

# CANYONS SCHOOL DISTRICT

## Comprehensive Annual Budget Report

JULY 1, 2025 – JUNE 30, 2026

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801-826-5000

9361 South 300 East  
Sandy, UT 84070

[CanyonsDistrict.org](http://CanyonsDistrict.org)



# Comprehensive Annual Budget Report

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July 1, 2025 - June 30, 2026



**Canyons School District**

**9361 South 300 East**

**Sandy, Utah 84070**

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

Superintendent of Schools  
Rick Robins, Ph.D.

Business Administrator  
Leon Wilcox, CPA

Director of Accounting and Budgeting  
Daniel Davis, CPA

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CSD Communications Office

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May 30, 2025

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 2025-2026 and a revised budget for the fiscal year 2024-2025. 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. In June, a Comprehensive Annual Budget Report will be compiled. 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 \$4,674 per student, which is a \$180 increase (4.0%) over the 2024-2025 support of \$4,494. Also included in this budget is increasing the Educator Salary Adjustment from \$8,904 to \$10,350. The \$1,446 increase will be paid to each teacher this upcoming year. Furthermore, the District will receive \$3.7 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 creation of a new Innovation Center. In December 2024 the District purchased the former eBay Utah headquarters in west Draper. It came with a 3-story office building and an amenities building comprising 240,000 square feet and sits on 36 acres. An architectural firm has been hired to help convert the space into an education center for high school students. Renovations are expected to begin in winter 2026 and open to students in August 2027. The District issued \$50 million in lease revenue bonds for the purchase of the property and intends to sell vacant properties to fund the renovations.

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 Proposed 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,



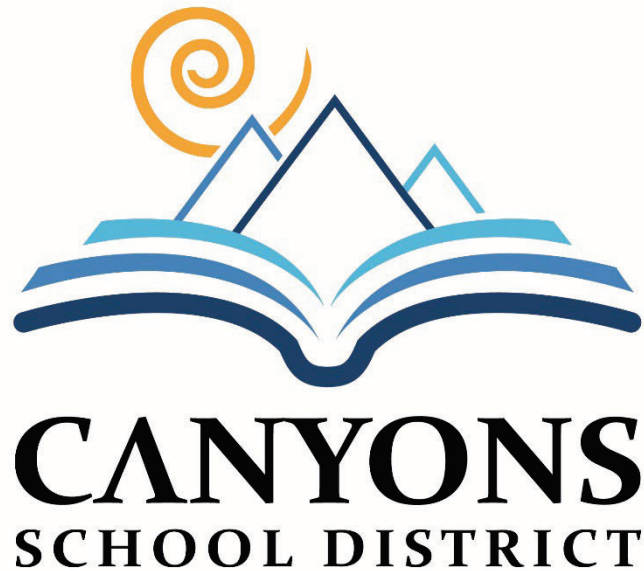
Rick Robins, Ph.D.  
Superintendent of Schools

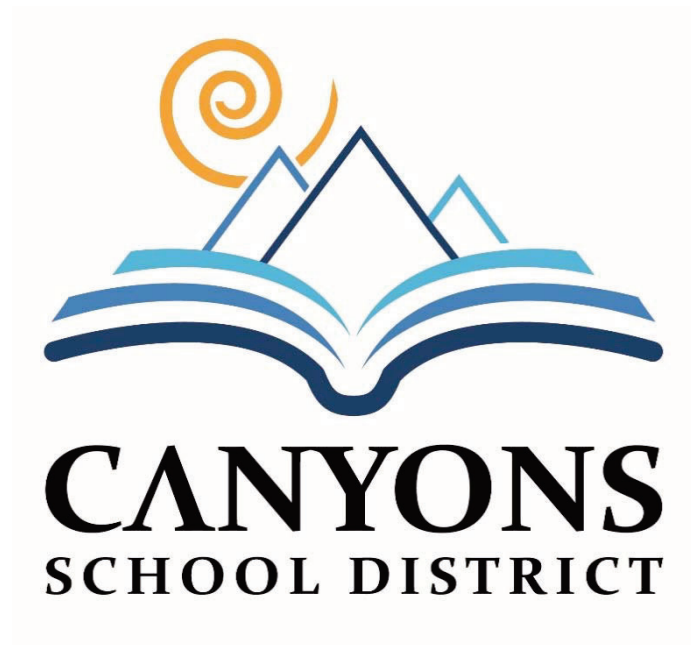


Leon Wilcox, CPA  
Business Administrator

# SECTION I

# Executive Summary





# EXECUTIVE SUMMARY

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## Board of Education and Administrative Personnel

Board President..... Amber Shill  
Board Vice-President..... Andrew Edtl  
Board Vice-President..... Amanda Oaks  
Board Member ..... Katie Dahle  
Board Member ..... Jackson Lewis  
Board Member ..... Holly Neibaur  
Board Member ..... Karen Pedersen

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



Katie Dahle



Jackson Lewis



Holly Neibaur



Karen Pedersen

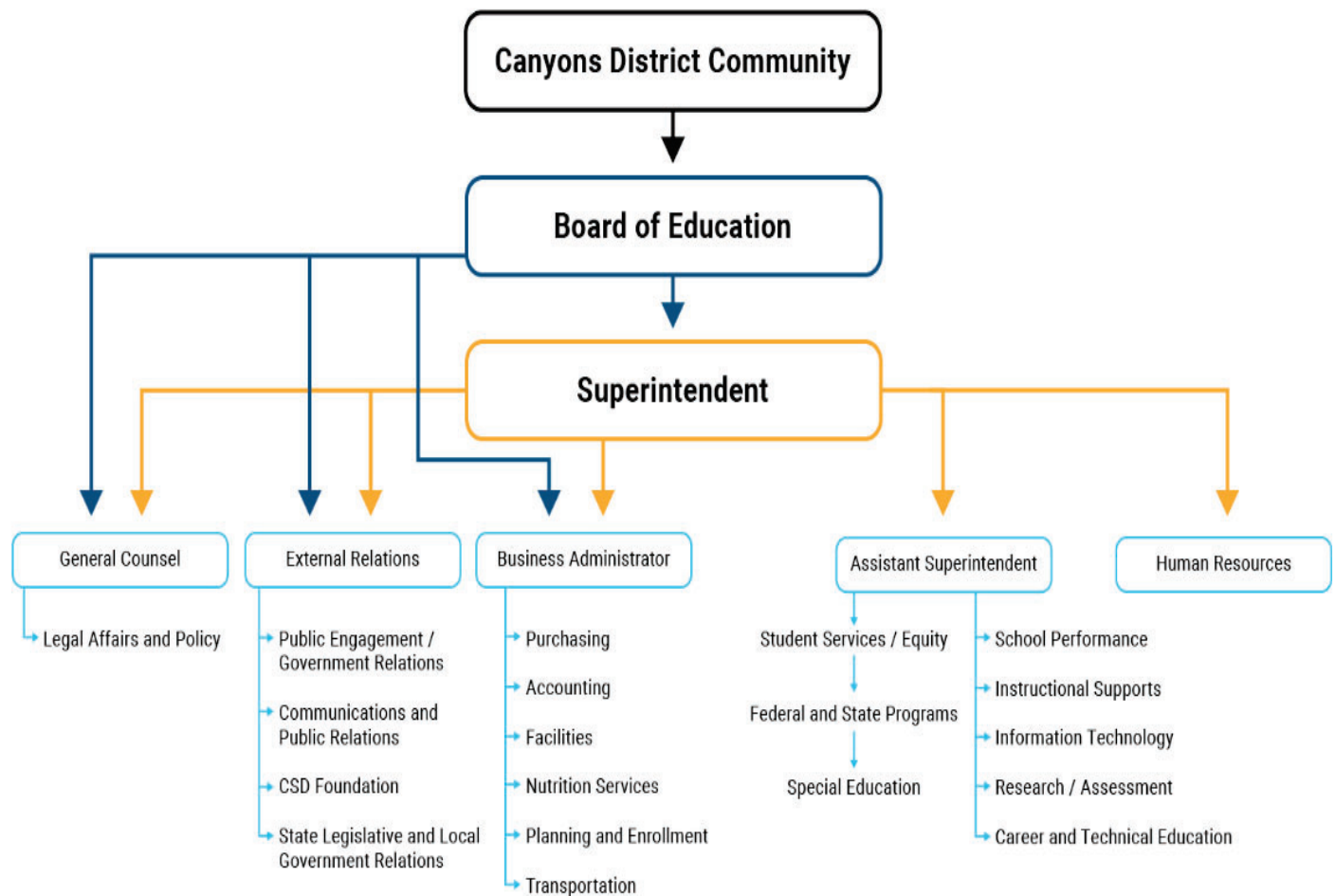
The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent specific geographic regions of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student 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, 2025 and ending June 30, 2026 includes actual audited figures from 2021-2022, 2022-2023, 2023-2024, the final amended budget for 2024-2025 and the proposed budget for 2025-2026. The 2025-2026 school year will be the District's seventeenth year of operations. The Board of Education approved the final 2024-2025 budget and the proposed 2025-2026 budget on June 17, 2025. The 2025-2026 budget was approved 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 5, 2025. 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 2024 -2025 school year are:

- For the 2024-2025 school year, the approximate number of graduates will be:
  - Alta High School - 545
  - Brighton High School - 555
  - Corner Canyon High School - 605
  - Hillcrest High School - 475
  - Jordan High School - 390
  - Diamond Ridge (Alternative High School) - 75
  - Entrada (Adult High School) - 130
- According to U.S. News & World rankings, twenty-four elementary and middle schools were included on the top schools in Utah.
- Corner Canyon High senior Xiaocheng “Emily” Ai won the 2025 General Sterling Scholar.
- Andy Markus, Draper Park Middle Assistant Facilities Manager, was named the National Educational Support Professional of the year.
- Bus driver Jeremy Klung repeated as the first-place winner at the 2025 Utah bus driver Road-e-o after competing against 30 drivers from across the State.





Additional 2024-2025 accomplishments include:

- Hillcrest High won its third straight championship at the state theater festival.
- Alta High's boys soccer team won the 5A State Championship and coach MacKenzie Hyer became the first female coach to win a championship in a boys sport.
- ConnieTrue Simons, Midvale Middle School Assistant Principal, was named the Utah Middle School Assistant Principal of the Year.
- The District purchased the former Utah eBay headquarters in west Draper and will convert the property into an Innovation Center.



## 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

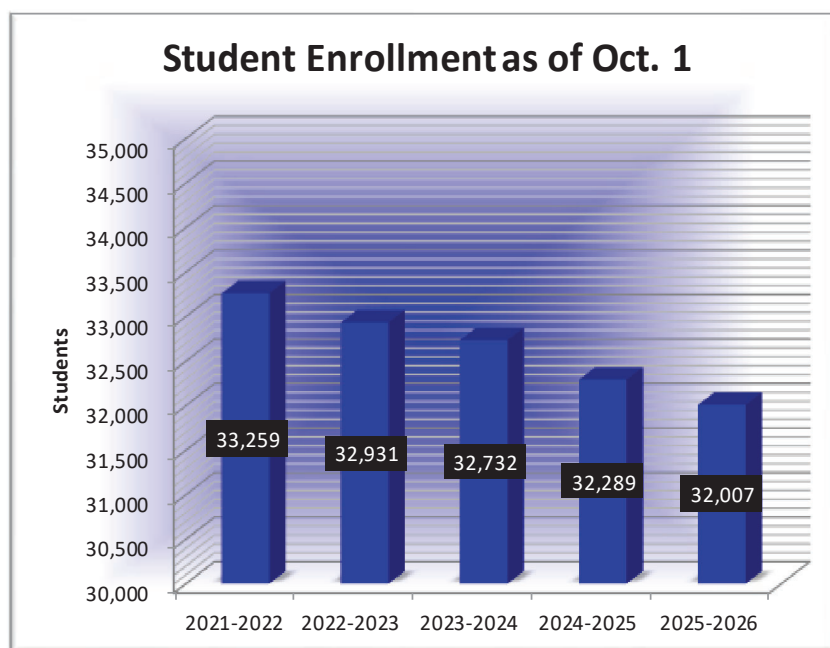
The process of budget development is a year-round process that involves schools and departments. The Board of Education begins discussing the budget in March and invites constituent feedback on its budget before being adopted. This feedback can be gathered by small constituency meetings, accepting patron 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 2024-2025, the District experienced a loss of nearly 450 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 2025-2026.





## Revenues

Canyons School District governmental funds are budgeted to receive approximately 47.5% of their revenues from local property taxes, 41.8% from the State of Utah, 4.4% from the federal government, and 6.3% from other local sources, including investments. The District anticipates an increase in total revenues of \$15.3 million in 2025-2026 from the previous year. Most of the increase will be in property tax revenues as the District will exceed the Certified Tax Rate and hold a tax hearing to fund inflationary costs for health insurance and utilities as well as adding elementary assistant principals to assist with behavior issues and provide academic support to teachers. The proposed amount of the tax increase is \$6.6



million. The State is did decrease its Basic Rate from 0.001408 to 0.001379 or by 2.1%. State revenues will rise by \$7.9 million due to a 4.0% increase in the WPU value. The District will receive additional State funding from the Educator Salary Adjustment program so that the amount each teacher receives will increase from \$8,904 to \$10,350. It should be noted to increase funding in these areas, the Legislature eliminated or decreased funding in other programs. Interest rates on District investments have increased over

the past two years providing additional financial stability. However, the Federal Reserve Bank is expected to lower rates in the coming months which will reduce the District's investment earnings.

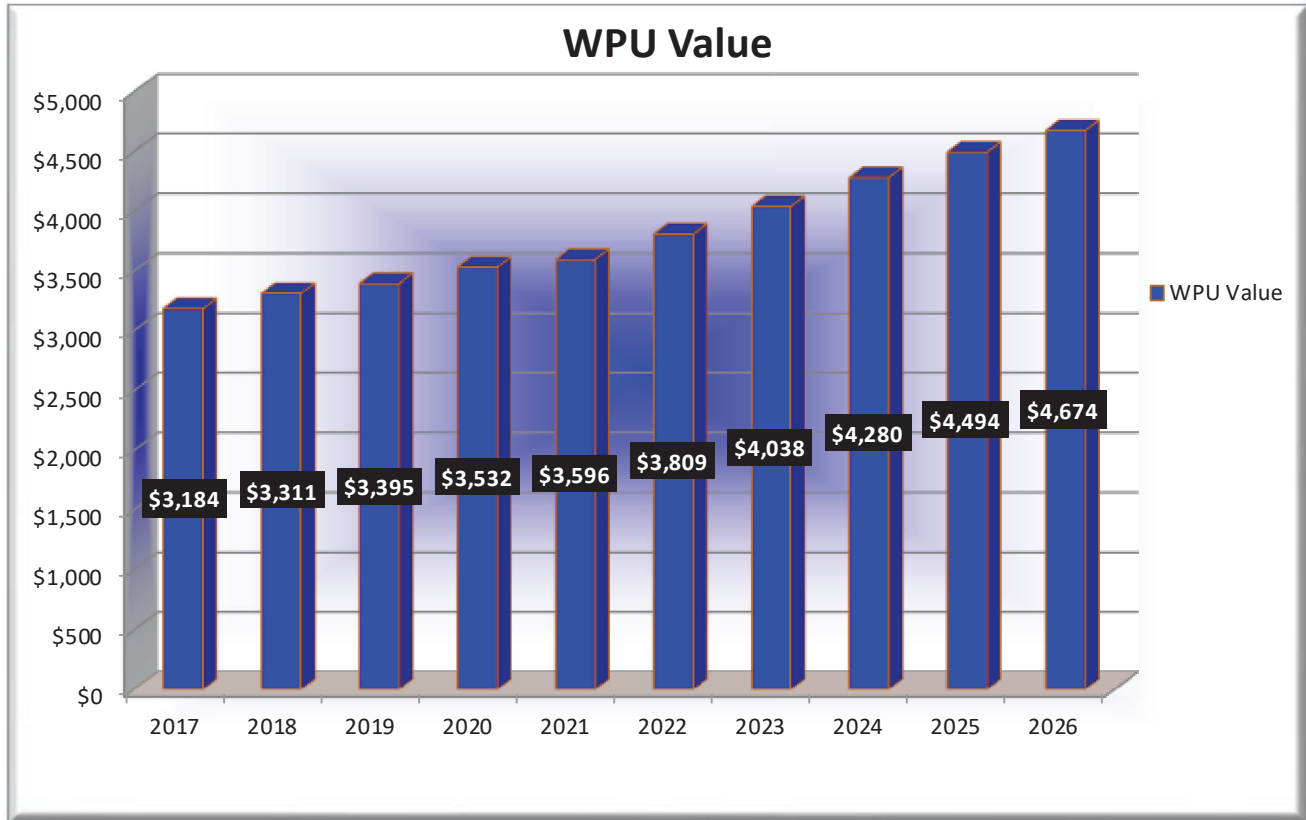
The following chart shows a five-year comparison of revenues by fund:

### ALL DISTRICT FUNDS-SUMMARY OF REVENUES

Fiscal Years 2021-2022 through 2025-2026

| Funds              | Actual               | Actual               | Actual               | Final Budget         | Budget               | 2025 vs. 2026 Change |              |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
|                    | 2021-2022            | 2022-2023            | 2023-2024            | 2024-2025            | 2025-2026            | Amount               | Percent      |
| General            | \$332,387,229        | \$351,498,918        | \$375,079,453        | \$390,722,666        | \$398,882,729        | \$8,160,063          | 2.09%        |
| Capital Outlay     | 23,187,050           | 27,509,271           | 24,557,956           | 31,036,778           | 36,071,088           | 5,034,310            | 16.22%       |
| Debt Service       | 44,421,646           | 48,265,339           | 49,832,609           | 49,056,859           | 49,009,249           | (47,610)             | (0.10%)      |
| Nutrition          | 20,522,354           | 14,177,480           | 16,230,812           | 15,547,228           | 15,530,600           | (16,628)             | (0.11%)      |
| District Activity  | 11,899,653           | 12,144,757           | 13,915,222           | 13,000,335           | 13,278,584           | 278,249              | 2.14%        |
| Pass-Through Taxes | 15,156,170           | 16,548,946           | 16,908,930           | 17,340,440           | 18,034,100           | 693,660              | 4.00%        |
| Canyons Foundation | 764,433              | 1,274,719            | 1,224,278            | 1,390,400            | 1,459,650            | 69,250               | 4.98%        |
| Employee Insurance | 32,645,718           | 34,049,752           | 35,775,932           | 36,510,500           | 37,679,350           | 1,168,850            | 3.20%        |
| <b>Total</b>       | <b>\$480,984,253</b> | <b>\$505,469,182</b> | <b>\$533,525,192</b> | <b>\$554,605,206</b> | <b>\$569,945,350</b> | <b>\$15,340,144</b>  | <b>2.77%</b> |

The State Legislature granted a 4.0% increase on the WPU and the WPU value will now be \$4,674. The following chart shows a ten-year history of the regular WPU, which has risen \$1,490 or 46.8% since 2017.



## Expenditures

Overall, expenditures of all funds are expected to decrease by \$27.0 million. Expenditures in the Capital Outlay Fund will comprise the majority of the decrease as the District purchased the former eBay headquarters in December 2024 for \$50.0 million. The building will be renovated into an Innovation Center over the next two years and will open in August 2027. The General Fund expenditures will increase by \$8.8 million as the Board granted salary increases to all employee groups and will cover the increase in insurance premiums. The Debt Service Fund expenditures will remain constant. The General, Capital and Debt Service funds comprise 91.0% 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 2021-2022 through 2025-2026

| Funds              | Actual        | Actual        | Actual        | Final Budget  | Budget        | 2025 vs. 2026 Change |          |
|--------------------|---------------|---------------|---------------|---------------|---------------|----------------------|----------|
|                    | 2021-2022     | 2022-2023     | 2023-2024     | 2024-2025     | 2025-2026     | Amount               | Percent  |
| General            | \$333,086,320 | \$354,301,023 | \$377,740,878 | \$399,624,791 | \$408,395,708 | \$8,770,917          | 2.19%    |
| Capital Outlay     | 102,197,530   | 60,524,193    | 35,220,097    | 109,770,778   | 71,974,835    | (37,795,943)         | (34.43%) |
| Debt Service       | 43,413,250    | 44,787,275    | 45,211,273    | 45,213,310    | 45,370,961    | 157,651              | 0.35%    |
| Nutrition          | 13,732,616    | 14,182,634    | 15,143,229    | 18,885,426    | 18,620,090    | (265,336)            | (1.40%)  |
| District Activity  | 11,790,103    | 12,020,921    | 14,079,528    | 13,833,772    | 14,110,447    | 276,675              | 2.00%    |
| Pass-Through Taxes | 15,156,170    | 16,548,946    | 16,908,930    | 17,340,440    | 18,034,100    | 693,660              | 4.00%    |
| Canyons Foundation | 903,917       | 1,123,788     | 1,187,720     | 1,334,456     | 1,402,986     | 68,530               | 5.14%    |
| Employee Insurance | 33,829,824    | 33,208,219    | 37,093,286    | 39,001,630    | 40,131,919    | 1,130,289            | 2.90%    |
| Total              | \$554,109,730 | \$536,696,999 | \$542,584,941 | \$645,004,603 | \$618,041,046 | (\$26,963,557)       | (4.18%)  |

\*Note: At the end of fiscal year 2023-2024, the District reported \$2.6 million in 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 2024-2025. 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.

| General Fund Balance Classification |                     |
|-------------------------------------|---------------------|
|                                     | Amount              |
| Non-Spendable                       |                     |
| Inventories                         | \$2,377,535         |
| Committed                           |                     |
| Economic Stabilization              | 19,981,240          |
| Retiree Benefits                    | 8,706,237           |
| Compensated Absences                | 1,912,419           |
| Contractual Obligations             | 1,462,104           |
| Assigned                            | 28,365,510          |
| Unassigned                          | -                   |
| <b>Total General Fund Balance</b>   | <b>\$62,805,045</b> |

The budgeted nonspendable, committed and assigned fund balances for the General Fund for FY 2025-2026 are shown to the right.

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 2025-2026 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 \$28.3 million. The Capital Outlay fund will account for the majority of the decrease as lease revenue bonds issued in previous years will be used to fund improvements at Eastmont Middle and Corner Canyon and Jordan high schools. The fund balance in the General Fund is budgeted to decrease by \$5.1 million; however, due to conservative budget practices the actual decrease is expected to be less. Historically, the District's expenditures have been 2% - 3% 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 \$4.6 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. The District is covering a 6.5% increase in insurance premiums for 2025-2026 and they will likely need to be increased in future years to keep pace with inflation.

The chart below shows a five-year comparison of fund balances:

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

Fiscal Years 2021-2022 through 2025-2026

| Funds              | Actual               | Actual               | Actual               | Final Budget         | Budget               | 2025 vs. 2026 Change  |                 |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|-----------------|
|                    | 2021-2022            | 2022-2023            | 2023-2024            | 2024-2025            | 2025-2026            | Amount                | Percent         |
| General            | \$77,164,621         | \$70,888,015         | \$72,536,791         | \$67,926,510         | \$62,805,045         | (\$5,121,465)         | (7.54%)         |
| Capital Outlay     | 27,786,892           | 1,771,970            | 48,064,686           | 37,930,643           | 21,826,896           | (16,103,747)          | (42.46%)        |
| Debt Service       | 2,209,670            | 1,987,734            | 2,109,070            | 1,452,619            | 490,907              | (961,712)             | (66.21%)        |
| Nutrition          | 10,294,137           | 10,288,983           | 11,376,566           | 8,038,368            | 4,948,878            | (3,089,490)           | (38.43%)        |
| Pass-Through Taxes | -                    | -                    | -                    | -                    | -                    | -                     | -               |
| District Activity  | 9,061,007            | 9,184,843            | 9,020,537            | 8,187,100            | 7,355,237            | (831,863)             | (10.16%)        |
| Canyons Foundation | 1,134,950            | 1,460,382            | 1,686,739            | 1,950,839            | 2,215,989            | 265,150               | 13.59%          |
| Employee Insurance | 15,645,500           | 16,487,033           | 15,169,679           | 12,678,549           | 10,225,980           | (2,452,569)           | (19.34%)        |
| <b>Total</b>       | <b>\$143,296,777</b> | <b>\$112,068,960</b> | <b>\$159,964,068</b> | <b>\$138,164,628</b> | <b>\$109,868,932</b> | <b>(\$28,295,696)</b> | <b>(20.48%)</b> |



## Property Taxes

The tax rate for 2025-2026 is budgeted to be 0.005656, a decrease of 0.000021 or 0.37% 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 \$4.1 million in the General Fund and \$2.6 million 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 are no inflationary adjustments within the State's certified tax rate system. With no adjustment available, school districts are forced to increase taxes on a regular basis to capture inflation.

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

### ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2021-2022 through 2025-2026

| Funds                       | Actual<br>2021-2022 | Actual<br>2022-2023 | Actual<br>2023-2024 | Final Budget<br>2024-2025 | Budget<br>2025-2026 | 2025 vs. 2026 Change<br>Amount | Percent        |
|-----------------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------------------|----------------|
| <b>General Fund:</b>        |                     |                     |                     |                           |                     |                                |                |
| Basic Program               | 0.001661            | 0.001652            | 0.001406            | 0.001408                  | 0.001379            | (0.000029)                     | (2.06%)        |
| Board Local Levy            | 0.001342            | 0.001191            | 0.001200            | 0.001116                  | 0.001156            | 0.000040                       | 3.58%          |
| Voted Leeway                | 0.001600            | 0.001195            | 0.001119            | 0.001204                  | 0.001181            | (0.000023)                     | (1.91%)        |
| <b>Capital Outlay:</b>      |                     |                     |                     |                           |                     |                                |                |
| Capital Local               | 0.000777            | 0.000620            | 0.000604            | 0.000674                  | 0.000716            | 0.000042                       | 6.23%          |
| <b>Debt Service:</b>        |                     |                     |                     |                           |                     |                                |                |
| Canyons Debt Service        | 0.001176            | 0.001330            | 0.001308            | 0.001218                  | 0.001168            | (0.000050)                     | (4.11%)        |
| Former Jordan Debt Service  | 0.000347            | -                   | -                   | -                         | -                   | -                              | -              |
| <b>Charter School Rate:</b> |                     |                     |                     |                           |                     |                                |                |
| Utah Charter Schools        | 0.000087            | 0.000065            | 0.000068            | 0.000057                  | 0.000056            | (0.000001)                     | (1.75%)        |
| <b>Total</b>                | <b>0.006990</b>     | <b>0.006053</b>     | <b>0.005705</b>     | <b>0.005677</b>           | <b>0.005656</b>     | <b>(0.000021)</b>              | <b>(0.37%)</b> |

Below is a sample tax statement for a home valued at \$703,200 in 2024 (the districtwide average) and will increase by 5.3% or to \$740,200 in 2025 (also the districtwide average). The total tax increase for this home will be \$106.97 or 4.9% higher compared to 2024. Of this total increase amount, \$69.62 is due to the certified tax rate controlled by the District while \$16.84 of increase is due to taxes controlled by the State. The remaining \$20.51 change is due to other factors in the certified rate calculation.

| Sample Tax Statement<br>Average Canyons District Home value |                                     |             |                                |             |  |      |  |             |                               |        |                        |
|---|-------------------------------------|-------------|--------------------------------|-------------|--|------|--|-------------|-------------------------------|--------|------------------------|
| 2025 Market Value    \$ 740,200                             |                                     |             |                                |             |  |      |  |             |                               |        |                        |
| TAXING ENTITY   | 2025<br>IF TAX INCREASE<br>APPROVED |             | 2025<br>IF NO BUDGET<br>CHANGE |             | 2025<br>CHANGE IF INCREASE<br>APPROVED |      | 2024<br>COMPARE  |             | RIGHT TO BE HEARD             |        |                        |
|   |                                     |             |                                |             |  |      |  |             | A public meeting will be held |        |                        |
|   | Rate                                | Tax (\$)    | Rate                           | Tax (\$)    | Tax (\$)                               | %    | Rate   | Tax (\$)    | Date                          | Time   | Place                  |
| CANYONS SCHOOL DISTRICT                                     | 0.003053                            | \$ 1,242.91 | 0.002882                       | \$ 1,173.29 | \$ 69.62                               | 5.9% | 0.002994   | \$ 1,157.96 | August 5                      | 7:00PM | 9361 S 300 East, Sandy |
| CANYONS SCHOOL DEBT SVCE                                    | 0.001168                            | \$ 475.50   | 0.001168                       | \$ 475.50   | \$ -                                   | -    | 0.001218   | \$ 471.07   |                               |        |                        |
| STATE BASIC SCHOOL LEVY                                     | 0.001379                            | \$ 561.40   | 0.001379                       | \$ 561.40   | \$ -                                   | -    | 0.001408   | \$ 544.56   |                               |        |                        |
| UT CHARTER SCHOOLS-CANYONS                                  | 0.000056                            | \$ 22.80    | 0.000056                       | \$ 22.80    | \$ -                                   | -    | 0.000057   | \$ 22.05    |                               |        |                        |
| TOTAL   | 0.005656                            | \$ 2,302.61 | 0.005485                       | \$ 2,232.99 | \$ -                                   | -    | 0.005677   | \$ 2,195.64 |                               |        |                        |
|   |                                     |             |                                |             |  |      |  |             |                               |        |                        |
|   |                                     |             | 2025                           |             | 2024                                   |      |  |             |                               |        |                        |
| Assessment Type   |                                     |             | Market Value                   |             | Market Value                           |      |  |             |                               |        |                        |
| Full Market Value   |                                     |             | \$ 740,200                     |             | \$ 703,200                             |      |  |             |                               |        |                        |
| Residential Exemption                                       |                                     |             | (333,090)                      |             | (316,440)                              |      |  |             |                               |        |                        |
| Total Taxable Value   |                                     |             | \$ 407,110                     |             | \$ 386,760                             |      |  |             |                               |        |                        |
|   |                                     |             |                                |             |  |      | 5.3% or \$37,000 increase in home value<br>4.9% or \$106.97 or increase in taxes owed<br>3.1% or \$16.84 or increase in Basic Rate<br>Home values based on January 1, 2025 |             |                               |        |                        |

## 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 91.0% 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 2021-2022 through 2025-2026

| Funds                             | Actual<br>2021-2022 | Actual<br>2022-2023 | Actual<br>2023-2024 | Final Budget<br>2024-2025 | Budget<br>2025-2026 | 2025 vs. 2026 Change<br>Amount | Percent      |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|--------------------------------|--------------|
| Instruction                       | \$6,164             | \$6,467             | \$6,835             | \$7,330                   | \$7,650             | \$320                          | 4.37%        |
| Student Services                  | 631                 | 702                 | 797                 | 855                       | 881                 | 26                             | 3.03%        |
| Staff Services                    | 702                 | 850                 | 966                 | 1,036                     | 985                 | (51)                           | (4.93%)      |
| District Administration           | 84                  | 86                  | 89                  | 95                        | 101                 | 6                              | 5.81%        |
| School Administration             | 724                 | 740                 | 780                 | 836                       | 875                 | 39                             | 4.69%        |
| Central Services                  | 511                 | 524                 | 574                 | 616                       | 597                 | (18)                           | (2.97%)      |
| Operations & Maintenance of Plant | 830                 | 971                 | 1,053               | 1,130                     | 1,143               | 14                             | 1.20%        |
| Student Transportation            | 361                 | 409                 | 433                 | 464                       | 497                 | 33                             | 7.19%        |
| Community                         | 8                   | 10                  | 14                  | 16                        | 30                  | 15                             | 94.01%       |
| <b>Expenditure per Student</b>    | <b>\$10,015</b>     | <b>\$10,759</b>     | <b>\$11,540</b>     | <b>\$12,377</b>           | <b>\$12,760</b>     | <b>\$383</b>                   | <b>3.10%</b> |
| Percent of Increase/(Decrease)    | n/a                 | 7.43%               | 7.26%               | 7.24%                     | 3.10%               |                                |              |
| October 1 Enrollment              | 33,259              | 32,931              | 32,732              | 32,289                    | 32,007              | (282)                          | (0.87%)      |

## General Fund Employees/Negotiations

Education, by nature, is a labor-intensive effort. Employee salaries and benefits comprise 89.2% of the General Fund expenditures. The District has 65.2% of its budgeted FTE's (full-time equivalents) instructing students. Another 19.1% of the FTE's are in schools supporting our students and teachers (the student, staff support and school administration functions). The schedule below shows the number of contracted FTE's for each function in the 2024-2025 final budget and the 2025-2026 budget. FTE comparisons for previous fiscal years can be found in the Information Section.

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

| Description                             | Final<br>Budget<br>2024-2025 | Original<br>Budget<br>2025-2026 | 2025-2026<br>% of<br>Total FTE's | Description                         | Final<br>Budget<br>2024-2025 | Original<br>Budget<br>2025-2026 | 2025-2026<br>% of<br>Total FTE's |
|---|------------------------------|---------------------------------|----------------------------------|-------------------------------------|------------------------------|---------------------------------|----------------------------------|
| <b>Instruction</b>                      |                              |                                 |                                  | <b>School Administration</b>        |                              |                                 |                                  |
| Trad. Funded Elementary Teachers        | 572.9                        | 560.1                           |                                  | Principals                          | 44.0                         | 44.0                            |                                  |
| Trad. Funded Middle School Teachers     | 288.8                        | 289.8                           |                                  | Assistant Principals                | 53.2                         | 66.2                            |                                  |
| Trad. Funded High School Teachers       | 399.8                        | 397.7                           |                                  | Secretaries                         | 97.5                         | 97.6                            |                                  |
| Special Education Funded Teachers       | 244.8                        | 243.0                           |                                  | <b>Total School Administration</b>  | 194.7                        | 207.8                           | 7.2%                             |
| CTE Funded Teachers                     | 23.0                         | 23.0                            |                                  |                                     |                              |                                 |                                  |
| Other Funded Certified Teachers         | 102.1                        | 100.5                           |                                  | <b>Central Services</b>             |                              |                                 |                                  |
| Special Education Classified Assistants | 140.3                        | 135.1                           |                                  | Business Admin and Directors        | 13.0                         | 13.0                            |                                  |
| Other Classified Assisants              | 122.1                        | 123.0                           |                                  | Accounting/Payroll Classified       | 9.0                          | 9.0                             |                                  |
| <b>Total Instruction</b>                | 1,893.8                      | 1,872.2                         | 65.2%                            | Human Resource Classified           | 6.0                          | 6.0                             |                                  |
|   |                              |                                 |                                  | Purchasing/Warehouse Class.         | 20.0                         | 20.0                            |                                  |
| <b>Student Services</b>                 |                              |                                 |                                  | Information Systems Class.          | 50.8                         | 49.7                            |                                  |
| Directors                               | 6.0                          | 5.0                             |                                  | Communciations Class.               | 4.9                          | 4.9                             |                                  |
| Guidance Counselors                     | 71.5                         | 70.5                            |                                  | <b>Total Central Services</b>       | 103.6                        | 102.6                           | 3.6%                             |
| Nurses and Therapist                    | 33.4                         | 33.4                            |                                  |                                     |                              |                                 |                                  |
| Psychologists                           | 36.6                         | 38.8                            |                                  | <b>Operations of Plant</b>          |                              |                                 |                                  |
| Social Workers                          | 44.0                         | 43.0                            |                                  | Supervisors                         | 14.0                         | 14.0                            |                                  |
| Secretaries and Other Classified        | 8.7                          | 8.7                             |                                  | Custodians                          | 137.0                        | 134.0                           |                                  |
| <b>Total Student Services</b>           | 200.2                        | 199.4                           | 6.9%                             | Journeyman Laborers                 | 34.0                         | 37.0                            |                                  |
|   |                              |                                 |                                  | Secretaries                         | 4.0                          | 4.0                             |                                  |
| <b>Staff Services</b>                   |                              |                                 |                                  | <b>Total Operations of Plant</b>    | 189.0                        | 189.0                           | 6.6%                             |
| Directors                               | 14.6                         | 14.6                            |                                  |                                     |                              |                                 |                                  |
| Specialists and Coordinators            | 37.8                         | 37.8                            |                                  | <b>Student Transportation</b>       |                              |                                 |                                  |
| Achievement/ Ed Tech Coaches            | 56.7                         | 54.2                            |                                  | Directors                           | 1.0                          | 1.0                             |                                  |
| Librarians                              | 13.0                         | 13.0                            |                                  | Bus Drivers                         | 109.7                        | 110.4                           |                                  |
| Secretaries and Other Classified        | 24.0                         | 24.3                            |                                  | Mechanics                           | 9.0                          | 9.0                             |                                  |
| <b>Total Staff Services</b>             | 146.1                        | 143.9                           | 5.0%                             | Dispatchers/Secretaries             | 6.0                          | 6.0                             |                                  |
|   |                              |                                 |                                  | Coordinators/Analysts/Trainers      | 8.0                          | 8.0                             |                                  |
| <b>District Administration</b>          |                              |                                 |                                  | <b>Total Student Transportation</b> | 133.7                        | 134.4                           | 4.7%                             |
| Superintendent and Other Directors      | 6.0                          | 6.0                             |                                  |                                     |                              |                                 |                                  |
| Secretaries                             | 6.0                          | 6.0                             |                                  | <b>Community</b>                    |                              |                                 |                                  |
| <b>Total District Administration</b>    | 12.0                         | 12.0                            | 0.4%                             | Director                            | 0.3                          | 0.3                             |                                  |
|   |                              |                                 |                                  | Secretaries and other               | 7.0                          | 9.0                             |                                  |
|   |                              |                                 |                                  | <b>Total Community</b>              | 7.3                          | 9.3                             | 0.3%                             |
|   |                              |                                 |                                  |                                     |                              |                                 |                                  |
|   |                              |                                 |                                  | <b>Total General Fund FTE's</b>     | 2,880.4                      | 2,870.6                         | 100%                             |



The District will be adding 13 elementary assistant principals to help assist with student behaviors and provide professional development for teachers. The number of teachers will be decreasing due to continued declines in student enrollments.

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:

**CEA** 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 \$1,446 and \$90, respectively. A 1.5% cost-of-living-adjustment (COLA) will be provided. The above adjustments will provide each teacher with a \$3,540 increase and the starting salary will be \$64,200, representing a 4.64% total increase from the year prior. In 2024-2025 the average teacher earned \$76,337.

**CESPA** Fund step increases and a 1.5% cost-of-living adjustment. The starting base pay will be \$15.70 per hour. ESP employees on the top step in 2024-2025 will receive a \$650 one-time stipend in November. The State Legislature approved each school-based full-time ESP a one-time \$1,000 bonus and the District will pay that bonus for ESP's who are not eligible. The salary schedule is included in the information section.

**ADMIN** Fund step increases and a 1.5% cost-of-living adjustment. Administrators on the top step in 2024-2025 will receive a one-time 1.25% stipend. Additionally, each administrator will receive a \$1,000 bonus to equal the ESP bonus.

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

- Premiums will increase by 6.5% or \$2,075,000 with the District covering the entire amount.
- Deductibles will be increasing for all employee groups at a cost of \$825,000. Copays and out-of-pocket maximums will remain the same.



## Capital Outlay Fund

The District is consistently reviewing and updating 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 begin funding 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. (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. In April 2024 lease revenue bonds were issued to fund projects at four schools. One of the projects was at Hillcrest High to replace stadium's artificial turf and to expand the track from six lanes to eight. The budget for this project was \$6.0 million with most of the work occurring in the 2024-2025 school year. The project will be complete in July 2025. The other three schools and improvement areas are as follows:

**Jordan High \$24.0 million budget** - A field house, black box theater and a safety vestibule will be constructed. The auditorium and 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. The 2025-2026 budget is \$14.0 million with \$10.0 million either completed or included in the final 2024-2025 budget.

**Corner Canyon High \$13.3 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 built. The 2025-2026 budget is \$5.4 million with \$7.9 million either completed or included in the final 2024-2025 budget.

**Eastmont Middle \$12.6 million budget** – The roof, elevator and gym floor will be replaced. A drainage system will be installed and the restrooms upgraded. Classrooms will have new carpet, paint and lighting. The media center, cafeteria and corridors will receive new flooring and lighting. The 2025-2026 budget is \$6.5 million with \$6.1 million either completed or included in the final 2024-2025 budget.





**Innovation Center** – As noted in the transmittal letter, the District purchased the former e-Bay Utah headquarters in December 2024 for \$50.0 million. The property consists of 36 acres and a 240,000 square foot office and amenities building. The District plans to convert the building into a state-of-the-art Innovation Center (the formal name is still to be determined) which will train students for future careers in the medical, audio/visual, engineering, computer science and business fields. An industry partner group is being created which will help determine the focus for these programs and the need for additional ones. The renovations for the Center will primarily be funded by the sales of unused properties including the current CTEC property as those programs will be relocated to the Center. The Utah Legislature also passed and funded a \$65.0 million Catalyst program to help train and prepare students in fields noted above. The District expects to receive a portion of the Catalyst funds for the renovations. Overall, the renovations to the building are estimated to be \$35.0 million with \$16.8 million budgeted for the 2025-2026 school year. The Center will open for the 2027-2028 school year.



Other building and site improvements will be completed during 2025-2026. The largest projects include expanding the Indian Hills Middle band room, renovating the sound and lighting systems in the Albion Middle kiva, replacing the Jordan Valley chiller and updating the control system and replacing the main waterline for Copperview Elementary. 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. Updating the lighting at Eastmont and

replacing the chiller and controls at Jordan Valley will make each school more energy efficient.

The District is evaluating the FTE needs for operating the Innovation Center. A director and administrative assistant have been hired. Currently there are no plans to add additional staff to the 2025-2026 budget as the renovations begin. When the Center opens additional staff will be required for maintenance and clerical functions. As programs are added, more instructional staff will be required.

### 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 0.001187 and well-below that threshold.



The current unused legal debt capacity is estimated to be \$2.3 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. The District is currently reviewing options to refund \$23.5 million of bonds issued in 2015 and it’s expected the refunding will occur in summer 2025 as interest rates begin to stabilize. Below is a summary for the ending bonded debt for 2024-2025 and 2025-2026.

### Canyons School District General Obligation Bonds Payable Summary

|  |                              |
|--|------------------------------|
| Bonds Payable, June 30, 2024             | \$ 365,060,000               |
| Less Bond Principal Payments (2024-2025) | (31,020,000)                 |
| Bonds Payable, June 30, 2025             | <u>334,040,000</u>           |
| Less Bond Principal Payments (2025-2026) | (32,315,000)                 |
| Bonds Payable, June 30, 2026             | <u><u>\$ 301,725,000</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 2026-2029. 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 2025-2026 through 2028-2029

| Funds              | Budget<br>2025-2026  | Forecast<br>2026-2027 | Forecast<br>2027-2028 | Forecast<br>2028-2029 |
|--------------------|----------------------|-----------------------|-----------------------|-----------------------|
| General            | \$408,395,708        | \$420,182,831         | \$432,332,368         | \$444,856,001         |
| Capital Outlay     | 71,974,835           | 47,785,761            | 28,990,750            | 29,020,299            |
| Debt Service       | 45,370,961           | 45,370,961            | 45,360,591            | 45,494,333            |
| Nutrition          | 18,620,090           | 18,992,492            | 19,372,342            | 19,759,789            |
| Pass-Through Taxes | 18,034,100           | 18,484,953            | 18,947,077            | 19,420,754            |
| District Activity  | 14,110,447           | 14,265,113            | 14,421,599            | 14,579,925            |
| Canyons Foundation | 1,402,986            | 1,445,076             | 1,488,428             | 1,533,080             |
| Employee Insurance | 40,131,919           | 41,791,918            | 43,522,444            | 45,326,541            |
| <b>Total</b>       | <b>\$618,041,046</b> | <b>\$608,319,105</b>  | <b>\$604,435,599</b>  | <b>\$619,990,722</b>  |



## 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 Organization Section.

Canyons School District  
Graduation Rate

| DISTRICT   | 2019 | 2020 | 2021* | 2022 | 2023 | 2024 |
|------------|------|------|-------|------|------|------|
| Canyons SD | 90%  | 90%  | 89%   | 89%  | 89%  | 88%  |
| State      | 87%  | 88%  | 88%   | 88%  | 88%  | 89%  |

Canyons School District  
11th Grade ACT

Average Scale Score for English and Math

| DISTRICT   | Content | 2021* | 2022 | 2023 | 2024 | 2025          |
|------------|---------|-------|------|------|------|---------------|
| Canyons SD | English | 18.6  | 19.4 | 20.2 | 20.2 | 20.4          |
| State      | English | 18.5  | 18.6 | 19.0 | 19.1 | Not Published |
| Canyons SD | Math    | 19.6  | 20.3 | 20.6 | 20.7 | 20.9          |
| State      | Math    | 19.3  | 19.3 | 19.3 | 19.4 | Not Published |

11th Grade ACT

Percent at College & Career Readiness Benchmark

| DISTRICT    | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 |
|-------------|------------|------------|-----------|-----------|-----------|-----------|
| English     | 60%        | 53%        | 57%       | 64%       | 66%       | 65%       |
| Mathematics | 38%        | 33%        | 37%       | 42%       | 43%       | 45%       |
| Reading     | 48%        | 45%        | 51%       | 52%       | 52%       | 55%       |
| Science     | 41%        | 37%        | 41%       | 42%       | 43%       | 44%       |

\*COVID19 affected school attendance and test participation in 2020 and in 2021. Therefore, approach the Grade 11 ACT results with caution.

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

| District Elementary Schools |               | Percent of Students Proficient |      |      |            |      |                     |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 3                           | Language Arts | 52%                            | 51%  | 53%  | 47%        | 52%  | in process          |
| 4                           | Math          | 55%                            | 59%  | 57%  | 50%        | 57%  | 54%                 |
| 5                           | Science       | 53%                            | 57%  | 56%  | 52%        | 56%  | 55%                 |

\*\*\*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.

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

| All District Middle Schools |               | Percent of Students Proficient |      |      |            |      |                     |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                           | Language Arts | 54%                            | 56%  | 52%  | 47%        | 54%  | in process          |
| 7                           | Math          | 60%                            | 52%  | 56%  | 46%        | 50%  | 33%                 |
| 8                           | Science       | 61%                            | 62%  | 62%  | 49%        | 62%  | 61%                 |

\*\*\*\*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, 2024. This was the fifteenth 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, 2025, 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, 2024. This was the fifteenth 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, 2025, 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.

### Strategic Plan

After the two awards is the Strategic Plan. The Plan was adopted in April 2022 and will serve as the guide for all District initiatives. Aligning priorities and resources to the four focus areas will be an emphasis for the 2025-2026 school year and beyond.





ASSOCIATION OF  
SCHOOL BUSINESS OFFICIALS  
INTERNATIONAL


This Meritorious Budget Award is presented to:

# CANYONS SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2024-2025.

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



  
Ryan S. Stechschulte  
President

  
James M. Rowan, CAE, SFO  
CEO/Executive Director





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Canyons School District  
Utah**

For the Fiscal Year Beginning

**July 01, 2024**

*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.



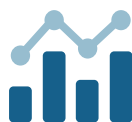
### Customer Service

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:

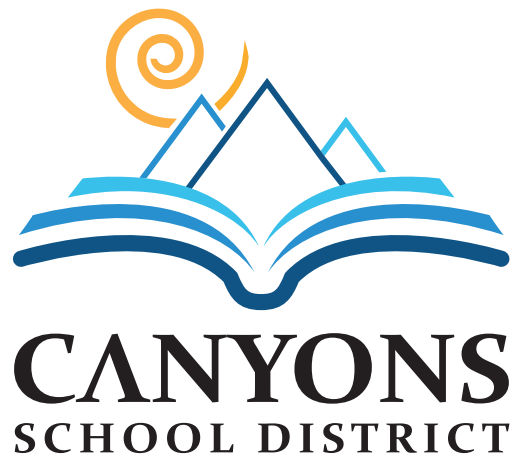
CSD will assess, identify, and use effective communication channels to share information across the District.

## 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.



9361 S. 300 East  
Sandy, Utah 84070

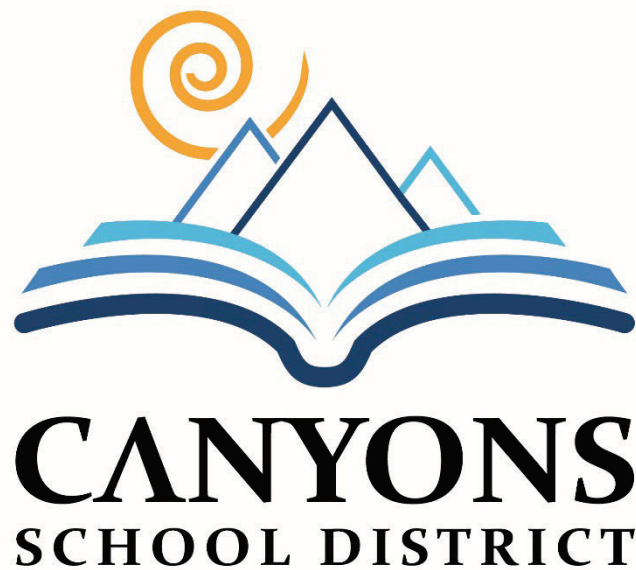
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[www.canyonsdistrict.org](http://www.canyonsdistrict.org)

Published April 2022

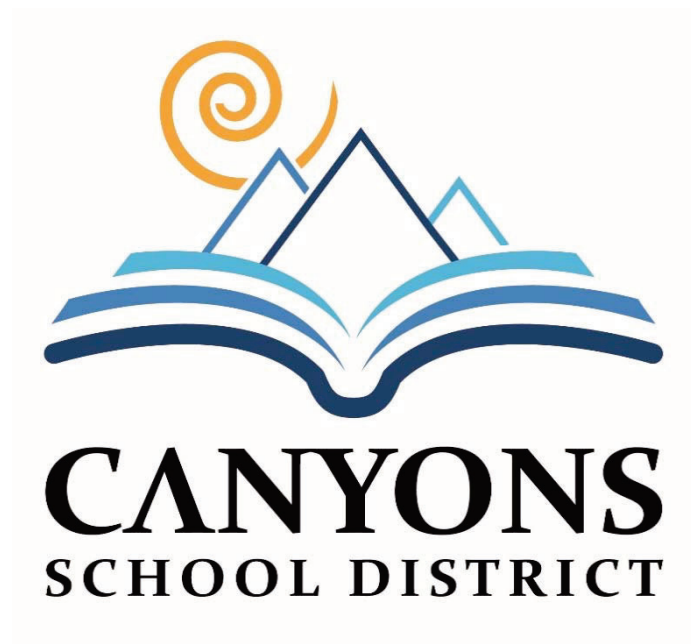
*Designed by Education Elements*

## SECTION II

# Organization



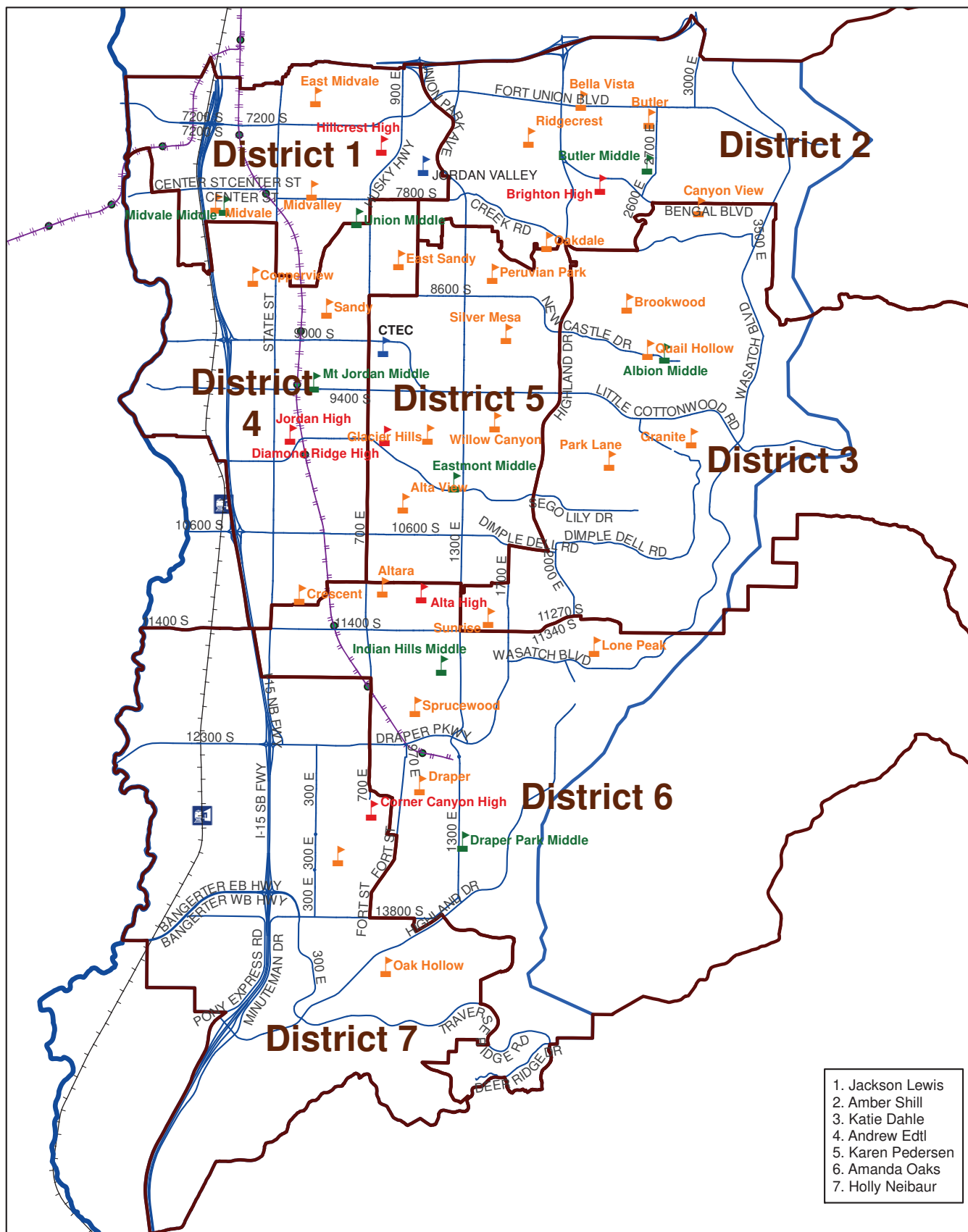




# ORGANIZATION SECTION

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# Canyons School District Boundaries Map



1. Jackson Lewis
2. Amber Shill
3. Katie Dahle
4. Andrew Edtl
5. Karen Pedersen
6. Amanda Oaks
7. Holly Neibaur

Valid for the 2025-2026 School Year

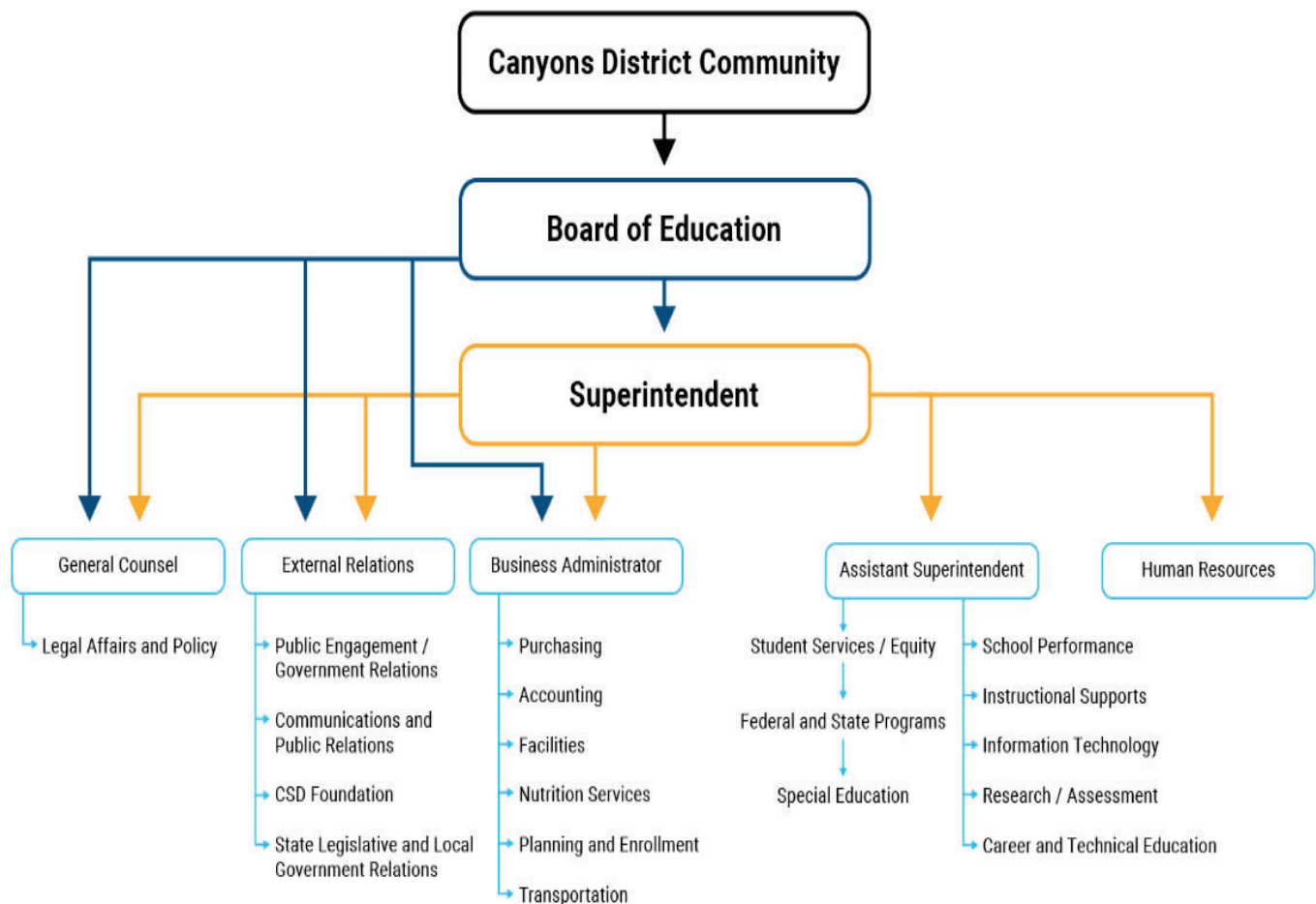
Print Date: June 10, 2025

## 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 2025-2026 school year will be the District's seventeenth 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 disabled ages 5-22
  - Life Skills Academy - adult special education students ages 18-22
  - Canyons Technical Education Center - CTE 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.

| <b>Canyons School District Board Members</b> | <b>Initial Appointment</b> | <b>Present Term Began</b> | <b>Present Term Expires</b> |
|--|----------------------------|---------------------------|-----------------------------|
| Amber Shill, President, District II          | January, 2015              | January, 2023             | December, 2026              |
| Andrew Edtl, Vice-President, District IV     | January, 2015              | January, 2023             | December, 2026              |
| Amanda Oaks, Vice-President, District VI     | January, 2019              | January, 2023             | December, 2026              |
| Jackson Lewis, Member, District I            | January, 2025              | January, 2025             | December, 2028              |
| Katie Dahle, Member, District III            | January, 2025              | January, 2025             | December, 2028              |
| Karen Pedersen, Member, District IV          | January, 2023              | January, 2023             | December, 2026              |
| Holly Neibaur, Member, District VII          | January, 2021              | January, 2025             | December, 2028              |



## 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 2024, was 2.9%.
- Latest estimate for per capita income is \$66,326.
- Some of the largest taxpayers within the District include:
  - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
  - Becton Dickerson (manufacturer)
  - Rocky Mountain Power
  - Snowbird Ltd
  - Swire Coca-Cola
- 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 223,000 (based on municipality financial statements and estimates for non-incorporated areas). Out of this population, the Oct. 1, 2025 enrollment is projected at 32,007. This is a decrease of 282 students from Oct. 1, 2024. 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 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

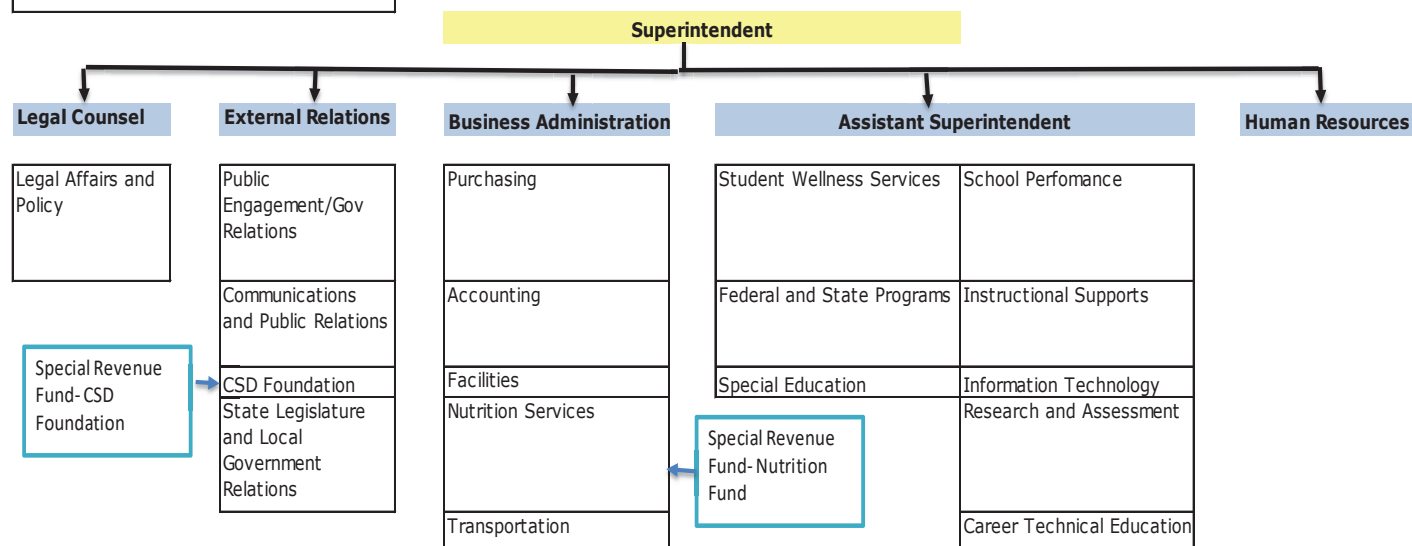
charter schools. The Canyons School District Education Foundation is a blended component unit; although a legally separate entity, it is in substance part of the District's operations. The Foundation's board is approved by the Board of Education. The Foundation exclusively services the District. The 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<br>Chapter 7 Public School General Requirements<br>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   |  |   |
| 100.5  | Board Budget Principles                                | <a href="https://www.canyonsdistrict.org/policies/board/100-5/">https://www.canyonsdistrict.org/policies/board/100-5/</a>             |

### 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*

The following eight principals guide the preparation of the budget.

