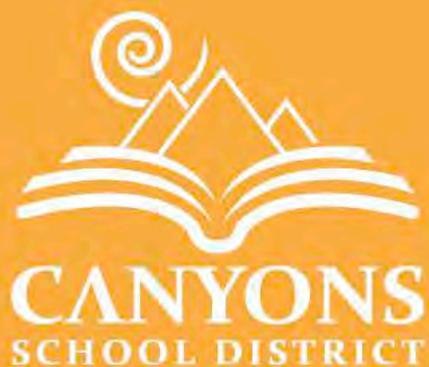


CANYONS SCHOOL DISTRICT

Comprehensive Annual Budget Report

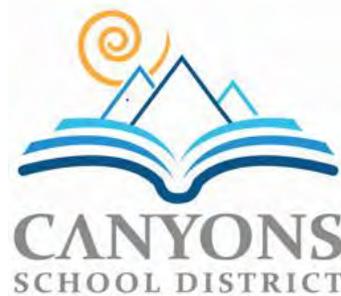
July 1, 2022 - June 30, 2023

9361 South 300 East
Sandy, UT 84070
canyonsdistrict.org



Comprehensive Annual Budget Report

July 1, 2022 - June 30, 2023



Canyons School District

9361 South 300 East

Sandy, Utah 84070

www.canyonsdistrict.org

Superintendent of Schools
Rick Robins, Ph.D.

Business Administrator
Leon Wilcox, CPA

Director of Accounting and Budgeting
Gary Warwood, CPA

9361 South 300 East
Sandy, UT 84070
801.826.5000

www.canyonsdistrict.org

Photographs provided by:
CSD Communications Office

Front Cover:

Top Picture: The Company - Dino and Dragon Stroll visiting Jordan Valley School

Middle Picture: Re-created photo of Canyons “First Class” students who started in kindergarten at Oak Hollow Elementary during the first year of Canyons School District in 2009. They pledged to be college ready when they graduated as the class of 2022. Posing for a photo in their caps and gowns with their kindergarten teachers from those years ago.

Bottom Picture: Kindergarteners from Midvalley Elementary.

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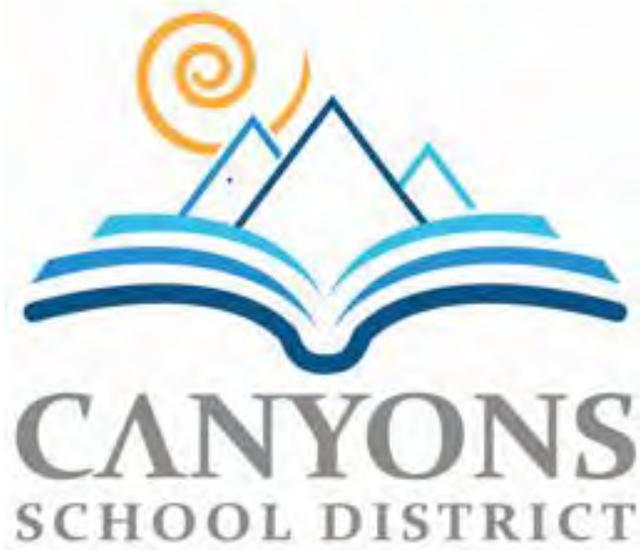
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EXECUTIVE SUMMARY



CANYONS

School District
"Celebrating the Highest
Standards of Educational Excellence"

Office of Superintendent
Rick Robins, Ph.D.
Phone: 801-826-5000
Fax: 801-826-5053
rick.robins@canyonsdistrict.org

May 20, 2022

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 2022-2023 and a revised budget for the fiscal year 2021-2022. The development of the budget was completed by reviewing every revenue and expenditure item under the control of the District.

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

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

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

This budget reflects basic state support through weighted pupil units (WPU) with a weighted value of \$4,038 per student which is a \$229 increase (6.0%) over the 2021-2022 support of \$3,809. Also included in this budget is \$10.3 million of federal funding from the Elementary and Secondary School Emergency Relief Fund (ESSER). These funds will be primarily used to fund additional teaching positions to support students with learning recovery caused by the pandemic. ESSER funds will also be used to support our summer youth academy, purchase curriculum and to support the Canyons Online school.

The District will receive \$3.4 million of State funds, allowing teachers to be compensated for 32 hours of personal professional development time. Additionally, the State awarded the District \$1.2 million to expand to full day kindergarten at Alta View, Altara, Crescent, East Sandy, Oakdale, Ridgecrest and Silver Mesa elementary schools.

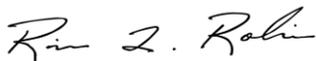
The District spent considerable time and resources during the past year to develop a Strategic Plan. Input was sought and gathered by multiple stakeholders such as students, parents, teachers, administrators, elected officials and other groups. In April 2022, the Board adopted the Plan with four strategic focus areas: High Quality Learning, Access and Opportunity, Human Centered Supports and Operating Systems. During the 2022-2023 year the District will implement strategic initiatives to meet these four focus areas. The Plan can be found at the end of the Executive Summary.

Another area of concentrations is the continuation of the District's building program. In November 2017, the Board proposed a \$283 million bond to its citizens. The bond passed by a convincing margin with 58% voting in favor. Rebuilds of Brighton and Hillcrest high schools and a major renovation to Alta High were the primary projects on the bond and all three were opened to students to start the 2021-2022 school year. The former Bell View and Edgemont elementary schools will be combined into the new Glacier Hills and the new building will open in August. The rebuild of Peruvian Park has been slowed by the nationwide supply chain shortage, but is still expected to be completed in September. The construction of Union middle school is progressing well and is on schedule to be completed in August 2023.

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 fulfills that commitment and it is hoped that readers will find the Comprehensive 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 Nancy Tingey, who serves as Board President, and other members of the Board for their dedicated service in conducting the financial affairs of the District in a responsible and progressive manner. To the many students, parents, citizens, and employees whose questions and suggestions continue to help refine the operations of Canyons School District, our deepest appreciation is offered.

Respectfully submitted,

A handwritten signature in black ink that reads "Rick Robins".

Rick Robins, Ph.D.
Superintendent of Schools

A handwritten signature in black ink that reads "Leon Wilcox".

Leon Wilcox, CPA
Business Administrator

BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL

Board President..... Nancy Tingey
Board Vice-President..... Steve Wrigley
Board Vice-President..... Amanda Oaks
Board Member Clareen Arnold
Board Member Mont Millerberg
Board Member Holly Neibaur
Board Member Amber Skill

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

Canyons School District Board of Education



President – Nancy Tingey



Vice President –
Steve Wrigley



Vice President –
Amanda Oaks



Amber Shill



Clareen Arnold



Mont Millerberg



Holly Neibaur

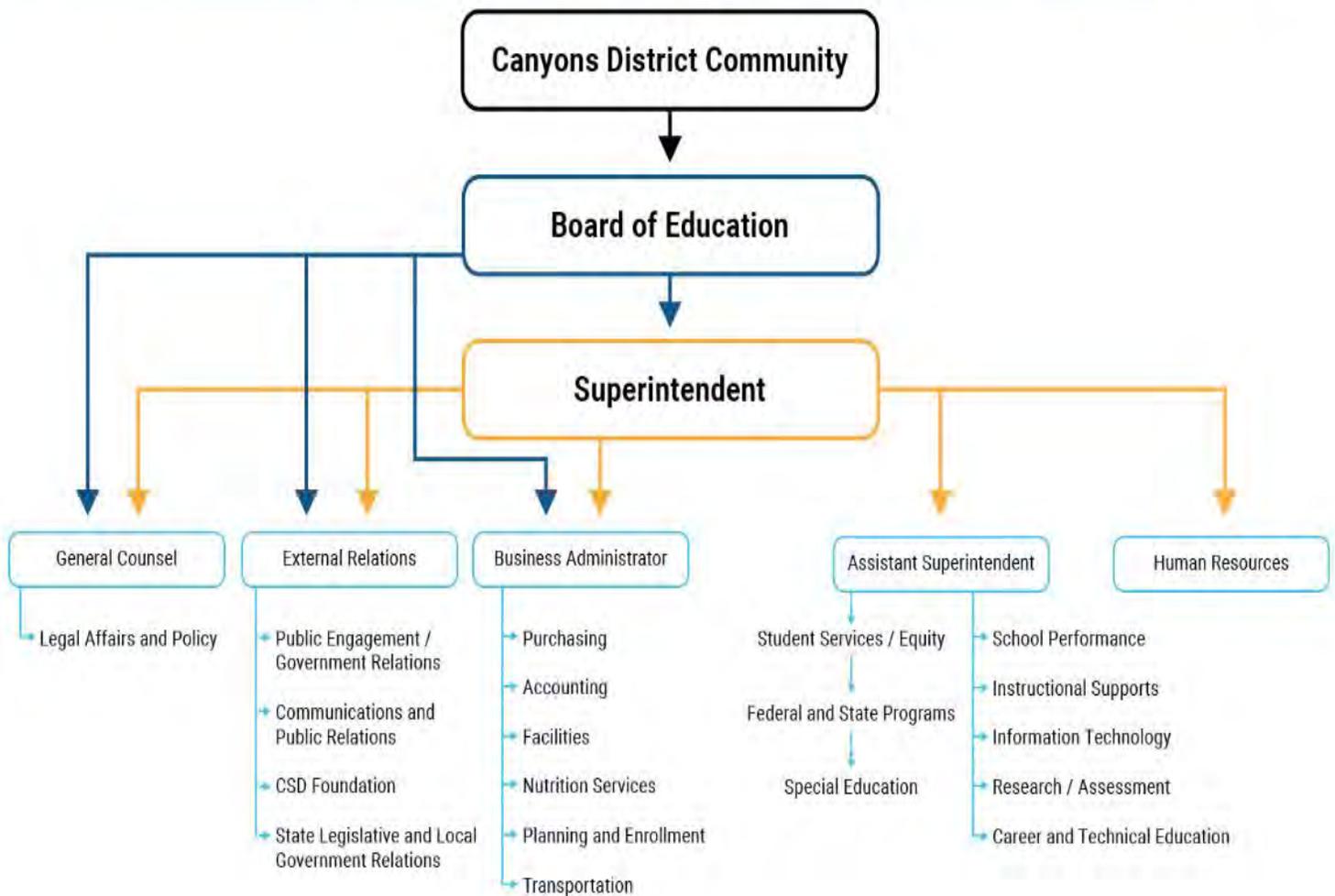
The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent specific geographic regions of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student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

EXECUTIVE SUMMARY

Budget Overview

The Canyons School District (CSD) budget beginning July 1, 2022 and ending June 30, 2023 includes actual audited figures from 2018-2019, 2019-2020, 2020-2021, the final amended budget for 2021-2022 and proposed budget for 2022-2023. The 2022-2023 school year will be the District's fourteenth year of operations. The Board of Education formally adopted the final 2021-2022 budget and the proposed 2022-2023 budget on June 7, 2022. This budget will act as the instructional and financial strategic plan for the District 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 2021-2022 school year are:

- During 2021-2022 the approximate number of graduates will be:
 - Alta High School - 532
 - Brighton High School - 465
 - Corner Canyon High School - 550
 - Hillcrest High School - 450
 - Jordan High School - 410
 - Diamond Ridge (Alternative High School) - 42
 - Entrada (Adult High School) - 175
- Midvale Middle Principal Mindy Robison was named Utah Middle School Principal of the Year.
- Alta View Elementary Principal Scott Jameson was named Utah Elementary School Principal of the Year.
- Jordan High's Karma Bateman wins UTAH ACTE IT Teacher of the Year
- Hillcrest's Danju Zoe Liu was named Sterling Scholar, National Merit Scholar and U.S. Presidential Scholar.



