Management is included in the department as it oversees the safety and security concerns of all school campuses.

**Purchasing:** The Purchasing and General Services department provides procurement and contracts, warehousing, mail delivery, and printing services.

**Nutrition Services:** The Nutrition Services department is to improve the nutritional well-being of students by operating a non-profit school meals program.

**Transportation:** The Transportation department is responsible for busing all eligible students. The department also transports students for field trips and activity events. The department is in charge of maintaining all the bus fleet and the white fleet.

The Performance Measures for the Business Administrator will be those shown in the departments above.

### FY 2023-2024 Accomplishments

- ✚ Received the ASBO Meritorious Budget Award for FY 2024 for fourteenth consecutive year.
- ✚ Received the GFOA Award for Best Practices in School Budgeting for FY2024 budget book for the fourteenth consecutive year.
- ✚ Completed the rebuild of Union Middle School.
- ✚ AAA Bond ratings was maintained from Fitch Ratings and Moody's Investor Services. Canyons School District is one of only about 100 nationwide districts with this distinction.

### FY 2024-2025 Objectives

- ✚ Receive the GFOA and ASBO budget and financial reporting awards
- ✚ Begin construction upgrades at Jordan, Corner Canyon and Hillcrest high schools.
- ✚ School safety improvements to comply with HB 84.
- ✚ Continue to refine an FTE equity formula to address student needs districtwide.
- ✚ Lead the Strategic Plan Operations focus group to improve efficiencies throughout the District.

015 Business Administrator	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	1.0	1.0	1.0	1.0	1.0	-	0.00%
100-Salary	\$ 211,778	\$ 223,725	\$ 232,900	\$ 245,127	\$ 263,545	\$ 18,418	7.51%
200-Benefits	80,630	83,983	87,213	91,585	94,441	2,856	3.12%
300-Purchased Services	12,126	25,783	-	50,000	50,000	-	0.00%
400-Purchased Property Services	24,000	24,000	24,000	26,400	26,400	-	0.00%
500-Other Purchased Services	11,127	8,238	28,506	11,500	11,500	-	0.00%
600-Supplies	67,950	59,143	60,429	74,500	74,500	-	0.00%
800-Other	1,605	550	2,014	2,770	2,770	-	0.00%
Total Expenses	\$ 409,216	\$ 425,421	\$ 435,062	\$ 501,882	\$ 523,156	\$ 21,274	4.24%

# Department of Accounting, Budgeting, and Auditing (083)

FY 2025

## Performance

## Spotlight

### Department Mission

Provide timely payroll, insurance, accounting and budget services to the employees of Canyons School District

### Department Overview

The department has been labeled the “face of the District” because it affects so many aspects of the District operations. Employees, who are the heart of the education process, are depending on accurate and timely payroll and insurance reporting. Effective operations of schools and departments are directly linked to the budgets provided by this department. The department must maintain good relationships with vendors through timely payment of invoices; otherwise they may not wish to conduct business with the District. The department is divided into five areas: Payroll, Insurance, Accounts Payable, Financial Reporting, and Treasury.

#### Key Outcome Measures

- ✚ Receive the GFOA & ASBO award for the Annual Comprehensive Financial Report
- ✚ Receive the GFOA and ASBO award for the Comprehensive Annual Budget Report
- ✚ Unqualified audit opinion
- ✚ Bond ratings for General Obligation Bonds
- ✚ Participants in Wellness Challenges

## Payroll

The payroll staff ensures timely and accurate payment to employees while adhering to applicable federal and state laws and District policies. The staff inputs 3,000 monthly timesheets, reviews contracts for 3,107 full-time employees, pays 5,400 employees twice each month, processes 7,335 annual W-2s, files monthly and quarterly tax returns, submits semi-monthly retirement contributions to Utah Retirement Systems, and maintains semi-monthly deductions for employees with 401k/403b/457/IRA plans, CEA, and other contributions. The department also manages a time keeping system for 2,000 hourly employees. The assistant director of accounting and four payroll assistants support these functions.



## Insurance

The insurance staff enrolls and maintains records for all employees enrolled in District health benefits. All 3,017 contract employees are eligible for health insurance. Employees can also select from among voluntary vision, dental, disability, and life insurance plans. Currently 2,238 employees elect the District's insurance. The staff must verify the proper amounts for premiums and health savings are being deducted from the employee payroll checks. The staff also maintains the retiree (GASB) benefits for which 299 employees are eligible. A benefits coordinator and three benefits assistants support this function.

## Accounts Payable

The accounts payable staff processes and pays District invoices. The staff inputs over 500 invoices weekly and reviews and posts to Skyward (the District's financial system) 5,000 monthly credit card payments. Three accounts payable assistants support this function.



## Financial Reporting

The accounting staff prepares the annual budget, the Annual Comprehensive Financial Report, and the Annual Financial Report and Annual Program Report required by the Utah State Board of Education (USBE). The staff reconciles all bank accounts monthly, verifies that balance sheet accounts are accurate at any time during the year, files timely reimbursements for Federal and State programs, regularly train assistants at school and district locations, and reviews financial transactions of principals and assistants. Two accountants and one assistant support these functions.

## Treasury

The Director of Accounting oversees the cash and investment management which includes managing the cash flow needs of the District and investment of the District's cash balances; maintains banking relationships which include oversight of banking activities, including deposits, wire transfers, credit card payments and electronic transactions; and debt management which includes administration of District debt issuance to provide funds for capital projects and works with the District's external financial advisor to analyze refunding opportunities, monitor compliance with bond covenants, and coordinate continuing disclosure obligations. The Director of Accounting and an assistant support these activities.



### FY 2023-2024 Accomplishments

- ✚ FY 2022-2023 Annual Comprehensive Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2023-24 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2022-2023 with no findings in management letter
- ✚ Updated the fee schedule and spend plan for secondary schools to meet the State's requirements

### FY 2024-2025 Objectives

- ✚ Receive the GFOA and ASBO award for budgeting
- ✚ Receive the GFOA and ASBO award for financial reporting
- ✚ Update the accounting manual for the new school year
- ✚ Work to improve the participation in the District's Wellness Challenges
- ✚ Consolidate secondary school checking accounts to the District checking account
- ✚ Transition all financial transactions from our current accounting system, Skyward SMS 2.0 to Skyward Qmlativ

083 Accounting Services	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	13.0	13.0	12.0	12.0	12.0	-	0.00%
Total FTE	15.0	15.0	14.0	14.0	14.0	-	0.00%
100-Salary	\$ 1,070,861	\$ 1,126,920	\$ 1,148,802	\$ 1,239,742	\$ 1,293,788	\$ 54,046	4.36%
200-Benefits	422,174	409,350	475,996	490,611	509,573	18,962	3.86%
300-Purchased Services	53,082	23,370	9,820	15,000	15,000	-	0.00%
500-Other Purchased Services	1,553	2,065	1,384	18,000	18,000	-	0.00%
600-Supplies	13,409	19,567	23,039	46,920	46,920	-	0.00%
800-Other	140,713	110,653	106,694	137,000	137,000	-	0.00%
Total Expenses	\$ 1,701,792	\$ 1,691,925	\$ 1,765,735	\$ 1,947,273	\$ 2,020,281	73,008	3.75%

\*Employees paid from the Self-Insurance Fund are included in FTE's.



# Accounting, Budgeting, and Auditing FY 2025

## Performance

## Report

The Accounting, Budgeting, and Auditing Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance

Goal	Expected Outcome	Performance Measure	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025 Target
Leadership & Image	Prudent fiscal stewardship	Bond ratings for general obligation bonds Fitch Ratings Moody's Investor Services	AAA AAA	AAA AAA	AAA AAA	AAA AAA	AAA AAA
Enhance Current Services	Provide accurate and timely financial information and accounting services	Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years)	12	13	14	15	16
		Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years)	12	13	14	15	16
		Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)	12	13	14	15	16
		Receive the ASBO Meritorious Budget Award (number of consecutive years)	11	12	13	14	15
		Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)	11	12	13	14	15
		Number of school reviews/audits completed annually	15	11	7	6	15
	Provide accurate and timely payments to vendors and employees	Invoices processed per FTE clerk	9,947	9,927	10,055	9,632	10,500
		Percent of vendor invoices paid within 30 days	85%	83%	85%	87%	90%
		Investment Income Generated	\$ 1,650,461	\$ 513,371	\$ 8,731,662	\$ 10,539,860	\$ 11,812,715
		Winter Healthy Lifestyle Challenge	268	219	199	183	275
		Summer Active Lifestyles Challenge	124	227	176	203	275

# Department of Purchasing and General Services (086, 087)

FY 2025

## Performance

## Spotlight





### Department Mission

To provide goods and services to support student achievement consistent with the mission of the District in supporting student progress towards college and career readiness

### Department Overview

The Purchasing & General Services Department (PGS) provides procurement and contracts, logistics, warehousing, District mail, Printing Services and other essential services to CSD schools and department. PGS oversees the acquisition, receipt and distribution of goods and services throughout the District. Additionally, the CSD Purchasing & General Services Department adheres to all federal, state and District guidelines, ensures maximization of taxpayer dollars, and provides a value-added service by tracking and appropriately disposing of all materials. PGS also removes and transfers District assets between schools as requested.

### Key Outcome Measures

- 
 Improve better customer service by implementing and enhancing better ways to secure the goods and services required by our customers.
- 
 Provide staff and students with the goods and services requested at the right price, and in a timely manner.
- 
 Improve our support and services to all District customers.
- 
 Improve communication with online training with our staff and those that we support to maintain compliance with State Code and District Policy.

The Chief Procurement Officer/Director of Purchasing for the District has been delegated responsibility by the Board of Education to ensure that all goods and services are purchased wisely and within the laws and policies governing public procurement, to maintain transparency, and ensure that all taxpayer dollars are spent wisely.

The following departments report to the Purchasing and General Services Department:

**Purchasing**

Purchasing is responsible to secure all goods and services needed by the District in a timely and transparent manner and in congruence with Federal, State and District laws and guidelines. Ensure an open and competitive procurement process. Oversee and manage the District's purchasing card program. Examples of goods and services purchased are: construction of new buildings, paper, copiers, vehicles and medical insurance.

**Warehouse**

Warehouse is responsible for all aspects of logistics for the District. This includes but is not limited to: requests by schools and departments to move large items from one location to another, storage of items, all aspects of District surplus and salvage, the storage and distribution of high turn items at a substantial savings including all USDA and other food items needed by the District.

**Fixed Assets**

Fixed Assets oversees all District assets including the support and training of school and District personnel. This includes an annual inventory and reconciliation of all District assets.

**Travel**

Travel is responsible to support both student and adult travel. This includes securing the best fares and other related travel arrangements while maintaining compliance with District travel policies.

**Teacher Resource Center/Copy Center (TRC)**

TRC supports teachers in development of lesson plans. The objective of the Copy Center, is to provide duplication services to all Schools and Departments in the District and to do so in a timely and very cost-effective manner.

**District Mail**

District Mail supports the distribution of District mail on a daily basis. Also includes support to schools and departments enabling all to create and mail pieces taking advantage of USPS discounts available through automation.

### FY 2023-24 Accomplishments

- ✚ Enhanced our product offerings and service available from TRC and Copy Center.
- ✚ Ordered furniture and equipment for Union Middle School.
- ✚ Established many district contracts streamlining the ordering process.
- ✚ Developed several multi-district contracts for goods and services.
- ✚ Managed UCARE cooperative – SAVINGS totaling greater than \$7.9 million for several Utah school Districts.

### FY 2024-25 Objectives

- ✚ Reduce average turnaround time from requisition input to issuing the purchase order through contracting.
- ✚ Provide first rate customer experience to all school and departments.
- ✚ Streamline Pcard reconciliation process to paperless.
- ✚ Provide additional training of Federal, State and District procurement laws, policies, and processes
- ✚ Enhance contracting process and contract performance.

086, 087 Warehouse and Purchasing Description	2020-2021 Actual FTE/Amount	2021-2022 Actual FTE/Amount	2022-2023 Actual FTE/Amount	2023-2024 Final Budget FTE/Amount	2024-2025 Budget FTE/Amount	2024 vs. 2025 Change Amount Percent	
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	22.0	22.0	22.0	21.0	20.0	(1.0)	(4.76%)
<b>Total FTE</b>	<b>23.0</b>	<b>23.0</b>	<b>23.0</b>	<b>22.0</b>	<b>21.0</b>	<b>(1.0)</b>	<b>4.55%</b>
100-Salary	\$1,412,304	\$1,498,835	\$1,593,732	\$1,673,663	\$ 1,712,363	\$ 38,700	2.31%
200-Benefits	613,233	666,487	695,566	708,805	714,122	5,317	0.75%
300-Purchased Services	-	-	-	10,000	10,000	-	0.00%
400-Purchased Property Services	5,679	7,854	12,527	10,000	10,000	-	0.00%
500-Other Purchased Services	63,082	64,339	96,458	103,000	103,000	-	0.00%
600-Supplies	212,142	223,247	217,130	262,000	262,000	-	0.00%
700-Equipment	21,116	10,959	22,181	30,500	30,500	-	0.00%
<b>Total Expenses</b>	<b>\$2,327,556</b>	<b>\$2,471,721</b>	<b>\$2,637,594</b>	<b>\$2,797,968</b>	<b>\$ 2,841,985</b>	<b>\$ 44,017</b>	<b>1.57%</b>

# Purchasing and General Services

FY 2025

# Performance Report

The Purchasing and General Services Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance.

Performance Measure	2020-2021	2021-2022	2022-2023	2023-2024	FY 2024-2025 Target
Estimated savings from bid process	\$ 4,200,000	\$ 4,400,000	\$ 4,700,000	\$ 4,800,000.00	\$ 5,000,000
Number of Requisitions				1,118	1,000
Requisition Dollars				\$ 36,717,813	\$ 35,000,000
Total Spent - purchase card	\$ 6,100,000	\$ 7,276,683	\$ 9,109,276	\$ 11,025,794	\$ 15,000,000
Est Transactions on purchase card	40,000	43,000	50,500	59,409	65,000
Est Pcard rebate - revenue	\$ 95,000	\$ 140,970	\$ 157,380	\$ 176,467	\$ 200,000
Est Surplus/Recycling revenues	\$ 150,000	\$ 264,446	\$ 77,528	\$ 125,207	\$ 150,000
TRC vists (est)	2,000	1,244	1,126	965	1,000
TRC sales	\$ 23,900	\$ 10,328	\$ 26,936	\$ 56,104	\$ 57,000
Copy Center orders	1,650	1,355	1,229	1,201	1,250
Copy Center turnaround time in days	1.5	1.5	2.0	2-5 days	2-5 days
Copy Center sales	\$ 252,500	\$ 192,972	\$ 175,553	\$ 259,856	\$ 260,000
Est savings - Copy Center	\$ 69,000	\$ 57,892	\$ 62,000	\$ 65,000.00	\$ 78,000
Est value of warehouse orders delivered	\$ 2,500,000	\$ 3,048,972	\$ 4,038,145	\$ 3,972,782	\$ 4,000,000
Employee Costs to General Fund Exp.	0.6%	0.7%	0.6%	0.6%	0.6%



## Department of Facilities Services (078, 079)

FY 2025

# Performance

## Spotlight

### Department Mission

Provide state of the art facilities for our students, community, and staff; rendering professional customer service with integrity.

### Department Overview

The Facilities Services Department is responsible for providing exceptional maintenance, custodial, grounds, construction, and utility and support services to all District physical facilities in order to provide a safe and clean environment for effective learning for all students, staff, and patrons.

The Facilities Services Department is responsible for the following services:

- Construction
- Custodial
- Grounds
- Maintenance
- Energy & Utilities
- Facility Scheduling
- Risk Management
- 24-hour Alarm and Security Services

### Key Outcome Measures

- ✚ Increase the productivity and efficiency of our maintenance staff by updating and improving our work order management system and improving our staff response time.
- ✚ Improve customer/school satisfaction and trust by improving our communication, professionalism, and implementing a customer service survey for all district facilities.
- ✚ Provide our students and staff with a safe, comfortable, and positive learning environment.
- ✚ Continue to improve our long-range capital planning and the development of an ongoing capital facilities plan.
- ✚ Continue to develop and improve a year-long capital improvement plan in conjunction with the purchasing department to streamline the design and bidding process.

**Construction Services** – The Construction Services Division is responsible for new construction, capital renovation, building, and remodeling projects; pre-construction services, plan and peer reviews, building and project inspections, fire code inspections, site upgrades, roof replacements and major repairs, all bond projects, and the relocation of portable classrooms. It is also responsible for all other small capital outlay building and site projects including office and classroom remodels, computer room upgrades, and asbestos removal.

**Custodial and Grounds Services** – The Custodial and Grounds Services Division is responsible for all cleaning and custodial duties, including minor to moderate maintenance tasks at each District facility. They also provide exceptional training opportunities for all full and part-time custodial staff. Grounds services, under the direction of the Custodial Coordinator, are responsible for all aspects of lawn and grounds care, including snow removal and small capital site improvements.

**Maintenance Services** – The Maintenance Services Division is responsible for all aspects of maintenance. This includes electrical, alarms, plumbing, general trades, and carpentry, painting, roof and asphalt repairs, kitchen equipment repairs and HVAC mechanical and building control services. It also maintains a very effective and efficient preventive maintenance program at each District facility.

**Energy and Utility Services** – The Energy Services Division is responsible for energy-saving programs including lighting-upgrades, building climate control programs, and water management programs which include outdoor sprinkling system upgrades. Energy Services is also responsible for all District facility utilities.

**Facility Scheduling Services** – The Facility Scheduler is responsible for scheduling all field and play areas, gymnasiums, auditoriums, and designated conference rooms. These activities are coordinated with school officials, patrons, cities, and county officials.

**Risk Management** – Risk Management is responsible for all fire and security alarm systems. It is also responsible for safety and emergency awareness programs, hazardous waste programs, and Americans with Disability Act (ADA) compliance. This Division works very closely with Communications, Transportation, Insurance, and Facilities Services.

**24-hour Alarm and Security Services** – These services provide a sense of comfort and security to each of our district facilities 24 hours a day throughout the year, including weekends and holidays. All security and fire alarm systems are maintained, tested, and inspected on a regular basis.

**After-Hour Maintenance Services** – This service provides expanded general maintenance services to all district facilities until 10:30 p.m. each contract working day. They are also responsible and provide emergency maintenance services 24 hours a day.

### FY 2023-2024 Accomplishments

- ✚ Completed the construction of the new Union Middle.
- ✚ Completed the Alta High band room and new trophy case.
- ✚ Completed the following projects:
  - Lighting upgrades at Brookwood and Canyon View.
  - Silver Mesa kitchen frontline
  - Concrete snow melt system at Oakdale
  - Jordan High teen center
  - Crescent ADA restroom
  - Life Skills Academy to the CVP
- ✚ Implementation of Crisis Go, TCU, and card access upgrades.
- ✚ Implementation of TeamDynamix.

### FY 2024-2025 Goals & Objectives

- ✚ Release bidding packages for small capital summer projects within the first two months of 2025 to ensure maximum bidding candidates and optimal bidding climate.
- ✚ Review all school safety and security plans.
- ✚ Integration of Crisis Go district-wide.
- ✚ Begin construction on the following projects:
  - Jordan High new field house and black box theater and improvements to auditorium, parking lot and restrooms
  - Hillcrest football stadium and field upgrades
  - Eastmont roof, elevator and gym floor water mitigation
  - Corner Canyon new field house and artificial turf for play fields

078/079 Facilities & Maintenance/Custodial Description	2020-2021 Actual FTE/Amount	2021-2022 Actual FTE/Amount	2022-2023 Actual FTE/Amount	2023-2024 Final Budget FTE/Amount	2024-2025 Budget FTE/Amount	2024 vs. 2025 Change Amount Percent	
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	194.0	194.0	192.0	187.0	187.0	-	0.00%
<b>Total FTE</b>	<b>196.0</b>	<b>196.0</b>	<b>194.0</b>	<b>189.0</b>	<b>189.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 10,005,079	\$ 10,577,634	\$ 11,579,058	\$ 12,698,674	\$ 13,640,020	\$ 941,346	7.41%
200-Benefits	4,211,199	4,285,190	4,582,032	5,252,857	5,227,068	(25,789)	(0.49%)
300-Purchased Services	38,420	22,779	124,481	100,000	100,000	-	0.00%
400-Purchased Property Services	1,224,059	1,447,050	2,053,346	1,692,000	1,703,165	11,165	0.66%
500-Other Purchased Services	20,711	29,304	40,111	37,000	37,000	-	0.00%
600-Supplies	1,921,067	2,066,885	2,762,686	2,764,048	2,817,393	53,345	1.93%
800-Other	370	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$ 17,420,905</b>	<b>\$ 18,428,843</b>	<b>\$ 21,141,713</b>	<b>\$ 22,544,579</b>	<b>\$ 23,524,646</b>	<b>\$ 980,067</b>	<b>4.35%</b>

Note: Includes all FTE's and expenses at the school and district level for maintenance and custodial services.

\*Employees paid from the Capital Outlay Fund are included in FTE's.

\*Expenditures are General Fund only, utilities have been excluded.

## Facilities Services

FY 2025

# Performance Report

The Facilities Services Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the division's overall performance.

Performance Measure	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025 Target
Number of buildings	48	47	49	49	49
Total lawn acres	382	348	370	371	371
Total building square footage	5,818,098	5,820,647	5,982,584	6,005,178	6,005,178
Water usage per square foot	\$0.28	\$0.21	\$0.26	\$0.31	\$0.32
Gas usage per square foot	\$0.26	\$0.31	\$0.43	\$0.41	\$0.43
Electrical usage per square foot	\$0.81	\$0.76	\$0.79	\$0.85	\$0.88
Custodial salary costs per square foot	\$1.82	\$1.90	\$2.01	\$2.28	\$2.36
Custodial supplies per square foot	\$0.10	\$0.12	\$0.14	\$0.14	\$0.14
Total acreage per Grounds FTE	42.44	38.67	41.11	41.22	41.22
Total square ft per Maintenance FTE	161,614	166,304	170,931	171,577	171,577
Maintenance salary costs per square foot	\$0.59	\$0.61	\$0.64	\$0.70	\$0.73

# Department of Nutrition Services (074)

FY 2025

## Performance

## Spotlight

### Department Mission

Build balanced, healthy eating habits by helping students acquire the education, skills and preference for healthy nutritional choices while providing exceptional customer service

### Department Overview

The purpose of Canyons Nutrition Services is to improve the nutritional wellbeing of students by running a non-profit school meals program. Nutrition Services offers nutritionally balanced, low-cost or free meals to students each school day. Research studies provide evidence that students who are well nourished learn and develop better than students lacking adequate nutrition. Nutrition Services is responsible for managing and providing many services including National School Lunch Program, National School Breakfast Program, Community Eligibility Program, After School Snacks Program, Food Distribution Program, Fresh Fruits and Vegetable Program, Pre-K Program, Summer Food Service Program, and Catering Program. It also provides nutrition education through dietitians teaching in classrooms.

### Key Outcome Measures

- ✚ Successful transition to final USDA federal guidelines for school.
- ✚ Provide safe school meals to students following Health Department guidelines and allowing variety, flavor, quality and great taste.
- ✚ Implement promotions and programs for National School Breakfast and Lunch Week.
- ✚ Make nutrition education connections in classrooms and cafeteria.
- ✚ Re-certify CEP status for schools using the program.
- ✚ Implement breakfast programs (regular and alternate models) at schools meeting state criteria.



**National School Lunch Program**

School lunches must meet meal pattern and nutrition standards based on the latest Dietary Guidelines for Americans. The current meal pattern increases the availability of fruits, vegetables, and whole grains in the school menu. The meal pattern's dietary specifications set specific calorie limits to ensure age-appropriate meals for grades K-5, 6-8, and 9-12. Other meal enhancements include gradual reductions in the sodium and sugar content of the meals. While school lunches must meet Federal meal requirements, decisions about what specific foods to serve and how they are prepared are made by local school food authorities.

**National School Breakfast Program**

The program provides students with nutritious food choices before their school day begins to improve their diets and encourage the learning process. School breakfasts must meet the meal pattern and nutrition standards based on the latest Dietary Guidelines for Americans. Most changes to the School Breakfast Program's meal pattern include more whole grains, offered zero grams of trans-fat per portion and appropriate calories for grades K-5, 6-8, and 9-12. More fruit is available to students. Breakfasts meet the first target for reduction of sodium.

**After School Snacks for Kids Café Program**

Nutrition Services provides healthy snacks to school participating Snack Program. Each snack has a minimum nutritional requirement set by USDA to ensure snacks provide a nutritional boost to students who may otherwise not get.

**Food Distribution Program**

The National School Lunch Program provides commodities to assist schools provide nutritious lunches to students. Nutrition Services manages the use and process of commodities to ensure students get high-quality, nutritious, and tasty options at lunch time.

**Community Eligibility Program (CEP)**

Nutrition Services provides school meals free of charge for students enrolled in Midvale, Copperview, East Midvale, Midvalley and Sandy elementary schools and Midvale Middle. Every meal served must meet nutritional requirements set by USDA and based on the "Dietary Guidelines for Americans."

**Pre-K Program**

Nutrition Services provides school meals for students enrolled in the Pre-K Program. Every meal served must meet nutritional requirements set by USDA and based on the "Dietary Guidelines for Americans."

**Summer Food Service Program**

This program is designed to provide nutritionally balanced, high quality meals to children 18 years or younger during summer vacations. These meals must meet the same nutritional standards as the National School Breakfast Program and the National School Lunch Program. Meals offer include breakfast and lunch.

**Smart Snack Rule**

The health of today's school environment continues to improve. Students at Canyons School District are now offered healthier school meals with more fruits, vegetables and whole grains through the National School Lunch Program and the School Breakfast Program. The Smart Snack in School standards published by USDA builds on those healthy advancements by ensuring that all other snack foods and beverages available for sale to students in school are tasty and nutritious.

**Professional Standards**

USDA established minimum professional standards for school nutrition personnel who manage and operate the National School Lunch and School Breakfast Programs. The new rule also institutes hiring standards for the selection of State and local school nutrition program directors; and requires all personnel in these programs to complete annual continuing education/training. This rule responds to amendments made by section 306 of the Healthy, Hunger-Free Kids Act of 2010. The rule helps us provide consistent, national standards for school nutrition professionals and staff. The principal benefit of the rule is to ensure that key school nutrition personnel are meeting minimum professional standards in order to adequately perform the duties and responsibilities of their positions.

**Catering Program**

Nutrition Services offers a catering program providing high-quality and tasty breakfast, lunch, dinner, and snack options. The catering program does not operate under any federal program. It is a service offered to other district departments or non-district entities to meet their catering needs.

**Nutrition Education**

In addition, Nutrition Services provides nutrition education throughout CSD schools by having our registered dietitians teach in the classroom, planning promotions for school cafeterias, and developing tools to disseminate nutrition education to our community. This year our dietetic interns conducted studies to see dairy waste levels. In addition, students had the options to taste test different dairy products, including shelf-stable milk. Our dietetic intern conducted a promotion highlighting the importance of dairy in our daily diets.

**Free and Reduced lunch application**

Nutrition Services also processes free and reduced lunch applications for students who qualify for these benefits. The department also processes direct certification that allows students qualifying for the direct certification criteria to receive free meals benefits for the school year. Local schools have information about eligibility and applications to receive these benefits.

## Marketing Promotion

Nutrition Services has a yearly theme to promote school meals in our community. The theme for school year 2023-24 was “Power U with school meals.” We invited elementary and secondary students to participate of this promotion at their school. The promotion included a themed lunch along with educational games and activities promoting good nutrition and physical activity.



## FY 2023-24 Accomplishments

- ✚ Provided 2,633,909 lunches and 559,665 breakfasts.
- ✚ Maintained Community Eligibility Programs (CEP) for five schools.
- ✚ Operated 4 summer sites providing free meals to students 18 and under.
- ✚ Participated in the Apple crunch state events and provided local apples to all students participating in school meals that day.
- ✚ Received \$1.4 million dollars on USDA foods for our programs.
- ✚ Nutrition Services Employees received the APEX award for education support professionals of the year.
- ✚ Reduced waste levels for school meals.

## FY 2024-2025 Objectives

- ✚ Maintain food and labor cost as low as possible while not compromising quality of our products and services.
- ✚ Increase average daily participation for lunch by offering products based on students' preference and program regulations.
- ✚ Continue to work with local partners to reduce food waste.
- ✚ Conduct taste tests with students to know their preference on our menu items.
- ✚ Add Sandy Elementary to the Community Eligibility Program (CEP) for the next 4-year cycle.

074 Nutrition Services	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	66.0	58.6	58.7	57.1	57.3	0.3	0.44%
<b>Total FTE</b>	<b>67.0</b>	<b>59.6</b>	<b>59.7</b>	<b>58.1</b>	<b>58.3</b>	<b>0.3</b>	<b>0.43%</b>
100-Salary	\$ 4,772,337	\$ 4,631,778	\$ 5,092,216	\$ 5,581,660	\$ 5,923,636	\$ 341,976	6.13%
200-Benefits	1,474,621	1,419,229	1,538,134	1,688,150	1,758,905	70,755	4.19%
300-Purchased Services	-	-	2,043	-	-	-	0.00%
500-Other Purchased Services	5,118	5,827	9,563	18,860	20,190	1,330	7.05%
600-Supplies/Food	4,745,269	6,149,028	6,189,975	8,302,605	8,454,640	152,035	1.83%
700-Equipment	6,223	185,287	217,016	201,000	178,000	(23,000)	(11.44%)
800-Other	1,149,990	1,105,622	1,127,727	948,800	1,336,200	387,400	40.83%
<b>Total Expenses</b>	<b>\$ 12,153,558</b>	<b>\$ 13,496,771</b>	<b>\$ 14,176,673</b>	<b>\$ 16,741,075</b>	<b>\$ 17,671,571</b>	<b>\$ 930,496</b>	<b>5.56%</b>

Note: Includes all FTE's and expenses at the school and district level for nutrition services.

# Nutrition Services

FY 2025

# Performance

# Report

The Nutrition Services Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the department's overall performance.

Performance Measure	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025 Target
Total cost per revenue	86.6%	66.9%	100.0%	111.7%	116.5%
Fund balance as a percent of revenue	24.6%	50.2%	72.6%	57.0%	39.8%
Average daily participation:					
Student breakfast served	4,729	4,721	3,062	3,333	3,400
Student lunch served	13,407	16,999	14,203	15,399	15,500
Breakfast participation rate	14.1%	14.2%	9.3%	9.4%	9.5%
Lunch participation rate	40.0%	51.1%	43.1%	44.0%	44.3%
Meals per labor hour	18.0	18.0	18.0	18.0	18.0
Food cost per revenue	32.3%	29.4%	42.1%	53.7%	54.1%
Labor cost per revenue	43.9%	29.5%	46.8%	48.5%	50.7%
Money allocated to fresh fruits & vegetables	\$943,164	\$1,096,768	\$1,051,100	\$1,300,000	\$1,350,000



# Department of Transportation

FY 2025

(077)

# Performance

# Spotlight

## Department Mission

We are professional and caring employees, providing safe, dependable, and efficient transportation, contributing to a positive learning environment.

## Department Overview

The Transportation Department provides school bussing services throughout the district by transporting students to and from school, activities, sporting events and educational field trips.

Transportation currently maintains and operates 185 school buses and employs 163 contracted and hourly bus drivers to transport about 21,500 students every day.

During the 2023-2024 school year, school bus drivers safely transported students 1,092,893 miles, which was down from the previous year by 23% by eliminating mid-day kindergarten bus routes.

Transported students to participate in 4,080 activities and field trips, a 34% increase over the previous year, driving a total of 156,827 miles.

## Key Outcome Measures

- ✚ Accurately create school bus routes, route maps and bus stop pick-up and drop-off times before the start of school.
- ✚ Reduce the number of bus accidents through accountability and in-depth training.
- ✚ On-time route pick-ups and drop-offs.
- ✚ Services provided for activity and field trips.
- ✚ Age and condition of bus fleet and white fleet.

Our team of routing professionals create bus routes electronically using sophisticated geospatial routing software programs that can simulate bus drive time. Through the use of GPS systems, the actual bus path is compared with the planned bus path. The routing team keeps track of student load counts, contacts residents for bus stop placement, and works to develop plans to get students delivered efficiently, while continually monitoring and limiting the amount of time each child spends on the bus.

Transportation has 2 bus driver instructors and 8 behind the wheel instructors that train and then ride with drivers, constantly working to keep drivers focused on self-improvement. The training department monitors driving records and DOT compliance of all drivers within transportation to ensure that they all meet and exceed federal regulations.

The Transportation Fleet Service department maintains and services the driver's education fleet, the school bus fleet, warehouse delivery vehicles and maintenance vehicles. Services include light and heavy-duty maintenance on almost 400 district vehicles.



### FY 2023-2024 Accomplishments

- ✚ Began implementing Samsara GPS units with integrated forward and rear facing dash cameras.
- ✚ Began focusing on improved bus driver skills and mirror usage to help reduce the number of bus accidents.
- ✚ Continued with the implementation of fleet management software and began integrating barcode tracking of repair parts.

### FY 2024-2025 Objectives

- ✚ Begin the implementation of Transfinder routing software that replaces the outdated Edulog software.
- ✚ Maintain our current level of drivers and begin optimization of routes to increase our efficacy and reduce overall costs.
- ✚ Continue working with drivers who need more training and evaluate the most common accident types to adjust our training and retraining program.

077 Transportation Services	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	133.4	133.6	139.0	133.9	133.1	(0.8)	(0.61%)
Total FTE	134.4	134.6	140.0	134.9	134.1	(0.8)	(0.60%)
100-Salary	\$ 5,750,527	\$ 6,831,947	\$ 7,439,811	\$ 8,729,259	\$ 8,894,570	\$ 165,311	1.89%
200-Benefits	2,495,779	2,820,386	3,023,618	3,285,945	3,747,213	461,268	14.04%
300-Purchased Services	354,318	309,419	329,426	117,000	147,000	30,000	25.64%
400-Purchased Property Services	24,479	28,997	45,355	30,000	32,000	2,000	6.67%
500-Other Purchased Services	16,274	46,133	86,748	84,000	86,000	2,000	2.38%
600-Supplies/Fuel	1,140,720	1,951,128	2,433,193	2,678,100	2,723,000	44,900	1.68%
700-Equipment	18,955	12,620	79	140,300	50,000	(90,300)	(64.36%)
800-Other	2,570	2,730	2,850	5,500	5,500	-	0.00%
Total Expenses	\$ 9,803,622	\$ 12,003,358	\$ 13,361,081	\$ 15,070,104	\$ 15,685,283	\$ 615,179	4.08%



# Transportation

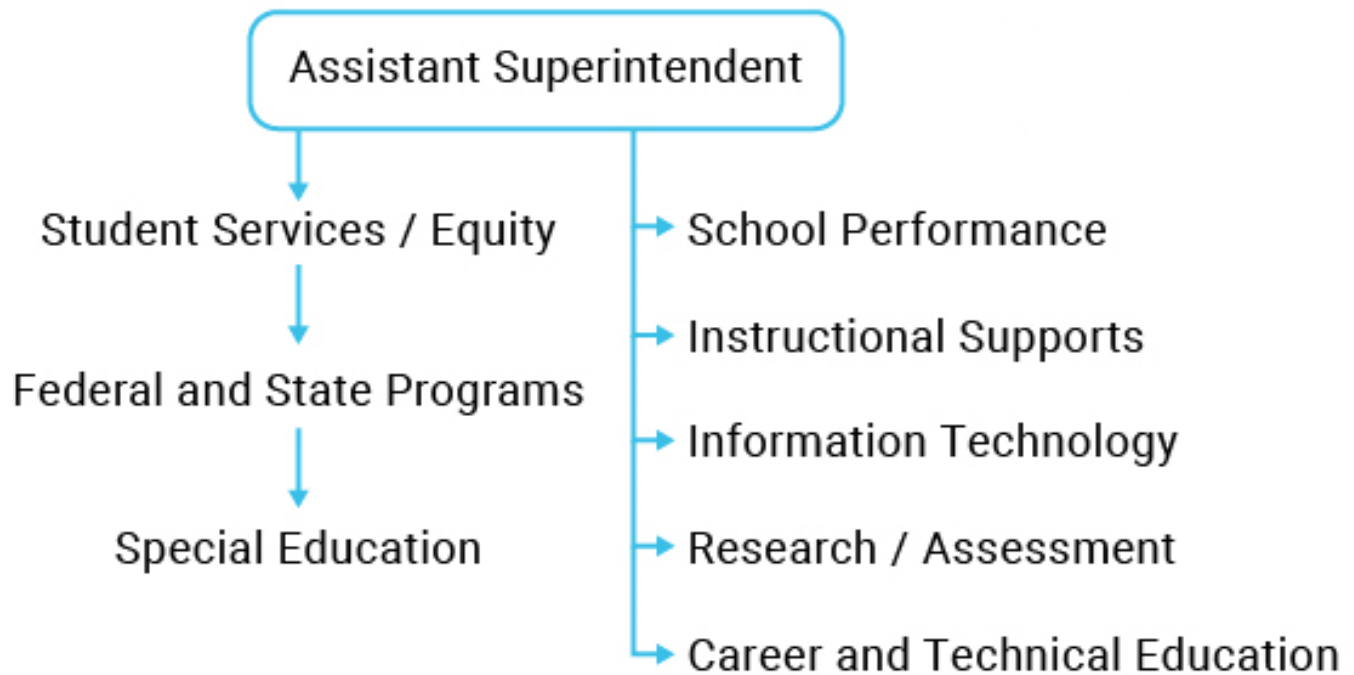
FY 2025

# Performance

# Report

The Transportation Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the department's overall performance.

Performance Measure	2020-2021	2021-2022	2022-2023	2023-2024	FY 2024-2025 Target
Buses	185	185	188	185	184
Students transported daily	18,281	20,561	20,254	18,315	18,500
Bus miles driven	1,096,286	1,185,343	1,465,070	1,435,550	1,440,000
Total bus routes	157	160	156	156	155
Mechanics per bus/white fleet	28/125	28/113	28/113	28/113	33/112
Average age of fleet	2013	2012	2013	2013	2014
Percent of buses equipped with GPS	100%	100%	100%	100%	100%
Percent of buses equipped with cameras	100%	100%	100%	100%	100%
Daily buses used as percent of total buses	85%	86%	83%	84%	84%
Runs per day	648	630	626	610	610
Ratio of students to routes	28	39	32.4	32.4	32.4
Cost per student	\$280.31	\$348.78	\$391.63	\$448.90	\$476.29
Operating cost per route(employee and supplies)	\$59,790	\$72,522	\$82,671	\$94,188	\$99,128
Fuel cost per mile	\$0.43	\$0.83	\$0.80	\$0.73	\$0.82





# Assistant Superintendent for Curriculum and School Performance (016)

FY 2025

## Performance

### Spotlight







#### Department Mission

Provide leadership and supervision for evidence-based learning, instruction and school operations to ensure all Canyons students graduate college-, career- and citizenship-ready

#### Department Overview

This office is responsible for providing all educational services in all Canyons District schools for general education, special education, English language learners, gifted and talented, homeless and Youth-in-Custody. The Assistant Superintendent for Curriculum and School Performance is ultimately responsible for providing leadership and supervision for instructional services in the District. The office also ensures compliance with federal and state mandates relating to students with disabilities and other federal and state programs.

#### Key Outcome Measures

-  Align objectives with Strategic Plan
-  Successful school operations
-  High school graduation rate
-  RISE year-end assessment results
-  ACT scores
-  School climate and student behaviors

The Office of Curriculum and School Performance provides oversight to ensure that tight focus of all activities and resources are on the District's academic goals and that distractions from working towards those goals are eliminated.

The overall goals of the department are:

- All initiatives and strategies will need to align with the Board adopted Strategic Plan.
- Promote school and community engagement that supports students in becoming college-, career- and citizenship-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction and assessment resulting in students becoming college-, career- and citizenship-ready.

The assistant superintendent is ultimately responsible for providing leadership and supervision for all schools and instructional services in the District. Furthermore, he assists the Superintendent in all matters related to attaining excellence in school operations and student achievement. This office also ensures compliance with federal and state mandates relating to students with disabilities and other federal and state programs.

Below is a brief overview of the Academic departments and each of their functions. Although each is a separate department they all work together to ensure all students will graduate from Canyons School District career-and-college.

**017 – 020 School Performance** – These departments are responsible for supervising and supporting the elementary, middle and high school principals. They work daily with principals on the overall operations of the elementary and secondary schools.

**024 Student Wellness** – The department provides physical, social and emotional support for students and schools by overseeing and training counselors, nurses, social workers and psychologists. The department also oversees the truancy and juvenile court requests. The department's main focus is on the behavior and emotional needs of all students.

**047 Special Education** - The Canyons School District Special Education Department provides specially designed instruction for students with disabilities in four distinct settings:

- Special Education Services for students in grades K – 12
- Preschool Services for students ages 3 – 5
- Canyons Transition Academy for students ages 18 - 22 who have not graduated with a high school diploma
- Jordan Valley School, a school for students ages 5 - 22 with significant disabilities

**049 Instructional Supports**– Instructional Supports provides leadership for implementing CSD Academic Plan and provides evident-based professional development and coaching for all teachers and administrators. Training and on-going communication to parents and patrons is a department priority. Services for students who are advanced and

gifted through K-12 are also provided. This department includes many programs: arts specialist, advanced learners and magnet programs, dual language immersion programs orchestra and youth symphony and elementary band and orchestra.

The Department also oversees the Education Technology of the District and support a wide range of technology teaching scenarios. Ed Tech Specialists are able to meet with teachers regularly in coaching capacities while also completing a wide range of academic- and technology-related projects for District personnel and patrons.

**050 Federal and State Programs-** The Department of Federal and State programs is responsible for student support programs funded through the U.S. Department of Education and the Utah State Board of Education. This department provides supplemental support to students who are economically disadvantaged, culturally and linguistically diverse, homeless, migrant, refugee, Native American, adult learners, and students in state custody. The Department also oversees school plans to ensure compliance with federal requirements to teach English and provide access to grade-level curricula. Family Literacy Centers are provided to support parent involvement in school, learn English, develop computer skills, and earn a high school GED.

The department also supervises Entrada School, focusing on adult education for adults pursuing a high school diploma, English language classes, or GED preparation.

**053 Research and Assessment** - The Department of Research and Assessment provides leadership for the district in the areas of assessment, research, student achievement and accountability. They track the progress of student learning through partnerships with all schools. They strive to provide educators and district leaders with accurate analysis of student achievement and the attainment of college and career-ready skills. They provide critical assessment information that supports data-driven decision-making by the district leadership team, academic leadership team, building leadership teams and Canyons School District Academic Plan.

**057 Career and Technical Education (CTE)** – The CTE department is responsible for implementing and tracking CTE programs at all schools. It also oversees the Canyons Technical Education Center wherein many high school students receive training in many occupations.

**080 Information Technology (IT)** – The IT department is an integral part of the District and has many responsibilities in order for the schools and departments to operate in an efficient manner. See the IT department's performance section below.

# Department of Information Technology (080)

FY 2025

## Performance

## Spotlight

### Department Mission

To enrich the learning environment by uniting excellent customer service with successful deployment and integration of appropriate technologies

### Department Overview

The **Technology Engineering Team** is responsible for the engineering and management of the technology infrastructure within CSD. This team is broken down into the following sub-categories of core technology: network, Microsoft engineering, UNIX and Macintosh engineering and telecommunications support. These teams ensure reliability of key services hosted by the District data center and core technology infrastructure in our schools. They also manage telecommunications, network services, email, directory services, core application servers, web/email content filtering, and cyber-security, as well as client and server operation of all District computer systems.