#### **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 fund, 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 Strategic Plan is included in the Executive Summary section or can be found at <https://www.canyonsdistrict.org/strategicplan/>.

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 2025-2026 fiscal year is funded by the State based upon the ADM from 2024-2025. 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 2025-2026 District funding levels for staffing for elementary and middle school will remain the same as the previous year. High school class size will increase by 0.5 students which will help fund the addition of 13 new elementary assistant principals.



## 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 2025-2026 by 4.0% to a value of \$4,674. This is the fifth year in a row that the Legislature has granted at least a 4.0% 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 0.001379 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 53.2% of the district's General Fund is financed by state appropriations and 39.3% 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 2024-2025 budget document received awards from both the GFOA and ASBO. This will be the sixteenth year the District has submitted for these awards and it is anticipated that the 2025-2026 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 leasing space for cell towers but is not sustainable for other programs.

**State sources** – The state provides about 53.2% 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.

| District Benefits          |                   |
|----------------------------|-------------------|
| Benefit                    | Rate              |
| Retirement (URS Tier 1)    | 22.69% of Salary  |
| Retirement (URS Tier 2)    | 19.02% of Salary  |
| Social Security            | 6.20 % of Salary  |
| Medicare                   | 1.45% of Salary   |
| Worker's Compensation      | 0.60% of Salary   |
| Health and Life Insurance* | \$7,571 -\$20,690 |
| Disability Insurance       | \$287 per FTE     |

Salaries and benefits account for 64.7% of the 2025-2026 total budget for all governmental funds and 89.2% 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.

\*Based on employee type and selected plan

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.

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 \$40.1 million in expenditures for the 2025-2026 fiscal year. This is 2.9% increase over the previous year to allow for inflationary costs.

**Purchased 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 with 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

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 are underway and will be completed in the next year. In December 2024, the District issued \$50.0 million of lease revenue bonds to purchase the former eBay Utah headquarters building and property. The building will be renovated into an Innovation Center to focus students on career opportunities such as engineering, cybersecurity, welding, diesel mechanics and many other programs. The Center will also be partnering with higher education for students to jump start their college plans. The Center will open in the fall 2027. 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 2025-2026 will include the following with more details shown in the Capital Outlay Fund section in the Financial Section:

| 2025-2026 Capital Projects |   |                      |
|----------------------------|---|----------------------|
| School                     | Project                                   | Amount               |
| Innovation Center          | Renovations to new Center                 | \$ 16,750,000        |
| Jordan High                | Fieldhouse/auditorium & other upgrades    | 13,994,000           |
| Eastmont Middle            | Classroom upgrades                        | 6,515,000            |
| Corner Canyon High         | Fieldhouse and artificial turf for fields | 5,396,000            |
| Indian Hills Middle        | Enlarge band and choir rooms              | 899,000              |
| Albion Middle              | Auditorium upgrades                       | 763,000              |
| Jordan Valley              | New chiller and control system            | 758,000              |
| Copperview Elementary      | Replace main water line                   | 676,000              |
| Total                      |   | <u>\$ 45,751,000</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.

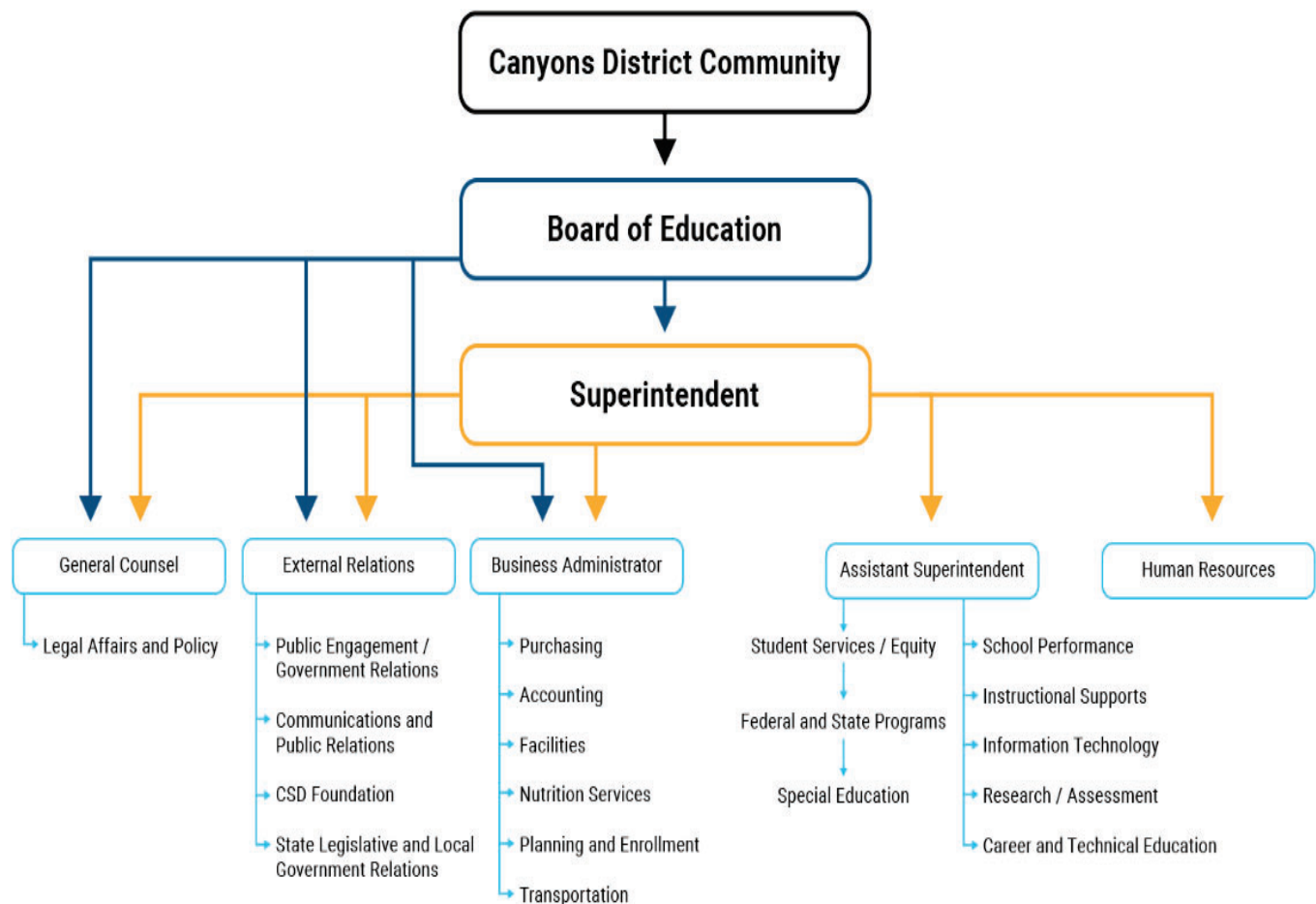
The remainder of the Organization Section contains a summary of each department including mission statement, overview, services performed, 2024-2025 accomplishments, 2025-2026 objectives, applicable performance measurements, and a budget summary.

## Organizational Chart



# ORGANIZATION CHART

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



Effective July 1, 2021

*The Board of Education (011)*

FY 2026

# 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 2024-25 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.
- ✚ Approved the purchase of the former Utah eBay headquarters and began the planning process to convert the property into an Innovation Center.
- ✚ Approved 13 new elementary assistant principal positions to support schools in academic and behavior matters.
- ✚ All members completed the Utah School Boards Association Master's Board Award criteria. One of the few Utah districts to do so.

### FY 2025-26 Objectives

- ✚ Collaborate with Dr. Robins on continued implementation of the Strategic Initiatives within the Strategic Plan.
- ✚ Continue the master planning of the Innovation Center with the intention to open in August 2027.
- ✚ Continue to review long-term options regarding the District's declining enrollment which may include school boundary adjustments and consolidations.
- ✚ Complete capital improvement projects at Corner Canyon, Hillcrest and Joran high schools and Eastmont Middle School.
- ✚ Strengthen working relationships with state legislators and community officials to advocate continued support for public education.

| 011 Board of Education       | 2021-2022  | 2022-2023  | 2023-2024  | 2024-2025    | 2025-2026  | 2025 vs. 2026 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                   | \$ 90,040  | \$ 90,360  | \$ 90,045  | \$ 91,000    | \$ 91,000  | \$ -                 | 0.00%   |
| 200-Benefits                 | 137,306    | 130,212    | 129,965    | 156,321      | 147,038    | (9,283)              | (5.94%) |
| 300-Purchased Services       | 203,694    | 22,737     | 32,787     | 31,000       | 33,250     | 2,250                | 7.26%   |
| 500-Other Purchased Services | 20,754     | 22,629     | 30,151     | 38,140       | 39,575     | 1,435                | 3.76%   |
| 600-Supplies                 | 15,836     | 17,057     | 19,575     | 22,000       | 23,750     | 1,750                | 7.95%   |
| 700-Equipment                | -          | -          | -          | 2,000        | 2,000      | -                    | 0.00%   |
| 800-Other                    | 36,800     | 45,746     | 45,587     | 56,000       | 54,950     | (1,050)              | (1.88%) |
| Total Expenses               | \$ 504,430 | \$ 328,741 | \$ 348,110 | \$ 396,461   | \$ 391,563 | \$ (4,898)           | (1.24%) |

*Office of the Superintendent (014)*

FY 2026

# 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 32,000-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 2024-25 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.
- ✚ Hired a director to oversee the planning, design and setup of the new Innovation Center.
- ✚ Began onsite day care centers at Corner Canyon and Jordan high schools which helped recruit and retain many employees.
- ✚ For the third consecutive year, the District was ranked No. 1 for Best School District in the Greater Salt Lake Area by Niche.com, a platform for connecting families with schools.

### FY 2025-26 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.
- ✚ Continue the planning process for the Innovation Center to include input from principals, counselors and industry partners.
- ✚ Create a policy for elementary student chromebook access, usage and data sharing.
- ✚ Continue key relationship building and partnerships with community stakeholders and State leaders to further the Board's Strategic Plan.

| 014 Superintendent | 2021-2022  | 2022-2023  | 2023-2024  | 2024-2025    | 2025-2026  | 2025 vs. 2026 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                   | \$ 319,758 | \$ 337,573 | \$ 356,413 | \$ 393,016 | \$ 399,648 | \$ 6,632  | 1.69%   |
| 200-Benefits                 | 124,799    | 129,958    | 136,310    | 146,019    | 155,617    | 9,598     | 6.57%   |
| 300-Purchased Services       | 80,283     | 70,296     | 53,925     | 15,000     | 16,350     | 1,350     | 9.00%   |
| 500-Other Purchased Services | 21,376     | 12,544     | 18,177     | 29,830     | 28,170     | (1,660)   | (5.56%) |
| 600-Supplies                 | 14,401     | 20,679     | 23,169     | 21,116     | 21,250     | 134       | 0.63%   |
| 800-Other                    | 2,125      | 12,195     | 10,070     | 5,000      | 6,500      | 1,500     | 0.00%   |
| Total Expenses               | \$ 562,742 | \$ 583,244 | \$ 598,064 | \$ 609,981 | \$ 627,535 | \$ 17,554 | 2.88%   |

## *Department of Legal Services (022) FY 2026*

# 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 2024-25 Accomplishments

- ✚ Drafted and reviewed multiple agreements and contracts for the Board of Education and District.
- ✚ Drafted and reviewed Board policies for adoption, including Board Governance, Board Ethics, Board Audit Committee, Service Animals in Schools, Animals in Schools, Technology Resources and Electronic Devices; and other legislative policy updates.
- ✚ Conducted investigations of student and employee complaints.
- ✚ Represented the District in Special Education IEPs to mediate disputes.
- ✚ Represented the District in a Special Education Due Process Hearing and prevailed.

### FY 2025-26 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 legal issues in special education.
- ✚ Training school administrators on recent legislation and reintegration plans for students.
- ✚ Work with State Risk and Attorney General's Office on litigation.

| 022 Department of Legal Services | 2021-2022         | 2022-2023         | 2023-2024         | 2024-2025         | 2025-2026         | 2025 vs. 2026 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                              | 2.0               | 1.0               | 1.0               | 1.0               | 1.0               | -                    | 0.00%        |
| <b>Total FTE</b>                 | <b>4.0</b>        | <b>3.0</b>        | <b>3.0</b>        | <b>3.0</b>        | <b>3.0</b>        | <b>-</b>             | <b>0.00%</b> |
|                                  |                   |                   |                   |                   |                   |                      |              |
| 100-Salary                       | \$ 444,556        | \$ 407,096        | \$ 427,373        | \$ 439,513        | \$ 446,765        | \$ 7,252             | 1.65%        |
| 200-Benefits                     | 172,295           | 168,443           | 177,994           | 178,477           | 182,332           | 3,855                | 2.16%        |
| 300-Purchased Services           | 10,324            | 45,048            | 51,937            | 48,000            | 51,500            | 3,500                | 7.29%        |
| 500-Other Purchased Services     | 6,629             | 2,388             | 31,806            | 28,300            | 30,500            | 2,200                | 7.77%        |
| 600-Supplies                     | 410               | 324               | 393               | 10,200            | 10,200            | -                    | 0.00%        |
| 700-Equipment                    | 8,220             | 10,419            | 16,767            | 8,000             | 8,000             | -                    | 0.00%        |
| 800-Other                        | 2,328             | 1,045             | 3,772             | 2,000             | 2,000             | -                    | 0.00%        |
| <b>Total Expenses</b>            | <b>\$ 644,761</b> | <b>\$ 634,761</b> | <b>\$ 710,042</b> | <b>\$ 714,490</b> | <b>\$ 731,297</b> | <b>\$ 16,807</b>     | <b>2.35%</b> |

# Department of Human Resources (045)

FY 2026

## 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/Supported the hiring of 25 administrators (4 District and 21 school), 287 licensed employees, 163 contract ESP employees, 850 hourly/miscellaneous employees, and 187 new substitutes for a total of 806.
- Recruited at 8 licensed job fairs; 6 in-state and 2 out-of-state.
- Recruited at 6 ESP job fairs.
- Received/Processed 162 administrative (116 School and 46 District), 1,098 licensed, 4,113 educational support professionals, and 187 new substitute applications.
- Facilitated/Supported the hiring/training and pay for 535 advisors and coaches.
- Rated 785 prospective licensed candidates through VidCruiter.
- Administrative candidate applicant pool is 160.
- ESP candidate applicant pool is 4,113 for 822 posted positions with 2,902 new users.
- Licensed Teacher candidate applicant pool is 1,070.
- Sought 18,200+ reference checks on administrator, licensed, and ESP applicants.

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

- Processed 1,470 fingerprint/background checks.

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

- Processed 1,971 I-9 employment verifications with 26 concerns resolved.

**USBE CACTUS – Educator Licensing\***

- Facilitating license renewal of 346 educators with the Utah State Board of Education.
- Supporting educators to become USBE-qualified: 7 LEA-Specific licenses/31 endorsements and 21 Special Education educators
- Supported 21 APPEL in obtaining a Professional USBE license.
- Managing 58 educators in the APPEL preparation program.

**Employee/Administrative Support\***

- Processed 222 FMLA leave requests.
- Evaluated 2 administrators, 40 licensed personnel, 29 ESP personnel Sick Bank Leave requests, 16 Parental Leave requests and 58 Maternity Leave requests.
- Approved 3 Military Leave request.
- Provided substitute coverage for over 33,783 absences/unfilled positions.
- Facilitated 88 Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budgets for 43 Schools and 8 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, and BYU.
- Partnerships continued with Grand Canyon, Iowa State, SUU, U of U, UVU, WGU, WSU, and Utah Tech.
- Partnership continued with Salt Lake Community College – Para educator transition to teaching, courses for APPEL licensure, and SpEd Mathematics endorsement.
- Hosted clinical experiences for 200+ practicum students and 64 student teachers.

### FY 2024-25 Accomplishments

- ✚ Supported the hiring of 25 administrators (4 District and 21 school).
- ✚ Facilitated the hiring of 287 contracted licensed employees.
- ✚ Facilitated the hiring of 163 contracted, 850 hourly/miscellaneous ESP employees.
- ✚ Facilitated the hiring of 187 new substitutes.
- ✚ Processed and recorded 1040 CTESS IQR/PQRs, 54 CLASS/D LQRs, and 795 CESPE evaluations.
- ✚ Processed 1,470 fingerprint/background checks.

### FY 2025-26 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             | 2021-2022          | 2022-2023          | 2023-2024          | 2024-2025          | 2025-2026          | 2025 vs. 2026 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%        |
| <b>Total FTE</b>                | <b>11.0</b>        | <b>11.0</b>        | <b>11.0</b>        | <b>11.0</b>        | <b>11.0</b>        | <b>-</b>             | <b>0.00%</b> |
| 100-Salary                      | \$1,216,108        | \$1,282,487        | \$1,322,815        | \$1,439,413        | \$1,468,544        | \$ 29,131            | 2.02%        |
| 200-Benefits                    | 422,190            | 466,040            | 493,975            | 549,286            | 566,078            | 16,792               | 3.06%        |
| 300-Purchased Services          | 53,012             | 51,039             | 63,444             | 65,000             | 68,350             | 3,350                | 5.15%        |
| 400-Purchased Property Services | -                  | -                  | -                  | -                  | -                  | -                    | 0.00%        |
| 500-Other Purchased Services    | 27,161             | 35,756             | 43,545             | 50,000             | 50,000             | -                    | 0.00%        |
| 600-Supplies                    | 24,667             | 143,812            | 54,622             | 25,800             | 28,600             | 2,800                | 10.85%       |
| 700-Equipment                   | -                  | -                  | -                  | 3,000              | 3,000              | -                    | 0.00%        |
| 800-Other                       | -                  | 275                | 539                | 4,000              | 4,000              | -                    | 0.00%        |
| <b>Total Expenses</b>           | <b>\$1,743,138</b> | <b>\$1,979,409</b> | <b>\$1,978,940</b> | <b>\$2,136,499</b> | <b>\$2,188,572</b> | <b>\$ 52,073</b>     | <b>2.44%</b> |

# Human Resources

FY 2026

# 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 2021-2022 | FY 2022-2023 | FY 2023-2024 | FY 2024-2025 | FY 2025-2026<br>Target |
|--|--------------|--------------|--------------|--------------|------------------------|
| Facilitated hiring of:                 |              |              |              |              |                        |
| Administrators                         | 21           | 20           | 24           | 25           | 15                     |
| Licensed employees                     | 218          | 205          | 314          | 287          | 220                    |
| Contracted ESP employees               | 75           | 71           | 95           | 163          | 85                     |
| Hourly employees                       | 646          | 678          | 611          | 850          | 700                    |
| Substitutes                            | 328          | 320          | 482          | 187          | 300                    |
| Processed employee evaluations:        |              |              |              |              |                        |
| CTESS Formally JPAS                    | 655          | 1,010        | 1,154        | 1,040        | 900                    |
| CLASS Formally JAES                    | 46           | 44           | 79           | 54           | 70                     |
| JCES                                   | 453          | 650          | 660          | 795          | 850                    |
| FMLA request approvals                 | 181          | 204          | 236          | 222          | 175                    |
| Licensed employee with USOE            | 389          | 347          | 278          | 287          | 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* FY 2026 *(021)*

## 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 and policy 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. Coordinate and host city meetings, as needed, including planning and development, emergency committees, health and safety meetings.

**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.
- Maintain and grow the alumni database for all of Canyons alumni.
- Track development in Canyons by working with the cities and counties using Davis Demographics, meeting with city planners and attending planning meetings.
- 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.
- Coordinates district SCC training and statutory compliance on behalf of the Board.
- Serve on EMT committee, assist with implementation and decision making for school safety.
- Manage district level police involvement including board meetings, special events, training at school approvals and coordination with all police chiefs.

**Student Programs Administrator**

- Coordinates peer court to meet the demand of the schools. Train and assist student peer court leadership. Assist other districts in peer court development.
- Create and implement internal felony reporting system.
- Oversee Gang Prevention, coordinating trainings, communication, and advocates. Additionally serve as CARI team liaison to cities.
- Coordinate School Resource Officers in schools, training and communication.

### FY 2024-25 Achievements

- ✚ Staff support to the creation of new Innovation Center. Hosted industry focus groups.
- ✚ Implemented multiple pre-session meetings with legislators, setting priorities in fall.
- ✚ Successfully completed SCC training.
- ✚ Peer court cases heard – 116 .
- ✚ Successful Safe Walking Route meetings with no major edits. All routes approved by May 2025.
- ✚ Developed and implemented online voting for SCC elections.
- ✚ 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 pickleball tournament.
- ✚ Continued efforts to establish MOU's for reunification sites.

### FY 2025-26 Objectives

- ✚ Per Board instruction, continue refining annual legislative meetings/coordination.
- ✚ Assist with candidate search for State Board of Education.
- ✚ Host newly elected official's events.
- ✚ Oversee transition from PTA Region 17 to Region 7 w/new leadership format.
- ✚ Finalize reunification MOU's with LDS Church and other entities.
- ✚ Include Instructional Coaches and Community Facilitators in training on volunteers, advertising, fundraising.
- ✚ Assist with roll out of boundary & enrollment study for public meetings.
- ✚ Assist with implementation of new school guardian program.

| 021 External Relations | 2021-2022  | 2022-2023  | 2023-2024  | 2024-2025    | 2025-2026  | 2025 vs. 2026 Change |         |
|------------------------|------------|------------|------------|--------------|------------|----------------------|---------|
|                        | Actual     | Actual     | Actual     | Final Budget | Budget     |                      |         |
| Description            | FTE/Amount | FTE/Amount | FTE/Amount | FTE/Amount   | FTE/Amount | Amount               | Percent |
| Administrators         | 2.0        | 3.0        | 3.0        | 3.0          | 3.0        | -                    | 0.00%   |
| ESP                    | 3.0        | 3.0        | 4.0        | 5.0          | 5.0        | -                    | 0.00%   |
| Total FTE              | 5.0        | 6.0        | 7.0        | 8.0          | 8.0        | -                    | 0.00%   |

|                                 |            |             |             |             |             |           |        |
|---------------------------------|------------|-------------|-------------|-------------|-------------|-----------|--------|
| 100-Salary                      | \$ 692,093 | \$ 796,560  | \$ 880,467  | \$ 895,792  | \$ 915,826  | \$ 20,034 | 2.24%  |
| 200-Benefits                    | 215,056    | 259,572     | 292,577     | 314,443     | 321,224     | 6,781     | 2.16%  |
| 300-Purchased Services          | 10,415     | 9,137       | 16,917      | 15,000      | 17,250      | 2,250     | 15.00% |
| 400-Purchased Property Services | -          | -           | -           | 2,500       | 2,500       | -         | 0.00%  |
| 500-Other Purchased Services    | 7,445      | 2,252       | 11,118      | 7,700       | 7,700       | -         | 0.00%  |
| 600-Supplies                    | 6,528      | 15,095      | 14,542      | 15,400      | 16,100      | 700       | 4.55%  |
| 800-Other                       | -          | 7,199       | -           | 6,000       | 6,500       | 500       | 0.00%  |
| Total Expenses                  | \$ 931,536 | \$1,089,814 | \$1,215,621 | \$1,256,835 | \$1,287,100 | \$ 30,265 | 2.41%  |

# Department of Communications (051)

FY 2026

## 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 appealing, modern, and informative family of websites to enhance CSD's brand, engage the community, and bolster enrollment.
-  Create and disseminate digital and print bulletins for Canyons District's internal and external audiences.
-  Oversee ParentSquare and CSDtv, two of CSD's newest communication platforms.
-  Leverage reach of social media pages to magnify accomplishments of CSD schools, students, and teachers.
-  Plan annual events to celebrate the achievements of the CSD community.



### FY 2024-2025 Accomplishments

- ✚ Led development of plan to comply with school-safety laws and put into place streamlined response plans.
- ✚ Gained local, regional and national publicity for CSD's purchase of the eBay building for a new tech center.
- ✚ Spearheaded branding and naming process for the planned new technical-training center in Draper.
- ✚ Built on success of weekly Operations Meeting to align departments and inform internal audiences of important items.
- ✚ Increased enrollment through strategic marketing initiatives.
- ✚ Internal communications plan helped yielded 4 percent increase in satisfaction rates of educators.

### FY 2025-2026 Objectives

- ✚ Continue rollout of CSDtv as both a communication channel and student-learning tool.
- ✚ Lead project to successfully brand CSD's new technical-training center.
- ✚ Establish an across-all-channels content calendar to align with overall marketing plans, drive engagement, and bolster CSD brand.
- ✚ Develop additional internal messaging avenues as a part of the weekly Operations Meeting
- ✚ Continue enhancing the user-experience on the CSD website and social media channels.
- ✚ Aid in rollout of new state-required safety, security measures.

| 051 Communications           | 2021-2022  | 2022-2023   | 2023-2024   | 2024-2025    | 2025-2026   | 2025 vs. 2026 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                          | 3.9        | 4.9         | 5.9         | 5.9          | 5.9         | -                    | 0.00%   |
| Total FTE                    | 5.9        | 6.9         | 7.9         | 7.9          | 7.9         | -                    | 0.00%   |
| 100-Salary                   | \$ 501,441 | \$ 627,605  | \$ 704,688  | \$ 766,763   | \$ 784,078  | \$ 17,315            | 2.21%   |
| 200-Benefits                 | 232,612    | 300,736     | 322,718     | 335,337      | 345,312     | 9,975                | 2.89%   |
| 300-Purchased Services       | 14,600     | 3,677       | 1,704       | 12,000       | 12,000      | -                    | 0.00%   |
| 500-Other Purchased Services | 42,965     | 57,192      | 69,582      | 63,000       | 59,750      | (3,250)              | (5.44%) |
| 600-Supplies                 | 114,017    | 149,906     | 307,390     | 382,500      | 402,700     | 20,200               | 5.02%   |
| 800-Other                    | 205        | 205         | 750         | 700          | 700         | -                    | 0.00%   |
| Total Expenses               | \$ 905,840 | \$1,139,321 | \$1,406,831 | \$1,560,300  | \$1,604,540 | \$ 44,240            | 2.84%   |

*Department of Communications*

FY 2026

**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 the podcast Connect Canyons and CSDtv, a newly launched video streaming service. A digital newsletter, CSD2U, is sent to parents of Canyons students to spotlight achievements and advancements of the Canyons community. The newsletter, plus regular bulletins, are sent through ParentSquare, CSD's official school-to-home communication platform. 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. In addition, staff members in the department produce an employee newsletter called iKnow and send regular bulletins to internal and external audiences via email and ParentSquare. The two department directors provide leadership on the Superintendent's Cabinet and CSD's Emergency Management Team, as well as oversee the weekly Operations Meeting.

The Department of Communications also relays information about District achievements and advancements through the family of CSD websites 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, in-person and social media outreach efforts. The intended outcome will be a strengthened message, increased engagement, search engine optimization, and improved user experiences.



# Canyons Education Foundation (075)

FY 2026

## 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 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 Aspiring Canyons 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 2024-25 Accomplishments

- ✚ Increased Total Assets to \$2,507,750.
- ✚ Received largest donation to date of \$500,000 from a private donor.
- ✚ Received and distributed over \$100K in in-kind donations.
- ✚ Participated in multiple donation drives with business & community partners including MACU, Cyprus, HCA, Proofpoint, Squire, Tres Gatos, and church groups.
- ✚ Facilitated \$101,000 in 54 college scholarships to high school students.
- ✚ Awarded four \$5,000 ACE – Aspiring Canyons Educator Scholarships.
- ✚ Inaugural Mont L. Millerberg Golf Tournament raised \$91,373. CEF Tournament continues to be a stellar event for our sponsors & supporters.
- ✚ Awarded \$83,448 in Foundation Innovation Grants for 19 classroom projects across multiple grade levels and programs.
- ✚ The Future is Now - Spring Gala at Zions Tech Center netted over \$90,000 to support innovation and scholarships and raised awareness of new Innovation Center.
- ✚ Raised \$31,668 in holiday giving for families in need.
- ✚ Held a Pickleball Tournament in collaboration with Canyons Living to raise funds for Unified Sports.
- ✚ 2,000 students received items from the Resource Closet.
- ✚ Supported Unified Sports in Canyons District with fundraising and volunteers.
- ✚ Contributed to DonorsChoose projects for CSD teachers to capture \$32,287 in funds.
- ✚ Conducted a CEF Board training on fundraising and 'knowing your why'.
- ✚ Added CEF Board meeting agendas, minutes, and recordings to CEF webpage to be fully compliant and transparent.

### FY 2025-26 Objectives

- ✚ Create a business one-page marketing document for district needs, another for who CEF is and accomplishments, and a third on how be partner with the Foundation and CSD.
- ✚ With the help of CEF Board, identify, target, and engage businesses in Canyons School District for giving.
- ✚ Create a webpage and marketing material for planned (legacy) giving. Promote through alumni channels if possible.
- ✚ Evaluate Investment Policy and seek input on qualified financial advisors to help grow our endowment accounts. Rewrite policy if needed.
- ✚ Grow golf tournament to two courses at Wasatch State Park while maintaining the high quality of the event.
- ✚ Plan a Superhero Fun Run and support the district Pickleball tournament to engage community and raise funds.
- ✚ Continue with programs and district initiatives that are working, including: Foundation Innovation Grants, DonorsChoose.Org projects, Teacher of the Year support, Unified Sports, and the Resource Closet.
- ✚ Get direction from CSD and collaborate on Foundation's role in supporting initiatives for the innovation center.
- ✚ Create a better way to track scholarships, especially those with multi-year awards.
- ✚ Provide a donor and CEF Board appreciation night. No asks, just a big thank you!

# Canyons Education Foundation

FY 2026

## 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 2021-2022 | FY 2022-2023 | FY 2023-2024 | FY 2024-2025 | FY 2025-2026 Target |
|-----------------------------------|--------------|--------------|--------------|--------------|---------------------|
| Fund Raising Events (Net Revenue) |              |              |              |              |                     |
| Annual Golf Tournament            | \$ 90,866    | \$ 88,878    | \$ 92,092    | \$ 91,373    | \$ 92,000           |
| STEAM Gala fundraiser             | \$ 68,717    | \$ 67,977    | \$ 62,571    | \$ 91,898    | \$ 95,000           |
| Foundation Scholarships           | \$ 11,000    | \$ 16,000    | \$ 18,500    | \$ 17,500    | \$ 17,500           |
| Dedicated Scholarships            | \$ 51,500    | \$ 49,000    | \$ 71,000    | \$ 83,500    | \$ 85,000           |
| Foundation Innovation Grants      | \$ 97,353    | \$ 99,376    | \$ 94,444    | \$ 83,488    | \$ 100,000          |

| 075 Education Foundation     | 2021-2022  | 2022-2023    | 2023-2024    | 2024-2025    | 2025-2026    | 2025 vs. 2026 Change |          |
|------------------------------|------------|--------------|--------------|--------------|--------------|----------------------|----------|
| Description                  | Actual     | Actual       | Actual       | Final Budget | Budget       | Amount               | Percent  |
|                              | FTE/Amount | FTE/Amount   | FTE/Amount   | FTE/Amount   | FTE/Amount   |                      |          |
| ESP                          | 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                   | \$ 139,639 | \$ 111,796   | \$ 120,825   | \$ 118,541   | \$ 120,497   | \$ 1,956             | 1.65%    |
| 200-Benefits                 | 47,632     | 46,273       | 49,377       | 46,179       | 47,129       | 950                  | 2.06%    |
| 300-Purchased Services       | -          | -            | -            | 3,000        | 2,200        | (800)                | (26.67%) |
| 500-Other Purchased Services | 15,561     | 4,054        | 7,388        | 38,236       | 36,960       | (1,276)              | (3.34%)  |
| 600-Supplies/Food            | 692,104    | 954,436      | 1,000,949    | 1,117,500    | 1,184,900    | 67,400               | 6.03%    |
| 800-Other                    | 8,981      | 7,227        | 9,182        | 11,000       | 11,300       | 300                  | 4.15%    |
| Total Expenses               | \$ 903,917 | \$ 1,123,787 | \$ 1,187,721 | \$ 1,334,456 | \$ 1,402,986 | \$ 68,530            | 5.14%    |

## Business Administrator

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

*Business Administrator (015)*

FY 2026

# 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 department is 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 bussing 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 2024-2025 Accomplishments

- ✚ Received the ASBO Meritorious Budget Award for FY 2025 for fifteenth consecutive year.
- ✚ Received the GFOA Award for Best Practices in School Budgeting for FY2025 budget book for the fifteenth consecutive year.
- ✚ Negotiated the purchase of the eBay building to convert into an Innovation Center.
- ✚ 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 2025-2026 Objectives

- ✚ Receive the GFOA and ASBO budget and financial reporting awards
- ✚ Begin renovation of the new Innovation Center.
- ✚ 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.
- ✚ Lead the Long-Range Planning Committee on the possible elementary school boundary and/or consolidation process.

| Description                     | Actual<br>FTE/Amount | Actual<br>FTE/Amount | Actual<br>FTE/Amount | Final Budget<br>FTE/Amount | Budget<br>FTE/Amount | 2025 vs. 2026 Change |          |
|---------------------------------|----------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|----------|
|                                 |                      |                      |                      |                            |                      | 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                      | \$ 223,725           | \$ 232,900           | \$ 245,127           | \$ 263,545                 | \$ 267,525           | \$ 3,980             | 1.51%    |
| 200-Benefits                    | 83,983               | 87,213               | 91,564               | 96,597                     | 97,927               | 1,330                | 1.38%    |
| 300-Purchased Services          | 25,783               | -                    | 22,594               | 70,000                     | 30,000               | (40,000)             | (57.14%) |
| 400-Purchased Property Services | 24,000               | 24,000               | 24,000               | 26,400                     | 26,400               | -                    | 0.00%    |
| 500-Other Purchased Services    | 8,238                | 28,506               | 11,197               | 13,100                     | 13,550               | 450                  | 3.44%    |
| 600-Supplies                    | 59,143               | 60,429               | 64,253               | 74,500                     | 76,250               | 1,750                | 2.35%    |
| 800-Other                       | 550                  | 2,014                | 1,005                | 2,770                      | 2,770                | -                    | 0.00%    |
| Total Expenses                  | \$ 425,421           | \$ 435,062           | \$ 459,740           | \$ 546,912                 | \$ 514,422           | \$ (32,490)          | (5.94%)  |

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

FY 2026

## 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 Comprehensive Annual 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 2,300 monthly timesheets, reviews contracts for 2,916 full-time employees, pays 5,550 employees twice each month, processes 7,565 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 2,500 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 2,916 contract employees are eligible for health insurance. Employees can also select from among voluntary vision, dental, disability, and life insurance plans. Currently 2,243 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 249 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, reviews, and posts to Skyward (the District's financial system) over 450 invoices weekly totaling over \$9 million per month. They also review and post over 5,000 monthly credit card transactions averaging about \$1 million per month. 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 2024-2025 Accomplishments

- ✚ FY 2023-2024 Annual Comprehensive Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2024-25 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2023-2024 with no findings in the management letter
- ✚ Updated the fee schedule and spend plan for secondary schools that met the State's requirements
- ✚ Consolidated the middle school checking accounts to the District checking account

### FY 2025-2026 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 high 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      | 2021-2022           | 2022-2023           | 2023-2024           | 2024-2025           | 2025-2026           | 2025 vs. 2026 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                | 12.0                | 12.0                | 12.0                | 12.0                | -                    | 0.00%        |
| <b>Total FTE</b>             | <b>15.0</b>         | <b>14.0</b>         | <b>14.0</b>         | <b>14.0</b>         | <b>14.0</b>         | <b>-</b>             | <b>0.00%</b> |
| 100-Salary                   | \$ 1,126,920        | \$ 1,148,802        | \$ 1,250,471        | \$ 1,303,181        | \$ 1,339,542        | \$ 36,361            | 2.79%        |
| 200-Benefits                 | 409,350             | 475,996             | 489,788             | 509,078             | 522,665             | 13,587               | 2.67%        |
| 300-Purchased Services       | 23,370              | 9,820               | 10,402              | 299,090             | 303,270             | 4,180                | 0.00%        |
| 500-Other Purchased Services | 2,065               | 1,384               | 1,999               | 15,000              | 13,500              | (1,500)              | (10.00%)     |
| 600-Supplies                 | 19,567              | 23,039              | 32,035              | 46,920              | 48,020              | 1,100                | 2.34%        |
| 800-Other                    | 110,653             | 106,694             | 131,186             | 141,500             | 147,200             | 5,700                | 4.03%        |
| <b>Total Expenses</b>        | <b>\$ 1,691,925</b> | <b>\$ 1,765,735</b> | <b>\$ 1,915,880</b> | <b>\$ 2,314,769</b> | <b>\$ 2,374,197</b> | <b>59,428</b>        | <b>2.57%</b> |

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

# Accounting, Budgeting, and Auditing

FY 2026

# 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 2021-2022 | FY 2022-2023 | FY 2023-2024  | FY 2024-2025  | FY 2025-2026 Target |
|--------------------------|---|---|--------------|--------------|---------------|---------------|---------------------|
|                          |   |   |              |              |               |               |                     |
| Leadership & Image       | Prudent fiscal stewardship  | Bond ratings for general obligation bonds   | AAA          | AAA          | AAA           | AAA           | AAA                 |
|                          |   | Fitch Ratings   | AAA          | AAA          | AAA           | AAA           | AAA                 |
| Enhance Current Services | Provide accurate and timely financial information and accounting services | Moody's Investor Services   |              |              |               |               |                     |
|                          |   | Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years) | 13           | 14           | 15            | 16            | 17                  |
|                          |   | Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years) | 13           | 14           | 15            | 16            | 17                  |
|                          |   | Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)                 | 13           | 14           | 15            | 16            | 17                  |
|                          |   | Receive the ASBO Meritorious Budget Award (number of consecutive years)   | 12           | 13           | 14            | 15            | 16                  |
|                          |   | Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)                          | 12           | 13           | 14            | 15            | 16                  |
|                          | Provide accurate and timely payments to vendors and employees             | Number of school reviews/audits completed annually  | 11           | 7            | 6             | 13            | 15                  |
|                          |   | Invoices processed per FTE clerk  | 9,927        | 10,055       | 9,632         | 9,303         | 9,000               |
|                          |   | Percent of vendor invoices paid within 30 days  | 83%          | 85%          | 87%           | 86%           | 90%                 |
|                          |   | Investment Income Generated   | \$ 513,371   | \$ 5,731,573 | \$ 11,218,881 | \$ 11,489,682 | \$ 9,159,122        |
|                          |   | Winter Healthy Lifestyle Challenge  | 219          | 199          | 183           | 172           | 250                 |
|                          |   | Summer Active Lifestyles Challenge  | 227          | 176          | 203           | 188           | 250                 |



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

FY 2026

# 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 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 2024-25 Accomplishments

- ✚ Enhanced our product offerings and service available from TRC and Copy Center.
- ✚ Ordered furniture and equipment for District.
- ✚ Established many district contracts streamlining the ordering process.
- ✚ Managed multiple contracts for goods and services.
- ✚ Managed UCARE cooperative contracts, SAVINGS totaling greater than \$11 million for several Utah school Districts.

### FY 2025-26 Objectives

- ✚ Reduce average turnaround time from requisition input to issuing the purchase order through contracting.
- ✚ Provide first rate customer experience to all schools and departments.
- ✚ Streamline P-card 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 | 2021-2022 Actual FTE/Amount | 2022-2023 Actual FTE/Amount | 2023-2024 Actual FTE/Amount | 2024-2025 Final Budget FTE/Amount | 2025-2026 Budget FTE/Amount | 2025 vs. 2026 Change Amount Percent |              |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|-----------------------------|-------------------------------------|--------------|
| Administrators                                | 1.0                         | 1.0                         | 1.0                         | 1.0                               | 1.0                         | -                                   | 0.00%        |
| ESP   | 22.0                        | 22.0                        | 21.0                        | 20.0                              | 20.0                        | -                                   | 0.00%        |
| <b>Total FTE</b>                              | <b>23.0</b>                 | <b>23.0</b>                 | <b>22.0</b>                 | <b>21.0</b>                       | <b>21.0</b>                 | <b>-</b>                            | <b>0.00%</b> |
| 100-Salary                                    | \$1,498,835                 | \$1,593,732                 | \$1,703,970                 | \$1,744,851                       | \$ 1,771,463                | \$ 26,612                           | 1.53%        |
| 200-Benefits                                  | 666,487                     | 695,566                     | 713,448                     | 689,188                           | 730,680                     | 41,492                              | 6.02%        |
| 300-Purchased Services                        | -                           | -                           | -                           | 10,000                            | 10,000                      | -                                   | 0.00%        |
| 400-Purchased Property Services               | 7,854                       | 12,527                      | 13,047                      | 10,000                            | 10,000                      | -                                   | 0.00%        |
| 500-Other Purchased Services                  | 64,339                      | 96,458                      | 93,594                      | 73,000                            | 77,000                      | 4,000                               | 4.15%        |
| 600-Supplies                                  | 223,247                     | 217,130                     | 237,183                     | 322,200                           | 327,600                     | 5,400                               | 2.49%        |
| 700-Equipment                                 | 10,959                      | 22,181                      | 23,538                      | 30,500                            | 28,200                      | (2,300)                             | (7.54%)      |
| <b>Total Expenses</b>                         | <b>\$2,471,721</b>          | <b>\$2,637,594</b>          | <b>\$2,784,779</b>          | <b>\$2,879,739</b>                | <b>\$ 2,954,943</b>         | <b>\$ 75,204</b>                    | <b>2.61%</b> |

# Purchasing and General Services

FY 2026

# 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                     | 2021-2022    | 2022-2023    | 2023-2024     | 2024-2025     | FY 2025-2026<br>Target |
|---|--------------|--------------|---------------|---------------|------------------------|
| Estimated savings from bid process      | \$ 4,400,000 | \$ 4,700,000 | \$ 4,800,000  | \$ 7,170,120  | \$ 6,000,000           |
| Number of Requisitions                  |              |              | 1,118         | 2,469         | 2,200                  |
| Requisition Dollars                     |              |              | \$ 36,717,813 | \$ 97,245,977 | \$ 85,000,000          |
| Total Spent - purchase card             | \$ 7,276,683 | \$ 9,109,276 | \$ 11,025,794 | \$ 12,364,564 | \$ 13,000,000          |
| Est Transactions on purchase card       | 43,000       | 50,500       | 59,409        | 62,534        | 60,000                 |
| Est Pcard rebate - revenue              | \$ 140,970   | \$ 157,380   | \$ 176,467    | \$ 183,978    | \$ 180,000             |
| Est Surplus/Recycling revenues          | \$ 264,446   | \$ 77,528    | \$ 125,207    | \$ 92,894     | \$ 120,000             |
| Revenue from UCARE contract management  | \$ 80,350    | \$ 74,654    | \$ 88,780     | \$ 93,239     | \$ 90,000              |
| TRC vists (est)                         | 1,244        | 1,126        | 965           | 985           | 1,000                  |
| TRC sales                               | \$ 10,328    | \$ 26,936    | \$ 56,104     | \$ 21,089     | \$ 30,000              |
| Copy Center orders                      | 1,355        | 1,229        | 1,201         | 1,101         | 1,200                  |
| Copy Center turnaround time in days     | 1.5          | 2.0          | 2-5 days      | 2-5 days      | 2-4 days               |
| Copy Center sales                       | \$ 192,972   | \$ 175,553   | \$ 259,856    | \$ 197,771    | \$ 220,000             |
| Est savings - Copy Center               | \$ 57,892    | \$ 62,000    | \$ 65,000     | \$ 49,442     | \$ 55,000              |
| Est value of warehouse orders delivered | \$ 3,048,972 | \$ 4,038,145 | \$ 3,972,782  | \$ 4,156,514  | \$ 41,000              |
| Employee Costs to General Fund Exp.     | 0.7%         | 0.6%         | 0.6%          | 0.6%          | 0.6%                   |

# Department of Facilities Services FY 2026 (078, 079)

## 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, carpentry and painting, roof and asphalt repairs, kitchen equipment repairs, 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 2024-25 Accomplishments

- ✚ Integration of Crisis Go district-wide.
- ✚ Began 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, new daycare, and drivers ed canopy
  - Oak Hollow floor covering
  - Transportation fuel tanks
  - Oakdale walk-in fridge and freezer
  - Ridgecrest roof

### FY 2025-2026 Goals & Objectives

- ✚ Major Projects:
  - Continue improvements at Jordan and Corner Canyon high schools and Eastmont Middle
  - Albion Middle kiva project for lighting and sound improvements
  - Copperview waterline and fire sprinkler line
  - Sandy Elementary flooring
  - Lone Peak irrigation upgrade
  - Altara office/breakroom remodel
  - Indian Hills Middle band room expansion
  - Brighton High soccer field improvements
  - Jordan Valley chiller replacement
- ✚ Card access upgrades district-wide
- ✚ TCU installations at eleven schools

| 078/079 Facilities & Maintenance/Custodial | 2021-2022            | 2022-2023            | 2023-2024            | 2024-2025                  | 2025-2026            | 2025 vs. 2026 Change |              |
|--|----------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|--------------|
| Description                                | Actual<br>FTE/Amount | Actual<br>FTE/Amount | Actual<br>FTE/Amount | Final Budget<br>FTE/Amount | Budget<br>FTE/Amount | Amount               | Percent      |
| Administrators                             | 2.0                  | 2.0                  | 2.0                  | 2.0                        | 2.0                  | -                    | 0.00%        |
| ESP  | 194.0                | 192.0                | 190.0                | 191.0                      | 191.0                | -                    | 0.00%        |
| <b>Total FTE</b>                           | <b>196.0</b>         | <b>194.0</b>         | <b>192.0</b>         | <b>193.0</b>               | <b>193.0</b>         | <b>-</b>             | <b>0.00%</b> |
| 100-Salary                                 | \$ 10,577,634        | \$ 11,579,058        | \$ 13,151,772        | \$ 13,752,132              | \$ 14,646,814        | \$ 894,682           | 6.51%        |
| 200-Benefits                               | 4,285,190            | 4,582,032            | 4,887,548            | 5,170,271                  | 5,397,777            | 227,506              | 4.40%        |
| 300-Purchased Services                     | 22,779               | 124,481              | 164,611              | 180,000                    | 180,000              | -                    | 0.00%        |
| 400-Purchased Property Services            | 1,447,050            | 2,053,346            | 1,975,201            | 1,814,000                  | 1,839,200            | 25,200               | 1.39%        |
| 500-Other Purchased Services               | 29,304               | 40,111               | 45,901               | 37,000                     | 37,000               | -                    | 0.00%        |
| 600-Supplies                               | 2,066,885            | 2,762,686            | 3,284,970            | 2,885,648                  | 2,903,648            | 18,000               | 0.62%        |
| 800-Other                                  | -                    | -                    | 568                  | -                          | -                    | -                    | 0.00%        |
| <b>Total Expenses</b>                      | <b>\$ 18,428,843</b> | <b>\$ 21,141,713</b> | <b>\$ 23,510,570</b> | <b>\$ 23,839,051</b>       | <b>\$ 25,004,439</b> | <b>\$ 1,165,388</b>  | <b>4.89%</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 2026

# 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 2021-2022 | FY 2022-2023 | FY 2023-2024 | FY 2024-2025 | FY 2025-2026<br>Target |
|--|--------------|--------------|--------------|--------------|------------------------|
| Number of buildings                      | 47           | 49           | 49           | 50           | 50                     |
| Total lawn acres                         | 348          | 370          | 371          | 371          | 371                    |
| Total building square footage            | 5,822,636    | 5,982,584    | 6,005,178    | 6,245,178    | 6,247,891              |
| Water usage per square foot              | \$0.21       | \$0.26       | \$0.30       | \$0.35       | \$0.37                 |
| Gas usage per square foot                | \$0.31       | \$0.43       | \$0.39       | \$0.35       | \$0.28                 |
| Electrical usage per square foot         | \$0.76       | \$0.79       | \$0.81       | \$0.96       | \$0.99                 |
| Custodial salary costs per square foot   | \$1.90       | \$2.01       | \$2.24       | \$2.25       | \$2.36                 |
| Custodial supplies per square foot       | \$0.11       | \$0.14       | \$0.14       | \$0.14       | \$0.13                 |
| Total acreage per Grounds FTE            | 38.67        | 41.11        | 41.22        | 46.38        | 46.38                  |
| Total square ft per Maintenance FTE      | 166,361      | 170,931      | 171,577      | 178,434      | 178,511                |
| Maintenance salary costs per square foot | \$0.61       | \$0.64       | \$0.71       | \$0.72       | \$0.79                 |

# Department of Nutrition Services (074) FY 2026

## 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 and add schools to CEP status if they meet criteria.
- ✦ 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 meal in our community. The theme for school year 2024-25 was “School meals are magic.” 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 2024-25 Accomplishments

- ✚ Provided 2,681,249 lunches and 566,673 breakfasts.
- ✚ Maintained Community Eligibility Programs (CEP) for five schools.
- ✚ Added Sandy Elementary to the CEP program.
- ✚ Operated 4 summer sites providing free meals to students 18 and under.
- ✚ Successfully completed Administrative Review from USDA.
- ✚ Received \$1.4 million dollars on USDA foods for our programs.
- ✚ Invested \$700,000 on renovation of equipment for our kitchens.
- ✚ Reduced waste levels for school meals.