Additional 2021-2022 accomplishments include:

- Hillcrest and Corner Canyon win Sweepstakes Awards in their divisions at national Shakespeare competition
- Corner Canyon football ties a state record by winning 48 consecutive games en route to another appearance in a championship game.
- Brighton High girls Lacrosse coach Melissa Nash wins ProLook Sports' Favorite Coach of the Year Award in a national vote.



- Alta High's Malloy Goodfellow won the Deseret News' inaugural Humanitarian Award for 5A girls soccer.
- After three years of construction, the newly rebuilt Brighton and Hillcrest high schools were opened to students in the fall of 2021. The renovation of Alta High was also completed. Over 6,600 students attend these three high schools and their high school experience was significantly enhanced by the technology, lighting and overall logistics of these buildings.

FY2022-2023 Strategic Plan

For the past year the Board has completed and adopted a Strategic Plan. Multiple in-person and virtual sessions were held to gather stakeholder input which provided the foundation for the Plan. The Plan was designed to serve as a guide for the next decade. The entire Plan is included after this summary. Four focus areas were identified with associated impact statements. The four 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.

During the coming year, the District will develop ideas to meet the strategic initiatives and success criteria detailed in the Plan. Funds will be allocated based on the initiatives alignment with the Plan.

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.

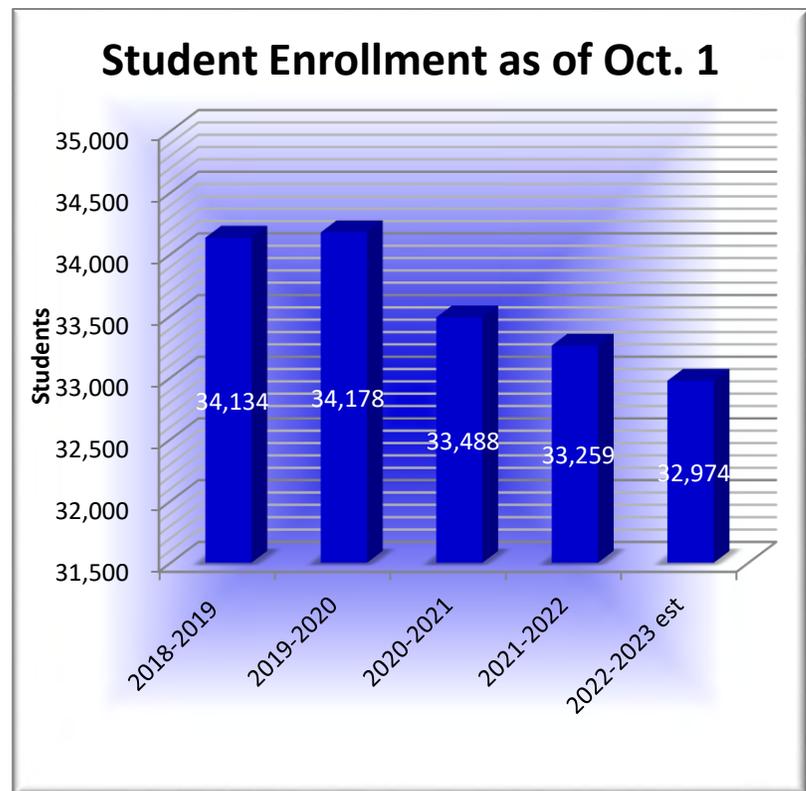
- September – Beginning fund balances are established once the financial audit of the Annual Comprehensive Financial Report (ACFR) for the prior fiscal year is completed. This is our starting point.
- March – The Utah Legislature completes its session so state revenue funds for education can be determined. 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 2021-2022 the District experienced a loss of over 200 students from the previous year. Enrollment declines are expected to continue for the foreseeable future. The high costs of housing within the District's communities makes it challenging for younger families with school-age children to reside within its borders. The state and nationwide drop in the birthrate is also a contributing factor for the enrollment decreases. The District is continually monitoring its enrollments both in the short- and long-terms. As enrollments drive the hiring process, the District will be cautious to not over hire for various positions. The chart to the right shows the last four years of enrollments and the estimated enrollment for 2022-2023.



Revenues

Canyons School District governmental fund types receive approximately 49.0% of their revenues from local property taxes, 38.9% from the State of Utah, 7.7% from the federal government, and 4.4% from other local sources, including investments. The District anticipates an increase in total revenues of \$4.9 million in 2022-2023. State revenues will rise by \$13.2 million due to a 6.0% increase in the WPU value. The District will receive new State funding for teacher professional development and for capital projects. Property taxes will increase by \$4.4 million due to new growth and a higher amount required to pay the general obligation bonds in the Debt Service Fund. Federal revenues will decrease by \$16.3 million as the District will drawdown \$7.4 million less in ESSER funds. The USDA

waiver for universal free lunch will expire and the District will once again charge for meals. The following chart shows a five-year comparison of revenues by fund:

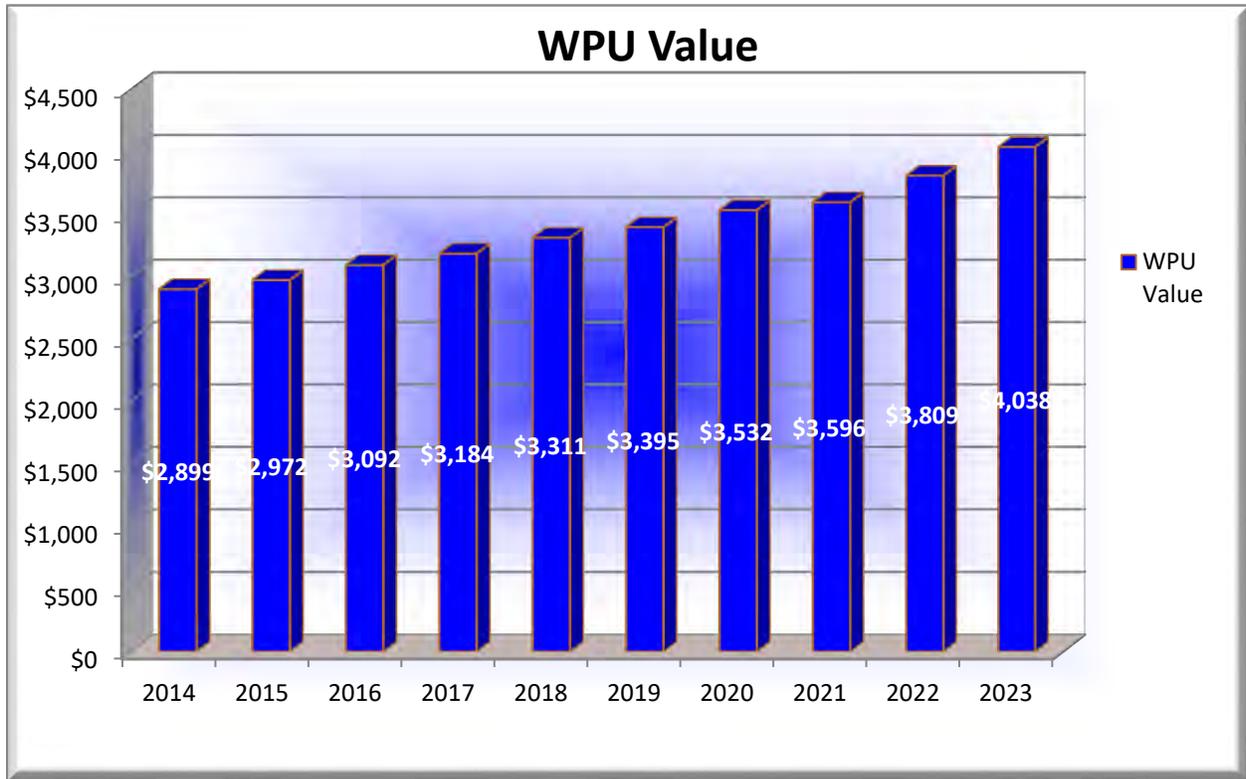
ALL DISTRICT FUNDS-SUMMARY OF REVENUES

Fiscal Years 2018-2019 through 2022-2023

Funds	Actual	Actual	Actual	Final Budget	Budget	2022 vs. 2023 Change	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	Percent
General	\$268,286,800	\$293,198,583	\$313,864,196	\$338,907,511	\$341,523,840	\$2,616,329	0.77%
Capital Outlay	24,755,656	24,215,716	24,342,493	23,479,326	26,698,758	3,219,432	13.71%
Debt Service	36,659,644	39,443,666	42,173,297	44,547,976	47,024,305	2,476,329	5.56%
Nutrition	12,751,315	11,572,974	14,244,697	18,189,740	14,180,145	(4,009,595)	(22.04%)
District Activity	11,463,116	9,171,557	9,276,607	9,456,325	9,026,615	(429,710)	(4.54%)
Pass-Through Taxes	12,781,299	12,100,348	13,363,568	15,052,175	15,797,362	745,187	4.95%
Canyons Foundation	885,385	587,186	744,573	655,500	668,610	13,110	2.00%
Employee Insurance	29,314,319	30,117,825	31,734,166	31,820,500	32,082,350	261,850	0.82%
Total	\$396,897,534	\$420,407,855	\$449,743,597	\$482,109,053	\$487,001,985	\$4,892,932	1.01%



The State Legislature granted a 6.0% increase on the WPU which equaled the same percentage increase as the prior year. These back-to-back increases are the highest amounts in recent history as the WPU value is now over \$4,000. The following chart shows a ten-year history of the regular WPU, which has risen \$1,139 or 28.2% since 2014.