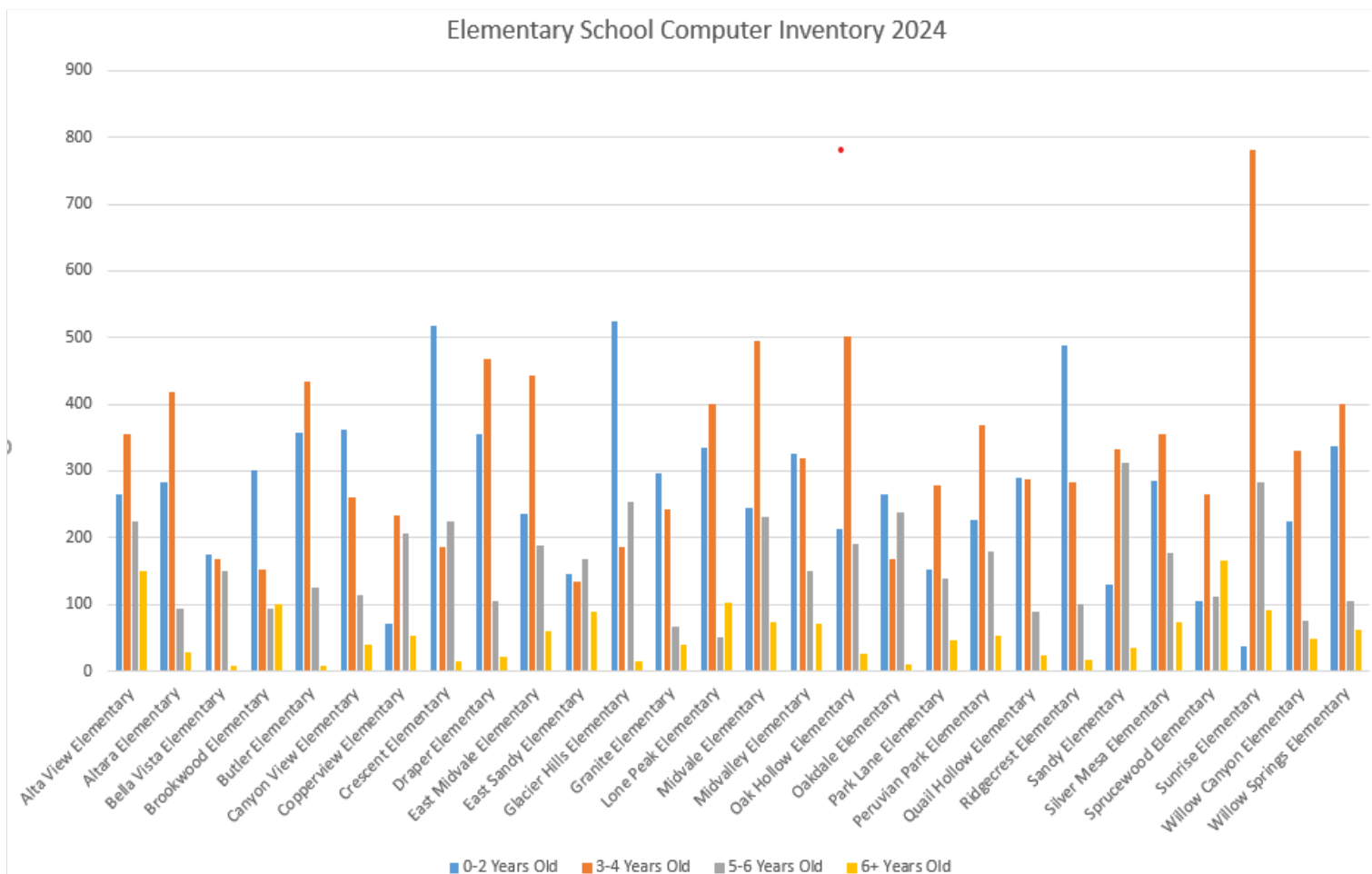
### Key Outcome Measures

- ✚ Ready systems for start of 2024-25 year
- ✚ Improve cyber security
- ✚ Implement a new Qmlativ finance systems
- ✚ Implement a District Password Manager
- ✚ Implement CrisisGo and Transfinder systems
- ✚ Integrate bell and paging systems with emergency response plan
- ✚ Continue 1-1 student device rotation, collection and distribution

The **Technology Support Team** serves as the “face of IT”. The Field Technicians provide technical support to every bus, classroom, school office, and department in Canyons School District. This support includes, but is not limited to, the troubleshooting, maintenance and repair of hardware and software, as well as training. The model is: one Field Technician to every high school, one Field Technician to every middle school, and one Field Technician to every three elementary schools within the District.

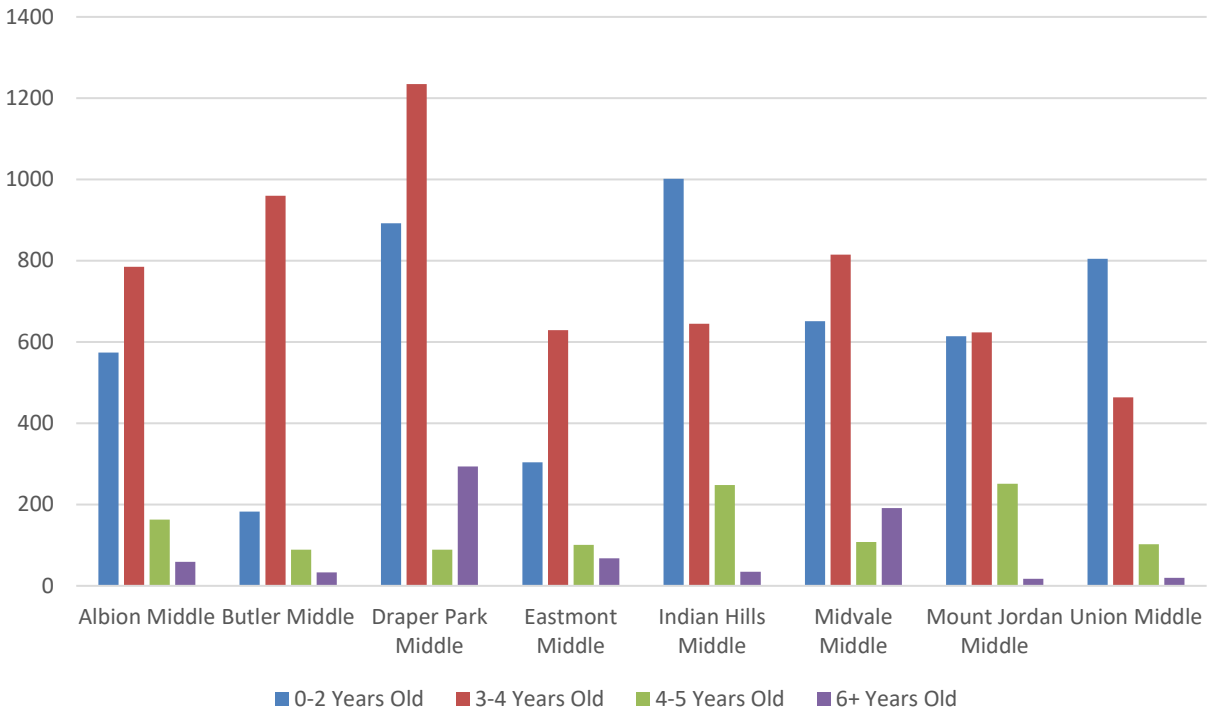
The **Technology Development Team** includes system development and the help desk. These teams compile internal and external reports for schools and District departments, as well as compiling and preparing Federal and State reports. They are responsible for the development of key application interfaces used in payroll, student information systems, and human resources. They play a key role in determining standardized, efficient, and cost-effective solutions for the management of over 60 computer systems throughout Canyons School District. In addition, the help desk call center provides customer and technical expertise to all parents, teachers, and employees within the District.

In 2021 CSD had a total count of 64,552 computers, Chromebooks, and tablet devices in our schools. In May of 2023 our count was 56,509. This is a 15% decrease in devices as we try to right size and rotate technology. Much of our technology is purchased through grants and other funding mechanisms. The current inventory is displayed in the following graphs:

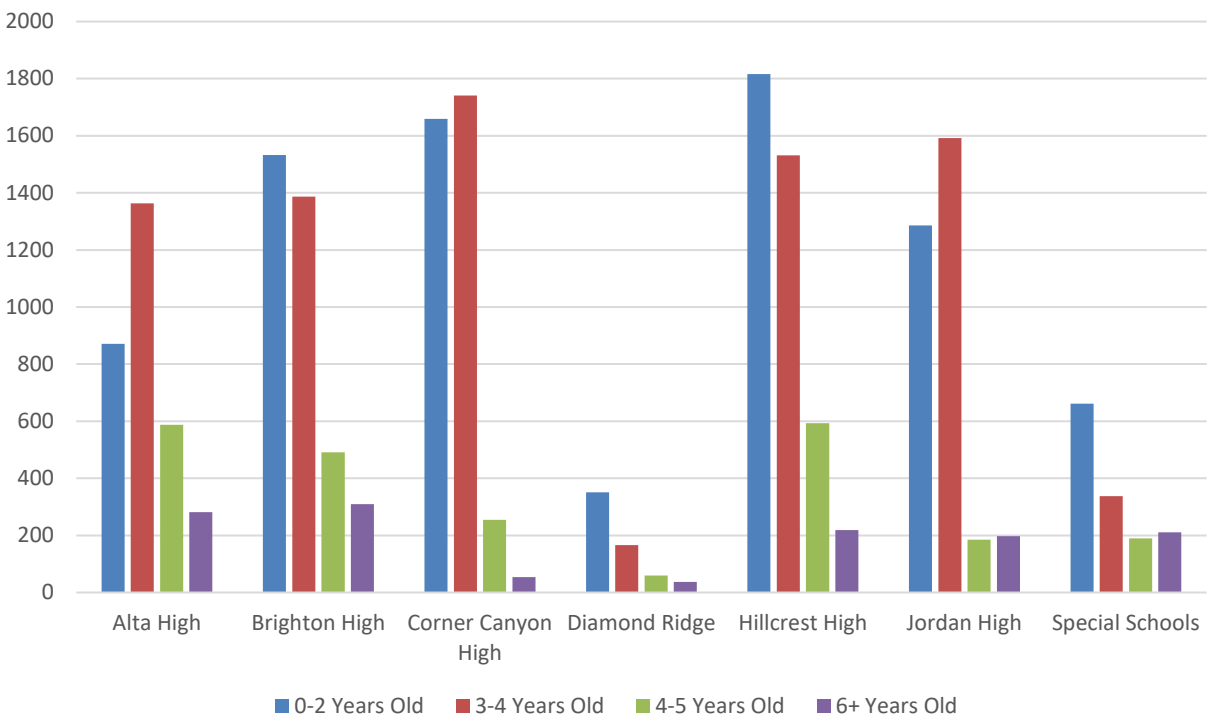




Middle School Computer Inventory 2024



High &amp; Special School Computer Inventory 2024



### FY 2023-2024 Accomplishments

- ✚ Ready and support all systems for the 2023-24 school year, including 1-1, equal digital access initiatives.
- ✚ Continual improvement of each service and system IT provides.
- ✚ Improved District technology security including system and network authentication.
- ✚ Implemented CrisisGo emergency communication system
- ✚ Implemented new transportation systems.

### FY 2024-2025 Objectives

- ✚ Ready and support all systems for 2024-25 school year, including 1-1, equal digital access initiatives.
- ✚ Continual improvement of each service and system IT provides.
- ✚ Improve District technology security including system and network authentication.
- ✚ Develop and update critical systems to support students and staff.
- ✚ Implement new projects including, Qmlativ finance, and password manager.

080 Information Technology	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2024 vs. 2025 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	4.0	4.0	4.0	3.0	3.0	-	0.00%
ESP	49.0	54.0	54.8	54.8	54.8	-	0.00%
<b>Total FTE</b>	<b>53.0</b>	<b>58.0</b>	<b>58.8</b>	<b>57.8</b>	<b>57.8</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$3,913,003	\$4,541,500	\$5,115,255	\$5,033,016	\$5,330,880	\$ 297,864	5.92%
200-Benefits	1,596,202	1,773,423	2,034,384	1,960,117	2,069,117	109,000	5.56%
300-Purchased Services	750,930	1,134,518	849,951	1,050,000	1,050,000	-	0.00%
400-Purchased Property Services	51,002	37,793	104,537	95,000	115,000	20,000	21.05%
500-Other Purchased Services	1,198,934	996,473	788,990	753,000	753,000	-	0.00%
600-Supplies	567,820	491,438	458,691	472,000	532,000	60,000	12.21%
700-Equipment	-	-	1,788	-	-	-	0.00%
800-Other	-	-	-	2,000	2,000	-	0.00%
<b>Total Expenses</b>	<b>\$8,077,891</b>	<b>\$8,975,144</b>	<b>\$9,353,596</b>	<b>\$9,365,133</b>	<b>\$9,851,997</b>	<b>486,864</b>	<b>5.20%</b>

Employees paid from the Capital Outlay Fund are included in FTE's.

Expenditures are General Fund only.

# Information Technology

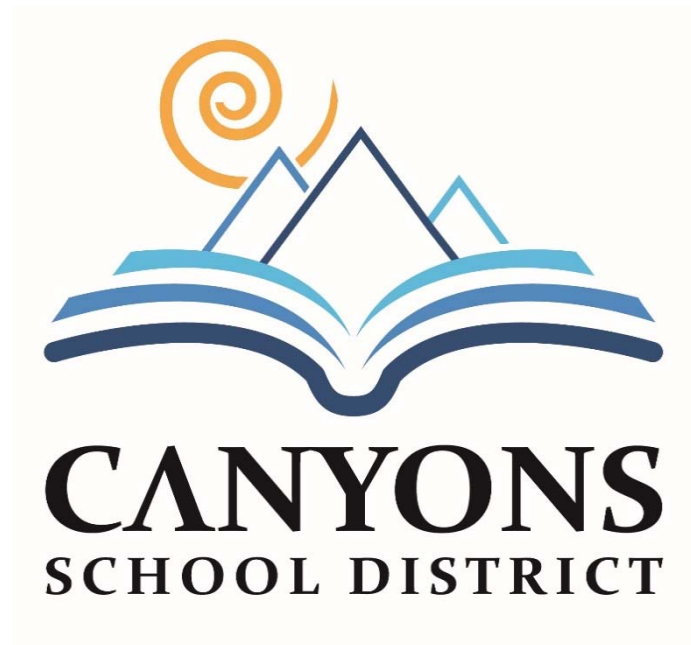
FY 2025

# Performance

# Report

The Information Technology Department uses performance data as a tool for improving the service delivery for our patrons. Below is a selected set of indicators that when looked at together, provide an indication of the Department's overall performance

Performance Measure	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025 Target
Number of computers	61,504	64,552	56,509	56,509	50,000
Average age of computers in years	3.4	3.3	3.0	3.6	3.0
IT personal operational costs per student	\$164.51	\$189.87	\$217.11	\$213.65	\$229.39
IT personal costs as a percent of general fund exp.	1.8%	1.9%	2.0%	1.8%	1.9%
Number of Helpdesk issues created	41,070	41,816	42,745	35,193	35,193
Number of Helpdesk issues closed	39,870	41,792	43,070	34,205	36,182
Help desk calls answered	35,815	29,144	27,500	21,914	25,000
Number of AV issues closed	1,530	1,834	1,732	1,350	1,500
Number of servers supported	324	331	321	294	300
Average server uptime	99.2%	99.1%	99.3%	99.4%	100.0%
SAN utilization	36.0%	65.0%	63.8%	68.8%	50.0%
Amount of data stored (TB)	96.1	174.0	171.0	171.0	180
Unique users on wireless network daily	26,554	30,328	30,643	28,895	31,000



## Student Achievement Scores

**Vision, Mission, Values, and Goals Committee** – The Board of Education has established a committee to review the short- and long-term academic goals for the District. The Superintendent and Assistant Superintendent for Curriculum and School Performance are members of this committee. This committee continuously recommends updated goals to the Board. The above departments work in collaboration with the business departments to formulate strategies to achieve these goals. The strategies employed are usually allocating additional teachers and support staff to the most impacted schools. The academic teams meet bi-monthly with school principals to review the Board goals. These meetings are conducted on school levels (high, middle and elementary). Principals, through discussions with their teachers, provide valuable insights on how these goals can be achieved.

Some of the indicators used by the committee are the American College Testing (ACT) series of standardized tests, the State administered RISE tests (Readiness, Improvement, Success, Empowerment) and the high school graduation rates. Student climate and behaviors are also tracked.

While the assessment progress for all grade levels is tracked and measured the Board elected to focus on third and fifth grades in elementary school, eighth grade in middle school, and eleventh grade in high school. A brief explanation of each assessment is as follows:

**RISE** - The purpose of RISE is to measure and assess the knowledge, skills, and abilities of students in the area of English Language Arts, Mathematics, and Science as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.

**ACT** – The ACT is a curriculum-based, college admission examination of the college readiness and college success. The ACT is designed to measure rigorous content that is aligned to college freshman coursework. Canyons administers the ACT to grade 11 students in March.

The following pages show graphs and charts for each assessment.

Note: Third graders are not assessed on science for RISE. Due to COVID-19 the 2020 RISE assessment was suspended.



## Canyons School District

## Graduation Rate

DISTRICT	2018	2019	2020	2021*	2022	2023
Canyons SD	89%	90%	90%	89%	89%	89%
State	87%	87%	88%	88%	88%	88%

## Canyons School District

## 11th Grade ACT

## Average Composite Score

DISTRICT	2020*	2021*	2022	2023	State Avg 2023	2024
ACT Composite	20.8	20.1	20.6	21.1	19.8	21.2

\*\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021. Therefore, approach the Grade 11 ACT results with caution due to the impact of COVID-19.

## 11th Grade ACT

## Percent at College &amp; Career Readiness Benchmark

DISTRICT	2019-2020*	State Avg 2019-20	2020-2021*	2021-2022	2022-2023	2023-2024
English	60%	57%	53%	57%	64%	66%
Mathematics	38%	36%	33%	37%	42%	43%
Reading	48%	43%	45%	51%	52%	52%
Science	41%	35%	37%	41%	42%	43%

\*\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021. Therefore, approach the Grade 11 ACT results with caution due to the impact of COVID-19.

## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results\*\*\*

District Elementary Schools		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	52%	51%	46%	53%	52%
4	Math		55%	59%	49%	57%	57%
5	Science		53%	57%	48%	56%	56%

\*\*\*2021 RISE Participation Rate: 93% Grade 3, 92% Grade 4 and 5. Approach the 2020-21 achievement results with some caution due to the broad impact of COVID-19 across the Canyons community.

## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results\*\*\*

All District Middle Schools		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	54%	56%	45%	52%	54%
7	Math		60%	52%	46%	56%	50%
8	Science		61%	62%	47%	62%	62%

\*\*\*\*2021 RISE Participation Rate: 89% Grade 6, 88% Grade 7, and 85% Grade 8. Approach the 2020-21 achievement results with caution due to the broad impact of COVID-19 across the Canyons community.

**Canyons School District**  
**11 Grade ACT**  
**Percent at College & Career Readiness Benchmark**

DISTRICT	2019-20*	2020-21*	2021-22	2022-23	State Avg 2022-23	2023-24
English	60%	53%	<b>57%</b>	<b>64%</b>	0%	<b>66%</b>
Mathematics	38%	33%	<b>37%</b>	<b>42%</b>	0%	<b>43%</b>
Reading	48%	45%	<b>51%</b>	<b>52%</b>	0%	<b>52%</b>
Science	41%	37%	<b>41%</b>	<b>42%</b>	0%	<b>43%</b>

\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021. Therefore, approach the Grade 11 ACT results with caution due to the impact of COVID-19.

Alta High School	2019-20*	2020-21*	2021-22	2022-23	2023-24
English	65%	52%	60%	<b>69%</b>	<b>68%</b>
Mathematics	43%	33%	37%	<b>47%</b>	<b>46%</b>
Reading	50%	48%	52%	<b>57%</b>	<b>55%</b>
Science	44%	33%	40%	<b>43%</b>	<b>43%</b>

Brighton High School	2019-20*	2020-21*	2021-22	2022-23	2023-24
English	61%	63%	60%	67%	<b>75%</b>
Mathematics	40%	35%	40%	46%	<b>47%</b>
Reading	50%	48%	58%	54%	<b>56%</b>
Science	46%	37%	44%	46%	<b>49%</b>

Hillcrest High School	2019-20*	2020-21*	2021-22	2022-23	2023-24
English	52%	48%	51%	56%	<b>58%</b>
Mathematics	33%	33%	31%	35%	<b>35%</b>
Reading	42%	38%	44%	49%	<b>47%</b>
Science	35%	33%	36%	37%	<b>36%</b>

Jordan High School	2019-20*	2020-21*	2021-22	2022-23	2023-24
English	49%	49%	51%	53%	<b>50%</b>
Mathematics	23%	22%	22%	27%	<b>24%</b>
Reading	42%	39%	46%	41%	<b>40%</b>
Science	31%	27%	29%	29%	<b>30%</b>

Corner Canyon High	2019-20*	2020-21*	2021-22	2022-23	2023-24
English	71%	57%	63%	72%	<b>77%</b>
Mathematics	48%	41%	50%	54%	<b>57%</b>
Reading	53%	51%	57%	58%	<b>62%</b>
Science	50%	51%	52%	54%	<b>53%</b>

Diamond Ridge High	2019-20*	2020-21*	2021-22	2022-23	2023-24
English	23%	18%	17%	36%	<b>22%</b>
Mathematics	6%	10% <	3%	5%	<b>2%</b>
Reading	19%	14%	23%	28%	<b>16%</b>
Science	13%	7%	9%	10%	<b>4%</b>

\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021. Therefore, approach the Grade 11 ACT results with caution due to the impact of COVID-19.

**Canyons School District**  
**Readiness, Improvement, Success, Empowerment (RISE) Results**

All District Middle Schools		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	54%	56%	45%	52%	54%
7	Math		60%	52%	46%	56%	50%
8	Science		61%	62%	47%	62%	62%

\*2021 RISE Participation Rate: 89% Grade 6, 88% Grade 7, and 85% Grade 8. Approach the 2020-21 achievement results with caution due to the broad impact of COVID-19 across the Canyons community.

Albion Middle School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	66%	74%	45%	73%	70%
7	Math		79%	70%	46%	71%	79%
8	Science		79%	77%	47%	76%	76%

Butler Middle School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	63%	66%	45%	69%	66%
7	Math		70%	65%	46%	66%	62%
8	Science		70%	82%	47%	75%	74%

Draper Park Middle		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	63%	63%	45%	55%	55%
7	Math		78%	72%	46%	69%	69%
8	Science		74%	74%	47%	74%	72%

Eastmont Middle School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	50%	52%	45%	70%	59%
7	Math		61%	43%	46%	46%	59%
8	Science		66%	63%	47%	64%	65%

Indian Hills Middle School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	63%	53%	45%	60%	65%
7	Math		59%	55%	46%	46%	57%
8	Science		60%	59%	47%	61%	61%

**Canyons School District**  
**Readiness, Improvement, Success, Empowerment (RISE) Results**

Midvale Middle School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	32%	32%	45%	22%	27%
7	Math		35%	33%	46%	31%	21%
8	Science		31%	36%	47%	35%	33%

Mt. Jordan Middle School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	31%	41%	45%	30%	40%
7	Math		36%	31%	46%	34%	25%
8	Science		45%	48%	47%	39%	47%

Union Middle School		Percent of Students Proficient					
Grade	Subject	2020	State Avg 2021	2022	2023 State	2023	2024 Uncertified
6	Language Arts	Cancelled due to COVID-19	44%	56%	45%	43%	46%
7	Math		42%	51%	46%	49%	42%
8	Science		48%	53%	47%	65%	54%

\*2021 RISE Participation Rate: 89% Grade 6, 88% Grade 7, and 85% Grade 8. Approach the 2020-21 achievement results with caution due to the broad impact of COVID-19 across the Canyons community.

## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results

District Elementary Schools		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	52%	51%	53%	46%	52%
4	Math		55%	59%	57%	49%	57%
5	Science		53%	57%	60%	48%	56%

\*2021 RISE Participation Rate: 93% Grade 3, 92% Grade 4 and 5. Approach the 2020-21 achievement results with some caution due to the broad impact of COVID-19 across the Canyons community.

Alta View Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	48%	47%	57%	46%	57%
4	Math		51%	65%	57%	49%	62%
5	Science		54%	55%	68%	48%	55%

Altara Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	53%	60%	62%	46%	76%
4	Math		54%	65%	50%	49%	70%
5	Science		45%	59%	60%	48%	55%

Bella Vista Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	42%	64%	54%	46%	21%
4	Math		52%	38%	62%	49%	49%
5	Science		30%	74%	54%	48%	56%

Brookwood Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	57%	57%	56%	46%	47%
4	Math		78%	82%	85%	49%	68%
5	Science		59%	67%	71%	48%	61%

Butler Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	68%	53%	57%	46%	65%
4	Math		70%	65%	56%	49%	66%
5	Science		67%	74%	75%	48%	65%



## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results

Copperview Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	13%	23%	12%	46%	19%
4	Math		10%	8%	10%	49%	6%
5	Science		20%	17%	10%	48%	21%

Canyon View Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	44%	66%	59%	46%	75%
4	Math		77%	61%	78%	49%	70%
5	Science		70%	83%	74%	48%	77%

Crescent Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	46%	50%	54%	46%	43%
4	Math		28%	51%	41%	49%	42%
5	Science		47%	44%	49%	48%	32%

Draper Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	70%	59%	67%	46%	70%
4	Math		56%	58%	73%	49%	70%
5	Science		59%	47%	59%	48%	55%

East Midvale Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	27%	22%	23%	46%	21%
4	Math		24%	21%	35%	49%	37%
5	Science		27%	32%	26%	48%	30%

East Sandy Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	56%	43%	49%	46%	40%
4	Math		54%	63%	45%	49%	37%
5	Science		45%	41%	44%	48%	39%

Glacier Hills Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts			New School in Fall 2022	38%	46%	35%
4	Math				40%	49%	35%
5	Science				45%	48%	44%

## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results

Granite Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	57%	64%	67%	46%	68%
4	Math		73%	67%	77%	49%	87%
5	Science		51%	85%	79%	48%	74%

Lone Peak Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	72%	56%	72%	46%	76%
4	Math		64%	81%	83%	49%	71%
5	Science		64%	78%	71%	48%	68%

Midvale Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	23%	13%	23%	46%	15%
4	Math		14%	27%	10%	49%	16%
5	Science		23%	10%	29%	48%	12%

Midvalley Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	35%	48%	45%	46%	35%
4	Math		58%	50%	41%	49%	28%
5	Science		43%	47%	56%	48%	55%

Oak Hollow Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	44%	50%	60%	46%	59%
4	Math		52%	69%	65%	49%	63%
5	Science		55%	51%	63%	48%	55%

Oakdale Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	69%	68%	63%	46%	56%
4	Math		50%	62%	55%	49%	57%
5	Science		66%	70%	59%	48%	50%

Park Lane Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	74%	79%	68%	46%	57%
4	Math		71%	89%	81%	49%	77%
5	Science		55%	67%	78%	48%	87%

## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results

Peruvian Park Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	72%	84%	68%	46%	87%
4	Math		82%	75%	80%	49%	72%
5	Science		78%	80%	75%	48%	79%

Quail Hollow Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	68%	57%	48%	46%	54%
4	Math		63%	75%	73%	49%	72%
5	Science		66%	83%	77%	48%	83%

Ridgecrest Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	43%	35%	44%	46%	49%
4	Math		57%	62%	42%	49%	59%
5	Science		61%	55%	71%	48%	53%

Sandy Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	30%	20%	32%	46%	10%
4	Math		33%	44%	36%	49%	33%
5	Science		30%	26%	35%	48%	27%

Silver Mesa Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	45%	51%	44%	46%	59%
4	Math		62%	61%	55%	49%	57%
5	Science		63%	74%	65%	48%	61%

Sprucewood Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	36%	55%	45%	46%	37%
4	Math		49%	46%	62%	49%	58%
5	Science		53%	38%	52%	48%	56%

## Canyons School District

## Readiness, Improvement, Success, Empowerment (RISE) Results

Sunrise Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	81%	84%	81%	46%	75%
4	Math		86%	81%	79%	49%	86%
5	Science		82%	76%	83%	48%	81%

Willow Canyon Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	66%	74%	70%	46%	65%
4	Math		77%	75%	71%	49%	82%
5	Science		67%	79%	72%	48%	72%

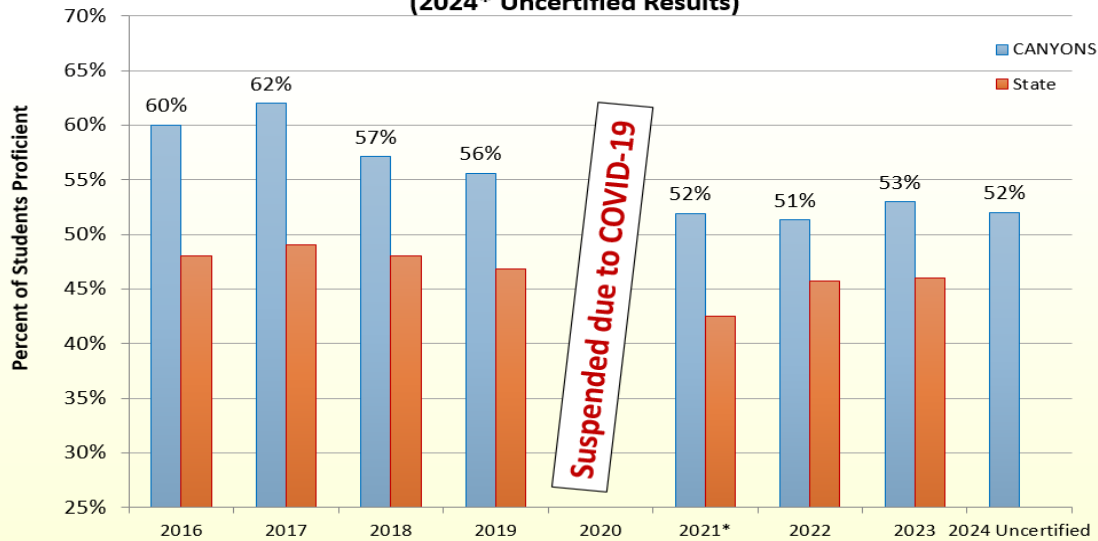
Willow Springs Elementary School		Percent of Students Proficient					
Grade	Subject	2020	2021	2022	2023	2023 State	2024 Uncertified
3	Language Arts	Cancelled due to COVID-19	55%	51%	54%	46%	61%
4	Math		49%	56%	59%	49%	46%
5	Science		48%	56%	61%	48%	53%

\*2021 RISE Participation Rate: 93% Grade 3, 92% Grade 4 and 5. Approach the 2020-21 achievement results with some caution due to the broad impact of COVID-19 across the Canyons community.

# GRADE 3 RISE



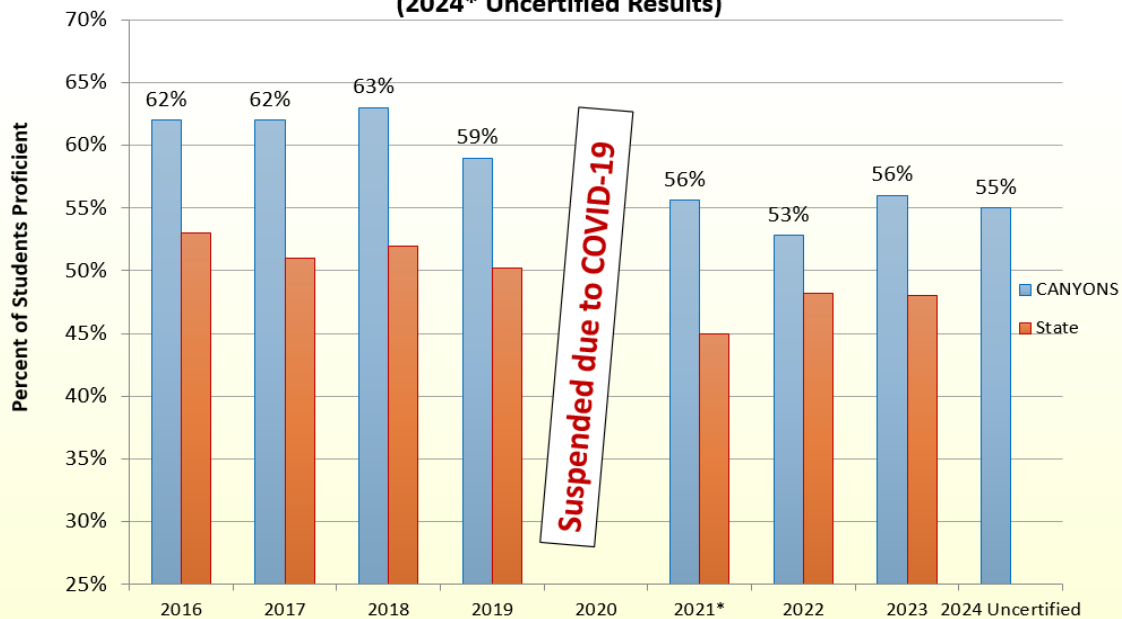
**Grade 3 - RISE English Language Arts**  
(2024\* Uncertified Results)



# GRADE 3 RISE



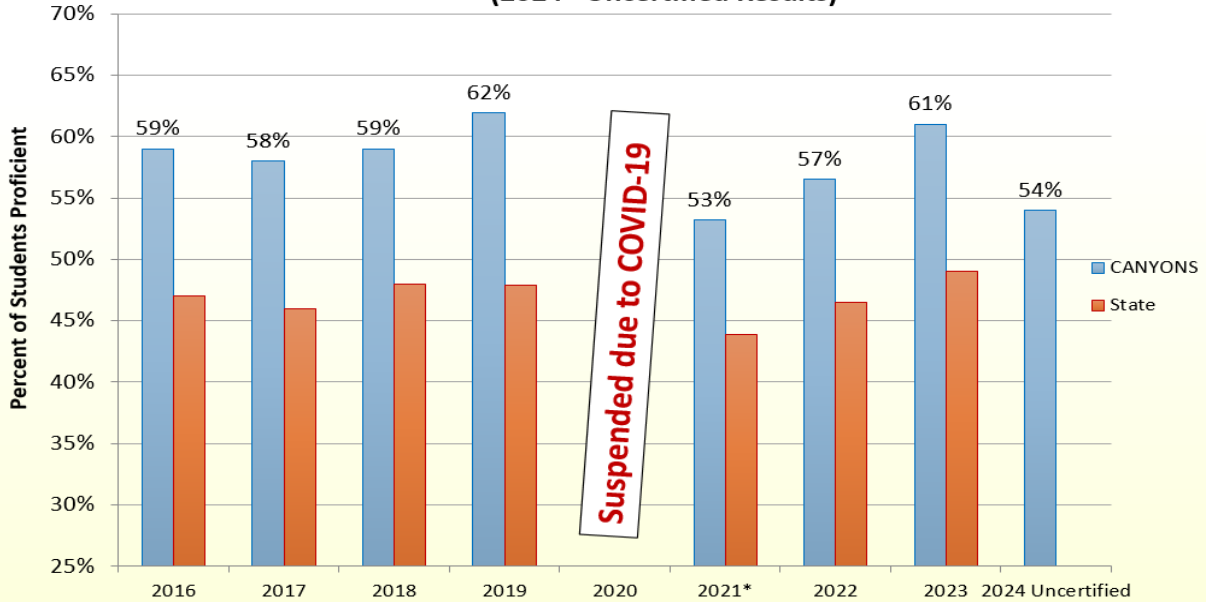
**Grade 3 - RISE Mathematics**  
(2024\* Uncertified Results)



# GRADE 5 RISE



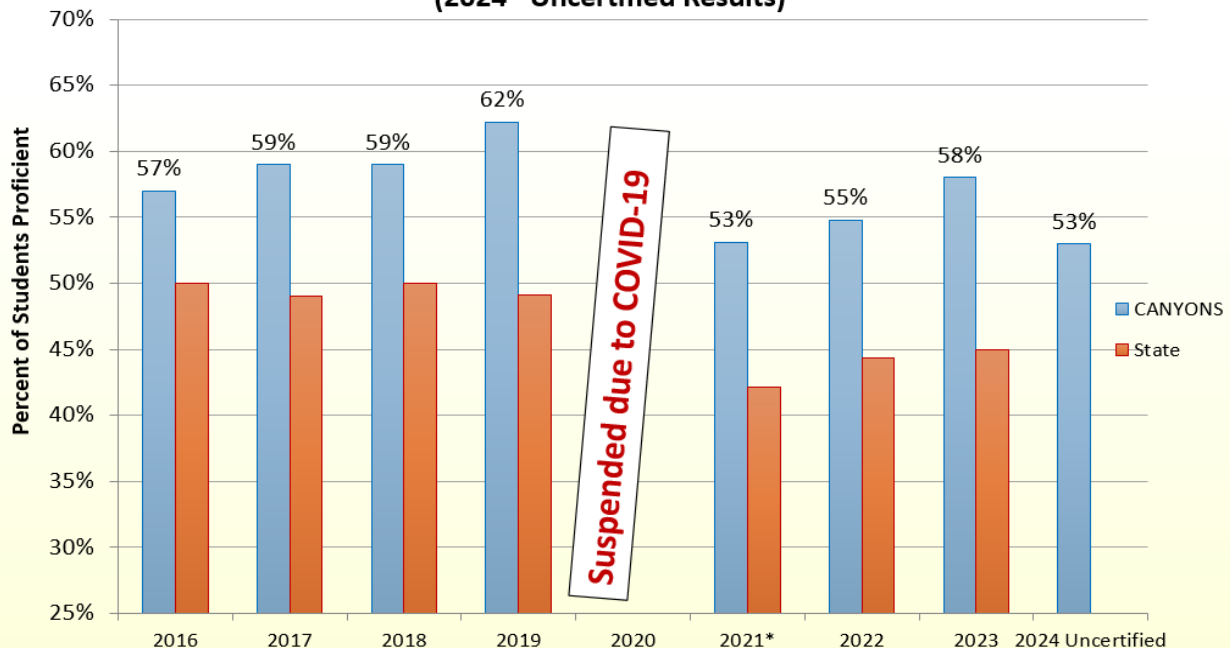
Grade 5 - RISE English Language Arts  
(2024\* Uncertified Results)



# GRADE 5 RISE

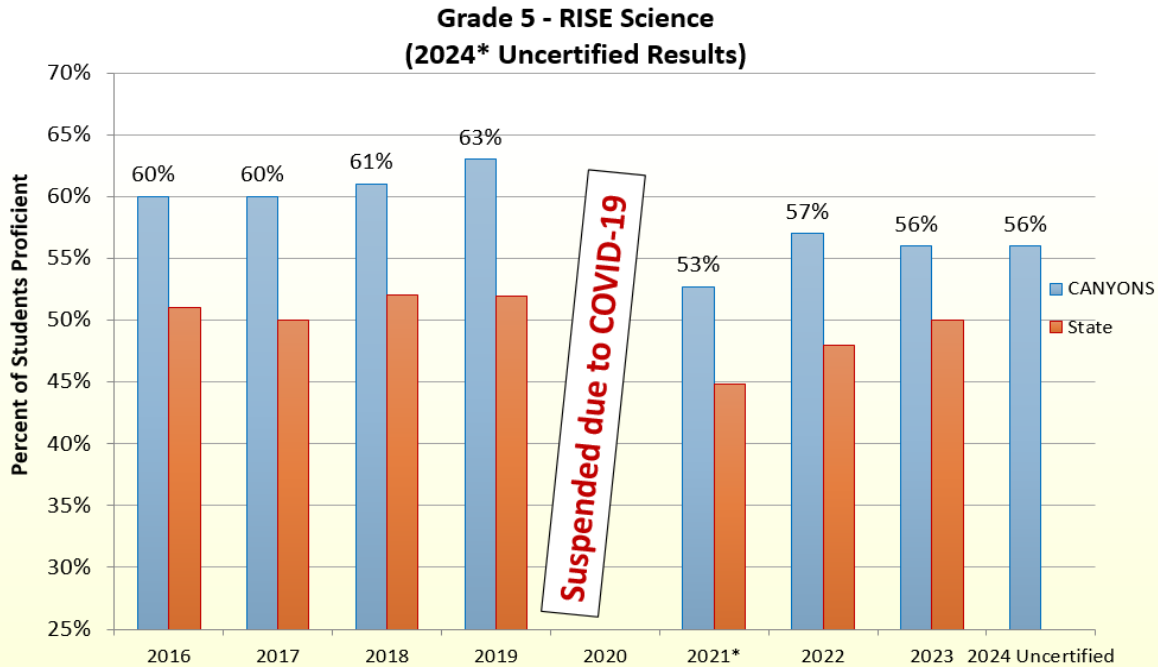


Grade 5 - RISE Mathematics  
(2024\* Uncertified Results)