### FY 2025-2026 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 if needed to reduce food waste.
- ✚ Conduct taste tests with students to know their preference on our menu items.
- ✚ Work with wellness policy committee on time allotted to students to eat school meals.

| 074 Nutrition Services       | 2021-2022            | 2022-2023            | 2023-2024            | 2024-2025            | 2025-2026            | 2025 vs. 2026 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                          | 58.6                 | 58.7                 | 58.1                 | 56.3                 | 55.3                 | (1.0)                | (1.78%)        |
| <b>Total FTE</b>             | <b>59.6</b>          | <b>59.7</b>          | <b>59.1</b>          | <b>57.3</b>          | <b>56.3</b>          | <b>(1.0)</b>         | <b>(1.75%)</b> |
| 100-Salary                   | \$ 4,631,778         | \$ 5,092,216         | \$ 5,462,437         | \$ 6,199,270         | \$ 6,226,632         | \$ 27,362            | 0.44%          |
| 200-Benefits                 | 1,419,229            | 1,538,134            | 1,651,405            | 1,721,511            | 1,717,688            | (3,823)              | (0.22%)        |
| 300-Purchased Services       | -                    | 2,043                | -                    | -                    | -                    | -                    | 0.00%          |
| 500-Other Purchased Services | 5,827                | 9,563                | 5,948                | 20,190               | 16,300               | (3,890)              | (19.27%)       |
| 600-Supplies/Food            | 6,149,028            | 6,189,975            | 6,870,618            | 8,833,455            | 8,915,740            | 82,285               | 0.93%          |
| 700-Equipment                | 185,287              | 217,016              | 208,054              | 745,000              | 135,000              | (610,000)            | (81.88%)       |
| 800-Other                    | 1,105,622            | 1,127,727            | 944,763              | 1,366,000            | 1,399,750            | 33,750               | 2.47%          |
| <b>Total Expenses</b>        | <b>\$ 13,496,771</b> | <b>\$ 14,176,673</b> | <b>\$ 15,143,226</b> | <b>\$ 18,885,426</b> | <b>\$ 18,411,110</b> | <b>\$ (474,316)</b>  | <b>(2.51%)</b> |

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

# Nutrition Services

FY 2026

# 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 division's overall performance

| Performance Measure                          | FY 2021-2022 | FY 2022-2023 | FY 2023-2024 | FY 2024-2025 | FY 2025-2026<br>Target |
|--|--------------|--------------|--------------|--------------|------------------------|
| Total cost per revenue                       | 66.9%        | 100.0%       | 93.3%        | 121.5%       | 119.9%                 |
| Fund balance as a percent of revenue         | 50.2%        | 72.6%        | 70.1%        | 51.7%        | 31.9%                  |
| Average daily participation:                 |              |              |              |              |                        |
| Student breakfast served                     | 4,721        | 3,062        | 3,333        | 3,220        | 3,300                  |
| Student lunch served                         | 16,999       | 14,203       | 15,399       | 15,234       | 15,300                 |
| Breakfast participation rate                 | 14.2%        | 9.3%         | 9.4%         | 10.0%        | 12.0%                  |
| Lunch participation rate                     | 51.1%        | 43.1%        | 44.0%        | 47.0%        | 49.0%                  |
| Meals per labor hour                         | 18.0         | 18.0         | 18.0         | 17.0         | 17.0                   |
| Food cost per revenue                        | 29.4%        | 42.1%        | 41.1%        | 55.2%        | 55.9%                  |
| Labor cost per revenue                       | 29.5%        | 46.8%        | 43.8%        | 50.9%        | 52.5%                  |
| Money allocated to fresh fruits & vegetables | \$1,096,768  | \$1,051,100  | \$1,300,000  | \$1,350,000  | \$1,400,000            |

# Department of Transportation (077)

FY 2026

## 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 18,104 students every day.

During the 2024-2025 school year, school bus drivers safely transported students 1,092,893 miles, which was an increase from the previous year by 25%

Transported students to participate in 4,501 activities and field trips, a 9% increase over the previous year, driving a total of 184,284 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 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 500 district vehicles.



### FY 2024-2025 Accomplishments

- ✚ Used Samsara GPS units with integrated forward and rear facing dash cameras that shows which drivers are in need of more training, due to harsh braking and other driver metrics.
- ✚ Continued focusing on improved bus driver skills and mirror usage and reduced the number of bus accidents.
- ✚ Fully implemented Wayfinder on all of the buses for navigation as a way to become paperless.

### FY 2025-2026 Objectives

- ✚ Continue learning Transfinder software and implementing the newest and best updates to the routing software system.
- ✚ 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 programs.

| 077 Transportation Services     | 2021-2022            | 2022-2023            | 2023-2024            | 2024-2025                  | 2025-2026            | 2025 vs. 2026 Change |              |
|---------------------------------|----------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|--------------|
| Description                     | Actual<br>FTE/Amount | Actual<br>FTE/Amount | Actual<br>FTE/Amount | Final Budget<br>FTE/Amount | Budget<br>FTE/Amount | Amount               | Percent      |
| Administrators                  | 1.0                  | 1.0                  | 1.0                  | 1.0                        | 1.0                  | -                    | 0.00%        |
| ESP                             | 133.6                | 139.4                | 133.8                | 132.7                      | 133.4                | 0.7                  | 0.53%        |
| <b>Total FTE</b>                | <b>134.6</b>         | <b>140.4</b>         | <b>134.8</b>         | <b>133.7</b>               | <b>134.4</b>         | <b>0.7</b>           | <b>0.52%</b> |
| 100-Salary                      | \$ 6,831,947         | \$ 7,439,811         | \$ 7,999,263         | \$ 9,263,265               | \$ 9,719,038         | \$ 455,773           | 4.92%        |
| 200-Benefits                    | 2,820,386            | 3,023,618            | 3,137,190            | 3,481,478                  | 3,597,863            | 116,385              | 3.34%        |
| 300-Purchased Services          | 309,419              | 329,426              | 146,782              | 69,000                     | 56,600               | (12,400)             | (17.97%)     |
| 400-Purchased Property Services | 28,997               | 45,355               | 25,681               | 32,000                     | 32,000               | -                    | 0.00%        |
| 500-Other Purchased Services    | 46,133               | 86,748               | 62,285               | 86,000                     | 86,000               | -                    | 0.00%        |
| 600-Supplies/Fuel               | 1,951,128            | 2,433,193            | 2,600,424            | 2,457,000                  | 2,542,500            | 85,500               | 3.48%        |
| 700-Equipment                   | 12,620               | 79                   | 140,433              | 143,000                    | 145,600              | 2,600                | 1.82%        |
| 800-Other                       | 2,730                | 2,850                | 4,105                | 5,500                      | 5,500                | -                    | 0.00%        |
| <b>Total Expenses</b>           | <b>\$12,003,358</b>  | <b>\$13,361,081</b>  | <b>\$14,116,163</b>  | <b>\$15,537,243</b>        | <b>\$16,185,101</b>  | <b>\$ 647,858</b>    | <b>4.17%</b> |

# Transportation

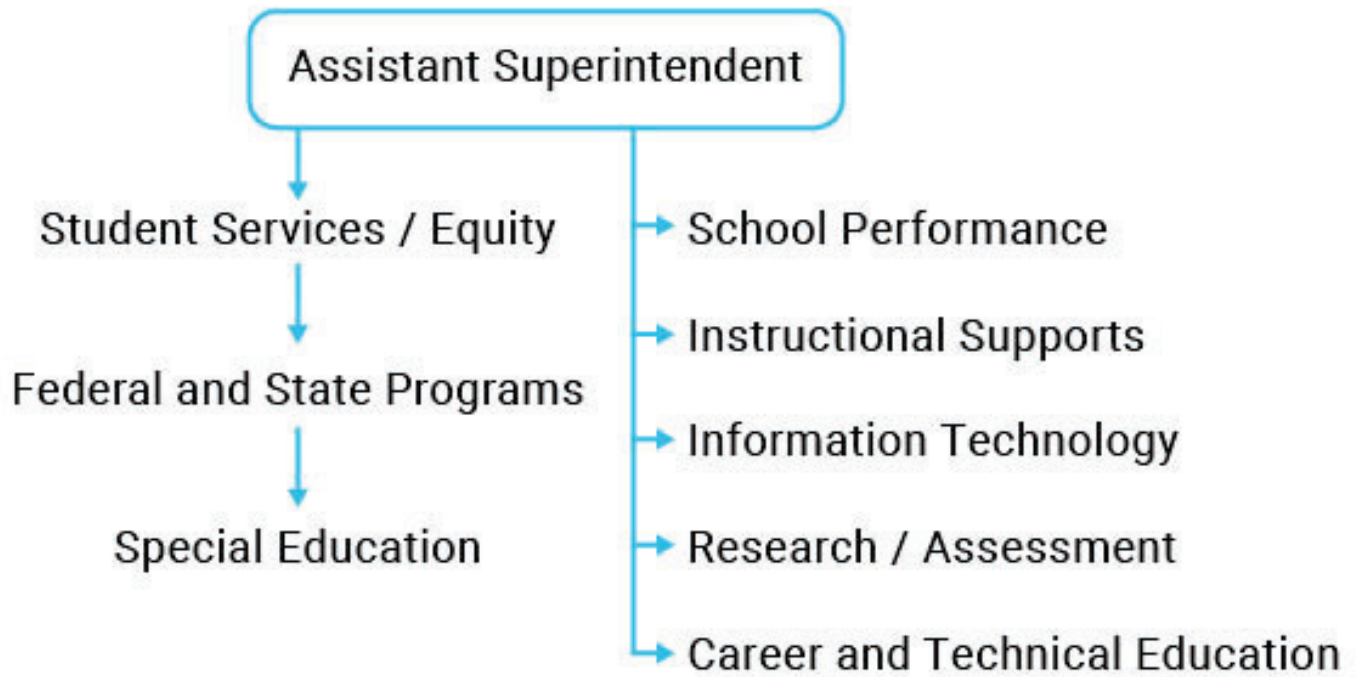
FY 2026

# 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                             | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | FY 2025-2026<br>Target |
|---|-----------|-----------|-----------|-----------|------------------------|
| Buses   | 185       | 188       | 185       | 184       | 185                    |
| Students transported daily                      | 20,561    | 20,254    | 18,315    | 18,500    | 18,104                 |
| Bus miles driven                                | 1,185,343 | 1,465,070 | 1,435,550 | 1,440,000 | 1,445,065              |
| Total bus routes                                | 160       | 156       | 156       | 155       | 141                    |
| Mechanics per bus/white fleet                   | 28/113    | 28/113    | 28/113    | 33/112    | 33/112                 |
| Average age of fleet                            | 2012      | 2013      | 2013      | 2014      | 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      | 86%       | 83%       | 84%       | 84%       | 76%                    |
| Runs per day                                    | 630       | 626       | 610       | 610       | 610                    |
| Ratio of students to routes                     | 39        | 32.4      | 32.4      | 32.4      | 32.4                   |
| Cost per student                                | \$348.78  | \$391.63  | \$419.68  | \$470.80  | \$495.50               |
| Operating cost per route(employee and supplies) | \$72,522  | \$82,671  | \$88,057  | \$98,076  | \$112,478              |
| Fuel cost per mile                              | \$0.83    | \$0.80    | \$0.68    | \$0.78    | \$0.82                 |



# Assistant Superintendent for Curriculum and School Performance (016)

FY 2026

## 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 the 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. The departments are as follows:

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

**024 Student Wellness** – The department provides physical, mental health and wellness support for students and schools by supporting counselors, nurses, social workers and psychologists. The department also oversees the disciplinary and youth in custody programs. The department focuses on the human centered supports Strategic Plan pillar.

**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
- Life Skills Academy for students ages 18 - 22 who have not graduated with a high school diploma
- Jordan Valley School, a center-based school for students up to age 22 with significant disabilities

**049 Instructional Supports** – The Instructional Supports Department (ISD) has the primary responsibility for ensuring quality instruction through the implementation of critical District systems that include 1) CSD’s Multi-tier system of support (MTSS) framework, 2) standards, curriculum, instruction, and formative assessment for all content areas and electives, 3) education technology and digital citizenship, and 4) professional learning, coaching, and new teacher induction. Additionally, ISD oversees specialized programs for gifted and talented students, dual language immersion, early college courses, AVID, and extended learning opportunities for students.

**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, multilingual learners, students experiencing homelessness, 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 Director is the leader of the Access and Opportunity focus group for the District’s Strategic Plan.

**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 Strategic Plan.

**057 Career and Technical Education (CTE)** – CTE 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 which follows.

# Department of Information Technology (080)

FY 2026

## 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

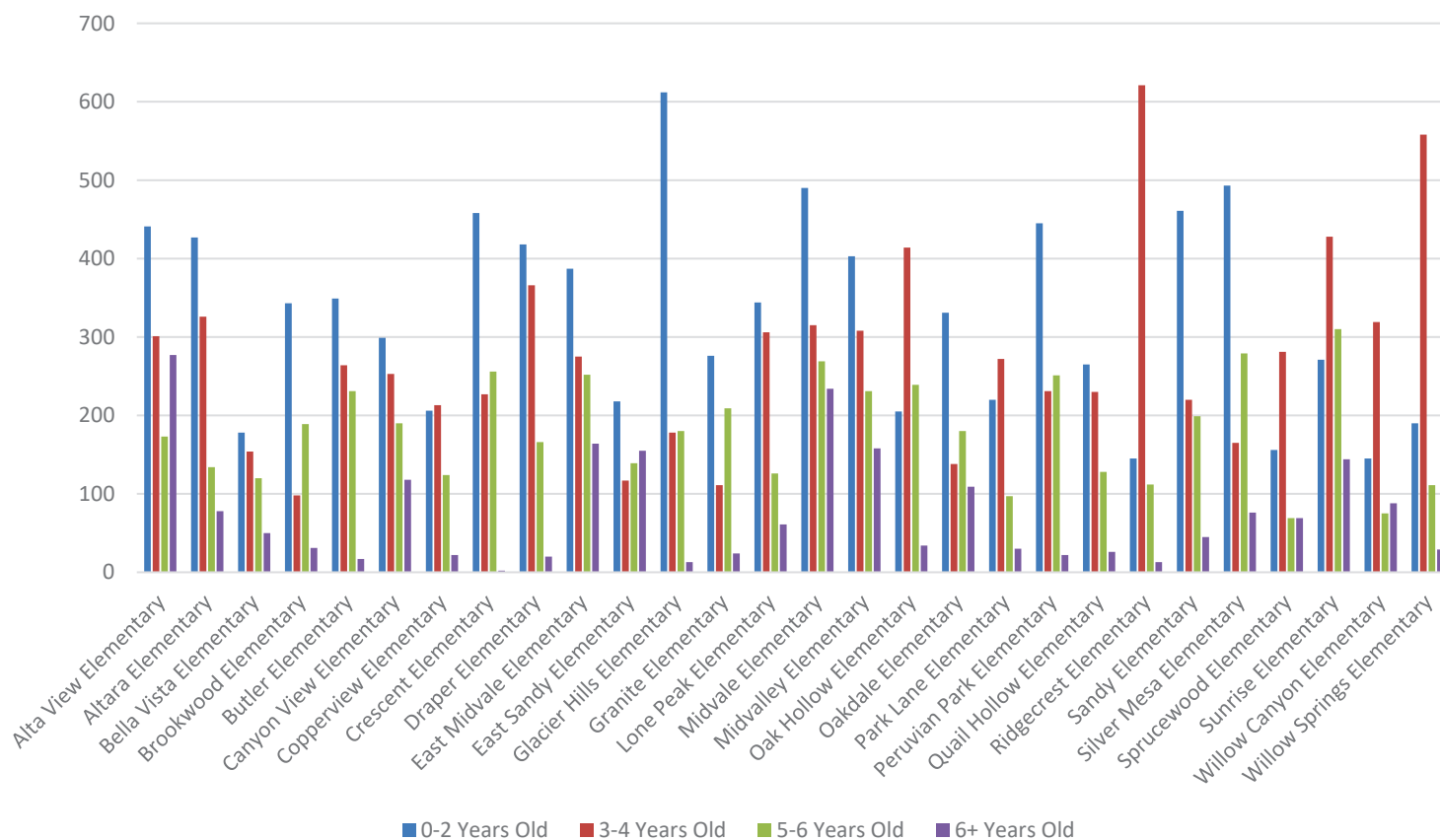
- ✚ Ready systems for start of 2025-26 year
- ✚ Continually improve cyber security
- ✚ Go live with Qmlativ finance systems
- ✚ Centralize technology purchasing
- ✚ Implement Qmlativ student for the 2026-27 school year
- ✚ Implement emergency push button for each instructor
- ✚ Continually improve filtering and classroom management systems
- ✚ Integrate bell and paging systems with emergency response plan
- ✚ Continue 1-1 student device

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.

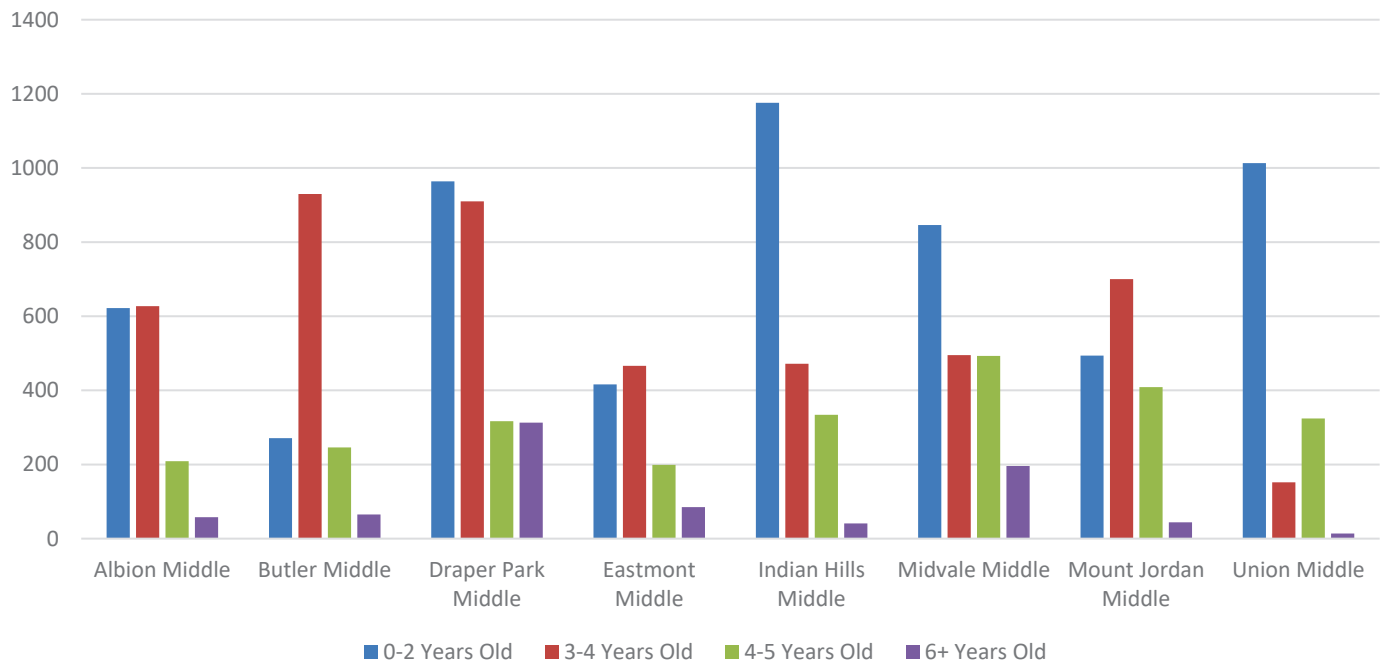
The **Technology Development Team** includes system development and the help desk. These teams compile internal and external reports for schools and District departments, as well as compiling and preparing Federal and State reports. They are responsible for the development of key application interfaces 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 2025 our count was 50,486. This is a 21% 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:

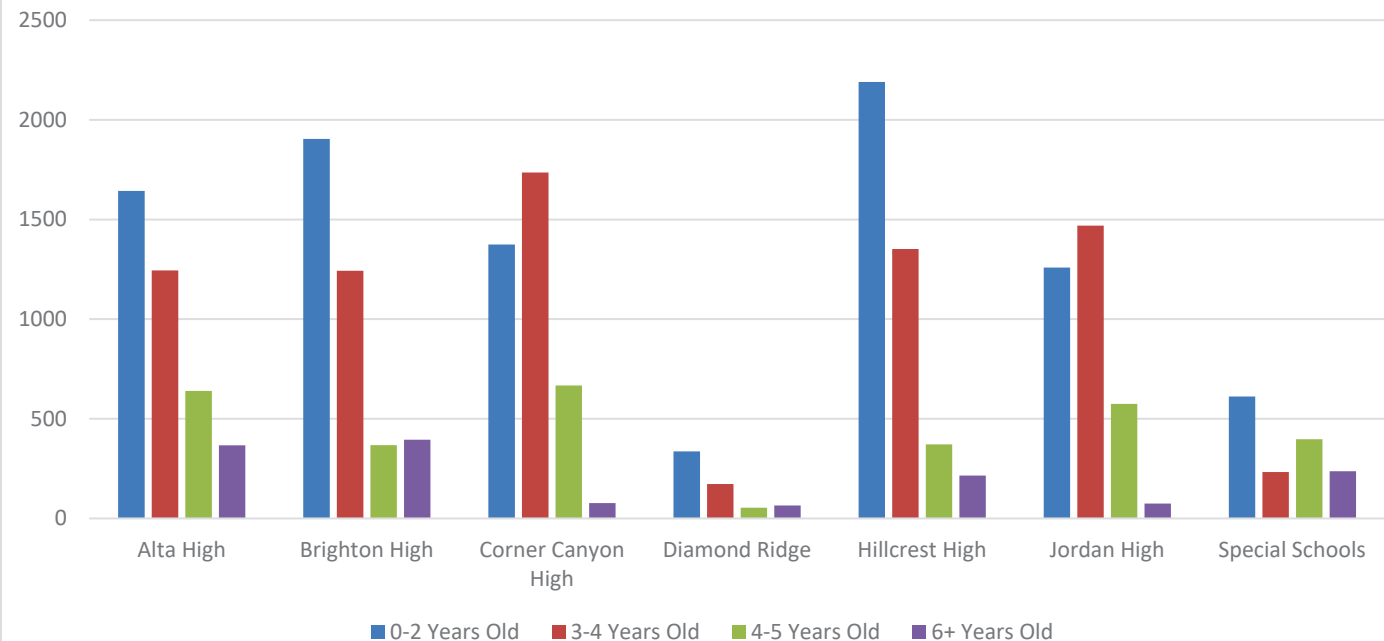
Elementary School Computer Inventory 2025



Middle School Computer Inventory 2025



High &amp; Special School Computer Inventory 2025





### FY 2024-2025 Accomplishments

- ✚ 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.
- ✚ Started Technology Connect Portal giving parents control of filtering.
- ✚ Implemented new transportation routing system.
- ✚ Continued upgrades for security and safety systems.

### FY 2025-2026 Objectives

- ✚ Ready and support all systems for 2025-26 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, password manager, and begin Qmlativ Student.

| 080 Information Technology      | 2021-2022   | 2022-2023   | 2023-2024    | 2024-2025    | 2025-2026    | 2025 vs. 2026 Change |         |
|---------------------------------|-------------|-------------|--------------|--------------|--------------|----------------------|---------|
| Description                     | Actual      | Actual      | Actual       | Final Budget | Budget       | Amount               | Percent |
|                                 | FTE/Amount  | FTE/Amount  | FTE/Amount   | FTE/Amount   | FTE/Amount   |                      |         |
| Administrators                  | 4.0         | 4.0         | 4.0          | 3.0          | 3.0          | -                    | 0.00%   |
| ESP                             | 49.0        | 54.0        | 54.8         | 54.8         | 53.7         | (1.1)                | (1.92%) |
| Total FTE                       | 53.0        | 58.0        | 58.8         | 57.8         | 56.7         | (1.1)                | 1.82%   |
| 100-Salary                      | \$4,541,500 | \$5,115,255 | \$ 5,165,132 | \$5,405,608  | \$ 5,603,504 | \$ 197,896           | 3.66%   |
| 200-Benefits                    | 1,773,423   | 2,034,384   | 1,967,849    | 2,090,155    | 2,144,650    | 54,495               | 2.61%   |
| 300-Purchased Services          | 1,134,518   | 849,951     | 1,139,322    | 1,050,000    | 1,075,000    | 25,000               | 2.38%   |
| 400-Purchased Property Services | 37,793      | 104,537     | 122,791      | 115,000      | 108,500      | (6,500)              | (5.65%) |
| 500-Other Purchased Services    | 684,821     | 657,186     | 638,874      | 668,000      | 693,000      | 25,000               | 3.74%   |
| 600-Supplies                    | 491,438     | 458,691     | 330,726      | 472,000      | 460,050      | (11,950)             | (2.61%) |
| 700-Equipment                   | -           | 1,788       | -            | -            | -            | -                    | 0.00%   |
| 800-Other                       | -           | -           | -            | 2,000        | 2,000        | -                    | 0.00%   |
| Total Expenses                  | \$8,663,492 | \$9,221,792 | \$ 9,364,695 | \$9,802,763  | \$10,086,704 | 283,941              | 2.90%   |

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

# Information Technology

FY 2026

# 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 2021-2022 | FY 2022-2023 | FY 2023-2024 | FY 2024-2025 | FY 2025-2026<br>Target |
|---|--------------|--------------|--------------|--------------|------------------------|
| Number of computers                                 | 64,552       | 56,509       | 56,509       | 50,486       | 50,000                 |
| Average age of computers in years                   | 3.3          | 3.0          | 3.6          | 3.7          | 3.5                    |
| IT personal operational costs per student           | \$189.87     | \$217.11     | \$217.92     | \$232.15     | \$242.08               |
| IT personal costs as a percent of general fund exp. | 1.9%         | 2.0%         | 1.9%         | 1.9%         | 1.9%                   |
| Number of Helpdesk issues created                   | 41,816       | 42,745       | 35,193       | 35,318       | 36,000                 |
| Number of Helpdesk issues closed                    | 41,792       | 43,070       | 34,205       | 35,582       | 36,000                 |
| Help desk calls answered                            | 29,144       | 27,500       | 21,914       | 16,675       | 20,000                 |
| Number of AV issues closed                          | 1,834        | 1,732        | 1,350        | 1,827        | 2,000                  |
| Number of servers supported                         | 331          | 321          | 294          | 285          | 300                    |
| Average server uptime                               | 99.1%        | 99.3%        | 99.4%        | 99.4%        | 100.0%                 |
| SAN utilization                                     | 65.0%        | 63.8%        | 68.8%        | 62.6%        | 50.0%                  |
| Amount of data stored (TB)                          | 174.0        | 171.0        | 171.0        | 163.0        | 180                    |
| Unique users on wireless network daily              | 30,328       | 30,643       | 28,895       | 37,442       | 40,000                 |



## 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 is in the process of recommending updated goals to the full 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.

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.

**Canyons School District  
Graduation Rate**

| DISTRICT   | 2019 | 2020 | 2021* | 2022 | 2023       | 2024       |
|------------|------|------|-------|------|------------|------------|
| Canyons SD | 90%  | 90%  | 89%   | 89%  | <b>89%</b> | <b>88%</b> |
| State      | 87%  | 88%  | 88%   | 88%  | 88%        | 89%        |

**Canyons School District  
11th Grade ACT**

**Average Scale Score for English and Math**

| DISTRICT   | Content | 2021* | 2022 | 2023 | 2024        | 2025                 |
|------------|---------|-------|------|------|-------------|----------------------|
| Canyons SD | English | 18.6  | 19.4 | 20.2 | <b>20.2</b> | <b>20.4</b>          |
| State      | English | 18.5  | 18.6 | 19.0 | 19.1        | <i>Not Published</i> |
| Canyons SD | Math    | 19.6  | 20.3 | 20.6 | <b>20.7</b> | <b>20.9</b>          |
| State      | Math    | 19.3  | 19.3 | 19.3 | 19.4        | <i>Not Published</i> |

**11th Grade ACT**

**Percent at College & Career Readiness Benchmark**

| DISTRICT    | 2019-2020* | 2020-2021* | 2021-2022  | 2022-2023  | 2023-2024  | 2024-2025  |
|-------------|------------|------------|------------|------------|------------|------------|
| English     | 60%        | 53%        | <b>57%</b> | <b>64%</b> | <b>66%</b> | <b>65%</b> |
| Mathematics | 38%        | 33%        | <b>37%</b> | <b>42%</b> | <b>43%</b> | <b>45%</b> |
| Reading     | 48%        | 45%        | <b>51%</b> | <b>52%</b> | <b>52%</b> | <b>55%</b> |
| Science     | 41%        | 37%        | <b>41%</b> | <b>42%</b> | <b>43%</b> | <b>44%</b> |

\*COVID19 affected school attendance and test participation in 2020 and in 2021. Therefore, approach the Grade 11 ACT results with caution.

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

| District Elementary Schools |               | Percent of Students Proficient |      |      |            |            |                     |
|-----------------------------|---------------|--------------------------------|------|------|------------|------------|---------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024       | 2025<br>Uncertified |
| 3                           | Language Arts | 52%                            | 51%  | 53%  | 47%        | <b>52%</b> | <i>in process</i>   |
| 4                           | Math          | 55%                            | 59%  | 57%  | 50%        | <b>57%</b> | <b>54%</b>          |
| 5                           | Science       | 53%                            | 57%  | 56%  | 52%        | <b>56%</b> | <b>55%</b>          |

\*\*\*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.

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

| All District Middle Schools |               | Percent of Students Proficient |      |      |            |            |                     |
|-----------------------------|---------------|--------------------------------|------|------|------------|------------|---------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024       | 2025<br>Uncertified |
| 6                           | Language Arts | 54%                            | 56%  | 52%  | 47%        | <b>54%</b> | <i>in process</i>   |
| 7                           | Math          | 60%                            | 52%  | 56%  | 46%        | <b>50%</b> | <b>33%</b>          |
| 8                           | Science       | 61%                            | 62%  | 62%  | 49%        | <b>62%</b> | <b>61%</b>          |

\*\*\*\*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.

Note: RISE is not administered in kindergarten and third graders are not assessed on science. Due to COVID-19 the 2020 RISE assessment was suspended.



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

| <b>DISTRICT</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|-----------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English         | 60%             | 53%             | <b>57%</b>     | <b>64%</b>     | <b>66%</b>     | <b>65%</b>     |
| Mathematics     | 38%             | 33%             | <b>37%</b>     | <b>42%</b>     | <b>43%</b>     | <b>45%</b>     |
| Reading         | 48%             | 45%             | <b>51%</b>     | <b>52%</b>     | <b>52%</b>     | <b>55%</b>     |
| Science         | 41%             | 37%             | <b>41%</b>     | <b>42%</b>     | <b>43%</b>     | <b>44%</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.

| <b>Alta High School</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|-------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English                 | 65%             | 52%             | 60%            | <b>69%</b>     | <b>68%</b>     | <b>65%</b>     |
| Mathematics             | 43%             | 33%             | 37%            | <b>47%</b>     | <b>46%</b>     | <b>47%</b>     |
| Reading                 | 50%             | 48%             | 52%            | <b>57%</b>     | <b>55%</b>     | <b>55%</b>     |
| Science                 | 44%             | 33%             | 40%            | <b>43%</b>     | <b>43%</b>     | <b>45%</b>     |

| <b>Brighton High School</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|-----------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English                     | 61%             | 63%             | 60%            | 67%            | <b>75%</b>     | <b>72%</b>     |
| Mathematics                 | 40%             | 35%             | 40%            | 46%            | <b>47%</b>     | <b>54%</b>     |
| Reading                     | 50%             | 48%             | 58%            | 54%            | <b>56%</b>     | <b>58%</b>     |
| Science                     | 46%             | 37%             | 44%            | 46%            | <b>49%</b>     | <b>51%</b>     |

| <b>Hillcrest High School</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|------------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English                      | 52%             | 48%             | 51%            | 56%            | <b>58%</b>     | <b>56%</b>     |
| Mathematics                  | 33%             | 33%             | 31%            | 35%            | <b>35%</b>     | <b>37%</b>     |
| Reading                      | 42%             | 38%             | 44%            | 49%            | <b>47%</b>     | <b>50%</b>     |
| Science                      | 35%             | 33%             | 36%            | 37%            | <b>36%</b>     | <b>38%</b>     |

| <b>Jordan High School</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|---------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English                   | 49%             | 49%             | 51%            | 53%            | <b>50%</b>     | <b>49%</b>     |
| Mathematics               | 23%             | 22%             | 22%            | 27%            | <b>24%</b>     | <b>24%</b>     |
| Reading                   | 42%             | 39%             | 46%            | 41%            | <b>40%</b>     | <b>47%</b>     |
| Science                   | 31%             | 27%             | 29%            | 29%            | <b>30%</b>     | <b>31%</b>     |

| <b>Corner Canyon High</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|---------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English                   | 71%             | 57%             | 63%            | 72%            | <b>77%</b>     | <b>73%</b>     |
| Mathematics               | 48%             | 41%             | 50%            | 54%            | <b>57%</b>     | <b>58%</b>     |
| Reading                   | 53%             | 51%             | 57%            | 58%            | <b>62%</b>     | <b>64%</b>     |
| Science                   | 50%             | 51%             | 52%            | 54%            | <b>53%</b>     | <b>53%</b>     |

| <b>Diamond Ridge High</b> | <b>2019-20*</b> | <b>2020-21*</b> | <b>2021-22</b> | <b>2022-23</b> | <b>2023-24</b> | <b>2024-25</b> |
|---------------------------|-----------------|-----------------|----------------|----------------|----------------|----------------|
| English                   | 23%             | 18%             | 17%            | 36%            | <b>22%</b>     | <b>31%</b>     |
| Mathematics               | 6%              | 10% <           | 3%             | 5%             | <b>2%</b>      | <b>3%</b>      |
| Reading                   | 19%             | 14%             | 23%            | 28%            | <b>16%</b>     | <b>23%</b>     |
| Science                   | 13%             | 7%              | 9%             | 10%            | <b>4%</b>      | <b>9%</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       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                           | Language Arts | 54%                            | 56%  | 52%  | 47%        | 54%  | <i>in process</i>   |
| 7                           | Math          | 60%                            | 52%  | 56%  | 46%        | 50%  | 51%                 |
| 8                           | Science       | 61%                            | 62%  | 62%  | 49%        | 62%  | 61%                 |

\*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       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                    | Language Arts | 66%                            | 74%  | 73%  | 47%        | 70%  | <i>in process</i>   |
| 7                    | Math          | 79%                            | 70%  | 71%  | 46%        | 79%  | 64%                 |
| 8                    | Science       | 79%                            | 77%  | 76%  | 49%        | 76%  | 83%                 |

| Butler Middle School |               | Percent of Students Proficient |      |      |            |      |                     |
|----------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                    | Language Arts | 63%                            | 66%  | 69%  | 47%        | 66%  | <i>in process</i>   |
| 7                    | Math          | 70%                            | 65%  | 66%  | 46%        | 62%  | 57%                 |
| 8                    | Science       | 70%                            | 82%  | 75%  | 49%        | 74%  | 76%                 |

| Draper Park Middle |               | Percent of Students Proficient |      |      |            |      |                     |
|--------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade              | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                  | Language Arts | 63%                            | 63%  | 55%  | 47%        | 55%  | <i>in process</i>   |
| 7                  | Math          | 78%                            | 72%  | 69%  | 46%        | 69%  | 65%                 |
| 8                  | Science       | 74%                            | 74%  | 74%  | 49%        | 72%  | 69%                 |

| Eastmont Middle School |               | Percent of Students Proficient |      |      |            |      |                     |
|------------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                  | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                      | Language Arts | 50%                            | 52%  | 70%  | 47%        | 59%  | <i>in process</i>   |
| 7                      | Math          | 61%                            | 43%  | 46%  | 46%        | 59%  | 49%                 |
| 8                      | Science       | 66%                            | 63%  | 64%  | 49%        | 65%  | 73%                 |

| Indian Hills Middle School |               | Percent of Students Proficient |      |      |            |      |                     |
|----------------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                      | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                          | Language Arts | 63%                            | 53%  | 60%  | 47%        | 65%  | <i>in process</i>   |
| 7                          | Math          | 59%                            | 55%  | 46%  | 46%        | 57%  | 61%                 |
| 8                          | Science       | 60%                            | 59%  | 61%  | 49%        | 61%  | 63%                 |

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

| Midvale Middle School |               | Percent of Students Proficient |      |      |            |      |                     |
|-----------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                 | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                     | Language Arts | 32%                            | 32%  | 22%  | 47%        | 27%  | <i>in process</i>   |
| 7                     | Math          | 35%                            | 33%  | 31%  | 46%        | 21%  | 23%                 |
| 8                     | Science       | 31%                            | 36%  | 35%  | 49%        | 33%  | 27%                 |

| Mt. Jordan Middle School |               | Percent of Students Proficient |      |      |            |      |                     |
|--------------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade                    | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                        | Language Arts | 31%                            | 41%  | 30%  | 47%        | 40%  | <i>in process</i>   |
| 7                        | Math          | 36%                            | 31%  | 34%  | 46%        | 25%  | 30%                 |
| 8                        | Science       | 45%                            | 48%  | 39%  | 49%        | 47%  | 43%                 |

| Union Middle School |               | Percent of Students Proficient |      |      |            |      |                     |
|---------------------|---------------|--------------------------------|------|------|------------|------|---------------------|
| Grade               | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025<br>Uncertified |
| 6                   | Language Arts | 55%                            | 56%  | 43%  | 47%        | 46%  | <i>in process</i>   |
| 7                   | Math          | 42%                            | 51%  | 49%  | 46%        | 42%  | 45%                 |
| 8                   | Science       | 51%                            | 53%  | 65%  | 49%        | 54%  | 49%                 |

\*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       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                           | Language Arts | 52%                            | 51%  | 53%  | 47%        | 52%  | <i>in process</i> |
| 4                           | Math          | 55%                            | 59%  | 57%  | 50%        | 57%  | 54%               |
| 5                           | Science       | 53%                            | 57%  | 56%  | 52%        | 56%  | 55%               |

\*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.

| Alta View Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                           | Language Arts | 48%                            | 47%  | 57%  | 47%        | 57%  | <i>in process</i> |
| 4                           | Math          | 51%                            | 65%  | 57%  | 50%        | 62%  | 48%               |
| 5                           | Science       | 54%                            | 55%  | 68%  | 52%        | 55%  | 64%               |

| Altara Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|--------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                    | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                        | Language Arts | 53%                            | 60%  | 62%  | 47%        | 76%  | <i>in process</i> |
| 4                        | Math          | 54%                            | 65%  | 50%  | 50%        | 70%  | 60%               |
| 5                        | Science       | 45%                            | 59%  | 60%  | 52%        | 55%  | 51%               |

| Bella Vista Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                         | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                             | Language Arts | 42%                            | 64%  | 54%  | 47%        | 21%  | <i>in process</i> |
| 4                             | Math          | 52%                            | 38%  | 62%  | 50%        | 49%  | 28%               |
| 5                             | Science       | 30%                            | 74%  | 54%  | 52%        | 56%  | 50%               |

| Brookwood Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                           | Language Arts | 57%                            | 57%  | 56%  | 47%        | 47%  | <i>in process</i> |
| 4                           | Math          | 78%                            | 82%  | 85%  | 50%        | 68%  | 83%               |
| 5                           | Science       | 59%                            | 67%  | 71%  | 52%        | 61%  | 44%               |

| Butler Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|--------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                    | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                        | Language Arts | 68%                            | 53%  | 57%  | 47%        | 65%  | <i>in process</i> |
| 4                        | Math          | 70%                            | 65%  | 56%  | 50%        | 66%  | 67%               |
| 5                        | Science       | 67%                            | 74%  | 75%  | 52%        | 65%  | 54%               |

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

| Copperview Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                        | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                            | Language Arts | 13%                            | 23%  | 12%  | 47%        | 19%  | <i>in process</i> |
| 4                            | Math          | 10%                            | 8%   | 10%  | 50%        | 6%   | 18%               |
| 5                            | Science       | 20%                            | 17%  | 10%  | 52%        | 21%  | 11%               |

| Canyon View Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                         | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                             | Language Arts | 44%                            | 66%  | 59%  | 47%        | 75%  | <i>in process</i> |
| 4                             | Math          | 77%                            | 61%  | 78%  | 50%        | 70%  | 73%               |
| 5                             | Science       | 70%                            | 83%  | 74%  | 52%        | 77%  | 68%               |

| Crescent Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|----------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                      | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                          | Language Arts | 46%                            | 50%  | 54%  | 47%        | 43%  | <i>in process</i> |
| 4                          | Math          | 28%                            | 51%  | 41%  | 50%        | 42%  | 35%               |
| 5                          | Science       | 47%                            | 44%  | 49%  | 52%        | 32%  | 40%               |

| Draper Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|--------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                    | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                        | Language Arts | 70%                            | 59%  | 67%  | 47%        | 70%  | <i>in process</i> |
| 4                        | Math          | 56%                            | 58%  | 73%  | 50%        | 70%  | 59%               |
| 5                        | Science       | 59%                            | 47%  | 59%  | 52%        | 55%  | 59%               |

| East Midvale Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|--------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                          | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                              | Language Arts | 27%                            | 22%  | 23%  | 47%        | 21%  | <i>in process</i> |
| 4                              | Math          | 24%                            | 21%  | 35%  | 50%        | 37%  | 23%               |
| 5                              | Science       | 27%                            | 32%  | 26%  | 52%        | 30%  | 30%               |

| East Sandy Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                        | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                            | Language Arts | 56%                            | 43%  | 49%  | 47%        | 40%  | <i>in process</i> |
| 4                            | Math          | 54%                            | 63%  | 45%  | 50%        | 37%  | 37%               |
| 5                            | Science       | 45%                            | 41%  | 44%  | 52%        | 39%  | 32%               |

| Glacier Hills Elementary School |               | Percent of Students Proficient |                                    |      |            |      |                   |
|---------------------------------|---------------|--------------------------------|------------------------------------|------|------------|------|-------------------|
| Grade                           | Subject       | 2021                           | 2022                               | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                               | Language Arts |                                | <i>New School<br/>in Fall 2022</i> | 38%  | 47%        | 35%  | <i>in process</i> |
| 4                               | Math          |                                |                                    | 40%  | 50%        | 35%  | 49%               |
| 5                               | Science       |                                |                                    | 45%  | 52%        | 44%  | 37%               |



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

| Granite Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|---------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                     | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                         | Language Arts | 57%                            | 64%  | 67%  | 47%        | 68%  | <i>in process</i> |
| 4                         | Math          | 73%                            | 67%  | 77%  | 50%        | 87%  | 79%               |
| 5                         | Science       | 51%                            | 85%  | 79%  | 52%        | 74%  | 91%               |

| Lone Peak Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                           | Language Arts | 72%                            | 56%  | 72%  | 47%        | 76%  | <i>in process</i> |
| 4                           | Math          | 64%                            | 81%  | 83%  | 50%        | 71%  | 70%               |
| 5                           | Science       | 64%                            | 78%  | 71%  | 52%        | 68%  | 61%               |

| Midvale Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|---------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                     | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                         | Language Arts | 23%                            | 13%  | 23%  | 47%        | 15%  | <i>in process</i> |
| 4                         | Math          | 14%                            | 27%  | 10%  | 50%        | 16%  | 15%               |
| 5                         | Science       | 23%                            | 10%  | 29%  | 52%        | 12%  | 19%               |

| Midvalley Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                           | Language Arts | 35%                            | 48%  | 45%  | 47%        | 35%  | <i>in process</i> |
| 4                           | Math          | 58%                            | 50%  | 41%  | 50%        | 28%  | 22%               |
| 5                           | Science       | 43%                            | 47%  | 56%  | 52%        | 55%  | 49%               |

| Oak Hollow Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                        | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                            | Language Arts | 44%                            | 50%  | 60%  | 47%        | 59%  | <i>in process</i> |
| 4                            | Math          | 52%                            | 69%  | 65%  | 50%        | 63%  | 55%               |
| 5                            | Science       | 55%                            | 51%  | 63%  | 52%        | 55%  | 63%               |

| Oakdale Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|---------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                     | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                         | Language Arts | 69%                            | 68%  | 63%  | 47%        | 56%  | <i>in process</i> |
| 4                         | Math          | 50%                            | 62%  | 55%  | 50%        | 57%  | 61%               |
| 5                         | Science       | 66%                            | 70%  | 59%  | 52%        | 50%  | 60%               |

| Park Lane Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-----------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                       | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                           | Language Arts | 74%                            | 79%  | 68%  | 47%        | 57%  | <i>in process</i> |
| 4                           | Math          | 71%                            | 89%  | 81%  | 50%        | 77%  | 71%               |
| 5                           | Science       | 55%                            | 67%  | 78%  | 52%        | 87%  | 75%               |

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

| Peruvian Park Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|---------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                           | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                               | Language Arts | 72%                            | 84%  | 68%  | 47%        | 87%  | <i>in process</i> |
| 4                               | Math          | 82%                            | 75%  | 80%  | 50%        | 72%  | 87%               |
| 5                               | Science       | 78%                            | 80%  | 75%  | 52%        | 79%  | 80%               |

| Quail Hollow Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|--------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                          | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                              | Language Arts | 68%                            | 57%  | 48%  | 47%        | 54%  | <i>in process</i> |
| 4                              | Math          | 63%                            | 75%  | 73%  | 50%        | 72%  | 74%               |
| 5                              | Science       | 66%                            | 83%  | 77%  | 52%        | 83%  | 83%               |

| Ridgecrest Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                        | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                            | Language Arts | 43%                            | 35%  | 44%  | 47%        | 49%  | <i>in process</i> |
| 4                            | Math          | 57%                            | 62%  | 42%  | 50%        | 59%  | 63%               |
| 5                            | Science       | 61%                            | 55%  | 71%  | 52%        | 53%  | 69%               |

| Sandy Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                   | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                       | Language Arts | 30%                            | 20%  | 32%  | 47%        | 10%  | <i>in process</i> |
| 4                       | Math          | 33%                            | 44%  | 36%  | 50%        | 33%  | 16%               |
| 5                       | Science       | 30%                            | 26%  | 35%  | 52%        | 27%  | 29%               |

| Silver Mesa Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|-------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                         | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                             | Language Arts | 45%                            | 51%  | 44%  | 47%        | 59%  | <i>in process</i> |
| 4                             | Math          | 62%                            | 61%  | 55%  | 50%        | 57%  | 46%               |
| 5                             | Science       | 63%                            | 74%  | 65%  | 52%        | 61%  | 63%               |

| Sprucewood Elementary School |               | Percent of Students Proficient |      |      |            |      |                   |
|------------------------------|---------------|--------------------------------|------|------|------------|------|-------------------|
| Grade                        | Subject       | 2021                           | 2022 | 2023 | 2024 State | 2024 | 2025 Uncertified  |
| 3                            | Language Arts | 36%                            | 55%  | 45%  | 47%        | 37%  | <i>in process</i> |
| 4                            | Math          | 49%                            | 46%  | 62%  | 50%        | 58%  | 57%               |
| 5                            | Science       | 53%                            | 38%  | 52%  | 52%        | 56%  | 57%               |

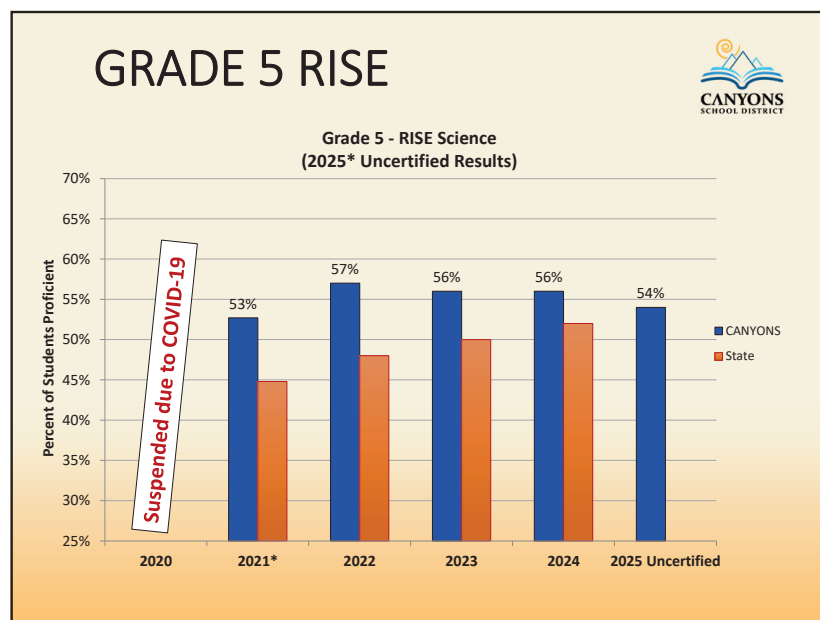
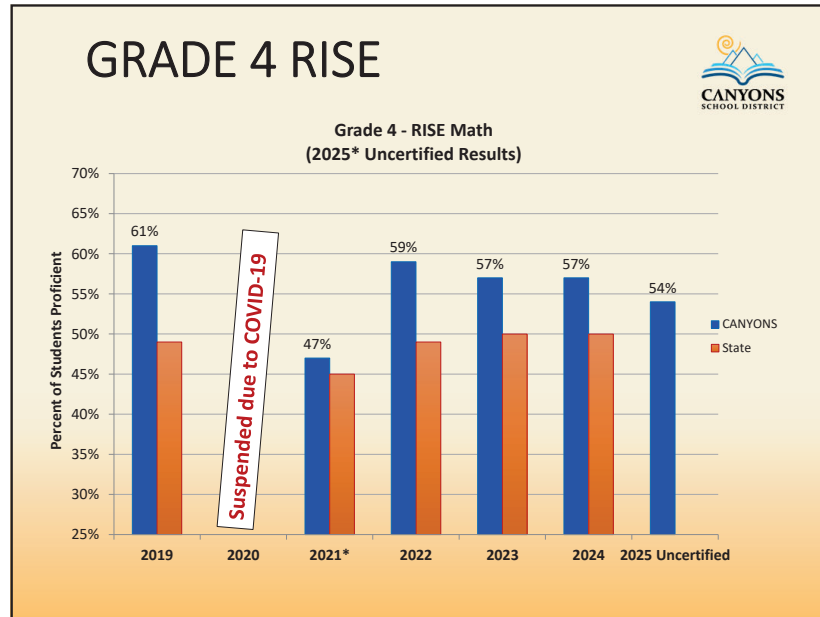
**Canyons School District**  
**Readiness, Improvement, Success, Empowerment (RISE) Results**

| <b>Sunrise Elementary School</b> |                | <b>Percent of Students Proficient</b> |             |             |                   |             |                             |
|----------------------------------|----------------|---------------------------------------|-------------|-------------|-------------------|-------------|-----------------------------|
| <b>Grade</b>                     | <b>Subject</b> | <b>2021</b>                           | <b>2022</b> | <b>2023</b> | <b>2024 State</b> | <b>2024</b> | <b>2025<br/>Uncertified</b> |
| 3                                | Language Arts  | 81%                                   | 84%         | 81%         | 47%               | 75%         | <i>in process</i>           |
| 4                                | Math           | 86%                                   | 81%         | 79%         | 50%               | 86%         | 80%                         |
| 5                                | Science        | 82%                                   | 76%         | 83%         | 52%               | 81%         | 77%                         |

| <b>Willow Canyon Elementary School</b> |                | <b>Percent of Students Proficient</b> |             |             |                   |             |                             |
|--|----------------|---------------------------------------|-------------|-------------|-------------------|-------------|-----------------------------|
| <b>Grade</b>                           | <b>Subject</b> | <b>2021</b>                           | <b>2022</b> | <b>2023</b> | <b>2024 State</b> | <b>2024</b> | <b>2025<br/>Uncertified</b> |
| 3                                      | Language Arts  | 66%                                   | 74%         | 70%         | 47%               | 65%         | <i>in process</i>           |
| 4                                      | Math           | 77%                                   | 75%         | 71%         | 50%               | 82%         | 90%                         |
| 5                                      | Science        | 67%                                   | 79%         | 72%         | 52%               | 72%         | 77%                         |

| <b>Willow Springs Elementary School</b> |                | <b>Percent of Students Proficient</b> |             |             |                   |             |                             |
|---|----------------|---------------------------------------|-------------|-------------|-------------------|-------------|-----------------------------|
| <b>Grade</b>                            | <b>Subject</b> | <b>2021</b>                           | <b>2022</b> | <b>2023</b> | <b>2024 State</b> | <b>2024</b> | <b>2025<br/>Uncertified</b> |
| 3                                       | Language Arts  | 55%                                   | 51%         | 54%         | 47%               | 61%         | <i>in process</i>           |
| 4                                       | Math           | 49%                                   | 56%         | 59%         | 50%               | 46%         | 47%                         |
| 5                                       | Science        | 48%                                   | 56%         | 61%         | 52%               | 53%         | 52%                         |

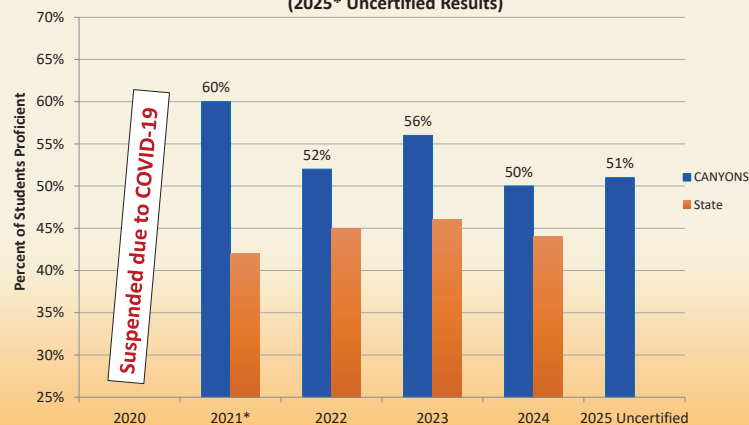
\*2021 RISE Participation Rate: 93% Grade 3, 92% Grade 4 and 5. Approach the 2020-21 achievement results with some caution due to the broad impact of COVID-19 across the Canyons community.