Expenditures

Overall, expenditures of all funds are expected to decrease by \$41.8 million. Expenditures in the Capital Outlay Fund will decrease by \$47.0 million or nearly 50% as five major construction projects (Alta, Brighton and Hillcrest high schools as well as Glacier Hills and Peruvian Park elementary schools) are nearing completion. The General Fund expenditures will increase by \$4.4 million as the Board granted salary increases to all employee groups. A large elementary English language arts curriculum was purchased using ESSER funds in 2021-2022 and no such purchase is budgeted for 2022-2023. The Debt Service Fund expenditures will increase by \$1.4 million as the District refunded bonds and transferred higher principal amounts to the next few years in order to retire the bonds sooner. The General, Capital and Debt Service funds comprise 91.4% 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 2018-2019 through 2022-2023

Funds	Actual	Actual	Actual	Final Budget	Budget	2022 vs. 2023 Change	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	Percent
General	\$268,129,286	\$291,589,931	\$313,126,756	\$342,948,313	\$347,355,637	\$4,407,324	1.29%
Capital Outlay	101,297,931	155,628,507	123,001,607	107,077,479	56,834,786	(50,242,693)	(46.92%)
Debt Service	37,997,360	38,978,155	42,509,618	43,421,262	44,792,518	1,371,256	3.16%
Nutrition	12,826,259	12,714,968	12,331,886	15,297,069	15,708,356	411,287	2.69%
District Activity	11,021,714	9,203,567	8,024,274	9,071,574	9,451,825	380,251	4.19%
Pass-Through Taxes	12,781,299	12,100,348	13,363,568	15,052,175	15,797,362	745,187	4.95%
Canyons Foundation	756,082	893,689	699,442	976,009	1,031,825	55,816	5.72%
Employee Insurance	25,046,914	24,604,449	28,245,279	34,283,911	35,307,981	1,024,070	2.99%
Total	\$469,856,845	\$545,713,614	\$541,302,430	\$568,127,792	\$526,280,290	(\$41,847,502)	(7.37%)

*Note: At the end of fiscal year 2020-2021, the District reported \$3.5 million in Federal and State deferred revenues. Most of the deferred revenues are budgeted to be spent in the final revised budget; however, a similar amount of deferred revenue will likely be reported at the end of 2021-2022. 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.

Nonspendable, committed and assigned fund balances for the General Fund for FY 2022-2023 are shown to the right.

General Fund Balance Classification	
	Amount
Non-Spendable	
Inventories	\$1,972,585
Committed	
Economic Stabilization	17,220,282
Retiree Benefits	14,563,380
Compensated Absences	1,924,726
Contractual Obligations	1,745,783
Assigned	27,182,215
Unassigned	-
Total General Fund Balance	\$64,608,971

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 2022-2023 school year due to conservative budgeting practices. Utah law allows a maximum reserve of 5% committed of the adopted budget (53A-19-103) 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 \$32.3 million. The fund balance in the General Fund is budgeted to decrease by \$8.8 million; however, due to conservative budget practices the actual decrease is expected to be less. Historically, the District's expenditures have been 1% - 3% under-budget. The District has long planned to transfer funds from the General Fund to the Capital Outlay Fund to complete all committed projects. A transfer of \$4.0 million is budgeted to occur in 2022-2023 and a final transfer of \$3.5 million to happen in 2023-2024. However, neither transfer will occur until the end of each year and the financial position in the Capital Outlay Fund is analyzed as to whether the transfer is needed. 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 \$1.3 million from the Debt Service Fund to the General Fund is budgeted for this allowance. The decrease in the Capital Outlay Fund is budgeted to be \$18.6 million, as bond proceeds issued in previous years as well as tax revenues received in prior years will be spent on planned projects, primarily the rebuild of Union Middle. The Employee Insurance Fund balance is budgeted to decrease by \$3.2 million. The District elected to strategically spend-down a portion of the fund balance rather than increase premiums and contribute the difference to employee salaries. During this time of high inflation, the District was determined to grant a higher salary increase to support its employees. The insurance fund balance will be closely monitored and higher contributions are expected to be made in future years.

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

ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2018-2019 through 2022-2023

Funds	Actual	Actual	Actual	Final Budget	Budget	2022 vs. 2023 Change	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	Percent
General	\$74,929,966	\$76,330,617	\$76,864,405	\$73,452,093	\$64,608,971	(\$8,843,122)	(12.04%)
Capital Outlay	97,976,125	65,919,680	59,159,413	23,199,219	4,563,191	(18,636,028)	(80.33%)
Debt Service	1,987,643	2,453,154	2,260,675	2,627,988	3,059,775	431,787	16.43%
Nutrition	2,733,582	1,591,588	3,504,399	6,397,070	4,868,859	(1,528,211)	(23.89%)
Pass-Through Taxes	-	-	-	-	-	-	-
District Activity	7,731,134	7,699,124	8,951,457	9,336,208	8,910,998	(425,210)	(4.55%)
Canyons Foundation	923,460	824,958	1,073,741	1,024,742	972,852	(51,890)	(5.06%)
Employee Insurance	7,827,343	13,340,719	16,829,606	14,366,195	11,140,564	(3,225,631)	(22.45%)
Total	\$194,109,253	\$168,159,840	\$168,643,696	\$130,403,515	\$98,125,210	(\$32,278,305)	(24.75%)

Property Taxes

The tax rate for 2022-2023 is budgeted to be 0.006053, a decrease of 0.000937 or (13.4%) from the prior year rate. This rate will be the lowest levy in the District's 14-year history. The State of Utah uses a certified rate system wherein as property values increase, the tax rate is decreased to generate an equal dollar amount of revenue as the previous year. There is no inflationary adjustments within the State's certified tax rate system. As property values have climbed over the past several years, the rates have been correspondingly reduced. The chart below shows a five-year history of tax rates.

ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2018-2019 through 2022-2023

Funds	Actual	Actual	Actual	Final Budget	Budget	2022 vs. 2023 Change	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	Percent
General Fund:							
Basic Program	0.001666	0.001661	0.001628	0.001661	0.001652	(0.000009)	(0.54%)
Board Local Levy	0.001196	0.001720	0.001594	0.001342	0.001191	(0.000151)	(11.25%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001195	(0.000405)	(25.31%)
Capital Outlay:							
Capital Local	0.000895	0.000874	0.000838	0.000777	0.000620	(0.000157)	(20.21%)
Debt Service:							
Canyons Debt Service	0.001005	0.001077	0.001162	0.001176	0.001330	0.000154	13.10%
Former Jordan Debt Service	0.000560	0.000488	0.000403	0.000347	-	(0.000347)	(100.00%)
Charter School Rate:							
Utah Charter Schools	0.000073	0.000087	0.000072	0.000087	0.000065	(0.000022)	(25.29%)
Total	0.006995	0.007507	0.007297	0.006990	0.006053	(0.000937)	(13.40%)

The amount of new taxable property growth will impact the District’s revenue requirements. Each homeowner could see different results on their tax bill depending upon the change in the value of their home in relation to the change in the tax rate. The District will not hold a tax hearing to balance its 2022-2023 budget.

Below is a sample tax statement for a home that increased in value from \$497,000 in 2021 (the districtwide average) to \$649,000 in 2022 (also the districtwide average). This \$152,000 rise equates to an astonishing 30.6% increase. The tax increase for this home will be \$249.90 or 13.1% higher. The main cause for this increase is the “State Basic School Levy” stayed approximately the same. This rate is set by the State and under current code must remain in the range of 0.001650, see chart. As this rate did not decrease, it accounted for \$135.65 of the total increase. It should be noted the “Jordan School Old Debt Service” line no longer appears on the property tax statements as the District will make its final payment on June 15, 2022 for these bonds.

Sample Tax Statement
Average Home Value

2022 Market Value \$ 649,000

	2022 If Tax		2022 If No Budget		2022 Change if		Compare		BE HEARD		
	Rate	Tax (\$)	Rate	Tax (\$)	Tax (\$)	%	Rate	Tax (\$)	Date	Time	Place
Canyons School District	0.004336	1,547.74	0.004336	1,547.74	-	-	0.004895	1,338.05			
State Basic School Levy	0.001652	589.68	0.001652	589.68	-	-	0.001661	454.03			
UT Charter Schools- Canyons	0.000065	23.20	0.000065	23.20	-	-	0.000087	23.78			
Jordan Sch Old Debt Service	0.000000	-	0.000000	-	-	-	0.000347	94.85			
Total	0.006053	\$2,160.62	0.006053	2,160.62	-	-	0.006990	1,910.72			

Basic Rate set by State, this will amount will increase by \$135.65.

Assessment Type	Market Value 2022	Market Value 2021
Full Market Value	\$ 649,000	\$ 497,000
Residential Exemption	(292,050)	(223,650)
Total Taxable Value	\$ 356,950	\$ 273,350

Debt now included in Canyons School District line.

30.6% or \$152k increase in home value
13.1% or \$249.90 increase in taxes owed
Home values based on January 1, 2022

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 91.4% 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, planning and enrollment, 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 1st enrollments. The staff services amount will increase as the legislature funded 32 hours of personal professional development for all teachers. All other amounts are consistent with the prior year:

GENERAL FUND-EXPENDITURES PER STUDENT
Fiscal Years 2018-2019 through 2022-2023

Funds	Actual	Actual	Actual	Final Budget	Budget	2022 vs. 2023 Change	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	Percent
Instruction	\$4,760	\$5,291	\$5,804	\$6,373	\$6,370	(\$3)	(0.04%)
Student Services	407	496	565	647	665	18	2.84%
Staff Services	529	558	627	691	799	108	15.63%
District Administration	77	70	74	88	79	(9)	(10.07%)
School Administration	605	625	665	723	743	20	2.78%
Central Services	425	456	496	521	533	11	2.20%
Operations & Maintenance of Plant	747	736	817	901	937	37	4.05%
Student Transportation	296	291	290	356	394	38	10.81%
Community	10	8	11	12	13	1	8.33%
Expenditure per Student	\$7,855	\$8,532	\$9,350	\$10,312	\$10,534	\$222	2.16%
Percent of Increase/(Decrease)	n/a	8.61%	9.60%	10.28%	2.16%		
October 1 Enrollment	34,134	34,178	33,488	33,259	32,974	(285)	(0.86%)

General Fund Employees/Negotiations

Education, by its nature, is a labor intensive effort. Employee salaries and benefits comprise 88.9% of the General Fund expenditures. The District has 65.5% of its budgeted FTE's (full-time equivalents) instructing students. Another 11.3% of the FTE's are in schools supporting our students and teachers (the student and staff support functions). The schedule, located on the second page from this one, shows the number of contracted FTE's for each function in the 2021-2022 final budget and the 2022-2023 budget. FTE comparisons for previous fiscal years can be found in the Information Section.

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

CEA Each teacher will receive a one-step increment increase plus a 4.25% cost-of-living adjustment (COLA). Therefore, each teacher will receive a \$3,715 salary increase (\$900 for the step and \$2,725 for the COLA and a \$90 increase in TSSA funding). The starting teacher salary will be \$54,665. This starting wage is expected to be among the top five highest of all 41 Utah school districts.

CESPA Fund step increases and a 4.25% cost-of-living adjustment. Adjustments will be made to lanes 1-3 of the salary schedule to better recruit and retain hourly employees needed in critical areas. The starting base pay will be \$14.06 per hour. ESP employees on the top step in 2021-2022 will receive a \$500 one-time stipend in November. The salary schedule is included in the information section.