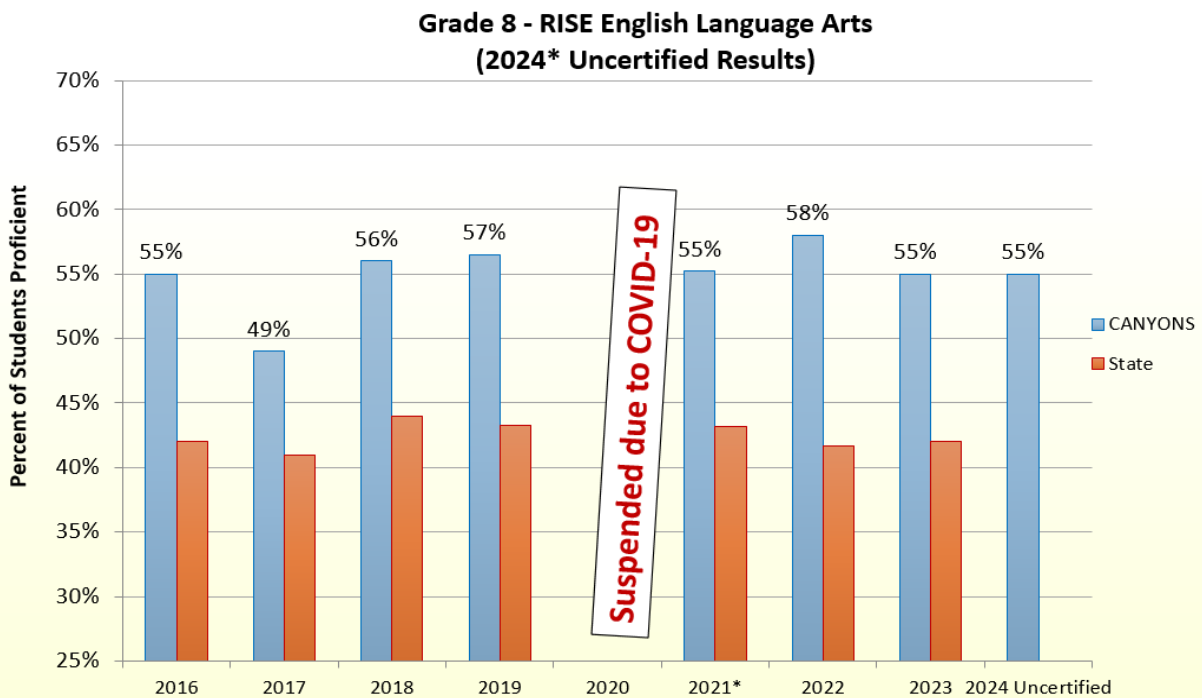




# GRADE 5 RISE



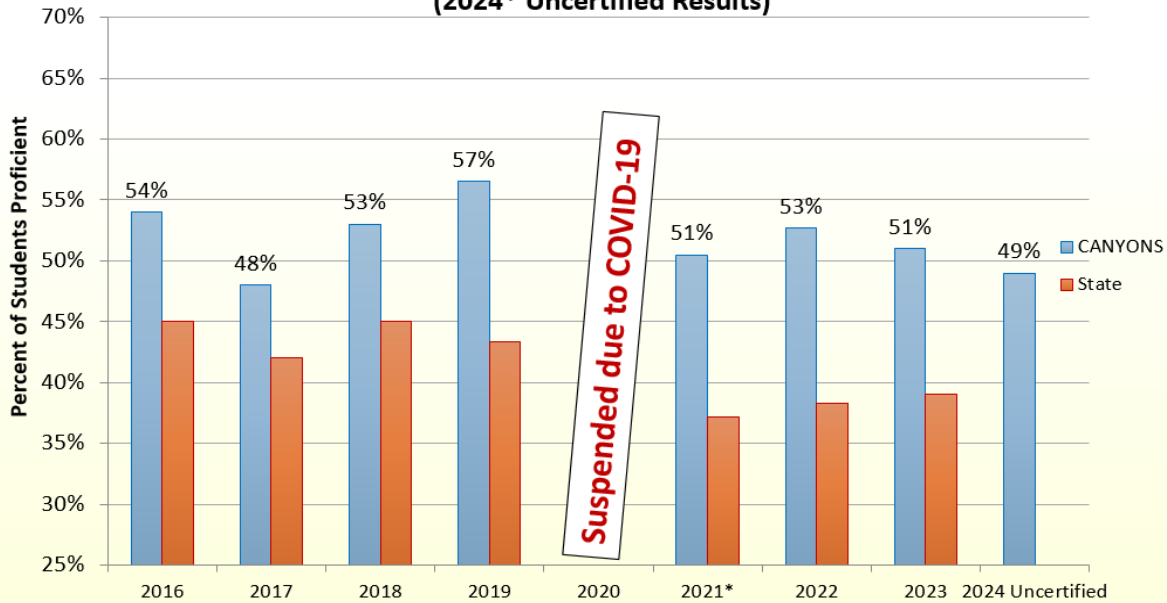
# GRADE 8 RISE



# GRADE 8 RISE



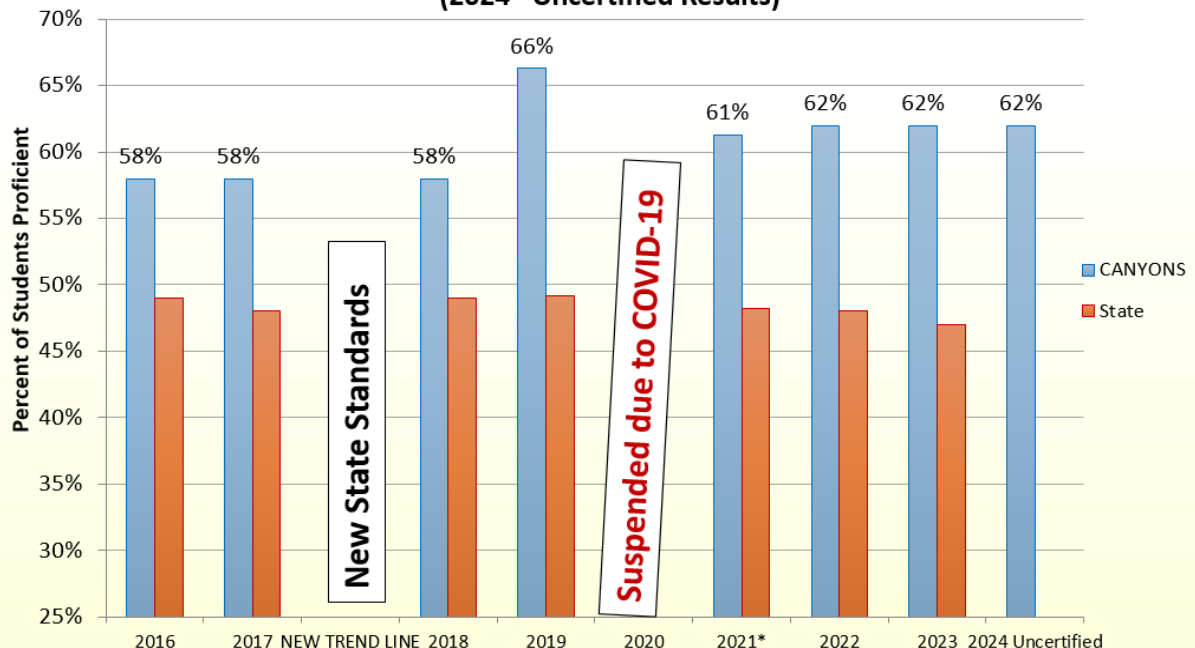
Grade 8 - RISE Mathematics  
(2024\* Uncertified Results)



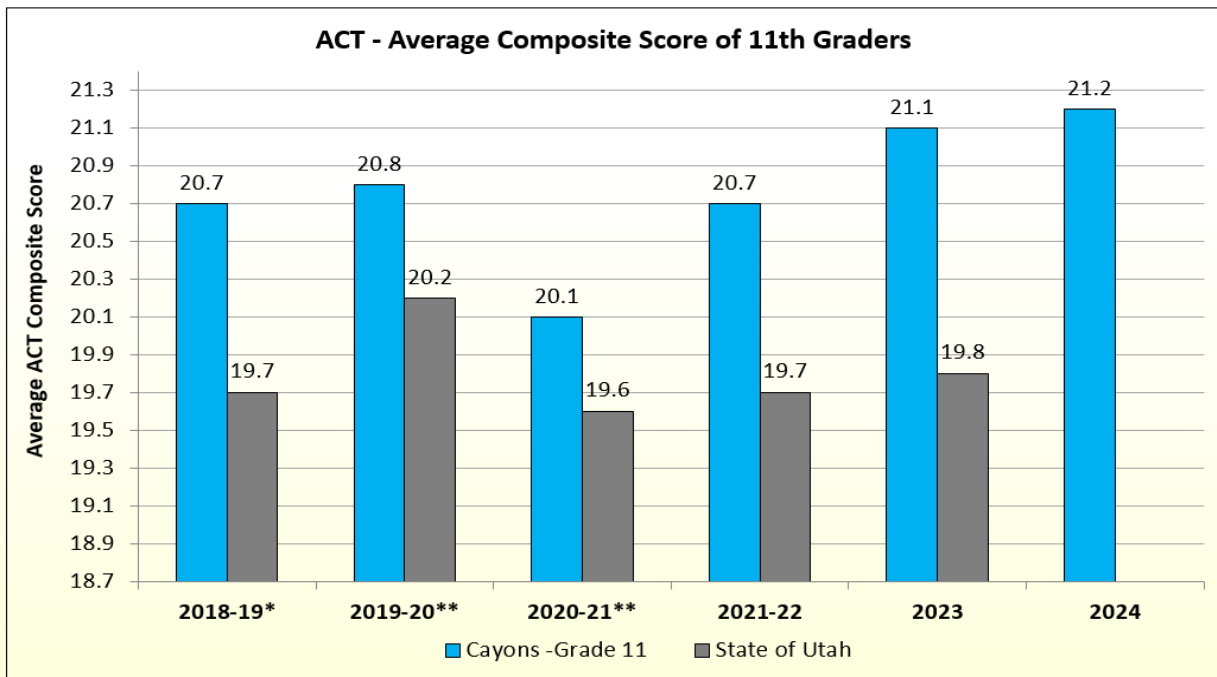
# GRADE 8 RISE



Grade 8 - RISE Science  
(2024\* Uncertified Results)

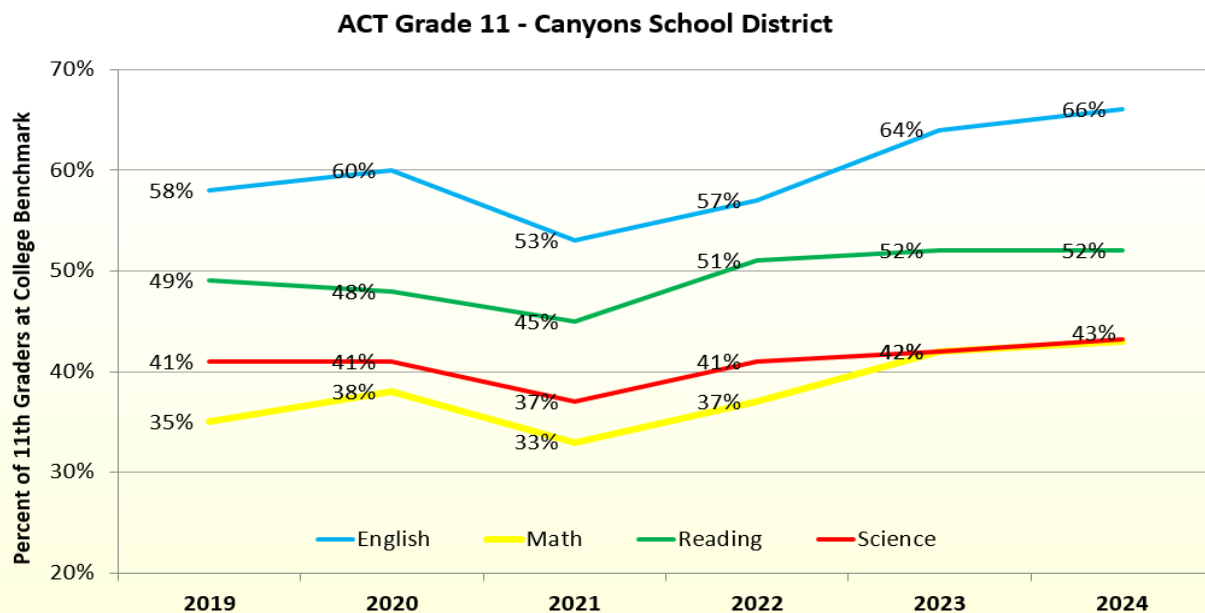


# GRADE 11 ACT



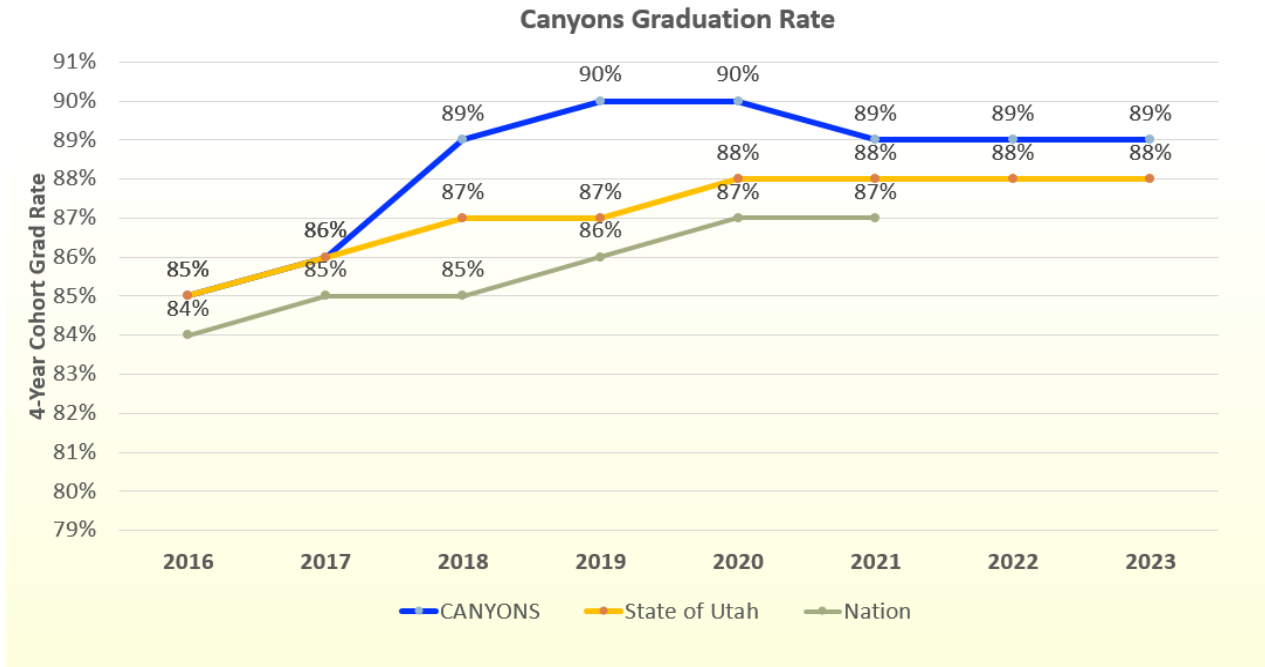
\* COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

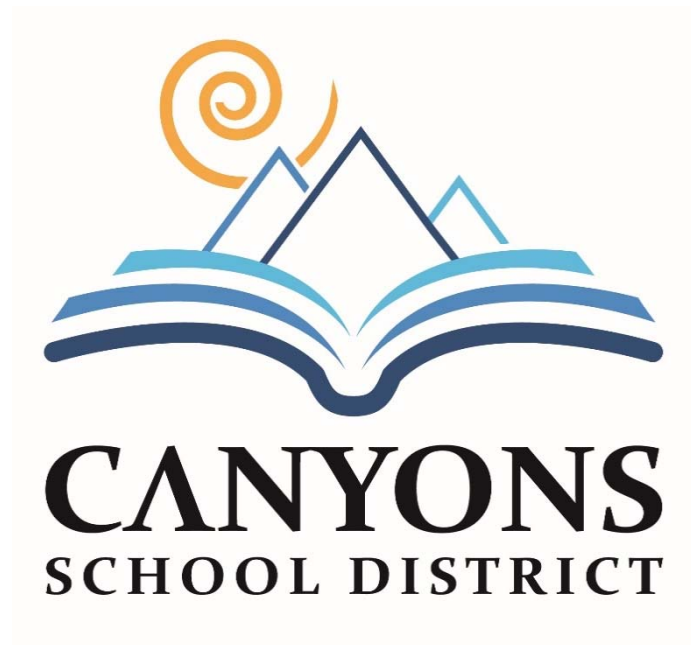
## GRADE 11 ACT - College Benchmarks



2020 and 2021: COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

# High School





# FINANCIAL SECTION

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## Fund Structure

Canyons School District's revenue and expenditures are managed by fund as follows:

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

- General Fund (major)
- Capital Outlay Fund (major)
- Debt Service Fund (major)
- Pass-Through Taxes Fund (special revenue fund)
- Nutrition Fund (special revenue fund)
- District Activity Fund (special revenue fund)
- Canyons Education Foundation Fund (special revenue fund)

Proprietary Fund Types (Internal Service Fund) include programs that are intended to be self-sufficient. The following is the District's proprietary fund:

- Self-Insurance Fund

A review of each fund is included herein. Each review describes the operational changes and summarizes information on revenue, expenditures, and fund balances. Statements of revenue, expenditures, and changes in fund balances provide actual amounts for 2020-2021, 2021-2022, 2021-2032, the final budget for 2023-2024 and the budget for 2024-2025.

## All Funds

The District manages seven governmental funds, three of which are classified as major funds and one proprietary fund. A major fund is described, as an individual governmental or enterprise fund where total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total assets, liabilities, revenues or expenditures for all funds in that category (governmental funds) or of that type (enterprise funds), and the total assets, liabilities, revenues, or expenditures are at least 5% of the corresponding total for all governmental and enterprise funds combined. The General Fund, Capital Outlay Fund, and Debt Service Fund meet the requirements for a major fund.

## Revenues

Canyons School District governmental fund types receive approximately 46.9% from local property taxes, 41.2% of their revenues from the State of Utah, 5.0% from the federal government, and 6.9% from other local sources, including investments. The District anticipates an increase in total governmental revenues of \$13.4 million in 2024-2025. Property tax revenues comprise the largest increase as the District will be holding a truth-in-taxation hearing to increase the District controlled certified tax rates. The District intends to generate \$5.0 million and \$4.0 million of new revenue in the General and Capital Outlay Funds, respectively. State revenues will be increase as the State's WPU value increased by 5.0%. Federal revenues will decrease for 2024-2025 as the District spent its last allotment of ESSER funds in 2023-2024.

The General Fund is projected to increase by \$6.8 million due to generating the \$5.0 million from the certified tax rate increase. State funds from TSSA (Teacher, Student Success Act) and ESA (Educator Salary Adjustment) will also be increasing. The Capital Outlay Fund is budgeted to increase by \$5.3 million of which \$4.0 million will be from the increase in the certified tax rate. There are no significant revenue changes in the non-major funds.

In March, the Legislature closed out its session, with the State budget including an increase to the weighted pupil unit (WPU) of 5%. The WPU is the main funding source for districts from the State. This will increase the WPU value from \$4,280 for 2023-2024 to \$4,494 for 2024-2025. The District has budgeted to receive \$211 million of its revenue from State sources.

Federal revenues will decrease by \$7.5 million from the previous year. The primary reason for the decrease is the Elementary and Secondary School Emergency Relief (ESSER) Funds have expired. These funds were used primarily for one-time purchases during 2023-2024.

### Expenditures

Overall expenditures of all funds are expected to increase by \$29.4 million. The General Fund expenditures will increase by \$7.7 million, due to the increases in compensation that the District has provided to its employees. This was made possible due to the 5.0% increase in the WPU value and the \$5.0 million from property tax increases. Expenditures in the Capital Outlay Fund will increase by \$18.8 million mostly due to capital projects funded by the lease revenue bonds issued in 2023-2024. These capital projects include a fieldhouse and auditorium upgrades at Jordan High, a fieldhouse and artificial turf fields at Corner Canyon High, stadium track and turf replacement at Hillcrest High, roof replacement and classroom upgrades at Eastmont Middle, a parking lot upgrade and new fuel tanks for the Transportation department, and a roof replacement at Ridgecrest Elementary.

There are no significant changes in expenditures for the other governmental funds. Budgeted expenses in the Employee Insurance Fund will continue to increase due to inflationary increases in medical expenses and prescriptions.

The chart on the following page provides an overview of the revenues, expenditures, and changes in fund balances for all governmental funds (with all four special revenues funds combined) and the Self-Insurance Fund.

## ALL DISTRICT FUNDS--SUMMARY

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

Fiscal Year 2024-2025

	General Fund	Capital Outlay	Debt Service	Special Revenue Funds	Proprietary Fund	Totals (Memorandum Only)				
						Budget 2024-2025	Final Budget 2023-2024	Actual 2022-2023	Actual 2021-2022	Actual 2020-2021
<b>Revenues:</b>										
Property Tax	\$ 140,800,746	\$ 25,216,075	\$ 45,882,523	18,109,005	\$ -	\$ 230,008,349	\$ 217,669,780	\$ 221,840,257	\$ 206,385,074	\$ 198,577,936
Registered Vehicles Fee-in-Lieu	6,761,151	1,221,454	2,222,526	-	-	10,205,131	9,983,440	9,706,305	10,072,254	9,789,345
Interest on Investments	7,025,000	1,800,000	1,206,000	774,715	1,007,000	11,812,715	10,539,860	8,731,573	513,371	1,650,442
State Sources	205,729,307	2,000,000	-	3,248,910	-	210,978,217	203,550,833	172,697,596	161,466,803	159,330,661
Federal Sources	17,612,517	-	-	7,798,970	-	25,411,487	32,906,555	35,243,476	51,163,334	33,398,248
Other Local	6,753,476	40,000	-	17,647,405	35,381,330	59,822,211	59,165,316	57,249,975	51,383,417	46,996,965
<b>Total Revenues</b>	<b>384,682,197</b>	<b>30,277,529</b>	<b>49,311,049</b>	<b>47,579,005</b>	<b>36,388,330</b>	<b>548,238,110</b>	<b>533,815,784</b>	<b>505,469,182</b>	<b>480,984,253</b>	<b>449,743,597</b>
<b>Expenditures:</b>										
Instruction	237,473,749	-	-	13,678,723	-	251,152,472	245,556,637	224,997,819	216,795,531	202,396,119
Support Services:										
Student Services	26,757,047	-	-	-	-	26,757,047	26,224,111	23,112,412	20,973,174	18,913,146
Staff Services	28,832,093	-	-	-	-	28,832,093	31,128,770	27,976,824	23,358,944	21,008,452
District Administration	3,058,631	-	-	-	-	3,058,631	3,000,720	2,820,689	2,780,105	2,470,248
School Administration	27,666,037	-	-	-	-	27,666,037	25,972,333	24,362,883	24,082,799	22,283,439
Central Support Services	18,856,984	-	-	-	-	18,856,984	18,163,136	17,266,255	16,988,268	16,621,721
Operation & Maintenance of Plant	35,549,224	-	-	-	-	35,549,224	34,228,132	31,989,736	27,616,893	27,367,412
Student Transportation	15,739,844	-	-	-	-	15,739,844	15,100,506	13,455,762	12,013,927	9,724,655
Non-Instructional and Other	531,832	-	-	37,095,537	38,892,310	76,519,679	74,159,998	65,403,151	63,889,309	55,006,013
Capital Outlay	-	48,101,692	-	-	-	48,101,692	31,743,796	55,705,529	100,605,202	123,001,607
Debt Service	-	7,264,025	45,213,310	-	-	52,477,335	50,021,323	49,605,939	45,005,578	42,509,618
<b>Total Expenditures</b>	<b>394,465,441</b>	<b>55,365,717</b>	<b>45,213,310</b>	<b>50,774,260</b>	<b>38,892,310</b>	<b>584,711,038</b>	<b>555,299,462</b>	<b>536,696,999</b>	<b>554,109,730</b>	<b>541,302,430</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(9,783,244)</b>	<b>(25,088,188)</b>	<b>4,097,739</b>	<b>(3,195,255)</b>	<b>(2,503,980)</b>	<b>(36,472,928)</b>	<b>(21,483,678)</b>	<b>(31,227,817)</b>	<b>(73,125,477)</b>	<b>(91,558,833)</b>
<b>Other Financing Sources (Uses):</b>										
Bond Proceeds	-	-	-	-	-	-	45,820,000	-	37,690,000	79,000,000
Bond Premiums	-	-	-	-	-	-	4,979,857	-	9,447,959	12,898,847
Refunding bonds issued	-	-	-	-	-	-	-	-	102,375,000	33,075,000
Premium on refunding bonds issued	-	-	-	-	-	-	-	-	12,864,072	7,693,842
Payment to escrow agent	-	-	-	-	-	-	-	-	(114,598,473)	(40,625,000)
Sale of Property	-	-	-	-	-	-	5,850,000	-	-	-
Insurance Proceeds	-	-	-	-	-	-	-	-	-	-
Transfers In/(Out)	3,893,939	-	(4,100,000)	206,061	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>3,893,939</b>	<b>-</b>	<b>(4,100,000)</b>	<b>206,061</b>	<b>-</b>	<b>-</b>	<b>56,649,857</b>	<b>-</b>	<b>47,778,558</b>	<b>92,042,689</b>
<b>Net Change in Fund Balances</b>	<b>(5,889,305)</b>	<b>(25,088,188)</b>	<b>(2,261)</b>	<b>(2,989,194)</b>	<b>(2,503,980)</b>	<b>(36,472,928)</b>	<b>35,166,179</b>	<b>(31,227,817)</b>	<b>(25,346,919)</b>	<b>483,856</b>
<b>Fund Balances - Beginning of Year</b>	<b>65,785,375</b>	<b>45,831,290</b>	<b>2,779,429</b>	<b>18,972,912</b>	<b>13,866,133</b>	<b>147,235,139</b>	<b>112,068,960</b>	<b>143,296,777</b>	<b>168,643,696</b>	<b>168,159,840</b>
<b>Fund Balances - End of Year</b>	<b>\$ 59,896,070</b>	<b>\$ 20,743,102</b>	<b>\$ 2,777,168</b>	<b>\$ 15,983,718</b>	<b>\$ 11,362,153</b>	<b>\$ 110,762,211</b>	<b>\$ 147,235,139</b>	<b>\$ 112,068,960</b>	<b>\$ 143,296,777</b>	<b>\$ 168,643,696</b>

## Fund Balance

The District's fund balance will decrease by \$36.5 million. The General Fund balance is budgeted to decrease by \$9.8 million before any transfers. However, the budget decrease will likely be less due to conservative budget practices. Historically, the District's expenses have been 2%-4% under-budget and the same forecast is expected for 2024-2025.

There are two planned transfers for the General Fund. The District will use the allowance in Utah Code 11-14-310(c) wherein \$4.1 million of excess revenues in the Debt Service Fund will be transferred into the General Fund for technology programs and projects. The District will transfer out \$0.2 million to the Canyons Education Fund for administrative costs. This has been a reoccurring transfer for many years.

The Capital Outlay fund balance will decrease by \$25.1 million as the District begins to expend funds from the \$45.8 million lease revenue bonds issued during 2023-2024.

The Nutrition fund balance is budgeted to decrease by \$2.5 million due to inflation on food costs and labor. The District will intentionally draw down this balance to the required three-month operating balance.

The balance in the Self-Insurance is expected to decrease by \$2.5 million. Health-care costs continue to escalate at an unprecedented rate. The District's share of insurance premiums increase by \$1.1 million and the employee share increase by \$348,000, nevertheless these increase will not cover the projected costs. The District and its employee association groups will discuss how to balance this fund during future negotiation sessions.

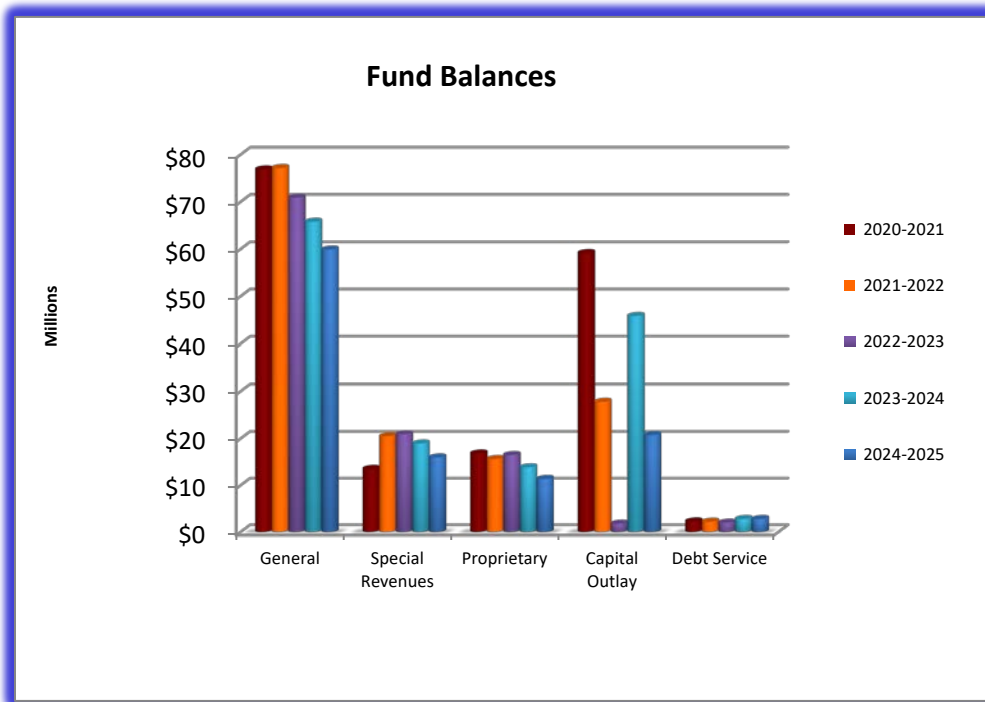
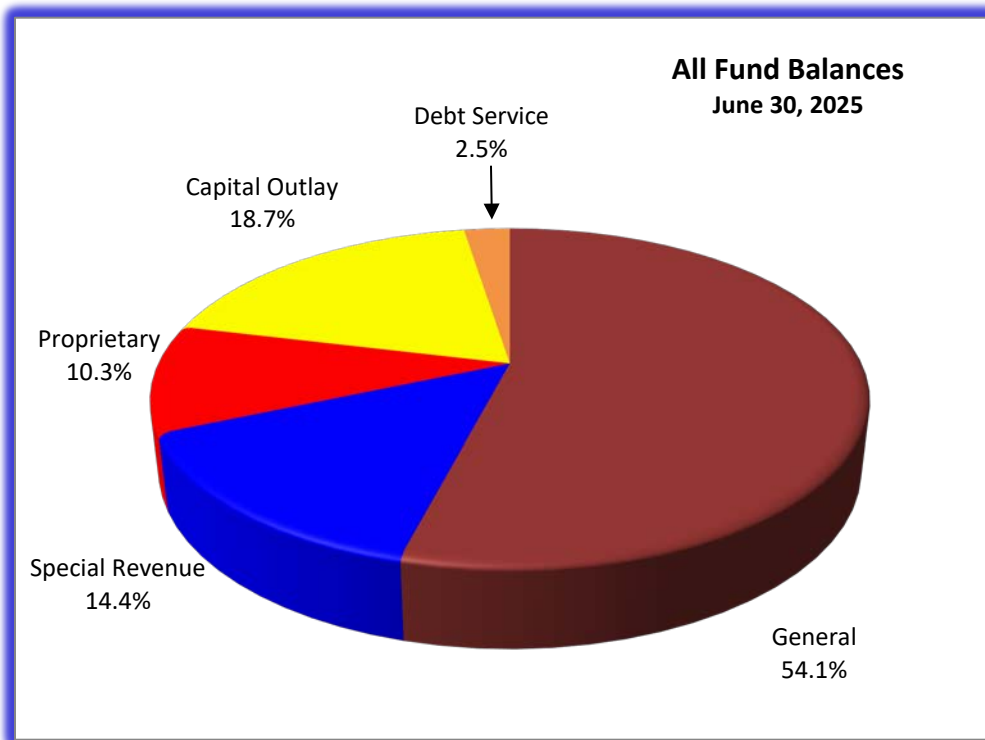
The chart below shows a five-year history of fund balance by fund type and a breakdown of the 2024-2025 fund balance.

### ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual	Actual	Actual	Final Budget	Budget	2024 vs. 2025 Change	
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	Amount	Percent
General	\$76,864,405	\$77,164,621	\$70,888,015	\$65,785,375	\$59,896,070	(\$5,889,305)	(8.95%)
Special Revenues	13,529,597	20,490,094	20,934,208	18,972,912	15,983,718	(2,989,194)	(15.76%)
Proprietary	16,829,606	15,645,500	16,487,033	13,866,133	11,362,153	(2,503,980)	(18.06%)
Capital Outlay	59,159,413	27,786,892	1,771,970	45,831,290	20,743,102	(25,088,188)	(54.74%)
Debt Service	2,260,675	2,209,670	1,987,734	2,779,429	2,777,168	(2,261)	(0.08%)
<b>Total</b>	<b>\$168,643,696</b>	<b>\$143,296,777</b>	<b>\$112,068,960</b>	<b>\$147,235,139</b>	<b>\$110,762,211</b>	<b>(36,472,928)</b>	<b>(24.77%)</b>

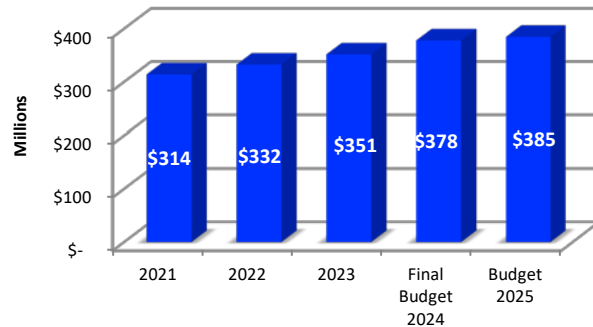
The pie chart below illustrates graphically the budgeted balance by fund while the bar chart shows a comparison by fund type for the past five years.



## General Fund (Major Fund)

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District (except those required to be accounted for in another fund) and for all activities of the District associated with the education of students in kindergarten through grade 12, including instruction and supporting services. The challenge in administering this fund is prioritizing the use of the limited resources to ensure that the District's primary goal of providing a quality education for all students is achieved, the Organization section details funding the District's student achievement priorities. The District obtains its revenues from state sources, local property taxes, federal aid, and miscellaneous revenues.

### General Fund Revenue



## Revenues

### State Aid

The state legislature has defined the mission of public education is to "assure Utah the best educated citizenry in the world and each individual the training to succeed in a global society, by providing students with learning and occupational skills,

character development, literacy, and basic knowledge through a responsive educational system that guarantees local school communities autonomy, flexibility, and client choice, while holding them accountable for results." (UCA 53E-2-301). The Legislature provides funding to local school districts through the Minimum School Program Act. The Act "recognizes that all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts..." It also "recognizes that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature "also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged." (53F-2-103)

Minimum School Program Guarantee	Estimated WPU's
Grades K-12 Enrollment (October 1) X 1.00	31,788.296
Total WPU	31,788.296
WPU Value	\$4,280
State Guarantee Revenue	\$136,053,907
Local Revenue Generated by Uniformed Basic Rate (0.0014)	(\$51,672,916)
K-12 Revenue From State Funds	\$84,380,991



Other State Revenue	
Program	Amount
Special Education	\$23,512,454
Teacher Student Success Act	9,288,267
Educators Salary Adjustment	21,568,315
Professional Staff	12,172,897
Class Size Reduction	8,814,369
Applied Technology Education	6,143,280
Pupil Transportation	7,833,397
School Trust Lands	4,865,457
At-Risk Youth-in-Care	424,761
At-Risk Enhancement	5,791,463
Adult Ed/Corrections	778,044
Other State Programs	17,160,967
<b>Total</b>	<b>\$118,353,671</b>

Through the Minimum School Program Act the Legislature guarantees a certain basic level of equalized revenue per student regardless of the local school district's wealth. Each local school district is required to levy a minimum unified uniform basic property tax rate. If the uniformed basic tax rate does not generate the minimum revenue guaranteed by the state, then the state will provide aid to the local district to cover the difference. The minimum school program guarantees each district in the state an equal amount of revenue per weighted pupil unit (WPU). Each year the Legislature sets the value of the WPU. The Legislature increased the

weighted pupil unit by 5%, during the regular session, which ended on March 1, 2024. Therefore, the WPU will increase by \$214, from \$4,280 to \$4,494. In 2024-2025 the District anticipates to receive 53.5% of its revenue from state aid for the General Fund.

### Local Property Taxes

As part of the Legislature's recognition that local school districts "should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged" school districts are allowed to set certain tax rate levies to raise additional funds for their local schools. Each year the District receives a certified tax rate from the Utah Tax Commission. The certified tax rate is set so the District can raise the same amount of property tax revenue as it did the year before allowing for new growth. The certified tax rate is adjusted each year based upon the change of the assessed value of property within the boundaries of the District. If the assessed value of the property decreases from one year to the next, the certified tax rate is correspondingly increased. If the assessed value of the property increases from one year to the next, the certified tax rate is correspondingly decreased. There is no inflationary factor for the certified rate. Last year the District's certified tax rate assessed value increased by 3.3% from the previous year due to modest increases in home values. This year's increase was a much higher increase at 7.56% as home values rose at a higher rate. The District did receive a \$300 million increase in new growth, which is similar to new growth the past few years. The continued increase in new growth is good news for the District as it provides stability for the 2024-2025 budget. We still anticipate that assessed valuations will moderately increase for the next few years and this increase will help assist in balancing future budgets.

For 2024-2025 it is estimated that the property tax levies will generate \$140.8 million in the General Fund. The Board Local Levy increase will generate \$5.0 million of new revenue. The charts below show a five year history of the General Fund tax levies and the assessed valuation on which the certified tax rate is calculated.

### GENERAL FUND TAX LEVIES

Fiscal Years 2020-2021 through 2024-2025

Funds	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025	2024 vs. 2025 Amount	Change Percent
<b>General Fund:</b>							
Basic Program	0.001628	0.001661	0.001661	0.001406	0.001408	0.000002	0.14%
Board Local Levy	0.001594	0.001342	0.001342	0.001119	0.001204	0.000085	7.60%
Voted Leeway	0.001600	0.001600	0.001195	0.001200	0.001116	(0.000084)	(7.00%)
Total	0.004822	0.004603	0.004198	0.003725	0.003728	0.000003	0.08%

### Certified Tax Rate Assessed Value of Property within the Canyons School District

	Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
Assessed Value (Less RDA's)	\$25,100,293,136	\$27,359,051,533	\$34,242,249,185	\$35,293,178,123	\$37,917,384,482
Board of Equalization Adjustment	(153,731,777)	(145,205,975)	(118,128,901)	(46,774,872)	(13,774,994)
Net Value	24,946,561,359	27,213,845,558	34,124,120,284	35,246,403,251	37,903,609,488
Collection Rate	97.71%	97.78%	97.85%	97.90%	97.92%
Proposed Rate Valuation	\$24,375,285,104	\$26,609,698,187	\$33,390,451,698	\$34,506,228,783	\$37,115,214,411
Percent Change From Previous Year	N/A	9.17%	25.48%	3.34%	7.56%

### Federal Aid

Federal aid accounts for approximately 4.6% of the District's General Fund revenues. Federal funds are earmarked for specific purposes such as special education and the economically disadvantaged. Based upon preliminary 2024-2025 data, CSD anticipates receiving \$17.6 million in federal funding, which is a decrease of \$6.8 million from the amount received in the prior year. The 2023-2024 year was the last year ESSER funding was available. The largest portion of federal funding is for special

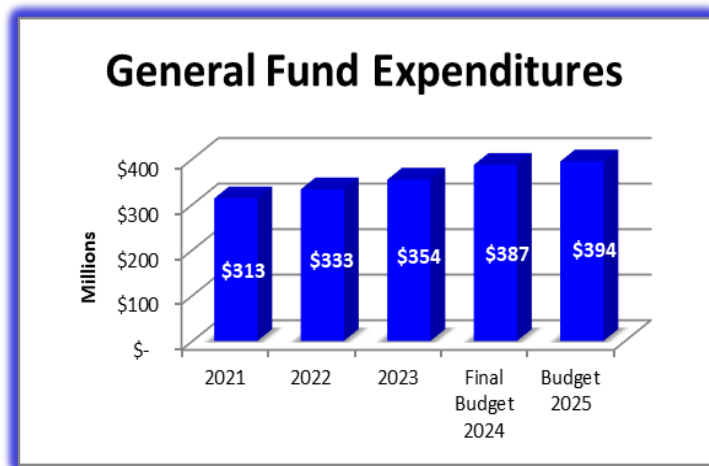
education under the Individuals with Disabilities Education Act (IDEA), which is estimated to decrease by \$0.8 million to \$7.4 million. The District is also reimbursed \$3.1 million by Medicaid for services performed for eligible students. The District will receive about \$3.1 million in NCLB Title One funds to assist economically disadvantaged students. The Title II, Part A/Quality Teaching budget represents CSD's primary vehicle for providing content-focused staff development training and materials and will be approximately \$1.0 million. The majority of the other NCLB programs provide funding for interventions for English language learners and other at-risk students.

### General Fund Federal Aid

Category	Amount
Special Education	\$ 7,410,847
NCLB Title IA- Poverty	3,108,450
Medicaid Reimbursement	3,104,100
NCLB Title IIA- Teacher Quality	1,050,214
Applied Technology	453,745
Other NCLB Programs	429,442
Other Federal Revenues	2,055,719
Total	\$17,612,517

## Expenditures

General Fund expenditures are expected to increase by \$7.7 million between 2023-2024 and 2024-2025. The increase is mainly due to the Board approving the compensation packages that were negotiated by the different employee groups. Additionally, the Legislature will now fund 32 hours of personal professional development time for each teacher at their regular rate of pay. Inflation has impacted several non-payroll items such as utilities, fuel and various maintenance parts and services. Inflationary adjustments have been made to these areas.



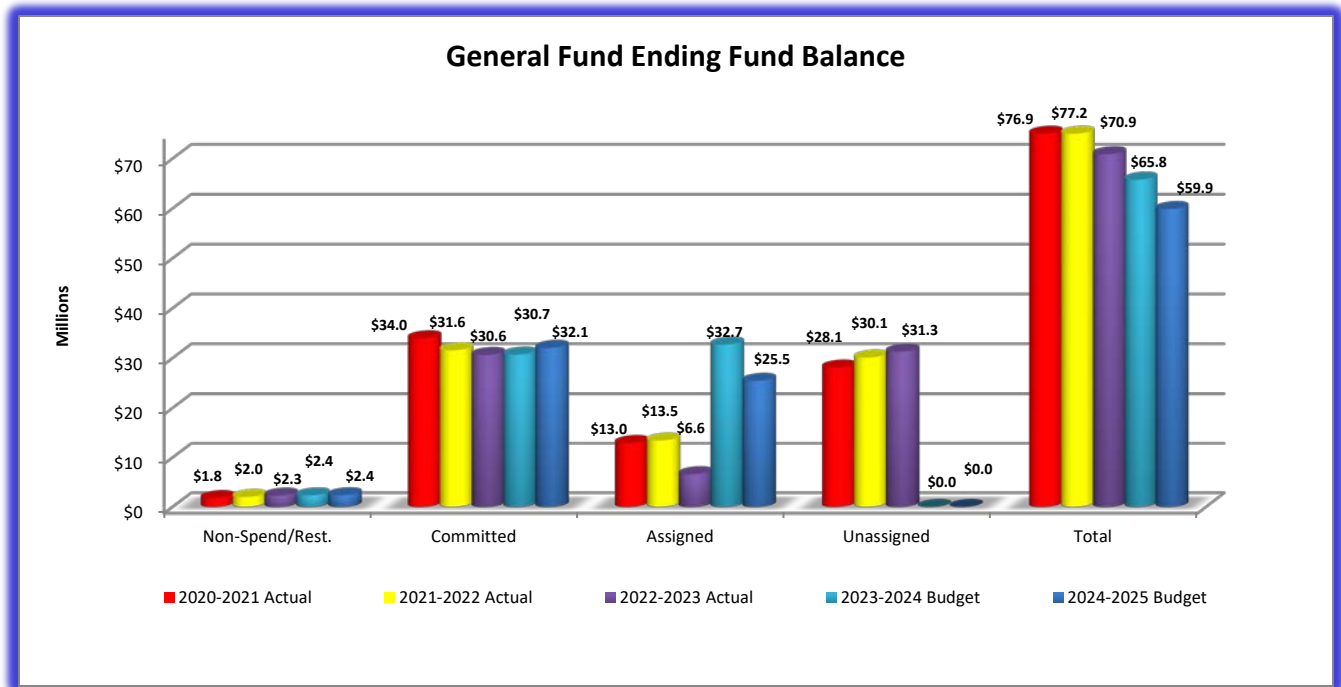
## Other Post-Employment Benefits (OPEB)

The District froze its OPEB plan on June 30, 2006. Employees hired before that date are eligible, with benefits calculated on salary and tenure as of that date. The benefits provided are a) cash to purchase supplemental health insurance b) early retirement incentive c) unused sick leave bonus d) years of service award. Every two years the District has an actuarial study performed for its OPEB plans. The latest study was July 1, 2022. From this study, approximately 350 active employees were eligible for OPEB and the total liability was \$8,291,654. The Board has committed fund balance of this amount, plus an additional 5% for a total of \$8,706,237, to ensure the OPEB plans are fully funded. As the plan is frozen the liability will rapidly decrease in future years. An updated study will be performed as of July 1, 2024 and the above amounts will be adjusted accordingly.