## GRADE 7 RISE



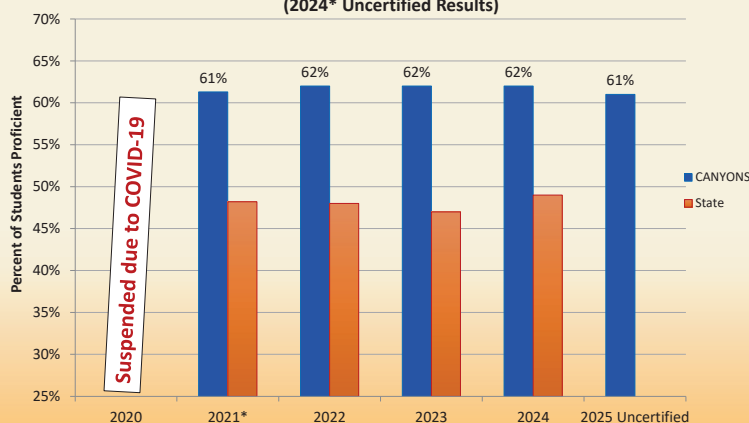
Grade 7 - RISE Mathematics  
(2025\* Uncertified Results)



## GRADE 8 RISE

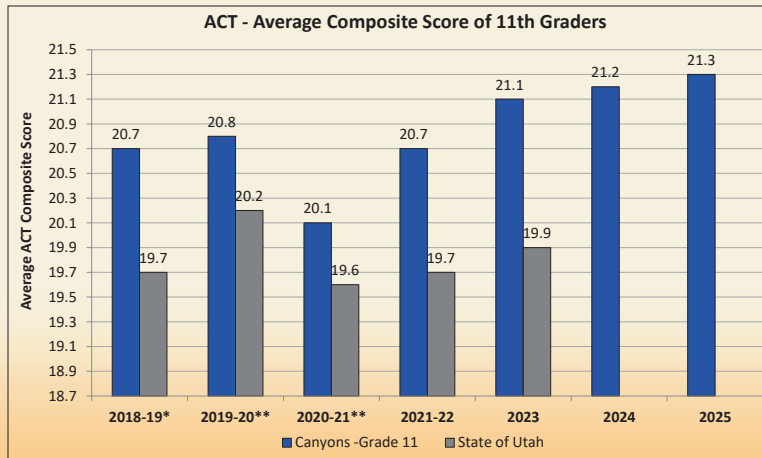


Grade 8 - RISE Science  
(2024\* Uncertified Results)



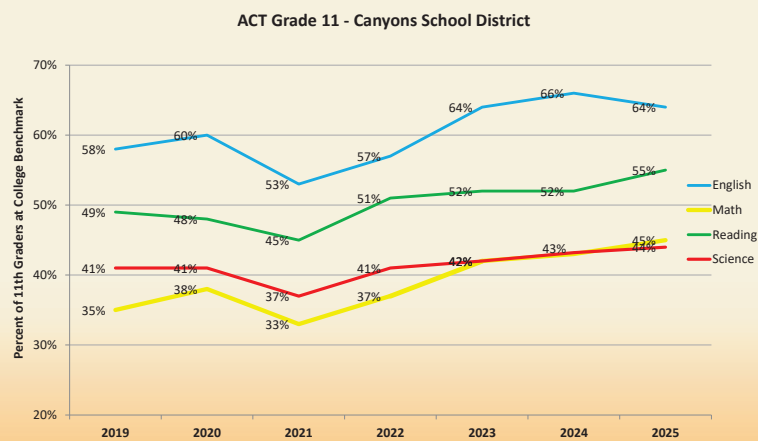


## GRADE 11 ACT

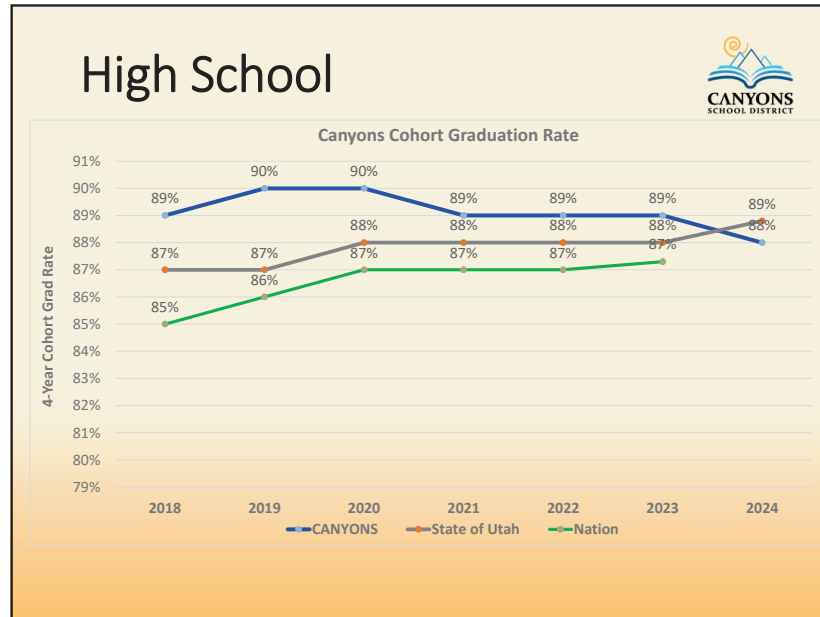


\* COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

## GRADE 11 ACT - College Benchmarks



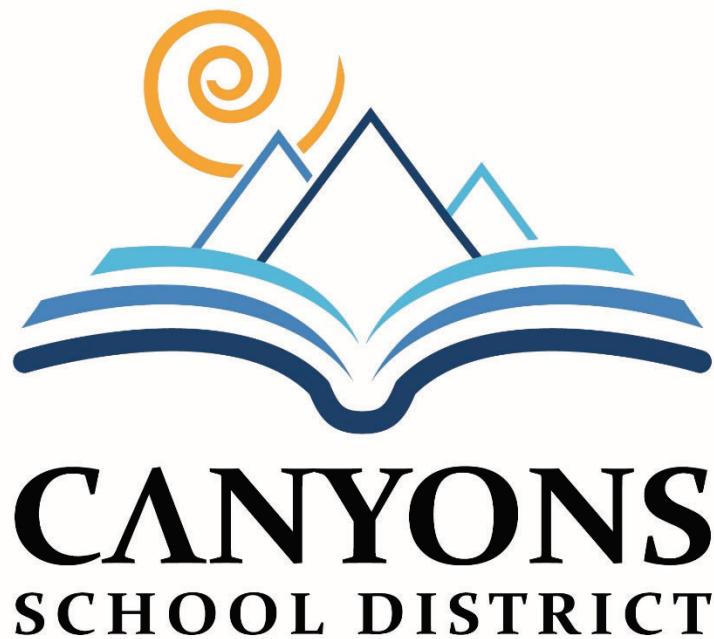
2020 and 2021: COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

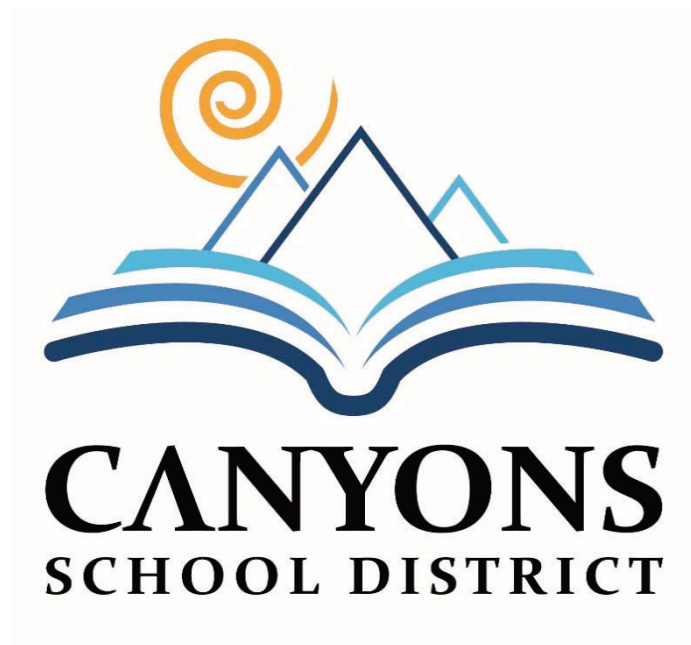




## SECTION III

# Financial







# 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 2021-2022, 2022-2023, 2023-2024, the final budget for 2024-2025 and the budget for 2025-2026.

## 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 47.5% from local property taxes, 41.8% of their revenues from the State of Utah, 4.4% from the federal government, and 6.3% from other local sources, including investments. The District anticipates an increase in total governmental revenues of \$15.3 million in 2025-2026. Property tax revenues comprise the largest increase as the District will be holding a truth-in-taxation hearing to increase the District's revenues above the certified tax rate. The District intends to generate \$4.1 million and \$2.6 million of new revenue in the General and Capital Outlay Funds, respectively.

General Fund revenues are projected to increase by \$8.2 million in large part due to generating the \$4.1 million from the certified tax rate increase. State funds from TSSA (Teacher, Student Success Act) and ESA (Educator Salary Adjustment) will also be increasing. Capital Outlay revenues are budgeted to increase by \$5.0 million of which \$2.6 million will be from the increase in the certified tax rate with the remaining coming from the State with the recently passed HB447 Statewide Catalyst Campus Model. 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 4%. The WPU is the main funding source for districts from the State. This will increase the WPU value from \$4,494 for 2024-2025 to \$4,674 for 2025-2026. The District has budgeted to receive \$222.5 million of its revenue from State sources.

Federal revenues will decrease by \$4.6 million from the previous year. The primary reason for the decrease is due to decreases in funding for Special Education and Title programs.

### Expenditures

Overall expenditures of all funds are expected to decrease by \$27.0 million. The General Fund expenditures will increase by \$8.8 million, due to the increases in compensation that the District has provided to its employees. This was made possible due to the 4.0% increase in the WPU value and the \$4.1 million from property tax increases. Expenditures in the Capital Outlay Fund will decrease by \$37.8 million. During the 2024-2025 school year, the District purchased the former eBay headquarters (Innovation Center) for \$50.0 million. There are no major purchases planned for the 2025-2026 school year, which accounts for the main reason for the decrease in capital fund expenditures in 2025-2026. There are expenditures planned for ongoing capital projects. These capital projects include a fieldhouse and auditorium upgrades at Jordan High, a fieldhouse and artificial turf fields at Corner Canyon High, classroom upgrades at Eastmont Middle, renovations for the Innovation Center, enlarging the band room at Indian Hills Middle, and auditorium upgrades at Albion Middle.


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 2025-2026

|  |               |               |               |               |  | Totals (Memorandum Only) |               |               |               |               |
|--|---------------|---------------|---------------|---------------|--|--------------------------|---------------|---------------|---------------|---------------|
|  | General       | Capital       | Debt          | Special       |  | Budget                   | Final Budget  | Actual        | Actual        | Actual        |
|  | Fund          | Outlay        | Service       | Revenue       | Proprietary  | 2025-2026                | 2024-2025     | 2023-2024     | 2022-2023     | 2021-2022     |
| Revenues:                                |               |               |               |               |  |                          |               |               |               |               |
| Property Tax                             | \$149,779,789 | \$ 28,366,454 | \$ 46,025,255 | 18,034,100    | \$ -   | \$242,205,598            | \$228,346,499 | \$216,850,947 | \$221,840,257 | \$206,385,074 |
| Registered Vehicles Fee-in-Lieu          | 6,985,429     | 1,314,634     | 2,168,694     | -             | -  | 10,468,757               | 10,263,488    | 9,786,835     | 9,706,305     | 10,072,254    |
| Interest on Investments                  | 6,250,000     | 550,000       | 815,300       | 687,722       | 856,100  | 9,159,122                | 11,489,682    | 11,218,881    | 8,731,573     | 513,371       |
| State Sources                            | 212,262,447   | 5,500,000     | -             | 4,759,326     | -  | 222,521,773              | 214,634,481   | 203,011,729   | 172,697,596   | 161,466,803   |
| Federal Sources                          | 15,975,313    | -             | -             | 7,759,580     | -  | 23,734,893               | 28,327,298    | 31,317,680    | 35,243,476    | 51,163,334    |
| Other Local                              | 7,629,751     | 40,000        | -             | 17,062,206    | 36,823,250   | 61,555,207               | 61,543,758    | 61,339,120    | 57,249,975    | 51,383,417    |
| Total Revenues                           | 398,882,729   | 35,771,088    | 49,009,249    | 48,302,934    | 37,679,350   | 569,645,350              | 554,605,206   | 533,525,192   | 505,469,182   | 480,984,253   |
| Expenditures:                            |               |               |               |               |  |                          |               |               |               |               |
| Instruction                              | 241,280,618   | -             | -             | 14,110,447    | -  | 255,391,065              | 253,439,550   | 237,796,478   | 224,997,819   | 216,795,531   |
| Support Services:                        |               |               |               | -             |  |                          |               |               |               |               |
| Student Services                         | 28,256,225    | -             | -             | -             | -  | 28,256,225               | 27,581,829    | 26,088,900    | 23,112,412    | 20,973,174    |
| Staff Services                           | 30,809,873    | -             | -             | -             | -  | 30,809,873               | 30,844,215    | 31,616,997    | 27,976,824    | 23,358,944    |
| District Administration                  | 3,135,873     | -             | -             | -             | -  | 3,135,873                | 3,151,690     | 2,902,660     | 2,820,689     | 2,780,105     |
| School Administration                    | 30,465,876    | -             | -             | -             | -  | 30,465,876               | 27,415,098    | 25,519,710    | 24,362,883    | 24,082,799    |
| Central Support Services                 | 19,278,091    | -             | -             | -             | -  | 19,278,091               | 18,707,339    | 18,788,105    | 17,266,255    | 16,988,268    |
| Operation & Maintenance of Plant         | 37,465,137    | -             | -             | -             | -  | 37,465,137               | 35,799,228    | 34,473,128    | 31,989,736    | 27,616,893    |
| Student Transportation                   | 16,445,366    | -             | -             | -             | -  | 16,445,366               | 15,576,414    | 14,160,524    | 13,455,762    | 12,013,927    |
| Non-Instructional and Other              | 1,258,649     | -             | -             | 38,057,176    | 38,892,310   | 78,208,135               | 77,505,152    | 70,807,069    | 65,403,151    | 63,889,309    |
| Capital Outlay                           | -             | 59,578,985    | -             | -             | -  | 59,578,985               | 101,270,642   | 30,419,883    | 55,705,529    | 100,605,202   |
| Debt Service                             | -             | 12,180,850    | 45,370,961    | -             | -  | 57,551,811               | 53,713,446    | 50,011,487    | 49,605,939    | 45,005,578    |
| Total Expenditures                       | 408,395,708   | 71,759,835    | 45,370,961    | 52,167,623    | 38,892,310   | 616,586,437              | 645,004,603   | 542,584,941   | 536,696,999   | 554,109,730   |
| Excess (Deficiency) of Revenues          |               |               |               |               |  |                          |               |               |               |               |
| Over Expenditures                        | (9,512,979)   | (35,988,747)  | 3,638,288     | (3,864,689)   | (1,212,960)  | (46,941,087)             | (90,399,397)  | (9,059,749)   | (31,227,817)  | (73,125,477)  |
| Other Financing Sources (Uses):          |               |               |               |               |  |                          |               |               |               |               |
| Bond Proceeds                            | -             | -             | -             | -             | -  | -                        | 50,000,000    | 45,820,000    | -             | 37,690,000    |
| Bond Premiums                            | -             | -             | -             | -             | -  | -                        | 6,916,587     | 4,979,857     | -             | 9,447,959     |
| Refunding bonds issued                   | -             | -             | -             | -             | -  | -                        | -             | -             | -             | 102,375,000   |
| Premium on refunding bonds issued        | -             | -             | -             | -             | -  | -                        | -             | -             | -             | 12,864,072    |
| Payment to escrow agent                  | -             | -             | -             | -             | -  | -                        | -             | -             | -             | (114,598,473) |
| Sale of Property                         | -             | -             | -             | -             | -  | -                        | -             | -             | -             | -             |
| Insurance Proceeds                       | -             | -             | -             | -             | -  | -                        | -             | -             | -             | -             |
| Transfers In/(Out)                       | 4,391,514     | -             | (4,600,000)   | 208,486       | -  | -                        | -             | -             | -             | -             |
| Total Other Financing Sources (Uses)     | 4,391,514     | -             | (4,600,000)   | 208,486       | -  | -                        | 56,916,587    | 50,799,857    | -             | 47,778,558    |
| Special item - sale of property proceeds | -             | 19,800,000    | -             | -             | -  | 19,800,000               | 11,683,370    | 6,155,000     | -             | -             |
| Net Change in Fund Balances              | (5,121,465)   | (16,188,747)  | (961,712)     | (3,656,203)   | (1,212,960)  | (27,141,087)             | (21,799,440)  | 47,895,108    | (31,227,817)  | (25,346,919)  |
| Fund Balances - Beginning of Year        | 67,926,510    | 37,930,643    | 1,452,619     | 18,176,307    | 12,678,549   | 138,164,628              | 159,964,068   | 112,068,960   | 143,296,777   | 168,643,696   |
| Fund Balances - End of Year              | \$ 62,805,045 | \$ 21,741,896 | \$ 490,907    | \$ 14,520,104 | \$ 11,465,589  | \$111,023,541            | \$138,164,628 | \$159,964,068 | \$112,068,960 | \$143,296,777 |

## Fund Balance

The District's fund balance will decrease by \$27.1 million. The General Fund balance is budgeted to decrease by \$9.5 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%-3% under-budget and the same forecast is expected for 2025-2026.

There are two planned transfers for the General Fund. The District will use the allowance in Utah Code Annotated (UCA) 11-14-310(c) wherein \$4.6 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 \$16.2 million after including the planned sale of surplus properties, estimated at \$19.8 million. The decrease is mainly due to the District continuing to expend funds from the \$45.8 million lease revenue bonds issued during 2023-2024 for upgrades at Jordan and Corner Canyon high schools and Eastmont Middle School.

The Nutrition fund balance is budgeted to decrease by \$3.1 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 fund is expected to decrease by \$2.5 million. Healthcare costs continue to escalate at an unprecedented rate. The District's share of insurance premiums will increase by \$1.2 million and the employee share will decrease by \$0.1 million nevertheless, the overall 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 2025-2026 fund balance.

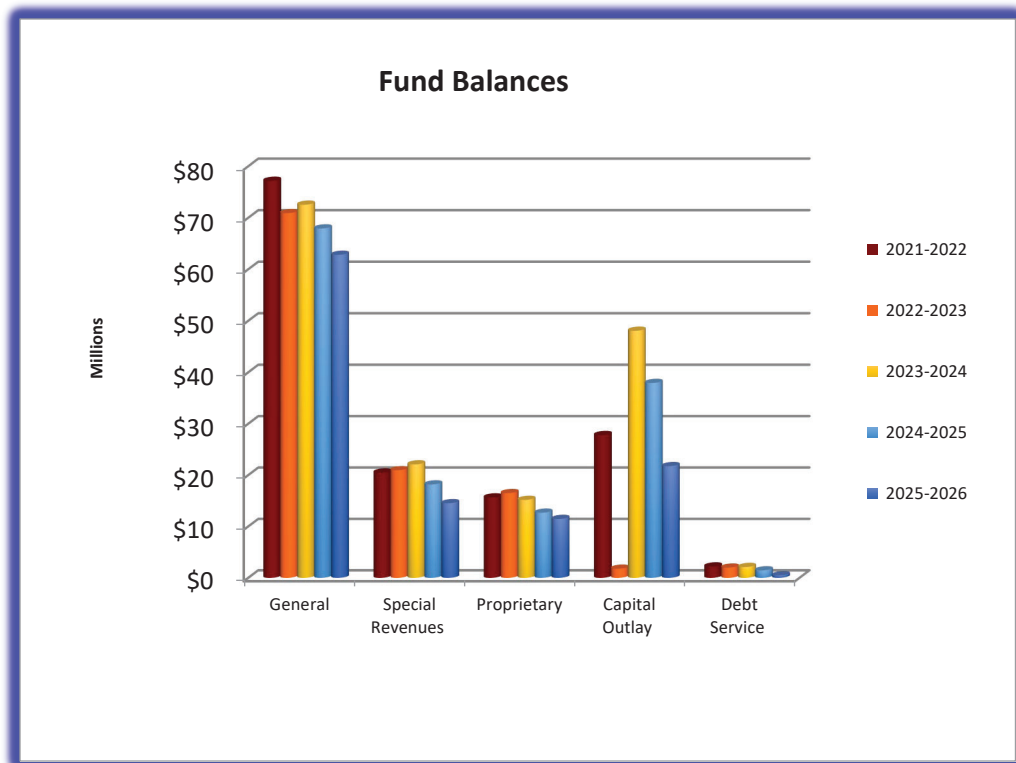
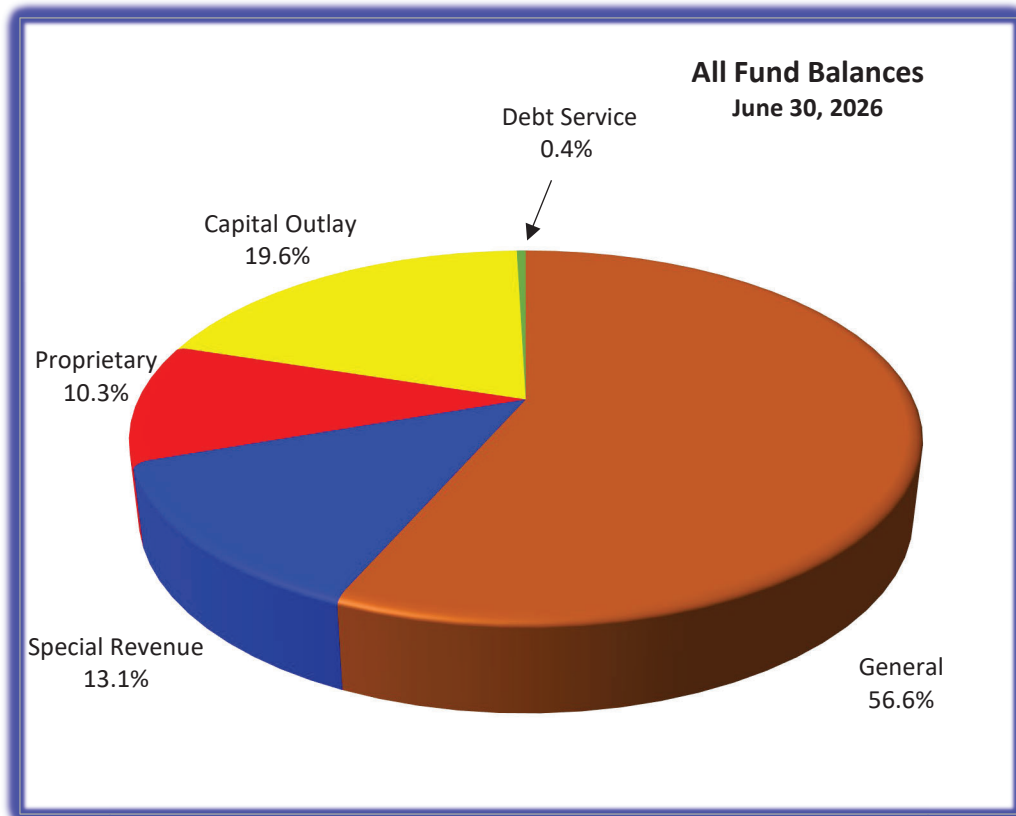
### ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2021-2022 through 2025-2026

| Funds            | Actual<br>2021-2022  | Actual<br>2022-2023  | Actual<br>2023-2024  | Final Budget<br>2024-2025 | Budget<br>2025-2026  | 2025 vs. 2026 Change |                 |
|------------------|----------------------|----------------------|----------------------|---------------------------|----------------------|----------------------|-----------------|
|                  |                      |                      |                      |                           |                      | Amount               | Percent         |
| General          | \$77,164,621         | \$70,888,015         | \$72,536,791         | \$67,926,510              | 62,805,045           | (\$5,121,465)        | (7.54%)         |
| Special Revenues | 20,490,094           | 20,934,208           | 22,083,842           | 18,176,307                | 14,520,104           | (3,656,203)          | (20.12%)        |
| Proprietary      | 15,645,500           | 16,487,033           | 15,169,679           | 12,678,549                | 11,465,589           | (1,212,960)          | (9.57%)         |
| Capital Outlay   | 27,786,892           | 1,771,970            | 48,064,686           | 37,930,643                | 21,741,896           | (16,188,747)         | (42.68%)        |
| Debt Service     | 2,209,670            | 1,987,734            | 2,109,070            | 1,452,619                 | 490,907              | (961,712)            | (66.21%)        |
| <b>Total</b>     | <b>\$143,296,777</b> | <b>\$112,068,960</b> | <b>\$159,964,068</b> | <b>\$138,164,628</b>      | <b>\$111,023,541</b> | <b>(27,141,087)</b>  | <b>(19.64%)</b> |



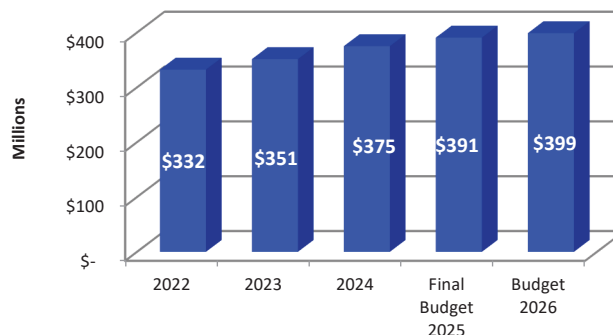
The pie chart below illustrates graphically the budgeted balance by fund while the bar chart shows a comparison by fund type for the past five years.



## 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 numeracy, high quality

instruction, curriculum based on high standards and relevance, and effective assessment to inform high quality instruction and accountability." The legislature intends this mission to be carried out 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." (UCA 53F-2-103)

| Minimum School Program Guarantee                |      | Estimated WPU's |
|---|------|-----------------|
| Grades K-12 Enrollment (October 1) X            | 1.00 | 31,321.303      |
| Total WPU                                       |      | 31,321.303      |
| WPU Value                                       |      | \$4,674         |
| State Guarantee Revenue                         |      | \$146,395,772   |
| Local Revenue Generated by Uniformed Basic Rate |      | (\$59,359,355)  |
| K-12 Revenue From State Funds                   |      | \$87,036,417    |

| Other State Revenue          |                      |
|------------------------------|----------------------|
| Program                      | Amount               |
| Special Education            | \$23,807,647         |
| Teacher Student Success Act  | 10,668,855           |
| Educators Salary Adjustment  | 24,727,324           |
| Educator Professional Time   | 3,868,184            |
| Professional Staff           | 12,316,436           |
| Class Size Reduction         | 8,932,354            |
| Applied Technology Education | 6,796,589            |
| Pupil Transportation         | 7,741,322            |
| School Trust Lands           | 5,068,470            |
| At-Risk Youth-in-Care        | 389,343              |
| At-Risk Enhancement          | 5,602,128            |
| Adult Ed/Corrections         | 824,368              |
| Other State Programs         | 14,483,010           |
| <b>Total</b>                 | <b>\$125,226,030</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 4%, during the regular session, which ended on March 7, 2025.

Therefore, the WPU will increase by \$180, from \$4,494 to \$4,674. In 2025-2026 the District anticipates to receive 53.2% 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 7.56% from the previous year due to increases in home values. This year's values continued to increase at a high rate, increasing another 4.65%. The District did receive a \$367.7 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 2025-2026 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 2025-2026 it is estimated that the property tax levies will generate \$149.8 million in the General Fund. The Voted Local Levy increase will generate \$4.1 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 2021-2022 through 2025-2026

| Funds                | Actual<br>2021-2022 | Actual<br>2022-2023 | Actual<br>2023-2024 | Final Budget<br>2024-2025 | Budget<br>2025-2026 | 2025 vs. 2026 Change |                |
|----------------------|---------------------|---------------------|---------------------|---------------------------|---------------------|----------------------|----------------|
|                      |                     |                     |                     |                           |                     | Amount               | Percent        |
| <b>General Fund:</b> |                     |                     |                     |                           |                     |                      |                |
| Basic Program        | 0.001661            | 0.001652            | 0.001406            | 0.001408                  | 0.001379            | (0.000029)           | (2.06%)        |
| Board Local Levy     | 0.001342            | 0.001191            | 0.001200            | 0.001204                  | 0.001156            | (0.000048)           | (3.99%)        |
| Voted Leeway         | 0.001600            | 0.001195            | 0.001119            | 0.001116                  | 0.001181            | 0.000065             | 5.82%          |
| <b>Total</b>         | <b>0.004603</b>     | <b>0.004038</b>     | <b>0.003725</b>     | <b>0.003728</b>           | <b>0.003716</b>     | <b>(0.000012)</b>    | <b>(0.32%)</b> |

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

|                                   | Tax Year 2021    | Tax Year 2022    | Tax Year 2023    | Tax Year 2024    | Tax Year 2025    |
|-----------------------------------|------------------|------------------|------------------|------------------|------------------|
| Assessed Value (Less RDA's)       | \$27,359,051,533 | \$34,242,249,185 | \$35,293,178,123 | \$37,917,384,482 | \$39,703,101,179 |
| Board of Equalization Adjustment  | (145,205,975)    | (118,128,901)    | (46,774,872)     | (13,774,994)     | (21,809,624)     |
| Net Value                         | 27,213,845,558   | 34,124,120,284   | 35,246,403,251   | 37,903,609,488   | 39,681,291,555   |
| Collection Rate                   | 97.78%           | 97.85%           | 97.90%           | 97.92%           | 97.88%           |
| Proposed Rate Valuation           | \$26,609,698,187 | \$33,390,451,698 | \$34,506,228,783 | \$37,115,214,411 | \$38,840,048,174 |
| Percent Change From Previous Year | N/A              | 25.48%           | 3.34%            | 7.56%            | 4.65%            |

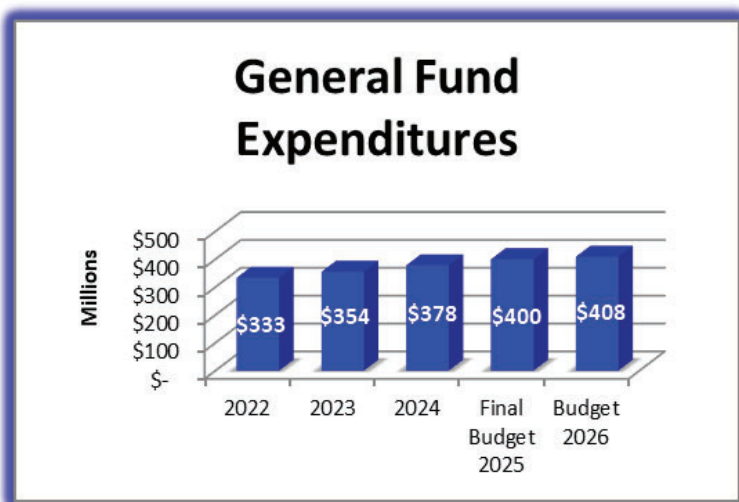
### Federal Aid

Federal aid accounts for approximately 4.0% 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 2025-2026 data, CSD anticipates receiving \$16.0 million in federal funding, which is a decrease of \$4.5 million from the amount received in the prior year. The largest portion of federal funding is for special education under the Individuals with Disabilities Education Act (IDEA), which is estimated to decrease by \$1.5 million. The District is also reimbursed \$2.4 million by Medicaid for services performed for eligible students. The District will receive about \$3.8 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 \$0.6 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               | \$ 6,500,650        |
| NCLB Title IA- Poverty          | 3,756,433           |
| Medicaid Reimbursement          | 2,491,450           |
| NCLB Title IIA- Teacher Quality | 680,270             |
| Applied Technology              | 416,600             |
| Other NCLB Programs             | 496,956             |
| Other Federal Revenues          | 1,632,954           |
| <b>Total</b>                    | <b>\$15,975,313</b> |

## Expenditures

General Fund expenditures are expected to increase by \$8.8 million between 2024-2025 and 2025-2026. The increase is mainly due to the Board approving the compensation packages that were negotiated by the different employee groups. Teacher salary represents the largest portion of expenditure increases. Each teacher will receive an additional \$1,446 from Educator Salary Adjustment funding in addition to a 1.5% cost of living adjustment and a one-step increment level increase. Furthermore, 13 new elementary assistant principals will be hired to assist with student instruction and behaviors. 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)

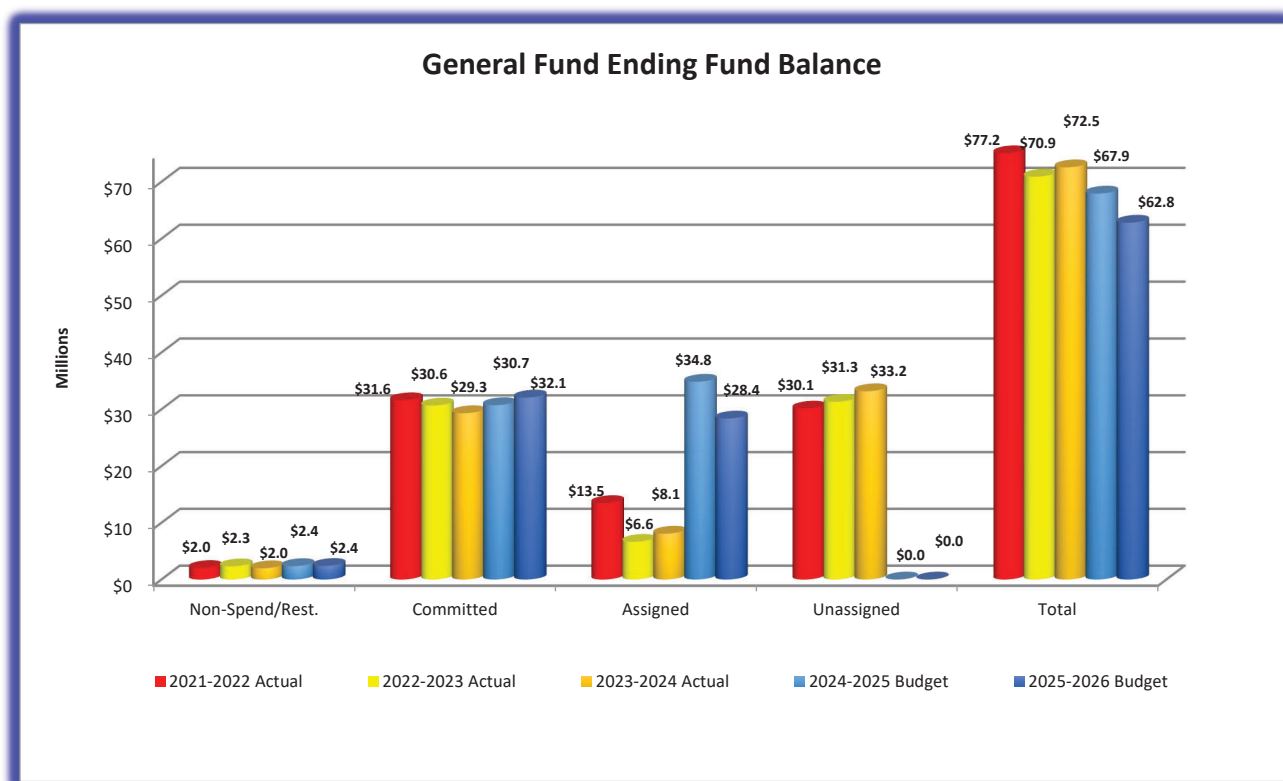
The District froze its OPEB plan on June 30, 2006. Employees hired before that date are eligible, with benefits calculated on salary and tenure as of that date. The benefits provided are a) cash to purchase supplemental health insurance b) early retirement incentive c) unused sick leave bonus d) years of service award. Every two years the District has an actuarial study performed for its OPEB plans. The latest study was July 1, 2024. From this study, approximately 266 active employees were eligible for OPEB and the total liability was \$5,605,960. The Board has committed fund balance of this amount, plus an additional 5% for a total of \$5,886,258, 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, 2026 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 2025-2026 is estimated to be \$62.8 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 \$28.4 million is assigned for school carryovers, potential health



cost increases, potential revenue shortfalls and a starting point for 2026-2027 employee negotiations. Overall, the ending fund balance for 2025-2026 is expected to decrease by \$5.1 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 2025-2026. 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

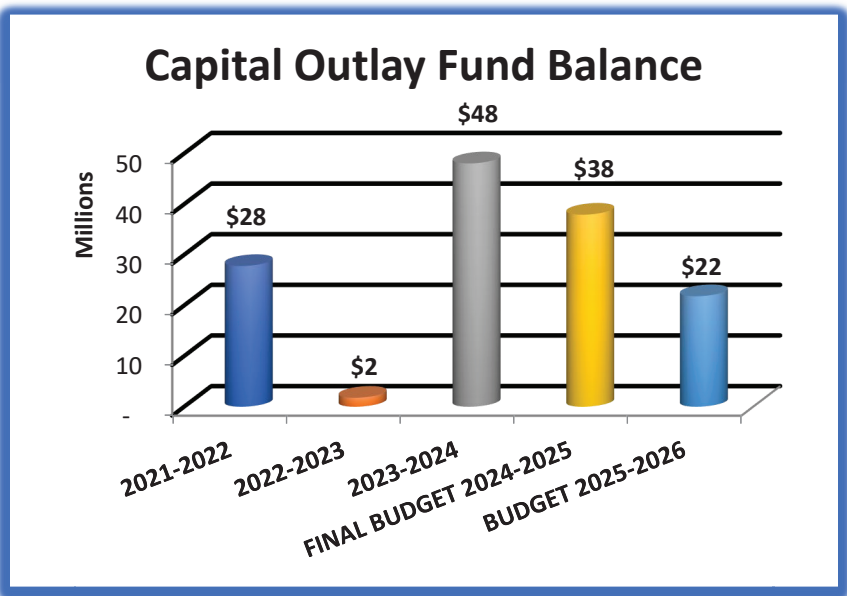
UCA 53F-8-303 gives the Board of Education authorization to impose a property tax levy not to exceed 0.003000 per dollar of taxable value to be used for capital outlay projects. The property tax levy for 2024-2025 was 0.000674 and will increase to 0.000716 for 2025-

2026 this increase will generate \$2.6 million which will be used to help fund the repayment of lease revenue bonds issued for the new Innovation Center.

### Expenditures

Expenditures for 2025-2026 are budgeted to be \$72.0 million, which is a decrease of \$37.8 million from the 2024-2025 year. The 2024-2025 year included spending of lease revenue funded projects including the \$50.0 million purchase of the Innovation Center and projects at Corner Canyon, Jordan High, and Hillcrest high schools as well as at Eastmont middle school. The 2025-2026 school year spending will continue the noted lease revenue funded projects, but also include other projects such as enlarging the band room at Indian Hills Middle, upgrading the auditorium at Albion Middle, and a new chiller and control system at Jordan Valley.

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. The Capital Outlay section also details the amortization schedules for the three lease revenue bonds issuances since 2021. The 2025-2026 principal and interest payments for the bonds is \$12.1 million. The District has a rapid repayment schedule as 34.4% of the bonds will be retired in the next five years (FY26-FY30), another 34.4% in the following five years (FY31-FY35) and the final 31.3% in the final five years (FY36-FY40).



### Ending Fund Balance

The Capital fund balance is expected to end at \$21.9 million at the end of the 2025-2026 school year. This represents a \$16.0 million decrease from 2024-2025 due to spending the majority of the lease revenue bonds issued during 2023-2024 and the 2024-2025 school years.

## 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's building program. The District is rapidly paying down its debt with all debt scheduled to be retired in thirteen years or 2038. Of the outstanding balance, 67.2% will be retired in the next six years (FY26-FY31) and the remaining 32.8% in the final seven years (FY32-FY38). 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 2025-2026 is 0.001168 which is well-below that threshold.

### Expenditures

Expenditures are broken down into three categories: bond principal, bond interest, and banking fees. Principal due in 2025-2026 is estimated at \$32.3 million with interest estimated at \$13.0 million for a total of principal and interest payment of \$45.3 million.

### Transfers Out/Refunding

Utah Code Annotated 11-14-310(c) allows for excess debt service revenues to be used for technology programs and projects. Transfers to the General Fund of \$4.5 million and \$4.6 million are budgeted for fiscal years 2024-2025 and 2025-2026, 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 about the same as the prior year at \$3.8 million.

| SCHOOL BREAKFAST/LUNCH PRICES   |        |        |        |        |        |
|---|--------|--------|--------|--------|--------|
|   | 2022   | 2023   | 2024   | 2025   | 2026   |
| <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 46.6% is spent on food and 43.8% 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 2025-2026.

## 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.

| Percentage of Premium Paid by District |        |
|--|--------|
| Employee Group                         | Amount |
| <i>Traditional Plan</i>                |        |
| Certificated/Administrators            | 77.5%  |
| Classified                             | 81.1%  |
| <i>High Deductible Plan</i>            |        |
| Certificated/Administrators            | 89.2%  |
| Classified                             | 91.0%  |

## Revenues

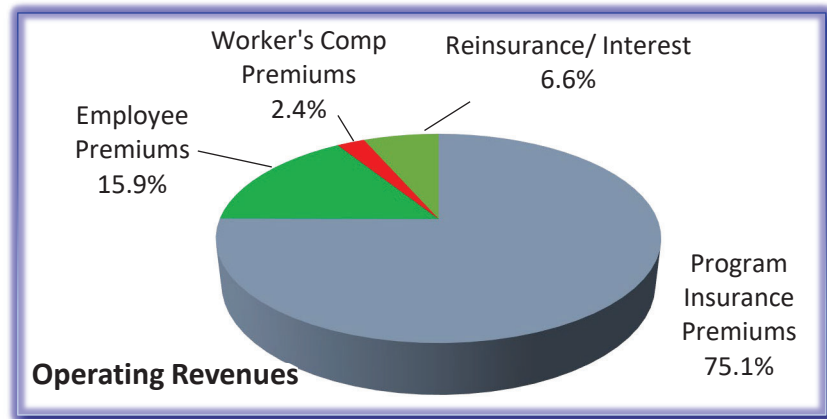
Revenue comes from premiums charged to the fund where employee salaries are expensed and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums contributed by the employees will decrease by \$0.1 million or 10.7%. The District's share of premiums will be increasing by \$1.2 million or 4.5%. As shown by the adjacent chart, the District funds the majority of the premium expenses for employees and their families.



## 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 2.9% or about \$1.1 million between 2024-2025 and 2025-2026.



## Net Assets

The District budgeted for a 2025-2026 net asset balance of \$10.2 million. This represents approximately 25.5% 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

In April 2025, in anticipation of potential general obligation bond refunding, the District obtained updated bond ratings from both Moody's Investor Services and Fitch Ratings. Moody's affirmed the District as an 'Aaa' issuer and concurrently affirmed the 'Aa1' lease revenue bond ratings and assigned 'Aaa' ratings to the district's potential sale of general obligation refunding bonds. Fitch Ratings affirmed the District as an 'AAA' issuer and assigned an 'AAA' rating to the potential issuance of general obligation refunding bonds and affirmed an 'AAA' rating to the remaining outstanding general obligation bonds. The latest credit reports can be found at the following web links:

Moody's Investor Service:

[https://www.moody.com/research/docid--PR\\_909132583](https://www.moody.com/research/docid--PR_909132583)

Fitch Ratings:

<https://www.fitchratings.com/site/pr/10307810>

# 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 2025-2026

|  | General<br>Fund | Pass-Through<br>Taxes | District<br>Activity | Canyons<br>Education<br>Foundation | Nutrition<br>Fund | Capital<br>Outlay |
|--|-----------------|-----------------------|----------------------|------------------------------------|-------------------|-------------------|
| <b>Revenues:</b>   |                 |                       |                      |                                    |                   |                   |
| Property Tax   | \$ 149,779,789  | \$ 18,034,100         | \$ -                 | \$ -                               | \$ -              | \$ 28,366,454     |
| Registered Vehicles Fee-in-Lieu                              | 6,985,429       | -                     | -                    | -                                  | -                 | 1,314,634         |
| Interest on Investments                                      | 6,250,000       | -                     | 167,772              | 99,650                             | 420,300           | 550,000           |
| State Sources  | 212,262,447     | -                     | 921,446              | -                                  | 3,837,880         | 5,500,000         |
| Federal Sources  | 15,975,313      | -                     | -                    | -                                  | 7,759,580         | -                 |
| Other Local  | 7,629,751       | -                     | 12,189,366           | 1,360,000                          | 3,512,840         | 340,000           |
| Total Revenues   | 398,882,729     | 18,034,100            | 13,278,584           | 1,459,650                          | 15,530,600        | 36,071,088        |
| <b>Expenditures:</b>   |                 |                       |                      |                                    |                   |                   |
| Instruction  | 241,280,618     | -                     | 14,110,447           | -                                  | -                 | -                 |
| Support Services:  |                 |                       |                      |                                    |                   |                   |
| Student Services   | 28,256,225      | -                     | -                    | -                                  | -                 | -                 |
| Staff Services   | 30,809,873      | -                     | -                    | -                                  | -                 | -                 |
| District Administration                                      | 3,135,873       | -                     | -                    | -                                  | -                 | -                 |
| School Administration  | 30,465,876      | -                     | -                    | -                                  | -                 | -                 |
| Central Support Services                                     | 19,278,091      | -                     | -                    | -                                  | -                 | -                 |
| Operation & Maintenance of Plant                             | 37,465,137      | -                     | -                    | -                                  | -                 | -                 |
| Student Transportation                                       | 16,445,366      | -                     | -                    | -                                  | -                 | -                 |
| Non-Instructional and Other                                  | 1,258,649       | 18,034,100            | -                    | 1,402,986                          | 18,620,090        | -                 |
| Capital Outlay   | -               | -                     | -                    | -                                  | -                 | 59,793,985        |
| Debt Service   | -               | -                     | -                    | -                                  | -                 | 12,180,850        |
| Total Expenditures   | 408,395,708     | 18,034,100            | 14,110,447           | 1,402,986                          | 18,620,090        | 71,974,835        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (9,512,979)     | -                     | (831,863)            | 56,664                             | (3,089,490)       | (35,903,747)      |
| <b>Other Financing Sources (Uses):</b>                       |                 |                       |                      |                                    |                   |                   |
| Bond Proceeds  | -               | -                     | -                    | -                                  | -                 | -                 |
| Bond Premiums  | -               | -                     | -                    | -                                  | -                 | -                 |
| Refunding bonds issued                                       | -               | -                     | -                    | -                                  | -                 | -                 |
| Premium on refunding bonds issued                            | -               | -                     | -                    | -                                  | -                 | -                 |
| Payment to escrow agent                                      | -               | -                     | -                    | -                                  | -                 | -                 |
| Transfers In/(Out)   | 4,391,514       | -                     | -                    | 208,486                            | -                 | -                 |
| Total Other Financing Sources (Uses)                         | 4,391,514       | -                     | -                    | 208,486                            | -                 | -                 |
| <b>Special item - sale of property proceeds</b>              | -               | -                     | -                    | -                                  | -                 | 19,800,000        |
| <b>Net Change in Fund Balances</b>                           | (5,121,465)     | -                     | (831,863)            | 265,150                            | (3,089,490)       | (16,103,747)      |
| <b>Fund Balances - Beginning of Year</b>                     | 67,926,510      | -                     | 8,187,100            | 1,950,839                          | 8,038,368         | 37,930,643        |
| <b>Fund Balances - End of Year</b>                           | \$ 62,805,045   | \$ -                  | \$ 7,355,237         | \$ 2,215,989                       | \$ 4,948,878      | \$ 21,826,896     |

# CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2025-2026

|  | Proprietary Fund   |                       | Totals (Memorandum Only) |                        |                       |                       |                       |
|--|--------------------|-----------------------|--------------------------|------------------------|-----------------------|-----------------------|-----------------------|
|  | Debt Service       | Internal Service Fund | Budget 2025-2026         | Final Budget 2024-2025 | Actual 2023-2024      | Actual 2022-2023      | Actual 2021-2022      |
| <b>Revenues:</b>   |                    |                       |                          |                        |                       |                       |                       |
| Property Tax   | \$ 46,025,255      | \$ -                  | \$ 242,205,598           | \$ 228,346,499         | \$ 216,850,947        | \$ 221,840,257        | \$ 206,385,074        |
| Registered Vehicles Fee-in-Lieu                          | 2,168,694          | -                     | 10,468,757               | 10,263,488             | 9,786,835             | 9,706,305             | 10,072,254            |
| Interest on Investments                                  | 815,300            | 856,100               | 9,159,122                | 11,489,682             | 11,218,881            | 8,731,573             | 513,371               |
| State Sources  | -                  | -                     | 222,521,773              | 214,634,481            | 203,011,729           | 172,697,596           | 161,466,803           |
| Federal Sources  | -                  | -                     | 23,734,893               | 28,327,298             | 31,317,680            | 35,243,476            | 51,163,334            |
| Other Local  | -                  | 36,823,250            | 61,855,207               | 61,543,758             | 61,339,120            | 57,249,975            | 51,383,417            |
| <b>Total Revenues</b>                                    | <b>49,009,249</b>  | <b>37,679,350</b>     | <b>569,945,350</b>       | <b>554,605,206</b>     | <b>533,525,192</b>    | <b>505,469,182</b>    | <b>480,984,253</b>    |
| <b>Expenditures:</b>                                     |                    |                       |                          |                        |                       |                       |                       |
| Instruction  | -                  | -                     | 255,391,065              | 253,439,550            | 237,796,478           | 224,997,819           | 216,795,531           |
| Support Services:  |                    |                       |                          |                        |                       |                       |                       |
| Student Services   | -                  | -                     | 28,256,225               | 27,581,829             | 26,088,900            | 23,112,412            | 20,973,174            |
| Staff Services   | -                  | -                     | 30,809,873               | 30,844,215             | 31,616,997            | 27,976,824            | 23,358,944            |
| District Administration                                  | -                  | -                     | 3,135,873                | 3,151,690              | 2,902,660             | 2,820,689             | 2,780,105             |
| School Administration                                    | -                  | -                     | 30,465,876               | 27,415,098             | 25,519,710            | 24,362,883            | 24,082,799            |
| Central Support Services                                 | -                  | -                     | 19,278,091               | 18,707,339             | 18,788,105            | 17,266,255            | 16,988,268            |
| Operation & Maintenance of Plant                         | -                  | -                     | 37,465,137               | 35,799,228             | 34,473,128            | 31,989,736            | 27,616,893            |
| Student Transportation                                   | -                  | -                     | 16,445,366               | 15,576,414             | 14,160,524            | 13,455,762            | 12,013,927            |
| Non-Instructional and Other                              | -                  | 40,131,919            | 79,447,744               | 77,505,152             | 70,807,069            | 65,403,151            | 63,889,309            |
| Capital Outlay   | -                  | -                     | 59,793,985               | 101,270,642            | 30,419,883            | 55,705,529            | 100,605,202           |
| Debt Service   | 45,370,961         | -                     | 57,551,811               | 53,713,446             | 50,011,487            | 49,605,939            | 45,005,578            |
| <b>Total Expenditures</b>                                | <b>45,370,961</b>  | <b>40,131,919</b>     | <b>618,041,046</b>       | <b>645,004,603</b>     | <b>542,584,941</b>    | <b>536,696,999</b>    | <b>554,109,730</b>    |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <b>3,638,288</b>   | <b>(2,452,569)</b>    | <b>(48,095,696)</b>      | <b>(90,399,397)</b>    | <b>(9,059,749)</b>    | <b>(31,227,817)</b>   | <b>(73,125,477)</b>   |
| <b>Other Financing Sources (Uses):</b>                   |                    |                       |                          |                        |                       |                       |                       |
| Bond Proceeds  | -                  | -                     | -                        | 50,000,000             | 45,820,000            | -                     | 37,690,000            |
| Bond Premiums  | -                  | -                     | -                        | 6,916,587              | 4,979,857             | -                     | 9,447,959             |
| Refunding bonds issued                                   | -                  | -                     | -                        | -                      | -                     | -                     | 102,375,000           |
| Premium on refunding bonds issued                        | -                  | -                     | -                        | -                      | -                     | -                     | 12,864,072            |
| Payment to escrow agent                                  | -                  | -                     | -                        | -                      | -                     | -                     | (114,598,473)         |
| Transfers In/(Out)                                       | (4,600,000)        | -                     | -                        | -                      | -                     | -                     | -                     |
| <b>Total Other Financing Sources (Uses)</b>              | <b>(4,600,000)</b> | <b>-</b>              | <b>-</b>                 | <b>56,916,587</b>      | <b>50,799,857</b>     | <b>-</b>              | <b>47,778,558</b>     |
| <b>Special item - sale of property proceeds</b>          | <b>-</b>           | <b>-</b>              | <b>19,800,000</b>        | <b>11,683,370</b>      | <b>6,155,000</b>      | <b>-</b>              | <b>-</b>              |
| <b>Net Change in Fund Balances</b>                       | <b>(961,712)</b>   | <b>(2,452,569)</b>    | <b>(28,295,696)</b>      | <b>(21,799,440)</b>    | <b>47,895,108</b>     | <b>(31,227,817)</b>   | <b>(25,346,919)</b>   |
| <b>Fund Balances - Beginning of Year</b>                 | <b>1,452,619</b>   | <b>12,678,549</b>     | <b>138,164,628</b>       | <b>159,964,068</b>     | <b>112,068,960</b>    | <b>143,296,777</b>    | <b>168,643,696</b>    |
| <b>Fund Balances - End of Year</b>                       | <b>\$ 490,907</b>  | <b>\$ 10,225,980</b>  | <b>\$ 109,868,932</b>    | <b>\$ 138,164,628</b>  | <b>\$ 159,964,068</b> | <b>\$ 112,068,960</b> | <b>\$ 143,296,777</b> |

## CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Actuals 2022-2024, Final Budget 2024-2025, Budget 2025-2026 and Budget Forecasts 2027-2029

|  | Actual<br>2021-2022 | Actual<br>2022-2023 | Actual<br>2023-2024 | Final Budget<br>2024-2025 | Budget<br>2025-2026 |
|--|---------------------|---------------------|---------------------|---------------------------|---------------------|
| <b>Revenues:</b>   |                     |                     |                     |                           |                     |
| Property Tax   | \$ 206,385,074      | \$ 221,840,257      | \$ 216,850,947      | \$ 228,346,499            | \$ 242,205,598      |
| Registered Vehicles Fee-in-Lieu                              | 10,072,254          | 9,706,305           | 9,786,835           | 10,263,488                | 10,468,757          |
| Interest on Investments                                      | 513,371             | 8,731,573           | 11,218,881          | 11,489,682                | 9,159,122           |
| State Sources  | 161,466,803         | 172,697,596         | 203,011,729         | 214,634,481               | 222,521,773         |
| Federal Sources  | 51,163,334          | 35,243,476          | 31,317,680          | 28,327,298                | 23,734,893          |
| Other Local  | 51,383,417          | 57,249,975          | 61,339,120          | 61,543,758                | 61,855,207          |
| Total Revenues   | 480,984,253         | 505,469,182         | 533,525,192         | 554,605,206               | 569,945,350         |
| <b>Expenditures:</b>   |                     |                     |                     |                           |                     |
| Salaries   | 212,043,711         | 225,583,888         | 246,166,183         | 262,312,568               | 271,827,542         |
| Employee Benefits  | 85,186,935          | 89,444,570          | 94,945,046          | 100,639,895               | 103,654,647         |
| Contracted/Purchased Services                                | 17,452,926          | 22,756,229          | 18,958,742          | 18,877,332                | 18,662,252          |
| Supplies/Textbooks/Media/Other                               | 30,798,363          | 29,060,647          | 32,575,013          | 31,995,270                | 29,635,648          |
| School Lunch Food  | 6,030,208           | 5,964,681           | 6,669,898           | 8,579,925                 | 8,681,310           |
| Utilities  | 7,471,873           | 8,850,820           | 9,023,986           | 9,937,350                 | 10,235,467          |
| Equipment/Data Processing Equipment                          | 8,448,572           | 8,025,290           | 8,924,581           | 12,057,206                | 7,310,909           |
| Land/Buildings/Busses/Vehicles                               | 4,710,349           | 14,558,638          | 11,197,180          | 74,630,601                | 30,951,000          |
| Bond Architect/Construction Projects                         | 88,283,466          | 33,420,615          | 10,479,754          | 16,334,900                | 21,793,000          |
| Bond Principal   | 24,447,408          | 30,318,293          | 32,922,346          | 34,297,600                | 38,466,800          |
| Bond Interest  | 20,558,170          | 19,287,646          | 17,089,141          | 19,415,846                | 19,085,011          |
| Health Claims/Prescriptions/Administration                   | 33,521,579          | 32,876,736          | 36,724,141          | 38,585,670                | 39,703,360          |
| Community  | 15,156,170          | 16,548,946          | 16,908,930          | 17,340,440                | 18,034,100          |
| Total Expenditures   | 554,109,730         | 536,696,999         | 542,584,941         | 645,004,603               | 618,041,046         |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (73,125,477)        | (31,227,817)        | (9,059,749)         | (90,399,397)              | (48,095,696)        |
| <b>Other Financing Sources (Uses):</b>                       |                     |                     |                     |                           |                     |
| Bond Proceeds  | 37,690,000          | -                   | 45,820,000          | 50,000,000                | -                   |
| Bond Premiums  | 9,447,959           | -                   | 4,979,857           | 6,916,587                 | -                   |
| Refunding bonds issued                                       | 102,375,000         | -                   | -                   | -                         | -                   |
| Premium on refunding bonds issued                            | 12,864,072          | -                   | -                   | -                         | -                   |
| Payment to escrow agent                                      | (114,598,473)       | -                   | -                   | -                         | -                   |
| Transfers In/(Out)   | -                   | -                   | -                   | -                         | -                   |
| Total Other Financing Sources (Uses)                         | 47,778,558          | -                   | 50,799,857          | 56,916,587                | -                   |
| <b>Special item - sale of property proceeds</b>              | -                   | -                   | 6,155,000           | 11,683,370                | 19,800,000          |
| <b>Net Change in Fund Balances</b>                           | (25,346,919)        | (31,227,817)        | 47,895,108          | (21,799,440)              | (28,295,696)        |
| <b>Fund Balances - Beginning of Year</b>                     | 168,643,696         | 143,296,777         | 112,068,960         | 159,964,068               | 138,164,628         |
| <b>Fund Balances - End of Year</b>                           | \$ 143,296,777      | \$ 112,068,960      | \$ 159,964,068      | \$ 138,164,628            | \$ 109,868,932      |