ADMIN Fund step increases and a 4.25% cost-of-living adjustment. Administrators on the top step in 2021-22 will receive a one-time 1.25% stipend.



General Fund Full-Time Equivalents (Contract Employees Only)

Description	Final Budget 2021-2022	Budget 2022-2023	2022-2023 % of Total FTE's	Description	Final Budget 2021-2022	Budget 2022-2023	2022-2023 % of Total FTE's
Instruction				School Administration			
Trad. Funded Elementary Teachers	560.0	545.5		Principals	46.0	45.0	
Trad. Funded Middle School Teachers	306.4	300.5		Assistant Principals	47.4	46.5	
Trad. Funded High School Teachers	392.7	395.0		Secretaries	100.9	99.8	
Special Education Funded Teachers	232.7	229.6		Total School Administration	194.3	191.3	6.9%
CTE Funded Teachers	22.5	22.5		Central Services			
ESSA/ESSER Funded Teachers	66.6	46.5		Asst. Superin. and Directors	15.0	16.0	
Other Funded Certified Teachers	88.1	81.3		Accounting/Payroll Classified	13.0	13.0	
Special Education Classified Assistants	101.4	108.5		Human Resource Classified	7.0	5.0	
Other Classified Assisants	94.9	98.8		Purchasing/Warehouse Class.	23.0	22.0	
Total Instruction	1865.2	1828.2	65.5%	Information Systems Class.	49.9	49.0	
Student Services				Planning/Pub. Relations	5.0	6.0	
Directors	5.0	5.0		Total Central Services	112.9	111.0	4.0%
Guidance Counselors	69.1	65.5		Operations of Plant			
Nurses and Therapist	32.2	31.2		Supervisors	14.0	14.0	
Psychologists/Social Workers	66.6	63.6		Custodians	137.0	136.0	
Secretaries and Other Classified	5.0	5.0		Journeyman Laborers	35.0	35.0	
Total Student Services	177.9	170.3	6.1%	Secretaries	4.0	4.0	
Staff Services				Total Operations of Plant	190.0	189.0	6.8%
Directors	12.6	12		Student Transportation			
Specialists and Coordinators	37.9	36.9		Directors	1.0	1.0	
Achievement/ Ed Tech Coaches	63.7	63.9		Bus Drivers	111.1	115.6	
Librarians	13.0	13.0		Mechanics	8.0	8.0	
Secretaries and Other Classified	21.3	20.1		Dispatchers/Secretaries	6.5	6.0	
Total Staff Services	148.5	145.9	5.2%	Coordinators/Analysts/Trainers	8.0	8.0	
District Administration				Total Student Transportation	134.6	138.6	5.0%
Superintendent and Other Directors	6.0	6.0		Community			
Secretaries	4.0	4.0		Director	0.3	0.3	
Total District Administration	10.0	10.0	0.4%	Secretaries	6.4	6.1	
				Total Community	6.7	6.4	0.2%
				Total General Fund FTE's	2,840.1	2,790.7	100%

Notes: The State funding formula's hold the District harmless for one year when enrollments decline allowing it to make staffing adjustments. As the District's hold-harmless provisions are now past, the teaching and support positions have been reduced. Additionally, South Park Academy will be moving to the Salt Lake City School District which accounts for 10 FTE positions.

Capital Outlay Fund

The District has developed a long-term building program to construct new schools, as well as renovate existing schools. The objective of this program is to provide school facilities that offer the optimum for student achievement and teacher collaboration. In November 2017, the District's citizens approved a \$283 million bond to continue the building program. Multiple projects were included in the bond with most scheduled to be completed within the next year. The 2022-2023 budget will include the continued construction costs for Hillcrest High, Union Middle, Peruvian Park and Glacier Hills elementary schools. The District has six major on-going construction projects that will occur or overlap during fiscal years 2021-2022 and 2022-2023. While it is difficult to determine which fiscal year the actual expenditures will occur, the schedule below projects a forecast.



MAJOR BUILDING PROGRAM PROJECTS

School, Budgets and Opening Dates

Project	Projected Started	Project Budget*	Prior Year Actuals	2021-2022 Final Budget	2022-2023 Budget	2023-2024 Projections	Opening Date
Alta High (renovation)	Jun-2018	\$ 54,336,000	\$ 52,027,504	\$ 2,308,496	\$ -	\$ -	Aug 2021
Brighton High (rebuild)	Jul-2018	118,190,000	104,325,097	13,864,903	-	-	Aug 2021
Hillcrest High (rebuild)	Jul-2018	121,396,000	109,502,869	8,443,131	3,450,000	-	Aug 2021
Glacier Hills Elementary (rebuild)	Apr-2021	30,970,000	4,388,897	22,558,555	4,022,548	-	Aug 2022
Peruvian Park Elementary (rebuild)	Apr-2021	23,250,000	3,759,032	16,655,351	2,835,617	-	Aug 2022
Union Middle (rebuild)	Apr-2021	62,032,225	5,259,253	28,358,982	24,913,990	3,500,000	Aug 2023
Total		\$410,174,225	\$279,262,652	\$92,189,418	\$35,222,155	\$3,500,000	

*Budget includes all architect, engineering, construction, and equipment expenses.

Other building and site improvements will be completed during 2022-2023. The largest projects are upgrades to the Alta High softball and baseball fields, remodeling of the Bell View building which will be the new location for Diamond Ridge and playground replacements at three elementary schools. Ten buses will be purchased and \$2.2 million is budgeted for technology equipment. 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. The renovation of Alta High included a substantial overhaul of the HVAC system that will result in utilities savings of approximately 25%. The former

Brighton High and Hillcrest High buildings were over 50 years old. The new buildings will be much more energy efficient and will save the District significantly on utilities. In addition, the new Glacier Hills will combine two schools and it will be more energy efficient. Staffing needs will also be reduced with this consolidation. The rebuild of Peruvian Park Elementary and Union Middle schools will have another significant impact on energy costs as each former building was over 50 years old.

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 Investor Services and an “AAA” rating from Fitch Ratings, the highest possible for each. The District will make its final payment on the former Jordan School District (JSD) debt on June 15, 2022. The District has been paying its share of the former JSD debt for 13 years.

The District defeased \$114.6 million of bonds issued in 2012 and 2013 by issuing refunding bonds of \$102.4 million in early 2022. The net present value savings was \$9.2 million from these transactions.

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 0.001330 and well-below that threshold.

The current unused legal debt capacity is estimated to be \$1.5 billion. The general obligation bonded debt is limited by Utah law to 4% of the fair market value of the total taxable property. Long-term borrowing will be confined to capital facilities projects and purchases of equipment, as required by law. Below is a summary for the ending bonded debt for 2021-2022 and 2022-2023.

Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2021	\$	457,765,000
Plus Series 2022A Refunding		52,395,000
Less Defeased Bonds for 2022A Refunding		(64,750,000)
Plus Series 2022B Refunding		49,980,000
Less Defeased Bonds for 2022B Refunding		(48,850,000)
Less Bond Principal Payments (2021-2022)		(24,335,000)
Bonds Payable, June 30, 2022		422,205,000
Less Bond Principal Payments (2022-2023)		(27,335,000)
Bonds Payable, June 30, 2023	\$	394,870,000

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 fund budget expenditure forecasts for fiscal years 2023-2026. 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 2021-2022 through 2024-2025

Funds	Budget 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026
General	\$347,355,637	\$357,453,849	\$367,864,311	\$378,597,134
Capital Outlay	56,834,786	20,613,659	37,477,883	21,235,092
Debt Service	44,792,518	45,216,273	45,213,310	45,638,561
Nutrition	15,708,356	16,022,524	16,342,975	16,669,834
Pass-Through Taxes	15,797,362	16,192,296	16,597,103	17,012,031
District Activity	9,451,825	9,688,121	9,930,325	10,178,583
Canyons Foundation	1,031,825	1,057,621	1,084,061	1,111,162
Employee Insurance	35,307,981	36,846,057	38,452,264	40,129,643
Total	\$526,280,290	\$503,090,400	\$532,962,232	\$530,572,040



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 of standardized tests and the statewide Readiness, Improvement, Success, Empowerment (RISE). Some results are presented below. The results should be viewed in restraint due to the impact of COVID.

**Canyons School District
Graduation Rate**

DISTRICT	2016	2017	2018	2019	2020	2021
Canyons SD	85%	86%	89%	90%	90%	89%
State	85%	86%	87%	87%	88%	88%

**Canyons School District
11th Grade ACT
Average Composite Score**

DISTRICT	2018	2019	2020*	2021*	State Avg 2021	2022
ACT Composite	20.9	20.7	20.8	20.1	19.6	20.7

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

**11th Grade ACT
Percent at College & Career Readiness Benchmark**

DISTRICT	2017-2018	2018-2019	2019-2020*	State Avg 2019-20	2020-2021*	2021-2022
English	61%	58%	60%	57%	53%	57%
Mathematics	43%	35%	38%	36%	33%	37%
Reading	47%	49%	48%	43%	45%	51%
Science	41%	41%	41%	35%	37%	41%

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

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

District Elementary Schools		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	57%	56%	Cancelled due to COVID-19	43%	52%	51%
4	Math	64%	61%		45%	55%	59%
5	Science	61%	63%		45%	53%	57%

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

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

All District Middle Schools		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	54%	58%	Cancelled due to COVID-19	44%	54%	56%
7	Math	56%	59%		42%	60%	52%
8	Science	58%	66%		48%	61%	62%

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

Budget Awards

Association of School Business Officials International

The Association of School Business Officials International (ASBO) has awarded a Meritorious Budget Award to Canyons School District for excellence in the preparation and issuance of a school system annual budget for the fiscal year beginning July 1, 2021. This was the twelfth 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, 2022, 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, 2021. This was the twelfth 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, 2022, is believed to conform to all program requirements and will be submitted to GFOA for evaluation and commendation.

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 2022-2023 school year and beyond.



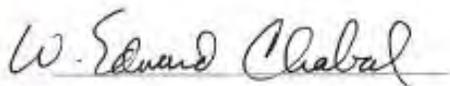


This Meritorious Budget Award is presented to

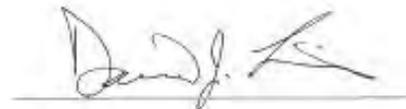
CANYONS SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget
for the Fiscal Year 2021–2022.