## Ending Fund Balance

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations, revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The Organization section details the fund balance policies. The ending fund balance for 2024-2025 is estimated to be \$59.9 million, of which \$2.4 million is restricted for inventories; \$32.1 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$25.5 million is assigned for school carryovers, potential health cost increases, potential revenue shortfalls and a starting point for 2025-2026 employee negotiations. Overall, the ending fund balance for 2024-2025 is expected to decrease by \$5.9 million; however, it will likely be less due to conservative budgeting practices. State law does not allow for the District to budget for an unassigned fund balance; therefore, no

unassigned fund balance has been budgeted. However, it is likely that an unassigned fund balance will occur in 2024-2025. The chart below is a five-year history of the fund balance in the General Fund.



## Capital Outlay Fund (Major Fund)

The Capital Outlay 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 is provided by a property tax levy as authorized by 53F-8-303 by bond financing.

## Revenues

### Local Property Taxes

UCA 53F-8-303 gives the Board of Education authorization to impose a property tax levy not to exceed 0.003000 per dollar of taxable value to be used for capital outlay projects. The property tax levy for 2023-2024 was 0.000604 and will increase to 0.000674 for 2024-2025 this increase will generate \$4.0 million which will be used to help fund the repayment of lease revenue bonds issued in 2023-2024.

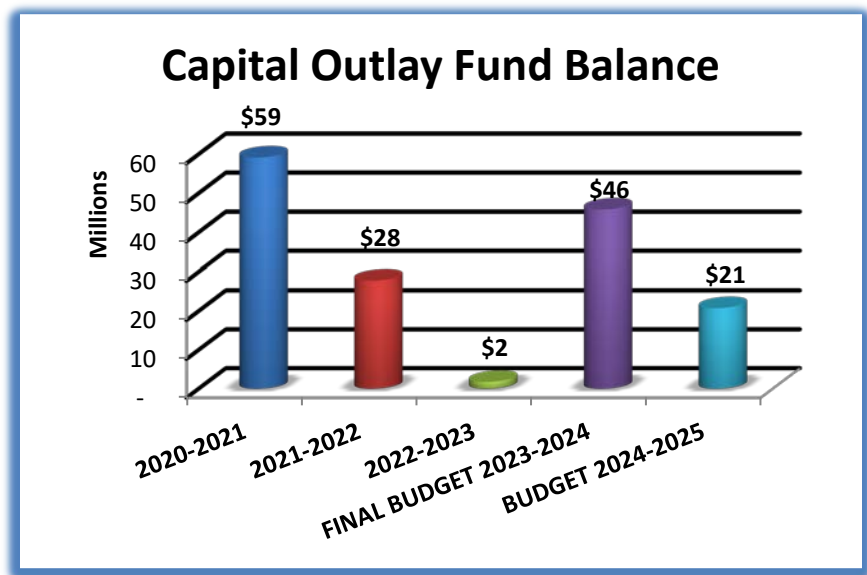
## Expenditures

Expenditures for 2024-2025 are budgeted to be \$55.4 million, which is an increase of \$18.8 million from the prior year. This increase is due to major projects that will occur at Corner Canyon, Jordan and Hillcrest high schools and Eastmont Middle School.

The District will continue to use a portion of its capital levy to fund smaller capital projects and ongoing maintenance projects. See the schedules in the Capital Outlay financial section for specific projects.

## Ending Fund Balance

The Capital fund balance is expected to end at \$45.8 million as the current year draws to a close. This represents a \$44.0 million increase from 2022-2023 due to obtaining \$45.8 million in lease revenue bonds during 2023-2024 and selling vacant property for \$5.9 million. The ending fund balance for 2024-2025 is expected to decrease to \$20.7 million as the capital projects noted above will be completed and thereby drawing down the balance.



## Debt Service Fund (Major Fund)

The Debt Service Fund provides revenues to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations.

The voters within the District approved a \$250 million bond in 2010 and another \$283 million bond in 2017. All bonds have been issued from both authorizations. The proceeds from these issuances went into the Capital Outlay fund for the District building program. The District is rapidly paying down its debt with all debt scheduled to be retired in fourteen years or 2038. Of the outstanding balance, 51.2% will be retired in the next five years (between 2025-2029). The following five years (2030-2034) 35.0% will be retired and the final 13.8% will be retired in the last four years (2035-2038). See debt schedules for outstanding debt balances and payment timelines.

## Revenues

### Local Property Taxes

The Board of Education sets a debt service levy each year to raise sufficient funds to pay for principal and interest payments for the coming year. The District promised its taxpayers that if they approved the 2017 authorization the debt rate would not exceed 0.001565. The rate for 2024-2025 is 0.001218 which is well-below that threshold.

### Expenditures

Expenditures are broken down into three categories: Bond principal, Bond interest, and banking fees. Principal due in 2024-2025 is estimated at \$31.0 million with interest estimated at \$14.2 million for a total of principal and interest payment of \$45.2 million.

### Transfers Out/Refunding

Utah Code 11-14-310(c) allows for excess debt service revenues to be used for technology programs and projects. Transfers to the General Fund of \$4.0 million and \$4.1 million are budgeted for fiscal years 2023-2024 and 2024-2025, respectively.

## Nutrition Fund

The Nutrition Fund includes all revenues and operation expenses associated with providing high-quality, nutritious, low-cost meals. This fund is self-sustaining through meal charges and substantial state and federal subsidies.

## Revenues

### Local Sources

Lunch and breakfast prices will remain the same as the prior years, see adjacent chart.

### State Sources

The state of Utah imposes a Wine, Liquor & Heavy Beer tax on all sales in the State. Ten percent of the gross revenue from this tax is transferred to the Uniform School Fund to support the school lunch program. It is anticipated that the revenue from this tax will remain the same as the prior year at about \$3.2 million.

SCHOOL BREAKFAST/LUNCH PRICES					
	2021	2022	2023	2024	2025
<b>Lunch:</b>					
Elementary	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Secondary	\$2.25	\$2.25	\$2.25	\$2.25	\$2.25
Reduced Price	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Adult	\$3.50	\$3.50	\$3.50	\$3.50	\$3.50
<b>Breakfast:</b>					
Elementary	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Secondary	\$1.25	\$1.25	\$1.25	\$1.25	\$1.25
Reduced Price	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Adult	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
<i>Note: Per USDA waiver, lunches were free to all students for the 2021 and 2022 school years.</i>					



## Federal Sources

The National School Lunch and Breakfast Programs provide reimbursement to the District based on the number of free and reduced meals served to eligible students. It's anticipated the amount received will be \$7.8 million.

## Expenditures

Ninety percent of the expenditures in the Nutrition Fund are for salaries, benefits, and food costs. Approximately 46.4% is spent on food and 43.5% on salary and benefits. Inflation costs for food is a concern the District is closely monitoring. The District had labor shortages during the past few years and has adjusted compensation in an effort to attract additional employees. Labor is another concern the District will closely monitor.

## Activity Fund

The Activity Fund accounts for all monies that flow through the individual school checking accounts including club accounts, athletic programs, class fees, vending receipts, student activity fees, etc. Although these funds are collected, spent, and managed by the schools, the District has fiscal oversight responsibility for these student monies and this fund facilitates accountability, auditing, budgeting, and reporting requirements. Fundraisers, fees and admissions generate the most revenue while instructional purchased services and supplies are the most common expenditure type.

## Canyons Education Foundation Fund

The Canyons School District Education Foundation Fund includes money contributed from the private sector. Funds channeled through the Foundation are used to enhance the quality of education provided to Canyons School District students. Many schools and students will benefit from the donations contributed in 2024-2025.

## Pass-Through Taxes Fund

This fund accounts for the property taxes that are transferred to the community and redevelopment agencies and to charter schools. The agencies are to use these funds to stimulate growth in the areas that have been selected which in turn will increase the District's tax base in future years. The balance in this fund will always be zero as the District does not possess these funds. Salt Lake County distributes the taxes directly to the agencies while taxes collected for charter schools are distributed directly to the Utah State Board of Education.

Proprietary Fund

INTERNAL SERVICE FUND  
EMPLOYEE BENEFITS SELF-INSURANCE FUND

The Employee Benefits Self-Insurance Fund accounts for the District’s self-funded health and accident insurance program. This program charges the other funds of the District and collects the employee’s respective premiums and pays insured health and accident costs. The purpose of this program is to provide low-cost quality health care to employees as a benefit of employment.

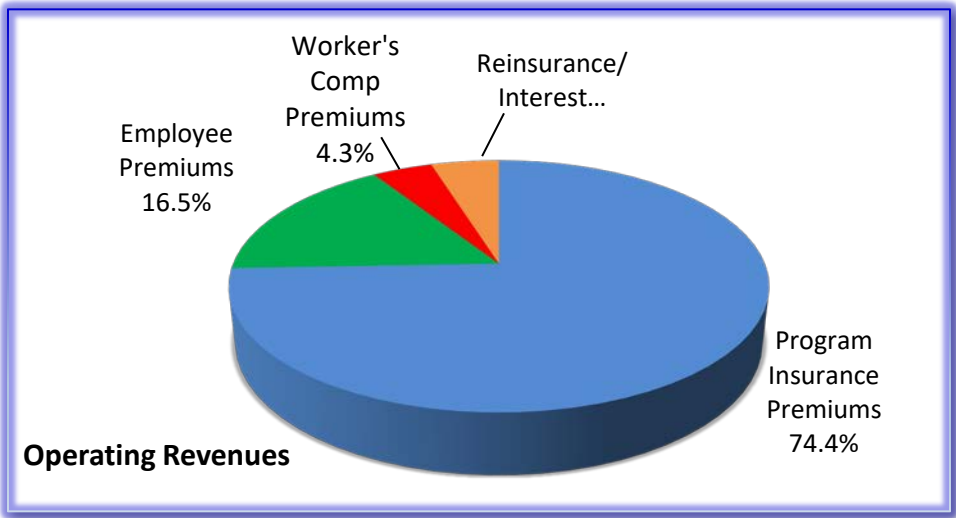
Revenues

Revenue comes from premiums charged to the fund where employee salaries are expensed and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums contributed by the employees will increase by \$348,000 or 6.5%. The District’s share of premiums will be increasing by \$1.1 million or 4.1%. As shown by the adjacent chart, the District funds the majority of the premium expenses for employees and their families.

Percentage of Premium Paid by District	
Employee Group	Amount
<i>Traditional Plan</i>	
Certificated/Administrators	76.5%
Classified	80.3%
<i>High Deductible Plan</i>	
Certificated/Administrators	88.7%
Classified	90.6%

Expenditures

The majority of the expenses in this fund are for payment of health and accident claims and prescriptions. The District is self-insured and has contracted with a third party carrier to administer the program. The District pays the carrier an administration fee to process claims; however, the District pays all claims. Based on expected medical trend increases, expenditures are estimated to increase by 2.4% or about \$0.9 million between 2023-2024 and 2024-2025.



## Net Assets

The District budgeted for a 2024-2025 net asset balance of \$11.4 million. This represents approximately 29.2% of the District's expected operating expenses for the fiscal year. Being self-insured, a healthy net asset balance is required in case several high cost claims are incurred. If necessary, the District's administration will assign a portion of the fund balance from the General Fund to this fund.

## Bond Rating Reports

During the 2023-2024 year the District issued lease revenue bonds and received a rating from Moody's Investor Services of Aaa. The latest credit reports can be found at the following web links:

Moody's Investor Service:

<https://www.moodys.com/credit-ratings/Canyons-School-District-UT-credit-rating-822488974/ratings/view-by-issuer>

# FINANCIAL STATEMENTS

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## CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2024-2025

	General Fund	Pass-Through Taxes	District Activity	Canyons Education Foundation	Nutrition Fund	Capital Outlay
<b>Revenues:</b>						
Property Tax	\$ 140,800,746	\$ 18,109,005	\$ -	\$ -	\$ -	\$ 25,216,075
Registered Vehicles Fee-in-Lieu	6,761,151	-	-	-	-	1,221,454
Interest on Investments	7,025,000	-	182,340	65,400	526,975	1,800,000
State Sources	205,729,307	-	-	-	3,248,910	2,000,000
Federal Sources	17,612,517	-	-	-	7,798,970	-
Other Local	6,753,476	-	12,968,715	1,090,000	3,588,690	40,000
Total Revenues	384,682,197	18,109,005	13,151,055	1,155,400	15,163,545	30,277,529
<b>Expenditures:</b>						
Instruction	237,473,749	-	13,678,723	-	-	-
Support Services:						
Student Services	26,757,047	-	-	-	-	-
Staff Services	28,832,093	-	-	-	-	-
District Administration	3,058,631	-	-	-	-	-
School Administration	27,666,037	-	-	-	-	-
Central Support Services	18,856,984	-	-	-	-	-
Operation & Maintenance of Plant	35,549,224	-	-	-	-	-
Student Transportation	15,739,844	-	-	-	-	-
Non-Instructional and Other	531,832	18,109,005	-	1,314,961	17,671,571	-
Capital Outlay	-	-	-	-	-	48,101,692
Debt Service	-	-	-	-	-	7,264,025
Total Expenditures	394,465,441	18,109,005	13,678,723	1,314,961	17,671,571	55,365,717
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(9,783,244)	-	(527,668)	(159,561)	(2,508,026)	(25,088,188)
<b>Other Financing Sources (Uses):</b>						
Bond Proceeds	-	-	-	-	-	-
Bond Premiums	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	-
Transfers In/(Out)	3,893,939	-	-	206,061	-	-
Total Other Financing Sources (Uses)	3,893,939	-	-	206,061	-	-
<b>Net Change in Fund Balances</b>	(5,889,305)	-	(527,668)	46,500	(2,508,026)	(25,088,188)
<b>Fund Balances - Beginning of Year</b>	65,785,375	-	8,964,587	1,471,032	8,537,293	45,831,290
<b>Fund Balances - End of Year</b>	\$ 59,896,070	\$ -	\$ 8,436,919	\$ 1,517,532	\$ 6,029,267	\$ 20,743,102

# CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2024-2025

	Proprietary Fund		Totals (Memorandum Only)				
	Debt Service	Internal Service Fund	Budget	Final Budget	Actual	Actual	Actual
			2024-2025	2023-2024	2022-2023	2021-2022	2020-2021
<b>Revenues:</b>							
Property Tax	\$ 45,882,523	\$ -	\$ 230,008,349	\$ 217,669,780	\$ 221,840,257	\$ 206,385,074	\$ 198,577,936
Registered Vehicles Fee-in-Lieu	2,222,526	-	10,205,131	9,983,440	9,706,305	10,072,254	9,789,345
Interest on Investments	1,206,000	1,007,000	11,812,715	10,539,860	8,731,573	513,371	1,650,447
State Sources	-	-	210,978,217	203,550,833	172,697,596	161,466,803	159,330,661
Federal Sources	-	-	25,411,487	32,906,555	35,243,476	51,163,334	33,398,248
Other Local	-	35,381,330	59,822,211	59,165,316	57,249,975	51,383,417	46,996,960
Total Revenues	49,311,049	36,388,330	548,238,110	533,815,784	505,469,182	480,984,253	449,743,597
<b>Expenditures:</b>							
Instruction	-	-	251,152,472	245,556,637	224,997,819	216,795,531	202,396,119
Support Services:							
Student Services	-	-	26,757,047	26,224,111	23,112,412	20,973,174	18,913,146
Staff Services	-	-	28,832,093	31,128,770	27,976,824	23,358,944	21,008,452
District Administration	-	-	3,058,631	3,000,720	2,820,689	2,780,105	2,470,248
School Administration	-	-	27,666,037	25,972,333	24,362,883	24,082,799	22,283,439
Central Support Services	-	-	18,856,984	18,163,136	17,266,255	16,988,268	16,621,721
Operation & Maintenance of Plant	-	-	35,549,224	34,228,132	31,989,736	27,616,893	27,367,412
Student Transportation	-	-	15,739,844	15,100,506	13,455,762	12,013,927	9,724,655
Non-Instructional and Other	-	38,892,310	76,519,679	74,159,998	65,403,151	63,889,309	55,006,013
Capital Outlay	-	-	48,101,692	31,743,796	55,705,529	100,605,202	122,887,128
Debt Service	45,213,310	-	52,477,335	50,021,323	49,605,939	45,005,578	42,624,097
Total Expenditures	45,213,310	38,892,310	584,711,038	555,299,462	536,696,999	554,109,730	541,302,430
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	4,097,739	(2,503,980)	(36,472,928)	(21,483,678)	(31,227,817)	(73,125,477)	(91,558,833)
<b>Other Financing Sources (Uses):</b>							
Bond Proceeds	-	-	-	45,820,000	-	37,690,000	79,000,000
Bond Premiums	-	-	-	4,979,857	-	9,447,959	12,898,847
Refunding bonds issued	-	-	-	-	-	102,375,000	33,075,000
Premium on refunding bonds issued	-	-	-	-	-	12,864,072	7,693,842
Payment to escrow agent	-	-	-	-	-	(114,598,473)	(40,625,000)
Sale of Property	-	-	-	5,850,000	-	-	-
Transfers In/(Out)	(4,100,000)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(4,100,000)	-	-	56,649,857	-	47,778,558	92,042,689
<b>Net Change in Fund Balances</b>	(2,261)	(2,503,980)	(36,472,928)	35,166,179	(31,227,817)	(25,346,919)	483,856
<b>Fund Balances - Beginning of Year</b>	2,779,429	13,866,133	147,235,139	112,068,960	143,296,777	168,643,696	168,159,840
<b>Fund Balances - End of Year</b>	\$ 2,777,168	\$ 11,362,153	\$ 110,762,211	\$ 147,235,139	\$ 112,068,960	\$ 143,296,777	\$ 168,643,696



# CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Actuals 2021-2023, Final Budget 2023-2024, Budget 2024-2025 and Budget Forecasts 2026-2028

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025
<b>Revenues:</b>					
Property Tax	\$ 198,577,936	\$ 206,385,074	\$ 221,840,257	\$ 217,669,780	\$ 230,008,349
Registered Vehicles Fee-in-Lieu	9,789,345	10,072,254	9,706,305	9,983,440	10,205,131
Interest on Investments	1,650,447	513,371	8,731,573	10,539,860	11,812,715
State Sources	159,330,661	161,466,803	172,697,596	203,550,833	210,978,217
Federal Sources	33,398,248	51,163,334	35,243,476	32,906,555	25,411,487
Other Local	46,996,960	51,383,417	57,249,975	59,165,316	59,822,211
Total Revenues	449,743,597	480,984,253	505,469,182	533,815,784	548,238,110
<b>Expenditures:</b>					
Salaries	201,376,878	212,043,711	225,583,888	250,799,883	260,989,990
Employee Benefits	81,373,935	85,186,935	89,444,570	98,460,930	101,852,391
Contracted/Purchased Services	12,881,741	17,452,926	22,756,229	19,435,221	19,753,408
Supplies/Textbooks/Media/Other	23,228,909	30,798,363	29,060,647	30,757,497	26,881,728
School Lunch Food	4,607,403	6,030,208	5,964,681	8,053,890	8,201,110
Utilities	7,810,370	7,471,873	8,850,820	9,435,525	9,724,227
Equipment/Data Processing Equipment	10,314,035	8,448,572	8,025,290	12,354,100	7,065,824
Land/Buildings/Busses/Vehicles	9,210,757	4,710,349	14,558,638	11,143,807	39,120,350
Bond Architect/Construction Projects	106,595,594	88,283,466	33,420,615	9,668,031	2,050,000
Bond Principal	25,210,000	24,447,408	30,318,293	32,937,600	34,297,600
Bond Interest	17,414,097	20,558,170	19,287,646	17,083,723	18,179,735
Health Claims/Prescriptions/Administration	27,915,143	33,521,579	32,876,736	37,587,695	38,485,670
Community	13,363,568	15,156,170	16,548,946	17,581,560	18,109,005
Total Expenditures	541,302,430	554,109,730	536,696,999	555,299,462	584,711,038
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(91,558,833)	(73,125,477)	(31,227,817)	(21,483,678)	(36,472,928)
<b>Other Financing Sources (Uses):</b>					
Bond Proceeds	79,000,000	37,690,000	-	45,820,000	-
Bond Premiums	12,898,847	9,447,959	-	4,979,857	-
Refunding bonds issued	33,075,000	102,375,000	-	-	-
Premium on refunding bonds issued	7,693,842	12,864,072	-	-	-
Payment to escrow agent	(40,625,000)	(114,598,473)	-	-	-
Sale of Property	-	-	-	5,850,000	-
Transfers In/(Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	92,042,689	47,778,558	-	56,649,857	-
<b>Net Change in Fund Balances</b>	483,856	(25,346,919)	(31,227,817)	35,166,179	(36,472,928)
<b>Fund Balances - Beginning of Year</b>	168,159,840	168,643,696	143,296,777	112,068,960	147,235,139
<b>Fund Balances - End of Year</b>	\$ 168,643,696	\$ 143,296,777	\$ 112,068,960	\$ 147,235,139	\$ 110,762,211

# CANYONS SCHOOL DISTRICT

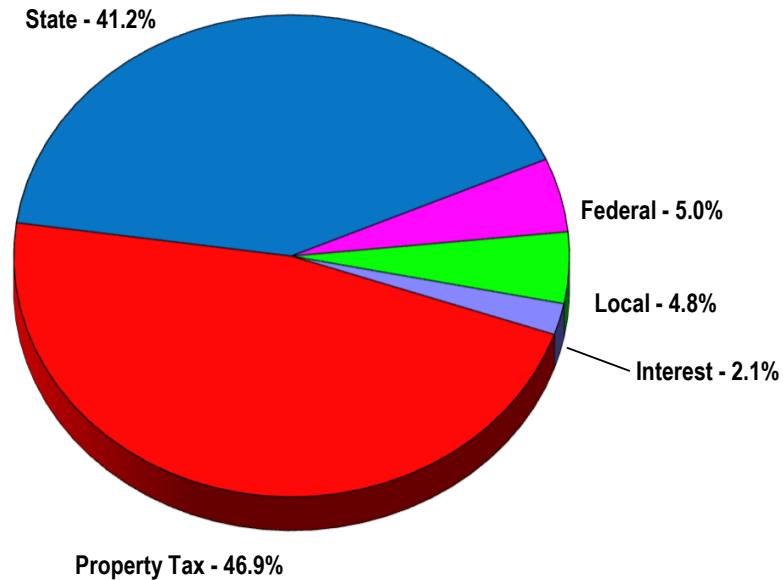
## Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Proprietary Funds - Actuals 2021-2023, Final Budget 2023-2024, Budget 2024-2025 and Budget Forecasts 2026-2028

	Budget Forecast 2025-2026	Budget Forecast 2026-2027	Budget Forecast 2027-2028
<b>Revenues:</b>			
Property Tax	\$ 236,501,076	\$ 243,209,638	\$ 250,141,442
Registered Vehicles Fee-in-Lieu	10,495,635	10,795,973	11,106,488
Interest on Investments	10,497,315	10,172,315	10,172,315
State Sources	219,362,149	230,263,329	241,707,560
Federal Sources	23,032,939	23,723,927	24,435,645
Other Local	62,048,922	65,170,813	68,489,236
Total Revenues	561,938,036	583,335,995	606,052,686
<b>Expenditures:</b>			
Salaries	268,600,408	276,447,411	284,538,682
Employee Benefits	104,833,992	107,908,340	111,078,450
Contracted/Purchased Services	20,157,833	20,547,544	20,947,842
Supplies/Textbooks/Media/Other	36,809,371	37,322,532	37,845,943
School Lunch Food	8,365,132	8,532,435	8,703,084
Utilities	9,918,712	10,117,087	10,319,429
Equipment/Data Processing Equipment	7,092,609	7,139,689	7,188,363
Land/Buildings/Busses/Vehicles	27,595,000	7,770,000	8,220,000
Bond Architect/Construction Projects	350,000	350,000	350,000
Bond Principal	32,715,000	34,030,000	35,740,000
Bond Interest	12,923,561	11,602,691	10,024,683
Health Claims/Prescriptions/Administration	40,088,089	41,758,804	43,500,770
Community	18,561,730	19,025,773	19,501,417
Total Expenditures	588,011,437	582,552,306	597,958,663
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(26,073,401)	783,689	8,094,023
<b>Other Financing Sources (Uses):</b>			
Bond Proceeds	-	-	-
Bond Premiums	-	-	-
Refunding bonds issued	-	-	-
Premium on refunding bonds issued	-	-	-
Payment to escrow agent	-	-	-
Sale of Property	-	-	-
Transfers In/(Out)	-	-	-
Total Other Financing Sources (Uses)	-	-	-
<b>Net Change in Fund Balances</b>	(26,073,401)	783,689	8,094,023
<b>Fund Balances - Beginning of Year</b>	147,235,139	121,161,738	121,945,427
<b>Fund Balances - End of Year</b>	\$ 121,161,738	\$ 121,945,427	\$ 130,039,450

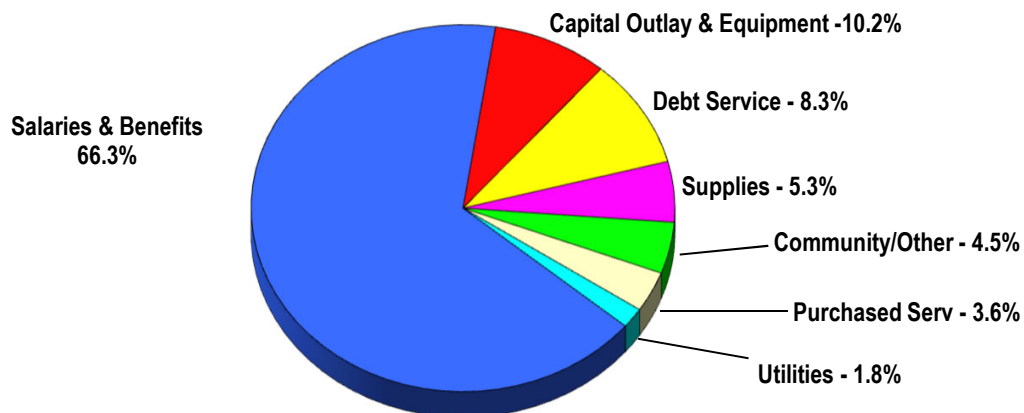
## ***All Governmental Funds Combined Revenue Sources***

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## ***Budgeted Expenditures by Object***

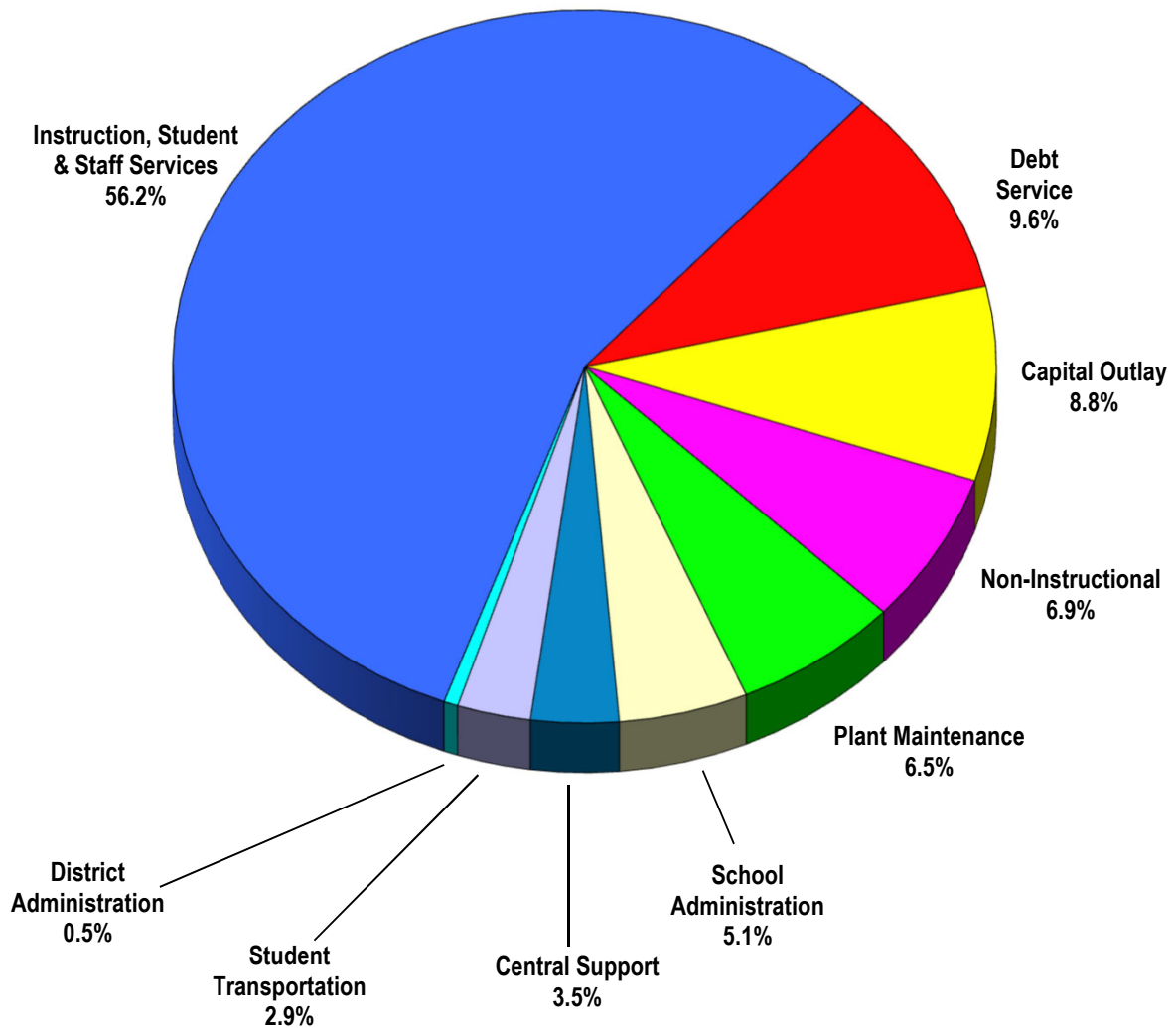
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Budget for the Internal Service Fund is excluded from both graphs.

## ***All Governmental Funds Combined Budgeted Expenditures by Function***

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Budget for the Internal Service Fund is excluded from graph.

## ***General Fund***

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

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# Canyons School District

## General Fund

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

	<b>Actual</b> <b>2020-2021</b>	<b>Actual</b> <b>2021-2022</b>	<b>Actual</b> <b>2022-2023</b>	<b>Final</b> <b>Budget</b> <b>2023-2024</b>	<b>Budget</b> <b>2024-2025</b>
<b>Revenues:</b>					
Local Sources	\$ 136,202,687	\$ 140,052,941	\$ 157,943,271	\$ 153,344,339	\$ 161,340,373
State Sources	156,334,975	158,714,363	166,802,173	200,125,163	205,729,307
Federal Sources	21,326,534	33,619,925	26,753,474	24,420,055	17,612,517
Total Revenues	313,864,196	332,387,229	351,498,918	377,889,557	384,682,197
<b>Expenditures:</b>					
Instruction	194,371,845	205,005,428	212,976,898	232,441,776	237,473,749
Support Services:					
Student Services	18,913,146	20,973,174	23,112,412	26,224,111	26,757,047
Staff Services	21,008,452	23,358,944	27,976,824	31,128,770	28,832,093
District Administration	2,470,248	2,780,105	2,820,689	3,000,720	3,058,631
School Administration	22,283,439	24,082,799	24,362,883	25,972,333	27,666,037
Central Support Services	16,621,721	16,988,268	17,266,255	18,163,136	18,856,984
Operation & Maintenance of Plant	27,367,412	27,616,893	31,989,736	34,228,132	35,549,224
Student Transportation	9,724,655	12,013,927	13,455,762	15,100,506	15,739,844
Community	365,838	266,782	339,564	531,428	531,832
Total Expenditures	313,126,756	333,086,320	354,301,023	386,790,912	394,465,441
<b>Excess (Deficiency) of Revenues</b> <b>Over Expenditures</b>	737,440	(699,091)	(2,802,105)	(8,901,355)	(9,783,244)
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	(203,652)	999,307	(3,474,501)	3,798,715	3,893,939
Total Other Financing Sources (Uses)	(203,652)	999,307	(3,474,501)	3,798,715	3,893,939
<b>Net Change in Fund Balances</b>	533,788	300,216	(6,276,606)	(5,102,640)	(5,889,305)
<b>Fund Balances - Beginning of Year</b>	76,330,617	76,864,405	77,164,621	70,888,015	65,785,375
<b>Fund Balances - End of Year</b>	\$ 76,864,405	\$ 77,164,621	\$ 70,888,015	\$ 65,785,375	\$ 59,896,070
<b>Fund Balances:</b>					
Non-Spendable	1,806,396	2,020,009	2,307,840	2,353,996	2,377,535
Committed	33,976,833	31,577,707	30,636,720	30,723,300	32,062,000
Assigned	12,957,034	13,453,633	6,636,564	32,708,079	25,456,535
Unassigned	28,124,142	30,113,272	31,306,891	-	-
<b>Total Fund Balances</b>	\$ 76,864,405	\$ 77,164,621	\$ 70,888,015	\$ 65,785,375	\$ 59,896,070



## Canyons School District

### The General Fund

Three Year Budget Forecast- Expenditures are by function and object

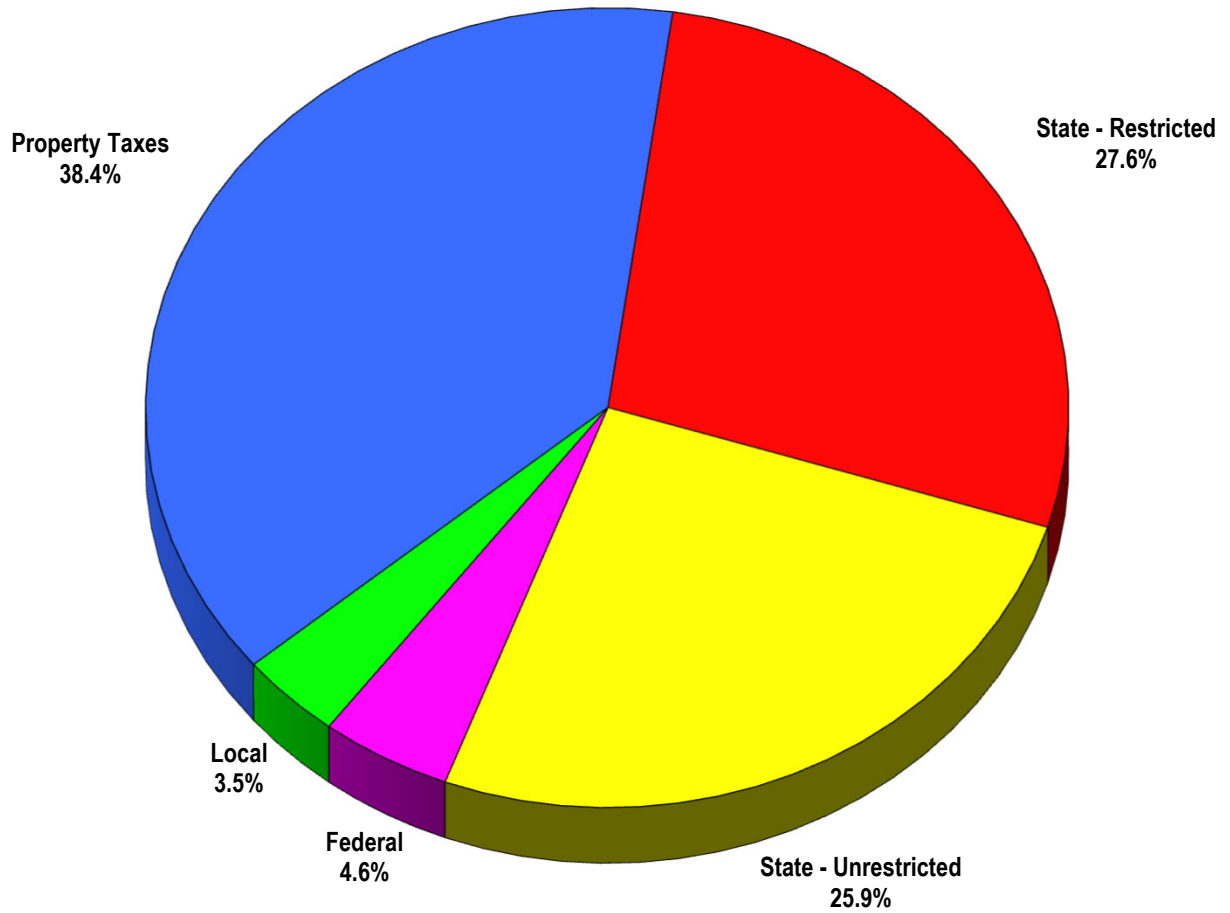
	<b>Budget 2024-2025</b>	<b>Budget Forecast 2025-2026</b>	<b>Budget Forecast 2026-2027</b>	<b>Budget Forecast 2027-2028</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 140,800,746	\$ 145,728,772	\$ 150,829,279	\$ 156,108,304	3.50%
Registered Vehicles Fee-in-Lieu	6,761,151	6,997,791	7,242,714	7,496,209	3.50%
Interest on Investments	7,025,000	7,025,000	7,025,000	7,025,000	0.00%
State Sources	205,729,307	216,015,772	226,816,561	238,157,389	5.00%
Federal Sources	17,612,517	15,000,000	15,450,000	15,913,500	3.00%
Other Local	6,753,476	6,956,080	7,164,762	7,379,705	3.00%
Total Revenues	384,682,197	397,723,415	414,528,316	432,080,107	
<b>Expenditures by Function:</b>					
Instruction	237,473,749	245,785,330	254,387,817	263,291,391	3.50%
Support Services:					
Student Services	26,757,047	27,292,187	27,838,031	28,394,789	2.00%
Staff Services	28,832,093	29,408,735	29,996,910	30,596,848	2.00%
District Administration	3,058,631	3,119,804	3,182,200	3,245,844	2.00%
School Administration	27,666,037	28,219,358	28,783,745	29,359,420	2.00%
Business Services	18,856,984	19,234,124	19,618,806	20,011,182	2.00%
Operation of Plant	35,549,224	36,260,208	36,985,412	37,725,120	2.00%
Student Transportation	15,739,844	16,054,641	16,375,734	16,703,249	2.00%
Community	531,832	542,469	553,318	564,384	2.00%
Total Expenditures by Function	394,465,441	405,916,856	417,721,973	429,892,227	
<b>Expenditures by Object:</b>					
Salaries	252,736,140	260,200,631	267,898,753	275,838,129	
Employee Benefits	99,445,889	102,380,571	105,407,047	108,528,314	
Contracted/Purchased Services	15,037,878	15,415,499	15,803,362	16,201,767	
Supplies and Materials	16,321,888	16,760,047	17,210,880	17,674,775	
Utilities	9,724,227	9,918,712	10,117,087	10,319,429	
Equipment	1,199,419	1,241,399	1,284,848	1,329,818	
Total Expenditures by Object	394,465,441	405,916,859	417,721,977	429,892,232	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(9,783,244)	(8,193,441)	(3,193,657)	2,187,880	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	3,893,939	3,800,000	3,800,000	3,800,000	
Total Other Financing Sources (Uses)	3,893,939	3,800,000	3,800,000	3,800,000	
<b>Net Change in Fund Balances</b>	(5,889,305)	(4,393,441)	606,343	5,987,880	
<b>Fund Balances - Beginning of Year</b>	65,785,375	59,896,070	55,502,629	56,108,972	
<b>Fund Balances - End of Year</b>	\$ 59,896,070	\$ 55,502,629	\$ 56,108,972	\$ 62,096,852	

#### Assumptions:

Property taxes and vehicle fees have been projected using a 3.5% growth rate. Interest rates and income will assumed to be constant. The State increased the WPU value by 5.0% for 2025 and due to a robust statewide economy a 5.0% increase is assumed for the future years. District enrollment projections indicate that student enrollment will likely decrease in future years. The slow rate of enrollment growth will slow the growth in instructional expenditures -- a 3.5% rate of growth has been assumed. All other functional expenditures are expected to grow at a rate of 2.0% as the district evaluates future support costs. As salary and benefits comprise the largest expense percentage, the District will ensure these expenditures do not exceed available revenues in any given year. This will be accomplished through the annual negotiation process with the employee groups. The District plans to use the allowance in Utah Code 11-14-310(c) in which remaining Debt Service revenues can be used for technology programs and projects. A transfer of \$4.0 million is budgeted for 20204-2025 thru 2027-2028 (note: a transfer out to the Foundation of \$200,000 is also assumed, leaving a net transfer in of \$3.8M). The District feels it's well positioned for future years due it's flexible fund balance and its conservative budget practices as actual expenses are typically 2.0% - 4.0% below the amount budgeted.