## CANYONS SCHOOL DISTRICT

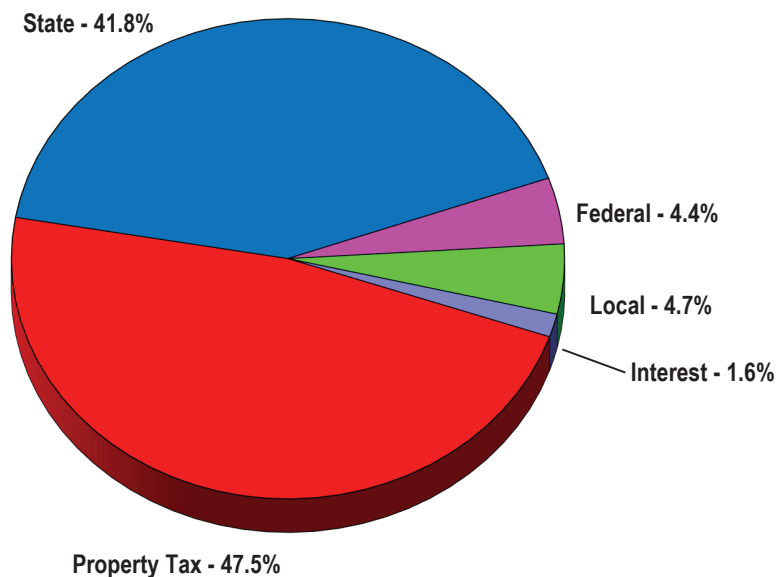
### Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances

All Governmental and Proprietary Funds - Actuals 2022-2024, Final Budget 2024-2025, Budget 2025-2026 and Budget Forecasts 2027-2029

|  | Budget Forecast<br>2026-2027 | Budget Forecast<br>2027-2028 | Budget Forecast<br>2028-2029 |
|--|------------------------------|------------------------------|------------------------------|
| <b>Revenues:</b>   |                              |                              |                              |
| Property Tax   | \$ 249,006,633               | \$ 256,037,456               | \$ 263,305,987               |
| Registered Vehicles Fee-in-Lieu                              | 10,764,681                   | 11,070,786                   | 11,387,428                   |
| Interest on Investments                                      | 9,061,150                    | 8,737,845                    | 8,739,556                    |
| State Sources  | 226,320,141                  | 236,236,083                  | 246,420,468                  |
| Federal Sources  | 24,446,939                   | 25,180,347                   | 25,935,757                   |
| Other Local  | 65,757,815                   | 69,323,964                   | 73,114,944                   |
| Total Revenues   | 585,357,359                  | 606,586,481                  | 628,904,140                  |
| <b>Expenditures:</b>   |                              |                              |                              |
| Salaries   | 279,709,068                  | 287,833,792                  | 296,209,573                  |
| Employee Benefits  | 106,675,145                  | 109,789,209                  | 112,999,874                  |
| Contracted/Purchased Services                                | 19,101,101                   | 19,541,257                   | 19,993,047                   |
| Supplies/Textbooks/Media/Other                               | 42,350,650                   | 42,997,554                   | 43,660,133                   |
| School Lunch Food  | 8,854,936                    | 9,032,035                    | 9,212,676                    |
| Utilities  | 10,440,176                   | 10,648,979                   | 10,861,958                   |
| Equipment/Data Processing Equipment                          | 7,282,327                    | 7,338,533                    | 7,396,622                    |
| Land/Buildings/Busses/Vehicles                               | 28,345,000                   | 9,520,000                    | 9,520,000                    |
| Bond Architect/Construction Projects                         | 350,000                      | 350,000                      | 350,000                      |
| Bond Principal   | 32,315,000                   | 33,610,000                   | 35,300,000                   |
| Bond Interest  | 13,055,961                   | 11,750,591                   | 10,194,333                   |
| Health Claims/Prescriptions/Administration                   | 41,354,788                   | 43,076,572                   | 44,871,752                   |
| Community  | 18,484,953                   | 18,947,077                   | 19,420,754                   |
| Total Expenditures   | 608,319,105                  | 604,435,599                  | 619,990,722                  |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (22,961,746)                 | 2,150,882                    | 8,913,418                    |
| <b>Other Financing Sources (Uses):</b>                       |                              |                              |                              |
| Bond Proceeds  | -                            | -                            | -                            |
| Bond Premiums  | -                            | -                            | -                            |
| Refunding bonds issued                                       | -                            | -                            | -                            |
| Premium on refunding bonds issued                            | -                            | -                            | -                            |
| Payment to escrow agent                                      | -                            | -                            | -                            |
| Transfers In/(Out)   | -                            | -                            | -                            |
| Total Other Financing Sources (Uses)                         | -                            | -                            | -                            |
| <b>Special item - sale of property proceeds</b>              | -                            | -                            | -                            |
| <b>Net Change in Fund Balances</b>                           | (22,961,746)                 | 2,150,882                    | 8,913,418                    |
| <b>Fund Balances - Beginning of Year</b>                     | 138,164,628                  | 115,202,882                  | 117,353,764                  |
| <b>Fund Balances - End of Year</b>                           | \$ 115,202,882               | \$ 117,353,764               | \$ 126,267,182               |

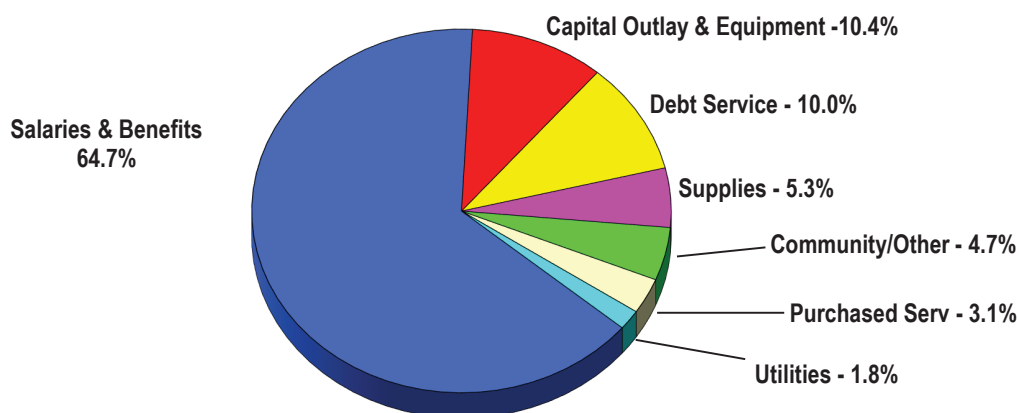
## ***All Governmental Funds Combined Revenue Sources***

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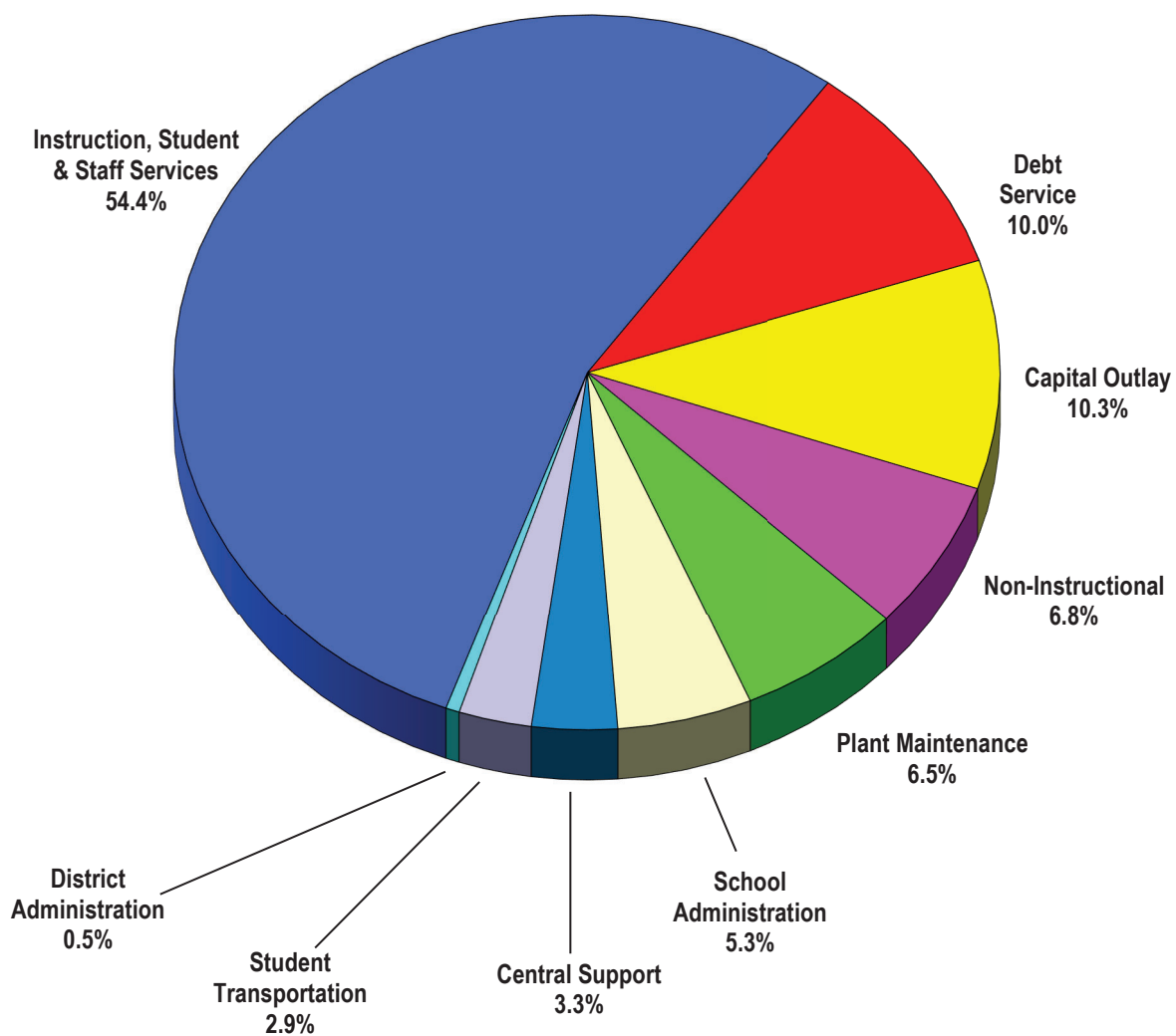
## ***Budgeted Expenditures by Object***

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

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



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

|  | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Revenues:</b>   |                            |                            |                            |  |                            |
| Local Sources  | \$ 140,052,941             | \$ 157,943,271             | \$ 154,285,345             | \$ 161,629,267                             | \$ 170,644,969             |
| State Sources  | 158,714,363                | 166,802,173                | 198,693,261                | 208,601,389                                | 212,262,447                |
| Federal Sources  | 33,619,925                 | 26,753,474                 | 22,100,847                 | 20,492,010                                 | 15,975,313                 |
| Total Revenues   | 332,387,229                | 351,498,918                | 375,079,453                | 390,722,666                                | 398,882,729                |
| <b>Expenditures:</b>   |                            |                            |                            |  |                            |
| Instruction  | 205,005,428                | 212,976,898                | 223,716,950                | 239,605,778                                | 241,280,618                |
| Support Services:  |                            |                            |                            |  |                            |
| Student Services   | 20,973,174                 | 23,112,412                 | 26,088,900                 | 27,581,829                                 | 28,256,225                 |
| Staff Services   | 23,358,944                 | 27,976,824                 | 31,616,997                 | 30,844,215                                 | 30,809,873                 |
| District Administration                                      | 2,780,105                  | 2,820,689                  | 2,902,660                  | 3,151,690                                  | 3,135,873                  |
| School Administration  | 24,082,799                 | 24,362,883                 | 25,519,710                 | 27,415,098                                 | 30,465,876                 |
| Central Support Services                                     | 16,988,268                 | 17,266,255                 | 18,788,105                 | 18,707,339                                 | 19,278,091                 |
| Operation & Maintenance of Plant                             | 27,616,893                 | 31,989,736                 | 34,473,128                 | 35,799,228                                 | 37,465,137                 |
| Student Transportation                                       | 12,013,927                 | 13,455,762                 | 14,160,524                 | 15,576,414                                 | 16,445,366                 |
| Community  | 266,782                    | 339,564                    | 473,904                    | 943,200                                    | 1,258,649                  |
| Total Expenditures   | 333,086,320                | 354,301,023                | 377,740,878                | 399,624,791                                | 408,395,708                |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (699,091)                  | (2,802,105)                | (2,661,425)                | (8,902,125)                                | (9,512,979)                |
| <b>Other Financing Sources (Uses):</b>                       |                            |                            |                            |  |                            |
| Transfers In (Out)   | 999,307                    | (3,474,501)                | 4,310,201                  | 4,291,844                                  | 4,391,514                  |
| Total Other Financing Sources (Uses)                         | 999,307                    | (3,474,501)                | 4,310,201                  | 4,291,844                                  | 4,391,514                  |
| <b>Net Change in Fund Balances</b>                           | 300,216                    | (6,276,606)                | 1,648,776                  | (4,610,281)                                | (5,121,465)                |
| <b>Fund Balances - Beginning of Year</b>                     | 76,864,405                 | 77,164,621                 | 70,888,015                 | 72,536,791                                 | 67,926,510                 |
| <b>Fund Balances - End of Year</b>                           | \$ 77,164,621              | \$ 70,888,015              | \$ 72,536,791              | \$ 67,926,510                              | \$ 62,805,045              |
| <b>Fund Balances:</b>  |                            |                            |                            |  |                            |
| Non-Spendable  | 2,020,009                  | 2,307,840                  | 1,980,044                  | 2,353,996                                  | 2,377,535                  |
| Committed  | 31,577,707                 | 30,636,720                 | 29,309,080                 | 30,723,300                                 | 32,062,000                 |
| Assigned   | 13,453,633                 | 6,636,564                  | 8,072,903                  | 34,849,214                                 | 28,365,510                 |
| Unassigned   | 30,113,272                 | 31,306,891                 | 33,174,764                 | -  | -                          |
| <b>Total Fund Balances</b>                                   | \$ 77,164,621              | \$ 70,888,015              | \$ 72,536,791              | \$ 67,926,510                              | \$ 62,805,045              |



## Canyons School District

### The General Fund

Three Year Budget Forecast- Expenditures are by function and object

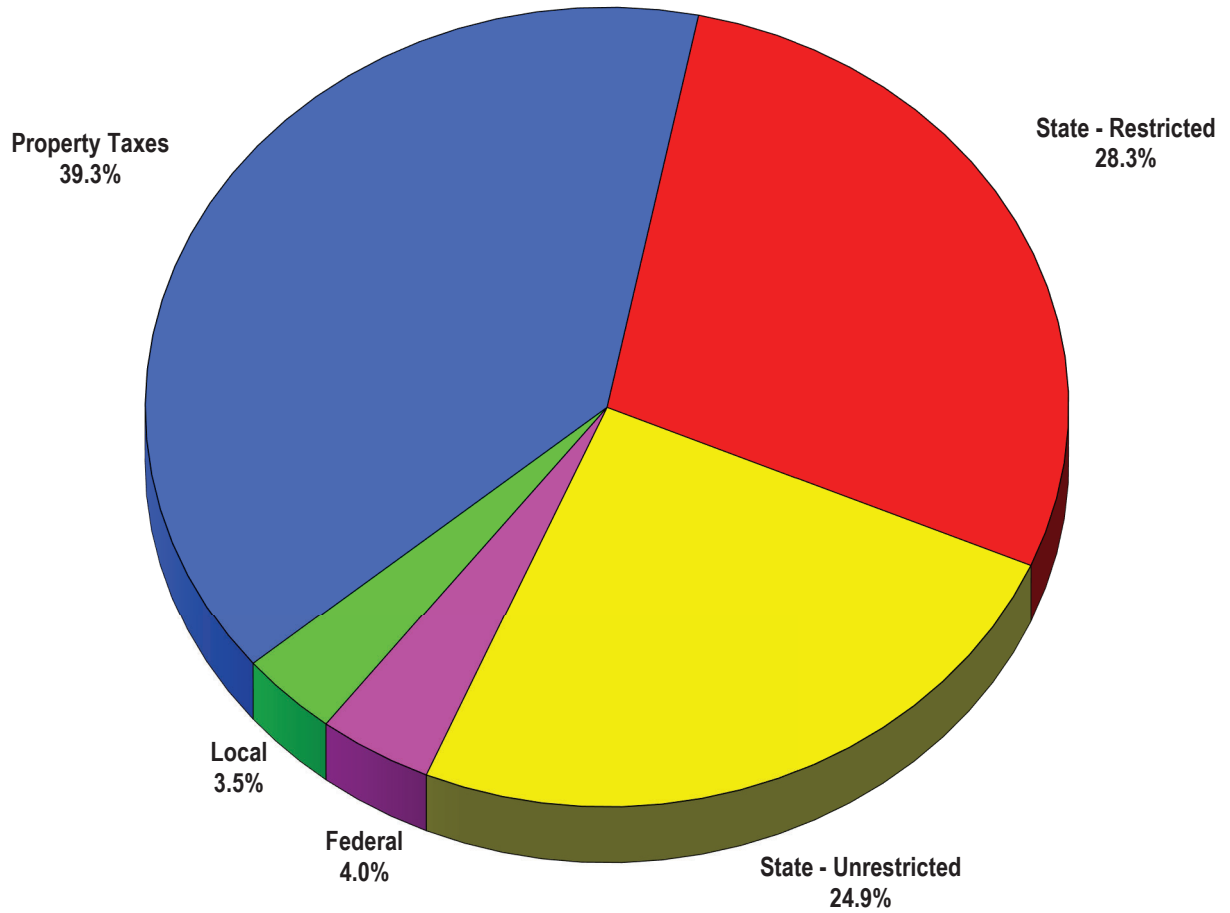
|  | <b>Budget<br/>2025-2026</b> | <b>Budget<br/>Forecast<br/>2026-2027</b> | <b>Budget<br/>Forecast<br/>2027-2028</b> | <b>Budget<br/>Forecast<br/>2028-2029</b> | <b>Projected<br/>Growth<br/>Rate</b> |
|--|-----------------------------|--|--|--|--------------------------------------|
| <b>Revenues:</b>   |                             |  |  |  |                                      |
| Property Tax   | \$ 149,779,789              | \$ 155,022,082                           | \$ 160,447,855                           | \$ 166,063,530                           | 3.50%                                |
| Registered Vehicles Fee-in-Lieu                              | 6,985,429                   | 7,229,919                                | 7,482,966                                | 7,744,870                                | 3.50%                                |
| Interest on Investments                                      | 6,250,000                   | 6,250,000                                | 6,250,000                                | 6,250,000                                | 0.00%                                |
| State Sources  | 212,262,447                 | 221,814,257                              | 231,795,899                              | 242,226,714                              | 4.50%                                |
| Federal Sources  | 15,975,313                  | 16,454,572                               | 16,948,209                               | 17,456,655                               | 3.00%                                |
| Other Local  | 7,629,751                   | 7,858,644                                | 8,094,403                                | 8,337,235                                | 3.00%                                |
| Total Revenues   | 398,882,729                 | 414,629,474                              | 431,019,332                              | 448,079,004                              |                                      |
| <b>Expenditures by Function:</b>                             |                             |  |  |  |                                      |
| Instruction  | 241,280,618                 | 249,725,440                              | 258,465,830                              | 267,512,134                              | 3.50%                                |
| Support Services:  |                             |  |  |  |                                      |
| Student Services   | 28,256,225                  | 28,821,349                               | 29,397,776                               | 29,985,729                               | 2.00%                                |
| Staff Services   | 30,809,873                  | 31,426,070                               | 32,054,591                               | 32,695,683                               | 2.00%                                |
| District Administration                                      | 3,135,873                   | 3,198,590                                | 3,262,562                                | 3,327,813                                | 2.00%                                |
| School Administration  | 30,465,876                  | 31,075,194                               | 31,696,698                               | 32,330,632                               | 2.00%                                |
| Business Services  | 19,278,091                  | 19,663,653                               | 20,056,926                               | 20,458,065                               | 2.00%                                |
| Operation of Plant   | 37,465,137                  | 38,214,440                               | 38,978,729                               | 39,758,304                               | 2.00%                                |
| Student Transportation                                       | 16,445,366                  | 16,774,273                               | 17,109,758                               | 17,451,953                               | 2.00%                                |
| Community  | 1,258,649                   | 1,283,822                                | 1,309,498                                | 1,335,688                                | 2.00%                                |
| Total Expenditures by Function                               | 408,395,708                 | 420,182,831                              | 432,332,368                              | 444,856,001                              |                                      |
| <b>Expenditures by Object:</b>                               |                             |  |  |  |                                      |
| Salaries   | 262,897,645                 | 270,599,368                              | 278,540,658                              | 286,729,298                              |                                      |
| Employee Benefits  | 101,134,485                 | 104,104,109                              | 107,166,267                              | 110,323,973                              |                                      |
| Contracted/Purchased Services                                | 15,609,027                  | 16,007,071                               | 16,416,081                               | 16,836,382                               |                                      |
| Supplies and Materials                                       | 17,088,867                  | 17,551,835                               | 18,028,303                               | 18,518,690                               |                                      |
| Utilities  | 10,235,467                  | 10,440,176                               | 10,648,979                               | 10,861,958                               |                                      |
| Equipment  | 1,430,217                   | 1,480,272                                | 1,532,080                                | 1,585,700                                |                                      |
| Total Expenditures by Object                                 | 408,395,708                 | 420,182,831                              | 432,332,368                              | 444,856,001                              |                                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (9,512,979)                 | (5,553,357)                              | (1,313,036)                              | 3,223,003                                |                                      |
| <b>Other Financing Sources (Uses):</b>                       |                             |  |  |  |                                      |
| Transfers In/(Out)   | 4,391,514                   | 3,800,000                                | 3,500,000                                | 2,000,000                                |                                      |
| Total Other Financing Sources (Uses)                         | 4,391,514                   | 3,800,000                                | 3,500,000                                | 2,000,000                                |                                      |
| <b>Net Change in Fund Balances</b>                           | (5,121,465)                 | (1,753,357)                              | 2,186,964                                | 5,223,003                                |                                      |
| <b>Fund Balances - Beginning of Year</b>                     | 67,926,510                  | 62,805,045                               | 61,051,688                               | 63,238,652                               |                                      |
| <b>Fund Balances - End of Year</b>                           | \$ 62,805,045               | \$ 61,051,688                            | \$ 63,238,652                            | \$ 68,461,655                            |                                      |

#### Assumptions:

Property taxes and vehicle fees have been projected using a 3.5% growth rate. Interest rates and income are assumed to be constant. The State increased the WPU value by 4.0% for 2026. Due to a robust statewide economy a 4.5% 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 as shown through transfers in for years 2027-2029. The District feels it's well positioned for future years due to its 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<br>2021-2022 | Actual<br>2022-2023 | Actual<br>2023-2024 | Final<br>Budget<br>2024-2025 | Budget<br>2025-2026 |
|--|---------------------|---------------------|---------------------|------------------------------|---------------------|
| <b>Local Sources:</b>                  |                     |                     |                     |                              |                     |
| Property Taxes                         | \$ 127,602,006      | \$ 138,676,827      | \$ 132,109,911      | \$ 139,969,855               | \$ 149,779,789      |
| Registered Vehicles Fee-in-Lieu        | 6,717,781           | 6,715,389           | 6,467,263           | 6,808,236                    | 6,985,429           |
| Tuitions                               | 1,555,381           | 676,694             | 761,599             | 1,077,100                    | 1,310,400           |
| Earnings on Investments                | 254,989             | 5,206,023           | 7,678,021           | 7,025,000                    | 6,250,000           |
| Other Local Revenue                    | 2,821,290           | 5,647,862           | 6,447,922           | 5,491,776                    | 5,025,951           |
| Indirect Costs-Other Funds             | 1,101,494           | 1,020,476           | 820,629             | 1,257,300                    | 1,293,400           |
| Total Local Sources                    | 140,052,941         | 157,943,271         | 154,285,345         | 161,629,267                  | 170,644,969         |
| <b>State Sources:</b>                  |                     |                     |                     |                              |                     |
| Unrestricted Basic School Programs:    |                     |                     |                     |                              |                     |
| Regular School Programs - K-12         | 72,227,170          | 67,018,138          | 84,605,606          | 87,436,138                   | 87,036,417          |
| Professional Staff/Flexible Allocation | 10,381,477          | 10,729,230          | 11,648,949          | 12,141,470                   | 12,316,436          |
| Total Unrestricted Basic Program       | 82,608,647          | 77,747,368          | 96,254,555          | 99,577,608                   | 99,352,853          |
| Restricted Basic School Programs:      |                     |                     |                     |                              |                     |
| Special Education                      | 19,981,299          | 20,287,106          | 21,841,040          | 23,664,897                   | 23,807,647          |
| Applied Technology Education           | 5,486,620           | 5,296,923           | 5,741,759           | 6,789,299                    | 6,796,589           |
| Class Size Reduction                   | 7,757,498           | 8,158,833           | 8,501,509           | 8,797,888                    | 8,932,354           |
| At-Risk - Regular Program              | 2,175,285           | 3,302,478           | 4,446,663           | 5,386,385                    | 5,602,128           |
| Total Restricted Basic Program         | 35,400,702          | 37,045,340          | 40,530,971          | 44,638,469                   | 45,138,718          |
| Other State Revenues:                  |                     |                     |                     |                              |                     |
| Gifted and Talented                    | 229,772             | 216,852             | 218,090             | 222,452                      | 237,082             |
| Advanced Placement                     | 247,287             | 171,807             | 266,539             | 474,264                      | 262,068             |
| Concurrent Enrollment                  | 368,733             | 260,719             | 391,463             | 929,623                      | 614,245             |
| At-Risk - Youth-in-Care                | 330,066             | 375,287             | 416,433             | 397,289                      | 389,343             |
| Adult Education Entrada                | 664,008             | 770,923             | 773,675             | 778,044                      | 824,368             |
| Pupil Transportation                   | 5,996,394           | 6,869,977           | 8,700,680           | 7,959,493                    | 7,741,322           |
| Canyons Virtual High School            | 2,160,271           | 6,324,729           | 265,076             | 450,600                      | 456,800             |
| School Trust Lands                     | 4,542,344           | 4,571,757           | 4,578,047           | 5,153,569                    | 5,068,470           |
| Early Interventions                    | 1,045,082           | 2,332,385           | -                   | -                            | -                   |
| Driver Education                       | 155,333             | 356,880             | 205,930             | 574,450                      | 512,950             |
| Reading Achievement                    | 387,261             | 600,261             | 554,935             | 188,000                      | 188,000             |
| Teacher Supplies and Materials         | 280,129             | 270,847             | 266,249             | 569,881                      | 571,305             |
| Educator Salary Adjustments            | 10,133,476          | 10,028,938          | 20,362,870          | 21,510,651                   | 24,727,324          |
| Teacher and Student Success Act        | 6,056,508           | 7,667,935           | 8,465,966           | 9,823,119                    | 10,668,855          |
| Teacher Salary Supplement Program      | 1,040,820           | 1,021,787           | 1,093,703           | 1,109,000                    | 1,114,524           |
| Student Health and Counseling          | 1,458,548           | 1,585,731           | 1,538,903           | 1,577,917                    | 1,226,414           |
| Beverly Taylor Sorenson                | 750,302             | 882,227             | 1,282,980           | 1,074,800                    | 1,088,235           |
| Dual Immersion                         | 674,884             | 809,319             | 1,179,423           | 1,209,325                    | 1,220,066           |
| Digital Teaching and Learning          | 949,613             | 922,428             | 910,108             | 909,651                      | 854,575             |
| Student Support Grants                 | 716,932             | 654,695             | 1,401,636           | 1,396,356                    | 1,156,540           |
| Educator Professional Time             | -                   | 2,557,619           | 3,702,615           | 3,850,158                    | 3,868,184           |
| Voted Guarantee State Match            | -                   | -                   | 1,468,669           | 1,423,441                    | 1,423,441           |
| Medicaid State Match                   | -                   | 847,130             | 1,101,171           | 940,845                      | 940,845             |
| Other Sources                          | 2,517,251           | 1,909,232           | 2,762,574           | 1,862,384                    | 2,615,920           |
| Total Other State Revenues             | 40,705,014          | 52,009,465          | 61,907,735          | 64,385,312                   | 67,770,876          |
| Total State Sources                    | 158,714,363         | 166,802,173         | 198,693,261         | 208,601,389                  | 212,262,447         |

## Canyons School District

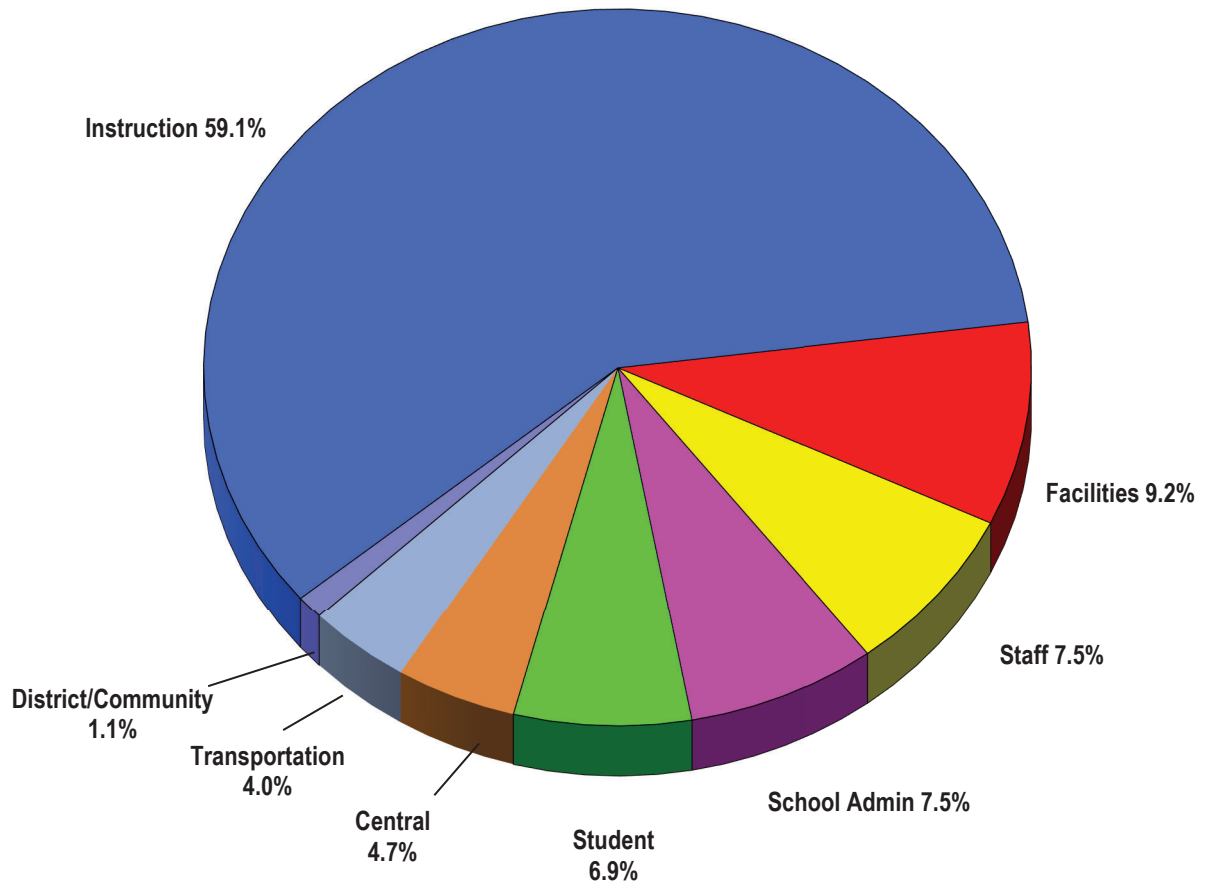
### General Fund

#### Revenues

|                                    | <i>Actual</i><br><i>2021-2022</i> | <i>Actual</i><br><i>2022-2023</i> | <i>Actual</i><br><i>2023-2024</i> | <i>Final</i><br><i>Budget</i><br><i>2024-2025</i> | <i>Budget</i><br><i>2025-2026</i> |
|------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Federal Sources:</b>            |                                   |                                   |                                   |   |                                   |
| Special Education                  | 7,686,141                         | 7,156,970                         | 7,163,832                         | 7,958,604   | 6,500,650                         |
| Medicaid                           | 3,752,396                         | 2,849,401                         | 2,700,805                         | 2,454,630   | 2,491,450                         |
| Perkins                            | 425,864                           | 402,308                           | 444,848                           | 414,900   | 416,600                           |
| Other Restricted Grants            | 472,229                           | 510,990                           | 921,100                           | 1,261,528   | 912,121                           |
| NCLB Title IA - Poverty            | 2,692,343                         | 2,559,225                         | 2,299,178                         | 5,090,423   | 3,756,433                         |
| NCLB Title IIA - Teacher Quality   | 573,825                           | 839,086                           | 499,235                           | 1,404,928   | 680,270                           |
| NCLB Title IIIA - English Language | 279,396                           | 372,281                           | 312,495                           | 416,114   | 420,274                           |
| NCLB Title X- McKinley Vento       | 107,838                           | 66,809                            | 83,943                            | 75,773  | 76,682                            |
| Student Support Enrichment         | 185,630                           | 218,506                           | 396,648                           | 241,425   | 172,433                           |
| E-Rate                             | 311,652                           | 131,804                           | 710,189                           | 739,811   | 548,400                           |
| Community Schools                  | 400,000                           | 400,000                           | 627,626                           | 272,374   | -                                 |
| ESSER                              | 16,732,611                        | 11,246,094                        | 5,940,948                         | 161,500   | -                                 |
| Total Federal Sources              | 33,619,925                        | 26,753,474                        | 22,100,847                        | 20,492,010  | 15,975,313                        |
| <br>Total Revenues                 | <br>\$ 332,387,229                | <br>\$ 351,498,918                | <br>\$ 375,079,453                | <br>\$ 390,722,666                                | <br>\$ 398,882,729                |

## General Fund Expenditures by Function

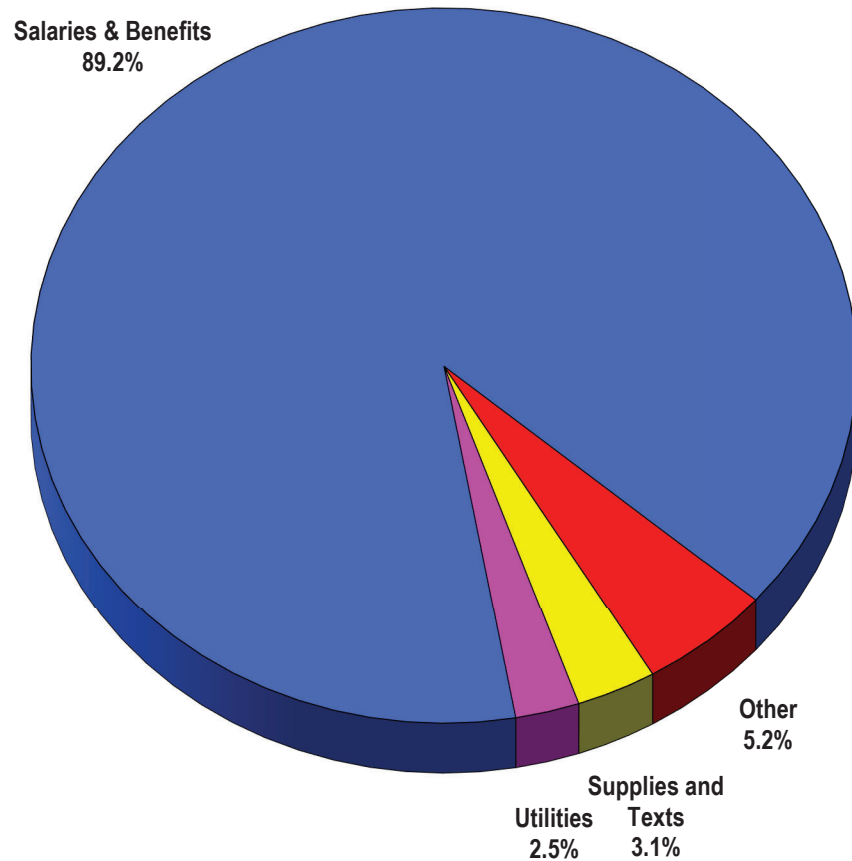
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## General Fund Expenditures by Object

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## Canyons School District

### General Fund

#### Expenditures

|                                   | <i>Actual</i><br><i>2021-2022</i> | <i>Actual</i><br><i>2022-2023</i> | <i>Actual</i><br><i>2023-2024</i> | <i>Final</i><br><i>Budget</i><br><i>2024-2025</i> | <i>Budget</i><br><i>2025-2026</i> |
|-----------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Instruction:</b>               |                                   |                                   |                                   |   |                                   |
| Salaries:                         |                                   |                                   |                                   |   |                                   |
| Teachers - Certificated           | \$ 113,154,685                    | \$ 117,397,931                    | \$ 125,848,747                    | \$ 130,572,025                                    | \$ 132,509,648                    |
| Substitute Teachers               | 3,171,863                         | 4,156,268                         | 5,290,087                         | 4,867,486   | 5,012,629                         |
| Teacher Aides & Paraprofessionals | 14,167,834                        | 15,835,682                        | 18,424,378                        | 23,605,754  | 25,395,671                        |
| Total Salaries                    | 130,494,382                       | 137,389,881                       | 149,563,212                       | 159,045,265                                       | 162,917,948                       |
| Employee Benefits:                |                                   |                                   |                                   |   |                                   |
| State Retirement                  | 25,488,890                        | 26,294,737                        | 28,121,469                        | 29,882,366  | 29,670,753                        |
| Social Security                   | 9,593,342                         | 10,118,216                        | 10,987,960                        | 12,184,320  | 12,494,432                        |
| Group Insurance                   | 15,757,623                        | 16,430,557                        | 16,906,701                        | 17,886,486  | 18,724,052                        |
| Disability Insurance              | 338,231                           | 389,132                           | 445,528                           | 393,096   | 377,674                           |
| Worker's Compensation             | 789,775                           | 833,417                           | 902,923                           | 954,014   | 978,488                           |
| Local Retirement                  | 1,303,624                         | 1,109,003                         | 928,960                           | 858,345   | 815,120                           |
| Unemployment                      | 19,616                            | 21,661                            | 23,376                            | 65,000  | 68,400                            |
| Total Employee Benefits           | 53,291,101                        | 55,196,723                        | 58,316,917                        | 62,223,627  | 63,128,919                        |
| Contracted Services               | 4,017,483                         | 8,318,698                         | 2,717,284                         | 3,179,274   | 3,099,274                         |
| Purchased Services                | 1,525,969                         | 2,021,447                         | 2,842,391                         | 2,568,952   | 2,624,944                         |
| Total Purchased Services          | 5,543,452                         | 10,340,145                        | 5,559,675                         | 5,748,226   | 5,724,218                         |
| Supplies                          | 6,859,533                         | 6,102,509                         | 6,064,856                         | 7,291,427   | 6,052,256                         |
| Textbooks                         | 5,940,162                         | 2,096,179                         | 1,964,649                         | 2,037,583   | 1,022,685                         |
| Software                          | 794,292                           | 362,208                           | 993,100                           | 990,627   | 1,004,375                         |
| Total Supplies and Materials      | 13,593,987                        | 8,560,896                         | 9,022,605                         | 10,319,637  | 8,079,316                         |
| Instructional Equipment           | 1,044,573                         | 627,667                           | 227,971                           | 500,126   | 481,317                           |
| Computer Equipment                | 1,037,890                         | 861,261                           | 1,026,471                         | 1,724,442   | 904,445                           |
| Other                             | 43                                | 325                               | 99                                | 44,455  | 44,455                            |
| Total Equipment and Other         | 2,082,506                         | 1,489,253                         | 1,254,541                         | 2,269,023   | 1,430,217                         |
| Total Instruction                 | 205,005,428                       | 212,976,898                       | 223,716,950                       | 239,605,778                                       | 241,280,618                       |
| <b>Student Services:</b>          |                                   |                                   |                                   |   |                                   |
| Salaries:                         |                                   |                                   |                                   |   |                                   |
| Directors and Coordinators        | 623,884                           | 742,443                           | 793,138                           | 1,144,595   | 1,143,094                         |
| Guidance Personnel                | 5,146,373                         | 5,617,599                         | 6,595,705                         | 6,473,657   | 6,655,961                         |
| Health Services Personnel         | 2,314,538                         | 2,312,980                         | 2,594,583                         | 2,816,093   | 3,082,112                         |
| Psychological Personnel           | 3,159,362                         | 3,028,720                         | 3,524,334                         | 3,473,324   | 3,500,491                         |
| Social Worker Personnel           | 2,235,443                         | 2,678,281                         | 3,171,984                         | 4,084,218   | 3,937,067                         |
| Secretarial and Other             | 391,556                           | 442,781                           | 531,441                           | 577,860   | 706,930                           |
| Total Salaries                    | 13,871,156                        | 14,822,804                        | 17,211,185                        | 18,569,747  | 19,025,655                        |
| Employee Benefits                 | 5,615,598                         | 6,120,811                         | 6,948,035                         | 7,353,626   | 7,582,218                         |
| Purchased Services                | 1,297,255                         | 1,523,110                         | 1,233,782                         | 1,342,523   | 1,352,019                         |
| Supplies and Other                | 189,165                           | 645,687                           | 695,898                           | 315,933   | 296,333                           |
| Total Student Support             | 20,973,174                        | 23,112,412                        | 26,088,900                        | 27,581,829  | 28,256,225                        |

## Canyons School District

### General Fund

#### Expenditures

|                                      | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|--------------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Staff Services:</b>               |                            |                            |                            |  |                            |
| Salaries:                            |                            |                            |                            |  |                            |
| Directors and Coordinators           | 1,821,567                  | 1,986,292                  | 2,289,665                  | 2,354,340                                  | 2,452,343                  |
| Teachers - Certified                 | 10,069,941                 | 12,961,055                 | 13,921,139                 | 13,773,723                                 | 14,073,536                 |
| Media Personnel                      | 936,555                    | 1,020,316                  | 1,130,834                  | 1,179,421                                  | 1,231,219                  |
| Secretarial and Clerical             | 1,129,933                  | 1,166,765                  | 1,364,756                  | 1,420,971                                  | 1,444,208                  |
| Aides and Paraprofessionals          | 1,084,959                  | 1,356,051                  | 1,301,527                  | 1,848,932                                  | 1,842,354                  |
| Total Salaries                       | 15,042,955                 | 18,490,479                 | 20,007,921                 | 20,577,387                                 | 21,043,660                 |
| Employee Benefits                    | 5,564,789                  | 6,606,191                  | 7,128,055                  | 7,184,853                                  | 7,319,383                  |
| Purchased Services                   | 1,005,540                  | 1,261,994                  | 1,687,191                  | 1,385,493                                  | 1,260,250                  |
| Supplies and Other                   | 1,176,915                  | 832,174                    | 1,315,541                  | 793,678                                    | 782,678                    |
| Library Books                        | 568,745                    | 785,986                    | 1,478,289                  | 902,804                                    | 403,902                    |
| Total Instructional Staff Support    | 23,358,944                 | 27,976,824                 | 31,616,997                 | 30,844,215                                 | 30,809,873                 |
| <b>District Administration:</b>      |                            |                            |                            |  |                            |
| Salaries:                            |                            |                            |                            |  |                            |
| Board of Education                   | 90,040                     | 90,360                     | 90,045                     | 91,000                                     | 91,000                     |
| Superintendent and Assistants        | 1,048,743                  | 1,104,956                  | 1,169,836                  | 1,212,329                                  | 1,223,947                  |
| Secretarial and Clerical             | 421,907                    | 509,617                    | 478,399                    | 471,036                                    | 479,997                    |
| Total Salaries                       | 1,560,690                  | 1,704,933                  | 1,738,280                  | 1,774,365                                  | 1,794,944                  |
| Employee Benefits                    | 660,696                    | 706,704                    | 722,673                    | 774,139                                    | 773,784                    |
| Purchased Services                   | 392,023                    | 148,210                    | 201,257                    | 319,970                                    | 275,295                    |
| Supplies and Other                   | 166,696                    | 260,842                    | 240,450                    | 283,216                                    | 291,850                    |
| Total District Admin Support         | 2,780,105                  | 2,820,689                  | 2,902,660                  | 3,151,690                                  | 3,135,873                  |
| <b>School Administration:</b>        |                            |                            |                            |  |                            |
| Salaries:                            |                            |                            |                            |  |                            |
| Principals and Assistants            | 11,454,675                 | 11,514,620                 | 12,238,865                 | 13,034,805                                 | 15,049,947                 |
| Secretarial and Clerical             | 5,320,861                  | 5,393,650                  | 5,632,043                  | 6,084,479                                  | 6,325,191                  |
| Total Salaries                       | 16,775,536                 | 16,908,270                 | 17,870,908                 | 19,119,284                                 | 21,375,138                 |
| Employee Benefits                    | 7,066,843                  | 7,160,844                  | 7,329,696                  | 7,681,510                                  | 8,685,193                  |
| Purchased Services and Other         | 240,420                    | 293,769                    | 319,106                    | 614,304                                    | 405,545                    |
| Total School Admin Support           | 24,082,799                 | 24,362,883                 | 25,519,710                 | 27,415,098                                 | 30,465,876                 |
| <b>Central Support Services:</b>     |                            |                            |                            |  |                            |
| Salaries:                            |                            |                            |                            |  |                            |
| Business Administrator and Directors | 2,334,580                  | 2,235,604                  | 2,224,673                  | 2,150,325                                  | 2,188,676                  |
| Secretarial and Clerical             | 2,099,087                  | 2,203,619                  | 2,373,829                  | 2,512,860                                  | 2,793,672                  |
| Other Classified Personnel           | 4,826,594                  | 4,977,649                  | 5,479,079                  | 5,772,421                                  | 5,799,834                  |
| Total Salaries                       | 9,260,261                  | 9,416,872                  | 10,077,581                 | 10,435,606                                 | 10,782,182                 |
| Employee Benefits                    | 3,664,236                  | 3,754,897                  | 3,897,896                  | 3,992,393                                  | 4,133,319                  |
| Purchased Services                   | 3,050,127                  | 2,678,055                  | 2,992,897                  | 2,843,900                                  | 2,908,050                  |
| Supplies and Other                   | 1,013,644                  | 1,416,431                  | 1,819,731                  | 1,435,440                                  | 1,454,540                  |
| Total Central Support                | 16,988,268                 | 17,266,255                 | 18,788,105                 | 18,707,339                                 | 19,278,091                 |

## Canyons School District

### General Fund

#### Expenditures

|  | <i>Actual</i><br><i>2021-2022</i> | <i>Actual</i><br><i>2022-2023</i> | <i>Actual</i><br><i>2023-2024</i> | <i>Final</i><br><i>Budget</i><br><i>2024-2025</i> | <i>Budget</i><br><i>2025-2026</i> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Operation &amp; Maintenance of Plant:</b> |                                   |                                   |                                   |   |                                   |
| Salaries:                                    |                                   |                                   |                                   |   |                                   |
| Secretarial and Clerical                     | 278,624                           | 298,768                           | 321,314                           | 328,815   | 349,066                           |
| Custodial/Maintenance Supervisors            | 917,095                           | 1,041,641                         | 1,363,681                         | 1,438,190   | 1,380,378                         |
| Custodial/Maintenance Personnel              | 8,038,181                         | 8,598,486                         | 9,368,014                         | 9,875,373   | 10,649,173                        |
| Custodial/Maintenance - Hourly               | 1,764,303                         | 1,978,610                         | 2,550,832                         | 2,621,970   | 2,903,573                         |
| Total Salaries                               | 10,998,203                        | 11,917,505                        | 13,603,841                        | 14,264,348  | 15,282,190                        |
| Employee Benefits                            | 4,439,762                         | 4,691,247                         | 5,026,916                         | 5,304,382   | 5,566,882                         |
| Purchased Services                           | 2,327,730                         | 3,209,392                         | 3,384,571                         | 3,228,000   | 3,293,950                         |
| Repairs and Parts                            | 1,288,897                         | 1,969,709                         | 2,187,172                         | 1,828,000   | 1,846,000                         |
| Supplies and Other                           | 1,090,428                         | 1,351,063                         | 1,246,642                         | 1,237,148   | 1,240,648                         |
| Water and Sewer                              | 1,241,132                         | 1,563,183                         | 1,780,170                         | 2,216,157   | 2,282,640                         |
| Natural Gas                                  | 1,780,711                         | 2,577,362                         | 2,360,667                         | 1,718,273   | 1,769,822                         |
| Electricity                                  | 4,450,030                         | 4,710,275                         | 4,883,149                         | 6,002,920   | 6,183,005                         |
| Total Operation & Maintenance                | 27,616,893                        | 31,989,736                        | 34,473,128                        | 35,799,228  | 37,465,137                        |
| <b>Student Transportation:</b>               |                                   |                                   |                                   |   |                                   |
| Salaries:                                    |                                   |                                   |                                   |   |                                   |
| Secretarial and Clerical                     | 89,795                            | 87,280                            | 126,312                           | 92,879  | 97,021                            |
| Transportation Supervisors                   | 127,172                           | 134,027                           | 142,921                           | 149,227   | 153,860                           |
| Bus Drivers                                  | 5,370,533                         | 6,048,843                         | 6,414,446                         | 7,563,947   | 8,116,492                         |
| Mechanics, Analysts and Others               | 1,251,735                         | 1,243,929                         | 1,349,943                         | 1,487,250   | 1,553,609                         |
| Total Salaries                               | 6,839,235                         | 7,514,079                         | 8,033,622                         | 9,293,303   | 9,920,982                         |
| Employee Benefits                            | 2,822,714                         | 3,044,032                         | 3,147,191                         | 3,490,611   | 3,656,184                         |
| Purchased Services                           | 384,548                           | 461,530                           | 234,748                           | 187,000   | 174,600                           |
| Supplies and Other                           | 359,543                           | 219,978                           | 898,427                           | 658,500   | 693,600                           |
| Motor Fuel                                   | 979,371                           | 1,178,708                         | 982,904                           | 1,125,000   | 1,178,000                         |
| Tires and Lubricants                         | 88,395                            | 178,273                           | 226,029                           | 182,000   | 182,000                           |
| Repair Parts                                 | 540,121                           | 859,162                           | 637,603                           | 640,000   | 640,000                           |
| Total Transportation                         | 12,013,927                        | 13,455,762                        | 14,160,524                        | 15,576,414  | 16,445,366                        |
| <b>Community/Other Service:</b>              |                                   |                                   |                                   |   |                                   |
| Salaries                                     | 114,491                           | 173,204                           | 209,035                           | 558,207   | 754,946                           |
| Employee Benefits                            | 42,588                            | 72,607                            | 91,026                            | 179,893   | 288,603                           |
| Purchased Services and Other                 | 109,703                           | 93,753                            | 173,843                           | 205,100   | 215,100                           |
| Total Community Service                      | 266,782                           | 339,564                           | 473,904                           | 943,200   | 1,258,649                         |
| Total Expenditures                           | \$ 333,086,320                    | \$ 354,301,023                    | \$ 377,740,878                    | \$ 399,624,791                                    | \$ 408,395,708                    |

## ***District Activity Fund***

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District activity funds belong to the District, are used to support its 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

|  | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Local Revenues:</b>                                       |                            |                            |                            |  |                            |
| Student Fees   | \$ 6,680,985               | \$ 6,031,290               | \$ 6,902,026               | \$ 6,750,111                               | \$ 6,035,113               |
| Other  | 2,345,202                  | 2,720,386                  | 3,119,671                  | 2,653,538                                  | 2,706,609                  |
| Vending Commissions  | 96,081                     | 124,244                    | 117,671                    | 77,726                                     | 79,281                     |
| Fundraising and Donations                                    | 2,747,216                  | 3,091,639                  | 3,500,826                  | 3,302,317                                  | 3,368,363                  |
| Interest   | 30,169                     | 177,198                    | 275,028                    | 164,482                                    | 167,772                    |
| Total Local Revenues   | 11,899,653                 | 12,144,757                 | 13,915,222                 | 12,948,174                                 | 12,357,138                 |
| <b>State Sources:</b>  |                            |                            |                            |  |                            |
| School Fee Amendments and Other                              | -                          | -                          | -                          | 52,161                                     | 921,446                    |
| Total State Revenues   | -                          | -                          | -                          | 52,161                                     | 921,446                    |
| Total Revenues   | 11,899,653                 | 12,144,757                 | 13,915,222                 | 13,000,335                                 | 13,278,584                 |
| <b>Expenditures:</b>   |                            |                            |                            |  |                            |
| Instruction:   |                            |                            |                            |  |                            |
| Salaries   | 864,830                    | 919,525                    | 1,124,048                  | 1,156,765                                  | 1,179,900                  |
| Benefits   | 5,649                      | 4,654                      | 145,925                    | 172,846                                    | 176,303                    |
| Purchased Services   | 2,953,908                  | 2,465,552                  | 2,966,837                  | 2,818,740                                  | 2,875,115                  |
| Supplies and Materials                                       | 6,240,820                  | 6,856,049                  | 8,133,439                  | 7,923,610                                  | 8,082,082                  |
| Equipment  | 148,792                    | 144,139                    | 174,610                    | 159,537                                    | 162,728                    |
| Other  | 1,576,104                  | 1,631,002                  | 1,534,669                  | 1,602,274                                  | 1,634,319                  |
| Total Operating Expenses                                     | 11,790,103                 | 12,020,921                 | 14,079,528                 | 13,833,772                                 | 14,110,447                 |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | 109,550                    | 123,836                    | (164,306)                  | (833,437)                                  | (831,863)                  |
| <b>Fund Balances - Beginning of Year</b>                     | 8,951,457                  | 9,061,007                  | 9,184,843                  | 9,020,537                                  | 8,187,100                  |
| <b>Fund Balances - End of Year</b>                           | \$ 9,061,007               | \$ 9,184,843               | \$ 9,020,537               | \$ 8,187,100                               | \$ 7,355,237               |
| <b>Fund Balances:</b>  |                            |                            |                            |  |                            |
| Committed  | 9,061,007                  | 9,184,843                  | 9,020,537                  | 8,187,100                                  | 7,355,237                  |
| <b>Total Fund Balances</b>                                   | \$ 9,061,007               | \$ 9,184,843               | \$ 9,020,537               | \$ 8,187,100                               | \$ 7,355,237               |