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



W. Edward Chabal
President



David J. Lewis
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Canyons School District
Utah**

For the Fiscal Year Beginning

July 01, 2021



Executive Director



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**

3

HIGH-QUALITY LEARNING

Impact Statement:

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

Strategic Initiative:

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

Success Criteria

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

Impact Statement:

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

Strategic Initiative:

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

Success Criteria

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

Strategic Initiative:

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

Success Criteria

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

HIGH-QUALITY LEARNING

Impact Statement:

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

Strategic Initiative:

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

Success Criteria

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

Impact Statement:

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

Strategic Initiative:

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

Success Criteria

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

Strategic Initiative:

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

Success Criteria

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



ACCESS & OPPORTUNITY

Impact Statement:

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

Strategic Initiative:

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

Success Criteria

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

Strategic Initiative:

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

Success Criteria

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



HUMAN-CENTERED SUPPORTS

Impact Statement:

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

Strategic Initiative:

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

Success Criteria

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

Strategic Initiative:

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

Success Criteria

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



OPERATING SYSTEMS

Impact Statement:

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

Impact Statement:

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

Strategic Initiative:

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

Strategic Initiative:

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

Success Criteria

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

Success Criteria

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



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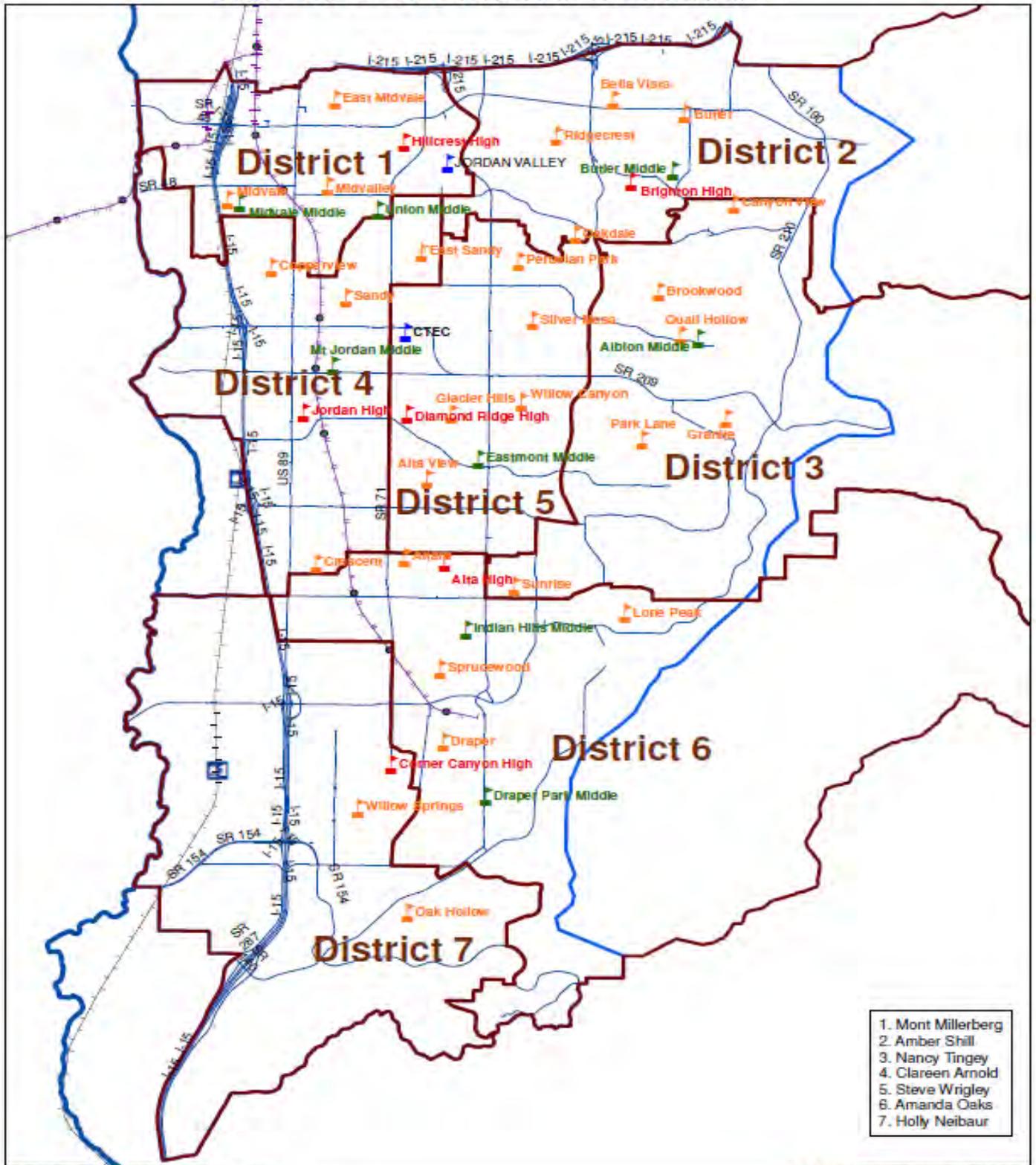
Published April 2022

Designed by Education Elements

ORGANIZATION SECTION

CANYONS SCHOOL BOARD BOUNDARIES

CANYONS SCHOOL BOARD BOUNDARIES



Valid for the 2022-2023 School Year

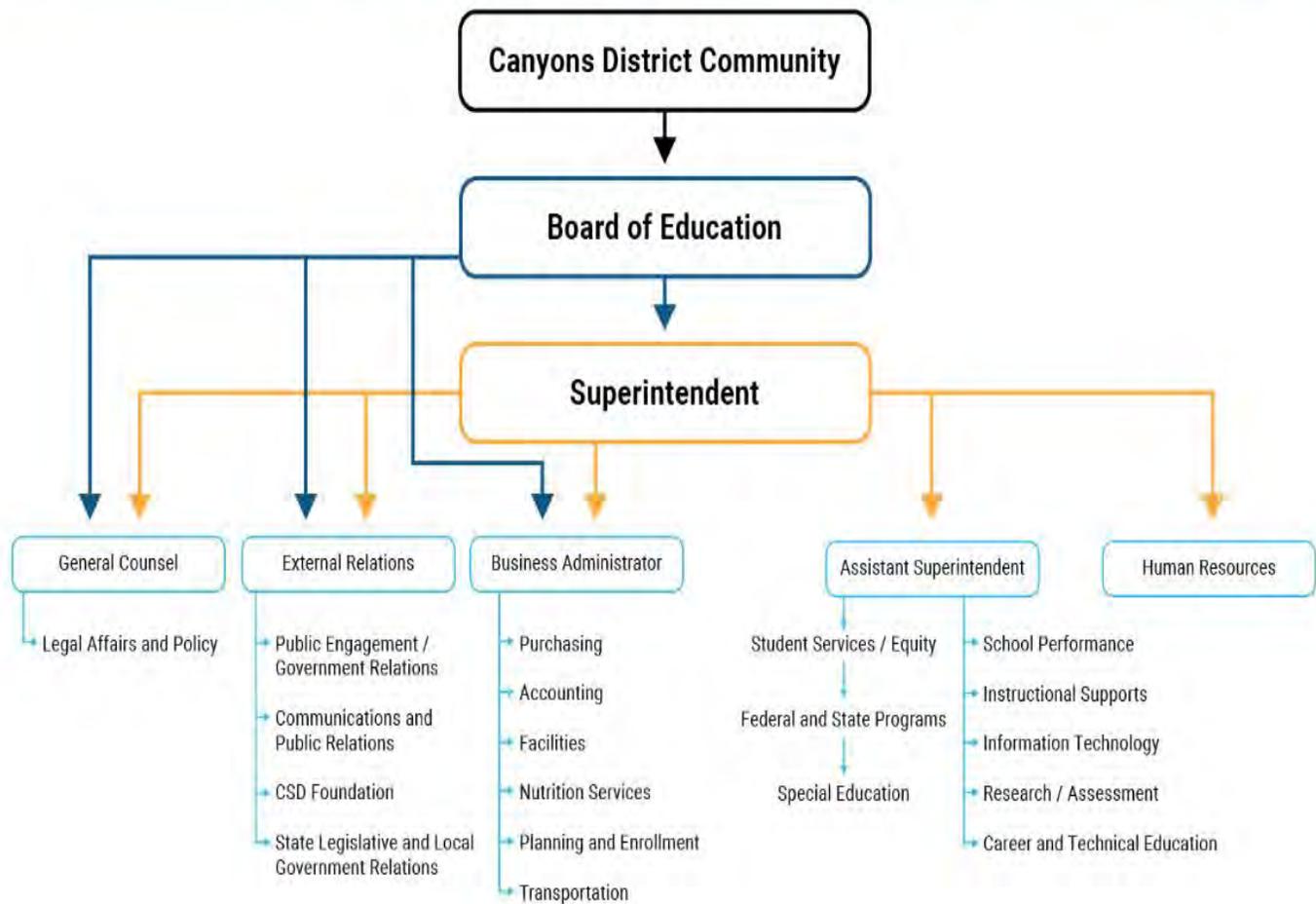
Print Date: June 20, 2022

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 2022-2023 school year will be the District's fourteenth year of operations. The District operates 41 traditional schools:

- 28 elementary schools, grades K-5
- 8 middle schools, grades 6-8
- 5 high schools, grades 9-12
- 4 special program schools
 - Jordan Valley-school for severely disable ages 5-22
 - CTEC-career and technology school for grades 9-12
 - Entrada Adult High School—adults and students 16 years and older
 - Diamond Ridge - alternative high school for grades 9-12

Board of Education

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

	Initial Appointment	Present Term Began	Present Term Expires
Nancy Tingey, President Precinct III	January, 2013	January, 2021	December, 2024
Steve Wrigley, Vice-President Precinct V	January, 2011	January, 2019	December, 2022
Amanda Oaks, Vice-President Precinct VI	January, 2019	January, 2019	December, 2022
Mont Millerberg, Member Precinct I	January, 2017	January, 2021	December, 2024
Amber Shill, Member Precinct II	January, 2015	January, 2019	December, 2022
Clareen Arnold, Member Precinct IV	January, 2015	January, 2019	December, 2022
Holly Neibaur, Member Precinct VII	January, 2021	January, 2021	December, 2024

Location and Demographics:

Canyons School District is located in the southeast part of the Salt Lake Valley. It is bordered on the west side by the Jordan River and on the east side by the Wasatch Mountains. The north boundary runs along the I-215 freeway and follows the Salt Lake County boundary to the south. The District covers approximately 192 square miles and includes within its boundaries the cities of Alta, 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 December 2021, was 1.9%.
- Latest estimate for per capita income is \$55,446
- Some of the largest taxpayers within the District include:
 - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
 - Old Mill Corporate Center (property management)
 - Vista 9 Apartments (property management)
 - Rocky Mountain Power (utility)
 - Becton Dickerson (manufacturer)
- Major universities and colleges within 30 miles of the District.
 - Brigham Young University
 - University of Utah
 - Utah Valley University
 - Salt Lake Community College

The school district has a population of about 229,000 (based on municipality financial statements and estimates for non-incorporated areas). Out of this population, the Oct. 1, 2022 enrollment is projected at 33,259. This is a decrease of 229 students from Oct. 1, 2021. The District is projecting student enrollment will decrease slightly 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 68% Caucasian, 18% Hispanic, 6% Asian, 4% African American, and 4% each for Indian and Pacific Islanders. The District is an equal opportunity employer and actively recruits the finest teachers throughout the nation.