## General Fund Revenue Sources

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## Canyons School District

### General Fund

#### Revenues

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025
<b>Local Sources:</b>					
Property Taxes	\$ 123,715,130	\$ 127,602,006	\$ 138,676,827	\$ 132,208,504	\$ 140,800,746
Registered Vehicles Fee-in-Lieu	6,554,225	6,717,781	6,715,389	6,589,859	6,761,151
Tuitions	1,697,895	1,555,381	676,694	669,850	637,100
Earnings on Investments	882,202	254,989	5,206,023	7,275,000	7,025,000
Other Local Revenue	2,200,753	2,821,290	5,647,862	5,757,326	4,888,876
Indirect Costs-Other Funds	1,152,482	1,101,494	1,020,476	843,800	1,227,500
Total Local Sources	136,202,687	140,052,941	157,943,271	153,344,339	161,340,373
<b>State Sources:</b>					
Unrestricted Basic School Programs:					
Regular School Programs - K-12	71,713,871	72,330,856	67,205,670	84,811,106	87,375,636
Professional Staff	9,915,186	10,381,477	10,729,230	11,648,949	12,172,897
Total Unrestricted Basic Program	81,629,057	82,712,333	77,934,900	96,460,055	99,548,533
Restricted Basic School Programs:					
Special Education	18,063,086	19,981,299	20,287,106	22,071,077	23,512,454
Applied Technology Education	5,035,912	5,486,620	5,296,923	6,403,719	6,143,280
Class Size Reduction	7,315,441	7,757,498	8,158,833	8,501,509	8,814,369
At-Risk - Regular Program	2,175,285	2,175,285	3,302,478	4,446,663	5,791,463
Total Restricted Basic Program	32,589,724	35,400,702	37,045,340	41,422,968	44,261,566
Other State Revenues:					
Gifted and Talented	216,756	229,772	216,852	218,090	222,452
Advanced Placement	428,044	247,287	171,807	246,016	434,450
Concurrent Enrollment	544,284	368,733	260,719	459,630	672,612
At-Risk - Youth-in-Care	258,290	330,066	375,287	416,433	424,761
Adult Education South Park	994,090	1,064,521	-	-	-
Adult Education Entrada	577,846	664,008	770,923	757,675	778,044
Pupil Transportation	5,387,819	5,996,394	6,869,977	8,700,680	7,833,397
SEOP Home and Private School	1,154,444	2,056,585	6,137,197	40,000	40,000
School Trust Lands	4,040,160	4,542,344	4,571,757	4,866,120	4,865,457
Early Interventions	702,137	1,045,082	2,332,385	-	-
Driver Education	327,735	155,333	356,880	383,800	393,315
Reading Achievement	326,106	387,261	600,261	528,872	196,000
Teacher Supplies and Materials	285,643	280,129	270,847	266,249	600,969
Educator Salary Adjustments	10,030,585	10,133,476	10,028,938	20,362,870	21,568,315
Teacher and Student Success Act	5,339,333	6,056,508	7,667,935	9,003,305	9,288,267
Teacher Salary Supplement Program	1,036,187	1,040,820	1,021,787	1,087,255	1,109,000
Student Health and Counseling	1,319,735	1,458,548	1,585,731	1,816,045	1,197,228
Beverly Taylor Sorenson	772,390	750,302	882,227	1,247,980	1,200,060
Dual Immersion	716,022	674,884	809,319	1,182,164	1,205,808
Digital Teaching and Learning	1,101,191	949,613	922,428	910,108	905,558
Student Support Grants	736,292	716,932	654,695	1,423,786	1,349,230
Educator Professional Time	-	-	2,557,619	3,867,148	3,669,480
Voted Guarantee State Match	-	-	-	1,468,699	1,249,500
Medicaid State Match	-	-	847,130	823,120	940,845
Other Sources	5,821,105	1,452,730	1,909,232	2,166,095	1,774,460
Total Other State Revenues	42,116,194	40,601,328	51,821,933	62,242,140	61,919,208
Total State Sources	156,334,975	158,714,363	166,802,173	200,125,163	205,729,307

## Canyons School District

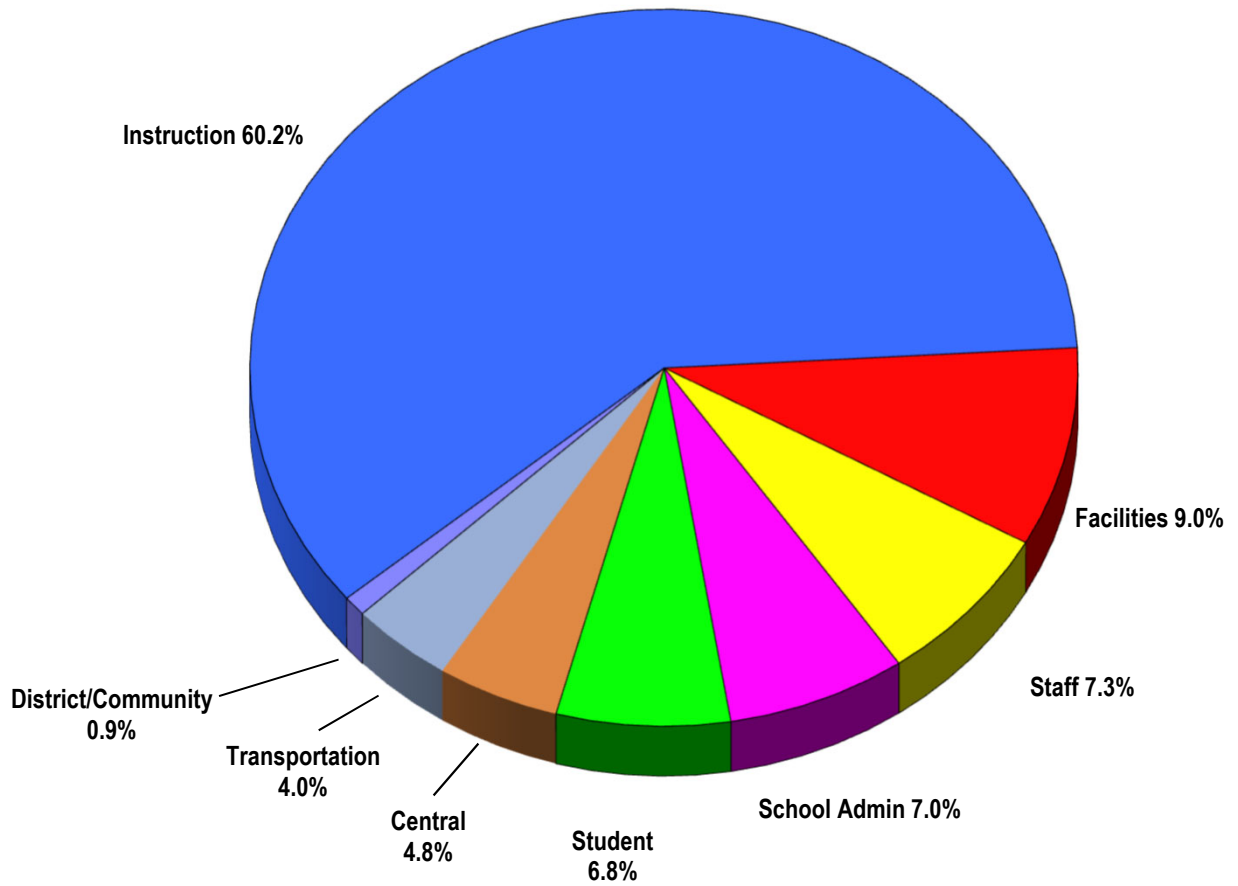
### General Fund

#### Revenues

	<i>Actual</i> <i>2020-2021</i>	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Final</i> <i>Budget</i> <i>2023-2024</i>	<i>Budget</i> <i>2024-2025</i>
<b>Federal Sources:</b>					
Special Education	5,585,637	7,686,141	7,156,970	8,196,649	7,410,847
Medicaid	1,809,552	3,752,396	2,849,401	2,983,545	3,104,100
Perkins	395,520	425,864	402,308	444,848	453,745
Other Restricted Grants through State	742,563	472,229	510,990	745,156	760,885
NCLB Title IA - Poverty	2,497,183	2,692,343	2,559,225	3,076,777	3,108,450
NCLB Title IIA - Teacher Quality	534,524	573,825	839,086	899,235	1,050,214
NCLB Title IIIA - English Language	228,395	279,396	372,281	395,991	352,911
NCLB Title X- McKinley Vento	37,971	107,838	66,809	75,031	76,531
Student Support Enrichment	-	185,630	218,506	503,247	252,759
E-Rate	-	311,652	131,804	757,880	742,075
Community Schools	-	400,000	400,000	400,000	300,000
ESSER	9,495,189	16,732,611	11,246,094	5,941,696	-
Total Federal Sources	21,326,534	33,619,925	26,753,474	24,420,055	17,612,517
Total Revenues	\$ 313,864,196	\$ 332,387,229	\$ 351,498,918	\$ 377,889,557	\$ 384,682,197

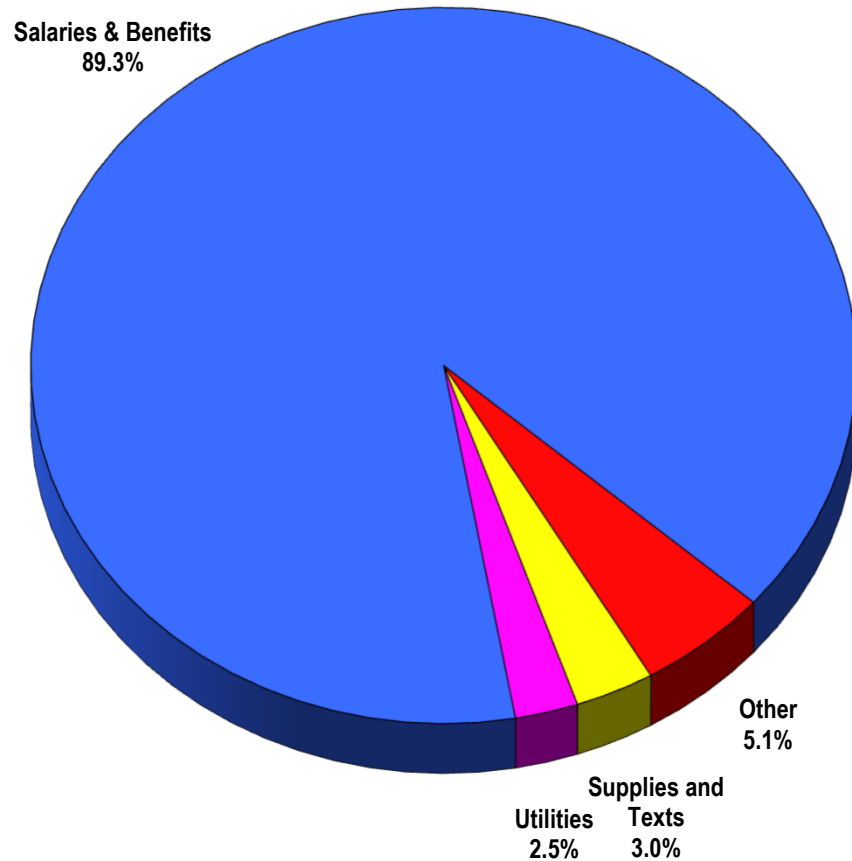
## General Fund Expenditures by Function

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## ***General Fund Expenditures by Object***

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## Canyons School District

### General Fund

#### Expenditures

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025
<b>Instruction:</b>					
Salaries:					
Teachers - Certificated	\$ 110,743,481	\$ 113,154,685	\$ 117,397,931	\$ 127,277,180	\$ 130,483,271
Substitute Teachers	1,915,316	3,171,863	4,156,268	4,413,849	5,182,258
Teacher Aides & Paraprofessionals	12,622,370	14,167,834	15,835,682	22,076,584	24,985,592
Total Salaries	125,281,167	130,494,382	137,389,881	153,767,613	160,651,121
Employee Benefits:					
State Retirement	24,858,752	25,488,890	26,294,737	29,582,770	30,251,008
Social Security	9,191,730	9,593,342	10,118,216	11,851,217	12,100,506
Group Insurance	14,661,731	15,757,623	16,430,557	17,418,533	18,379,494
Disability Insurance	298,153	338,231	389,132	396,250	373,297
Worker's Compensation	896,699	789,775	833,417	938,607	945,802
Local Retirement	1,423,832	1,303,624	1,109,003	1,025,961	975,781
Unemployment	63,224	19,616	21,661	25,000	25,000
Total Employee Benefits	51,394,121	53,291,101	55,196,723	61,238,338	63,050,888
Contracted Services	3,224,327	4,017,483	8,318,698	2,592,474	2,797,274
Purchased Services	1,383,636	1,525,969	2,021,447	2,595,952	2,326,954
Total Purchased Services	4,607,963	5,543,452	10,340,145	5,188,426	5,124,228
Supplies	4,914,758	6,859,533	6,102,509	6,283,913	5,529,359
Textbooks	2,599,828	5,940,162	2,096,179	2,492,043	1,088,479
Software	938,784	794,292	362,208	1,055,574	830,255
Total Supplies and Materials	8,453,370	13,593,987	8,560,896	9,831,530	7,448,093
Instructional Equipment	1,533,167	1,044,573	627,667	299,237	228,542
Computer Equipment	3,101,499	1,037,890	861,261	2,072,177	926,422
Other	558	43	325	44,455	44,455
Total Equipment and Other	4,635,224	2,082,506	1,489,253	2,415,869	1,199,419
Total Instruction	194,371,845	205,005,428	212,976,898	232,441,776	237,473,749
<b>Student Services:</b>					
Salaries:					
Directors and Coordinators	526,273	623,884	742,443	786,133	822,810
Guidance Personnel	4,827,875	5,146,373	5,617,599	6,064,201	6,119,095
Health Services Personnel	1,980,549	2,314,538	2,312,980	2,617,455	2,834,038
Psychological Personnel	2,872,819	3,159,362	3,028,720	3,427,453	3,464,566
Social Worker Personnel	2,129,599	2,235,443	2,678,281	3,592,911	3,539,443
Secretarial and Other	415,787	391,556	442,781	654,991	961,226
Total Salaries	12,752,902	13,871,156	14,822,804	17,143,144	17,741,178
Employee Benefits	5,222,093	5,615,598	6,120,811	6,973,704	7,426,280
Purchased Services	770,682	1,297,255	1,523,110	1,276,430	1,289,000
Supplies and Other	167,469	189,165	645,687	830,833	300,589
Total Student Support	18,913,146	20,973,174	23,112,412	26,224,111	26,757,047

## Canyons School District

### General Fund Expenditures

	<b>Actual 2020-2021</b>	<b>Actual 2021-2022</b>	<b>Actual 2022-2023</b>	<b>Final Budget 2023-2024</b>	<b>Budget 2024-2025</b>
<b>Staff Services:</b>					
Salaries:					
Directors and Coordinators	1,865,245	1,821,567	1,986,292	2,212,581	2,298,961
Teachers - Certified	9,333,792	10,069,941	12,961,055	13,921,415	13,491,787
Media Personnel	919,567	936,555	1,020,316	1,132,879	1,184,747
Secretarial and Clerical	1,105,244	1,129,933	1,166,765	1,353,786	1,392,674
Aides and Paraprofessionals	882,469	1,084,959	1,356,051	1,219,697	1,336,122
Total Salaries	14,106,317	15,042,955	18,490,479	19,840,358	19,704,291
Employee Benefits	5,179,731	5,564,789	6,606,191	7,066,405	6,943,808
Purchased Services	500,238	1,005,540	1,261,994	1,253,861	1,077,245
Supplies and Other	657,795	1,176,915	832,174	1,195,701	724,678
Library Books	564,371	568,745	785,986	1,772,445	382,071
Total Instructional Staff Support	21,008,452	23,358,944	27,976,824	31,128,770	28,832,093
<b>District Administration:</b>					
Salaries:					
Board of Education	90,360	90,040	90,360	91,000	91,000
Superintendent and Assistants	1,038,968	1,048,743	1,104,956	1,169,839	1,187,715
Secretarial and Clerical	410,013	421,907	509,617	448,945	466,966
Total Salaries	1,539,341	1,560,690	1,704,933	1,709,784	1,745,681
Employee Benefits	664,380	660,696	706,704	744,696	762,700
Purchased Services	47,076	392,023	148,210	254,540	254,434
Supplies and Other	219,451	166,696	260,842	291,700	295,816
Total District Admin Support	2,470,248	2,780,105	2,820,689	3,000,720	3,058,631
<b>School Administration:</b>					
Salaries:					
Principals and Assistants	10,504,887	11,454,675	11,514,620	12,199,997	13,066,384
Secretarial and Clerical	5,126,659	5,320,861	5,393,650	5,731,272	6,214,153
Total Salaries	15,631,546	16,775,536	16,908,270	17,931,269	19,280,537
Employee Benefits	6,513,457	7,066,843	7,160,844	7,437,580	7,994,804
Purchased Services and Other	138,436	240,420	293,769	603,484	390,696
Total School Admin Support	22,283,439	24,082,799	24,362,883	25,972,333	27,666,037
<b>Central Support Services:</b>					
Salaries:					
Business Administrator and Directors	2,088,326	2,334,580	2,235,604	2,224,711	2,307,595
Secretarial and Clerical	1,940,847	2,099,087	2,203,619	2,322,687	2,428,760
Other Classified Personnel	4,414,910	4,826,594	4,977,649	5,449,440	5,687,484
Total Salaries	8,444,083	9,260,261	9,416,872	9,996,838	10,423,839
Employee Benefits	3,358,343	3,664,236	3,754,897	3,899,258	4,058,195
Purchased Services	2,995,843	3,050,127	2,678,055	2,964,300	3,002,365
Supplies and Other	1,823,452	1,013,644	1,416,431	1,302,740	1,372,585
Total Central Support	16,621,721	16,988,268	17,266,255	18,163,136	18,856,984

## Canyons School District

### General Fund Expenditures

	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Final Budget 2023-2024	Budget 2024-2025
<b>Operation &amp; Maintenance of Plant:</b>					
Salaries:					
Secretarial and Clerical	284,596	278,624	298,768	310,221	331,552
Custodial/Maintenance Supervisors	950,808	917,095	1,041,641	1,323,964	1,280,914
Custodial/Maintenance Personnel	7,727,766	8,038,181	8,598,486	9,413,602	9,947,328
Custodial/Maintenance - Hourly	1,750,498	1,764,303	1,978,610	2,378,533	2,462,604
Total Salaries	10,713,668	10,998,203	11,917,505	13,426,320	14,022,398
Employee Benefits	4,436,154	4,439,762	4,691,247	5,379,239	5,329,233
Purchased Services	2,014,561	2,327,730	3,209,392	3,021,000	3,453,810
Repairs and Parts	1,262,335	1,288,897	1,969,709	1,698,000	1,728,000
Supplies and Other	1,130,324	1,090,428	1,351,063	1,268,048	1,291,556
Water and Sewer	1,615,388	1,241,132	1,563,183	1,832,145	1,892,750
Natural Gas	1,500,192	1,780,711	2,577,362	2,489,323	2,564,000
Electricity	4,694,790	4,450,030	4,710,275	5,114,057	5,267,477
Total Operation & Maintenance	27,367,412	27,616,893	31,989,736	34,228,132	35,549,224
<b>Student Transportation:</b>					
Salaries:					
Secretarial and Clerical	106,273	89,795	87,280	88,839	93,070
Transportation Supervisors	119,728	127,172	134,027	142,921	149,752
Bus Drivers	4,418,918	5,370,533	6,048,843	7,176,991	7,206,623
Mechanics, Analysts and Others	1,155,698	1,251,735	1,243,929	1,343,692	1,472,198
Total Salaries	5,800,617	6,839,235	7,514,079	8,752,443	8,921,643
Employee Benefits	2,474,620	2,822,714	3,044,032	3,293,163	3,774,701
Purchased Services	270,499	384,548	461,530	231,000	265,000
Supplies and Other	315,260	359,543	219,978	1,029,900	849,500
Motor Fuel	470,166	979,371	1,178,708	1,055,000	1,175,000
Tires and Lubricants	42,012	88,395	178,273	114,000	114,000
Repair Parts	351,481	540,121	859,162	625,000	640,000
Total Transportation	9,724,655	12,013,927	13,455,762	15,100,506	15,739,844
<b>Community/Other Service:</b>					
Salaries	224,158	114,491	173,204	241,653	245,452
Employee Benefits	71,026	42,588	72,607	104,175	105,280
Purchased Services and Other	70,654	109,703	93,753	185,600	181,100
Total Community Service	365,838	266,782	339,564	531,428	531,832
Total Expenditures	\$ 313,126,756	\$ 333,086,320	\$ 354,301,023	\$ 386,790,912	\$ 394,465,441

## ***District Activity Fund***

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District activity funds belong to the District, are used to support its co-curricular and extra-curricular activities in the schools, and are administered by the individual schools. This fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, vending receipts, student activity fees, etc.

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# Canyons School District

## District Activity Fund

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

	<b>Actual</b> <b>2020-2021</b>	<b>Actual</b> <b>2021-2022</b>	<b>Actual</b> <b>2022-2023</b>	<b>Final</b> <b>Budget</b> <b>2023-2024</b>	<b>Budget</b> <b>2024-2025</b>
<b>Local Revenues:</b>					
Student Fees	\$ 5,001,249	\$ 6,680,985	\$ 6,031,290	\$ 6,091,600	\$ 6,213,430
Other	629,890	2,345,202	2,720,386	3,003,477	3,063,545
Vending Commissions	51,436	96,081	124,244	200,105	210,110
Fundraising and Donations	3,560,509	2,747,216	3,091,639	3,413,363	3,481,630
Interest	33,523	30,169	177,198	186,060	182,340
Total Operating Revenues	9,276,607	11,899,653	12,144,757	12,894,605	13,151,055
<b>Expenditures:</b>					
Instruction:					
Salaries	627,571	864,830	919,525	1,155,100	1,016,902
Benefits	6,541	5,649	4,654	95,296	83,896
Purchased Services	1,191,666	2,953,908	2,465,552	4,301,380	4,559,465
Supplies and Materials	4,877,209	6,240,820	6,856,049	7,404,535	7,848,810
Equipment	213,258	148,792	144,139	158,550	169,650
Other	1,108,029	1,576,104	1,631,002	-	-
Total Operating Expenses	8,024,274	11,790,103	12,020,921	13,114,861	13,678,723
<b>Excess (Deficiency) of Revenues</b> <b>Over Expenditures</b>	1,252,333	109,550	123,836	(220,256)	(527,668)
<b>Fund Balances - Beginning of Year</b>	7,699,124	8,951,457	9,061,007	9,184,843	8,964,587
<b>Fund Balances - End of Year</b>	\$ 8,951,457	\$ 9,061,007	\$ 9,184,843	\$ 8,964,587	\$ 8,436,919
<b>Fund Balances:</b>					
Committed	8,951,457	9,061,007	9,184,843	8,964,587	8,436,919
<b>Total Fund Balances</b>	\$ 8,951,457	\$ 9,061,007	\$ 9,184,843	\$ 8,964,587	\$ 8,436,919

# Canyons School District

## District Activity Fund Three Year Budget Forecast

	<b>Budget 2024-2025</b>	<b>Budget Forecast 2025-2026</b>	<b>Budget Forecast 2026-2027</b>	<b>Budget Forecast 2027-2028</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Local Sources					
Student Fees	\$ 6,213,430	\$ 5,592,087	\$ 5,592,087	\$ 5,592,087	-10.00%
Other	\$ 3,063,545	3,140,134	3,218,637	3,299,103	2.50%
Vending Commissions	210,110	215,363	220,747	226,266	2.50%
Fundraising and Donations	3,481,630	3,568,671	3,657,888	3,749,335	2.50%
Interest	182,340	182,340	182,340	182,340	0.00%
Total Revenues	<u>\$ 13,151,055</u>	<u>\$ 12,698,595</u>	<u>\$ 12,871,699</u>	<u>\$ 13,049,131</u>	
<b>Expenditures:</b>					
Salaries	1,016,902	1,016,902	1,016,902	1,016,902	0.00%
Benefits	83,896	83,896	83,896	83,896	0.00%
Purchased Services	4,559,465	4,559,465	4,559,465	4,559,465	0.00%
Supplies and Materials	7,848,810	7,848,810	7,848,810	7,848,810	0.00%
Equipment	169,650	169,650	169,650	169,650	0.00%
Other	-	-	-	-	0.00%
Total Expenditures	<u>13,678,723</u>	<u>13,678,723</u>	<u>13,678,723</u>	<u>13,678,723</u>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(527,668)	(980,128)	(807,024)	(629,592)	
<b>Other Financing Uses:</b>					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balances</b>	(527,668)	(980,128)	(807,024)	(629,592)	
<b>Fund Balances - Beginning of Year</b>	<u>8,964,587</u>	<u>8,436,919</u>	<u>7,456,791</u>	<u>6,649,767</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 8,436,919</u>	<u>\$ 7,456,791</u>	<u>\$ 6,649,767</u>	<u>\$ 6,020,175</u>	

### Assumptions:

The fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, fundraising, student activity fees, etc. Starting in the 2025-26 year student fees will be reduced due to the passage for HB415 from the 2024 Legislative session. The impact of this bill is still being finalized. A 10% decrease is projected for this year with no change for the following two years. As revenues will decrease expenditures will also need to decrease, a 0.0% is being assumed. School principals are charged with the responsibility of spending within the revenues their school generates.



## ***Pass-Through Taxes Fund***

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The District is required to report on the property taxes transferred to community and redevelopment agencies. The intention of these taxes is to assist the municipalities in growing the infrastructure and thereby attract businesses, which in turn, will increase the District's tax base in future years. Taxes collected for Charter Schools are also shown in this fund. The State annually assesses a Charter School Replacement levy which appears on the tax statements. The fund balance will always be zero as the District does not possess these funds.

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## Canyons School District

### Pass-Through Taxes Fund

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

	<i>Actual</i> <i>2020-2021</i>	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Final</i> <i>Budget</i> <i>2023-2024</i>	<i>Budget</i> <i>2024-2025</i>
<b>Local Sources:</b>					
Property Taxes	\$ 13,363,568	\$ 15,156,170	\$ 16,548,946	\$ 17,581,560	\$ 18,109,005
Total Revenues	13,363,568	15,156,170	16,548,946	17,581,560	18,109,005
<b>Expenditures:</b>					
Community:					
Payments to Community Agencies/Charter Schools	13,363,568	15,156,170	16,548,946	17,581,560	18,109,005
Total Expenditures	13,363,568	15,156,170	16,548,946	17,581,560	18,109,005
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# Canyons School District

## Pass-Through Taxes Fund

### Three Year Budget Forecast

	<i><b>Budget 2024-2025</b></i>	<i><b>Budget Forecast 2025-2026</b></i>	<i><b>Budget Forecast 2026-2027</b></i>	<i><b>Budget Forecast 2027-2028</b></i>	<i><b>Projected Growth Rate</b></i>
<b>Revenues:</b>					
Property Tax	\$ 18,109,005	\$ 18,561,730	\$ 19,025,773	\$ 19,501,417	2.5%
Total Revenues	18,109,005	18,561,730	19,025,773	19,501,417	
<b>Expenditures:</b>					
Community:					
Payments to Community Agencies/Charter Schools	18,109,005	18,561,730	19,025,773	19,501,417	2.5%
Total Expenditures	18,109,005	18,561,730	19,025,773	19,501,417	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	
<b>Fund Balances - Beginning of Year</b>	-	-	-	-	
<b>Fund Balances - End of Year</b>	\$ -	\$ -	\$ -	\$ -	

### Assumptions:

The Tax Pass-Through Fund will always have a zero fund balance. The District does not collect the property taxes. They are passed directly to the community redevelopment agencies or collected by the State on behalf of charter schools; however, a 2.5% property tax growth rate is assumed.

## ***Canyons Education Foundation***

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The Canyons Education Foundation was established as a non-profit organization to secure and manage funds from the private sector which are used to foster, promote, and enhance public education programs.

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# Canyons School District

## Canyons Education Foundation

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

	<i>Actual</i> <i>2020-2021</i>	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Final</i> <i>Budget</i> <i>2023-2024</i>	<i>Budget</i> <i>2024-2025</i>
<b>Revenues:</b>					
Local Contributions	\$ 644,263	\$ 809,316	\$ 1,214,374	\$ 1,071,000	\$ 1,090,000
Interest Income	100,310	(44,883)	60,345	67,800	65,400
<b>Total Revenues</b>	<b>744,573</b>	<b>764,433</b>	<b>1,274,719</b>	<b>1,138,800</b>	<b>1,155,400</b>
<b>Expenditures:</b>					
Salaries	143,135	139,639	111,796	114,979	118,773
Benefits	45,710	47,632	46,274	45,216	46,663
Purchased Services	12,276	15,562	4,055	28,690	28,225
Supplies	29,249	33,657	60,200	64,050	65,900
Awards	469,072	667,427	901,463	1,076,500	1,055,400
<b>Total Expenditures</b>	<b>699,442</b>	<b>903,917</b>	<b>1,123,788</b>	<b>1,329,435</b>	<b>1,314,961</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>45,131</b>	<b>(139,484)</b>	<b>150,931</b>	<b>(190,635)</b>	<b>(159,561)</b>
<b>Other Financing Sources:</b>					
Transfer In	203,652	200,693	174,501	201,285	206,061
<b>Total Other Financing Sources (Uses)</b>	<b>203,652</b>	<b>200,693</b>	<b>174,501</b>	<b>201,285</b>	<b>206,061</b>
<b>Net Change in Fund Balances</b>	<b>248,783</b>	<b>61,209</b>	<b>325,432</b>	<b>10,650</b>	<b>46,500</b>
<b>Fund Balances - Beginning of Year</b>	<b>824,958</b>	<b>1,073,741</b>	<b>1,134,950</b>	<b>1,460,382</b>	<b>1,471,032</b>
<b>Fund Balances - End of Year</b>	<b>\$ 1,073,741</b>	<b>\$ 1,134,950</b>	<b>\$ 1,460,382</b>	<b>\$ 1,471,032</b>	<b>\$ 1,517,532</b>
<b>Fund Balances:</b>					
Committed	1,073,741	1,134,950	1,460,382	1,471,032	1,517,532
<b>Total Fund Balances</b>	<b>\$ 1,073,741</b>	<b>\$ 1,134,950</b>	<b>\$ 1,460,382</b>	<b>\$ 1,471,032</b>	<b>\$ 1,517,532</b>

# Canyons School District

## Canyons Education Foundation Three Year Budget Forecast

	<b>Budget 2024-2025</b>	<b>Budget Forecast 2025-2026</b>	<b>Budget Forecast 2026-2027</b>	<b>Budget Forecast 2027-2028</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Local Contributions	\$ 1,155,400	\$ 1,190,062	\$ 1,225,764	\$ 1,262,537	3.00%
Total Revenues	1,155,400	1,190,062	1,225,764	1,262,537	
<b>Expenditures:</b>					
Non-Instructional:					
Salaries	118,773	122,336	126,006	129,786	3.00%
Benefits	46,663	48,063	49,505	50,990	3.00%
Purchased Services	28,225	29,072	29,944	30,842	3.00%
Supplies	65,900	67,877	69,913	72,010	3.00%
Awards	1,055,400	1,087,062	1,119,674	1,153,264	3.00%
Total Expenditures	1,314,961	1,354,410	1,395,042	1,436,892	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(159,561)	(164,348)	(169,278)	(174,355)	
<b>Other Financing Uses:</b>					
Transfers In	206,061	208,122	210,203	212,305	1.00%
Total Other Financing Sources (Uses)	206,061	208,122	210,203	212,305	
<b>Net Change in Fund Balances</b>	46,500	43,774	40,925	37,950	
<b>Fund Balances - Beginning of Year</b>	1,471,032	1,517,532	1,561,306	1,602,231	
<b>Fund Balances - End of Year</b>	\$ 1,517,532	\$ 1,561,306	\$ 1,602,231	\$ 1,640,181	

### Assumptions:

Assumed that revenues and expenditures increase by 3%.



## ***Nutrition Fund***

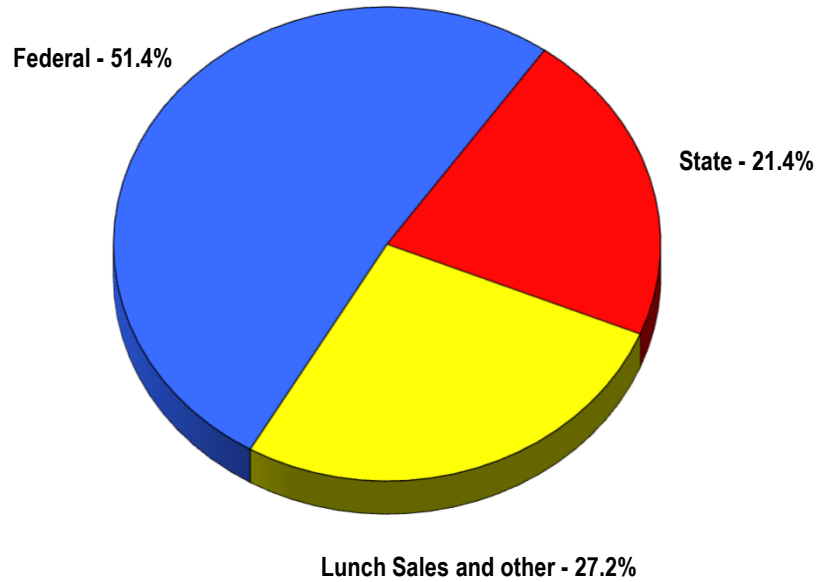
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The purpose of the Nutrition Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government.

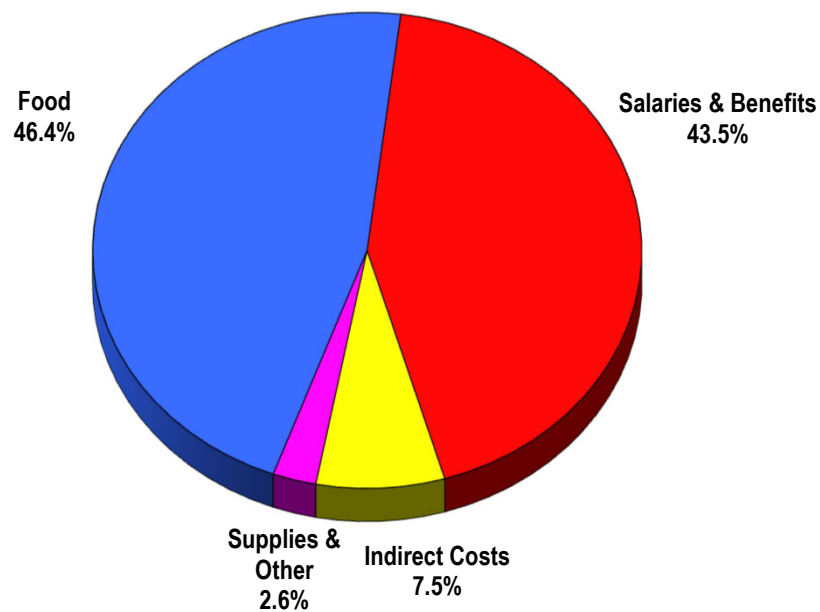
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## ***Nutrition Fund Revenue Sources***

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## ***Budgeted Expenditures***



# Canyons School District

## Nutrition Fund

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

	<b>Actual</b> <b>2020-2021</b>	<b>Actual</b> <b>2021-2022</b>	<b>Actual</b> <b>2022-2023</b>	<b>Final</b> <b>Budget</b> <b>2023-2024</b>	<b>Budget</b> <b>2024-2025</b>
<b>Revenues:</b>					
Local Sources	\$ 337,501	\$ 226,505	\$ 3,708,324	\$ 4,054,085	\$ 4,115,665
State Sources	2,753,826	2,752,440	1,979,154	3,185,200	3,248,910
Federal Sources	11,153,370	17,543,409	8,490,002	7,750,100	7,798,970
Total Revenues	14,244,697	20,522,354	14,177,480	14,989,385	15,163,545
<b>Expenditures:</b>					
Food Services	12,331,886	13,732,616	14,182,634	16,741,075	17,671,571
Total Expenditures	12,331,886	13,732,616	14,182,634	16,741,075	17,671,571
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	1,912,811	6,789,738	(5,154)	(1,751,690)	(2,508,026)
<b>Fund Balances - Beginning of Year</b>	1,591,588	3,504,399	10,294,137	10,288,983	8,537,293
<b>Fund Balances - End of Year</b>	<u>\$ 3,504,399</u>	<u>\$ 10,294,137</u>	<u>\$ 10,288,983</u>	<u>\$ 8,537,293</u>	<u>\$ 6,029,267</u>
<b>Fund Balances:</b>					
Non-Spendable	840,984	761,249	1,321,681	776,475	784,240
Restricted	2,663,415	9,532,888	8,967,302	7,760,818	5,245,027
<b>Total Fund Balances</b>	<u>\$ 3,504,399</u>	<u>\$ 10,294,137</u>	<u>\$ 10,288,983</u>	<u>\$ 8,537,293</u>	<u>\$ 6,029,267</u>

# Canyons School District

## Nutrition Fund

### Three Year Budget Forecast

	<b>Budget 2024-2025</b>	<b>Budget Forecast 2025-2026</b>	<b>Budget Forecast 2026-2027</b>	<b>Budget Forecast 2027-2028</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Interest on Investments	\$ 526,975	\$ 526,975	\$ 526,975	\$ 526,975	0.0%
Sales	3,588,690	3,696,351	3,807,242	3,921,459	3.0%
State Sources	3,248,910	3,346,377	3,446,768	3,550,171	3.0%
Federal Sources	7,798,970	8,032,939	8,273,927	8,522,145	3.0%
Total Revenues	15,163,545	15,602,642	16,054,912	16,520,750	
<b>Expenditures:</b>					
Non-Instructional Services:					
Salaries	5,923,636	6,042,109	6,162,951	6,286,210	2.0%
Employee Benefits	1,758,905	1,794,083	1,829,965	1,866,564	2.0%
Purchased Services	20,190	20,594	21,006	21,426	2.0%
Supplies	253,530	258,601	263,773	269,048	2.0%
Food	8,201,110	8,365,132	8,532,435	8,703,084	2.0%
Equipment	178,000	181,560	185,191	188,895	2.0%
Indirect Costs	1,336,200	1,362,924	1,390,182	1,417,986	2.0%
Total Expenditures	17,671,571	18,025,003	18,385,503	18,753,213	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,508,026)	(2,422,361)	(2,330,591)	(2,232,463)	
<b>Fund Balances - Beginning of Year</b>	8,537,293	6,029,267	3,606,906	1,276,315	
<b>Fund Balances - End of Year</b>	\$ 6,029,267	\$ 3,606,906	\$ 1,276,315	\$ (956,148)	

### Assumptions:

All revenues are projected to increase by 3.0%, except interest which will remain constant. All expense categories are projected to increase by 2.0%. If food prices continue to rise, the District will need to increase lunch prices. Additionally, if the fund approaches a negative balance, a transfer from the General Fund will need to occur. However, it's unlikely this will occur due to the District history of budgeting conservatively.

# Canyons School District

## Nutrition Fund Revenues

	<i>Actual</i> 2020-2021	<i>Actual</i> 2021-2022	<i>Actual</i> 2022-2023	<i>Final</i> <i>Budget</i> 2023-2024	<i>Budget</i> 2024-2025
<b>Local Sources:</b>					
Sales to Pupils	\$ 204,231	\$ 16,374	\$ 3,275,598	\$ 3,436,600	\$ 3,504,560
Sales to Adults	24,194	52,844	31,632	48,365	49,330
Interest on Investments	5,991	35,442	330,011	535,000	526,975
Other Local Revenue	103,085	121,845	71,083	34,120	34,800
Total Local Sources	337,501	226,505	3,708,324	4,054,085	4,115,665
<b>State Sources:</b>					
School Lunch	2,753,826	2,752,440	1,979,154	3,185,200	3,248,910
Total State Sources	2,753,826	2,752,440	1,979,154	3,185,200	3,248,910
<b>Federal Sources:</b>					
Lunch Reimbursement	11,153,370	17,543,409	8,490,002	7,750,100	7,798,970
Total Federal Sources	11,153,370	17,543,409	8,490,002	7,750,100	7,798,970
Total Revenues	\$ 14,244,697	\$ 20,522,354	\$ 14,177,480	\$ 14,989,385	\$ 15,163,545

## Canyons School District

### Nutrition Fund Expenditures

	<i>Actual</i> <i>2020-2021</i>	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Final</i> <i>Budget</i> <i>2023-2024</i>	<i>Budget</i> <i>2024-2025</i>
<b>Food Services:</b>					
Salaries	\$ 4,923,996	\$ 4,814,898	\$ 5,092,221	\$ 5,581,660	\$ 5,923,636
Employee Benefits	1,501,282	1,471,949	1,538,135	1,688,150	1,758,905
Purchased Services	5,118	5,827	11,607	18,860	20,190
Supplies	137,874	118,826	225,296	248,715	253,530
Food	4,607,403	6,030,208	5,964,681	8,053,890	8,201,110
Equipment	6,223	185,286	222,966	201,000	178,000
Indirect Costs	1,149,990	1,105,622	1,127,728	948,800	1,336,200
 Total Expenditures	 \$ 12,331,886	 \$ 13,732,616	 \$ 14,182,634	 \$ 16,741,075	 \$ 17,671,571



## ***Capital Outlay Fund***

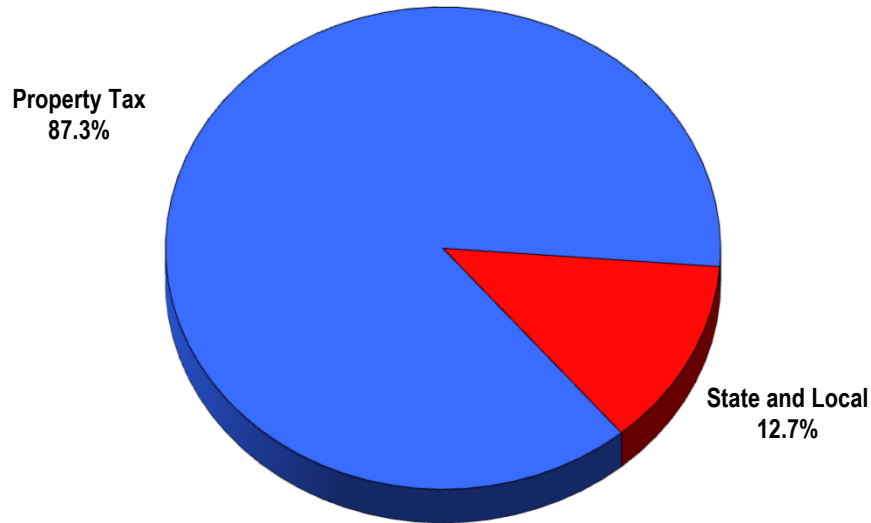
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The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53F-8-303.