# Canyons School District

## District Activity Fund

### Three Year Budget Forecast

|  | Budget<br>2025-2026 | Budget<br>Forecast<br>2026-2027 | Budget<br>Forecast<br>2027-2028 | Budget<br>Forecast<br>2028-2029 | Projected<br>Growth<br>Rate |
|--|---------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------|
| <b>Revenues:</b>   |                     |                                 |                                 |                                 |                             |
| Local Sources  |                     |                                 |                                 |                                 |                             |
| Student Fees   | \$ 6,035,113        | \$ 6,095,464                    | \$ 6,156,419                    | \$ 6,217,983                    | 1.00%                       |
| Other  | \$ 2,706,609        | 2,814,873                       | 2,927,468                       | 3,044,567                       | 4.00%                       |
| Vending Commissions  | 79,281              | 81,263                          | 83,295                          | 85,377                          | 2.50%                       |
| Fundraising and Donations                                    | 3,368,363           | 3,503,098                       | 3,643,222                       | 3,788,951                       | 4.00%                       |
| Interest   | 167,772             | 169,450                         | 171,145                         | 172,856                         | 1.00%                       |
| Total Local Revenues   | \$ 12,357,138       | \$ 12,664,148                   | \$ 12,981,549                   | \$ 13,309,734                   |                             |
| <b>State Sources:</b>  |                     |                                 |                                 |                                 |                             |
| School Fee Amendments and Other                              | 921,446             | \$ 552,868                      | \$ 368,578                      | \$ -                            |                             |
| Total State Revenues   | \$ 921,446          | \$ 552,868                      | \$ 368,578                      | \$ -                            |                             |
| Total Revenues   | 13,278,584          | 13,217,016                      | 13,350,127                      | 13,309,734                      |                             |
| <b>Expenditures:</b>   |                     |                                 |                                 |                                 |                             |
| Salaries   | 1,179,900           | 1,203,498                       | 1,227,568                       | 1,252,119                       | 2.00%                       |
| Benefits   | 176,303             | 179,829                         | 183,426                         | 187,095                         | 2.00%                       |
| Purchased Services   | 2,875,115           | 2,903,866                       | 2,932,905                       | 2,962,234                       | 1.00%                       |
| Supplies and Materials                                       | 8,082,082           | 8,162,903                       | 8,244,532                       | 8,326,977                       | 1.00%                       |
| Equipment  | 162,728             | 164,355                         | 165,999                         | 167,659                         | 1.00%                       |
| Other  | 1,634,319           | 1,650,662                       | 1,667,169                       | 1,683,841                       | 1.00%                       |
| Total Expenditures   | 14,110,447          | 14,265,113                      | 14,421,599                      | 14,579,925                      |                             |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (831,863)           | (1,048,097)                     | (1,071,472)                     | (1,270,191)                     |                             |
| <b>Other Financing Uses:</b>                                 |                     |                                 |                                 |                                 |                             |
| Transfers In   | -                   | -                               | -                               | -                               |                             |
| Total Other Financing Sources (Uses)                         | -                   | -                               | -                               | -                               |                             |
| <b>Net Change in Fund Balances</b>                           | (831,863)           | (1,048,097)                     | (1,071,472)                     | (1,270,191)                     |                             |
| <b>Fund Balances - Beginning of Year</b>                     | 8,187,100           | 7,355,237                       | 6,307,140                       | 5,235,668                       |                             |
| <b>Fund Balances - End of Year</b>                           | \$ 7,355,237        | \$ 6,307,140                    | \$ 5,235,668                    | \$ 3,965,477                    |                             |

### 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, a 1% increase in fees is assumed moving forward. As the District has an above-average balance in this fund, it will be able to make adjustments in the next few years. 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><br><i>2021-2022</i> | <i>Actual</i><br><i>2022-2023</i> | <i>Actual</i><br><i>2023-2024</i> | <i>Final</i><br><i>Budget</i><br><i>2024-2025</i> | <i>Budget</i><br><i>2025-2026</i> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Local Sources:</b>  |                                   |                                   |                                   |   |                                   |
| Property Taxes   | \$ 15,156,170                     | \$ 16,548,946                     | \$ 16,908,930                     | \$ 17,340,440                                     | \$ 18,034,100                     |
| Total Revenues   | 15,156,170                        | 16,548,946                        | 16,908,930                        | 17,340,440  | 18,034,100                        |
| <b>Expenditures:</b>   |                                   |                                   |                                   |   |                                   |
| Community:   |                                   |                                   |                                   |   |                                   |
| Payments to Community Agencies/Charter Schools               | 15,156,170                        | 16,548,946                        | 16,908,930                        | 17,340,440  | 18,034,100                        |
| Total Expenditures   | 15,156,170                        | 16,548,946                        | 16,908,930                        | 17,340,440  | 18,034,100                        |
| <b>Excess (Deficiency) of Revenues<br/>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<br/>2025-2026</b></i> | <i><b>Budget<br/>Forecast<br/>2026-2027</b></i> | <i><b>Budget<br/>Forecast<br/>2027-2028</b></i> | <i><b>Budget<br/>Forecast<br/>2028-2029</b></i> | <i><b>Projected<br/>Growth<br/>Rate</b></i> |
|--|------------------------------------|---|---|---|---|
| <b>Revenues:</b>   |                                    |   |   |   |   |
| Property Tax   | \$ 18,034,100                      | \$ 18,484,953                                   | \$ 18,947,077                                   | \$ 19,420,754                                   | 2.5%  |
| Total Revenues   | 18,034,100                         | 18,484,953                                      | 18,947,077                                      | 19,420,754                                      |   |
| <b>Expenditures:</b>   |                                    |   |   |   |   |
| Community:   |                                    |   |   |   |   |
| Payments to Community Agencies/Charter Schools               | 18,034,100                         | 18,484,953                                      | 18,947,077                                      | 19,420,754                                      | 2.5%  |
| Total Expenditures   | 18,034,100                         | 18,484,953                                      | 18,947,077                                      | 19,420,754                                      |   |
| <b>Excess (Deficiency) of Revenues<br/>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

|  | <b>Actual</b><br><b>2021-2022</b> | <b>Actual</b><br><b>2022-2023</b> | <b>Actual</b><br><b>2023-2024</b> | <b>Final</b><br><b>Budget</b><br><b>2024-2025</b> | <b>Budget</b><br><b>2025-2026</b> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Revenues:</b>   |                                   |                                   |                                   |   |                                   |
| Local Contributions  | \$ 809,316                        | \$ 1,214,374                      | \$ 1,109,664                      | \$ 1,295,000                                      | \$ 1,360,000                      |
| Interest Income  | (44,883)                          | 60,345                            | 114,614                           | 95,400  | 99,650                            |
| <b>Total Revenues</b>  | <b>764,433</b>                    | <b>1,274,719</b>                  | <b>1,224,278</b>                  | <b>1,390,400</b>                                  | <b>1,459,650</b>                  |
| <b>Expenditures:</b>   |                                   |                                   |                                   |   |                                   |
| Salaries   | 139,639                           | 111,796                           | 120,825                           | 118,541   | 120,497                           |
| Benefits   | 47,632                            | 46,274                            | 49,376                            | 46,179  | 47,129                            |
| Purchased Services   | 15,562                            | 4,055                             | 7,388                             | 41,236  | 39,160                            |
| Supplies   | 33,657                            | 60,200                            | 65,501                            | 73,100  | 70,600                            |
| Awards   | 667,427                           | 901,463                           | 944,630                           | 1,055,400   | 1,125,600                         |
| <b>Total Expenditures</b>                                    | <b>903,917</b>                    | <b>1,123,788</b>                  | <b>1,187,720</b>                  | <b>1,334,456</b>                                  | <b>1,402,986</b>                  |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(139,484)</b>                  | <b>150,931</b>                    | <b>36,558</b>                     | <b>55,944</b>                                     | <b>56,664</b>                     |
| <b>Other Financing Sources:</b>                              |                                   |                                   |                                   |   |                                   |
| Transfer In  | 200,693                           | 174,501                           | 189,799                           | 208,156   | 208,486                           |
| <b>Total Other Financing Sources (Uses)</b>                  | <b>200,693</b>                    | <b>174,501</b>                    | <b>189,799</b>                    | <b>208,156</b>                                    | <b>208,486</b>                    |
| <b>Net Change in Fund Balances</b>                           | <b>61,209</b>                     | <b>325,432</b>                    | <b>226,357</b>                    | <b>264,100</b>                                    | <b>265,150</b>                    |
| <b>Fund Balances - Beginning of Year</b>                     | <b>1,073,741</b>                  | <b>1,134,950</b>                  | <b>1,460,382</b>                  | <b>1,686,739</b>                                  | <b>1,950,839</b>                  |
| <b>Fund Balances - End of Year</b>                           | <b>\$ 1,134,950</b>               | <b>\$ 1,460,382</b>               | <b>\$ 1,686,739</b>               | <b>\$ 1,950,839</b>                               | <b>\$ 2,215,989</b>               |
| <b>Fund Balances:</b>  |                                   |                                   |                                   |   |                                   |
| Committed  | 1,134,950                         | 1,460,382                         | 1,686,739                         | 1,950,839   | 2,215,989                         |
| <b>Total Fund Balances</b>                                   | <b>\$ 1,134,950</b>               | <b>\$ 1,460,382</b>               | <b>\$ 1,686,739</b>               | <b>\$ 1,950,839</b>                               | <b>\$ 2,215,989</b>               |



# Canyons School District

## Canyons Education Foundation Three Year Budget Forecast

|  | <b>Budget<br/>2025-2026</b> | <b>Budget<br/>Forecast<br/>2026-2027</b> | <b>Budget<br/>Forecast<br/>2027-2028</b> | <b>Budget<br/>Forecast<br/>2028-2029</b> | <b>Projected<br/>Growth<br/>Rate</b> |
|--|-----------------------------|--|--|--|--------------------------------------|
| <b>Revenues:</b>   |                             |  |  |  |                                      |
| Local Contributions  | \$ 1,459,650                | \$ 1,503,440                             | \$ 1,548,543                             | \$ 1,594,999                             | 3.00%                                |
| Total Revenues   | 1,459,650                   | 1,503,440                                | 1,548,543                                | 1,594,999                                |                                      |
| <b>Expenditures:</b>   |                             |  |  |  |                                      |
| Non-Instructional:   |                             |  |  |  |                                      |
| Salaries   | 120,497                     | 124,112                                  | 127,835                                  | 131,670                                  | 3.00%                                |
| Benefits   | 47,129                      | 48,543                                   | 49,999                                   | 51,499                                   | 3.00%                                |
| Purchased Services   | 39,160                      | 40,335                                   | 41,545                                   | 42,791                                   | 3.00%                                |
| Supplies   | 70,600                      | 72,718                                   | 74,900                                   | 77,147                                   | 3.00%                                |
| Awards   | 1,125,600                   | 1,159,368                                | 1,194,149                                | 1,229,973                                | 3.00%                                |
| Total Expenditures   | 1,402,986                   | 1,445,076                                | 1,488,428                                | 1,533,080                                |                                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | 56,664                      | 58,364                                   | 60,115                                   | 61,919                                   |                                      |
| <b>Other Financing Uses:</b>                                 |                             |  |  |  |                                      |
| Transfers In   | 208,486                     | 210,571                                  | 212,677                                  | 214,804                                  | 1.00%                                |
| Total Other Financing Sources (Uses)                         | 208,486                     | 210,571                                  | 212,677                                  | 214,804                                  |                                      |
| <b>Net Change in Fund Balances</b>                           | 265,150                     | 268,935                                  | 272,792                                  | 276,723                                  |                                      |
| <b>Fund Balances - Beginning of Year</b>                     | 1,950,839                   | 2,215,989                                | 2,484,924                                | 2,757,716                                |                                      |
| <b>Fund Balances - End of Year</b>                           | \$ 2,215,989                | \$ 2,484,924                             | \$ 2,757,716                             | \$ 3,034,439                             |                                      |

### Assumptions:

Assumed that revenues and expenditures increase by 3%.

## ***Nutrition Fund***

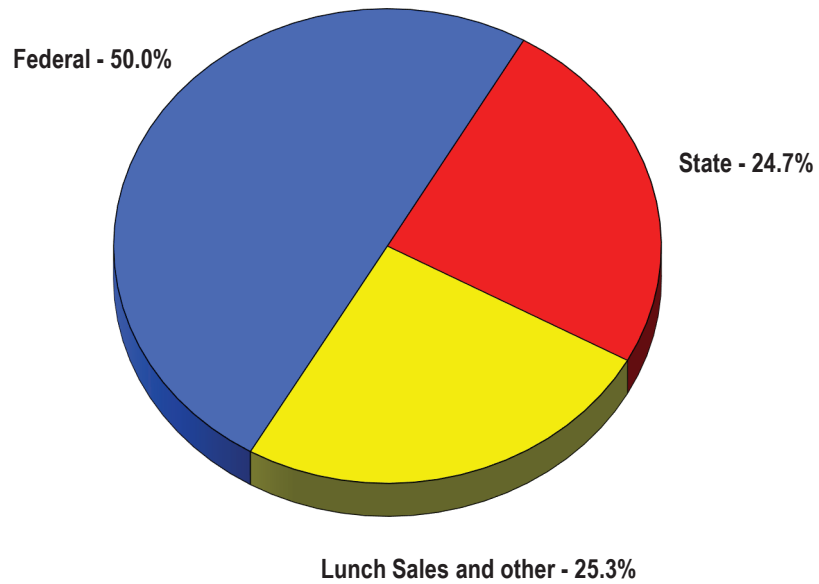
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The purpose of the Nutrition Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government.

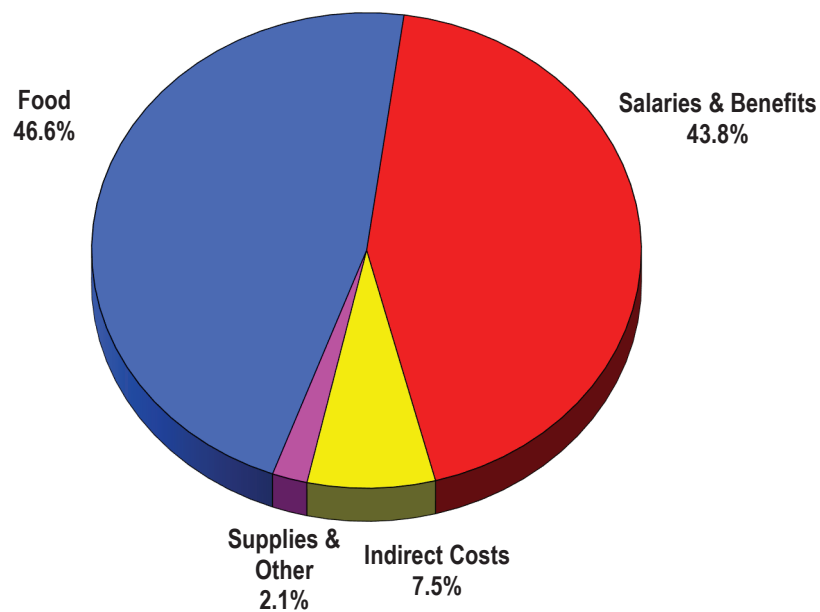
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## ***Nutrition Fund Revenue Sources***

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## ***Budgeted Expenditures***



# Canyons School District

## Nutrition Fund

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

|  | <i>Actual</i><br><i>2021-2022</i> | <i>Actual</i><br><i>2022-2023</i> | <i>Actual</i><br><i>2023-2024</i> | <i>Final</i><br><i>Budget</i><br><i>2024-2025</i> | <i>Budget</i><br><i>2025-2026</i> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Revenues:</b>   |                                   |                                   |                                   |   |                                   |
| Local Sources  | \$ 226,505                        | \$ 3,708,324                      | \$ 4,002,907                      | \$ 4,008,990                                      | \$ 3,933,140                      |
| State Sources  | 2,752,440                         | 1,979,154                         | 3,739,342                         | 3,702,950   | 3,837,880                         |
| Federal Sources  | 17,543,409                        | 8,490,002                         | 8,488,563                         | 7,835,288   | 7,759,580                         |
| Total Revenues   | 20,522,354                        | 14,177,480                        | 16,230,812                        | 15,547,228  | 15,530,600                        |
| <b>Expenditures:</b>   |                                   |                                   |                                   |   |                                   |
| Food Services  | 13,732,616                        | 14,182,634                        | 15,143,229                        | 18,885,426  | 18,620,090                        |
| Total Expenditures   | 13,732,616                        | 14,182,634                        | 15,143,229                        | 18,885,426  | 18,620,090                        |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | 6,789,738                         | (5,154)                           | 1,087,583                         | (3,338,198)                                       | (3,089,490)                       |
| <b>Fund Balances - Beginning of Year</b>                     | 3,504,399                         | 10,294,137                        | 10,288,983                        | 11,376,566  | 8,038,368                         |
| <b>Fund Balances - End of Year</b>                           | <u>\$ 10,294,137</u>              | <u>\$ 10,288,983</u>              | <u>\$ 11,376,566</u>              | <u>\$ 8,038,368</u>                               | <u>\$ 4,948,878</u>               |
| <b>Fund Balances:</b>  |                                   |                                   |                                   |   |                                   |
| Non-Spendable  | 761,249                           | 1,321,681                         | 1,695,857                         | 776,475   | 784,240                           |
| Restricted   | 9,532,888                         | 8,967,302                         | 9,680,709                         | 7,261,893   | 4,164,638                         |
| <b>Total Fund Balances</b>                                   | <u>\$ 10,294,137</u>              | <u>\$ 10,288,983</u>              | <u>\$ 11,376,566</u>              | <u>\$ 8,038,368</u>                               | <u>\$ 4,948,878</u>               |

# Canyons School District

## Nutrition Fund

### Three Year Budget Forecast

|  | <b>Budget<br/>2025-2026</b> | <b>Budget<br/>Forecast<br/>2026-2027</b> | <b>Budget<br/>Forecast<br/>2027-2028</b> | <b>Budget<br/>Forecast<br/>2028-2029</b> | <b>Projected<br/>Growth<br/>Rate</b> |
|--|-----------------------------|--|--|--|--------------------------------------|
| <b>Revenues:</b>   |                             |  |  |  |                                      |
| Interest on Investments                                      | \$ 420,300                  | \$ 420,300                               | \$ 420,300                               | \$ 420,300                               | 0.0%                                 |
| Sales  | 3,512,840                   | 3,723,610                                | 3,947,027                                | 4,183,849                                | 6.0%                                 |
| State Sources  | 3,837,880                   | 3,953,016                                | 4,071,606                                | 4,193,754                                | 3.0%                                 |
| Federal Sources  | 7,759,580                   | 7,992,367                                | 8,232,138                                | 8,479,102                                | 3.0%                                 |
| Total Revenues   | 15,530,600                  | 16,089,293                               | 16,671,071                               | 17,277,005                               |                                      |
| <b>Expenditures:</b>   |                             |  |  |  |                                      |
| Non-Instructional Services:                                  |                             |  |  |  |                                      |
| Salaries   | 6,388,632                   | 6,516,405                                | 6,646,733                                | 6,779,668                                | 2.0%                                 |
| Employee Benefits  | 1,764,668                   | 1,799,961                                | 1,835,960                                | 1,872,679                                | 2.0%                                 |
| Purchased Services   | 16,300                      | 16,626                                   | 16,959                                   | 17,298                                   | 2.0%                                 |
| Supplies   | 234,430                     | 239,119                                  | 243,901                                  | 248,779                                  | 2.0%                                 |
| Food   | 8,681,310                   | 8,854,936                                | 9,032,035                                | 9,212,676                                | 2.0%                                 |
| Equipment  | 135,000                     | 137,700                                  | 140,454                                  | 143,263                                  | 2.0%                                 |
| Indirect Costs   | 1,399,750                   | 1,427,745                                | 1,456,300                                | 1,485,426                                | 2.0%                                 |
| Total Expenditures   | 18,620,090                  | 18,992,492                               | 19,372,342                               | 19,759,789                               |                                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (3,089,490)                 | (2,903,199)                              | (2,701,271)                              | (2,482,784)                              |                                      |
| <b>Fund Balances - Beginning of Year</b>                     | 8,038,368                   | 4,948,878                                | 2,045,679                                | (655,592)                                |                                      |
| <b>Fund Balances - End of Year</b>                           | \$ 4,948,878                | \$ 2,045,679                             | \$ (655,592)                             | \$ (3,138,376)                           |                                      |

### Assumptions:

State and Federal 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 and a 6% increase is projected. 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's history of budgeting conservatively.

## Canyons School District

### Nutrition Fund

#### Revenues

|                         | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|-------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Local Sources:</b>   |                            |                            |                            |  |                            |
| Sales to Pupils         | \$ 16,374                  | \$ 3,275,598               | \$ 3,435,758               | \$ 3,504,560                               | \$ 3,433,840               |
| Sales to Adults         | 52,844                     | 31,632                     | 39,993                     | 49,330                                     | 46,400                     |
| Interest on Investments | 35,442                     | 330,011                    | 481,134                    | 420,300                                    | 420,300                    |
| Other Local Revenue     | 121,845                    | 71,083                     | 46,022                     | 34,800                                     | 32,600                     |
| Total Local Sources     | 226,505                    | 3,708,324                  | 4,002,907                  | 4,008,990                                  | 3,933,140                  |
| <b>State Sources:</b>   |                            |                            |                            |  |                            |
| School Lunch            | 2,752,440                  | 1,979,154                  | 3,739,342                  | 3,702,950                                  | 3,837,880                  |
| Total State Sources     | 2,752,440                  | 1,979,154                  | 3,739,342                  | 3,702,950                                  | 3,837,880                  |
| <b>Federal Sources:</b> |                            |                            |                            |  |                            |
| Lunch Reimbursement     | 17,543,409                 | 8,490,002                  | 8,488,563                  | 7,835,288                                  | 7,759,580                  |
| Total Federal Sources   | 17,543,409                 | 8,490,002                  | 8,488,563                  | 7,835,288                                  | 7,759,580                  |
| Total Revenues          | \$ 20,522,354              | \$ 14,177,480              | \$ 16,230,812              | \$ 15,547,228                              | \$ 15,530,600              |



## Canyons School District

### Nutrition Fund Expenditures

|                        | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Food Services:</b>  |                            |                            |                            |  |                            |
| Salaries               | \$ 4,814,898               | \$ 5,092,221               | \$ 5,462,439               | \$ 6,199,270                               | \$ 6,388,632               |
| Employee Benefits      | 1,471,949                  | 1,538,135                  | 1,651,406                  | 1,721,511                                  | 1,764,668                  |
| Purchased Services     | 5,827                      | 11,607                     | 5,948                      | 20,190                                     | 16,300                     |
| Supplies               | 118,826                    | 225,296                    | 200,720                    | 253,530                                    | 234,430                    |
| Food                   | 6,030,208                  | 5,964,681                  | 6,669,898                  | 8,579,925                                  | 8,681,310                  |
| Equipment              | 185,286                    | 222,966                    | 208,055                    | 745,000                                    | 135,000                    |
| Indirect Costs         | 1,105,622                  | 1,127,728                  | 944,763                    | 1,366,000                                  | 1,399,750                  |
| <br>Total Expenditures | <br>\$ 13,732,616          | <br>\$ 14,182,634          | <br>\$ 15,143,229          | <br>\$ 18,885,426                          | <br>\$ 18,620,090          |

## ***Capital Outlay Fund***

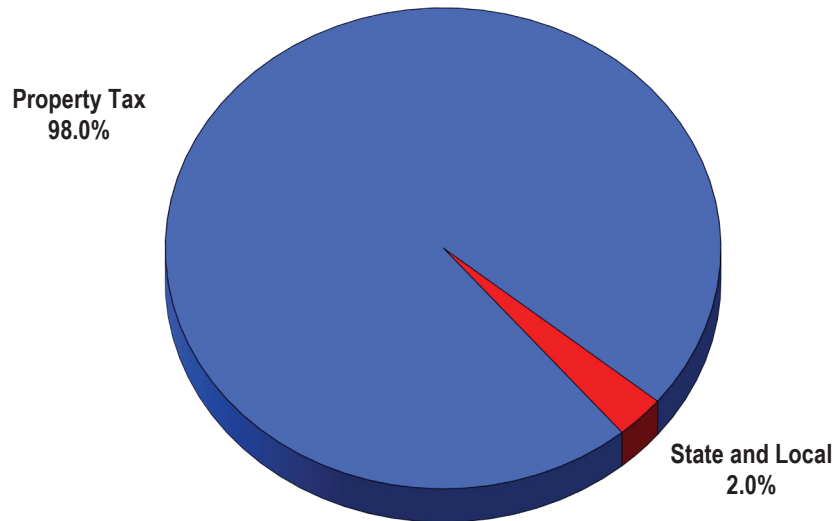
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The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within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

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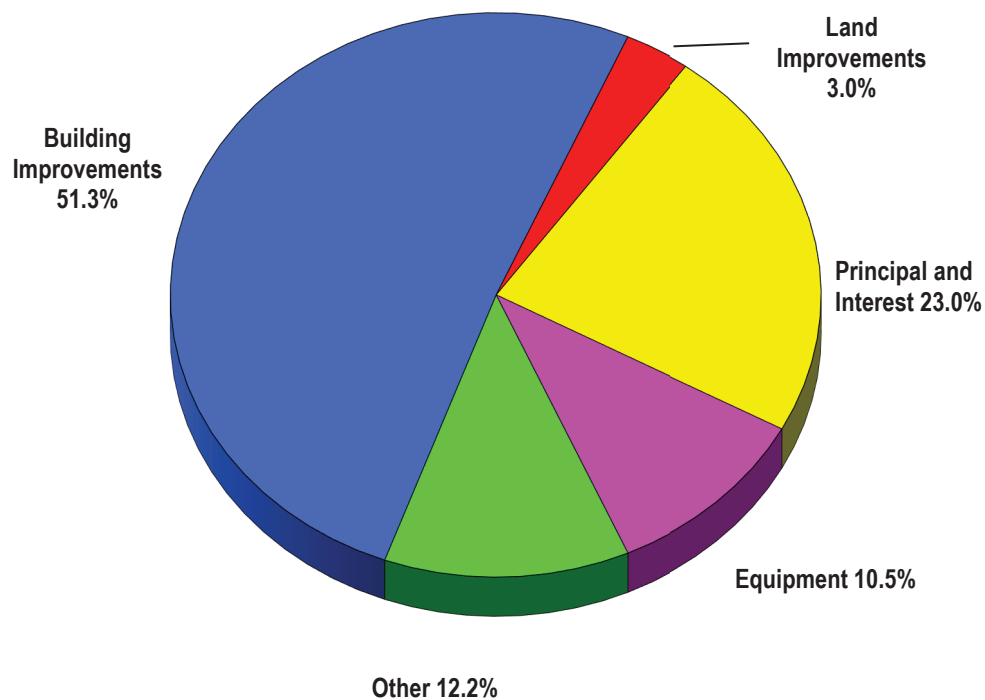
## Capital Outlay Fund Revenue Sources

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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

|  | <b>Actual<br/>2021-2022</b> | <b>Actual<br/>2022-2023</b> | <b>Actual<br/>2023-2024</b> | <b>Final<br/>Budget<br/>2024-2025</b> | <b>Budget<br/>2025-2026</b> |
|--|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|
| <b>Revenues:</b>   |                             |                             |                             |                                       |                             |
| Local Sources  | \$ 23,187,050               | \$ 23,593,002               | \$ 23,250,560               | \$ 28,758,797                         | \$ 30,571,088               |
| State Sources  | -                           | 3,916,269                   | 579,126                     | 2,277,981                             | 5,500,000                   |
| Federal Sources  | -                           | -                           | 728,270                     | -                                     | -                           |
| <b>Total Revenues</b>  | <b>23,187,050</b>           | <b>27,509,271</b>           | <b>24,557,956</b>           | <b>31,036,778</b>                     | <b>36,071,088</b>           |
| <b>Expenditures:</b>   |                             |                             |                             |                                       |                             |
| Capital Outlay   | 100,605,202                 | 55,705,529                  | 30,419,883                  | 101,270,642                           | 59,793,985                  |
| Debt Service   | 1,592,328                   | 4,818,664                   | 4,800,214                   | 8,500,136                             | 12,180,850                  |
| <b>Total Expenditures</b>                                    | <b>102,197,530</b>          | <b>60,524,193</b>           | <b>35,220,097</b>           | <b>109,770,778</b>                    | <b>71,974,835</b>           |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | <b>(79,010,480)</b>         | <b>(33,014,922)</b>         | <b>(10,662,141)</b>         | <b>(78,734,000)</b>                   | <b>(35,903,747)</b>         |
| <b>Other Financing Sources (Uses):</b>                       |                             |                             |                             |                                       |                             |
| Transfers In (Out)   | 500,000                     | 7,000,000                   | -                           | -                                     | -                           |
| Building Bond Proceeds                                       | 37,690,000                  | -                           | 45,820,000                  | 50,000,000                            | -                           |
| Bond Premium   | 9,447,959                   | -                           | 4,979,857                   | 6,916,587                             | -                           |
| <b>Total Other Financing Sources</b>                         | <b>47,637,959</b>           | <b>7,000,000</b>            | <b>50,799,857</b>           | <b>56,916,587</b>                     | <b>-</b>                    |
| <b>Special item - sale of property proceeds</b>              | <b>-</b>                    | <b>-</b>                    | <b>6,155,000</b>            | <b>11,683,370</b>                     | <b>19,800,000</b>           |
| <b>Net Change in Fund Balances</b>                           | <b>(31,372,521)</b>         | <b>(26,014,922)</b>         | <b>46,292,716</b>           | <b>(10,134,043)</b>                   | <b>(16,103,747)</b>         |
| <b>Fund Balances - Beginning of Year</b>                     | <b>59,159,413</b>           | <b>27,786,892</b>           | <b>1,771,970</b>            | <b>48,064,686</b>                     | <b>37,930,643</b>           |
| <b>Fund Balances - End of Year</b>                           | <b>\$ 27,786,892</b>        | <b>\$ 1,771,970</b>         | <b>\$ 48,064,686</b>        | <b>\$ 37,930,643</b>                  | <b>\$ 21,826,896</b>        |
| <b>Fund Balances:</b>  |                             |                             |                             |                                       |                             |
| Restricted   | 27,786,892                  | 1,771,970                   | 48,064,686                  | 37,930,643                            | 21,826,896                  |
| <b>Total Fund Balances</b>                                   | <b>\$ 27,786,892</b>        | <b>\$ 1,771,970</b>         | <b>\$ 48,064,686</b>        | <b>\$ 37,930,643</b>                  | <b>\$ 21,826,896</b>        |

# Canyons School District

## Capital Outlay Fund

### Three Year Budget Forecast

|  | <b>Budget<br/>2025-2026</b> | <b>Budget<br/>Forecast<br/>2026-2027</b> | <b>Budget<br/>Forecast<br/>2027-2028</b> | <b>Budget<br/>Forecast<br/>2028-2029</b> | <b>Projected<br/>Growth<br/>Rate</b> |
|--|-----------------------------|--|--|--|--------------------------------------|
| <b>Revenues:</b>   |                             |  |  |  |                                      |
| Property Tax   | \$ 28,366,454               | \$ 29,359,280                            | \$ 30,386,855                            | \$ 31,450,395                            | 3.5%                                 |
| Registered Vehicles Fee-in-Lieu                              | 1,314,634                   | 1,360,646                                | 1,408,269                                | 1,457,558                                | 3.5%                                 |
| Interest on Investments                                      | 550,000                     | 550,000                                  | 225,000                                  | 225,000                                  | 0.0%                                 |
| State Sources  | 5,500,000                   | -  | -  | -  |                                      |
| Other Local  | 340,000                     | 40,000                                   | 40,000                                   | 40,000                                   | 0.0%                                 |
| Total Revenues   | 36,071,088                  | 31,309,926                               | 32,060,124                               | 33,172,953                               |                                      |
| <b>Expenditures:</b>   |                             |  |  |  |                                      |
| Capital Outlay:  |                             |  |  |  |                                      |
| Salaries   | 956,197                     | 975,321                                  | 994,827                                  | 1,014,724                                | 2.0%                                 |
| Employee Benefits  | 415,824                     | 424,140                                  | 432,623                                  | 441,275                                  | 2.0%                                 |
| Purchased Services & Supplies                                | 95,000                      | 105,000                                  | 105,000                                  | 105,000                                  |                                      |
| Architectural & Engineering Fees                             | 2,997,000                   | 350,000                                  | 350,000                                  | 350,000                                  |                                      |
| Land and Improvements  | 1,779,000                   | 700,000                                  | 700,000                                  | 700,000                                  |                                      |
| Buildings and Improvements                                   | 45,953,000                  | 25,825,000                               | 7,000,000                                | 7,000,000                                |                                      |
| Data Processing Equipment                                    | 2,900,000                   | 3,000,000                                | 3,000,000                                | 3,000,000                                |                                      |
| Equipment  | 2,682,964                   | 2,500,000                                | 2,500,000                                | 2,500,000                                |                                      |
| Buses  | 1,700,000                   | 1,500,000                                | 1,500,000                                | 1,500,000                                |                                      |
| Vehicles   | 315,000                     | 320,000                                  | 320,000                                  | 320,000                                  |                                      |
| Debt Service:  |                             |  |  |  |                                      |
| Lease Revenue Bond Repayment                                 | 12,180,850                  | 12,086,300                               | 12,088,300                               | 12,089,300                               |                                      |
| Total Expenditures   | 71,974,835                  | 47,785,761                               | 28,990,750                               | 29,020,299                               |                                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | (35,903,747)                | (16,475,835)                             | 3,069,374                                | 4,152,654                                |                                      |
| <b>Special item - sale of property proceeds</b>              | 19,800,000                  | -  | -  | -  |                                      |
| <b>Net Change in Fund Balances</b>                           | (16,103,747)                | (16,475,835)                             | 3,069,374                                | 4,152,654                                |                                      |
| <b>Fund Balances - Beginning of Year</b>                     | 37,930,643                  | 21,826,896                               | 5,351,061                                | 8,420,435                                |                                      |
| <b>Fund Balances - End of Year</b>                           | \$ 21,826,896               | \$ 5,351,061                             | \$ 8,420,435                             | \$ 12,573,089                            |                                      |

### Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 3.5% each year. Interest income and rates will remain constant. Lease revenue bonds were issued in April 2024 to fund improvements at Jordan, Corner Canyon and Hillcrest high schools and Eastmont Middle School and the improvements should be completed in 2026. The District purchased the eBay Utah headquarters and will be converting the property over the next two years into an Innovation Center. The District plans to sell existing property to help fund the renovations. Additionally, the State funded a Catalyst Center program and the District expects to receive about \$5.0 - \$6.0 million to assist in the renovations. 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 its facilities are in a solid position for the near future.

# Canyons School District

## Capital Outlay Fund

### Revenues

|                                 | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|---------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Local Sources:</b>           |                            |                            |                            |  |                            |
| Property Taxes                  | \$ 21,540,010              | \$ 21,292,628              | \$ 21,421,311              | \$ 25,305,709                              | \$ 28,366,454              |
| Registered Vehicles Fee-in-Lieu | 1,133,981                  | 1,031,090                  | 1,048,651                  | 1,230,888                                  | 1,314,634                  |
| Earnings on Investments         | 29,270                     | 1,269,284                  | 528,487                    | 1,800,000                                  | 550,000                    |
| Other Local Revenue             | 483,789                    | -                          | 252,111                    | 422,200                                    | 340,000                    |
| Total Local Sources             | 23,187,050                 | 23,593,002                 | 23,250,560                 | 28,758,797                                 | 30,571,088                 |
| <b>State Sources:</b>           |                            |                            |                            |  |                            |
| Capital and Technology          | -                          | 3,903,417                  | -                          | -  | -                          |
| Safety and Security             | -                          | 12,852                     | 579,126                    | 2,277,981                                  | -                          |
| Catalyst Center/Other           | -                          | -                          | -                          | -  | 5,500,000                  |
| Total State Sources             | -                          | 3,916,269                  | 579,126                    | 2,277,981                                  | 5,500,000                  |
| <b>Federal Sources:</b>         |                            |                            |                            |  |                            |
| ESSER                           | -                          | -                          | 728,270                    | -  | -                          |
| Total Federal Sources           | -                          | -                          | 728,270                    | -  | -                          |
| <br>Total Revenues              | <br>\$ 23,187,050          | <br>\$ 27,509,271          | <br>\$ 24,557,956          | <br>\$ 31,036,778                          | <br>\$ 36,071,088          |



## Canyons School District

### Capital Outlay Fund Expenditures

|                                  | <i>Actual</i><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|----------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Capital Outlay:</b>           |                            |                            |                            |  |                            |
| Salaries                         | \$ 1,024,399               | \$ 906,614                 | \$ 890,109                 | \$ 924,550                                 | \$ 956,197                 |
| Employee Benefits                | 437,989                    | 396,746                    | 386,071                    | 401,945                                    | 415,824                    |
| Purchased Services & Supplies    | 117,011                    | 253,984                    | 179,394                    | 95,000                                     | 95,000                     |
| Architectural & Engineering Fees | 1,561,795                  | 1,096,678                  | 1,538,995                  | 2,069,900                                  | 2,997,000                  |
| Bond Issuance Costs              | 245,435                    | -                          | 297,530                    | 350,000                                    | -                          |
| New Construction Projects        | 86,476,236                 | 32,323,937                 | 8,643,229                  | 13,915,000                                 | 18,796,000                 |
| Land and Improvements            | 2,440,459                  | 6,716,746                  | 2,381,209                  | 61,124,000                                 | 1,779,000                  |
| Buildings and Improvements       | 2,075,725                  | 5,888,558                  | 8,417,997                  | 11,871,601                                 | 27,157,000                 |
| Data Processing Equipment        | 1,787,742                  | 2,184,550                  | 2,939,655                  | 2,800,000                                  | 2,900,000                  |
| Equipment                        | 4,244,246                  | 3,984,382                  | 4,347,720                  | 6,083,646                                  | 2,682,964                  |
| Buses                            | -                          | 1,851,934                  | 137,000                    | 1,420,000                                  | 1,700,000                  |
| Vehicles                         | 194,165                    | 101,400                    | 260,974                    | 215,000                                    | 315,000                    |
| Total Capital Outlay             | 100,605,202                | 55,705,529                 | 30,419,883                 | 101,270,642                                | 59,793,985                 |
| <b>Debt Service:</b>             |                            |                            |                            |  |                            |
| Lease Revenue Bond Interest      | 1,479,920                  | 1,835,371                  | 1,687,868                  | 5,222,536                                  | 6,029,050                  |
| Lease Revenue Bond Principal     | 112,408                    | 2,983,293                  | 3,112,346                  | 3,277,600                                  | 6,151,800                  |
| Total Debt Service               | 1,592,328                  | 4,818,664                  | 4,800,214                  | 8,500,136                                  | 12,180,850                 |
| Total Expenditures               | \$ 102,197,530             | \$ 60,524,193              | \$ 35,220,097              | \$ 109,770,778                             | \$ 71,974,835              |

## Canyons School District

### Debt Service Schedule of Outstanding Lease Revenue Bonds

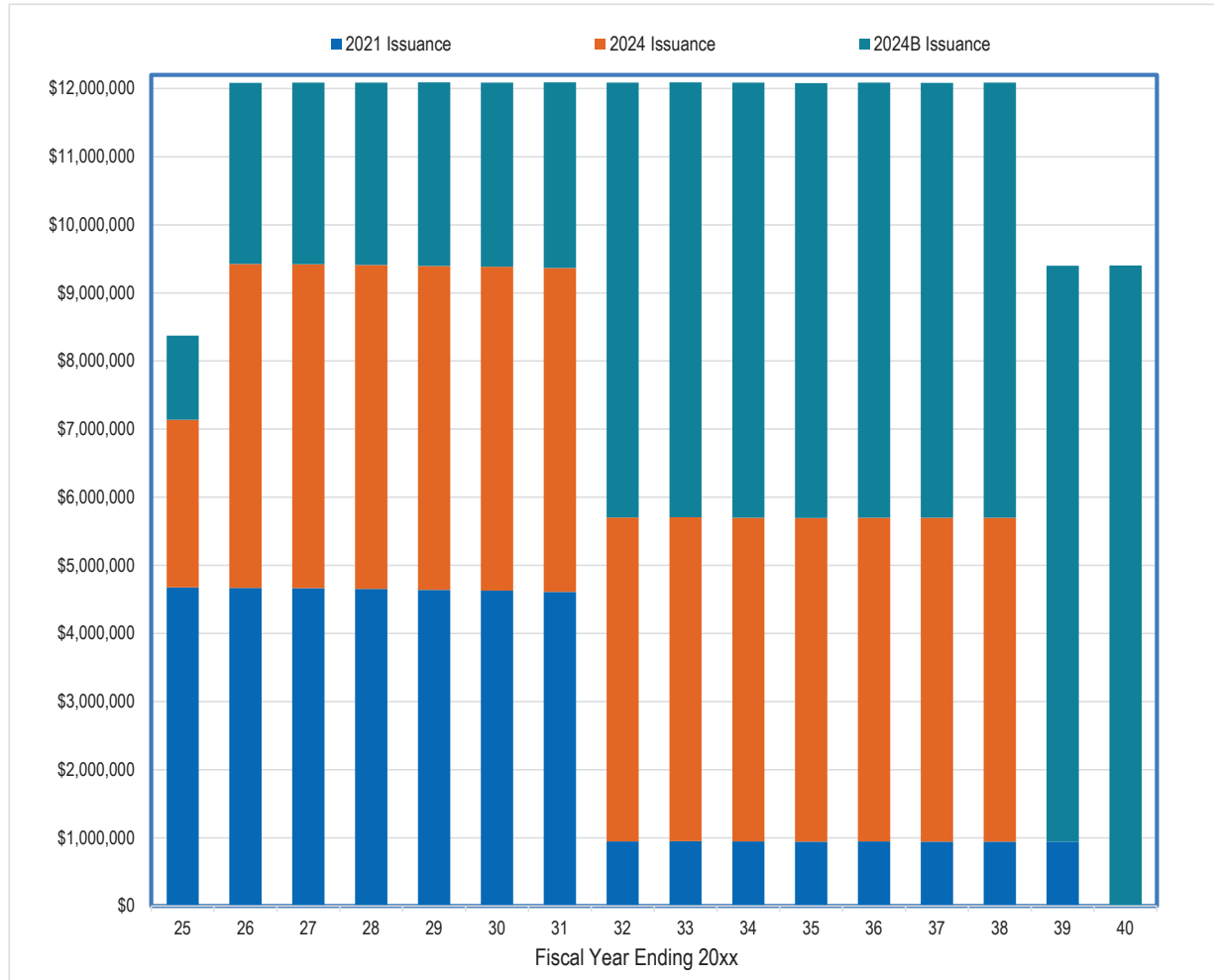
Annual Principal and Interest owed 2025-2040

| Fiscal<br>Year<br>Ending<br>June 30 | Canyons School District<br>Issued Bonds |                      | Total                 |
|-------------------------------------|---|----------------------|-----------------------|
|                                     | Principal                               | Interest             | Debt Service          |
| 2025                                | \$ 3,150,000                            | \$ 5,222,536         | \$ 8,372,536          |
| 2026                                | 6,055,000                               | 6,029,050            | 12,084,050            |
| 2027                                | 6,360,000                               | 5,726,300            | 12,086,300            |
| 2028                                | 6,680,000                               | 5,408,300            | 12,088,300            |
| 2029                                | 7,015,000                               | 5,074,300            | 12,089,300            |
| 2030                                | 7,365,000                               | 4,723,550            | 12,088,550            |
| 2031                                | 7,735,000                               | 4,355,300            | 12,090,300            |
| 2032                                | 8,120,000                               | 3,968,550            | 12,088,550            |
| 2033                                | 8,520,000                               | 3,569,500            | 12,089,500            |
| 2034                                | 8,935,000                               | 3,150,750            | 12,085,750            |
| 2035                                | 9,370,000                               | 2,711,500            | 12,081,500            |
| 2036                                | 9,835,000                               | 2,250,750            | 12,085,750            |
| 2037                                | 10,275,000                              | 1,809,350            | 12,084,350            |
| 2038                                | 10,740,000                              | 1,347,950            | 12,087,950            |
| 2039                                | 8,535,000                               | 865,400              | 9,400,400             |
| 2040                                | 8,955,000                               | 447,750              | 9,402,750             |
| Totals                              | <u>\$ 127,645,000</u>                   | <u>\$ 56,660,836</u> | <u>\$ 184,305,836</u> |

### Canyons School District Lease Revenue Bonds Payable Summary

|  |                       |
|--|-----------------------|
| Bonds Payable, June 30, 2024             | \$ 77,645,000         |
| Less Bond Principal Payments (2024-2025) | (3,150,000)           |
| Plus New Bonds Issued                    | 50,000,000            |
| Bonds Payable, June 30, 2025             | <u>124,495,000</u>    |
| Less Bond Principal Payments (2025-2026) | (6,055,000)           |
| Bonds Payable, June 30, 2026             | <u>\$ 118,440,000</u> |

**Capital Outlay Fund**  
**Lease Revenue Bonds**  
**Principal and Interest Payments Due 2024-2025 thru 2039-2040**



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

|                 |           | 2025                | 2026                 | 2027                 | 2028                 | 2029                 | 2030                 | 2031                 | 2032                 | 2033                 |
|-----------------|-----------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Series 2021     | Principal | \$ 3,150,000        | \$ 3,300,000         | \$ 3,460,000         | \$ 3,625,000         | \$ 3,790,000         | \$ 3,970,000         | \$ 4,150,000         | \$ 695,000           | \$ 725,000           |
| \$ 37,690,000   | Interest  | 1,527,450           | 1,369,950            | 1,204,950            | 1,031,950            | 850,700              | 661,200              | 462,700              | 255,200              | 227,400              |
| Series 2024     | Principal | -                   | 2,595,000            | 2,725,000            | 2,860,000            | 3,005,000            | 3,155,000            | 3,310,000            | 3,475,000            | 3,650,000            |
| \$ 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            | 1,102,850            |
| Series 2024B    | Principal | -                   | 160,000              | 175,000              | 195,000              | 220,000              | 240,000              | 275,000              | 3,950,000            | 4,145,000            |
| \$ 50,000,000   | Interest  | 1,236,111           | 2,500,000            | 2,492,000            | 2,483,250            | 2,473,500            | 2,462,500            | 2,450,500            | 2,436,750            | 2,239,250            |
| Total           |           | <u>\$ 8,372,536</u> | <u>\$ 12,084,050</u> | <u>\$ 12,086,300</u> | <u>\$ 12,088,300</u> | <u>\$ 12,089,300</u> | <u>\$ 12,088,550</u> | <u>\$ 12,090,300</u> | <u>\$ 12,088,550</u> | <u>\$ 12,089,500</u> |
| Total Principal |           | \$ 3,150,000        | \$ 6,055,000         | \$ 6,360,000         | \$ 6,680,000         | \$ 7,015,000         | \$ 7,365,000         | \$ 7,735,000         | \$ 8,120,000         | \$ 8,520,000         |
| Total Interest  |           | <u>5,222,536</u>    | <u>6,029,050</u>     | <u>5,726,300</u>     | <u>5,408,300</u>     | <u>5,074,300</u>     | <u>4,723,550</u>     | <u>4,355,300</u>     | <u>3,968,550</u>     | <u>3,569,500</u>     |
| Total           |           | <u>\$ 8,372,536</u> | <u>\$ 12,084,050</u> | <u>\$ 12,086,300</u> | <u>\$ 12,088,300</u> | <u>\$ 12,089,300</u> | <u>\$ 12,088,550</u> | <u>\$ 12,090,300</u> | <u>\$ 12,088,550</u> | <u>\$ 12,089,500</u> |

**Canyons School District****Capital Outlay Fund**

Schedule of outstanding lease revenue bonds

|                 |           | 2034                 | 2035                 | 2036                 | 2037                 | 2038                 | 2039                | 2040                | Total                 |
|-----------------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|---------------------|-----------------------|
| Series 2021     | Principal | \$ 750,000           | \$ 775,000           | \$ 810,000           | \$ 840,000           | \$ 875,000           | \$ 910,000          | \$ -                | \$ 31,825,000         |
| \$ 37,690,000   | Interest  | 198,400              | 168,400              | 137,400              | 105,000              | 71,400               | 36,400              | -                   | 8,308,500             |
| Series 2024     | Principal | 3,830,000            | 4,025,000            | 4,225,000            | 4,395,000            | 4,570,000            | -                   | -                   | 45,820,000            |
| \$ 45,820,000   | Interest  | 920,350              | 728,850              | 527,600              | 358,600              | 182,800              | -                   | -                   | 18,430,225            |
| Series 2024B    | Principal | 4,355,000            | 4,570,000            | 4,800,000            | 5,040,000            | 5,295,000            | 7,625,000           | 8,955,000           | 50,000,000            |
| \$ 50,000,000   | Interest  | 2,032,000            | 1,814,250            | 1,585,750            | 1,345,750            | 1,093,750            | 829,000             | 447,750             | 29,922,111            |
| Total           |           | <u>\$ 12,085,750</u> | <u>\$ 12,081,500</u> | <u>\$ 12,085,750</u> | <u>\$ 12,084,350</u> | <u>\$ 12,087,950</u> | <u>\$ 9,400,400</u> | <u>\$ 9,402,750</u> | <u>\$ 184,305,836</u> |
| Total Principal |           | \$ 8,935,000         | \$ 9,370,000         | \$ 9,835,000         | \$ 10,275,000        | \$ 10,740,000        | \$ 8,535,000        | \$ 8,955,000        | \$ 127,645,000        |
| Total Interest  |           | 3,150,750            | 2,711,500            | 2,250,750            | 1,809,350            | 1,347,950            | 865,400             | 447,750             | 56,660,836            |
| Total           |           | <u>\$ 12,085,750</u> | <u>\$ 12,081,500</u> | <u>\$ 12,085,750</u> | <u>\$ 12,084,350</u> | <u>\$ 12,087,950</u> | <u>\$ 9,400,400</u> | <u>\$ 9,402,750</u> | <u>\$ 184,305,836</u> |

## Canyons School District

### Capital Outlay Fund

Detailed Budget by Location

| Description                                     | Budget<br>2025-2026 |                   |
|---|---------------------|-------------------|
| <b>School Based Expenditures</b>                |                     |                   |
| <i>Lease Revenue Bond Funded Projects</i>       |                     |                   |
| Innovation Center Improvements                  | \$ 16,750,000       |                   |
| Jordan High Improvements                        | 13,994,000          |                   |
| Eastmont Middle Improvements                    | 6,515,000           |                   |
| Corner Canyon High Improvements                 | 5,396,000           |                   |
| <br><i>Small Capital Improvements</i>           |                     |                   |
| Indian Hills Band Room                          | 899,000             |                   |
| Albion Auditorium Upgrades                      | 763,000             |                   |
| Jordan Valley Chiller and Controls              | 758,000             |                   |
| Copperview Waterline Replacement                | 676,000             |                   |
| Brighton Teen Center and Daycare                | 466,000             |                   |
| Hillcrest Teen Center                           | 350,000             |                   |
| Lone Peak/Altara Irrigation                     | 288,000             |                   |
| Sandy Carpet Replacement                        | 274,000             |                   |
| Brighton Soccer Field                           | 215,000             |                   |
| Altara Faculty Room                             | 150,000             |                   |
| School equipment all schools                    | 1,912,964           |                   |
| Total School Based Expenditures                 |                     | <u>49,406,964</u> |
| <br><b>Facility Support Services:</b>           |                     |                   |
| Salaries and benefits                           | 797,353             |                   |
| Purchased services and supplies                 | 95,000              |                   |
| Architects                                      | 400,000             |                   |
| Total Facility Admin                            | <u>1,292,353</u>    |                   |
| <br><i>District--Wide Site Repairs</i>          |                     |                   |
| Asphalt repairs                                 | 350,000             |                   |
| Sidewalks                                       | 50,000              |                   |
| Playgrounds and other upgrades                  | 200,000             |                   |
| Total District-Wide Site Repairs                | <u>600,000</u>      |                   |
| <br><i>District--Wide Building Improvements</i> |                     |                   |
| Carpeting                                       | 100,000             |                   |
| Paint   | 100,000             |                   |
| Roof repairs                                    | 75,000              |                   |
| Air quality                                     | 20,000              |                   |
| HVAC  | 150,000             |                   |
| Asbestos removal                                | 100,000             |                   |
| Security  | 100,000             |                   |
| Classroom audio improvements                    | 50,000              |                   |



## Canyons School District

### Capital Outlay Fund

Detailed Budget by Location

| Description                                     | Budget<br>2025-2026  |
|---|----------------------|
| Gym floors                                      | 200,000              |
| Plumbing  | 50,000               |
| Remodeling                                      | 600,000              |
| Kitchen upgrades/grease traps                   | 115,000              |
| Electrical                                      | 75,000               |
| Risk management                                 | 150,000              |
| ADA compliance                                  | 25,000               |
| Portables and set-up                            | 125,000              |
| Energy upgrades                                 | 200,000              |
| Total District-Wide Building Repairs            | <u>2,235,000</u>     |
| Custodial equipment                             | 250,000              |
| Equipment and tools                             | 70,000               |
| Maintenance and service vehicles                | 315,000              |
| Total Facility Other Expenses                   | <u>635,000</u>       |
| Total Facility Support Services                 | <u>4,762,353</u>     |
| <b>Information Technology Support Services:</b> |                      |
| Salaries and benefits                           | 574,668              |
| Network improvements                            | 500,000              |
| Computer equipment                              | 700,000              |
| IT projects                                     | 700,000              |
| Data center                                     | 100,000              |
| Audio and video rotation                        | 400,000              |
| Bus technology rotation                         | 100,000              |
| Bell and paging rotation                        | 200,000              |
| Wireless networks                               | 200,000              |
| Total Information Technology Support Services   | <u>3,474,668</u>     |
| <b>Central Support Services:</b>                |                      |
| School buses                                    | 1,700,000            |
| Central office equipment                        | 250,000              |
| Copy machine replacement district-wide          | 200,000              |
| Energy loan payment                             | 96,800               |
| Lease revenue principal and interest            | 12,084,050           |
| Total Central Support Services                  | <u>14,330,850</u>    |
| Total Capital Outlay Fund Expenditures          | <u>\$ 71,974,835</u> |