Governance and Fiscal Independence:

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

The District is fiscally independent. The laws of the state of Utah give the District power to levy taxes, determine fees, and other charges, approve, and modify budgets, and issue debt without approval from any other government. There are some administrative approvals

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

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

Mission and Vision of the District

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

The Board’s vision statement is:

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



SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETARY POLICIES

Fund Accounting

Basis of Accounting and Budgeting – The basis of accounting and the basis of budgeting are the same. The accounts of the District are organized on the basis of funds, each of which is

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

Fund	Fund Classification	Basis of Budgeting and Accounting	Measurement Focus	Primary Means of Spending
Governmental Funds				
General	Major	Modified Accrual	Spending	Annual Operating Budget
Pass-Through Taxes	Special Revenue- Minor	Modified Accrual	Spending	Annual Operating Budget
District Activity	Special Revenue- Minor	Modified Accrual	Spending	Annual Operating Budget
Canyons Ed Foundation	Special Revenue- Minor	Modified Accrual	Spending	Annual Operating Budget
Nurtition Servies	Special Revenue- Minor	Modified Accrual	Spending	Annual Operating Budget
Capital Outlay	Major	Modified Accrual	Spending	Project Authorizations
Debt Service	Major	Modified Accrual	Spending	Bond Indenture
Proprietary Fund				
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:

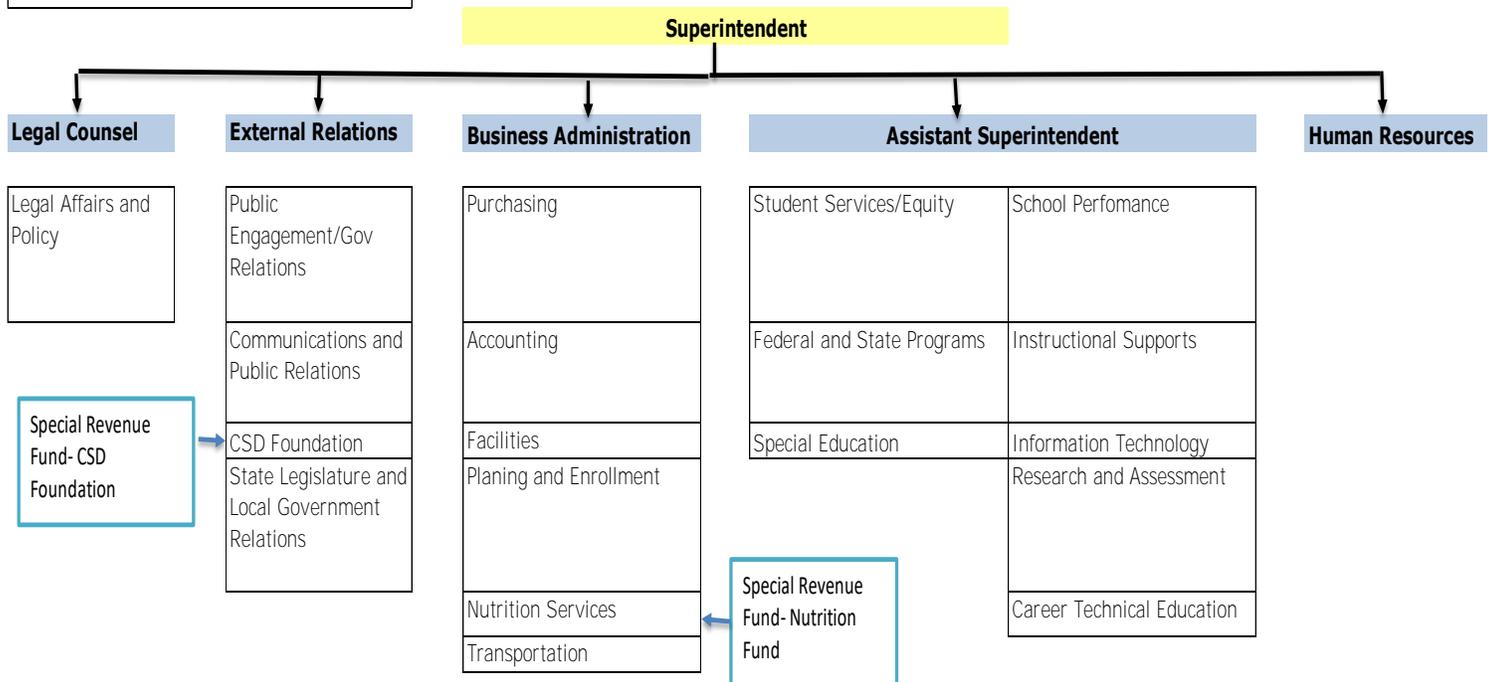
- **General Fund** – This is the operating fund account for all financial resources applicable to the general operations of the District which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.
- **Capital Outlay Fund** – The 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 capital leases.
- **Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of resources for and payment of principal, interest and related costs on general obligation bonds.
- **Special Revenue Funds** – Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trust or major capital projects) that are legally restricted to expenditures for specific purposes. The District’s largest special revenue fund is the Nutrition Fund, which receives the majority of its revenues from local and federal sources and is legally restricted to using such revenues to provide food services to students. The Pass-Through Taxes Fund reports the taxes collected and distributed for community development and charter schools. The Canyons School District Education Foundation is a blended component unit; although a legally separate entity, it is in substance part of the District’s operations. The Foundation’s board is approved by the Board of Education. The Foundation exclusively services the District. The Foundation is presented as a governmental fund of the District. The District Activities Fund accounts for monies that flow through the individual school checking accounts. District Activity Fund belongs to the District and is used to support co-curricular and extra-curricular activities in schools, and is administered by the District. This fund includes club accounts, athletic programs, class fees, vending receipts, student activity fees, etc.
- **Proprietary Fund Types** – All proprietary fund types are accounted and budgeted for on a cost of services “economic resources” measurement focus. As a result, all assets and liabilities (whether current or noncurrent) are included in the related balance sheets. Proprietary fund operating statements present revenues that are recognized in the accounting period in which they are earned and expenses that are recognized in the period incurred. An internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Internal service funds are

designed to accumulate the total cost (including depreciation and overhead) of providing a particular service. The Self-Insurance Fund is the only internal service fund used by the District and is used to account for the revenues and expenses associated with the District’s self-insurance plans for medical and prescription insurance as well as industrial insurance. Premiums are charged to the District’s other funds to cover anticipated costs.

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

Assignment of Departments to Government Funds

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



Utah Laws Governing School Districts

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

Title 53G Public Education System--Local Administration

Chapter 7 Public School General Requirements

Part 3 Budgets

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

District Budget Policy

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

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

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

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

(1) (a) Prior to June 30 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.

(b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53F-8-301.

(2) (a) Prior to the adoption or amendment of a budget, a local school board shall hold a public hearing, as defined in Section 10-9a-103, on the proposed budget or budget amendment.

(b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (3)(a), at least 10 days prior to the public hearing, a local school board shall:

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

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

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

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

(c) A notice of a public hearing on a school district's proposed budget shall include information on how the public may access the proposed budget as provided in Subsections (3)(b)(iii) and (2)(b)(iv).

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

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

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

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



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

53G-7-305. Limits on appropriations -- Estimated expendable revenue.

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

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



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

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

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

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

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

(b) notice of the request is published:

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

(ii) in accordance with Section 45-1-101, at least one week prior to the board meeting at which the request will be considered; and

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

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

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

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

(3) The State Board of Education may authorize school district

interfund transfers of residual equity when a district states its intent to create a new fund or expand, contract, or liquidate an existing fund.

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

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

(b) the deficit cannot be reasonably reduced under Section 53G-7-305; and

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

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

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

(b) Debt service levies under Subsection 59-2-924(5)(d) that are not subject to the public hearing provisions of Section 59-2-919 may not be used for any purpose other than retiring general obligation debt, with the exception of (c) below.

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

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

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



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

The business administrator of a local school board may not draw warrants on school

district funds except in accordance with and within the limits of the budget passed by the local school board.

53G-7-308. Emergency expenditures.

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

53G-8-309. Monthly budget reports.

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

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

(2) A copy of the report shall be available for public review.

Encumbrances –

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



Inventories –

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

General Fixed Assets – All general fixed assets are carried at cost. All constructed capital assets costing more than \$250,000 and equipment costing more than \$10,000 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 (<https://www.canyonsdistrict.org/policies/financial/200-4/>) 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

In October 2020 the Board adopted policy 100.5 Board Budget Principles (<https://www.canyonsdistrict.org/policies/board/100-5/>)

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 patters 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

The Board, for the past year, has been working on a Strategic plan to service 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. This plan was adopted by the Board and it has four focus areas. Those areas are: High-Quality Learning, Access and Opportunity, Human-Centered Supports and Operating Systems. The District will work to develop ideas, initiatives, and evaluation criteria for this Strategic plan. Those ideas and initiatives that are developed to support the Strategic plan will be funded and evaluated in the coming years.

To comply with the Board's 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 \$12.0 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 2022-2023 fiscal year is funded by the State based upon the ADM from 2021-2022.

A growth factor will be added to the ADM for any increase in enrollment on October 1 from one year to the next. Enrollment projections are also used to allocate school staffing, supplies, and textbooks. The 2022-2023 District funding levels for staffing have remained the same as the previous year. The District has not increased class sizes for the past fourteen years, including the recessionary years.

Utah State Legislature

The Utah State Legislature holds a 45-day annual session beginning in January. The legislative session is critical to the District budgeting process. An annual budget for public education is approved during the session. The USBE oversees the allocation of the budget to the State's 41 school districts. The District begins to receive state revenue estimates towards the end of March. Much of the District's detailed budget development occurs during April and May in order to have a budget available by June 1.



Utah Code 53A-17A is known as the Minimum School Finance Act. Under the Act, each district in the state is guaranteed a dollar amount for educational programs for each weighted pupil unit (WPU) for kindergarten, 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 12th grade. Restricted funds are provided for Special Education, Applied Technology Education, and Class Size Reduction. The legislature increased the WPU value for 2022-2023 by 6.0% to a value of \$4,038. This is the second year in a row that the Legislature has granted a 6.0% 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 0.001652 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 50% of the district’s general fund is financed by state appropriations and 40% 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 2021-2022 budget document received awards from both the GFOA and ASBO. This will be the thirteenth year the District has submitted for these awards and it is anticipated that the 2022-2023 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, supplemental hours of kindergarten, and summer school. Other local revenue is received but is not sustainable for other programs.

State sources – The state provides about 50% 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. The District will be budgeting \$10.3 million of federal revenues from the Elementary and Secondary School Education Recovery (ESSER) Act. ESSER funds will be available through the 2024 fiscal year.

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, planning and enrollment, information technology, and public relations.