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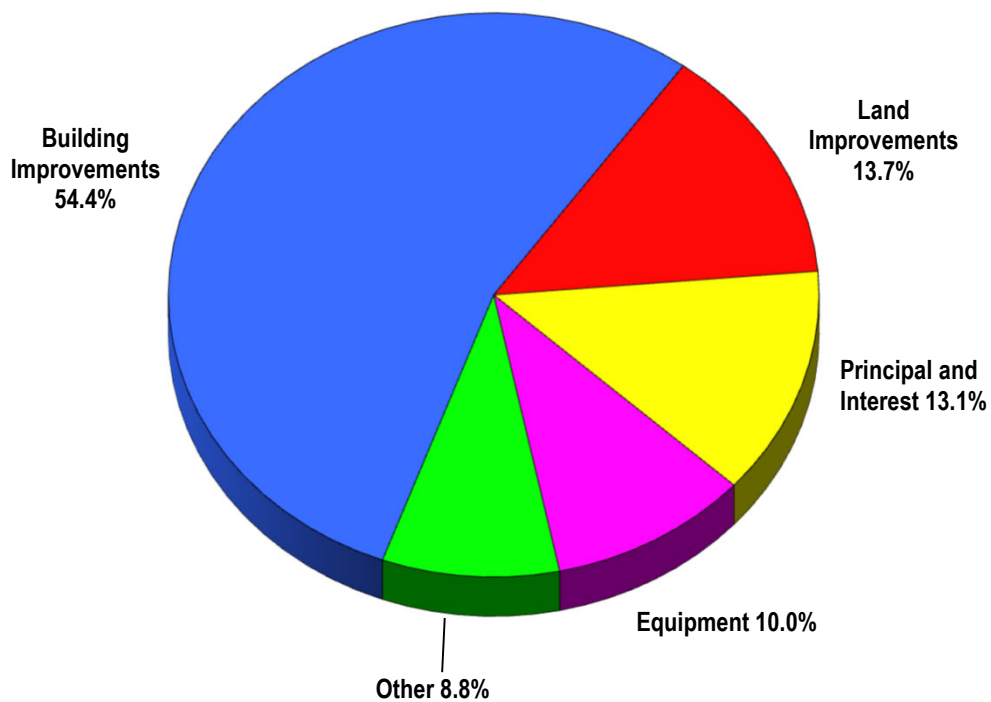
## Capital Outlay Fund Revenue Sources

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## Budgeted Expenditures

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# Canyons School District

## Capital Outlay Fund

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

	<i>Actual</i> <i>2020-2021</i>	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Final</i> <i>Budget</i> <i>2023-2024</i>	<i>Budget</i> <i>2024-2025</i>
<b>Revenues:</b>					
Local Sources	\$ 23,182,289	\$ 23,187,050	\$ 23,593,002	\$ 22,981,439	\$ 28,277,529
State Sources	241,860	-	3,916,269	240,470	2,000,000
Federal Sources	918,344	-	-	736,400	-
Total Revenues	24,342,493	23,187,050	27,509,271	23,958,309	30,277,529
<b>Expenditures:</b>					
Capital Outlay	122,887,128	100,605,202	55,705,529	31,743,796	48,101,692
Debt Service	114,479	1,592,328	4,818,664	4,805,050	7,264,025
Total Expenditures	123,001,607	102,197,530	60,524,193	36,548,846	55,365,717
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(98,659,114)	(79,010,480)	(33,014,922)	(12,590,537)	(25,088,188)
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	-	500,000	7,000,000	-	-
Sale of Property	-	-	-	5,850,000	-
Building Bond Proceeds	79,000,000	37,690,000	-	45,820,000	-
Bond Premium	12,898,847	9,447,959	-	4,979,857	-
Total Other Financing Sources	91,898,847	47,637,959	7,000,000	56,649,857	-
<b>Net Change in Fund Balances</b>	(6,760,267)	(31,372,521)	(26,014,922)	44,059,320	(25,088,188)
<b>Fund Balances - Beginning of Year</b>	65,919,680	59,159,413	27,786,892	1,771,970	45,831,290
<b>Fund Balances - End of Year</b>	\$ 59,159,413	\$ 27,786,892	\$ 1,771,970	\$ 45,831,290	\$ 20,743,102
<b>Fund Balances:</b>					
Restricted	59,159,413	27,786,892	1,771,970	45,831,290	20,743,102
<b>Total Fund Balances</b>	\$ 59,159,413	\$ 27,786,892	\$ 1,771,970	\$ 45,831,290	\$ 20,743,102

# Canyons School District

## Capital Outlay Fund

### Three Year Budget Forecast

	<b>Budget 2024-2025</b>	<b>Budget Forecast 2025-2026</b>	<b>Budget Forecast 2026-2027</b>	<b>Budget Forecast 2027-2028</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 25,216,075	\$ 26,098,638	\$ 27,012,090	\$ 27,957,513	3.5%
Registered Vehicles Fee-in-Lieu	1,221,454	1,264,205	1,308,452	1,354,248	3.5%
Interest on Investments	1,800,000	550,000	225,000	225,000	0.0%
State Sources	2,000,000	-	-	-	
Other Local	40,000	40,000	40,000	40,000	0.0%
<b>Total Revenues</b>	<b>30,277,529</b>	<b>27,952,843</b>	<b>28,585,542</b>	<b>29,576,761</b>	
<b>Expenditures:</b>					
Capital Outlay:					
Salaries	926,750	945,285	964,191	983,475	2.0%
Employee Benefits	405,837	413,954	422,233	430,678	2.0%
Purchased Services & Supplies	80,000	105,000	105,000	105,000	
Architectural & Engineering Fees	2,050,000	350,000	350,000	350,000	
Land and Improvements	7,610,600	700,000	700,000	700,000	
Buildings and Improvements	30,094,750	25,825,000	6,000,000	6,000,000	
Data Processing Equipment	2,800,000	3,000,000	3,000,000	3,000,000	
Equipment	2,718,755	2,500,000	2,500,000	2,500,000	
Buses	1,200,000	750,000	750,000	1,200,000	
Vehicles	215,000	320,000	320,000	320,000	
Debt Service:					
Lease Revenue Bond Repayment	7,264,025	9,424,050	9,419,300	9,410,050	
<b>Total Expenditures</b>	<b>55,365,717</b>	<b>44,333,289</b>	<b>24,530,724</b>	<b>24,999,203</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(25,088,188)</b>	<b>(16,380,446)</b>	<b>4,054,818</b>	<b>4,577,558</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	-	-	-	-	
Sale of Property	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>(25,088,188)</b>	<b>(16,380,446)</b>	<b>4,054,818</b>	<b>4,577,558</b>	
<b>Fund Balances - Beginning of Year</b>	<b>45,831,290</b>	<b>20,743,102</b>	<b>4,362,656</b>	<b>8,417,474</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 20,743,102</b>	<b>\$ 4,362,656</b>	<b>\$ 8,417,474</b>	<b>\$ 12,995,032</b>	

### Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 3.5% each year. Interest income and rates will remain constant. The only remaining project from the 2017 bond is a west Draper Elementary and a timeline has not been determined as the student growth has lagged below expectations. Lease revenue bonds will be issued in April 2024 to fund improvements at Jordan, Corner Canyon and Hillcrest high schools and Eastmont Middle School. The improvements will occur during the 2025 and 2026 fiscal years. The District continually assess its capital facilities needs and other minor projects are expected to occur, however due to the rapid increase in construction inflation the number of projects will need to be limited. The District will continue to balance its capital expenditures within available revenues. The District is fortunate to have completed the majority of its construction projects before the major cost increases and overall believes its facilities are in a solid position for the near future.

# Canyons School District

## Capital Outlay Fund

### Revenues

	<i>Actual</i> 2020-2021	<i>Actual</i> 2021-2022	<i>Actual</i> 2022-2023	<i>Final</i> <i>Budget</i> 2023-2024	<i>Budget</i> 2024-2025
<b>Local Sources:</b>					
Property Taxes	\$ 21,539,826	\$ 21,540,010	\$ 21,292,628	\$ 21,437,298	\$ 25,216,075
Registered Vehicles Fee-in-Lieu	1,116,799	1,133,981	1,031,090	1,072,031	1,221,454
Earnings on Investments	447,725	29,270	1,269,284	225,000	1,800,000
Other Local Revenue	77,939	483,789	-	247,110	40,000
Total Local Sources	23,182,289	23,187,050	23,593,002	22,981,439	28,277,529
<b>State Sources:</b>					
Capital and Technology	-	-	3,903,417	-	-
Other	241,860	-	12,852	240,470	2,000,000
Total State Sources	241,860	-	3,916,269	240,470	2,000,000
<b>Federal Sources:</b>					
Energy Bus Grant/ESSER	918,344	-	-	736,400	-
Total Federal Sources	918,344	-	-	736,400	-
 Total Revenues	 \$ 24,342,493	 \$ 23,187,050	 \$ 27,509,271	 \$ 23,958,309	 \$ 30,277,529

## Canyons School District

### Capital Outlay Fund Expenditures

	<i>Actual</i> <i>2020-2021</i>	<i>Actual</i> <i>2021-2022</i>	<i>Actual</i> <i>2022-2023</i>	<i>Final</i> <i>Budget</i> <i>2023-2024</i>	<i>Budget</i> <i>2024-2025</i>
<b>Capital Outlay:</b>					
Salaries	\$ 962,955	\$ 1,024,399	\$ 906,614	\$ 884,038	\$ 926,750
Employee Benefits	408,249	437,989	396,746	389,239	405,837
Purchased Services & Supplies	250,243	117,011	253,984	80,000	80,000
Architectural & Engineering Fees	5,005,447	1,561,795	1,096,678	548,113	2,050,000
Bond Issuance Costs	261,835	245,435	-	299,080	-
New Construction Projects	101,328,312	86,476,236	32,323,937	8,820,838	-
Land and Improvements	3,080,175	2,440,459	6,716,746	2,269,051	7,610,600
Buildings and Improvements	3,589,729	2,075,725	5,888,558	6,833,170	30,094,750
Data Processing Equipment	2,231,476	1,787,742	2,184,550	2,200,000	2,800,000
Equipment	3,227,854	4,244,246	3,984,382	7,378,681	2,718,755
Buses	2,495,942	-	1,851,934	1,696,586	1,200,000
Vehicles	44,911	194,165	101,400	345,000	215,000
Total Capital Outlay	122,887,128	100,605,202	55,705,529	31,743,796	48,101,692
<b>Debt Service:</b>					
Lease Revenue Bond Interest	114,479	1,479,920	1,835,371	1,677,450	3,986,425
Lease Revenue Bond Principal	-	112,408	2,983,293	3,127,600	3,277,600
Total Debt Service	114,479	1,592,328	4,818,664	4,805,050	7,264,025
Total Expenditures	\$ 123,001,607	\$ 102,197,530	\$ 60,524,193	\$ 36,548,846	\$ 55,365,717



## Canyons School District

### Debt Service Schedule of Outstanding Lease Revenue Bonds

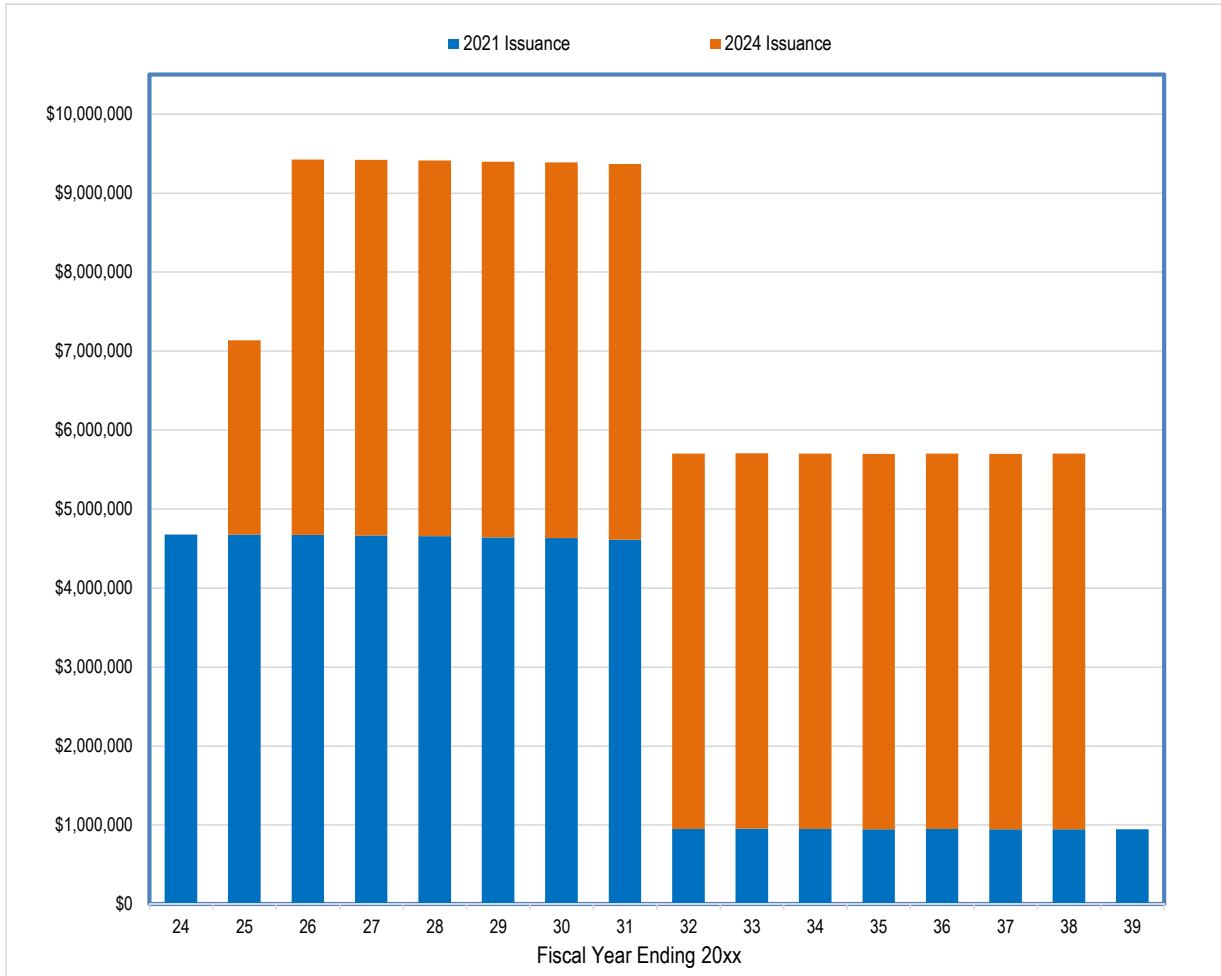
Annual Principal and Interest owed 2024-2039

Fiscal Year Ending June 30	Canyons School District Issued Bonds		Total
	Principal	Interest	Debt Service
2024	3,000,000	1,677,450	4,677,450
2025	3,150,000	3,986,425	7,136,425
2026	5,895,000	3,529,050	9,424,050
2027	6,185,000	3,234,300	9,419,300
2028	6,485,000	2,925,050	9,410,050
2029	6,795,000	2,600,800	9,395,800
2030	7,125,000	2,261,050	9,386,050
2031	7,460,000	1,904,800	9,364,800
2032	4,170,000	1,531,800	5,701,800
2033	4,375,000	1,330,250	5,705,250
2034	4,580,000	1,118,750	5,698,750
2035	4,800,000	897,250	5,697,250
2036	5,035,000	665,000	5,700,000
2037	5,235,000	463,600	5,698,600
2038	5,445,000	254,200	5,699,200
2039	910,000	36,400	946,400
Totals	<u>\$ 79,735,000</u>	<u>\$ 28,379,775</u>	<u>\$ 108,114,775</u>

### Canyons School District Lease Revenue Bonds Payable Summary

Bonds Payable, June 30, 2023	\$ 34,825,000
Less Bond Principal Payments (2023-2024)	(3,000,000)
Plus New Bonds Issued	<u>45,820,000</u>
Bonds Payable, June 30, 2024	77,645,000
Less Bond Principal Payments (2024-2025)	<u>(3,150,000)</u>
Bonds Payable, June 30, 2025	<u>\$ 74,495,000</u>

**Capital Outlay Fund**  
**Lease Revenue Bonds**  
**Principal and Interest Payments Due 2023-2024 thru 2037-2039**



**Canyons School District**
**Capital Outlay Fund**
*Schedule of outstanding lease revenue bonds*

		2024	2025	2026	2027	2028	2029	2030	2031	2032
Series 2021	Principal	\$ 3,000,000	\$ 3,150,000	\$ 3,300,000	\$ 3,460,000	\$ 3,625,000	\$ 3,790,000	\$ 3,970,000	\$ 4,150,000	\$ 695,000
\$ 37,690,000	Interest	1,677,450	1,527,450	1,369,950	1,204,950	1,031,950	850,700	661,200	462,700	255,200
Series 2024	Principal	-	-	2,595,000	2,725,000	2,860,000	3,005,000	3,155,000	3,310,000	3,475,000
\$ 45,820,000	Interest	-	2,458,975	2,159,100	2,029,350	1,893,100	1,750,100	1,599,850	1,442,100	1,276,600
Total		<u>\$ 4,677,450</u>	<u>\$ 7,136,425</u>	<u>\$ 9,424,050</u>	<u>\$ 9,419,300</u>	<u>\$ 9,410,050</u>	<u>\$ 9,395,800</u>	<u>\$ 9,386,050</u>	<u>\$ 9,364,800</u>	<u>\$ 5,701,800</u>
Total Principal		\$ 3,000,000	\$ 3,150,000	\$ 5,895,000	\$ 6,185,000	\$ 6,485,000	\$ 6,795,000	\$ 7,125,000	\$ 7,460,000	\$ 4,170,000
Total Interest		<u>1,677,450</u>	<u>3,986,425</u>	<u>3,529,050</u>	<u>3,234,300</u>	<u>2,925,050</u>	<u>2,600,800</u>	<u>2,261,050</u>	<u>1,904,800</u>	<u>1,531,800</u>
Total		<u>\$ 4,677,450</u>	<u>\$ 7,136,425</u>	<u>\$ 9,424,050</u>	<u>\$ 9,419,300</u>	<u>\$ 9,410,050</u>	<u>\$ 9,395,800</u>	<u>\$ 9,386,050</u>	<u>\$ 9,364,800</u>	<u>\$ 5,701,800</u>

## Canyons School District

### Capital Outlay Fund

#### Schedule of outstanding lease revenue bonds

		2033	2034	2035	2036	2037	2038	2039	Total
Series 2021	Principal	\$ 725,000	\$ 750,000	\$ 775,000	\$ 810,000	\$ 840,000	\$ 875,000	\$ 910,000	\$ 34,825,000
\$ 37,690,000	Interest	227,400	198,400	168,400	137,400	105,000	71,400	36,400	9,985,950
Series 2024	Principal	3,650,000	3,830,000	4,025,000	4,225,000	4,395,000	4,570,000	-	45,820,000
\$ 45,820,000	Interest	1,102,850	920,350	728,850	527,600	358,600	182,800	-	18,430,225
Total		<u>\$ 5,705,250</u>	<u>\$ 5,698,750</u>	<u>\$ 5,697,250</u>	<u>\$ 5,700,000</u>	<u>\$ 5,698,600</u>	<u>\$ 5,699,200</u>	<u>\$ 946,400</u>	<u>\$ 109,061,175</u>
Total Principal		\$ 4,375,000	\$ 4,580,000	\$ 4,800,000	\$ 5,035,000	\$ 5,235,000	\$ 5,445,000	\$ 910,000	\$ 80,645,000
Total Interest		<u>1,330,250</u>	<u>1,118,750</u>	<u>897,250</u>	<u>665,000</u>	<u>463,600</u>	<u>254,200</u>	<u>36,400</u>	<u>28,416,175</u>
Total		<u>\$ 5,705,250</u>	<u>\$ 5,698,750</u>	<u>\$ 5,697,250</u>	<u>\$ 5,700,000</u>	<u>\$ 5,698,600</u>	<u>\$ 5,699,200</u>	<u>\$ 946,400</u>	<u>\$ 109,061,175</u>

## Canyons School District

### Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2024-2025	
<b>School Based Expenditures</b>		
<i>Lease Revenue Bond Funded Projects</i>		
Jordan High Improvements	\$ 12,600,000	
Corner Canyon High Improvements	8,600,000	
Eastmont Middle Improvements	5,500,000	
Hillcrest High Improvements	4,700,000	
<i>Small Capital Improvements</i>		
Transportation fuel tanks and parking lot	2,260,600	
Ridgecrest Elementary roof	1,148,500	
Alta High fire sprinkler	310,400	
Oak Hollow Elementary carpet	306,400	
CTEC pharmacy	164,200	
Oakdale kitchen upgrade	130,250	
School equipment all schools	1,863,755	
Total School Based Expenditures		37,584,105
<b>Facility Support Services:</b>		
Salaries and benefits	771,001	
Purchased services and supplies	80,000	
Architects	350,000	
Total Facility Admin	1,201,001	
<i>District--Wide Site Repairs</i>		
Asphalt repairs	350,000	
Sidewalks	100,000	
Playgrounds and other upgrades	200,000	
Total District-Wide Site Repairs	650,000	
<i>District--Wide Building Improvements</i>		
Carpeting	100,000	
Paint	100,000	
Roof repairs	75,000	
Air quality	20,000	
HVAC	125,000	
Asbestos removal	50,000	
Security	1,100,000	
Classroom audio improvements	50,000	

## Canyons School District

### Capital Outlay Fund

#### Detailed Budget by Location

Description	Budget 2024-2025
Gym floors	150,000
Plumbing	50,000
Remodeling	500,000
Kitchen upgrades/grease traps	115,000
Electrical	75,000
Risk management	150,000
ADA compliance	50,000
Portables and set-up	125,000
Energy upgrades	200,000
Total District-Wide Building Repairs	<u>3,035,000</u>
Custodial equipment	350,000
Equipment and tools	55,000
Maintenance and service vehicles	215,000
Total Facility Other Expenses	<u>620,000</u>
Total Facility Support Services	<u>5,506,001</u>
<b>Information Technology Support Services:</b>	
Salaries and benefits	561,586
Network improvements	700,000
Computer equipment	500,000
IT projects	500,000
Data center	100,000
Audio and video rotation	400,000
Bus technology rotation	200,000
Bell and paging rotation	200,000
Wireless networks	200,000
Total Information Technology Support Services	<u>3,361,586</u>
<b>Central Support Services:</b>	
School buses	1,200,000
Central office equipment	250,000
Copy machine replacement district-wide	200,000
Energy loan payment	127,600
Lease revenue principal and interest	7,136,425
Total Central Support Services	<u>8,914,025</u>
Total Capital Outlay Fund Expenditures	<u><u>\$ 55,365,717</u></u>



## Canyons School District

### Capital Outlay Fund

#### Summarized Expenditures by Location

Description	Final				
	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
Alta View Elementary	\$ 30,963	\$ 11,357	\$ 58,100	\$ 53,983	\$ 24,734
Altara Elementary	127,149	27,864	29,972	52,641	26,556
Bell View Elementary	16,157	-	-	-	-
Bella Vista Elementary	169,129	25,013	33,474	17,604	9,657
Brookwood Elementary	80,058	34,215	526,556	476,142	16,398
Butler Elementary	3,849	23,785	41,961	114,331	28,013
Canyon View Elementary	39,141	28,209	404,815	409,178	21,272
Copperview Elementary	15,795	157,084	261,985	119,046	14,394
Crescent Elementary	14,515	17,098	25,703	204,326	22,046
Draper Elementary	1,341,612	49,653	131,344	119,638	31,885
East Midvale Elementary	145,033	43,134	73,481	39,761	24,096
East Sandy Elementary	12,722	7,622	4,430	99,905	18,266
Glacier Hills Elementary (Edgemont)	4,440,161	21,948,190	5,339,945	64,802	27,330
Granite Elementary	8,199	214,397	314,305	70,088	13,392
Lone Peak Elementary	187,871	179,061	175,147	314,799	23,732
Midvale Elementary	85,185	46,105	127,971	49,706	28,651
Midvalley Elementary	3,500,011	121,855	42,331	47,720	27,603
Oak Hollow Elementary	4,454	3,200	49,562	137,153	330,132
Oakdale Elementary	22,295	55,825	189,772	392,198	146,511
Park Lane Elementary	20,028	399,982	38,898	41,401	15,396
Peruvian Park Elementary	3,953,581	13,910,484	5,511,662	555,649	26,510
Quail Hollow Elementary	10,243	7,394	44,760	89,448	17,947
Ridgecrest Elementary	104,375	18,367	17,776	67,499	1,171,594
Sandy Elementary	54,684	14,347	19,514	52,541	21,727
Silver Mesa Elementary	113,239	25,333	27,030	93,726	24,961
Sprucewood Elementary	172,578	199,553	31,588	20,096	14,348
Sunrise Elementary	20,110	2,824	270,333	77,801	31,065
Willow Canyon Elementary	29,090	24,418	388,406	35,174	15,715
Willow Springs Elementary	31,875	78,884	120,964	38,049	25,645
Albion Middle	52,905	36,524	92,119	157,757	46,532
Butler Middle	45,144	61,915	31,074	226,640	47,665
Draper Park Middle	267,418	78,088	90,940	353,548	69,102
Eastmont Middle	72,090	558,704	629,458	93,434	5,525,920
Indian Hills Middle	78,170	35,529	25,239	395,856	55,601
Midvale Middle	56,475	43,164	74,050	125,419	44,110
Mount Jordan Middle	40,675	76,760	58,410	217,024	35,556
Union Middle	5,280,268	27,777,075	20,943,551	10,392,829	46,119
Alta High	12,839,756	3,048,027	3,889,914	3,140,213	453,703
Brighton High	35,174,811	14,774,919	431,316	187,034	150,052
Corner Canyon High	156,948	193,595	1,244,018	584,691	8,737,821
Hillcrest High	44,783,431	10,450,177	2,854,915	509,978	4,849,302
Jordan High	968,272	166,476	171,518	1,117,225	12,698,246
Diamond Ridge High	-	469,649	3,245,950	256,400	-
Canyons Tech Center	17,062	6,521	76,685	57,400	164,200
Jordan Valley	144,006	198,118	10,572	-	-
Facility Support Services	1,914,095	1,926,396	2,381,661	4,689,180	5,506,002
Information Technology Support Services	2,677,347	2,278,554	2,721,659	2,739,097	3,361,585
Transportation Support Services	2,511,598	26,322	1,864,221	1,696,586	3,460,600
Central Support Services	1,167,034	2,315,763	5,385,136	5,754,130	7,914,025
Total Expenditures	\$ 123,001,607	\$ 102,197,529	\$ 60,524,191	\$ 36,548,846	\$ 55,365,717

## ***Debt Service Fund***

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The Debt Service Fund provides revenue to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. The voting electorate approved bond authorizations in 2010 for \$250 million and in 2017 for \$283 million. In recent years the District has refunded bonds issued from the 2010 election. The repayment timelines are shown on the following schedules.

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# Canyons School District

## Debt Service Fund

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

	<i>Actual</i> <b>2020-2021</b>	<i>Actual</i> <b>2021-2022</b>	<i>Actual</i> <b>2022-2023</b>	<i>Final</i> <b>Budget</b> <b>2023-2024</b>	<i>Budget</i> <b>2024-2025</b>
<b>Local Revenues:</b>					
Property Tax	\$ 39,959,412	\$ 42,086,888	\$ 45,321,856	\$ 46,442,418	\$ 45,882,523
Registered Vehicles Fee-in-Lieu	2,118,321	2,220,492	1,959,826	2,321,550	2,222,526
Interest Income	95,564	114,266	983,657	1,244,000	1,206,000
Total Operating Revenues	42,173,297	44,421,646	48,265,339	50,007,968	49,311,049
<b>Expenditures:</b>					
Bond Principal	25,210,000	24,335,000	27,335,000	29,810,000	31,020,000
Bond Interest	17,151,526	18,436,660	17,447,775	15,397,273	14,184,310
Bank Fees/Refunding Costs	148,092	641,590	4,500	9,000	9,000
Total Operating Expenses	42,509,618	43,413,250	44,787,275	45,216,273	45,213,310
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	(336,321)	1,008,396	3,478,064	4,791,695	4,097,739
<b>Other Financing Sources:</b>					
Refunding bonds issued	33,075,000	102,375,000	-	-	-
Premium on refunding bonds issued	7,693,842	12,864,072	-	-	-
Payment to escrow agent	(40,625,000)	(114,598,473)	-	-	-
Transfer Out	-	(1,700,000)	(3,700,000)	(4,000,000)	(4,100,000)
Total Other Financing Sources	143,842	(1,059,401)	(3,700,000)	(4,000,000)	(4,100,000)
<b>Fund Balances - Beginning of Year</b>	2,453,154	2,260,675	2,209,670	1,987,734	2,779,429
<b>Fund Balances - End of Year</b>	\$ 2,260,675	\$ 2,209,670	\$ 1,987,734	\$ 2,779,429	\$ 2,777,168
<b>Fund Balances:</b>					
Restricted	\$ 2,260,675	\$ 2,209,670	\$ 1,987,734	\$ 2,779,429	\$ 2,777,168
<b>Total Fund Balances</b>	\$ 2,260,675	\$ 2,209,670	\$ 1,987,734	\$ 2,779,429	\$ 2,777,168

# Canyons School District

## Debt Service Three Year Budget Forecast

	<b>Budget 2024-2025</b>	<b>Budget Forecast 2025-2026</b>	<b>Budget Forecast 2026-2027</b>	<b>Budget Forecast 2027-2028</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 45,882,523	\$ 46,111,936	\$ 46,342,496	\$ 46,574,208	0.50%
Registered Vehicles Fee-in-Lieu	2,222,526	2,233,639	2,244,807	2,256,031	0.50%
Interest on Investments	1,206,000	1,206,000	1,206,000	1,206,000	0.00%
<b>Total Revenues</b>	<b>49,311,049</b>	<b>49,551,575</b>	<b>49,793,303</b>	<b>50,036,239</b>	
<b>Expenditures:</b>					
Debt Service:					
Bond Principal	31,020,000	32,715,000	34,030,000	35,740,000	
Bond Interest	14,184,310	12,914,561	11,593,691	10,015,683	
Bank Fees	9,000	9,000	9,000	9,000	
<b>Total Expenditures</b>	<b>45,213,310</b>	<b>45,638,561</b>	<b>45,632,691</b>	<b>45,764,683</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>4,097,739</b>	<b>3,913,014</b>	<b>4,160,612</b>	<b>4,271,556</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	(4,100,000)	(4,000,000)	(4,000,000)	(4,000,000)	
<b>Total Other Financing Sources (Uses)</b>	<b>(4,100,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>	<b>(4,000,000)</b>	
<b>Net Change in Fund Balances</b>	<b>(2,261)</b>	<b>(86,986)</b>	<b>160,612</b>	<b>271,556</b>	
<b>Fund Balances - Beginning of Year</b>	<b>2,779,429</b>	<b>2,777,168</b>	<b>2,690,182</b>	<b>2,850,794</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 2,777,168</b>	<b>\$ 2,690,182</b>	<b>\$ 2,850,794</b>	<b>\$ 3,122,350</b>	

### Assumptions:

Interest is expected to remain constant. Property tax revenues for this fund are expected to remain relatively flat so the fund balance doesn't exceed 1/12th of the annual debt service, only a 0.5% increase is projected. The District's debt tax rate will not exceed 0.001565 as this was the rate the District promised the voting electorate that it wouldn't exceed if they authorized the District to issue \$283 million in bonds in 2017. If, as expected, property values continue to rise, the debt rate will need to decrease which will still bring in sufficient revenues to service the debt. In 2021-22 the District began using the allowance in Utah Code 11-14-310(c)(i) which allows revenues remaining from a debt service tax to be used for the district's technology programs or projects. A transfer of \$4M is forecasted to be transferred to the General Fund for this purpose for the next three years.

## Canyons School District

### Debt Service Schedule of Outstanding General Obligation Bonds

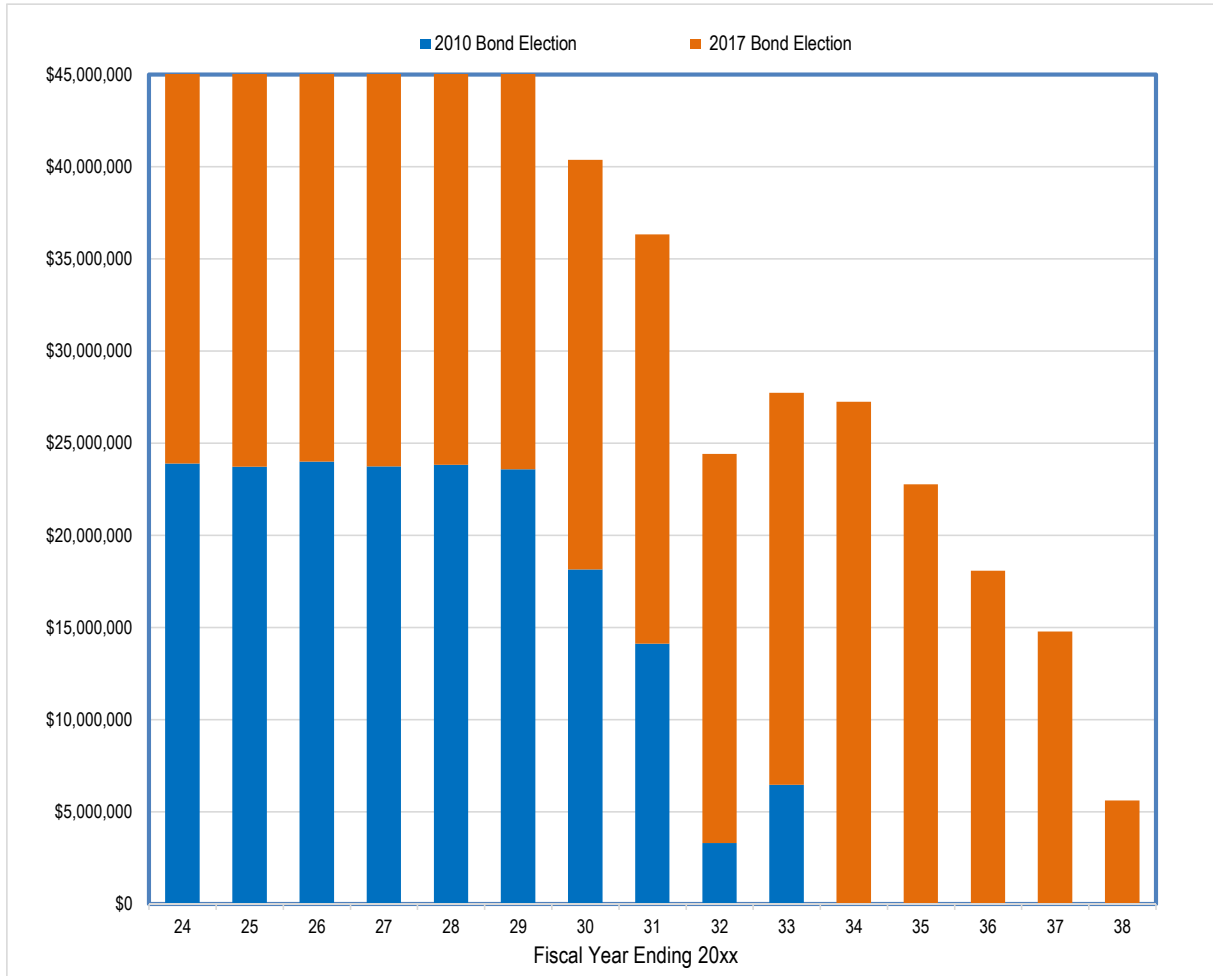
Annual Principal and Interest owed 2024-2038

Fiscal Year Ending June 30	Canyons School District Issued Bonds		Total
	Principal	Interest	Debt Service
2024	29,810,000	15,397,273	45,207,273
2025	31,020,000	14,184,310	45,204,310
2026	32,715,000	12,914,561	45,629,561
2027	34,030,000	11,593,691	45,623,691
2028	35,740,000	10,015,683	45,755,683
2029	37,525,000	8,228,683	45,753,683
2030	33,925,000	6,442,488	40,367,488
2031	31,490,000	4,836,013	36,326,013
2032	20,880,000	3,533,153	24,413,153
2033	24,810,000	2,917,016	27,727,016
2034	25,095,000	2,156,109	27,251,109
2035	21,190,000	1,569,084	22,759,084
2036	17,040,000	1,045,634	18,085,634
2037	14,185,000	597,478	14,782,478
2038	5,415,000	203,063	5,618,063
Totals	<u>\$ 394,870,000</u>	<u>\$ 95,634,239</u>	<u>\$ 490,504,239</u>

### Canyons School District General Obligation Bonds Payable Summary

Bonds Payable, June 30, 2023	\$ 394,870,000
Less Bond Principal Payments (2023-2024)	(29,810,000)
Bonds Payable, June 30, 2024	<u>365,060,000</u>
Less Bond Principal Payments (2024-2025)	(31,020,000)
Bonds Payable, June 30, 2025	<u>\$ 334,040,000</u>

**Debt Service Fund**  
**General Obligation Bonds**  
**Principal and Interest Payments Due 2023-2024 thru 2037-2038**





## Canyons School District

### Debt Service Fund

#### Schedule of outstanding general obligation bonds

		2024	2025	2026	2027	2028	2029	2030	2031
Series 2015	Principal	\$ 2,275,000	\$ 2,375,000	\$ 2,500,000	\$ 2,575,000	\$ 2,650,000	\$ 2,725,000	\$ 2,815,000	\$ 2,875,000
\$ 42,000,000	Interest	1,263,850	1,150,100	1,031,350	906,350	777,600	645,100	536,100	423,500
Series 2018	Principal	1,865,000	1,955,000	2,050,000	2,150,000	2,260,000	2,370,000	2,465,000	2,565,000
\$ 49,000,000	Interest	1,206,245	1,112,995	1,015,245	912,745	805,245	692,245	636,550	574,925
Series 2018B	Principal	3,200,000	3,350,000	3,520,000	3,700,000	3,880,000	4,075,000	4,200,000	4,325,000
\$ 74,995,000	Interest	2,667,469	2,507,469	2,339,969	2,163,969	1,978,969	1,784,969	1,581,219	1,371,219
Series 2020	Principal	3,675,000	3,875,000	4,050,000	4,260,000	4,475,000	4,700,000	4,925,000	5,175,000
\$ 80,005,000	Interest	2,657,938	2,474,188	2,280,438	2,077,938	1,864,938	1,641,188	1,406,188	1,159,938
Series 2021A	Principal	3,560,000	3,915,000	4,275,000	4,740,000	5,020,000	5,505,000	5,885,000	6,205,000
\$ 79,000,000	Interest	2,474,981	2,296,981	2,101,231	1,887,481	1,650,481	1,399,481	1,124,231	829,981
Series 2021B	Principal	2,900,000	3,050,000	3,200,000	3,350,000	3,525,000	3,700,000	3,885,000	4,080,000
\$ 33,100,000	Interest	1,343,700	1,198,700	1,046,200	886,200	718,700	542,450	357,450	163,200
Series 2022A	Principal	-	-	-	8,000,000	13,930,000	14,450,000	9,750,000	6,265,000
\$ 52,395,000	Interest	2,619,750	2,619,750	2,619,750	2,619,750	2,219,750	1,523,250	800,750	313,250
Series 2022B	Principal	12,335,000	12,500,000	13,120,000	5,255,000	-	-	-	-
\$ 49,980,000	Interest	1,163,340	824,127	480,378	139,258	-	-	-	-
Total		<u>\$ 45,207,273</u>	<u>\$ 45,204,310</u>	<u>\$ 45,629,561</u>	<u>\$ 45,623,691</u>	<u>\$ 45,755,683</u>	<u>\$ 45,753,683</u>	<u>\$ 40,367,488</u>	<u>\$ 36,326,013</u>
Total Principal		\$ 29,810,000	\$ 31,020,000	\$ 32,715,000	\$ 34,030,000	\$ 35,740,000	\$ 37,525,000	\$ 33,925,000	\$ 31,490,000
Total Interest		<u>15,397,273</u>	<u>14,184,310</u>	<u>12,914,561</u>	<u>11,593,691</u>	<u>10,015,683</u>	<u>8,228,683</u>	<u>6,442,488</u>	<u>4,836,013</u>
Total		<u>\$ 45,207,273</u>	<u>\$ 45,204,310</u>	<u>\$ 45,629,561</u>	<u>\$ 45,623,691</u>	<u>\$ 45,755,683</u>	<u>\$ 45,753,683</u>	<u>\$ 40,367,488</u>	<u>\$ 36,326,013</u>

**Canyons School District**
**Debt Service Fund**
*Schedule of outstanding general obligation bonds*

		2032	2033	2034	2035	2036	2037	2038	Total
Series 2015	Principal	\$ 2,975,000	\$ 6,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,015,000
\$ 42,000,000	Interest	322,875	218,750	-	-	-	-	-	7,275,575
Series 2018	Principal	2,650,000	2,725,000	2,800,000	2,890,000	2,975,000	3,065,000	-	34,785,000
\$ 49,000,000	Interest	506,953	434,078	355,053	272,453	185,753	95,015	-	8,805,500
Series 2018B	Principal	4,450,000	4,600,000	4,750,000	4,900,000	5,075,000	5,240,000	5,415,000	64,680,000
\$ 74,995,000	Interest	1,230,656	1,083,806	927,406	761,156	583,531	399,563	203,063	21,584,433
Series 2020	Principal	5,475,000	5,800,000	12,000,000	7,750,000	3,225,000	-	-	69,385,000
\$ 80,005,000	Interest	952,938	733,938	501,938	246,938	72,563	-	-	18,071,069
Series 2021A	Principal	5,330,000	5,435,000	5,545,000	5,650,000	5,765,000	5,880,000	-	72,710,000
\$ 79,000,000	Interest	519,731	446,444	371,713	288,538	203,788	102,900	-	15,697,962
Series 2021B	Principal	-	-	-	-	-	-	-	27,690,000
\$ 33,100,000	Interest	-	-	-	-	-	-	-	6,256,600
Series 2022A	Principal	-	-	-	-	-	-	-	52,395,000
\$ 52,395,000	Interest	-	-	-	-	-	-	-	15,336,000
Series 2022B	Principal	-	-	-	-	-	-	-	43,210,000
\$ 49,980,000	Interest	-	-	-	-	-	-	-	2,607,103
<b>Total</b>		<b>\$ 24,413,153</b>	<b>\$ 27,727,016</b>	<b>\$ 27,251,110</b>	<b>\$ 22,759,085</b>	<b>\$ 18,085,635</b>	<b>\$ 14,782,478</b>	<b>\$ 5,618,063</b>	<b>\$ 490,504,242</b>
<b>Total Principal</b>		<b>\$ 20,880,000</b>	<b>\$ 24,810,000</b>	<b>\$ 25,095,000</b>	<b>\$ 21,190,000</b>	<b>\$ 17,040,000</b>	<b>\$ 14,185,000</b>	<b>\$ 5,415,000</b>	<b>\$ 394,870,000</b>
<b>Total Interest</b>		<b>3,533,153</b>	<b>2,917,016</b>	<b>2,156,110</b>	<b>1,569,085</b>	<b>1,045,635</b>	<b>597,478</b>	<b>203,063</b>	<b>95,634,242</b>
<b>Total</b>		<b>\$ 24,413,153</b>	<b>\$ 27,727,016</b>	<b>\$ 27,251,110</b>	<b>\$ 22,759,085</b>	<b>\$ 18,085,635</b>	<b>\$ 14,782,478</b>	<b>\$ 5,618,063</b>	<b>\$ 490,504,242</b>

## ***Employee Benefits Self-Insurance Fund***

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The Self-Insurance Internal Service Fund was created to account for the costs of the District's self-insured plans for medical and accident insurance and industrial insurance. Annual premiums are charged to the other funds based upon total projected expenditures. Benefit payments plus an administrative charge are made to third-party administrators who approve and process all claims.