## Canyons School District

### Capital Outlay Fund

#### Summarized Expenditures by Location

| Description                             | Final               |                     |                     |                     |                     |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
|   | Actual<br>2021-2022 | Actual<br>2022-2023 | Actual<br>2023-2024 | Budget<br>2024-2025 | Budget<br>2025-2026 |
| Alta View Elementary                    | \$ 11,357           | \$ 58,100           | \$ 18,602           | \$ 60,707           | \$ 26,527           |
| Altara Elementary                       | 27,864              | 29,972              | 23,398              | 70,804              | 176,432             |
| Bella Vista Elementary                  | 25,013              | 33,474              | 21,161              | 13,127              | 10,042              |
| Brookwood Elementary                    | 34,215              | 526,556             | 437,496             | 121,473             | 15,158              |
| Butler Elementary                       | 23,785              | 41,961              | 26,850              | 123,746             | 27,901              |
| Canyon View Elementary                  | 28,209              | 404,815             | 321,576             | 94,754              | 22,453              |
| Copperview Elementary                   | 157,084             | 261,985             | 171,669             | 14,054              | 690,590             |
| Crescent Elementary                     | 17,098              | 25,703              | 162,918             | 52,507              | 21,838              |
| Draper Elementary                       | 49,653              | 131,344             | 67,132              | 140,771             | 32,164              |
| East Midvale Elementary                 | 43,134              | 73,481              | 31,106              | 33,094              | 23,022              |
| East Sandy Elementary                   | 7,622               | 4,430               | 26,162              | 90,550              | 16,532              |
| Glacier Hills Elementary                | 21,948,190          | 5,339,945           | 53,857              | 59,216              | 28,659              |
| Granite Elementary                      | 214,397             | 314,305             | 59,238              | 55,952              | 13,548              |
| Lone Peak Elementary                    | 179,061             | 175,147             | 381,604             | 46,486              | 310,548             |
| Midvale Elementary                      | 46,105              | 127,971             | 30,017              | 48,802              | 29,322              |
| Midvalley Elementary                    | 121,855             | 42,331              | 38,787              | 36,622              | 28,848              |
| Oak Hollow Elementary                   | 3,200               | 49,562              | 386,308             | 141,761             | 21,601              |
| Oakdale Elementary                      | 55,825              | 189,772             | 347,704             | 203,305             | 16,153              |
| Park Lane Elementary                    | 399,982             | 38,898              | 16,755              | 40,340              | 15,111              |
| Peruvian Park Elementary                | 13,910,484          | 5,511,662           | 498,780             | 82,376              | 27,711              |
| Quail Hollow Elementary                 | 7,394               | 44,760              | 58,084              | 98,489              | 17,337              |
| Ridgecrest Elementary                   | 18,367              | 17,776              | 934,249             | 283,899             | 22,453              |
| Sandy Elementary                        | 14,347              | 19,514              | 35,356              | 73,792              | 296,690             |
| Silver Mesa Elementary                  | 25,333              | 27,030              | 106,206             | 75,104              | 25,438              |
| Sprucewood Elementary                   | 199,553             | 31,588              | 23,644              | 93,917              | 15,158              |
| Sunrise Elementary                      | 2,824               | 270,333             | 164,765             | 78,907              | 31,312              |
| Willow Canyon Elementary                | 24,418              | 388,406             | 10,117              | 44,522              | 13,453              |
| Willow Springs Elementary               | 78,884              | 120,964             | 13,782              | 50,305              | 24,869              |
| Albion Middle                           | 36,524              | 92,119              | 105,772             | 123,044             | 821,800             |
| Butler Middle                           | 61,915              | 31,074              | 66,412              | 232,906             | 56,460              |
| Draper Park Middle                      | 78,088              | 90,940              | 189,099             | 776,326             | 85,560              |
| Eastmont Middle                         | 558,704             | 629,458             | 689,331             | 6,452,499           | 6,548,540           |
| Indian Hills Middle                     | 35,529              | 25,239              | 100,434             | 366,686             | 964,040             |
| Midvale Middle                          | 43,164              | 74,050              | 50,637              | 152,518             | 49,020              |
| Mount Jordan Middle                     | 76,760              | 58,410              | 72,657              | 201,922             | 47,880              |
| Union Middle                            | 27,777,075          | 20,943,551          | 9,863,932           | 494,726             | 54,780              |
| Alta High                               | 3,048,027           | 3,889,914           | 3,431,151           | 322,507             | 135,738             |
| Brighton High                           | 14,774,919          | 431,316             | 417,240             | 216,662             | 825,688             |
| Corner Canyon High                      | 193,595             | 1,244,018           | 1,268,242           | 7,923,846           | 5,520,490           |
| Hillcrest High                          | 10,450,177          | 2,854,915           | 730,780             | 6,163,802           | 503,209             |
| Jordan High                             | 166,476             | 171,518             | 1,118,789           | 9,996,140           | 14,084,889          |
| Diamond Ridge High                      | 469,649             | 3,245,950           | 273,230             | -                   | -                   |
| Canyons Tech Center                     | 6,521               | 76,685              | 213,529             | 50,203,200          | 16,750,000          |
| Jordan Valley                           | 198,118             | 10,572              | 2,660               | 115,000             | 758,000             |
| Facility Support Services               | 1,926,396           | 2,381,661           | 2,409,717           | 7,160,336           | 4,762,353           |
| Information Technology Support Services | 2,278,554           | 2,721,659           | 3,509,170           | 3,359,140           | 3,474,668           |
| Transportation Support Services         | 26,322              | 1,864,221           | 528,273             | 3,680,000           | 1,700,000           |
| Central Support Services                | 2,315,764           | 5,385,138           | 5,711,719           | 9,500,136           | 12,830,850          |
| Total Expenditures                      | \$ 102,197,530      | \$ 60,524,193       | \$ 35,220,097       | \$ 109,770,778      | \$ 71,974,835       |

## ***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><br>2021-2022 | <i>Actual</i><br>2022-2023 | <i>Actual</i><br>2023-2024 | <i>Final</i><br><i>Budget</i><br>2024-2025 | <i>Budget</i><br>2025-2026 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| <b>Local Revenues:</b>                                       |                            |                            |                            |  |                            |
| Property Tax   | \$ 42,086,888              | \$ 45,321,856              | \$ 46,410,795              | \$ 45,730,495                              | \$ 46,025,255              |
| Registered Vehicles Fee-in-Lieu                              | 2,220,492                  | 1,959,826                  | 2,270,921                  | 2,224,364                                  | 2,168,694                  |
| Interest Income  | 114,266                    | 983,657                    | 1,150,893                  | 1,102,000                                  | 815,300                    |
| Total Operating Revenues                                     | 44,421,646                 | 48,265,339                 | 49,832,609                 | 49,056,859                                 | 49,009,249                 |
| <b>Expenditures:</b>   |                            |                            |                            |  |                            |
| Bond Principal   | 24,335,000                 | 27,335,000                 | 29,810,000                 | 31,020,000                                 | 32,315,000                 |
| Bond Interest  | 18,436,660                 | 17,447,775                 | 15,397,273                 | 14,184,310                                 | 13,046,961                 |
| Bank Fees/Refunding Costs                                    | 641,590                    | 4,500                      | 4,000                      | 9,000                                      | 9,000                      |
| Total Operating Expenses                                     | 43,413,250                 | 44,787,275                 | 45,211,273                 | 45,213,310                                 | 45,370,961                 |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | 1,008,396                  | 3,478,064                  | 4,621,336                  | 3,843,549                                  | 3,638,288                  |
| <b>Other Financing Sources:</b>                              |                            |                            |                            |  |                            |
| Refunding bonds issued                                       | 102,375,000                | -                          | -                          | -  | -                          |
| Premium on refunding bonds issued                            | 12,864,072                 | -                          | -                          | -  | -                          |
| Payment to escrow agent                                      | (114,598,473)              | -                          | -                          | -  | -                          |
| Transfer Out   | (1,700,000)                | (3,700,000)                | (4,500,000)                | (4,500,000)                                | (4,600,000)                |
| Total Other Financing Sources                                | (1,059,401)                | (3,700,000)                | (4,500,000)                | (4,500,000)                                | (4,600,000)                |
| <b>Fund Balances - Beginning of Year</b>                     | 2,260,675                  | 2,209,670                  | 1,987,734                  | 2,109,070                                  | 1,452,619                  |
| <b>Fund Balances - End of Year</b>                           | \$ 2,209,670               | \$ 1,987,734               | \$ 2,109,070               | \$ 1,452,619                               | \$ 490,907                 |
| <b>Fund Balances:</b>  |                            |                            |                            |  |                            |
| Restricted   | \$ 2,209,670               | \$ 1,987,734               | \$ 2,109,070               | \$ 1,452,619                               | \$ 490,907                 |
| <b>Total Fund Balances</b>                                   | \$ 2,209,670               | \$ 1,987,734               | \$ 2,109,070               | \$ 1,452,619                               | \$ 490,907                 |

# Canyons School District

## Debt Service Three Year Budget Forecast

|  | <b>Budget<br/>2025-2026</b> | <b>Budget<br/>Forecast<br/>2026-2027</b> | <b>Budget<br/>Forecast<br/>2027-2028</b> | <b>Budget<br/>Forecast<br/>2028-2029</b> | <b>Projected<br/>Growth<br/>Rate</b> |
|--|-----------------------------|--|--|--|--------------------------------------|
| <b>Revenues:</b>   |                             |  |  |  |                                      |
| Property Tax   | \$ 46,025,255               | \$ 46,140,318                            | \$ 46,255,669                            | \$ 46,371,308                            | 0.25%                                |
| Registered Vehicles Fee-in-Lieu                              | 2,168,694                   | 2,174,116                                | 2,179,551                                | 2,185,000                                | 0.25%                                |
| Interest on Investments                                      | 815,300                     | 815,300                                  | 815,300                                  | 815,300                                  | 0.00%                                |
| Total Revenues   | 49,009,249                  | 49,129,734                               | 49,250,520                               | 49,371,608                               |                                      |
| <b>Expenditures:</b>   |                             |  |  |  |                                      |
| Debt Service:  |                             |  |  |  |                                      |
| Bond Principal   | 32,315,000                  | 32,315,000                               | 33,610,000                               | 35,300,000                               |                                      |
| Bond Interest  | 13,046,961                  | 13,046,961                               | 11,741,591                               | 10,185,333                               |                                      |
| Bank Fees  | 9,000                       | 9,000                                    | 9,000                                    | 9,000                                    |                                      |
| Total Expenditures   | 45,370,961                  | 45,370,961                               | 45,360,591                               | 45,494,333                               |                                      |
| <b>Excess (Deficiency) of Revenues<br/>Over Expenditures</b> | 3,638,288                   | 3,758,773                                | 3,889,929                                | 3,877,275                                |                                      |
| <b>Other Financing Sources (Uses):</b>                       |                             |  |  |  |                                      |
| Transfers In/(Out)   | (4,600,000)                 | (3,800,000)                              | (3,500,000)                              | (2,000,000)                              |                                      |
| Total Other Financing Sources (Uses)                         | (4,600,000)                 | (3,800,000)                              | (3,500,000)                              | (2,000,000)                              |                                      |
| <b>Net Change in Fund Balances</b>                           | (961,712)                   | (41,227)                                 | 389,929                                  | 1,877,275                                |                                      |
| <b>Fund Balances - Beginning of Year</b>                     | 1,452,619                   | 490,907                                  | 449,680                                  | 839,609                                  |                                      |
| <b>Fund Balances - End of Year</b>                           | \$ 490,907                  | \$ 449,680                               | \$ 839,609                               | \$ 2,716,884                             |                                      |

### 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. Transfers to the General Fund are forecasted for this purpose for the next three years.

## Canyons School District

### Debt Service Schedule of Outstanding General Obligation Bonds

Annual Principal and Interest owed 2025-2038

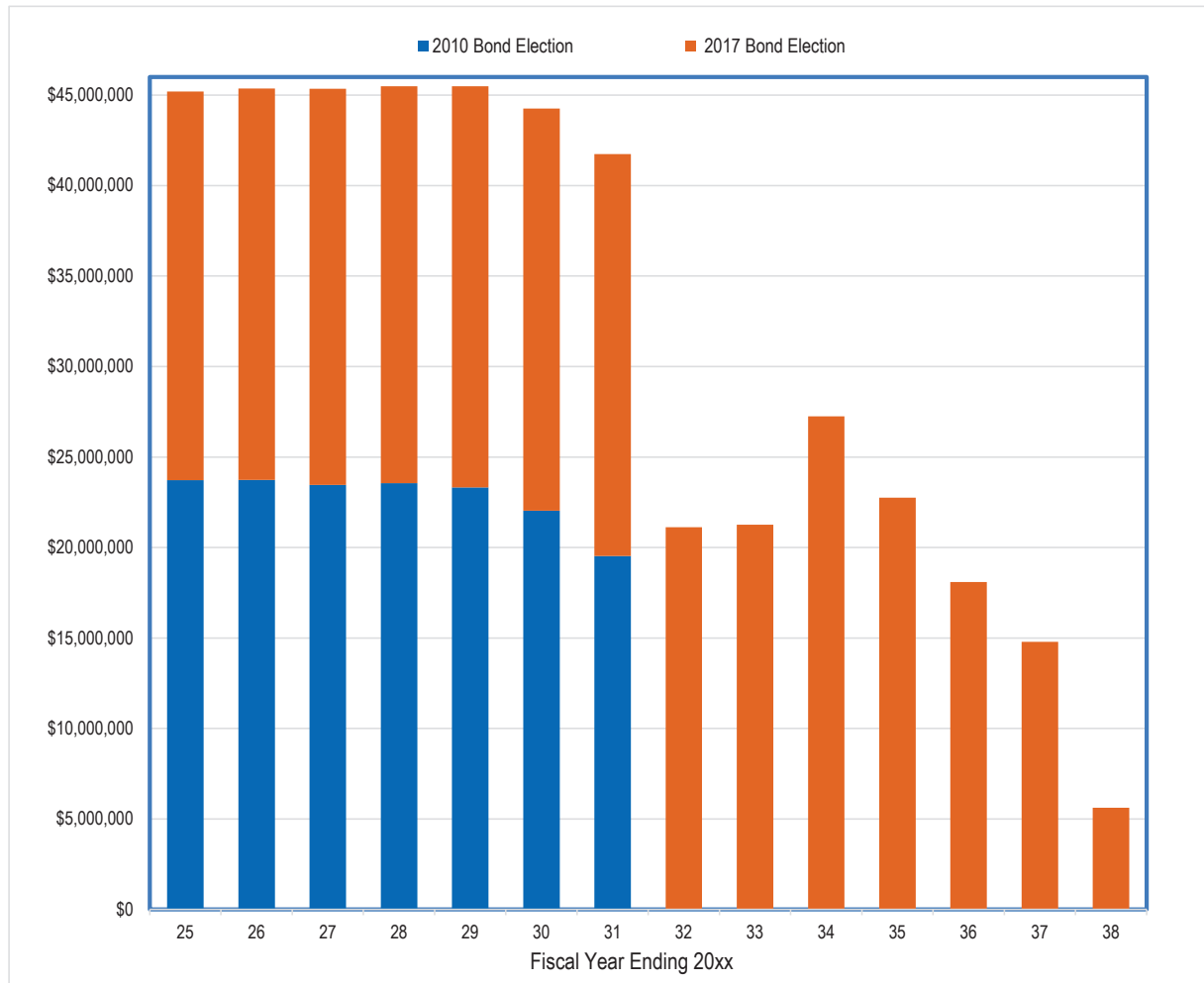
| Fiscal<br>Year<br>Ending<br>June 30 | Canyons School District<br>Issued Bonds |                      | Total                 |
|-------------------------------------|---|----------------------|-----------------------|
|                                     | Principal                               | Interest             | Debt Service          |
| 2025                                | 31,020,000                              | 14,184,310           | 45,204,310            |
| 2026                                | 32,315,000                              | 13,046,961           | 45,361,961            |
| 2027                                | 33,610,000                              | 11,741,591           | 45,351,591            |
| 2028                                | 35,300,000                              | 10,185,333           | 45,485,333            |
| 2029                                | 37,065,000                              | 8,421,083            | 45,486,083            |
| 2030                                | 37,610,000                              | 6,646,388            | 44,256,388            |
| 2031                                | 36,915,000                              | 4,827,513            | 41,742,513            |
| 2032                                | 17,905,000                              | 3,210,278            | 21,115,278            |
| 2033                                | 18,560,000                              | 2,698,266            | 21,258,266            |
| 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>\$ 363,225,000</u>                   | <u>\$ 80,533,091</u> | <u>\$ 443,758,091</u> |

### Canyons School District General Obligation Bonds Payable Summary

|  |                       |
|--|-----------------------|
| Bonds Payable, June 30, 2024             | \$ 365,060,000        |
| Less Bond Principal Payments (2024-2025) | (31,020,000)          |
| Bonds Payable, June 30, 2025             | <u>334,040,000</u>    |
| Less Bond Principal Payments (2025-2026) | (32,315,000)          |
| Bonds Payable, June 30, 2026             | <u>\$ 301,725,000</u> |



**Debt Service Fund**  
**General Obligation Bonds**  
**Principal and Interest Payments Due 2024-2025 thru 2037-2038**



## ***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

|                                       | <i>Actual</i><br><i>2021-2022</i> | <i>Actual</i><br><i>2022-2023</i> | <i>Actual</i><br><i>2023-2024</i> | <i>Final</i><br><i>Budget</i><br><i>2024-2025</i> | <i>Budget</i><br><i>2025-2026</i> |
|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Operating Revenues:</b>            |                                   |                                   |                                   |   |                                   |
| Earnings on Investments               | \$ 94,118                         | \$ 705,055                        | \$ 990,704                        | \$ 882,500  | \$ 856,100                        |
| Program Insurance Premiums            | 23,742,080                        | 24,833,002                        | 25,686,804                        | 27,081,000  | 28,296,000                        |
| Employee Premiums                     | 6,088,264                         | 5,456,497                         | 5,538,550                         | 6,124,860   | 6,007,000                         |
| Reinsurance                           | 1,448,732                         | 1,705,118                         | 2,082,295                         | 870,460   | 906,500                           |
| Worker's Comp Premiums                | 1,272,524                         | 1,350,080                         | 1,477,579                         | 1,551,680   | 1,613,750                         |
| Total Operating Revenues              | 32,645,718                        | 34,049,752                        | 35,775,932                        | 36,510,500  | 37,679,350                        |
| <b>Operating Expenses:</b>            |                                   |                                   |                                   |   |                                   |
| Salaries                              | 243,036                           | 215,705                           | 253,177                           | 275,930   | 284,671                           |
| Employee Benefits                     | 55,389                            | 104,705                           | 103,863                           | 112,380   | 116,238                           |
| Health and Accident Claims            | 24,481,952                        | 23,569,571                        | 27,439,178                        | 28,575,000  | 29,432,250                        |
| Prescriptions                         | 7,129,393                         | 7,075,363                         | 6,805,549                         | 7,346,350   | 7,566,750                         |
| Worker's Comp Claims                  | 453,582                           | 496,317                           | 822,454                           | 813,530   | 805,390                           |
| Administration and Consultants        | 1,456,652                         | 1,735,485                         | 1,656,960                         | 1,850,790   | 1,898,970                         |
| Purchased Services and Supplies       | 9,820                             | 11,073                            | 12,105                            | 27,650  | 27,650                            |
| Total Operating Expenses              | 33,829,824                        | 33,208,219                        | 37,093,286                        | 39,001,630  | 40,131,919                        |
| <b>Net Income (Loss)</b>              | (1,184,106)                       | 841,533                           | (1,317,354)                       | (2,491,130)                                       | (2,452,569)                       |
| <b>Net Assets - Beginning of Year</b> | 16,829,606                        | 15,645,500                        | 16,487,033                        | 15,169,679  | 12,678,549                        |
| <b>Net Assets - End of Year</b>       | \$ 15,645,500                     | \$ 16,487,033                     | \$ 15,169,679                     | \$ 12,678,549                                     | \$ 10,225,980                     |

## Canyons School District

### Employee Benefits Self-Insurance Fund

#### Three Year Budget Forecast

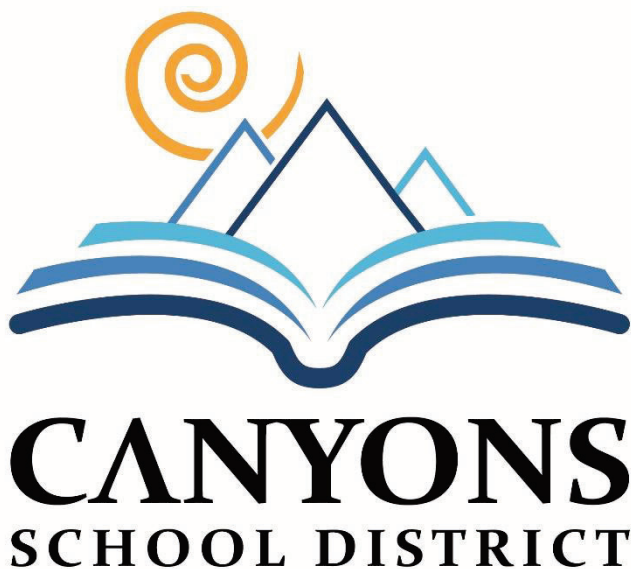
|                                       | <b>Budget<br/>2025-2026</b> | <b>Budget<br/>Forecast<br/>2026-2027</b> | <b>Budget<br/>Forecast<br/>2027-2028</b> | <b>Budget<br/>Forecast<br/>2028-2029</b> | <b>Projected<br/>Growth<br/>Rate</b> |
|---------------------------------------|-----------------------------|--|--|--|--------------------------------------|
| <b>Operating Revenues:</b>            |                             |  |  |  |                                      |
| Earnings on Investments               | \$ 856,100                  | \$ 856,100                               | \$ 856,100                               | \$ 856,100                               | 0.0%                                 |
| Program Insurance Premiums            | 28,296,000                  | 31,076,720                               | 33,252,090                               | 35,579,736                               | 7.0%                                 |
| Employee Premiums                     | 6,007,000                   | 6,427,490                                | 6,877,414                                | 7,358,833                                | 7.0%                                 |
| Reinsurance                           | 906,500                     | 906,500                                  | 906,500                                  | 906,500                                  | 0.0%                                 |
| Worker's Comp Premiums                | 1,613,750                   | 1,726,713                                | 1,847,583                                | 1,976,914                                | 7.0%                                 |
| Total Operating Revenues              | 37,679,350                  | 40,993,523                               | 43,739,687                               | 46,678,083                               |                                      |
| <b>Operating Expenses:</b>            |                             |  |  |  |                                      |
| Salaries                              | 284,671                     | 290,364                                  | 296,171                                  | 302,094                                  | 2.0%                                 |
| Employee Benefits                     | 116,238                     | 118,563                                  | 120,934                                  | 123,353                                  | 2.0%                                 |
| Health and Accident Claims            | 29,432,250                  | 30,756,701                               | 32,140,753                               | 33,587,087                               | 4.5%                                 |
| Prescriptions                         | 7,566,750                   | 7,831,586                                | 8,105,692                                | 8,389,391                                | 3.5%                                 |
| Worker's Comp Claims                  | 805,390                     | 829,552                                  | 854,439                                  | 880,072                                  | 3.0%                                 |
| Administration and Consultants        | 1,898,970                   | 1,936,949                                | 1,975,688                                | 2,015,202                                | 2.0%                                 |
| Purchased Services and Supplies       | 27,650                      | 28,203                                   | 28,767                                   | 29,342                                   | 2.0%                                 |
| Total Operating Expenses              | 40,131,919                  | 41,791,918                               | 43,522,444                               | 45,326,541                               |                                      |
| <b>Net Income (Loss)</b>              | (2,452,569)                 | (798,395)                                | 217,243                                  | 1,351,542                                |                                      |
| <b>Net Assets - Beginning of Year</b> | 12,678,549                  | 10,225,980                               | 9,427,585                                | 9,644,828                                |                                      |
| <b>Net Assets - End of Year</b>       | \$ 10,225,980               | \$ 9,427,585                             | \$ 9,644,828                             | \$ 10,996,370                            |                                      |

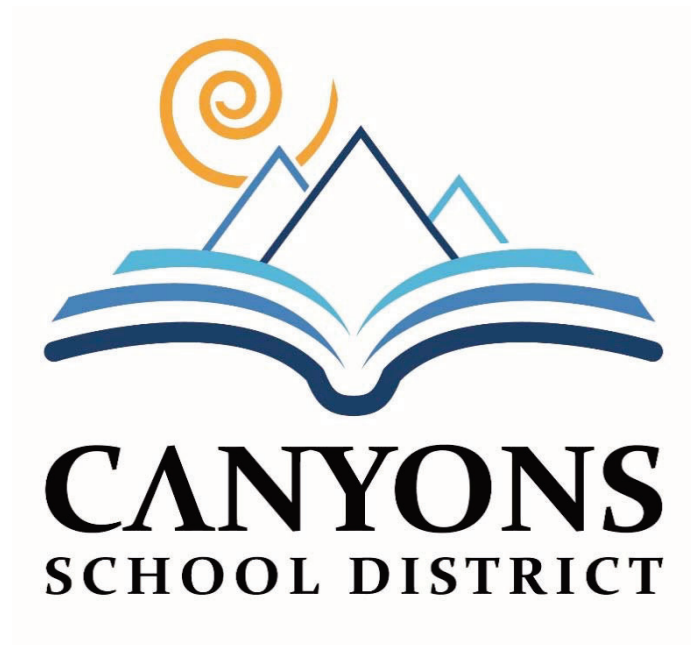
#### Assumptions:

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 2026 premiums increased by 6.5% with the District picking up the full amount. The District's goal is to maintain a balance of 3-4 months worth of claims and with costs increasing the District and employee shares will have to increase in future years.

## SECTION IV

# Information







# 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

|  | <i>Actual</i><br><b>2021-2022</b> | <i>Actual</i><br><b>2022-2023</b> | <i>Actual</i><br><b>2023-2024</b> | <i>Final</i><br><b>Budget</b><br><b>2024-2025</b> | <i>Budget</i><br><b>2025-2026</b> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| <b>Revenues:</b>   |                                   |                                   |                                   |   |                                   |
| Property Tax   | \$ 206,385,074                    | \$ 221,840,257                    | \$ 216,850,947                    | \$ 228,346,499                                    | \$ 242,205,598                    |
| Registered Vehicles Fee-in-Lieu                          | 10,072,254                        | 9,706,305                         | 9,786,835                         | 10,263,488  | 10,468,757                        |
| Interest on Investments                                  | 419,253                           | 8,026,518                         | 10,228,177                        | 10,607,182  | 8,303,022                         |
| State Sources  | 161,466,803                       | 172,697,596                       | 203,011,729                       | 214,634,481                                       | 222,521,773                       |
| Federal Sources  | 51,163,334                        | 35,243,476                        | 31,317,680                        | 28,327,298  | 23,734,893                        |
| Other Local Sources                                      | 18,831,817                        | 23,905,278                        | 26,553,892                        | 25,915,758  | 25,031,957                        |
| <b>Total Revenues</b>                                    | <b>448,338,535</b>                | <b>471,419,430</b>                | <b>497,749,260</b>                | <b>518,094,706</b>                                | <b>532,266,000</b>                |
| <b>Expenditures:</b>                                     |                                   |                                   |                                   |   |                                   |
| Instruction  | 216,795,531                       | 224,997,819                       | 237,796,478                       | 253,439,550                                       | 255,391,065                       |
| Support Services:  |                                   |                                   |                                   |   |                                   |
| Student Services   | 20,973,174                        | 23,112,412                        | 26,088,900                        | 27,581,829  | 28,256,225                        |
| Staff Services   | 23,358,944                        | 27,976,824                        | 31,616,997                        | 30,844,215  | 30,809,873                        |
| District Administration                                  | 2,780,105                         | 2,820,689                         | 2,902,660                         | 3,151,690   | 3,135,873                         |
| School Administration                                    | 24,082,799                        | 24,362,883                        | 25,519,710                        | 27,415,098  | 30,465,876                        |
| Central Services   | 16,988,268                        | 17,266,255                        | 18,788,105                        | 18,707,339  | 19,278,091                        |
| Operation of Plant                                       | 27,616,893                        | 31,989,736                        | 34,473,128                        | 35,799,228  | 37,465,137                        |
| Student Transportation                                   | 12,013,927                        | 13,455,762                        | 14,160,524                        | 15,576,414  | 16,445,366                        |
| Non-Instructional Services                               | 30,059,485                        | 32,194,932                        | 33,713,783                        | 38,503,522  | 39,315,825                        |
| Capital Outlay   | 100,605,202                       | 55,705,529                        | 30,419,883                        | 101,270,642                                       | 59,793,985                        |
| Debt Service   | 45,005,578                        | 49,605,939                        | 50,011,487                        | 53,713,446  | 57,551,811                        |
| <b>Total Expenditures</b>                                | <b>520,279,906</b>                | <b>503,488,780</b>                | <b>505,491,655</b>                | <b>606,002,973</b>                                | <b>577,909,127</b>                |
| <b>Excess (Deficiency) of Revenues Over Expenditures</b> | <b>(71,941,371)</b>               | <b>(32,069,350)</b>               | <b>(7,742,395)</b>                | <b>(87,908,267)</b>                               | <b>(45,643,127)</b>               |
| <b>Other Financing Sources (Uses):</b>                   |                                   |                                   |                                   |   |                                   |
| Building Bond Proceeds & Premium                         | 47,778,558                        | -                                 | 50,799,857                        | 56,916,587  | -                                 |
| <b>Total Other Financing Sources (Uses)</b>              | <b>47,778,558</b>                 | <b>-</b>                          | <b>50,799,857</b>                 | <b>56,916,587</b>                                 | <b>-</b>                          |
| <b>Special item - proceeds from sale of property</b>     | <b>-</b>                          | <b>-</b>                          | <b>6,155,000</b>                  | <b>11,683,370</b>                                 | <b>19,800,000</b>                 |
| <b>Net Change in Fund Balances</b>                       | <b>(24,162,813)</b>               | <b>(32,069,350)</b>               | <b>49,212,462</b>                 | <b>(19,308,310)</b>                               | <b>(25,843,127)</b>               |
| <b>Fund Balances - Beginning of Year</b>                 | <b>151,814,090</b>                | <b>127,651,277</b>                | <b>95,581,927</b>                 | <b>144,794,389</b>                                | <b>125,486,079</b>                |
| <b>Fund Balances - End of Year</b>                       | <b>\$ 127,651,277</b>             | <b>\$ 95,581,927</b>              | <b>\$ 144,794,389</b>             | <b>\$ 125,486,079</b>                             | <b>\$ 99,642,952</b>              |

## Canyons School District

### October 1st Enrollment Comparison

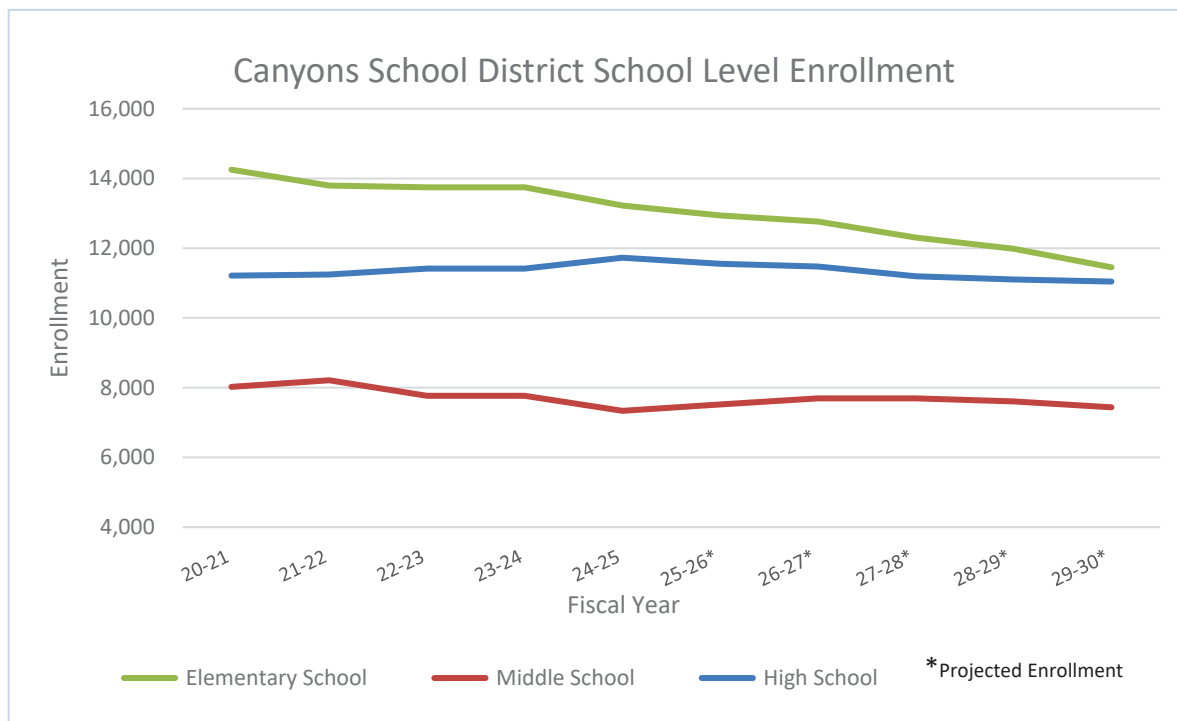
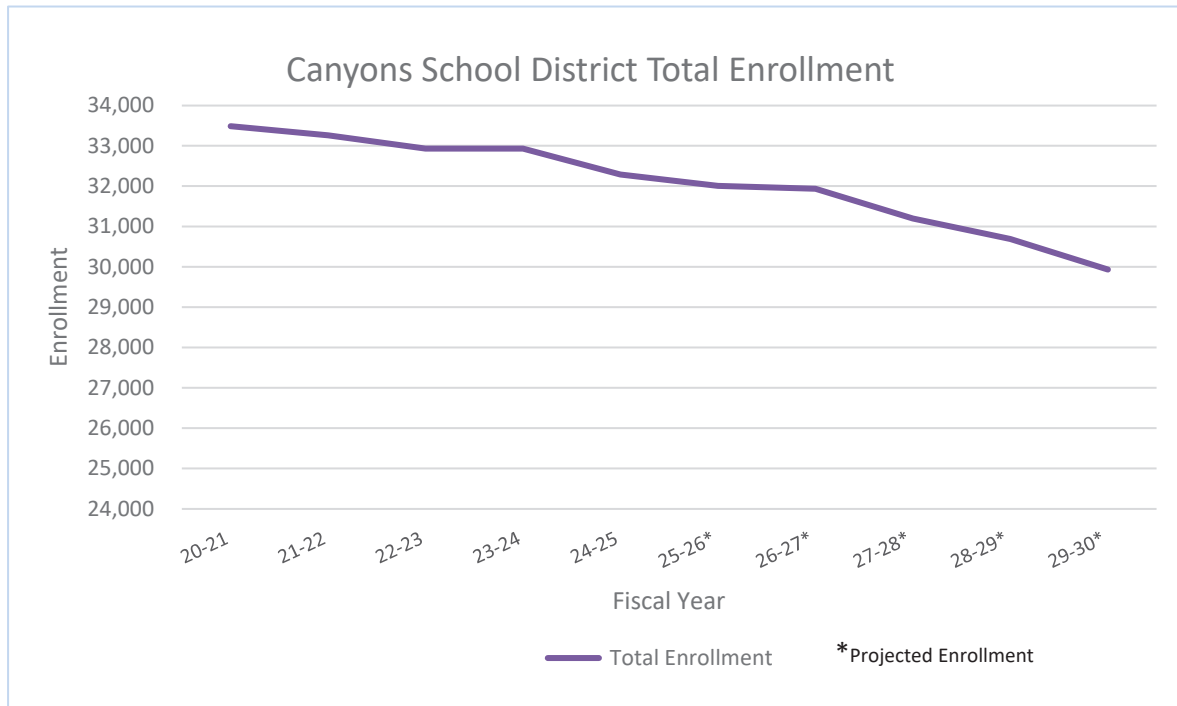
|   | Actual Enrollment |               |               |               |               | Projected Enrollment |               |               |               |               |
|---|-------------------|---------------|---------------|---------------|---------------|----------------------|---------------|---------------|---------------|---------------|
|   | 2020-2021         | 2021-2022     | 2022-2023     | 2023-2024     | 2024-2025     | 2025-2026            | 2026-2027     | 2027-2028     | 2028-2029     | 2029-2030     |
| <i>Elementary Schools</i>                     |                   |               |               |               |               |                      |               |               |               |               |
| Alta View                                     | 608               | 581           | 581           | 565           | 556           | 560                  | 550           | 519           | 529           | 496           |
| Altara  | 536               | 555           | 540           | 563           | 560           | 558                  | 533           | 504           | 452           | 433           |
| Bell View**                                   | 305               | 267           | -             | -             | -             | -                    | -             | -             | -             | -             |
| Bella Vista                                   | 242               | 227           | 202           | 212           | 219           | 212                  | 234           | 247           | 248           | 249           |
| Brookwood                                     | 447               | 418           | 389           | 362           | 359           | 320                  | 310           | 274           | 277           | 257           |
| Butler  | 615               | 592           | 605           | 611           | 600           | 589                  | 559           | 530           | 506           | 474           |
| Canyon View                                   | 478               | 479           | 501           | 478           | 471           | 474                  | 452           | 425           | 394           | 370           |
| Copperview                                    | 388               | 413           | 380           | 323           | 307           | 308                  | 301           | 268           | 248           | 238           |
| Crescent                                      | 430               | 422           | 423           | 455           | 468           | 461                  | 467           | 448           | 427           | 419           |
| Draper  | 693               | 686           | 677           | 696           | 680           | 679                  | 702           | 664           | 677           | 636           |
| East Midvale                                  | 493               | 510           | 491           | 517           | 479           | 486                  | 493           | 484           | 477           | 471           |
| East Sandy                                    | 407               | 389           | 377           | 376           | 364           | 349                  | 344           | 347           | 351           | 340           |
| Edgemont**                                    | 323               | 297           | -             | -             | -             | -                    | -             | -             | -             | -             |
| Glacier Hills**                               | -                 | -             | 586           | 594           | 626           | 605                  | 583           | 566           | 542           | 517           |
| Granite                                       | 395               | 363           | 360           | 332           | 314           | 286                  | 272           | 248           | 242           | 224           |
| Lone Peak                                     | 633               | 621           | 580           | 543           | 516           | 476                  | 459           | 435           | 395           | 373           |
| Midvale                                       | 686               | 661           | 698           | 630           | 630           | 619                  | 614           | 623           | 622           | 572           |
| Midvalley                                     | 437               | 496           | 533           | 623           | 605           | 609                  | 621           | 617           | 603           | 584           |
| Oak Hollow                                    | 644               | 557           | 570           | 555           | 488           | 456                  | 445           | 408           | 415           | 397           |
| Oakdale                                       | 371               | 396           | 397           | 350           | 340           | 341                  | 351           | 343           | 356           | 349           |
| Park Lane                                     | 364               | 344           | 344           | 343           | 325           | 319                  | 309           | 308           | 298           | 291           |
| Peruvian Park                                 | 532               | 477           | 505           | 544           | 560           | 585                  | 616           | 661           | 668           | 674           |
| Quail Hollow                                  | 478               | 479           | 452           | 404           | 366           | 366                  | 349           | 316           | 302           | 290           |
| Ridgecrest                                    | 516               | 512           | 547           | 516           | 491           | 474                  | 460           | 423           | 391           | 347           |
| Sandy   | 539               | 482           | 489           | 481           | 490           | 479                  | 477           | 465           | 476           | 459           |
| Silver Mesa                                   | 587               | 570           | 578           | 579           | 553           | 537                  | 512           | 493           | 487           | 466           |
| Sprucewood                                    | 355               | 324           | 319           | 314           | 343           | 320                  | 319           | 319           | 307           | 289           |
| Sunrise                                       | 669               | 638           | 602           | 670           | 647           | 661                  | 669           | 651           | 613           | 591           |
| Willow Canyon                                 | 399               | 372           | 356           | 366           | 303           | 284                  | 268           | 258           | 236           | 220           |
| Willow Springs                                | 682               | 670           | 664           | 570           | 563           | 525                  | 494           | 462           | 443           | 428           |
| <b>Elementary Total</b>                       | <b>14,252</b>     | <b>13,798</b> | <b>13,746</b> | <b>13,572</b> | <b>13,223</b> | <b>12,938</b>        | <b>12,763</b> | <b>12,306</b> | <b>11,982</b> | <b>11,454</b> |
| <i>Middle Schools</i>                         |                   |               |               |               |               |                      |               |               |               |               |
| Albion  | 963               | 952           | 958           | 946           | 943           | 980                  | 1,004         | 974           | 897           | 827           |
| Butler  | 915               | 896           | 897           | 905           | 914           | 941                  | 956           | 981           | 984           | 962           |
| Draper Park                                   | 1,627             | 1,587         | 1,495         | 1,482         | 1,414         | 1,426                | 1,448         | 1,393         | 1,305         | 1,282         |
| Eastmont                                      | 674               | 663           | 593           | 535           | 516           | 559                  | 587           | 599           | 589           | 572           |
| Indian Hills                                  | 1,150             | 1,127         | 1,115         | 1,124         | 1,074         | 1,084                | 1,100         | 1,051         | 1,115         | 1,037         |
| Midvale                                       | 954               | 938           | 909           | 891           | 805           | 817                  | 812           | 878           | 925           | 947           |
| Mount Jordan                                  | 903               | 825           | 776           | 749           | 757           | 798                  | 848           | 892           | 888           | 889           |
| Union   | 838               | 835           | 862           | 898           | 913           | 913                  | 939           | 925           | 903           | 920           |
| <b>Middle School Total</b>                    | <b>8,024</b>      | <b>7,823</b>  | <b>7,605</b>  | <b>7,530</b>  | <b>7,336</b>  | <b>7,518</b>         | <b>7,694</b>  | <b>7,693</b>  | <b>7,606</b>  | <b>7,436</b>  |
| <i>High Schools</i>                           |                   |               |               |               |               |                      |               |               |               |               |
| Alta  | 2,323             | 2,281         | 2,293         | 2,350         | 2,276         | 2,253                | 2,248         | 2,190         | 2,159         | 2,191         |
| Brighton                                      | 2,183             | 2,237         | 2,357         | 2,391         | 2,436         | 2,420                | 2,451         | 2,395         | 2,340         | 2,370         |
| Corner Canyon                                 | 2,372             | 2,394         | 2,429         | 2,451         | 2,437         | 2,323                | 2,204         | 2,100         | 2,074         | 1,934         |
| Hillcrest                                     | 2,125             | 2,186         | 2,289         | 2,363         | 2,425         | 2,579                | 2,656         | 2,621         | 2,613         | 2,613         |
| Jordan  | 1,953             | 1,886         | 1,783         | 1,797         | 1,819         | 1,696                | 1,638         | 1,610         | 1,637         | 1,657         |
| <b>High School Total</b>                      | <b>10,956</b>     | <b>10,984</b> | <b>11,151</b> | <b>11,352</b> | <b>11,393</b> | <b>11,271</b>        | <b>11,197</b> | <b>10,916</b> | <b>10,823</b> | <b>10,765</b> |
| <b>Total Traditional School Enrollment</b>    | <b>33,232</b>     | <b>32,605</b> | <b>32,502</b> | <b>32,454</b> | <b>31,952</b> | <b>31,727</b>        | <b>31,654</b> | <b>30,915</b> | <b>30,411</b> | <b>29,655</b> |
| Canyons On-line                               | -                 | 392           | 163           | -             | -             | ***                  | ***           | ***           | ***           | ***           |
| Students enrolled in non-traditional schools* | 256               | 262           | 266           | 278           | 337           | 280                  | 280           | 280           | 280           | 280           |
| <b>Total Canyons District Enrollment</b>      | <b>33,488</b>     | <b>33,259</b> | <b>32,931</b> | <b>32,732</b> | <b>32,289</b> | <b>32,007</b>        | <b>31,934</b> | <b>31,195</b> | <b>30,691</b> | <b>29,935</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        |
|--|-----------------------|---------------|---------------|---------------|---------------|---------------|
|  |                       | 2021-2022     | 2022-2023     | 2023-2024     | Budget        | Budget        |
| Authorization  |                       | Tax Year 2021 | Tax Year 2022 | Tax Year 2023 | Tax Year 2024 | Tax Year 2025 |
| <b>Maintenance &amp; Operation:</b>  |                       |               |               |               |               |               |
| Basic State Supported Program*   | 53F-2-301             | 0.001661      | 0.001652      | 0.001406      | 0.001408      | 0.001379      |
| Voted Leeway Program   | 53F-2-601 & 53F-8-301 | 0.001600      | 0.001191      | 0.001200      | 0.001116      | 0.001181      |
| Board Local Levy   | 53F-2-602 & 53F-8-302 | 0.001342      | 0.001195      | 0.001119      | 0.001204      | 0.001156      |
| Total Maintenance & Operation  |                       | 0.004603      | 0.004038      | 0.003725      | 0.003728      | 0.003716      |
| <b>Capital Outlay:</b>   |                       |               |               |               |               |               |
| Capital Local Levy   | 53F-8-303             | 0.000777      | 0.000620      | 0.000604      | 0.000674      | 0.000716      |
| <b>Debt Service:</b>   |                       |               |               |               |               |               |
| Canyons Debt Service   | 51-5-4 & 11-14-310    | 0.001176      | 0.001330      | 0.001308      | 0.001218      | 0.001168      |
| Former Jordan District Debt Service  | 51-5-4 & 11-14-310    | 0.000347      | 0.000000      | 0.000000      | 0.000000      | 0.000000      |
| Total Debt Service   |                       | 0.001523      | 0.001330      | 0.001308      | 0.001218      | 0.001168      |
| Total Property Tax Levy  |                       | 0.006903      | 0.005988      | 0.005637      | 0.005620      | 0.005600      |
| Utah Charter Schools-Canyons   |                       | 0.000087      | 0.000065      | 0.000068      | 0.000057      | 0.000056      |
| * Rate increased due to HB293 from 2018 Legislature for fiscal years ending 2019-2023. Revenue was used to equalize funding for all Utah school district |                       |               |               |               |               |               |
| TOTAL TAX LEVY WITH CHARTER SCHOOL LEVY  |                       | 0.006990      | 0.006053      | 0.005705      | 0.005677      | 0.005656      |

# Canyons School District

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

|  | <i>Actual</i><br><b>2021-2022</b> | <i>Actual</i><br><b>2022-2023</b> | <i>Budget</i><br><b>2023-2024</b> | <i>Final</i><br><b>Budget</b><br><b>2024-2025</b> | <i>Budget</i><br><b>2025-2026</b> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
|  | <b>Tax Year 2021</b>              | <b>Tax Year 2022</b>              | <b>Tax Year 2023</b>              | <b>Tax Year 2024</b>                              | <b>Tax Year 2025</b>              |
| Average Home Value Within the District           | \$ 496,600                        | \$ 649,100                        | \$ 652,700                        | \$ 703,200  | \$ 740,200                        |
| Primary Residential Exemption                    | 45%                               | 45%                               | 45%                               | 45%   | 45%                               |
| Taxable Value                                    | \$ 273,130                        | \$ 357,005                        | \$ 358,985                        | \$ 386,760  | \$ 407,110                        |
| Total Property Tax Rate Assessed                 | 0.006990                          | 0.006053                          | 0.005705                          | 0.005677  | 0.005656                          |
| Property Tax Due                                 | \$ 1,909.18                       | \$ 2,160.95                       | \$ 2,048.01                       | \$ 2,195.64                                       | \$ 2,302.61                       |
| Property Tax Increase (Decrease) From Prior Year | \$ 130.46                         | \$ 251.77                         | \$ (112.94)                       | \$ 147.63   | \$ 106.97                         |

The above schedule is based on the average home value in the District. 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 the average home value increased to \$703,200 or 7.7%. For 2025 the average value increased to \$740,200 or 5.3%.

The District will be holding a tax hearing to increase property tax revenues. The proposed amount of the increase in revenues is \$6.7 million. For the average home of \$740,200 the total tax increase will be \$106.97 compared to 2024. Of this total increase, \$69.62 or \$5.80 per month is due to certified tax rates controlled by the District while \$16.84 is due to the State controlled Basic Rate and the other \$20.51 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 regularly 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 than shown above.



## Canyons School District

### Property Tax Levies and Collections

Tax years ending 2015 - 2024

| Tax Year | Fiscal Year | Taxes Levied   | Collections            |                       |                        | Total Collections to Date |                       |
|----------|-------------|----------------|------------------------|-----------------------|------------------------|---------------------------|-----------------------|
|          |             |                | In the Year<br>of Levy | Percentage of<br>Levy | In Subsequent<br>Years | Amount                    | Percentage of<br>Levy |
| 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%                | 2,970,435              | 185,638,408               | 99.45%                |
| 2020     | 2020-2021   | 196,307,582    | 192,172,308            | 97.89%                | 2,843,616              | 195,015,924               | 99.34%                |
| 2021     | 2021-2022   | 204,834,531    | 200,639,842            | 97.95%                | 2,784,322              | 203,424,164               | 99.31%                |
| 2022     | 2022-2023   | 220,199,900    | 216,013,806            | 98.10%                | 2,840,986              | 218,854,792               | 99.39%                |
| 2023     | 2023-2024   | 215,811,027    | 211,023,465            | 97.78%                | 2,056,323              | 213,079,788               | 98.73%                |
| 2024     | 2024-2025   | 227,482,074    | 222,200,848            | 97.68%                | -                      | 222,200,848               | 97.68%                |

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, 2020 - 2024

|   | <u>Tax Year 2020</u>         | <u>Tax Year 2021</u>         | <u>Tax Year 2022</u>         | <u>Tax Year 2023</u>         | <u>Tax Year 2024</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> | <u>Fiscal Year 2024-2025</u> |
| Set by State Tax Commission:              |                              |                              |                              |                              |                              |
| Centrally assessed                        | \$ 672,009,445               | \$ 702,234,668               | \$ 729,302,654               | \$ 523,875,518               | \$ 545,271,626               |
| Set by County Assessor:                   |                              |                              |                              |                              |                              |
| Locally assessed                          |                              |                              |                              |                              |                              |
| Real property:                            |                              |                              |                              |                              |                              |
| Residential - primary use                 | 16,269,300,056               | 18,287,163,056               | 24,078,197,572               | 24,467,326,444               | 26,359,909,499               |
| Residential - not primary use             | 1,008,827,120                | 1,044,173,610                | 1,176,171,310                | 1,285,175,140                | 1,377,116,470                |
| Commercial and industrial                 | 8,033,044,610                | 8,395,322,110                | 9,355,514,070                | 10,370,629,250               | 10,561,015,030               |
| Agriculture and Farm Assessment Act (FAA) | 9,436,480                    | 8,646,280                    | 11,243,100                   | 8,723,920                    | 9,181,210                    |
| Total real property                       | 25,320,608,266               | 27,735,305,056               | 34,621,126,052               | 36,131,854,754               | 38,307,222,209               |
| Personal property:                        |                              |                              |                              |                              |                              |
| Fee in lieu property                      | 591,370,847                  | 658,114,392                  | 684,650,509                  | 662,518,467                  | 693,759,379                  |
| Mobile home - primary residential use     | 6,129,160                    | 6,006,053                    | 5,943,561                    | 5,730,403                    | 11,409,453                   |
| Mobile home - other use                   | 365,822                      | 599,033                      | 255,148                      | 484,838                      | 437,216                      |
| Other personal property                   | 1,120,312,127                | 1,192,615,163                | 1,251,312,412                | 1,562,123,706                | 1,570,185,880                |
| Total personal property                   | 1,718,177,956                | 1,857,334,641                | 1,942,161,630                | 2,230,857,414                | 2,275,791,928                |
| Total locally assessed                    | 27,038,786,222               | 29,592,639,697               | 36,563,287,682               | 38,362,712,168               | 40,583,014,137               |
| Total taxable property                    | \$ 27,710,795,667            | \$ 30,294,874,365            | \$ 37,292,590,336            | \$ 38,886,587,686            | \$ 41,128,285,763            |

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, 2025 - 2027

|   | Estimated<br>Tax Year 2025*<br>Fiscal Year 2025-2026 | Estimated<br>Tax Year 2026*<br>Fiscal Year 2026-2027 | Estimated<br>Tax Year 2027*<br>Fiscal Year 2027-2028 |
|---|--|--|--|
| Set by State Tax Commission:              |  |  |  |
| Centrally assessed                        | \$ 567,082,491                                       | \$ 589,765,791                                       | \$ 613,356,423                                       |
| Set by County Assessor:                   |  |  |  |
| Locally assessed                          |  |  |  |
| Real property:                            |  |  |  |
| Residential - primary use                 | 27,414,305,879                                       | 28,510,878,114                                       | 29,651,313,239                                       |
| Residential - not primary use             | 1,432,201,129  | 1,489,489,174  | 1,549,068,741  |
| Commercial and industrial                 | 10,983,455,631                                       | 11,422,793,856                                       | 11,879,705,610                                       |
| Agriculture and Farm Assessment Act (FAA) | 9,548,458  | 9,930,396  | 10,327,612   |
| Total real property                       | 39,839,511,097                                       | 41,433,091,540                                       | 43,090,415,202                                       |
| Personal property:                        |  |  |  |
| Fee in lieu property                      | 721,509,754  | 750,370,144  | 780,384,950  |
| Mobile home - primary residential use     | 11,865,831   | 12,340,464   | 12,834,083   |
| Mobile home - other use                   | 454,705  | 472,893  | 491,809  |
| Other personal property                   | 1,632,993,315  | 1,698,313,048  | 1,766,245,570  |
| Total personal property                   | 2,366,823,605  | 2,461,496,549  | 2,559,956,412  |
| Total locally assessed                    | 42,206,334,702                                       | 43,894,588,089                                       | 45,650,371,614                                       |
| Total taxable property                    | \$ 42,773,417,193                                    | \$ 44,484,353,880                                    | \$ 46,263,728,037                                    |

\*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, 2024 and 2015

| Taxpayer                                       | Tax Year 2024            |      |                                | Tax Year 2015            |      |                                |
|--|--------------------------|------|--------------------------------|--------------------------|------|--------------------------------|
|  | Taxable Value *          | Rank | Percent of Total Taxable Value | Taxable Value *          | Rank | Percent of Total Taxable Value |
| Larry H. Miller Companies                      | \$ 193,167,148           | 1    | 0.48 %                         | \$ 137,338,234           | 4    | 0.77 %                         |
| Becton Dickinson                               | 173,671,893              | 2    | 0.43 %                         | 108,306,000              | 6    | 0.61 %                         |
| Rocky Mountain Power (PacifiCorp)              | 166,319,637              | 3    | 0.41 %                         | 141,281,401              | 3    | 0.79 %                         |
| Snowbird Ltd                                   | 166,252,542              | 4    | 0.41 %                         | 82,670,053               | 9    | 0.46 %                         |
| Swire Coca-Cola USA                            | 164,396,740              | 5    | 0.41 %                         | 100,306,000              | 7    | 0.56 %                         |
| Price Lone Peak                                | 161,304,300              | 6    | 0.40 %                         | -                        | -    | -                              |
| Old Mill Corporate Center                      | 153,926,900              | 7    | 0.38 %                         | 146,609,500              | 2    | 0.82 %                         |
| Enbridge (Dominion Energy/Questar)             | 150,147,216              | 8    | 0.37 %                         | 85,351,910               | 8    | 0.48 %                         |
| Mountain America Federal Credit Union          | 147,082,606              | 9    | 0.36 %                         | -                        | -    | -                              |
| WSL - White Mountain                           | 140,309,300              | 10   | 0.35 %                         | -                        | -    | -                              |
| ST Mall Owner, LLC                             | -                        |      | - %                            | 159,942,700              | 1    | 0.89 %                         |
| NOP Cottonwood Holdings (Real Estate Holdings) | -                        |      | - %                            | 116,448,400              | 5    | 0.65 %                         |
| Excel Ft. Union LLC                            | -                        |      | - %                            | 82,463,710               | 10   | 0.46 %                         |
|  | <u>\$ 1,616,578,282</u>  |      | <u>4.00 %</u>                  | <u>\$ 1,160,717,908</u>  |      | <u>6.49 %</u>                  |
| Total taxable value                            | <u>\$ 40,434,526,384</u> |      |                                | <u>\$ 17,901,637,319</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, 2016 - 2024 and estimate for December 31, 2025

| Calendar Year | Estimated Fair Market Value | Debt Limit *     | Less General Obligation Debt** | Legal Debt Margin* | Percentage of Debt to Debt Limit |
|---------------|-----------------------------|------------------|--------------------------------|--------------------|----------------------------------|
| 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          | 62,704,819,451              | 2,508,192,778    | 371,068,551                    | 2,137,124,227      | 14.79%                           |
| 2025 est      | 65,213,012,229              | 2,608,520,489    | 334,238,544                    | 2,274,281,945      | 12.81%                           |