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

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

Objects

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

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

Salaries and benefits account for 64.1% of the 2022-2023 total budget for all governmental funds and 88.1% of the total General Fund budget. The major benefits provided to employees are enrollment in the Utah State Retirement (URS), Social Security, health and accident insurance, industrial insurance, life insurance, and unemployment insurance.

District Benefits	
Benefit	Rate
Retirement (URS Tier 1)	23.69% of Salary
Social Security	6.20 % of Salary
Medicare	1.45% of Salary
Worker's Compensation	0.60% of Salary
Health and Life Insurance*	\$5,930 - \$17,388
Disability Insurance	\$157 per FTE

Canyons School District contributes to the URS an amount based on a percentage of the employee's salary. URS

*Based on employee type and selected plan

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 \$35.3 million in expenditures for the 2022-2023 fiscal year. This is 3.0% increase over the previous year to allow for inflationary costs.

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

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

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

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



Capital Projects

In November 2017, the Board proposed a \$283 million bond which 57.8% of citizens voted in favor. All projects included in the bond are either completed or will be completed within the next year with the exception of a new west Draper elementary school. The timeline for this project has not been established as the student enrollment growth has been slower than expected in that area. The bond proceeds will be used for the following major projects (the timeline and budgets are presented in the Financial Section):

- Rebuild Brighton and Hillcrest high schools
- A major renovation for Alta High School
- Rebuild Union Middle School

In August 2021, the Board approved \$37.7 million in Lease Revenue Bonds. The proceeds from these bonds and the capital tax levy will be used for the following projects:

- Rebuild Peruvian Park Elementary school.
- Bell View and Edgemont elementary schools will be combined into Glacier Hills Elementary which will be built on the same property as the former Edgemont school.

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 and from the State's Capital and Technology grant. The major expenses for 2022-2023 will include the following:

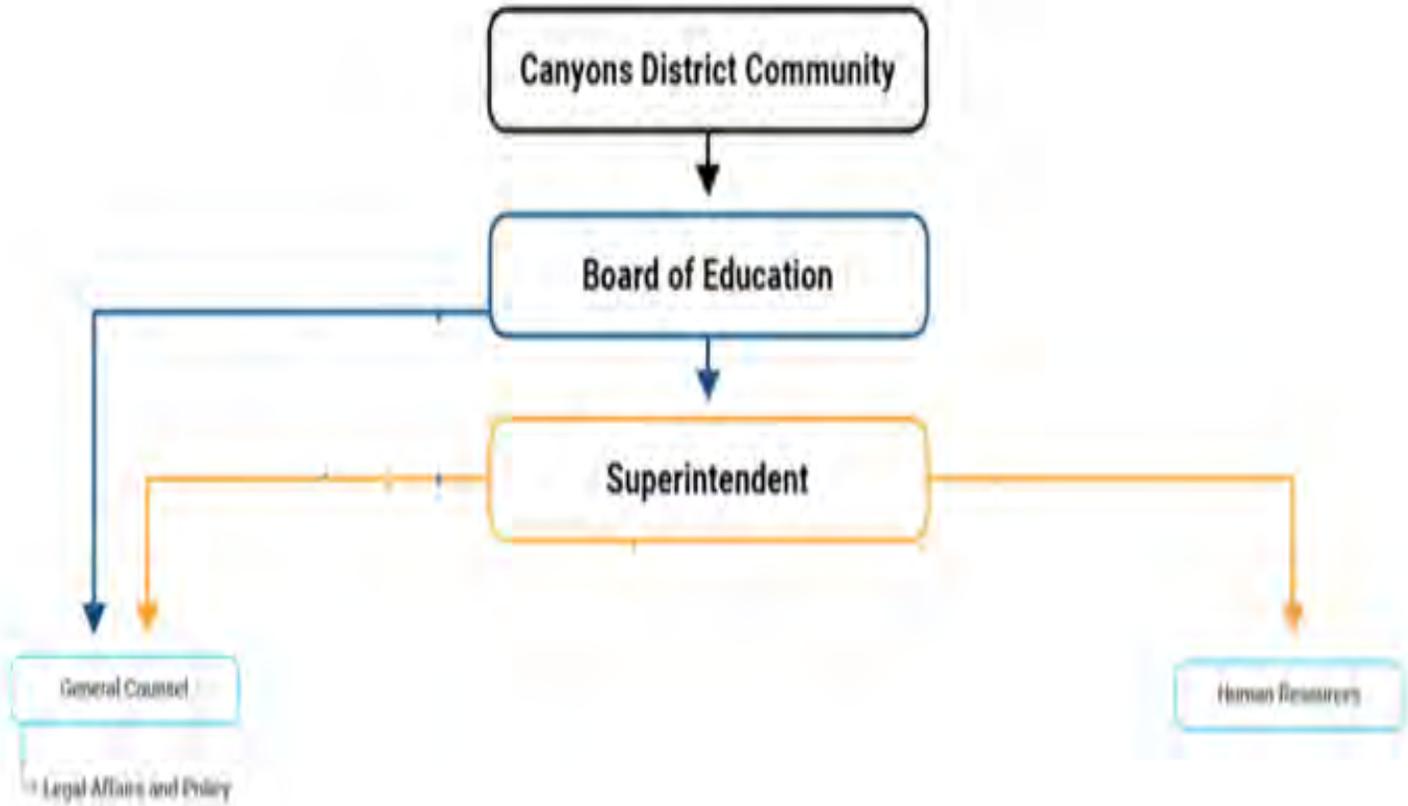
Small Capital Projects		
School	Project	Amount
Alta High	Baseball/softball upgrades	\$ 1,947,000
Diamond Ridge	Remodel for new school	1,636,000
Corner Canyon	Counseling offices and track replacment	961,000
Willow Canyon, Sunrise & Granite	Playground upgrades	750,000
Copperview & Lone Peak	Carpet replacement	448,000
Altara & Granite	Irrigation upgrades	250,000
Total		<u>\$ 5,992,000</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 budget requests, including mission statement, services, accomplishments, 2022-2023 objectives, performance measurements, and budget summary.



The Board of Education (011)

FY 2023

Performance

Spotlight

Department Mission

As elected representatives 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 2021-22 Accomplishments

- ✚ Developed and approved Strategic Plan which will serve as the principle based guide for all future initiatives.
- ✚ Opened the newly rebuilt Brighton and Hillcrest high schools. Also opened the renovated Alta High. These three schools greatly enhanced the high school experience for over 6,600 students.
- ✚ Approved Wonders as the new elementary English Language Arts curriculum.
- ✚ Approved school boundary adjustments for the Midvale area elementary schools to balance enrollments.
- ✚ All members completed the Utah School Boards Association Master’s Board Award criteria. One of the few districts to do so.

FY 2022-23 Objectives

- ✚ Collaborate with Dr. Robins on implementing the strategic initiatives within the Strategic Plan.
- ✚ As the strategic initiatives are implemented measure the progress to the Strategic Plan’s success criteria.
- ✚ Open the new Glacier Hills Elementary which will combine Bell View and Edgemont into one new school. Also open the newly rebuilt Peruvian Park elementary.
- ✚ Conduct Town Hall constituency meetings to maintain relationships with patrons.
- ✚ Further working relationships with state legislators and community officials to advocate continued support for public education.

011 Board of Education	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
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%
100-Salary	\$ 90,630	\$ 90,360	\$ 90,360	\$ 91,000	\$ 91,000	\$ -	0.00%
200-Benefits	145,176	140,561	139,826	147,291	149,663	2,372	1.61%
300-Purchased Services	8,748	46,009	25,528	198,600	30,000	(168,600)	(84.89%)
500-Other Purchased Services	22,351	8,633	3,152	25,640	25,640	-	0.00%
600-Supplies	10,537	11,667	22,286	27,000	27,000	-	0.00%
700-Equipment	-	-	-	500	500	-	0.00%
800-Other	8,620	44,997	44,037	45,000	45,000	-	0.00%
Total Expenses	\$ 286,062	\$ 342,227	\$ 325,189	\$ 535,031	\$ 368,803	\$ (166,228)	(31.07%)

Office of the Superintendent (014)

FY 2023

Performance

Spotlight

Department Mission

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

Department Overview

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



FY 2021-22 Accomplishments

- ✚ Worked in partnership with Board to develop the Strategic Plan.
- ✚ Held multiple listening tours for parents and employees to gain further knowledge regarding District policies and operations.
- ✚ Made visits to all schools to be visible and accessible for students and staff.
- ✚ Completed required staff training on USBE Rule R277-328 “Educational Equity in Schools”.
- ✚ Completed a districtwide accreditation with high achievement scores.
- ✚ Instituted a weekly districtwide operations meeting to improve communication.

FY 2022-23 Objectives

- ✚ Work together with the Board on implementing the District’s Strategic Plan Initiatives.
- ✚ Continue working with all departments to ensure concise communications to employees, students and parents.
- ✚ Focus on overall school safety with priorities on building access and mental health.
- ✚ Improve blended learning opportunities for all students.
- ✚ Visit all schools to encourage and support staff.
- ✚ Continue key relationship building and partnerships with community stakeholders to further Board’s mission statement.

014 Superintendent	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	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	\$ 309,698	\$ 327,322	\$ 352,185	\$ 326,825	\$ 327,613	\$ 788	0.24%
200-Benefits	121,917	125,750	137,405	126,889	127,657	768	0.61%
300-Purchased Services	4,286	100	18	83,750	10,000	(73,750)	(88.06%)
500-Other Purchased Services	12,227	10,440	1,236	20,130	20,130	-	0.00%
600-Supplies	6,175	5,377	8,061	16,000	16,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	12,229	10,819	20,654	10,000	10,000	-	0.00%
Total Expenses	\$ 466,532	\$ 479,808	\$ 519,559	\$ 583,594	\$ 511,400	\$ (72,194)	(12.37%)

Department of Legal Services (022) FY 2023 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 2021-22 Accomplishments

- ✚ Drafted and reviewed multiple agreements and contracts for the Board of Education and District.
- ✚ Drafted and reviewed several Board policies for adoption, including Instructional Materials, School Library Materials and Selection, Home and Hospital Instruction, and Student Dress Code.
- ✚ Conducted investigations of student and employee complaints.
- ✚ Oversaw creating and renewing ADA accommodation plans for employees.
- ✚ Training school librarians on state law re: sensitive materials.

FY 2022-23 Objectives

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

022 Department of Legal Services	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	1.9	1.9	1.9	2.0	2.0	-	0.00%
Total FTE	3.9	3.9	3.9	4.0	4.0	-	0.00%
100-Salary	\$ 352,589	\$ 387,619	\$ 378,862	\$ 473,812	\$ 508,690	\$ 34,878	7.36%
200-Benefits	156,222	159,837	152,157	171,675	182,214	10,539	6.14%
300-Purchased Services	15,150	7,354	7,103	20,000	20,000	-	0.00%
500-Other Purchased Services	16,952	4,026	358	9,700	9,700	-	0.00%
600-Supplies	1,374	819	3,265	10,200	10,200	-	0.00%
700-Equipment	4,599	1,818	3,170	8,000	8,000	-	0.00%
800-Other	1,063	2,072	430	2,000	2,000	-	0.00%
Total Expenses	\$ 547,949	\$ 563,545	\$ 545,345	\$ 695,387	\$ 740,804	\$ 45,417	6.53%

Department of Human Resources
(045)

FY 2023

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), Jordan Classified Evaluation System (JCES) evaluation oversight, sick bank, Family Medical Leave Act (FMLA), military leave, substitutes, and employee/administrative support.