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# Canyons School District

## Employee Benefits Self-Insurance Fund

### Summary Statement of Revenues, Expenses, and Changes in Net Assets

	<b>Actual</b> <b>2020-2021</b>	<b>Actual</b> <b>2021-2022</b>	<b>Actual</b> <b>2022-2023</b>	<b>Final</b> <b>Budget</b> <b>2023-2024</b>	<b>Budget</b> <b>2024-2025</b>
<b>Operating Revenues:</b>					
Earnings on Investments	\$ 85,132	\$ 94,118	\$ 705,055	\$ 1,007,000	\$ 1,007,000
Program Insurance Premiums	22,277,680	23,742,080	24,833,002	26,026,000	27,081,000
Employee Premiums	6,752,891	6,088,264	5,456,497	5,636,850	5,993,650
Reinsurance	1,178,157	1,448,732	1,705,118	1,193,000	755,000
Worker's Comp Premiums	1,440,306	1,272,524	1,350,080	1,492,750	1,551,680
Total Operating Revenues	31,734,166	32,645,718	34,049,752	35,355,600	36,388,330
<b>Operating Expenses:</b>					
Salaries	225,422	243,036	215,705	254,684	267,789
Employee Benefits	98,228	55,389	104,705	106,471	111,201
Health and Accident Claims	19,856,873	24,481,952	23,569,571	27,972,900	28,575,000
Prescriptions	6,587,352	7,129,393	7,075,363	7,063,800	7,346,350
Worker's Comp Claims	378,863	453,582	496,317	848,500	813,530
Administration and Consultants	1,092,055	1,456,652	1,735,485	1,702,495	1,750,790
Purchased Services and Supplies	6,486	9,820	11,073	27,650	27,650
Total Operating Expenses	28,245,279	33,829,824	33,208,219	37,976,500	38,892,310
<b>Net Income (Loss)</b>	3,488,887	(1,184,106)	841,533	(2,620,900)	(2,503,980)
<b>Net Assets - Beginning of Year</b>	13,340,719	16,829,606	15,645,500	16,487,033	13,866,133
<b>Net Assets - End of Year</b>	\$ 16,829,606	\$ 15,645,500	\$ 16,487,033	\$ 13,866,133	\$ 11,362,153

# Canyons School District

## Employee Benefits Self-Insurance Fund

### Three Year Budget Forecast

	Budget 2024-2025	Budget Forecast 2025-2026	Budget Forecast 2026-2027	Budget Forecast 2027-2028	Projected Growth Rate
<b>Operating Revenues:</b>					
Earnings on Investments	\$ 1,007,000	\$ 1,007,000	\$ 1,007,000	\$ 1,007,000	0.0%
Program Insurance Premiums	27,081,000	28,976,670	31,005,037	33,175,390	7.0%
Employee Premiums	5,993,650	6,413,206	6,862,130	7,342,479	7.0%
Reinsurance	755,000	600,000	600,000	600,000	0.0%
Worker's Comp Premiums	1,551,680	1,660,298	1,776,519	1,900,875	7.0%
Total Operating Revenues	36,388,330	38,657,174	41,250,686	44,025,744	
<b>Operating Expenses:</b>					
Salaries	267,789	273,145	278,608	284,180	2.0%
Employee Benefits	111,201	113,425	115,694	118,008	2.0%
Health and Accident Claims	28,575,000	29,860,875	31,204,614	32,608,822	4.5%
Prescriptions	7,346,350	7,603,472	7,869,594	8,145,030	3.5%
Worker's Comp Claims	813,530	837,936	863,074	888,966	3.0%
Administration and Consultants	1,750,790	1,785,806	1,821,522	1,857,952	2.0%
Purchased Services and Supplies	27,650	28,203	28,767	29,342	2.0%
Total Operating Expenses	38,892,310	40,502,862	42,181,873	43,932,300	
<b>Net Income (Loss)</b>	(2,503,980)	(1,845,688)	(931,187)	93,444	
<b>Net Assets - Beginning of Year</b>	13,866,133	11,362,153	9,516,465	8,585,278	
<b>Net Assets - End of Year</b>	\$ 11,362,153	\$ 9,516,465	\$ 8,585,278	\$ 8,678,722	

### Assumptions:

The Self-Insurance Fund is funded from premiums charged to other funds, primarily the General Fund. Healthcare and prescription expenses continually rise, a 4.5% increase is assumed for each. Through the negotiations process with the employee groups, health insurance premiums are agreed upon for both the District and employee share. In future years, the health plans can also be modified meaning the employee's can pay higher deductibles and increased out-of-pocket maximums. In 2025 premiums into the fund will increase by \$1.055M for the District and \$350k for the employee share. The District obtains stop-loss insurance to ensure large claims will not impact the ending net asset balance. The District's goal is to maintain a balance of 3-4 months worth of claims and with costs increasing the District and employees shares will have to increase in future years.

# INFORMATION SECTION

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# Canyons School District

## All Governmental Fund Types - (Excludes Employee Benefits Self-Insurance Fund)

### Five Year Summary of Revenues, Expenditures and Fund Balances

	<b>Actual</b> <b>2020-2021</b>	<b>Actual</b> <b>2021-2022</b>	<b>Actual</b> <b>2022-2023</b>	<b>Final</b> <b>Budget</b> <b>2023-2024</b>	<b>Budget</b> <b>2024-2025</b>
<b>Revenues:</b>					
Property Tax	\$ 198,577,936	\$ 206,385,074	\$ 221,840,257	\$ 217,669,780	\$ 230,008,349
Registered Vehicles Fee-in-Lieu	9,789,345	10,072,254	9,706,305	9,983,440	10,205,131
Interest on Investments	1,565,315	419,253	8,026,518	9,532,860	10,805,715
State Sources	159,330,661	161,466,803	172,697,596	203,550,833	210,978,217
Federal Sources	33,398,248	51,163,334	35,243,476	32,906,555	25,411,487
Other Local Sources	15,347,926	18,831,817	23,905,278	24,816,716	24,440,881
<b>Total Revenues</b>	<b>418,009,431</b>	<b>448,338,535</b>	<b>471,419,430</b>	<b>498,460,184</b>	<b>511,849,780</b>
<b>Expenditures:</b>					
Instruction	202,396,119	216,795,531	224,997,819	245,556,637	251,152,472
Support Services:					
Student Services	18,913,146	20,973,174	23,112,412	26,224,111	26,757,047
Staff Services	21,008,452	23,358,944	27,976,824	31,128,770	28,832,093
District Administration	2,470,248	2,780,105	2,820,689	3,000,720	3,058,631
School Administration	22,283,439	24,082,799	24,362,883	25,972,333	27,666,037
Central Services	16,621,721	16,988,268	17,266,255	18,163,136	18,856,984
Operation of Plant	27,367,412	27,616,893	31,989,736	34,228,132	35,549,224
Student Transportation	9,724,655	12,013,927	13,455,762	15,100,506	15,739,844
Non-Instructional Services	26,760,734	30,059,485	32,194,932	36,183,498	37,627,369
Capital Outlay	122,887,128	100,605,202	55,705,529	31,743,796	48,101,692
Debt Service	42,624,097	45,005,578	49,605,939	50,021,323	52,477,335
<b>Total Expenditures</b>	<b>513,057,151</b>	<b>520,279,906</b>	<b>503,488,780</b>	<b>517,322,962</b>	<b>545,818,728</b>
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	<b>(95,047,720)</b>	<b>(71,941,371)</b>	<b>(32,069,350)</b>	<b>(18,862,778)</b>	<b>(33,968,948)</b>
<b>Other Financing Sources (Uses):</b>					
Building Bond Proceeds & Premium	92,042,689	47,778,558	-	50,799,857	-
Sale of Property	-	-	-	5,850,000	-
<b>Total Other Financing Sources (Uses)</b>	<b>92,042,689</b>	<b>47,778,558</b>	<b>-</b>	<b>56,649,857</b>	<b>-</b>
<b>Net Change in Fund Balances</b>	<b>(3,005,031)</b>	<b>(24,162,813)</b>	<b>(32,069,350)</b>	<b>37,787,079</b>	<b>(33,968,948)</b>
<b>Fund Balances - Beginning of Year</b>	<b>154,819,121</b>	<b>151,814,090</b>	<b>127,651,277</b>	<b>95,581,927</b>	<b>133,369,006</b>
<b>Fund Balances - End of Year</b>	<b>\$ 151,814,090</b>	<b>\$ 127,651,277</b>	<b>\$ 95,581,927</b>	<b>\$ 133,369,006</b>	<b>\$ 99,400,058</b>

## Canyons School District

### October 1st Enrollment Comparison

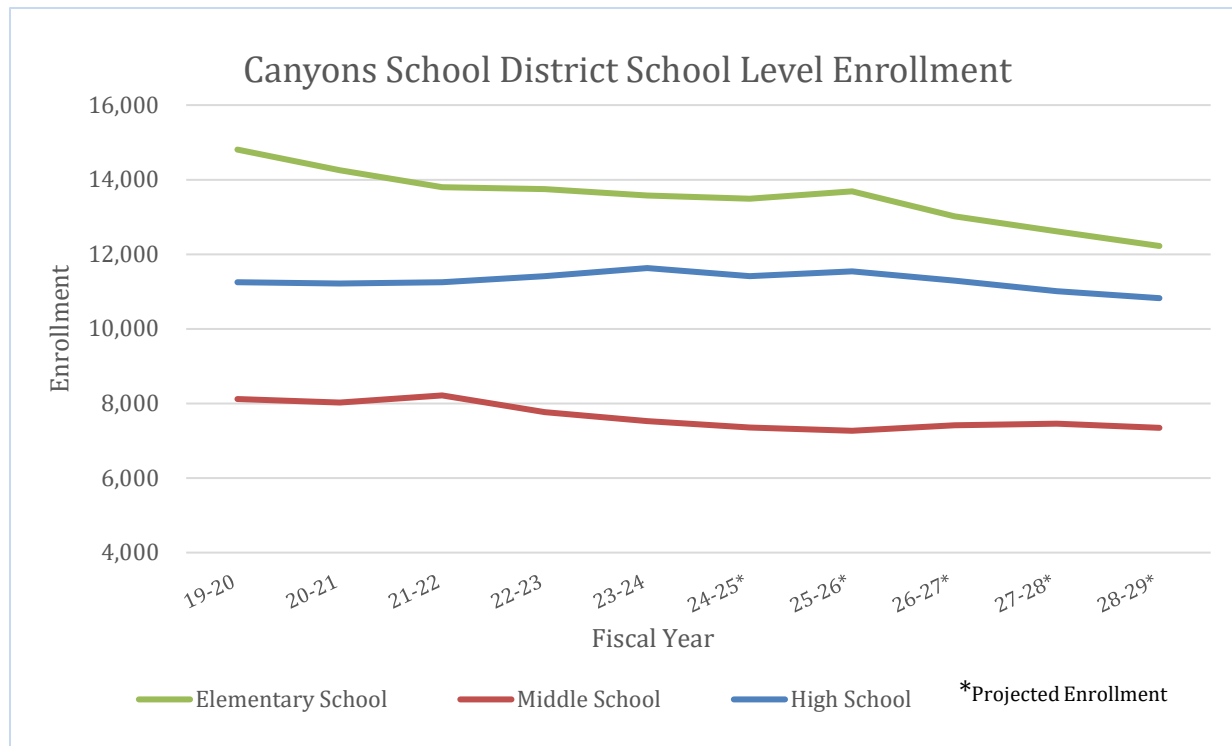
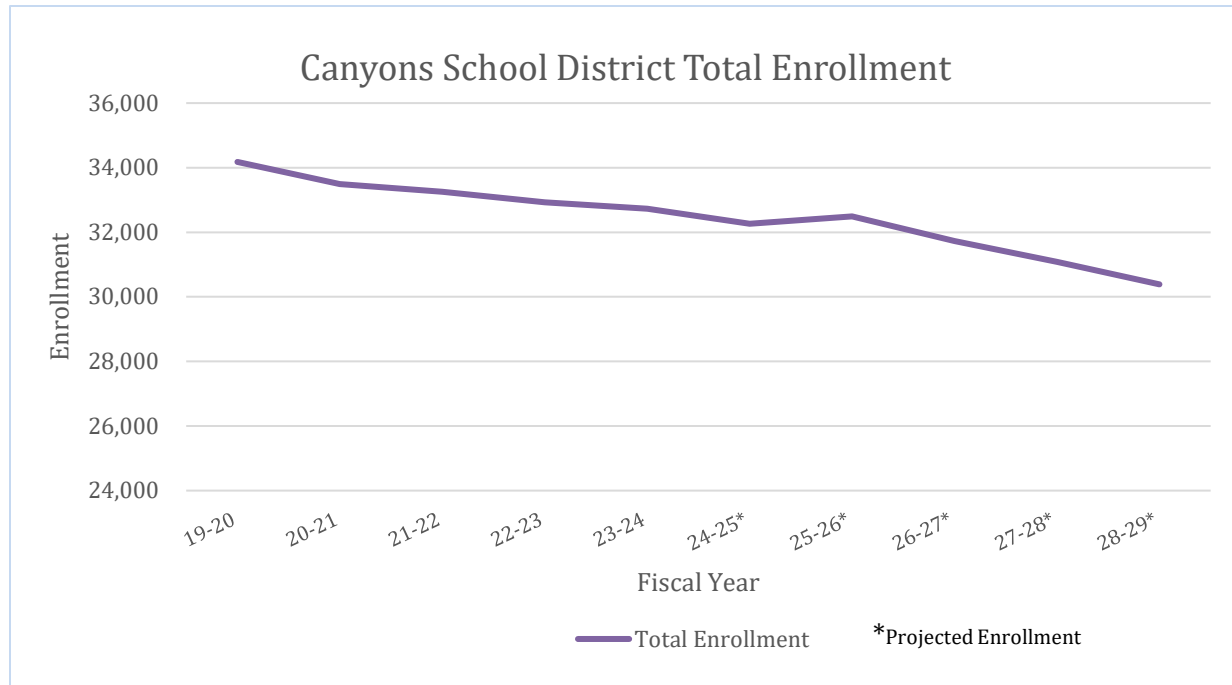
	Actual Enrollment					Projected Enrollment				
	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029
<b>Elementary Schools</b>										
Alta View	644	608	581	581	565	543	560	513	507	503
Altara	483	536	555	540	563	583	619	563	568	521
Bell View**	310	305	267	-	-	-	-	-	-	-
Bella Vista	254	242	227	202	212	212	215	210	201	190
Brookwood	441	447	418	389	362	360	376	337	299	294
Butler	641	615	592	605	611	615	641	630	625	627
Canyon View	462	478	479	501	478	467	461	443	424	406
Copperview	409	388	413	380	323	316	330	318	294	289
Crescent	459	430	422	423	455	484	507	513	488	475
Draper	705	693	686	677	696	700	725	700	687	672
East Midvale	552	493	510	491	517	529	538	545	534	523
East Sandy	447	407	389	377	376	401	419	397	398	394
Edgemont**	369	323	297	-	-	-	-	-	-	-
Glacier Hills**	-	-	-	586	594	600	620	592	573	556
Granite	392	395	363	360	332	294	287	233	205	204
Lone Peak	688	633	621	580	543	521	520	475	475	440
Midvale	709	686	661	698	630	629	632	615	627	628
Midvalley	419	437	496	533	623	606	625	622	604	576
Oak Hollow	662	644	557	570	555	521	503	480	458	463
Oakdale	389	371	396	397	350	357	370	355	342	340
Park Lane	394	364	344	344	343	338	346	312	311	297
Peruvian Park	572	532	477	505	544	582	595	591	624	608
Quail Hollow	484	478	479	452	404	394	385	360	318	298
Ridgecrest	528	516	512	547	516	507	560	542	509	498
Sandy	577	539	482	489	481	477	476	447	439	433
Silver Mesa	635	587	570	578	579	548	511	472	447	429
Sprucewood	387	355	324	319	314	315	317	295	289	274
Sunrise	692	669	638	602	670	682	643	627	599	558
Willow Canyon	420	399	372	356	366	345	316	293	274	254
Willow Springs	683	682	670	664	570	563	587	537	494	472
<b>Elementary Total</b>	<b>14,807</b>	<b>14,252</b>	<b>13,798</b>	<b>13,746</b>	<b>13,572</b>	<b>13,489</b>	<b>13,684</b>	<b>13,017</b>	<b>12,613</b>	<b>12,222</b>
<b>Middle Schools</b>										
Albion	936	963	952	958	946	921	904	916	900	837
Butler	950	915	896	897	905	925	906	926	951	955
Draper Park	1,609	1,627	1,587	1,495	1,482	1,350	1,286	1,281	1,239	1,160
Eastmont	722	674	663	593	535	534	534	565	579	556
Indian Hills	1,202	1,150	1,127	1,115	1,124	1,108	1,086	1,087	1,040	1,066
Midvale	945	954	938	909	891	877	887	927	1,020	1,072
Mount Jordan	933	903	825	776	749	715	718	746	778	749
Union	822	838	835	862	898	928	946	965	954	947
<b>Middle School Total</b>	<b>8,119</b>	<b>8,024</b>	<b>7,823</b>	<b>7,605</b>	<b>7,530</b>	<b>7,358</b>	<b>7,267</b>	<b>7,413</b>	<b>7,461</b>	<b>7,342</b>
<b>High Schools</b>										
Alta	2,289	2,323	2,281	2,293	2,350	2,264	2,216	2,181	2,116	2,070
Brighton	2,126	2,183	2,237	2,357	2,391	2,378	2,422	2,423	2,364	2,309
Corner Canyon	2,351	2,372	2,394	2,429	2,451	2,413	2,420	2,220	2,138	2,032
Hillcrest	2,194	2,125	2,186	2,289	2,363	2,376	2,514	2,563	2,510	2,518
Jordan	1,996	1,953	1,886	1,783	1,797	1,741	1,730	1,670	1,638	1,654
<b>High School Total</b>	<b>10,956</b>	<b>10,956</b>	<b>10,984</b>	<b>11,151</b>	<b>11,352</b>	<b>11,172</b>	<b>11,302</b>	<b>11,057</b>	<b>10,766</b>	<b>10,583</b>
<b>Total Traditional School Enrollment</b>	<b>33,882</b>	<b>33,232</b>	<b>32,605</b>	<b>32,502</b>	<b>32,454</b>	<b>32,019</b>	<b>32,253</b>	<b>31,487</b>	<b>30,840</b>	<b>30,147</b>
Canyons On-line	-	-	392	163	-	***	***	***	***	***
Students enrolled in non-traditional schools*	296	256	262	266	278	240	240	240	240	240
<b>Total Canyons District Enrollment</b>	<b>34,178</b>	<b>33,488</b>	<b>33,259</b>	<b>32,931</b>	<b>32,732</b>	<b>32,259</b>	<b>32,493</b>	<b>31,727</b>	<b>31,080</b>	<b>30,387</b>

\*These schools are Jordan Valley, Canyons Transition Academy, South Park, Entrada and Diamond Ridge. Their enrollments are expected to remain constant in future years.

\*\* Bell View and Edgemont were combined into the new Glacier Hills in 2022-23

The Cohort Survival Projection Method is used to calculate the enrollment for future years and the following factors were used:

- 1- The current enrollment trend as shown by a four-year enrollment history by school.
- 2- The number of students who continue in the system from one year to the next.
- 3- The number as the continuing students moved forward one grade.
- 4- The number of students transferring to other districts on group permits.
- 5- The number of housing starts within each geographic area and the estimated number of students per new household.



# Canyons School District

Property Tax Rates (Per \$1 of Taxable Value)

		Actual	Actual	Budget	Final	Budget
		2020-2021	2021-2022	2022-2023	Budget	Budget
		2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
Authorization		Tax Year 2020	Tax Year 2021	Tax Year 2022	Tax Year 2023	Tax Year 2024
<b>Maintenance &amp; Operation:</b>						
Basic State Supported Program*	53F-2-301	0.001628	0.001661	0.001652	0.001406	0.001408
Voted Leeway Program	53F-2-601 & 53F-8-301	0.001600	0.001600	0.001191	0.001200	0.001116
Board Local Levy	53F-2-602 & 53F-8-302	0.001594	0.001342	0.001195	0.001119	0.001204
Total Maintenance & Operation		0.004822	0.004603	0.004038	0.003725	0.003728
<b>Capital Outlay:</b>						
Capital Local Levy	53F-8-303	0.000838	0.000777	0.000620	0.000604	0.000674
<b>Debt Service:</b>						
Canyons Debt Service	51-5-4 & 11-14-310	0.001162	0.001176	0.001330	0.001308	0.001218
Former Jordan District Debt Service	51-5-4 & 11-14-310	0.000403	0.000347	0.000000	0.000000	0.000000
Total Debt Service		0.001565	0.001523	0.001330	0.001308	0.001218
Total Property Tax Levy		0.007225	0.006903	0.005988	0.005637	0.005620
Utah Charter Schools-Canyons		0.000072	0.000087	0.000065	0.000068	0.000057
TOTAL TAX LEVY WITH CHARTER SCHOOL LEVY		0.007297	0.006990	0.006053	0.005705	0.005677

\* Rate increased due to HB293 from 2018 Legislature. Revenue will be used to equalize funding for all Utah school districts.

# Canyons School District

## Impact of Budget on Taxpayers Based on the Average Home Valuation Within the District

	<b>Actual</b> <b>2020-2021</b>	<b>Actual</b> <b>2021-2022</b>	<b>Budget</b> <b>2022-2023</b>	<b>Final</b> <b>Budget</b> <b>2023-2024</b>	<b>Budget</b> <b>2024-2025</b>
	<b>Tax Year 2020</b>	<b>Tax Year 2021</b>	<b>Tax Year 2022</b>	<b>Tax Year 2023</b>	<b>Tax Year 2024</b>
Average Home Value Within the District	\$ 443,200	\$ 496,600	\$ 649,100	\$ 652,700	\$ 703,200
Primary Residential Exemption	45%	45%	45%	45%	45%
Taxable Value	\$ 243,760	\$ 273,130	\$ 357,005	\$ 358,985	\$ 386,760
Total Property Tax Rate Assessed	0.007297	0.006990	0.006053	0.005705	0.005677
Property Tax Due	\$ 1,778.72	\$ 1,909.18	\$ 2,160.95	\$ 2,048.01	\$ 2,195.64
Property Tax Increase (Decrease) From Prior Year	n/a	\$ 130.46	\$ 251.77	\$ (112.94)	\$ 147.63

Prior to the 2022 calendar year, most homeowners experienced moderate increases in the value of their property. In 2022 home values spiked by 30% which increased the District's average home value to \$649,100. The average home value had a modest increase in 2023 as it rose to \$652,700 or 0.6%. In 2024 it the average home value will increase to \$703,200 or 7.7%.

For the first time since the 2019-2020 fiscal year, the District will be holding a tax hearing to increase property tax revenues. The proposed amount of the increase in revenues is \$9.0 million. For the average home of \$703,200 the total tax increase will be \$147.63 compared to 2023. Of this total increase, \$93.98 or \$7.83 per month is due to certified tax rates controlled by the District while \$39.83 is due to the State controlled Basic Rate and the other \$13.82 change is due to other factors in the certified rate calculation. The certified rate, as defined by state law provides the same tax revenues from one year to the next. There is no inflationary increase in the certified rate. For this reason the District must periodically increase taxes to recapture inflationary costs.

Changes in home values will impact the taxes owed. If a home's value increases at a percentage less than the District-wide average (or decreases in value) Canyons the tax impact will likely be less. If however, a home's value increases at a higher percentage than the District-wide average, the tax impact will be more. The Salt Lake 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.

## Canyons School District

### Property Tax Levies and Collections

Tax years ending 2014 - 2023

Tax Year	Fiscal Year	Taxes Levied	Collections			Total Collections to Date	
			In the Year of Levy	Percentage of Levy	In Subsequent Years	Amount	Percentage of Levy
2014	2014-2015	\$ 131,221,676	\$ 127,676,803	97.30%	\$ 2,616,905	\$ 130,293,708	99.29%
2015	2015-2016	140,421,316	137,095,864	97.63%	2,415,456	139,511,320	99.35%
2016	2016-2017	142,687,429	139,459,762	97.74%	2,348,248	141,808,010	99.38%
2017	2017-2018	149,762,610	146,570,701	97.87%	2,391,893	148,962,594	99.47%
2018	2018-2019	162,329,518	158,525,684	97.66%	2,984,648	161,510,332	99.50%
2019	2019-2020	186,671,922	182,667,973	97.86%	2,961,337	185,629,310	99.44%
2020	2020-2021	196,307,582	192,172,308	97.89%	2,793,185	194,965,493	99.32%
2021	2021-2022	204,834,531	200,639,842	97.95%	2,715,671	203,355,513	99.28%
2022	2022-2023	220,199,900	216,013,806	98.10%	2,628,706	218,642,512	99.29%
2023	2023-2024	215,811,027	211,023,465	97.78%	-	211,023,465	97.78%

Taxes are due by November 30.

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

## Canyons School District

### Historical Summaries of Taxable Values of Property

Tax Years Ended December 31, 2019 - 2023

	<u>Tax Year 2019</u>	<u>Tax Year 2020</u>	<u>Tax Year 2021</u>	<u>Tax Year 2022</u>	<u>Tax Year 2023</u>
	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>	<u>Fiscal Year 2021-2022</u>	<u>Fiscal Year 2022-2023</u>	<u>Fiscal Year 2023-2024</u>
Set by State Tax Commission:					
Centrally assessed	\$ 573,252,862	\$ 672,009,445	\$ 702,234,668	\$ 729,302,654	\$ 523,875,518
Set by County Assessor:					
Locally assessed					
Real property:					
Residential - primary use	15,155,110,194	16,269,300,056	18,287,163,056	24,078,197,572	24,467,326,444
Residential - not primary use	968,525,890	1,008,827,120	1,044,173,610	1,176,171,310	1,285,175,140
Commercial and industrial	7,456,637,370	8,033,044,610	8,395,322,110	9,355,514,070	10,370,629,250
Agriculture and Farm Assessment Act (FAA)	9,528,370	9,436,480	8,646,280	11,243,100	8,723,920
Total real property	<u>23,589,801,824</u>	<u>25,320,608,266</u>	<u>27,735,305,056</u>	<u>34,621,126,052</u>	<u>36,131,854,754</u>
Personal property:					
Fee in lieu property	633,481,107	591,370,847	658,114,392	684,650,509	662,518,467
Mobile home - primary residential use	6,344,782	6,129,160	6,006,053	5,943,561	5,730,403
Mobile home - other use	158,127	365,822	599,033	255,148	484,838
Other personal property	<u>1,036,101,442</u>	<u>1,120,312,127</u>	<u>1,192,615,163</u>	<u>1,251,312,412</u>	<u>1,562,123,706</u>
Total personal property	<u>1,676,085,458</u>	<u>1,718,177,956</u>	<u>1,857,334,641</u>	<u>1,942,161,630</u>	<u>2,230,857,414</u>
Total locally assessed	<u>25,265,887,282</u>	<u>27,038,786,222</u>	<u>29,592,639,697</u>	<u>36,563,287,682</u>	<u>38,362,712,168</u>
Total taxable property	<u>\$ 25,839,140,144</u>	<u>\$ 27,710,795,667</u>	<u>\$ 30,294,874,365</u>	<u>\$ 37,292,590,336</u>	<u>\$ 38,886,587,686</u>

Source: Property Tax Division of the Utah State Tax Commission - List of Final Values by Year



## Canyons School District

### Estimated Summaries of Future Taxable Values of Property

Tax Years Ended December 31, 2024 - 2026

	Estimated Tax Year 2024* Fiscal Year 2024-2025	Estimated Tax Year 2025* Fiscal Year 2025-2026	Estimated Tax Year 2026* Fiscal Year 2026-2027
Set by State Tax Commission:			
Centrally assessed	\$ 544,830,539	\$ 566,623,761	\$ 589,288,711
Set by County Assessor:			
Locally assessed			
Real property:			
Residential - primary use	25,446,019,502	26,463,860,282	27,522,414,693
Residential - not primary use	1,336,582,146	1,390,045,432	1,445,647,249
Commercial and industrial	10,785,454,420	11,216,872,597	11,665,547,501
Agriculture and Farm Assessment Act (FAA)	9,072,877	9,435,792	9,813,224
Total real property	37,577,128,945	39,080,214,103	40,643,422,667
Personal property:			
Fee in lieu property	689,019,206	716,579,974	745,243,173
Mobile home - primary residential use	5,959,619	6,198,004	6,445,924
Mobile home - other use	504,232	524,401	545,377
Other personal property	1,624,608,654	1,689,593,000	1,757,176,720
Total personal property	2,320,091,711	2,412,895,379	2,509,411,194
Total locally assessed	39,897,220,656	41,493,109,482	43,152,833,861
Total taxable property	\$ 40,442,051,195	\$ 42,059,733,243	\$ 43,742,122,572

\*Based on conservative projections, the amounts are estimated to increase 4.0% over each year.

## Canyons School District

### Principal Property Taxpayers

Tax Years Ended December 31, 2023 and 2014

Taxpayer	Tax Year 2023			Tax Year 2014		
	Taxable Value *	Rank	Percent of Total Taxable Value	Taxable Value *	Rank	Percent of Total Taxable Value
Vista Station Properties LLC (Vista 9 Apartments)	\$ 233,385,525	1	0.61 %	\$ -	-	- %
Larry H. Miller Companies	197,243,522	2	0.52 %	145,834,582	1	0.87 %
Becton Dickinson	178,341,912	3	0.47 %	119,695,449	4	0.71 %
Old Mill Corporate Center	175,815,800	4	0.46 %	114,130,000	5	0.68 %
Rocky Mountain Power (PacifiCorp)	174,022,049	5	0.46 %	132,833,033	3	0.79 %
Mountain America Federal Credit Union	166,558,895	6	0.44 %	-	-	- %
Snowbird Ltd	155,943,873	7	0.41 %	83,490,276	8	0.50 %
Swire Coca-Cola USA	149,002,327	8	0.39 %	89,673,500	7	0.53 %
Dominion Energy (Questar)	139,124,061	9	0.36 %	65,864,282	10	0.39 %
HGREIT II Cottonwood Center LLC	135,985,000	10	0.36 %	-	-	- %
ST Mall Owner, LLC	-		- %	144,374,300	2	0.86 %
NOP Cottonwood Holdings (Real Estate Holdings)	-		- %	91,138,100	6	0.54 %
eBay	-		- %	73,608,762	9	0.44 %
	<u>\$ 1,705,422,964</u>		<u>4.48 %</u>	<u>\$ 1,060,642,284</u>		<u>6.31 %</u>
Total taxable value	<u>\$ 38,224,069,219</u>			<u>\$ 16,787,989,818</u>		

\*Total taxable value as used in this table excludes all tax equivalent property associated with motor vehicles.

Source: Property Tax Division of the Utah State Tax Commission, Salt Lake County Assessor's Office

## Canyons School District

### Legal Debt Margin

December 31, 2015 - 2023 and estimate for December 31, 2024

Calendar Year	Estimated Fair Market Value	Debt Limit *	Less General Obligation Debt**	Legal Debt Margin*	Percentage of Debt to Debt Limit
2015	\$ 27,357,289,514	\$ 1,094,291,581	\$ 312,441,693	\$ 781,849,888	28.55%
2016	29,904,083,647	1,196,163,346	293,223,191	902,940,155	24.51%
2017	32,331,606,063	1,293,264,243	323,765,524	969,498,719	25.03%
2018	35,600,019,205	1,424,000,768	377,063,256	1,046,937,512	26.48%
2019	38,243,966,943	1,529,758,678	443,923,089	1,085,835,589	29.02%
2020	41,027,055,935	1,641,082,237	506,412,317	1,134,669,920	30.86%
2021	45,261,634,394	1,810,465,376	474,613,574	1,335,851,802	26.22%
2022	56,997,796,717	2,279,911,869	442,763,565	1,837,148,304	19.42%
2023	58,909,997,833	2,356,399,913	408,438,558	1,947,961,355	17.33%
2024 est	61,266,397,746	2,450,655,910	372,903,553	2,077,752,357	15.22%

\*The general obligation indebtedness (net of deferred amounts) of the District is limited by Utah law to 4% of the fair market value of taxable property in the District. The legal debt margin (additional debt incurring capacity of the District) is based on estimated assessed value.

\*\*The amortized bond issuance premiums have been included in the total general obligation debt.

# Canyons School District

## Five Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

Description	Final				
	Actual 2020-2021	Actual 2021-2022	Actual 2022-2023	Budget 2023-2024	Budget 2024-2025
<b>Instruction</b>					
Teachers	1,652.5	1,668.9	1,647.6	1,646.3	1,625.2
Teacher Aides and Paraprofessionals	162.6	196.3	222.5	246.2	235.8
Total	1,815.1	1,865.2	1,870.1	1,892.5	1,861.0
<b>Student Support Services</b>					
Directors	5.0	5.0	5.0	5.0	5.0
Guidance Personnel	66.1	69.1	67.8	71.6	68.4
Health Services Personnel	28.2	32.2	28.4	32.2	32.7
Psychological Personnel	34.5	33.0	37.5	39.3	35.7
Social Workers Personnel	34.0	33.6	37.3	42.2	44.9
Secretarial and Clerical	5.0	5.0	4.9	8.0	12.0
Total	172.8	177.9	180.9	198.3	198.7
<b>Staff Support Services</b>					
Directors	13.6	12.6	12.6	13.6	13.6
Coordinators/Specialists	30.5	37.9	34.8	39.0	35.0
Ed/Techs & Achievement Coaches	65.8	63.7	57.2	52.1	55.1
Media Personnel	13.0	13.0	13.0	13.0	13.0
Secretarial and Clerical	19.9	21.3	30.3	29.4	24.8
Total	142.8	148.5	147.9	147.1	141.5
<b>District Administration</b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	3.0	3.0	3.0	3.0	3.0
Directors	2.0	2.0	2.0	2.0	2.0
Secretarial and Clerical	4.0	4.0	6.0	5.0	5.0
Total	10.0	10.0	12.0	11.0	11.0
<b>School Administration</b>					
Principals and Assistants	91.2	93.4	91.7	93.1	96.2
Secretarial and Clerical	100.1	100.9	100.8	98.5	100.4
Total	191.3	194.3	192.5	191.6	196.6
<b>Central Services</b>					
Business Administrator	1.0	1.0	1.0	1.0	1.0
Directors	14.0	15.0	15.0	13.0	13.0
Secretarial and Clerical	28.0	29.8	29.6	26.6	26.6
Other Classified Personnel	60.4	67.1	65.0	68.0	67.0
Total	103.4	112.9	110.6	108.6	107.6

# Canyons School District

## Five Year Detail - Full Time Equivalents (FTE) - Contract Employees Only

<i>Description</i>	<i>Actual 2020-2021</i>	<i>Actual 2021-2022</i>	<i>Actual 2022-2023</i>	<i>Final Budget 2023-2024</i>	<i>Budget 2024-2025</i>
<b>Operation of Plant</b>					
Secretarial and Clerical	4.0	4.0	4.0	4.0	4.0
Custodial/Maintenance Supervisors	14.0	14.0	12.0	14.0	14.0
Custodial/Maintenance Personnel	172.0	172.0	173.0	170.0	170.0
<b>Total</b>	<b>190.0</b>	<b>190.0</b>	<b>189.0</b>	<b>188.0</b>	<b>188.0</b>
<b>Student Transportation</b>					
Directors	1.0	1.0	1.0	1.0	1.0
Secretarial and Clerical	2.5	2.5	1.5	2.0	2.0
Routing Coordinators/Analysts/Dispatchers/Trainers	12.0	10.0	10.0	11.0	11.0
Bus Drivers	110.9	113.1	119.9	111.8	111.2
Mechanics & Other Garage Employees	8.0	8.0	8.0	9.0	9.0
<b>Total</b>	<b>134.4</b>	<b>134.6</b>	<b>140.4</b>	<b>134.8</b>	<b>134.2</b>
<b>Non-Instructional Services</b>					
Principals and Assistants	0.3	0.3	0.3	0.3	0.3
Secretarial and Other	6.4	6.4	4.1	4.1	4.1
<b>Total</b>	<b>6.7</b>	<b>6.7</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>
<b>Nutrition Services</b>					
Directors	1.0	1.0	1.0	1.0	1.0
Coordinators/Specialists	4.0	4.0	3.8	3.8	3.8
Secretarial and Clerical	2.0	1.0	1.3	1.3	1.3
School Foods Personnel	60.0	53.5	53.6	53.0	52.2
<b>Total</b>	<b>67.0</b>	<b>59.5</b>	<b>59.7</b>	<b>59.1</b>	<b>58.3</b>
<b>Construction/Network Services</b>					
Directors	2.0	2.0	2.0	2.0	2.0
Facilities Classified Personnel	4.0	4.0	3.0	2.0	2.0
Data Classified Personnel	4.0	4.0	4.0	4.0	4.0
<b>Total</b>	<b>10.0</b>	<b>10.0</b>	<b>9.0</b>	<b>8.0</b>	<b>8.0</b>
<b>Total FTE</b>	<b>2,843.5</b>	<b>2,909.6</b>	<b>2,916.5</b>	<b>2,943.4</b>	<b>2,909.3</b>

As the District's ESSER funds have expired 14.2 health assistants will need to be decreased. All other employees have been removed from ESSER funding during the 2023-2024 year and paid from another source. As the District's enrollment has decreased teaching and support positions will also need to decrease.

## Canyons School District

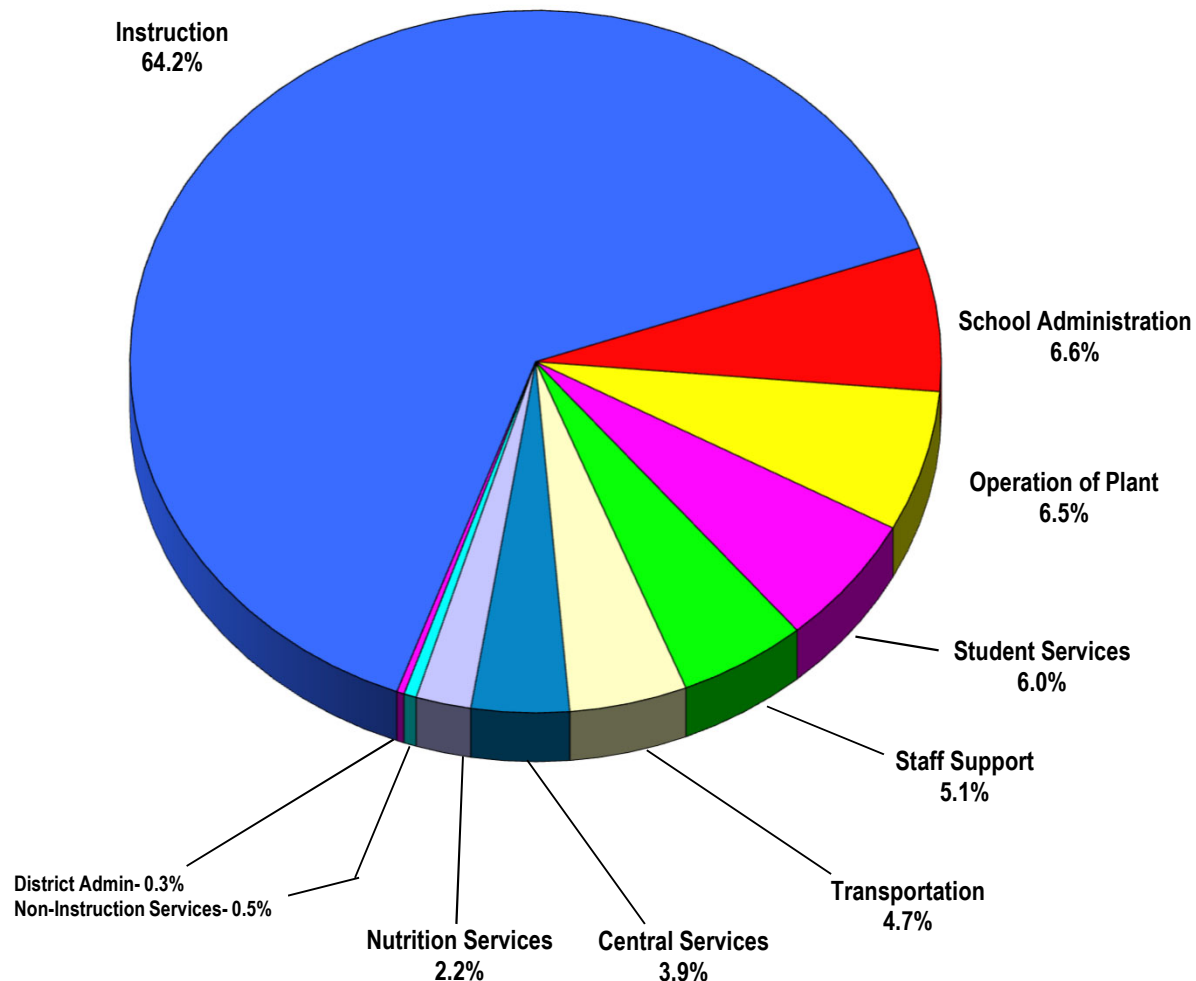
Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

	Actual 2020-2021		Actual 2021-2022		Actual 2022-2023		Final Budget 2023-2024		Budget 2024-2025	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
<b>By Function of FTE Allocated</b>										
Instruction	1,815.1	63.8	1,865.2	64.2	1,870.1	64.1	1,892.5	64.3	1,861.0	64.0
School Administration	191.3	6.7	194.3	6.8	192.5	6.6	191.6	6.5	196.6	6.8
Operation of Plant	190.0	6.7	190.0	6.5	189.0	6.5	188.0	6.4	188.0	6.5
Student Support Services	172.8	6.1	177.9	6.1	180.9	6.2	198.3	6.7	198.7	6.8
Staff Support Services	142.8	5.0	148.5	5.1	147.9	5.1	147.1	5.0	141.5	4.9
Student Transportation	134.4	4.7	134.6	4.6	140.4	4.8	134.8	4.6	134.2	4.6
Central Services	103.4	3.6	112.9	3.9	110.6	3.8	108.6	3.7	107.6	3.7
Nutrition Services	67.0	2.4	59.5	2.0	59.7	2.0	59.1	2.0	58.3	2.0
Construction/Network Services	10.0	0.4	10.0	0.3	9.0	0.3	8.0	0.3	8.0	0.3
District Administration	10.0	0.4	10.0	0.3	12.0	0.4	11.0	0.4	11.0	0.4
Non-Instructional Services	6.7	0.2	6.7	0.2	4.4	0.2	4.4	0.1	4.4	0.2
	2,843.5	100.0	2,909.6	100.0	2,916.5	100.0	2,943.4	100.0	2,909.3	100.0

	Actual 2020-2021		Actual 2021-2022		Actual 2022-2023		Final Budget 2023-2024		Budget 2024-2025	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
<b>By Type of FTE Allocated</b>										
Teachers	1,652.5	58.1	1,668.9	57.4	1,647.6	56.5	1,646.3	55.8	1,625.2	55.9
Certificated Specialists	272.1	9.6	282.5	9.7	276.0	9.5	289.4	9.8	284.8	9.8
Custodians & Maintenance Personnel	186.0	6.5	186.0	6.4	185.0	6.3	184.0	6.3	184.0	6.3
Secretarial & Clerical	165.5	5.8	168.5	5.8	178.4	6.1	174.8	5.9	176.1	6.1
Teacher Aides & Paraprofessionals	162.6	5.7	196.3	6.7	222.5	7.6	246.2	8.4	235.8	8.1
Bus Drivers, Mechanics & Routing Coord.	130.9	4.6	131.1	4.5	137.9	4.7	131.8	4.5	131.2	4.5
School Foods Personnel	64.0	2.3	57.5	2.0	57.4	2.0	56.8	1.9	56.0	1.9
Principals & Assistants	91.5	3.2	93.7	3.2	92.0	3.2	93.4	3.2	96.5	3.3
Other Classified	74.8	2.6	81.5	2.8	76.1	2.6	78.1	2.7	77.1	2.7
Directors	38.6	1.4	38.6	1.3	38.6	1.3	37.6	1.3	37.6	1.3
Superintendent & Assistants	5.0	0.2	5.0	0.2	5.0	0.2	5.0	0.2	5.0	0.2
	2,843.5	100.0	2,909.6	100.0	2,916.5	100.0	2,943.4	100.0	2,909.3	100.1

# Canyons School District

## Financial Impact of Full Time Equivalents (FTE) - Contract Employees Only



The primary activity of any public education institution is to educate children. The delivery of services involved in educating children is a labor intensive effort. It stands to reason that the cost of hiring and employing the necessary staff to deliver the necessary services would be the primary expenditure of the District. In fact, salary and benefit expenditures represent approximately 89% of the General Fund expenditures. Within the salary and benefit expenditures, the District is committed to its mission statement that all students will graduate college-and career-ready. There is no basis of fact of a top heavy administration within the Canyons School District.

The Board of Education and District administration reviews, evaluates and balances FTE allocations to best meet the initiatives outlined in its Strategic Plan.