\*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

| <i>Description</i>                  | <i>Actual<br/>2021-2022</i> | <i>Actual<br/>2022-2023</i> | <i>Final<br/>Actual<br/>2023-2024</i> | <i>Final Budget<br/>2024-2025</i> | <i>Budget<br/>2025-2026</i> |
|-------------------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------------|-----------------------------|
| <b>Instruction</b>                  |                             |                             |                                       |                                   |                             |
| Teachers                            | 1,668.9                     | 1,647.6                     | 1,646.3                               | 1,631.4                           | 1,614.0                     |
| Teacher Aides and Paraprofessionals | 196.3                       | 222.5                       | 246.2                                 | 262.4                             | 258.2                       |
| Total                               | 1,865.2                     | 1,870.1                     | 1,892.5                               | 1,893.8                           | 1,872.2                     |
| <b>Student Support Services</b>     |                             |                             |                                       |                                   |                             |
| Directors                           | 5.0                         | 5.0                         | 5.0                                   | 6.0                               | 5.0                         |
| Guidance Personnel                  | 69.1                        | 67.8                        | 71.6                                  | 71.5                              | 70.5                        |
| Health Services Personnel           | 32.2                        | 28.4                        | 32.2                                  | 33.4                              | 33.4                        |
| Psychological Personnel             | 33.0                        | 37.5                        | 39.3                                  | 36.6                              | 38.8                        |
| Social Workers Personnel            | 33.6                        | 37.3                        | 42.2                                  | 44.0                              | 43.0                        |
| Secretarial and Clerical            | 5.0                         | 4.9                         | 8.0                                   | 8.7                               | 8.7                         |
| Total                               | 177.9                       | 180.9                       | 198.3                                 | 200.2                             | 199.4                       |
| <b>Staff Support Services</b>       |                             |                             |                                       |                                   |                             |
| Directors                           | 12.6                        | 12.6                        | 13.6                                  | 14.6                              | 14.6                        |
| Coordinators/Specialists            | 37.9                        | 34.8                        | 39.0                                  | 37.8                              | 37.8                        |
| Ed/Techs & Achievement Coaches      | 63.7                        | 57.2                        | 52.1                                  | 56.7                              | 54.2                        |
| Media Personnel                     | 13.0                        | 13.0                        | 13.0                                  | 13.0                              | 13.0                        |
| Secretarial and Clerical            | 21.3                        | 30.3                        | 29.4                                  | 24.0                              | 24.3                        |
| Total                               | 148.5                       | 147.9                       | 147.1                                 | 146.1                             | 143.9                       |
| <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                         | 6.0                         | 5.0                                   | 6.0                               | 6.0                         |
| Total                               | 10.0                        | 12.0                        | 11.0                                  | 12.0                              | 12.0                        |
| <b>School Administration</b>        |                             |                             |                                       |                                   |                             |
| Principals and Assistants           | 93.4                        | 91.7                        | 93.1                                  | 97.2                              | 110.2                       |
| Secretarial and Clerical            | 100.9                       | 100.8                       | 98.5                                  | 97.5                              | 97.6                        |
| Total                               | 194.3                       | 192.5                       | 191.6                                 | 194.7                             | 207.8                       |
| <b>Central Services</b>             |                             |                             |                                       |                                   |                             |
| Business Administrator              | 1.0                         | 1.0                         | 1.0                                   | 1.0                               | 1.0                         |
| Directors                           | 15.0                        | 15.0                        | 13.0                                  | 12.0                              | 12.0                        |
| Secretarial and Clerical            | 29.8                        | 29.6                        | 26.6                                  | 26.0                              | 26.0                        |
| Other Classified Personnel          | 67.1                        | 65.0                        | 68.0                                  | 64.6                              | 63.6                        |
| Total                               | 112.9                       | 110.6                       | 108.6                                 | 103.6                             | 102.6                       |



# Canyons School District

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

| <i>Description</i>                                 | <i>Actual<br/>2021-2022</i> | <i>Actual<br/>2022-2023</i> | <i>Final<br/>Actual<br/>2023-2024</i> | <i>Final Budget<br/>2024-2025</i> | <i>Budget<br/>2025-2026</i> |
|--|-----------------------------|-----------------------------|---------------------------------------|-----------------------------------|-----------------------------|
| <b>Operation of Plant</b>                          |                             |                             |                                       |                                   |                             |
| Secretarial and Clerical                           | 4.0                         | 4.0                         | 4.0                                   | 4.0                               | 4.0                         |
| Custodial/Maintenance Supervisors                  | 14.0                        | 12.0                        | 14.0                                  | 14.0                              | 14.0                        |
| Custodial/Maintenance Personnel                    | 172.0                       | 173.0                       | 170.0                                 | 171.0                             | 171.0                       |
| Total  | 190.0                       | 189.0                       | 188.0                                 | 189.0                             | 189.0                       |
| <b>Student Transportation</b>                      |                             |                             |                                       |                                   |                             |
| Directors  | 1.0                         | 1.0                         | 1.0                                   | 1.0                               | 1.0                         |
| Secretarial and Clerical                           | 2.5                         | 1.5                         | 2.0                                   | 2.0                               | 2.0                         |
| Routing Coordinators/Analysts/Dispatchers/Trainers | 10.0                        | 10.0                        | 11.0                                  | 12.0                              | 12.0                        |
| Bus Drivers  | 113.1                       | 119.9                       | 111.8                                 | 109.7                             | 110.4                       |
| Mechanics & Other Garage Employees                 | 8.0                         | 8.0                         | 9.0                                   | 9.0                               | 9.0                         |
| Total  | 134.6                       | 140.4                       | 134.8                                 | 133.7                             | 134.4                       |
| <b>Non-Instructional Services</b>                  |                             |                             |                                       |                                   |                             |
| Principals and Assistants                          | 0.3                         | 0.3                         | 0.3                                   | 0.3                               | 0.3                         |
| Secretarial and Other                              | 6.4                         | 4.1                         | 4.1                                   | 11.0                              | 13.0                        |
| Total  | 6.7                         | 4.4                         | 4.4                                   | 11.3                              | 13.3                        |
| <b>Nutrition Services</b>                          |                             |                             |                                       |                                   |                             |
| Directors  | 1.0                         | 1.0                         | 1.0                                   | 1.0                               | 1.0                         |
| Coordinators/Specialists                           | 4.0                         | 3.8                         | 3.8                                   | 4.0                               | 4.0                         |
| Secretarial and Clerical                           | 1.0                         | 1.3                         | 1.3                                   | 1.3                               | 1.3                         |
| School Foods Personnel                             | 53.5                        | 53.6                        | 53.0                                  | 51.0                              | 50.0                        |
| Total  | 59.5                        | 59.7                        | 59.1                                  | 57.3                              | 56.3                        |
| <b>Construction/Network Services</b>               |                             |                             |                                       |                                   |                             |
| Directors  | 2.0                         | 2.0                         | 2.0                                   | 2.0                               | 2.0                         |
| Facilities Classified Personnel                    | 4.0                         | 3.0                         | 2.0                                   | 2.0                               | 2.0                         |
| Data Classified Personnel                          | 4.0                         | 4.0                         | 4.0                                   | 4.0                               | 4.0                         |
| Total  | 10.0                        | 9.0                         | 8.0                                   | 8.0                               | 8.0                         |
| Total FTE  | 2,909.6                     | 2,916.5                     | 2,943.4                               | 2,949.7                           | 2,938.9                     |

## Canyons School District

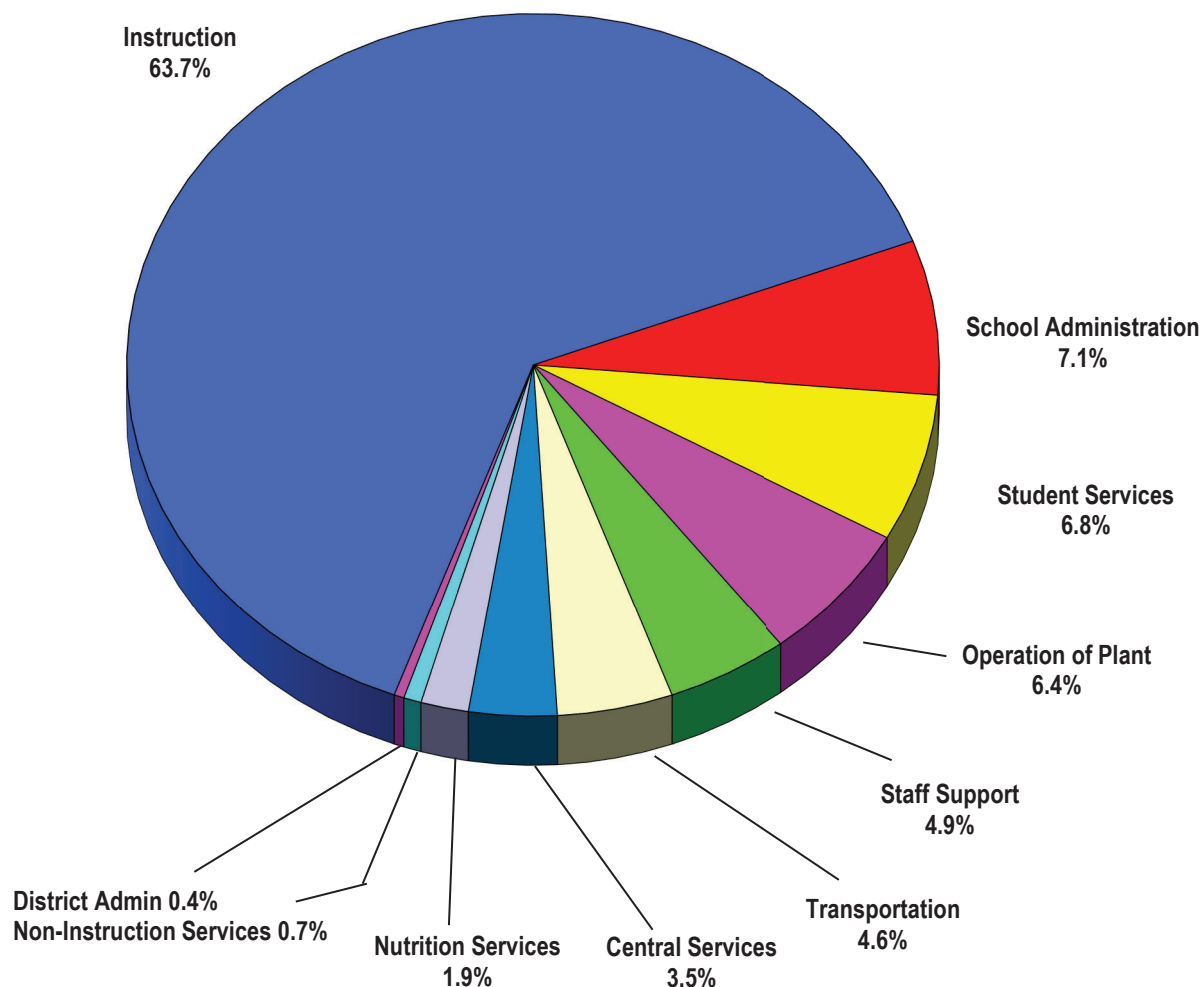
Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

|                                     | Actual<br>2021-2022 |                   | Actual<br>2022-2023 |                   | Actual<br>2023-2024 |                   | Final Budget<br>2024-2025 |                   | Budget<br>2025-2026 |                   |
|-------------------------------------|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------------|-------------------|---------------------|-------------------|
|                                     | FTE                 | % of<br>Total FTE | FTE                 | % of<br>Total FTE | FTE                 | % of<br>Total FTE | FTE                       | % of<br>Total FTE | FTE                 | % of<br>Total FTE |
| <b>By Function of FTE Allocated</b> |                     |                   |                     |                   |                     |                   |                           |                   |                     |                   |
| Instruction                         | 1,865.2             | 64.2              | 1,870.1             | 64.1              | 1,892.5             | 64.3              | 1,893.8                   | 64.2              | 1,872.2             | 63.9              |
| School Administration               | 194.3               | 6.8               | 192.5               | 6.6               | 191.6               | 6.5               | 194.7                     | 6.6               | 207.8               | 7.2               |
| Operation of Plant                  | 190.0               | 6.5               | 189.0               | 6.5               | 188.0               | 6.4               | 189.0                     | 6.4               | 189.0               | 6.5               |
| Student Support Services            | 177.9               | 6.1               | 180.9               | 6.2               | 198.3               | 6.7               | 200.2                     | 6.8               | 199.4               | 6.8               |
| Staff Support Services              | 148.5               | 5.1               | 147.9               | 5.1               | 147.1               | 5.0               | 146.1                     | 5.0               | 143.9               | 4.9               |
| Student Transportation              | 134.6               | 4.6               | 140.4               | 4.8               | 134.8               | 4.6               | 133.7                     | 4.5               | 134.4               | 4.6               |
| Central Services                    | 112.9               | 3.9               | 110.6               | 3.8               | 108.6               | 3.7               | 103.6                     | 3.5               | 102.6               | 3.5               |
| Nutrition Services                  | 59.5                | 2.0               | 59.7                | 2.0               | 59.1                | 2.0               | 57.3                      | 1.9               | 56.3                | 1.9               |
| Construction/Network Services       | 10.0                | 0.3               | 9.0                 | 0.3               | 8.0                 | 0.3               | 8.0                       | 0.3               | 8.0                 | 0.3               |
| District Administration             | 10.0                | 0.3               | 12.0                | 0.4               | 11.0                | 0.4               | 12.0                      | 0.4               | 12.0                | 0.4               |
| Non-Instructional Services          | 6.7                 | 0.2               | 4.4                 | 0.2               | 4.4                 | 0.1               | 11.3                      | 0.4               | 13.3                | 0.5               |
|                                     | 2,909.6             | 100.0             | 2,916.5             | 100.0             | 2,943.4             | 100.0             | 2,949.7                   | 100.0             | 2,938.9             | 100.0             |

|   | Actual<br>2021-2022 |                   | Actual<br>2022-2023 |                   | Actual<br>2023-2024 |                   | Final Budget<br>2024-2025 |                   | Budget<br>2025-2026 |                   |
|---|---------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------------|-------------------|---------------------|-------------------|
|   | FTE                 | % of<br>Total FTE | FTE                 | % of<br>Total FTE | FTE                 | % of<br>Total FTE | FTE                       | % of<br>Total FTE | FTE                 | % of<br>Total FTE |
| <b>By Type of FTE Allocated</b>         |                     |                   |                     |                   |                     |                   |                           |                   |                     |                   |
| Teachers                                | 1,668.9             | 57.4              | 1,647.6             | 56.5              | 1,646.3             | 55.8              | 1,631.4                   | 55.2              | 1,614.0             | 54.8              |
| Certificated Specialists                | 282.5               | 9.7               | 276.0               | 9.5               | 289.4               | 9.8               | 293.0                     | 9.9               | 290.7               | 9.9               |
| Custodians & Maintenance Personnel      | 186.0               | 6.4               | 185.0               | 6.3               | 184.0               | 6.3               | 185.0                     | 6.3               | 185.0               | 6.3               |
| Secretarial & Clerical                  | 168.5               | 5.8               | 178.4               | 6.1               | 174.8               | 5.9               | 169.5                     | 5.8               | 169.9               | 5.8               |
| Teacher Aides & Paraprofessionals       | 196.3               | 6.7               | 222.5               | 7.6               | 246.2               | 8.4               | 262.4                     | 8.9               | 258.2               | 8.8               |
| Bus Drivers, Mechanics & Routing Coord. | 131.1               | 4.5               | 137.9               | 4.7               | 131.8               | 4.5               | 130.7                     | 4.4               | 131.4               | 4.5               |
| School Foods Personnel                  | 57.5                | 2.0               | 57.4                | 2.0               | 56.8                | 1.9               | 55.0                      | 1.9               | 54.0                | 1.8               |
| Principals & Assistants                 | 93.7                | 3.2               | 92.0                | 3.2               | 93.4                | 3.2               | 97.5                      | 3.3               | 110.5               | 3.8               |
| Other Classified                        | 81.5                | 2.8               | 76.1                | 2.6               | 78.1                | 2.7               | 81.6                      | 2.8               | 82.6                | 2.8               |
| Directors                               | 38.6                | 1.3               | 38.6                | 1.3               | 37.6                | 1.3               | 38.6                      | 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               |
|   | 2,909.6             | 100.0             | 2,916.5             | 100.0             | 2,943.4             | 100.0             | 2,949.7                   | 100.0             | 2,938.9             | 100.0             |

# 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, 2015 - 2024

| 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 |
|------|--|--|--|---------------------------------------|---------------------------------------|--|---|
| 2015 | 201,216  | 1,091,742                                | \$ 46,437,317.00   | \$ 42,535.00                          | 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 | 230,857  | 1,186,257                                | 76,680,099   | 66,326                                | 2.5%                                  | 3,992,958,011                                  | 10,951                                  |
| 2024 | 223,187  | 1,185,813                                | N/A  | N/A                                   | 2.9%                                  | 4,470,667,725                                  | 11,423                                  |

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 2024.

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

## Canyons School District

### Principal Employers

June 30, 2023 and 2014

| Employer *                | June 30, 2023       |      |  |   | June 30, 2014       |      |  |   |
|---------------------------|---------------------|------|--|---|---------------------|------|--|---|
|                           | 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 |
| Canyons School District   | 5,000               | 1    | 2.2%   | 3.2%  | 5,000               | 2    | 2.6%   | 3.7%  |
| Intermountain Health Care | 5,000               | 2    | 2.2%   | 3.2%  | 5,000               | 1    | 2.6%   | 3.7%  |
| Wal-Mart Associates       | 3,000               | 3    | 1.3%   | 1.9%  | 2,000               | 4    | 1.0%   | 1.5%  |
| Smith's Marketplace       | 2,000               | 4    | 0.9%   | 1.3%  | 1,500               | 5    | 0.8%   | 1.1%  |
| Zions Bankcorporation NA  | 2,000               | 5    | 0.9%   | 1.3%  |                     |      |  |   |
| Jet Blue                  | 1,500               | 6    | 0.7%   | 1.0%  | 2,500               | 3    | 1.3%   | 1.8%  |
| Snowbird                  | 1,500               | 7    | 0.7%   | 1.0%  | 1,500               | 8    | 0.8%   | 1.1%  |
| Edward Lifesciences       | 1,500               | 8    | 0.7%   | 1.0%  |                     |      |  |   |
| Enterprise Services       | 1,500               | 9    | 0.7%   | 1.0%  |                     |      |  |   |
| Becton Dickinson          | 1,092               | 10   | 0.5%   | 0.7%  | 1,000               | 10   | 0.5%   | 0.7%  |
| Utah State Prison         | -                   | -    |  |   | 1,500               | 6    | 0.8%   | 1.1%  |
| eBay                      | -                   | -    |  |   | 1,500               | 7    | 0.8%   | 1.1%  |
| General Dynamics          | -                   | -    |  |   | 1,500               | 9    | 0.8%   | 1.1%  |
| Totals                    | 24,092              |      | 10.8%  | 15.6%   | 23,000              |      | 12.0%  | 16.9%   |

Note: fiscal year 2024 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, 2021 - 2024 and estimates for June 30, 2025

|                         | 2021      | 2022      | 2023      | 2024      | 2025 est  |
|-------------------------|-----------|-----------|-----------|-----------|-----------|
| Buildings:              |           |           |           |           |           |
| Elementary:             |           |           |           |           |           |
| Number                  | 28        | 27        | 28        | 28        | 28        |
| Square feet             | 1,918,250 | 1,789,695 | 1,893,068 | 1,893,068 | 1,893,068 |
| Capacity                | 19,360    | 19,360    | 18,860    | 18,860    | 18,860    |
| Enrollment              | 14,252    | 13,798    | 13,746    | 13,572    | 13,223    |
| Middle Schools:         |           |           |           |           |           |
| Number                  | 8         | 8         | 8         | 8         | 8         |
| Square feet             | 1,446,696 | 1,446,696 | 1,446,696 | 1,469,290 | 1,469,290 |
| Capacity                | 9,428     | 9,428     | 9,428     | 9,428     | 9,428     |
| Enrollment              | 8,024     | 7,823     | 7,605     | 7,530     | 7,336     |
| High Schools:           |           |           |           |           |           |
| Number                  | 5         | 5         | 5         | 5         | 5         |
| Square feet             | 1,894,032 | 2,027,125 | 2,025,136 | 2,025,136 | 2,025,136 |
| Capacity                | 10,547    | 11,239    | 11,239    | 11,239    | 11,239    |
| Enrollment              | 10,956    | 10,984    | 11,151    | 11,352    | 11,393    |
| Special Schools:        |           |           |           |           |           |
| Number                  | 2         | 2         | 3         | 3         | 3         |
| Square feet             | 136,757   | 136,757   | 195,321   | 195,321   | 195,321   |
| Capacity *              |           |           |           |           |           |
| Enrollment              | 256       | 654       | 429       | 278       | 337       |
| Total School Buildings: | 43        | 42        | 44        | 44        | 44        |
| Square feet             | 5,395,735 | 5,400,273 | 5,560,221 | 5,582,815 | 5,582,815 |
| Capacity                | 39,335    | 40,027    | 39,527    | 39,527    | 39,527    |
| Enrollment              | 33,488    | 33,259    | 32,931    | 32,732    | 32,289    |
| Other Buildings:        |           |           |           |           |           |
| Number                  | 4         | 5         | 5         | 5         | 6         |
| Square feet             | 293,808   | 422,363   | 422,363   | 422,363   | 662,363   |
| Acres of Land           | 799       | 799       | 799       | 788       | 812       |
| Number of Portables     | 78        | 78        | 77        | 77        | 77        |
| Number of Vehicles      | 341       | 337       | 339       | 339       | 332       |

\* 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 2016 - 2024 and estimate for 2025

|                | 2016  | 2017  | 2018  | 2019  | 2020  | 2021  | 2022  | 2023  | 2024  | 2025 est |
|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|----------|
| Alta           | 365   | 515   | 420   | 483   | 480   | 515   | 522   | 513   | 543   | 545      |
| Brighton       | 483   | 573   | 483   | 456   | 436   | 452   | 483   | 387   | 523   | 555      |
| Corner Canyon  | 490   | 501   | 540   | 492   | 565   | 520   | 539   | 495   | 599   | 605      |
| Hillcrest      | 429   | 426   | 473   | 426   | 473   | 397   | 443   | 381   | 462   | 475      |
| Jordan         | 433   | 486   | 483   | 475   | 430   | 403   | 406   | 420   | 427   | 390      |
| Diamond Ridge* | 15    | 39    | 48    | 47    | 63    | 61    | 47    | 69    | 49    | 75       |
| Entrada        | 69    | 37    | 46    | 68    | 59    | 1     | 74    | 137   | 164   | 130      |
| Total          | 2,284 | 2,577 | 2,493 | 2,447 | 2,506 | 2,349 | 2,514 | 2,402 | 2,767 | 2,775    |
| Dropout Rate:  | 12.3% | 11.2% | 8.9%  | 8.9%  | 8.3%  | 8.9%  | 9.6%  | 9.6%  | 10.2% | 9.6%     |

Source: District records

## Canyons School District

### Students per Teacher

Last ten school years - school years 2017 - 2026

| Grade        | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | 2026 |
|--------------|------|------|------|------|------|------|------|------|------|------|
| 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 | 28.8 |
| 10           | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.8 |
| 11           | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.8 |
| 12           | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.3 | 28.8 |

## Canyons School District

### Nutrition Services - Facts and Figures

Years Ended June 30, 2021 thru June 30, 2024 with estimate for June 30, 2025

|  | 2021*     | 2022*     | 2023      | 2024      | 2025 est  |
|--|-----------|-----------|-----------|-----------|-----------|
| Participating schools:                             |           |           |           |           |           |
| Lunch  | 44        | 44        | 43        | 43        | 43        |
| Breakfast  | 39        | 43        | 42        | 42        | 42        |
| Student lunches served:                            |           |           |           |           |           |
| Free   | 2,350,846 | 3,025,907 | 809,438   | 933,224   | 933,224   |
| Reduced  | 2,811     | 0         | 107,476   | 98,921    | 98,921    |
| Fully paid   | 32,818    | 0         | 1,550,237 | 1,636,379 | 1,636,379 |
| Total  | 2,386,475 | 3,025,907 | 2,467,151 | 2,668,524 | 2,668,524 |
| Student breakfasts served:                         |           |           |           |           |           |
| Free   | 839,185   | 840,313   | 316,718   | 363,178   | 363,178   |
| Reduced  | 371       | 0         | 25,238    | 21,063    | 21,063    |
| Fully paid   | 2,138     | 0         | 184,334   | 182,422   | 182,422   |
| Total  | 841,694   | 840,313   | 526,290   | 566,663   | 566,663   |
| Percentage of free/reduced/fully paid lunch:       |           |           |           |           |           |
| Free   | 98.51%    | 100.00%   | 32.81%    | 34.97%    | 34.97%    |
| Reduced  | 0.12%     | 0.00%     | 4.36%     | 3.71%     | 3.71%     |
| Fully paid   | 1.38%     | 0.00%     | 62.84%    | 61.32%    | 61.32%    |
| Percentage of free/reduced fully paid breakfast:   |           |           |           |           |           |
| Free   | 99.70%    | 100.00%   | 60.18%    | 64.09%    | 64.09%    |
| Reduced  | 0.04%     | 0.00%     | 4.80%     | 3.72%     | 3.72%     |
| Fully paid   | 0.25%     | 0.00%     | 35.03%    | 32.19%    | 32.19%    |
| Average daily participation:                       |           |           |           |           |           |
| Lunch  | 13,407    | 16,999    | 13,860    | 14,992    | 14,992    |
| Breakfast  | 4,729     | 4,721     | 2,957     | 3,184     | 3,184     |
| October 1st count                                  | 33,488    | 33,259    | 32,931    | 32,732    | 32,289    |
| Percentage participating in school lunch/breakfast |           |           |           |           |           |
| Lunch  | 40.04%    | 51.11%    | 42.09%    | 45.80%    | 46.43%    |
| Breakfast  | 14.12%    | 14.19%    | 8.98%     | 9.73%     | 9.86%     |

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

(2025-2026)

August 11, 2025 - May 29, 2026

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

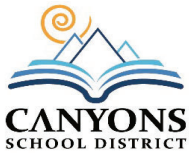
- ♦ An Educator Salary Adjustment (ESA) of \$10,350 and a Teacher and Student Success Act (TSSA) of \$1,110 are included as part of the Base Contract.
 

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                | \$64,200      |
| 2                | \$65,150      |
| 3                | \$66,100      |
| 4                | \$67,050      |
| 5                | \$68,000      |
| 6                | \$68,950      |
| 7                | \$69,900      |
| 8                | \$70,850      |
| 9                | \$71,800      |
| 10               | \$72,750      |
| 11               | \$73,700      |
| 12               | \$74,650      |
| 13               | \$75,600      |
| 14               | \$76,550      |
| 15               | \$77,500      |
| 16               | \$78,450      |
| 17               | \$79,400      |
| 18               | \$80,350      |
| 19               | \$81,300      |
| 20               | \$82,250      |
| 21               | \$83,200      |
| 22               | \$84,150      |
| 23               | \$85,100      |
| 24               | \$86,050      |
| 25               | \$87,000      |
| 26               | \$87,950      |
| 27               | \$88,900      |
| 28               | \$89,850      |
| 29               | \$90,800      |
| 30               | \$91,750      |
| 31               | \$92,700      |
| 32               | \$93,650      |
| 33               | \$94,600      |
| 34               | \$95,550      |
| 35               | \$96,500      |
| 36               | \$97,450      |
| 37               | \$98,400      |
| 38               | \$99,350      |
| 39               | \$100,300     |
| 40               | \$101,250     |

Revised 2025.04.18



# Education Support Professional Salary Schedule

(2025-2026)

July 1, 2025 - June 30, 2026

| STEP | LANE 1 | LANE 2 | LANE 3 | LANE 4 | LANE 5 | LANE 6 | LANE 7 | LANE 8 | LANE 9 | LANE 10 |
|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| 1    | 14.16  | 15.96  | 18.04  | 20.06  | 21.60  | 22.91  | 24.06  | 25.52  | 27.22  | 29.94   |
| 2    | 14.51  | 16.36  | 18.49  | 20.56  | 22.14  | 23.48  | 24.66  | 26.16  | 27.90  | 30.69   |
| 3    | 14.95  | 16.85  | 19.04  | 21.18  | 22.80  | 24.18  | 25.40  | 26.94  | 28.74  | 31.61   |
| 4    | 15.70  | 17.69  | 19.99  | 22.24  | 23.94  | 25.39  | 26.67  | 28.29  | 30.18  | 33.19   |
| 5    | 16.52  | 18.62  | 21.04  | 23.41  | 25.20  | 26.72  | 28.07  | 29.78  | 31.76  | 34.93   |
| 6    | 17.43  | 19.64  | 22.20  | 24.70  | 26.59  | 28.19  | 29.61  | 31.42  | 33.51  | 36.85   |
| 7    | 18.43  | 20.77  | 23.48  | 26.12  | 28.12  | 29.81  | 31.31  | 33.23  | 35.44  | 38.97   |
| 8    | 18.80  | 21.19  | 23.95  | 26.64  | 28.68  | 30.41  | 31.94  | 33.89  | 36.15  | 39.75   |
| 9    | 19.18  | 21.61  | 24.43  | 27.17  | 29.25  | 31.02  | 32.58  | 34.57  | 36.87  | 40.55   |
| 10   | 19.56  | 22.04  | 24.92  | 27.71  | 29.84  | 31.64  | 33.23  | 35.26  | 37.61  | 41.36   |

| STEP | LANE 11 | LANE 12 | LANE 13 | LANE 14 | LANE 15 | LANE 16 | LANE 17 | LANE 18 | LANE 19 | LANE 20 |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1    | 30.95   | 32.66   | 35.92   | 38.00   | 40.20   | 42.51   | 45.00   | 47.61   | 50.34   | 53.29   |
| 2    | 31.72   | 33.48   | 36.82   | 38.95   | 41.21   | 43.57   | 46.13   | 48.80   | 51.60   | 54.62   |
| 3    | 32.67   | 34.48   | 37.92   | 40.12   | 42.45   | 44.88   | 47.51   | 50.26   | 53.15   | 56.26   |
| 4    | 34.30   | 36.20   | 39.82   | 42.13   | 44.57   | 47.12   | 49.89   | 52.77   | 55.81   | 59.07   |
| 5    | 36.10   | 38.10   | 41.91   | 44.34   | 46.91   | 49.59   | 52.51   | 55.54   | 58.74   | 62.17   |
| 6    | 38.09   | 40.20   | 44.22   | 46.78   | 49.49   | 52.32   | 55.40   | 58.59   | 61.97   | 65.59   |
| 7    | 40.28   | 42.51   | 46.76   | 49.47   | 52.34   | 55.33   | 58.59   | 61.96   | 65.53   | 69.36   |
| 8    | 41.09   | 43.36   | 47.70   | 50.46   | 53.39   | 56.44   | 59.76   | 63.20   | 66.84   | 70.75   |
| 9    | 41.91   | 44.23   | 48.65   | 51.47   | 54.46   | 57.57   | 60.96   | 64.46   | 68.18   | 72.17   |
| 10   | 42.75   | 45.11   | 49.62   | 52.50   | 55.55   | 58.72   | 62.18   | 65.75   | 69.54   | 73.61   |

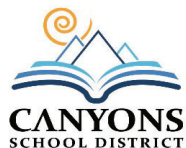
Lanes and steps in grey areas are currently not in use.

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 2025.04.17



# Administrative Salary Schedule

(2025-2026)

242 Days - Full Time 8 Hours Per Day

July 1, 2025 - June 30, 2026

|       | Lane 1        | Lane 2        | Lane 3        | Lane 4        | Lane 5        |
|-------|---------------|---------------|---------------|---------------|---------------|
| Steps | Base Contract | Base Contract | Base Contract | Base Contract | Base Contract |
| 1     | 86,752        | 93,984        | 113,136       | 122,204       | 136,070       |
| 2     | 88,488        | 95,863        | 114,780       | 123,981       | 138,055       |
| 3     | 90,257        | 97,781        | 116,443       | 125,784       | 140,073       |
| 4     | 92,063        | 99,735        | 118,133       | 127,616       | 142,113       |
| 5     | 93,904        | 101,730       | 119,849       | 129,471       | 144,189       |
| 6     | 95,783        | 103,766       | 121,590       | 131,359       | 146,297       |
| 7     | 97,699        | 105,843       | 123,355       | 133,268       | 148,436       |
| 8     | 99,651        | 107,959       | 125,147       | 135,208       | 150,605       |
| 9     | 101,645       | 110,116       | 126,970       | 137,184       | 152,807       |
| 10    | 103,677       | 112,318       | 128,813       | 139,185       | 155,045       |

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     | 146,297       | 166,278       | 195,194       |
| 2     | 148,436       | 169,601       | 199,100       |
| 3     | 150,605       | 172,994       | 203,080       |
| 4     | 152,807       | 176,454       | 207,142       |
| 5     | 155,045       | 179,984       | 211,285       |

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 2024-25 will receive a 1.25% stipend in 2025-26 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 2025.04.22



## School Locations

### 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



**Silver Mesa Elementary (158)**

8920 S. 1700 E.  
Sandy 84093

**Mount Jordan Middle (408)**

9351 S. Mountaineer Ln. (210 E.)  
Sandy 84070

**Sprucewood Elementary (164)**

12025 S. 1000 E.  
Sandy 84094

**Union Middle (410)**

615 E. 8000 S.  
Sandy 84070

**Sunrise Elementary (159)**

1542 E. 11245 S.  
Sandy 84092

**High Schools****Alta High (702)**

11055 S. Hawk Hwy  
Sandy 84094

**Willow Canyon Elementary (174)**

9650 S. 1700 E.  
Sandy 84092

**Brighton High (705)**

2220 E. Bengal Blvd. (7600 S.)  
Cottonwood Heights 84121

**Willow Springs Elementary (178)**

13288 S. Lone Rock Dr. (465 E.)  
Draper 84020

**Corner Canyon High (711)**

12943 S. 700 E.  
Draper 84020

**Middle Schools****Albion Middle (401)**

2755 E. Newcastle Dr. (8890 S.)  
Sandy 84093

**Hillcrest High (706)**

7350 S. 900 E.  
Midvale 84047

**Butler Middle (402)**

7530 S. 2700 E.  
Cottonwood Heights 84121

**Jordan High (708)**

95 E. Beetdigger Blvd. (9880 S.)  
Sandy 84070

**Draper Park Middle (407)**

13133 S. 1300 E.  
Draper 84020

**Specialty Schools****CTEC (740)**

825 E. 9085 S.  
Sandy 84094

**Eastmont Middle (403)**

10100 S. 1300 E.  
Sandy 84094

**Entrada (981)**

825 E. 9085 S  
Sandy 84094

**Indian Hills Middle (405)**

1180 E. Sanders Road  
Sandy 84094

**Jordan Valley (810)**

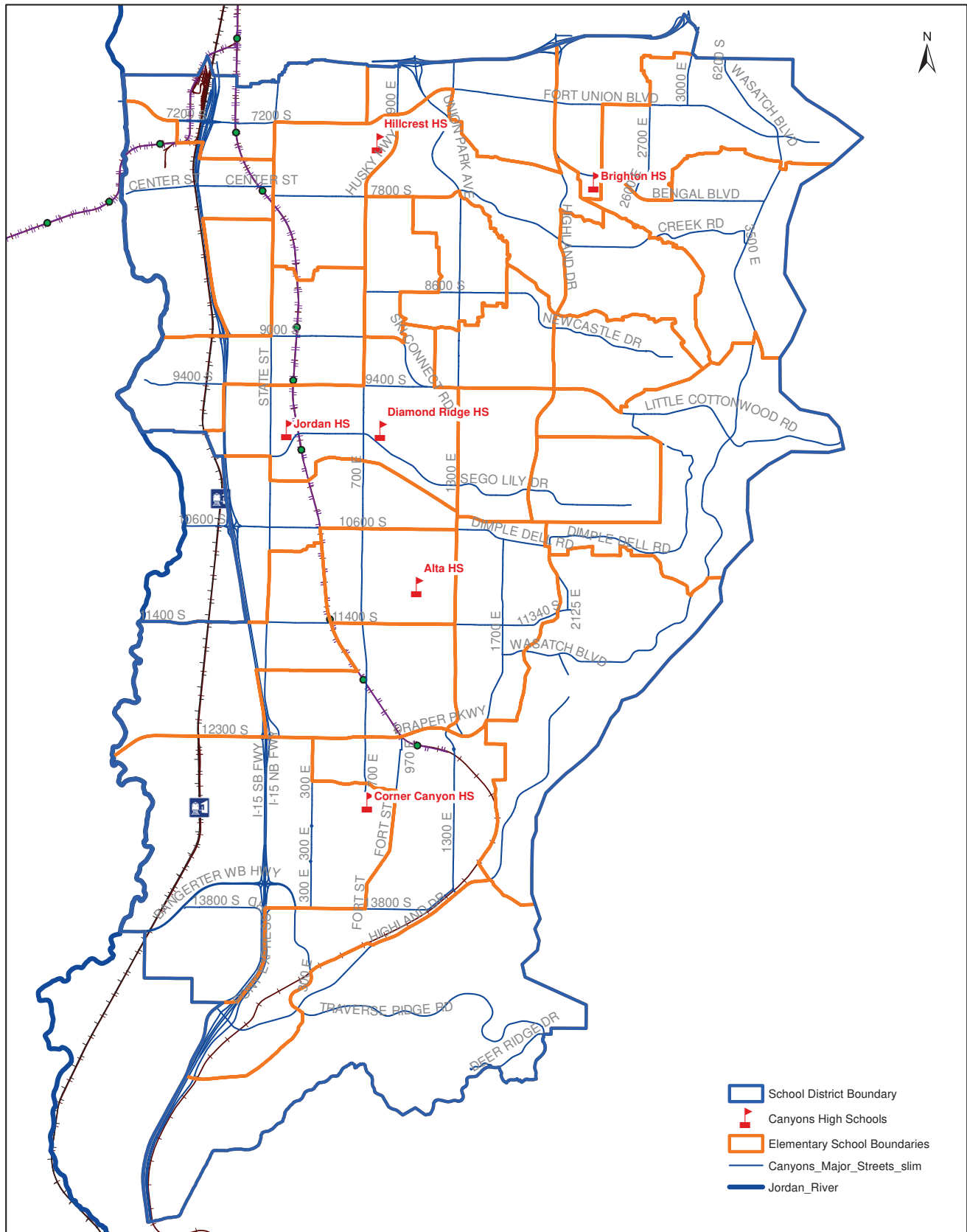
7501 S. 1000 E.  
Midvale 84047

**Midvale Middle (404)**

7852 S. Pioneer St. (310 W.)  
Midvale 84047



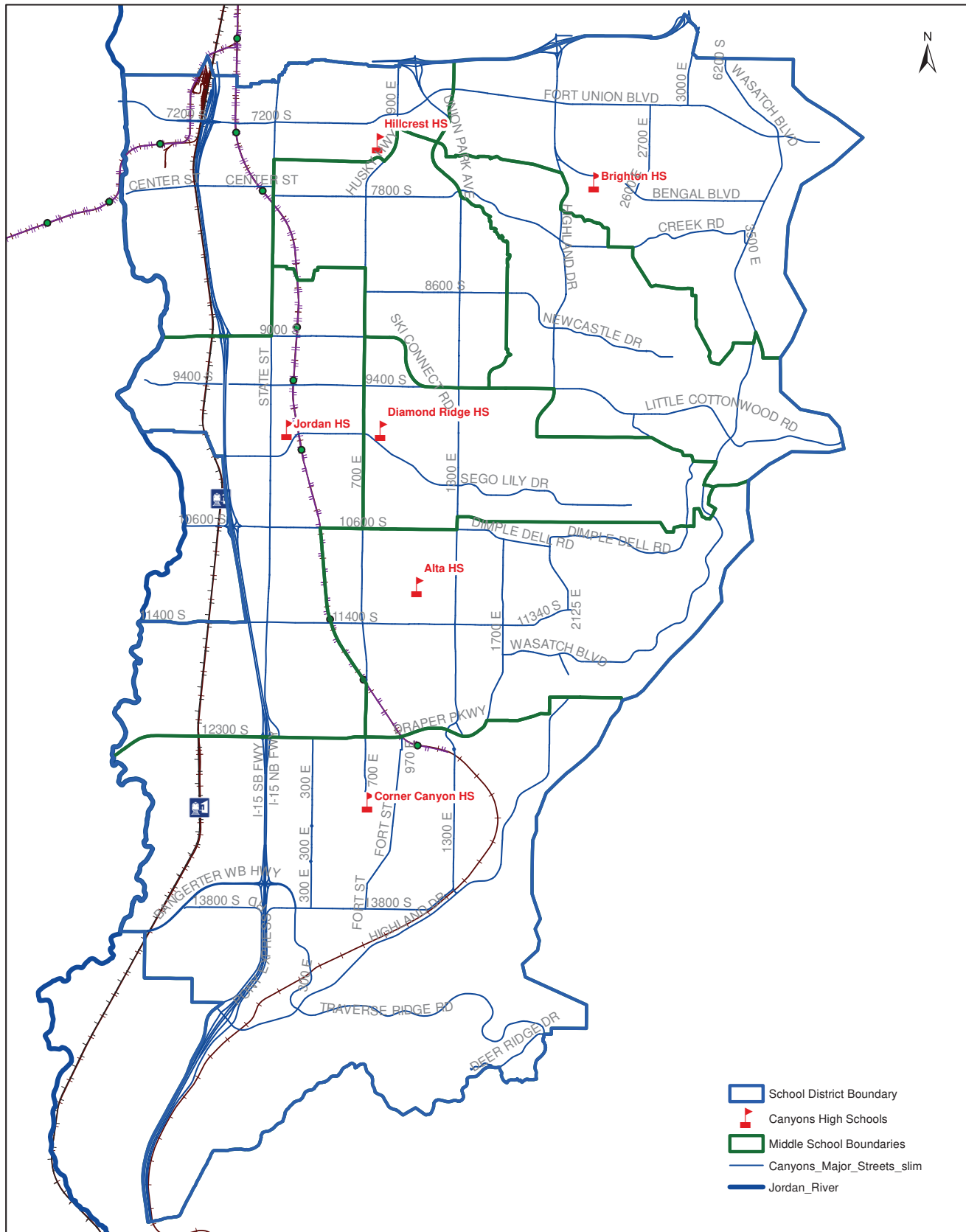
## Elementary School Boundaries



Valid for the 2025-2026 School Year

Print Date: June 10, 2025

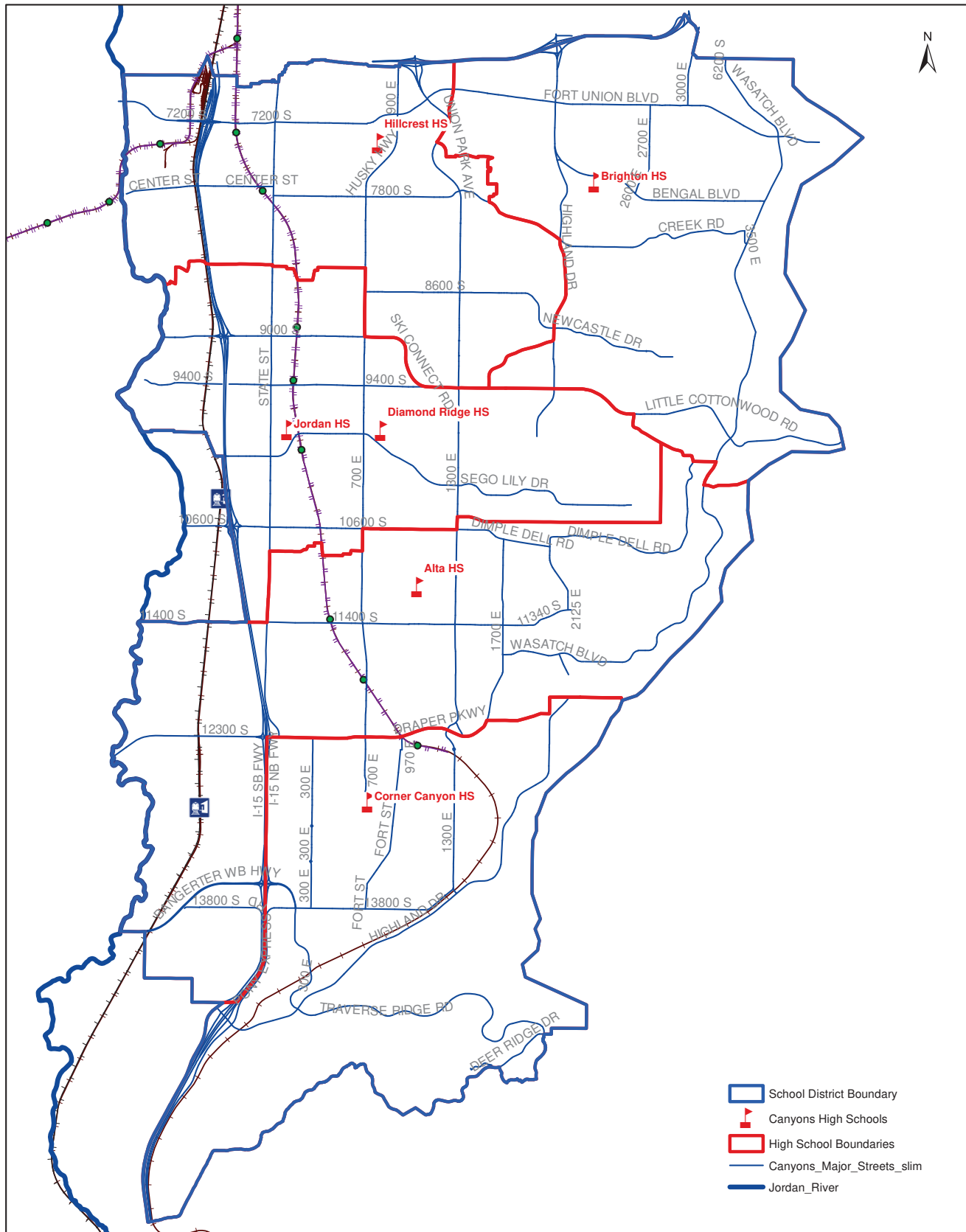
## Middle School Boundaries



Valid for the 2025-2026 School Year

Print Date: June 10, 2025

# High School Boundaries



Valid for the 2025-2026 School Year

Print Date: June 10, 2025



## 2025-2026 School Calendar (Revised)

### K-12

| 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  |           | 1  | 2  | 3  | 4  | 5  | 6  |         |    |    | 1  | 2  | 3  | 4  |
| 3        | 4  | 5  | 6  | 7  | 8  | 9  | 7         | 8  | 9  | 10 | 11 | 12 | 13 | 5       | 6  | 7  | 8  | 9  | 10 | 11 |
| 10       | 11 | 12 | 13 | 14 | 15 | 16 | 14        | 15 | 16 | 17 | 18 | 19 | 20 | 12      | 13 | 14 | 15 | 16 | 17 | 18 |
| 17       | 18 | 19 | 20 | 21 | 22 | 23 | 21        | 22 | 23 | 24 | 25 | 26 | 27 | 19      | 20 | 21 | 22 | 23 | 24 | 25 |
| 24       | 25 | 26 | 27 | 28 | 29 | 30 | 28        | 29 | 30 |    |    |    |    | 26      | 27 | 28 | 29 | 30 | 31 |    |
| 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  |           | 1  | 2  | 3  | 4  | 5  | 6  |         |    |    |    | 1  | 2  | 3  |
| 2        | 3  | 4  | 5  | 6  | 7  | 8  | 7         | 8  | 9  | 10 | 11 | 12 | 13 | 4       | 5  | 6  | 7  | 8  | 9  | 10 |
| 9        | 10 | 11 | 12 | 13 | 14 | 15 | 14        | 15 | 16 | 17 | 18 | 19 | 20 | 11      | 12 | 13 | 14 | 15 | 16 | 17 |
| 16       | 17 | 18 | 19 | 20 | 21 | 22 | 21        | 22 | 23 | 24 | 25 | 26 | 27 | 18      | 19 | 20 | 21 | 22 | 23 | 24 |
| 23       | 24 | 25 | 26 | 27 | 28 | 29 | 28        | 29 | 30 | 31 |    |    |    | 25      | 26 | 27 | 28 | 29 | 30 | 31 |
| 30       |    |    |    |    |    |    |           |    |    |    |    |    |    |         |    |    |    |    |    |    |
| 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        | 2  | 3  | 4  | 5  | 6  | 7  | 1         | 2  | 3  | 4  | 5  | 6  | 7  |         |    |    | 1  | 2  | 3  | 4  |
| 8        | 9  | 10 | 11 | 12 | 13 | 14 | 8         | 9  | 10 | 11 | 12 | 13 | 14 | 5       | 6  | 7  | 8  | 9  | 10 | 11 |
| 15       | 16 | 17 | 18 | 19 | 20 | 21 | 15        | 16 | 17 | 18 | 19 | 20 | 21 | 12      | 13 | 14 | 15 | 16 | 17 | 18 |
| 22       | 23 | 24 | 25 | 26 | 27 | 28 | 22        | 23 | 24 | 25 | 26 | 27 | 28 | 19      | 20 | 21 | 22 | 23 | 24 | 25 |
|          |    |    |    |    |    |    | 29        | 30 | 31 |    |    |    |    | 26      | 27 | 28 | 29 | 30 |    |    |
| 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       |    |    |    |    |    |    |           |    |    |    |    |    |    |         |    |    |    |    |    |    |

Red A Day  
Black B Day

Note: School emergency closure days will be made up by scheduling remote learning day(s)

|              |   |
|--------------|---|
| Aug 11-15    | Teachers back to school                       |
| Aug 15       | 6th & 9th Grade Orientation - 1/2 Day         |
| Aug 18       | First Day of School - Grades 1-12             |
| Aug 20       | First Day of School - Kindergarten            |
| Sept 1       | Labor Day                                     |
| Sept. 22, 23 | Parent/Teacher Conferences Elementary Schools |
| Sept. 23, 24 | Parent/Teacher Conferences Middle Schools     |
| Sept. 22, 24 | Parent Teacher Conferences High School        |
| Sept 25      | <b>Early Out Day for all students</b>         |
| Sept 26      | No Student Day (Compensatory Day)             |
| Sept 29      | Teacher Professional Day - No Students        |
| Oct 22       | End of 1st Quarter                            |
| Oct 23, 24   | Fall Recess                                   |
| Oct 27       | Teacher Professional Day - No Students        |
| Nov 26-28    | Thanksgiving Recess                           |
| Dec 22-Jan 2 | Winter Recess                                 |
| Jan 15       | End of 2nd Quarter                            |
| Jan 16       | Grading Day Grades K-12 - No Students         |
| Jan 19       | Martin Luther King Jr. Day Recess             |
| Feb 12       | <b>Early Out Day for all students</b>         |
| Feb 13       | Teacher Professional Day - No Students        |
| Feb 16       | Presidents' Day Recess                        |
| Feb 23, 24   | Parent Teacher Conferences High School        |
| Feb 24, 25   | Parent/Teacher Conferences Elementary Schools |
| Feb 23, 25   | Parent/Teacher Conferences Middle Schools     |
| Feb 26       | <b>Early Out Day for all students</b>         |
| Feb 27       | No Student Day (Compensatory Day)             |
| Mar 20       | End of 3rd Quarter                            |
| Mar 23       | Teacher Professional Day - No Students        |
| April 6-10   | Spring Break Recess                           |
| May 25       | Memorial day Recess                           |
| May 29       | Last Day of School K-12                       |

-Every Friday is an Early Out Day

-This calendar is not for Brighton students

Revised 2025.03.27



**2025-2026 School Calendar (Revised)**
**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  |           | 1  | 2  | 3  | 4  | 5  | 6  |         |    |    | 1  | 2  | 3  | 4  |
| 3        | 4  | 5  | 6  | 7  | 8  | 9  | 7         | 8  | 9  | 10 | 11 | 12 | 13 | 5       | 6  | 7  | 8  | 9  | 10 | 11 |
| 10       | 11 | 12 | 13 | 14 | 15 | 16 | 14        | 15 | 16 | 17 | 18 | 19 | 20 | 12      | 13 | 14 | 15 | 16 | 17 | 18 |
| 17       | 18 | 19 | 20 | 21 | 22 | 23 | 21        | 22 | 23 | 24 | 25 | 26 | 27 | 19      | 20 | 21 | 22 | 23 | 24 | 25 |
| 24       | 25 | 26 | 27 | 28 | 29 | 30 | 28        | 29 | 30 |    |    |    |    | 26      | 27 | 28 | 29 | 30 | 31 |    |
| 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  |           | 1  | 2  | 3  | 4  | 5  | 6  |         |    |    |    | 1  | 2  | 3  |
| 2        | 3  | 4  | 5  | 6  | 7  | 8  | 7         | 8  | 9  | 10 | 11 | 12 | 13 | 4       | 5  | 6  | 7  | 8  | 9  | 10 |
| 9        | 10 | 11 | 12 | 13 | 14 | 15 | 14        | 15 | 16 | 17 | 18 | 19 | 20 | 11      | 12 | 13 | 14 | 15 | 16 | 17 |
| 16       | 17 | 18 | 19 | 20 | 21 | 22 | 21        | 22 | 23 | 24 | 25 | 26 | 27 | 18      | 19 | 20 | 21 | 22 | 23 | 24 |
| 23       | 24 | 25 | 26 | 27 | 28 | 29 | 28        | 29 | 30 | 31 |    |    |    | 25      | 26 | 27 | 28 | 29 | 30 | 31 |
| 30       |    |    |    |    |    |    |           |    |    |    |    |    |    |         |    |    |    |    |    |    |
| 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         | 2  | 3  | 4  | 5  | 6  | 7  | 5       | 6  | 7  | 8  | 9  | 10 | 11 |
| 1        | 2  | 3  | 4  | 5  | 6  | 7  | 8         | 9  | 10 | 11 | 12 | 13 | 14 | 12      | 13 | 14 | 15 | 16 | 17 | 18 |
| 8        | 9  | 10 | 11 | 12 | 13 | 14 | 15        | 16 | 17 | 18 | 19 | 20 | 21 | 12      | 13 | 14 | 15 | 16 | 17 | 18 |
| 15       | 16 | 17 | 18 | 19 | 20 | 21 | 22        | 23 | 24 | 25 | 26 | 27 | 28 | 19      | 20 | 21 | 22 | 23 | 24 | 25 |
| 22       | 23 | 24 | 25 | 26 | 27 | 28 | 29        | 30 | 31 |    |    |    | 29 | 26      | 27 | 28 | 29 | 30 |    |    |
| 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       |    |    |    |    |    |    |           |    |    |    |    |    |    |         |    |    |    |    |    |    |

Note: School emergency closure days will be made up by scheduling remote learning day(s)

|              |  |
|--------------|--|
| Aug 11-15    | Teachers at School   |
| Aug 15       | 9th Grade Orientation - 1/2 Day                                    |
| Aug 18       | First Day of School  |
| Sept 1       | Labor Day Recess   |
| Sept 29      | Teacher Professional Day - No Students                             |
| Oct 2        | Parent/Teacher Conferences & <b>Early Out Day for all students</b> |
| Oct 23, 24   | Fall Recess  |
| Oct 27       | Teacher Professional Day - No Students                             |
| Nov 14       | End of 1st Trimester   |
| Nov 26-28    | Thanksgiving Recess  |
| Dec 22-Jan 2 | Winter Recess  |
| Jan 15       | Parent/Teacher Conferences & <b>Early Out Day for all students</b> |
| Jan 16       | No Student Day (Compensatory Day)                                  |
| Jan 19       | Martin Luther King Jr. Day Recess                                  |
| Feb 13       | Teacher Professional Day - No Students                             |
| Feb 16       | Presidents' Day Recess   |
| Feb 26       | End of 2nd Trimester   |
| Feb 27       | No Student Day/Teacher Grading Day                                 |
| Mar 23       | Teacher Professional Day - No Students                             |
| Apr 6-10     | Spring Recess  |
| Apr 23       | Parent/Teacher Conferences   |
| Apr 24       | No Student Day (Compensatory Day)                                  |
| May 25       | Memorial Day Recess  |
| May 29       | Last Day of School/End of 3rd Trimester                            |

-Every Friday is an Early Out Day

Revised 2025.04.02

## 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  |
| 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                                  |
| 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              |
| 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                            |
| 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                  |
| UCA    | Utah Code Annotated  |
| 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.

**Amortization** – A period in which a debt is reduced or paid off by regular payments.

**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.

**Audit** – A methodical examination and/or review.

**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.

**Bond Premium** – The amount received in excess of the face value of bonds issued.

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

**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.