## Canyons School District

### Demographic and Economic Statistics

For fiscal years ending June 30, 2013 - 2022

Year	Canyons School District Estimated Population *	Salt Lake County Estimated Population **	Salt Lake County Total Personal Income (in thousands) **	Salt Lake County Per Capita Income **	Salt Lake County Unemployment Rate **	Salt Lake County Estimated New Construction **	Number of Students of Minority Ancestry
2014	199,001	1,079,721	\$ 45,552,565.00	\$ 42,189.00	4.2%	1,658,138,242	1,502
2015	201,216	1,091,742	46,437,317	42,535	3.7%	2,036,886,383	8,486
2016	204,086	1,107,314	49,488,031	44,692	3.3%	2,055,339,163	8,566
2017	206,674	1,121,354	52,436,840	46,762	2.9%	3,277,856,468	8,691
2018	215,270	1,135,649	56,152,594	49,445	2.9%	2,899,665,166	9,923
2019	216,826	1,152,633	60,673,924	52,639	2.9%	3,015,289,691	10,269
2020	226,257	1,160,437	64,341,937	55,446	2.3%	3,838,632,482	10,486
2021	228,545	1,165,517	68,854,783	59,077	4.8%	4,122,671,555	10,451
2022	230,857	1,186,421	74,207,465	62,547	1.7%	4,343,554,272	10,715
2023	227,543	1,186,421	N/A	N/A	2.5%	3,992,958,011	10,951

Note: fiscal year 2024 figures are not yet available

\* Based on District estimates and data available to District personnel.

\*\* The District covers the southeast section of Salt Lake County, which encompasses several municipalities and unincorporated areas making statistics to the District impracticable to obtain. These statistics for Salt Lake County are given since those are representative of the District. These statistics were obtained from the County's year-end financial reports. The actual per capita income as provided by the Bureau of Economic Analysis lags one year behind. Therefore, it is not available for 2023.

Source: Salt Lake County - Comprehensive Annual Financial Report by year, District records

## Canyons School District

### Principal Employers

June 30, 2022 and 2013

Employer *	June 30, 2022				June 30, 2013			
	Number of Employees	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce	Number of Employees	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce
Intermountain Healthcare	6,000	1	2.6%	3.8%	5,000	1	2.6%	3.7%
Canyons School District	5,000	2	2.2%	3.1%	5,000	2	2.6%	3.7%
Wal-Mart Stores	2,000	3	0.9%	1.3%	2,000	4	1.0%	1.5%
Smith's Food Stores	2,000	4	0.9%	1.3%	1,500	5	0.8%	1.1%
Jet Blue Airways Corporation	1,500	5	0.7%	0.9%	2,500	3	1.3%	1.8%
Snowbird Corporation	1,500	6	0.7%	0.9%	1,500	8	0.8%	1.1%
Edwards Lifesciences	1,500	7	0.7%	0.9%	-	-	0.0%	0.0%
Becton Dickinson	1,000	8	0.4%	0.6%	1,000	10	0.5%	0.7%
eBay	800	9	0.4%	0.5%	1,500	7	0.8%	1.1%
Health Equity	700	10	0.3%	0.4%	-	-	0.0%	0.0%
Utah State Prison	-	-	0.0%	0.0%	1,500	6	0.8%	1.1%
1-800 Contacts	-	-	0.0%	0.0%	1,000	9	0.5%	0.7%
Totals	22,000		9.8%	13.7%	22,500		11.7%	16.5%

Note: fiscal year 2023 figures are not yet available

\* The number of employees within the District's boundaries for these employers is unavailable. Therefore, the number of employees listed represents an approximate range of the number of employees per the Utah Department of Workforce Services and the Salt Lake County, Sandy, Draper and Cottonwood Heights comprehensive annual financial reports by year.

# Canyons School District

## Capital Asset Information

For fiscal years ending June 30, 2020 - 2023 and estimates for June 30, 2024

	2020	2021	2022	2023	2024 est
Buildings:					
Elementary:					
Number	29	28	27	28	28
Square feet	1,897,159	1,918,250	1,789,695	1,893,068	1,893,068
Capacity	19,360	19,360	19,360	18,860	18,860
Enrollment	14,807	14,252	13,798	13,746	13,572
Middle Schools:					
Number	8	8	8	8	8
Square feet	1,446,696	1,446,696	1,446,696	1,446,696	1,469,290
Capacity	9,247	9,247	9,247	9,247	9,428
Enrollment	8,119	8,024	8,215	7,605	7,530
High Schools:					
Number	5	5	5	5	5
Square feet	1,809,955	1,894,032	2,025,136	2,025,136	2,025,136
Capacity	10,547	10,547	11,239	11,239	11,239
Enrollment	10,956	10,956	10,984	11,151	11,352
Special Schools:					
Number	2	2	2	3	3
Square feet	136,757	136,757	136,757	195,321	195,321
Capacity *					
Enrollment	296	256	654	429	278
Total School Buildings:	44	43	42	44	44
Square feet	5,290,567	5,395,735	5,398,284	5,560,221	5,582,815
Capacity	39,154	39,154	39,846	39,346	39,527
Enrollment	34,178	33,488	33,259	32,931	32,732
Other Buildings:					
Number	5	5	5	5	5
Square feet	422,363	422,363	422,363	422,363	422,363
Acres of Land	799	799	799	799	788
Number of Portables	78	78	78	77	77
Number of Vehicles	345	341	337	339	340

\* Information for special school varies depending on needs of students.

Source: District records

## Canyons School District

### High School Graduates

*Last ten school years - school years 2015 - 2023 and estimate for 2024*

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024 est
Alta	419	365	515	420	483	480	515	522	513	545
Brighton	546	483	573	483	456	436	452	483	387	520
Corner Canyon	391	490	501	540	492	565	520	539	495	590
Hillcrest	423	429	426	473	426	473	397	443	381	480
Jordan	473	433	486	483	475	430	403	406	420	430
Diamond Ridge*	-	15	39	48	47	63	61	47	69	60
Entrada	140	69	37	46	68	59	1	74	137	135
Total	<u>2,392</u>	<u>2,284</u>	<u>2,577</u>	<u>2,493</u>	<u>2,447</u>	<u>2,506</u>	<u>2,349</u>	<u>2,514</u>	<u>2,402</u>	<u>2,760</u>
Dropout Rate:	<u>12.5%</u>	<u>12.3%</u>	<u>11.2%</u>	<u>8.9%</u>	<u>8.9%</u>	<u>8.3%</u>	<u>8.9%</u>	<u>9.6%</u>	<u>9.6%</u>	<u>9.4%</u>

\*Diamond Ridge is an alternative high school which opened in 2016.

Source: District records

## Canyons School District

**Students per Teacher***Last ten school years - school years 2016 - 2025*

Grade	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Kindergarten	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0
1	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
2	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
5	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
6	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
7	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
9	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
10	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
11	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
12	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3

## Canyons School District

### Nutrition Services - Facts and Figures

Years Ended June 30, 2020 thru June 30, 2023 with estimate for June 30, 2024

	2020*	2021**	2022**	2023	2024 est
Participating schools:					
Lunch	44	44	44	43	43
Breakfast	39	39	43	42	42
Student lunches served:					
Free	984,477	2,350,846	3,025,907	809,438	918,849
Reduced	98,686	2,811	0	107,476	98,746
Fully paid	1,213,334	32,818	0	1,550,237	1,616,314
Total	2,296,497	2,386,475	3,025,907	2,467,151	2,633,909
Student breakfasts served:					
Free	507,295	839,185	840,313	316,718	357,177
Reduced	20,587	371	0	25,238	21,164
Fully paid	116,796	2,138	0	184,334	181,324
Total	644,678	841,694	840,313	526,290	559,665
Percentage of free/reduced/fully paid lunch:					
Free	42.87%	98.51%	100.00%	32.81%	34.89%
Reduced	4.30%	0.12%	0.00%	4.36%	3.75%
Fully paid	52.83%	1.38%	0.00%	62.84%	61.37%
Percentage of free/reduced fully paid breakfast:					
Free	78.69%	99.70%	100.00%	60.18%	63.82%
Reduced	3.19%	0.04%	0.00%	4.80%	3.78%
Fully paid	18.12%	0.25%	0.00%	35.03%	32.40%
Average daily participation:					
Lunch	12,902	13,407	16,999	13,860	15,399
Breakfast	3,622	4,729	4,721	2,957	3,333
October 1st count	34,178	33,488	33,259	32,931	32,732
Percentage participating in school lunch/breakfast					
Lunch	37.75%	40.04%	51.11%	42.09%	47.05%
Breakfast	10.60%	14.12%	14.19%	8.98%	10.18%

Source: District records.

\* - Schools closed in mid-March 2020 due to COVID-19 pandemic. Free breakfasts and lunches were still provided.

\*\* - Federal Government continued free breakfasts and lunches for all students for the fiscal years: 2021 and 2022.



## Licensed Salary Schedule-L186

(2024-2025)

August 12, 2024 - May 30, 2025

186 Days - Full Time 8 Hours Per Day

(16 hours of preparation time, outside of contracted days, are included in the base contract.)

### Salary Placement

To determine an educator's initial salary placement:

- ♦ Identify the educator's "Education Enhancement" Increment Level
- ♦ Add previous contracted licensed work experience from an accredited school system, up to fifteen years, each year equating to an Increment Level
  - Two half years, with at least one of the years being a minimum of 92 days, will be added together to equal one year/Increment Level
  - Educator's experience in Canyons District receives full credit
  - Educators who have retired with the Utah Retirement System (URS) may receive up to fifteen (15) Increment Levels for experience
- ♦ Add one (1) Increment Level

### Education Enhancement

To determine the educator's "Education Enhancement" Increment Level:

- ♦ Identify the educator's degree attainment from an accredited university
 

Bachelor's Degree	n/a
Master's Degree	+6 Increment Levels
Doctorate Degree	+6 Increment Levels
- ♦ Identify semester hours awarded after July 1, 2017, not used for the degree(s) identified above, and which are relevant to education and/or the educator's assignment. Note: Educators with multiple degrees are also placed using the same/following criteria.
 

20 semester hours	+1 Increment Level
40 semester hours	+1 Increment Level
60 semester hours	+1 Increment Level
80 semester hours	+1 Increment Level

*Example: A newly hired educator with a Master's Degree and +20 semester hours with four years of experience would be placed on Increment Level twelve (12), contingent upon verification of education and experience.*

### Salary Schedule Information

- ♦ An Educator Salary Adjustment (ESA) of \$8,904 and a Teacher and Student Success Act (TSSA) of \$1,020 are included as part of the Base Contract.  
Thirty-two (32) additional hours of pay are available to CACTUS licensed employees for personal professional development at the educator's Hourly Rate. All are dependent upon continued legislative funding.
- ♦ Cost of Living Adjustment (COLA) is calculated on the mid-point of the salary schedule, Increment Level 20, minus ESA and TSSA funds. The dollar difference between Increment Levels is \$950.
- ♦ The Base Contract is prorated based upon the number of days remaining in the contract.
- ♦ Educators with current National Board Certification for teaching will be paid a stipend of \$2,000 in addition to their Base Contract. Other approved National Board Certifications will be paid a stipend of \$1,000.

Note: Increment Levels continue beyond what is shown on the printed salary schedule.

Increment Levels	Base Contract
1	\$61,610
2	\$62,560
3	\$63,510
4	\$64,460
5	\$65,410
6	\$66,360
7	\$67,310
8	\$68,260
9	\$69,210
10	\$70,160
11	\$71,110
12	\$72,060
13	\$73,010
14	\$73,960
15	\$74,910
16	\$75,860
17	\$76,810
18	\$77,760
19	\$78,710
20	\$79,660
21	\$80,610
22	\$81,560
23	\$82,510
24	\$83,460
25	\$84,410
26	\$85,360
27	\$86,310
28	\$87,260
29	\$88,210
30	\$89,160
31	\$90,110
32	\$91,060
33	\$92,010
34	\$92,960
35	\$93,910
36	\$94,860
37	\$95,810
38	\$96,760
39	\$97,710
40	\$98,660

Revised 2024.04.24





# Education Support Professional Salary Schedule

(2024-2025)

July 1, 2024 - June 30, 2025

STEP	LANE 1	LANE 2	LANE 3	LANE 4	LANE 5	LANE 6	LANE 7	LANE 8	LANE 9	LANE 10
1	13.95	15.72	17.77	19.76	21.28	22.57	23.70	25.14	26.81	29.49
2	14.30	16.11	18.21	20.25	21.81	23.13	24.29	25.77	27.48	30.23
3	14.73	16.59	18.76	20.86	22.46	23.82	25.02	26.54	28.30	31.14
4	15.47	17.42	19.70	21.90	23.58	25.01	26.27	27.87	29.72	32.70
5	16.28	18.33	20.73	23.05	24.82	26.32	27.65	29.33	31.28	34.42
6	17.18	19.34	21.87	24.32	26.19	27.77	29.17	30.94	33.00	36.31
7	18.17	20.45	23.13	25.72	27.70	29.37	30.85	32.72	34.90	38.40
8	18.53	20.86	23.59	26.23	28.25	29.96	31.47	33.37	35.60	39.17
9	18.90	21.28	24.06	26.75	28.82	30.56	32.10	34.04	36.31	39.95
10	19.28	21.71	24.54	27.29	29.40	31.17	32.74	34.72	37.04	40.75

STEP	LANE 11	LANE 12	LANE 13	LANE 14	LANE 15	LANE 16	LANE 17	LANE 18	LANE 19	LANE 20
1	30.49	32.17	35.39	37.43	39.60	41.88	44.33	46.90	49.59	52.50
2	31.25	32.97	36.27	38.37	40.59	42.93	45.44	48.07	50.83	53.81
3	32.19	33.96	37.36	39.52	41.81	44.22	46.80	49.51	52.35	55.42
4	33.80	35.66	39.23	41.50	43.90	46.43	49.14	51.99	54.97	58.19
5	35.57	37.53	41.29	43.68	46.20	48.87	51.72	54.72	57.86	61.24
6	37.53	39.59	43.56	46.08	48.74	51.56	54.56	57.73	61.04	64.61
7	39.69	41.87	46.06	48.73	51.54	54.52	57.70	61.05	64.55	68.33
8	40.48	42.71	46.98	49.70	52.57	55.61	58.85	62.27	65.84	69.70
9	41.29	43.56	47.92	50.69	53.62	56.72	60.03	63.52	67.16	71.09
10	42.12	44.43	48.88	51.70	54.69	57.85	61.23	64.79	68.50	72.51

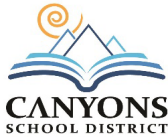
Lanes and steps in grey areas are currently not in use.

Steps may not reflect years of service.

COLA increases are calculated on step one of each lane. Steps for each lane are then increased according to the following table.

2	2.50%	5	5.25%	8	2.00%
3	3.00%	6	5.50%	9	2.00%
4	5.00%	7	5.75%	10	2.00%

Revised 2024.04.24



# Administrative Salary Schedule

(2024-2025)

242 Days - Full Time 8 Hours Per Day

July 1, 2024 - June 30, 2025

	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
Steps	Base Contract	Base Contract	Base Contract	Base Contract	Base Contract
1	85,461	92,585	111,452	120,385	134,045
2	87,171	94,436	113,071	122,136	136,000
3	88,914	96,326	114,710	123,912	137,988
4	90,693	98,250	116,375	125,716	139,998
5	92,506	100,216	118,065	127,544	142,043
6	94,357	102,221	119,780	129,404	144,119
7	96,245	104,268	121,519	131,284	146,227
8	98,168	106,352	123,284	133,195	148,363
9	100,132	108,477	125,080	135,142	150,532
10	102,134	110,646	126,896	137,113	152,737

Coordinator I

Coordinator II

Coordinator III  
Assistant PrincipalDirector I  
Principal K-8Director II  
Principal 9-12

	Lane 6	Lane 7	Lane 8
Steps	Base Contract	Base Contract	Base Contract
1	144,119	163,803	192,289
2	146,227	167,076	196,136
3	148,363	170,419	200,057
4	150,532	173,827	204,059
5	152,737	177,305	208,140

Director III

Director IV

Assistant Superintendent

## SALARY ADJUSTMENTS

A. Doctorate Degree - \$4,200; Masters + 30 semester hours - \$2,100

B. K-8 School Administrator - Activities Differential - 3.0% of base contract

- Includes CTEC and Jordan Valley

C. 9-12 Assistant Principal - Activities Differential - 9.0% of base contract

D. 9-12 Principal - Activities Differential - 10.0% of base contract

E. Title One School Administrator - Summer Differential - 5.0% of base contract

F. Principal, Assistant Principal and Intern Assistant Principal Cell Phone Stipend - \$100 monthly (not URS eligible)

G. Administrators on top step in 2023-24 will receive a 1.25% stipend in 2024-25 on base contract

## Notes:

Base Contract prorated according to # of days remaining in contract.

Pursuant to 53G-11-518, "an employee may not advance on an adopted wage or salary schedule if the employee's rating on the most recent evaluation is at the lowest level of an evaluation instrument" i.e., "Not Effective."

All administrators are expected to be available to supervisors and work associates, via cell phone/mobile device, at all times.

The "Activities" and/or "Summer" Differential compensates the administrator for hours worked outside of normal work hours. Administrators may not trade night or weekend work time for regular contract time. This stipend is not considered for salary placement purposes if an administrator changes positions and/or levels.

Revised 2024.04.22

**SCHOOL LOCATION INFORMATION****ELEMENTARY SCHOOLS****Alta View Elementary (104)**

917 E. Larkspur Dr. (10350 S.)  
Sandy 84094

**Altara Elementary (103)**

800 E. 11000 S.  
Sandy 84094

**Bella Vista Elementary (106)**

2131 E. 7000 S.  
Cottonwood Heights 84121

**Brookwood Elementary (107)**

8640 S. Snowbird Dr. (2565 E.)  
Sandy 84093

**Butler Elementary (108)**

2700 E. 7000 S.  
Cottonwood Heights 84121

**Canyon View Elementary (110)**

3050 E. 7800 S.  
Cottonwood Heights 84121

**Copperview Elementary (112)**

8449 S. 150 W.  
Midvale 84047

**Crescent Elementary (116)**

11100 S. 230 E.  
Sandy 84070

**Draper Elementary (120)**

1080 E. 12660 S.  
Draper 84020

**East Midvale Elementary (122)**

6990 S. 300 E.  
Midvale 84047

**East Sandy Elementary (123)**

295 S. 870 E.  
Sandy 84094

**Glacier Hills Elementary (125)**

1085 E. 9800 S.  
Sandy 84094

**Granite Elementary (130)**

9760 S. 3100 E.  
Sandy 84092

**Lone Peak Elementary (135)**

11515 S. High Mesa Dr., (2220 E.)  
Sandy 84092

**Midvale Elementary (140)**

7830 Chapel Street (400 W.)  
Midvale 84047

**Midvalley Elementary (144)**

217 E. 7800 S.  
Midvale 84047

**Oak Hollow Elementary (143)**

884 E. 14400 S.  
Draper 84020

**Oakdale Elementary (149)**

1900 E. Creek Rd. (8100 S.)  
Sandy 84093

**Park Lane Elementary (155)**

9955 S. 2300 E.  
Sandy 84092

**Peruvian Park Elementary (150)**

1545 E. 8425 S.  
Sandy 84093

**Quail Hollow Elementary (154)**

2625 E. Newcastle Dr. (9070 S.)  
Sandy 84093

**Ridgecrest Elementary (151)**

1800 E. 7200 S.  
Cottonwood Heights 84121



Sandy Elementary (156)  
 8725 S. 280 E.  
 Sandy 84070



Mount Jordan Middle (408)  
 9351 S. Mountaineer Ln. (210 E.)  
 Sandy 84070



Silver Mesa Elementary (158)  
 8920 S. 1700 E.  
 Sandy 84093



Union Middle (410)  
 615 E. 8000 S.  
 Sandy 84070



Sprucewood Elementary (164)  
 12025 S. 1000 E.  
 Sandy 84094



### HIGH SCHOOLS

Alta High (702)  
 11055 S. Hawk Hwy  
 Sandy 84094



Sunrise Elementary (159)  
 1542 E. 11245 S.  
 Sandy 84092



Brighton High (705)  
 2220 E. Bengal Blvd. (7600 S.)  
 Cottonwood Heights 84121



Willow Canyon Elementary (174)  
 9650 S. 1700 E.  
 Sandy 84092



Corner Canyon High (711)  
 12943 S. 700 E.  
 Draper 84020



Willow Springs Elementary (178)  
 13288 S. Lone Rock Dr. (465 E.)  
 Draper 84020



Hillcrest High (706)  
 7350 S. 900 E.  
 Midvale 84047



### MIDDLE SCHOOLS

Albion Middle (401)  
 2755 E. Newcastle Dr. (8890 S.)  
 Sandy 84093



Jordan High (708)  
 95 E. Beetdigger Blvd. (9880 S.)  
 Sandy 84070



Butler Middle (402)  
 7530 S. 2700 E.  
 Cottonwood Heights 84121



### SPECIALTY SCHOOLS

CTEC (740)  
 825 E. 9085 S.  
 Sandy 84094



Draper Park Middle (407)  
 13133 S. 1300 E.  
 Draper 84020



Entrada (981)  
 825 E. 9085 S.  
 Sandy 84094



Eastmont Middle (403)  
 10100 S. 1300 E.  
 Sandy 84094



Jordan Valley (810)  
 7501 S. 1000 E.  
 Midvale 84047

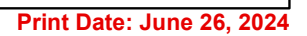


Indian Hills Middle (405)  
 1180 E. Sanders Road  
 Sandy 84094



Midvale Middle (404)  
 7852 S. Pioneer St. (310 W.)  
 Midvale 84047

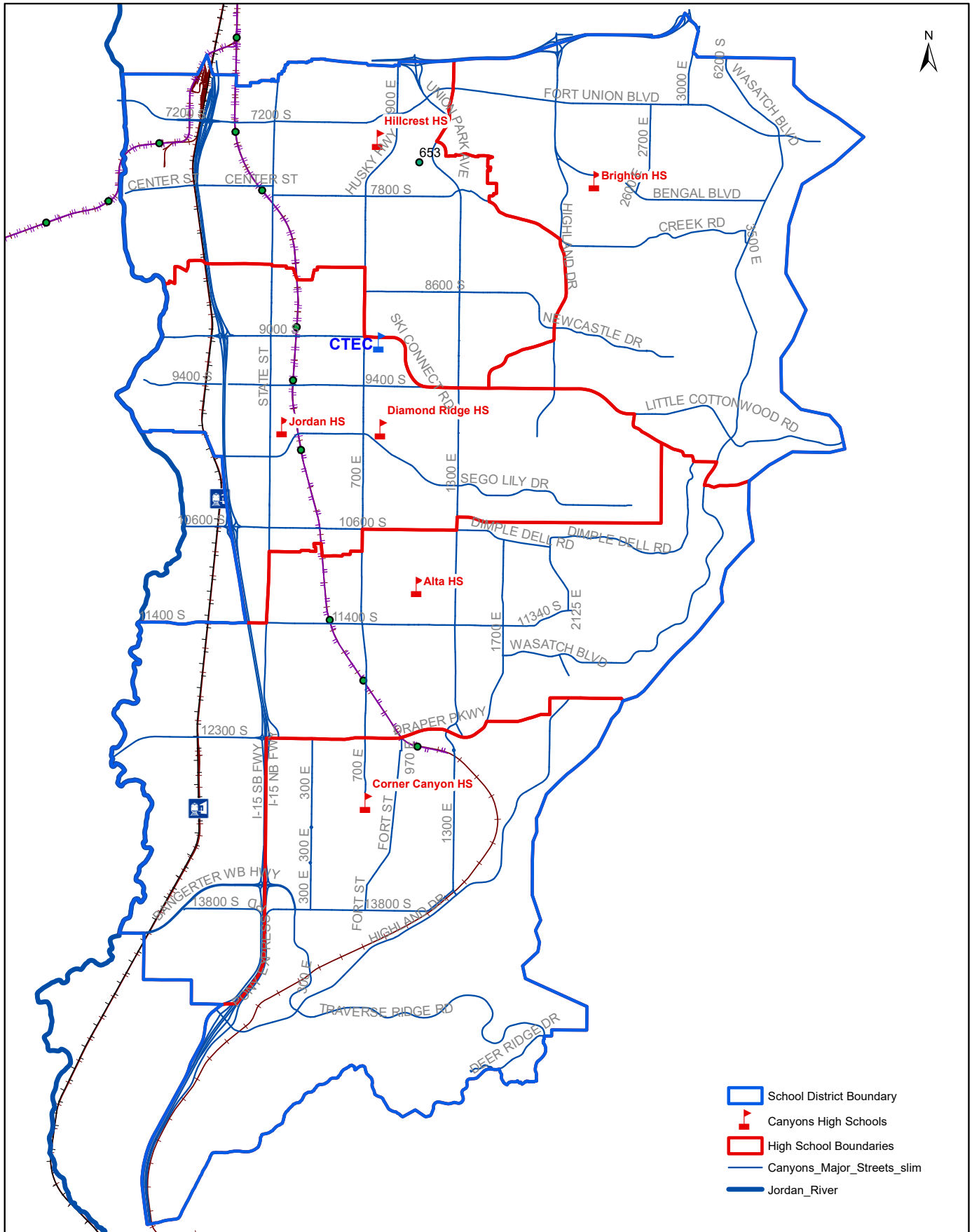








## CANYONS HIGH SCHOOL BOUNDARIES



Valid for the 2024-2025 School Year

Print Date: May 30, 2024



## Canyons School District 2024-2025 School Calendar K-12 Calendar

August							September							October						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		
November							December							January						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30	31	
February							March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1							1			1	2	3	4	5
2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28		23	24	25	26	27	28	29	27	28	29	30			
							30	31												
May																				
S	M	T	W	T	F	S														
				1	2	3														
4	5	6	7	8	9	10														
11	12	13	14	15	16	17														
18	19	20	21	22	23	24														
25	26	27	28	29	30	31														

Teacher Professional Day- No Students, Board approved 1/17/23

Red A Day  
Black B Day

Note: School emergency closure days will be made up by scheduling remote learning day(s)

Aug 12-16	Teachers at School
Aug 19	First Day of School
Sept 2	Labor Day Recess
Sept 23-24	Parent/Teacher Conferences High Schools (Mon-Tues)
Sept. 24-25	Parent/Teacher Conferences Middle Schools (Tues-Wed)
Sept. 23/25	Parent/Teacher Conferences Elementary Schools (Mon/Wed)
<b>Sept 26</b>	<b>Early Out All Students</b>
Sept 27	No Student Day (Compensatory Day)
Oct 17, 18	Fall Recess
Oct 21	Teacher Professional Day- No Students
Oct 25	End of 1st Quarter
Nov 27-29	Thanksgiving Recess
Dec 23-Jan 3	Winter Recess
Jan 16	End of 2nd Quarter
Jan 17	Grading Day
Jan 20	Martin Luther King Jr. Day Recess
Feb 17	Presidents' Day Recess
Feb 24-25	Parent/Teacher Conferences High Schools (Mon-Tues)
Feb 25-26	Parent/Teacher Conferences Middle Schools (Tues-Wed)
Feb 24/26	Parent/Teacher Conferences Elementary Schools (Mon/Wed)
<b>Feb 27</b>	<b>Early Out All Students</b>
Feb 28	No Student Day (Compensatory Day)
Mar 21	End of 3rd Quarter
Mar 24	Teacher Professional Day- No Students
Apr 7-11	Spring Recess
May 26	Memorial Day Recess
May 30	End of School

-Every Friday is an Early Out Day

-This calendar is not for Brighton Students

**Canyons School District**  
**2024-2025 School Calendar**  
**Brighton High School**

August							September							October						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
				1	2	3	1	2	3	4	5	6	7			1	2	3	4	5
4	5	6	7	8	9	10	8	9	10	11	12	13	14	6	7	8	9	10	11	12
11	12	13	14	15	16	17	15	16	17	18	19	20	21	13	14	15	16	17	18	19
18	19	20	21	22	23	24	22	23	24	25	26	27	28	20	21	22	23	24	25	26
25	26	27	28	29	30	31	29	30						27	28	29	30	31		
November							December							January						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
					1	2	1	2	3	4	5	6	7				1	2	3	4
3	4	5	6	7	8	9	8	9	10	11	12	13	14	5	6	7	8	9	10	11
10	11	12	13	14	15	16	15	16	17	18	19	20	21	12	13	14	15	16	17	18
17	18	19	20	21	22	23	22	23	24	25	26	27	28	19	20	21	22	23	24	25
24	25	26	27	28	29	30	29	30	31					26	27	28	29	30	31	
February							March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
						1							1			1	2	3	4	5
2	3	4	5	6	7	8	2	3	4	5	6	7	8	6	7	8	9	10	11	12
9	10	11	12	13	14	15	9	10	11	12	13	14	15	13	14	15	16	17	18	19
16	17	18	19	20	21	22	16	17	18	19	20	21	22	20	21	22	23	24	25	26
23	24	25	26	27	28		23	24	25	26	27	28	29	27	28	29	30			
							30	31												
May																				
S	M	T	W	T	F	S														
				1	2	3														
4	5	6	7	8	9	10														
11	12	13	14	15	16	17														
18	19	20	21	22	23	24														
25	26	27	28	29	30	31														

	Aug 12-16	Teachers at School
	Aug 19	First Day of School
	Sept 2	Labor Day Recess
	Oct 3	Parent/Teacher Conferences High Schools (Mon-Tues)
	Oct 4	Teacher Professional Day-No Students
	Oct 17, 18	Fall Recess
	Nov 15	End of 1st Trimester
	Nov 27-29	Thanksgiving Recess
	Dec 23-Jan 3	Winter Recess
	Jan 16	Parent/Teacher Conferences High Schools (Mon-Tues)
	Jan 17	No Student Day (Compensatory Day)
	Jan 20	Martin Luther King Jr. Day Recess
	Feb 17	Presidents' Day Recess
	Feb 27	End of 2nd Trimester
	Feb 28	No Student Day/Teacher Grading Day
	Mar 24	Teacher Professional Day-No Students
	Apr 7-11	Spring Recess
	Apr 24	Parent/Teacher Conferences High Schools (Mon-Tues)
	Apr 25	No Student Day (Compensatory Day)
	May 26	Memorial Day Recess
	May 30	Last Day of School/End of 3rd Trimester

Teacher Professional Days  
 Board Approved 1/17/23

Note: School emergency closure days will be made up  
 by scheduling remote learning day(s)

## Abbreviations & Acronyms

ACFR	Annual Comprehensive Financial Report
ACT	American College Testing Program
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
ALPS	Accelerated Learning Program for Students
AP	Advanced Placement
APPEL	Alternative Pathway to Professional Educator License
ASBO	Association of School Business Officials International
AYP	Adequate Yearly Progress
Board	Board of Education
CAO	Chief Academic Officer/Deputy Superintendent of Achievement
CBM	Curriculum Based Measures
CBT	Computer based testing
CCGP	Comprehensive Counseling and Guidance
CCSS	Common Core State Standard
CEA	Canyons Education Association
CEO	Chief Executive Officer
CESPA	Canyons Education Support Professionals Association
CFAs	Common formative assessments
CFO	Chief Financial Officer/Business Administrator
CGFM	Certified Government Financial Manager
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
COLA	Cost-Of-Living Adjustment
COO	Chief Operations Officer/Assistant Superintendent
COVID-19	Coronavirus Disease 2019
CPA	Certified Public Accountant
CSD	Canyons School District
CSIP	Comprehensive School Improvement Plan
CTE	Career and Technical Education
CTSO	Career and Technical Student Organizations
DARTS	District Arts
DIBEL	Dynamic Indicators of Basic Early Literacy
EBL	Evidence-Based Learning
EEO/AA	Equal Employment Opportunity/Affirmative Action
ELA	English Language Arts
ELLs	English language learners
ESL	English as a Second Language

ESP	Educational Support Professional
ESSER	Elementary and Secondary School Emergency Relief
EYE	Entry Years Enhancement
FMLA	Family Medical Leave Act
FTE	Full Time Equivalent
GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GED	General Educational Development
GFOA	Government Finance Officers Association
GPA	Grade point average
HACCP	Hazard Analysis Critical Control Point
HVAC	Heating, Ventilation, and Air Conditioning
ID	Identification
IDEA	the Individuals with Disabilities Education Act
IMC	Instructional Media Center
ISC	Instructional Support Center
IT	Information Technology
JAES	Jordan Administrator Evaluation System
JCES	Jordan Classified Evaluation System
JD	Juris Doctor
JPAS	Jordan Performance Appraisal System
JSD	Jordan School District
LIA	Latinos in Action
MBA	Meritorious Budget Award
MESA	Math Engineering and Science Achievement
NEPN	National Education Policy Network
NCLB	No Child Left Behind
NSBA	National School Boards Association
OEK	Optional Extended Kindergarten
OPEB	Other Post-Employment Benefits
PBIS	Positive Behavior Interventions Supports
PEHP	Public Employers Health Plan
PLCs	Professional Learning Communities
PTA	Parent Teacher Association
REACH	Respecting Ethnic and Cultural Heritage

RISE	Readiness Improvement Success Empowerment
Rtl	Response to Interventions
SAGE	Student Assessment of Growth and Excellence
SALTA	Supporting Advanced Learners Toward Achievement
SAT	Supervisory Assistance Team
SEOP	Student Education/Occupation Plan
SHRM	Society of Human Resource Management
SIOP	Sheltered Instruction Observation Protocol
SNA	School Nutrition Association
SRI	Scholastic Reading Inventory
STAMPS	Standards-based Assessment and Measurement of Proficiency test
STEM	Science, technology, engineering, and math centers
STEAM	Science, technology, engineering, arts, and math centers
TSSA	Teacher and Student Success Act
UALPA	Utah Academic Language Proficiency Assessment
UCARE	Utah Cooperative for Acquiring Resources Efficiently
URS	Utah Retirement System
USBE	Utah State Board of Education
USPS	United States Postal Services
UVU	Utah Valley University
VOIP	Voice Over Internet Protocol
WGPA	Weighted grade point average
WPU	Weighted Pupil Unit
YIC	Youth in Custody

## Glossary

**Accounting System** – The total structure of records and procedures that discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

**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. (The accrual basis of accounting is appropriate for proprietary funds and non-expendable trust funds.)

**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 one ADM.

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

**Appropriation** – An 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 Value** – An estimate of the dollar value of property within a political division upon which taxes may be assessed.

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

**Assigned Fund Balance** – These are balances in the General Fund that do not meet the requirements of restricted or committed fund balance, but that are intended to be used for a specific purpose.

**Attendance Rate** – The average daily student attendance expressed as a percent.

**Balance Sheet** – A summarized statement, as of a given date, of the financial position of the district per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

**Balanced Budget** – A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

**Basic School Program** – The fundamental services which comprise the educational program for students in grades kindergarten through 12.

**Board of Education** – The governing body of a school district comprised of elected representatives. The Canyons School District Board of Education (the Board) consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board appoints a superintendent and business administrator as the District's chief executives to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

**Bond** – A written promise to pay a specified sum of money (the face value) at a fixed time in the future (maturity date), together with periodic interest at a specified rate.

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

**Business Administration** – The function classification assigned to those activities dealing with the financial operations and obligations of the district. These activities include accounting, budgeting, internal auditing, payroll, and purchasing. When combined with the Personnel, Planning, and Data Processing function classification it is referred to as Central Services.

**Capital Outlay** – Expenditures resulting in the acquisition of or addition to fixed assets.

**Career and Technical 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 education are: agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

**Central Services** – The combination of the Business Administration and the Personnel, Planning, and Data Processing function classifications. These activities support each of the other instructional and supporting services programs.

**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, exclusive of new growth, except that the certified tax rate for the minimum school program basic levy will be the levy set by law, and the debt service levy will be that required to meet debt service requirements. Therefore, increases in the basic and debt service levies do not cause a school district to exceed its certified tax rate.

**Certificated Personnel** – This is a formal term for teachers or educators. These employees are also sometimes referred to as licensed personnel.



**Classified Personnel** – This is a formal term for staff whose job functions are ancillary to the direct education of students, such as bus drivers, cooks, secretaries, custodians, and receptionists. The employees are also referred to as Educational Support Professionals (ESP).

**Committed Fund Balance** – The portion of fund balance that has constraints on use imposed by the Board of Education.

**Curriculum** – The ordering of the content that allows students to acquire and integrate knowledge and skills.

**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.

**Debt Service** – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

**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.

**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, superintendent and assistant, auditor services, legal services and their necessary secretarial support.

**Drop-out Rate** – An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

**Educational Support Professionals (ESP)** - This is a formal term for staff whose job functions are ancillary to the direct education of students, such as bus drivers, cooks, secretaries, custodians, and receptionists. Also referred to as classified employees.

**Employee Benefits** – Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, long-term disability insurance, and retirement.

**Encumbrances** – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

**Enrollment** – The number of pupils enrolled on October 1 within the budget year.

**Enterprise Funds** – Funds established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**Equipment** – An equipment item is a movable or fixed unit or furniture or furnishings meeting all of the following conditions:

- It retains its original shape and appearance with use
- It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit
- It represents an investment of money that makes it feasible and advisable to capitalize the item
- It does not lose its identity through incorporation into a different or more complex unit or substance. (Example: A musical instrument, a machine, an apparatus, or a set of articles.)

**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 outlays, 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 - 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 used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government’s own programs.

**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. Canyons School District’s fiscal year begins on July 1 and ends on June 30.

**Fixed Assets** – Land, buildings, machinery, furniture, and other equipment which the school system intends to hold or continue in 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 hired to fill a normal contract day is equivalent to one FTE (e.g., a classroom teacher teaches a full day for the full school year equals one FTE).

**Full Value** – Asset is valued at market value.

**Function** – The dimension of the accounting code designates the purpose of an expenditure. The activities of the school district are classified into broad areas or functions as follows: Instruction, support services, community services, facilities acquisition, construction, etc.

**Fund** – A fund is an independent fiscal accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenue, and expenditures.

**Fund Balance** – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

**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 standard-setting body for government entities.

**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. Also known as the maintenance and operation fund.

**Governmental Funds** – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, capital projects fund, and debt service fund are classified as Governmental Fund Types. Generally speaking, these are the funds used to account for tax-supported activities.

**Increment** – An enlargement in salary provided for experience. Also referred to as a step increase. The number of salary increments available varies according to job classification.

**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 (e.g. utilities, central services, property services).

**Instruction** – 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 home or hospital, and in other learning situations such as those involving other medium such as television, radio, telephone, internet, and correspondence. Included in this classification are the activities of aides or assistants who assist in the instructional process.

**Instructional Staff Support Services** – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers. Directors of school performance, special education, student services and others are included here.

**Inter-fund Transfer** – Money that is taken from one fund and added to another fund. Inter-fund transfers are not receipts or expenditures of the District.

**Internal Service Funds** – Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments, on a cost-reimbursement basis.

**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.

**Lane** – A designation on the salary schedule stipulating beginning and maximum salaries according to the amount of professional training received. Canyons licensed salary schedule has only one lane while the Education Support Professional salary schedule has multiple lanes. Employees are paid from the salary lane which reflects the required job description.

**Lane Change** – An enlargement in salary provided for successful completion of additional professional training.

**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.

**Magnet School** – A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

**Major Fund** – An individual governmental or enterprise fund where total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total assets, liabilities, revenues or expenditures for all funds in that category (governmental funds) or of that

type (enterprise funds), and the total assets, liabilities, revenues, or expenditures are at least 5% of the corresponding total for all governmental and enterprise funds combined.

**Membership** – Number of students officially enrolled.

**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.

**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. (Note, however, that governmental fund expenditures for unmatured interest on general long-term debt should be recorded when due. The modified accrual basis of accounting is appropriate for governmental funds and expendable trust fund.)

**No Child Left Behind (NCLB)** – A federal law tying federal funds to schools that are labeled as “Meeting Adequate Yearly Progress” and giving financial and operational sanctions against schools labeled as “Not Meeting Adequate Yearly Progress.”

**Non-Instruction** – The activities concerned with providing non-instructional services to students, staff or the community including community and adult education.

**Nonspendable Fund Balance** – The portion of fund balance that includes inventories and prepaid expenditures that are not expected to be converted to cash.

**Nutrition Fund** – The special revenue fund used by the district to account for the food services activities of the district as required by state and federal law.

**Object** – The accounting classification assigned to expenditures to denote the type of item or service being purchased rather than to the purpose for which the expenditure was purchased (e.g. salaries, benefits, supplies, textbooks, etc.)

**Operating Fund** – A fund used in the day-to-day activities of the district.

**Operation and Maintenance of Plant** – The function classification assigned to those activities concerned with keeping the physical plant open, comfortable, and safe for use. These activities include maintenance, custodians, utilities, grounds, equipment and vehicle services and property insurance.

**Organizational Unit** – A group of related tasks, responsibilities or services identified by a function number and administered as a unit.

**Other Post-employment Benefits** – Payments or services given to retirees other than pension benefits (e.g. healthcare).

**Pension Benefits** – Payments to retirees provided through a Defined Benefit Pension Plan to members.

**Precinct** – A political division of the school district with distinct boundaries established for election purposes. Canyons District includes seven precincts. The voters in each precinct elect one representative to the Board of Education.

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

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

**Proprietary Fund Types** – The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and internal service funds are classified as Proprietary Fund Types.

**Purchased Services** – Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other services, which the district may purchase.

**Residential Property** – Any property used for residential purposes as a primary residence. It does not include property used for transient residential use or condominiums used in rental pools.

**Restricted Assets** – Monies or other resources, the use of which is restricted by legal or contractual requirements.

**Retained Earnings** – An equity account reflecting the accumulated earnings of proprietary fund types.

**Restricted Fund Balance** – The portion of fund balance that include resources that are subject to external constraints due to state or federal laws, or externally imposed by grantors or creditors.

**Revenues** – Increases in the net current assets of a governmental fund type from other than expenditure refunds, residual equity transfers, general long-term debt proceeds and operating transfers in.

**Salary Schedule** – A list setting forth the salaries to be paid in increments (years of experience) and lanes (professional training completed). Canyons District maintains separate salary schedules for teachers, classified employees, and administrators.



**School** – An institution where instruction is provided.

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

**Self-Insurance** – A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

**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.

**Step Increase** – A salary enlargement based on years of experience. Also known as an increment on the licensed salary schedule.

**Student Activities Fund** – A fund used to account for the monies specifically charged or received for a particular school's student related activities and fees.

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

**Student Transportation** – The function classification assigned to those activities concerned with the conveyance of students to and from school, as provided by state law. These include the transportation director, route and transportation coordinators, the attendant secretarial help, bus drivers, bus maintenance and other bus operations.

**Support Services** – The function classification assigned to those services providing administrative, technical, personal, and logistical support to facilitate and enhance instruction. Subcategories of support services include students, instructional, school administration, district administration, central services, operation and maintenance of plant, and student transportation.

**Supplies** – A supply item is any article or material meeting any one or more of the following conditions:

- It is consumed in use
- It loses its original shape or appearance with use
- It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it
- It is an inexpensive item, having characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item



- It loses its identity through incorporation into a different or more complex unit or substance

**Supplies and Materials** – Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

**Taxes** – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

**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.

**Teacher/Pupil Ratio** – The average number of students required to hire one teacher. Actual class sizes may vary widely according to subject, enrollment patterns, and other factors.

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

**Unassigned Fund Balance** – The portion of fund balance in the General fund that is available for any purpose.

**Uniform Fee** – A tax levied on the value of fee-in-lieu property. The tax 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, and other taxes earmarked for education.

**Utah Core Criterion Referenced Test (CRT)** – A test administered at the end of each school year to assess how well students have mastered the standards and objectives set forth in the state of Utah Core Curricula for language arts, mathematics, and science.

**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

receives state support to provide an incentive for the local districts to seek additional funds and to add to their educational programs.

**Weighted Pupil Unit (WPU)** – An amount used to calculate how much state money each school district qualifies to receive in one school year. The dollar value of the WPU is established annually by the state legislature. The number of WPUs provided to each school district is based on number of students enrolled, number of handicapped students, and many other weighted factors.