Key Outcome Measures

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

Human Resources – Recruitment/Hiring Data

- Facilitated the hiring of 21 administrators (5 District and 16 school), 218 licensed employees, 75 contract ESP employees, 646 hourly/miscellaneous employees, and 328 new substitutes for a total of 668.
- Recruited at 19 licensed job fairs; 7 in-state, 5 out-of-state, and 7 virtual.
- Recruited at 15 ESP job fairs; 9 in person and 6 virtual.
- Processed 150+ administrative, 1,800+ licensed, 3,200+ educational support professionals, and 665+ substitute applications.
- Facilitated the hiring/training and pay for 575+ coaches.
- Rated 1,800+ prospective licensed candidates through VidCruiter.
- Administrative candidate applicant pool is 125+.
- ESP candidate applicant pool is 2,450+ for 709 posted positions.
- Licensed candidate applicant pool is 580+.
- Sought 13,000+ reference checks on administrator, licensed, and ESP applicants.

SKYWARD – Fingerprint/Background Check Data*

- Processed 1,103 fingerprint/background checks.

E-Verify – I-9 Verification Data*

- Processed 1,550 I-9 employment verifications with 26 concerns resolved.

USBE CACTUS – Educator Licensing*

- Facilitating license renewal of 389 educators with the Utah State Board of Education.
- Supporting educators to become USBE-qualified: 58 LEA licenses/40 endorsements.
- Supported 28 ARL and APT educators in obtaining a Professional USBE license.
- Managing 44 educators in the APPEL preparation program.

Employee/Administrative Support*

- Processed 180+ FMLA and 850+ Covid isolation leave requests.
- Supported 147 staff whose identities were fraudulently used for unemployment.
- Evaluated 50+ Licensed and 60+ ESP Sick Bank requests.
- Approved 1 Military Leave request.
- Provided substitute coverage for over 23,000+ absences/unfilled positions.
- Facilitated 45 Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budgets for 43 Schools and 10 District departments.
- Managed the Administrator, Licensed, ESP evaluation tools; CLASS, CTESS, and JCES.
- Managed the Canyon's Alternate Pathway to Professional Educator License (APPEL).

Human Resources – University Presentations/Partnerships

- Presented to students at ISU, U of U, UVU, SUU, BYU and Southern Virginia University.
- Partnerships continued with Dixie State University, GCU, Luther College, ISU, SUU, SVU, U of U, USC, UVU, WSU, Westminster College, and WGU.
- Partnership continued with Salt Lake Community College – Para educator transition to teaching, courses for APPEL licensure, and SpEd Mathematics endorsement.

FY 2021- 22 Accomplishments

- ✚ Facilitated the hiring of 21 administrators (5 District and 16 school).
- ✚ Facilitated the hiring of 218 contracted licensed employees.
- ✚ Facilitated the hiring of 75 contracted, 646 hourly/ miscellaneous ESP employees.
- ✚ Facilitated the hiring of 328 new substitutes.
- ✚ Processed and recorded 655 CTESS IQRs, 46 CLASS/D LQRs, and 453 JCES evaluations
- ✚ Processed 1,103 fingerprint/background checks

FY 2022-23 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	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	5.0	4.0	4.0	4.0	4.0	-	0.00%
ESP	7.0	7.0	7.0	7.0	6.0	(1.0)	(14.29%)
Total FTE	12.0	11.0	11.0	11.0	10.0	(1.0)	(9.09%)
100-Salary	\$1,101,567	\$1,127,958	\$1,211,645	\$1,243,797	\$1,209,797	\$ (34,000)	(2.73%)
200-Benefits	405,292	564,106	484,964	473,078	485,870	12,792	2.70%
300-Purchased Services	50,433	47,759	46,853	65,000	65,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	45,597	26,383	20,721	38,000	38,000	-	0.00%
600-Supplies	15,230	16,234	23,335	20,800	20,800	-	0.00%
700-Equipment	-	-	217	3,000	3,000	-	0.00%
800-Other	1,030	200	-	4,000	4,000	-	0.00%
Total Expenses	\$1,619,149	\$1,782,640	\$1,787,735	\$1,847,675	\$1,826,467	\$ (21,208)	(1.15%)

Human Resources

FY 2023

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 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023 Target
Facilitated hiring of:					
Administrators	10	12	11	21	10
Licensed employees	242	218	253	218	250
Contracted ESP employees	47	62	72	75	50
Hourly/Miscellaneous employees	882	886	764	646	850
Substitutes	208	197	202	328	220
Processed employee evaluations:					
CTESS	1,600	390	511	655	800
CLASS/D	47	6	2	46	50
JCES	800	202	322	453	800
FMLA request approvals	213	150	138	181	150
Licensed employee with USBE	347	305	413	389	350
HR Employee Costs to General Fund Exp.	0.6%	0.6%	0.6%	0.5%	0.5%

External Relations

→ Public Engagement /
Government Relations

→ Communications and
Public Relations

→ CSD Foundation

→ State Legislative and Local
Government Relations

External & Government Relations (021)

FY 2023

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

- ✚ Legislative outcomes
- ✚ 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
- ✚ Successful employee negotiations
- ✚ Positive operations and outcomes of the Canyons Education Foundation
- ✚ Positive outcomes for Student Programs including peer court and parent education nights

Board of Education Support

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

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

Government Relations

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

Public/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, Canyons Deals and additional advertising opportunities. Coordinates business partnerships on Canyons behalf. Approves all fundraising vendors for use in Canyons District.

Maintain and grow the alumni database for all of Canyons alumni.

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

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

Student Programs Administrator

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

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

Plan and carry out parent education nights throughout the school year.

FY 2021-22 Achievements

- ✚ Successful employee negotiations
- ✚ 2022 Legislative session outcomes
 - Public Education received a 6% WPU increase
 - Growth fully funded
 - Worked to defeat or change language in multiple overreaching school governance/curriculum bills
 - Defeated this year's voucher bill
 - Worked with state and local officials through ongoing COVID response
- ✚ Successfully constructed new presenter approval system
- ✚ Successfully completed SCC training
- ✚ Hosted first ever Superintendent Awards
- ✚ Integrated Student Programs Administrator into department
- ✚ Worked consistently on gang awareness and prevention
- ✚ Participated in strategic plan development and implementation planning

FY 2022-23 Objectives

- ✚ Assist in implementation of District strategic plan
- ✚ Continue to establish and maintain relationships with legislative delegation & other elected bodies, including newly elected officials
- ✚ Assist with logistics and communication of board & legislative town hall meetings
- ✚ Assist parent support groups with leadership and training
- ✚ Implement new presenter approval system
- ✚ Continue to grow peer court to meet the needs of schools
- ✚ Add additional parent education events
- ✚ Attend National PTA convention and meet with Federal delegation in Washington DC

021 External Relations	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	3.0	3.0	-	0.00%
ESP	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	3.0	3.0	3.0	4.0	4.0	-	0.00%

100-Salary	\$ 425,386	\$ 469,811	\$ 478,756	\$ 671,605	\$ 697,852	\$ 26,247	3.91%
200-Benefits	138,034	146,012	149,407	206,282	211,582	5,300	2.57%
300-Purchased Services	7,500	4,187	7,726	10,000	10,000	-	0.00%
400-Purchased Property Services	-	4,000	-	2,500	2,500	-	0.00%
500-Other Purchased Services	4,374	1,192	1,006	7,700	7,700	-	0.00%
600-Supplies	6,532	5,140	6,781	11,500	11,500	-	0.00%
800-Other	124	-	-	1,500	1,500	-	0.00%
Total Expenses	\$ 581,950	\$ 630,342	\$ 643,676	\$ 911,087	\$ 942,634	\$ 31,547	3.46%

Legislative Performance Measures	Results
School funding overall increase	6% WPU, growth and inflation funding
Negative school curriculum and board governance bills	Worked with legislators on positive, constructive bills and to defeat negative, overreaching bills
Public Education Stabilization	Statewide = \$248.1 million
Professional Development	Statewide = \$64 million
Rainy Day Fund	Statewide \$630.2 million
Constitutional change in budgeting of education fund	Sent to interim study; continuing to follow issue
Defeated Hope Scholarship bill (this year's voucher bill)	This bill would have shifted funding to private schools and to support less than 7% of students statewide

Department of Communications
(051)

FY 2023

Performance

Spotlight

Department Mission

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

Department Overview

The Department of Communications is an information resource for schools, employees, and the community at large. The department includes the official District spokespeople who respond to news media, public information, and government records requests. The department also is responsible for official CSD and school logos, content and design of CSD's family of websites, aiding schools on website presentation, customer service assistance and training, employee and community newsletters, and marketing materials, the official CSD social media pages and 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 Measurer

- ✚ Increase web site visitors and social media engagement
- ✚ Maintain publishing schedule for internal and external newsletters and CSD-oriented podcast
- ✚ Enhance community and employee understanding about CSD activities and initiatives
- ✚ Communicate clearly to various publics in emergencies
- ✚ Increase positive media coverage about CSD accomplishments
- ✚ Plan annual events to celebrate the achievements of CSD community

FY 2021-22 Accomplishments

- ✚ Created and distributed messages regarding CSD’s COVID-19 response
- ✚ Planned and executed in-person awards events and ceremonies — the first to be held since the beginning of the COVID-19 pandemic.
- ✚ Increased the quantity, quality of online content to inform the community, employees
- ✚ Participated in creation of CSD’s Strategic Plan.
- ✚ At the direction of the Board of Education, conducted surveys of parents, employees. .
- ✚ Launched retention, attraction programs for employees.

FY 2022-23 Objectives

- ✚ Develop communication and outreach initiatives to inform the community about Strategic Plan.
- ✚ Build and implement mobile app communication strategies to aid schools in providing information to communities.
- ✚ Oversee weekly Operations Meeting, develop strategies to inform internal audience of important events, activities.
- ✚ Inform community about results of security and safety audit, complete additions to Incident Command Manual.
- ✚ Develop and launch new campaigns, processes for student attention, retention.

051 Communications	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	2.0	2.9	3.4	3.9	3.9	0.0	1.00%
Total FTE	4.0	4.9	5.4	5.9	5.9	0.0	20.00%
100-Salary	\$ 393,722	\$ 457,289	\$ 488,676	\$ 479,263	\$ 517,976	\$ 38,713	7.47%
200-Benefits	164,822	182,635	202,026	233,058	246,220	13,162	5.35%
300-Purchased Services	3,913	980	2,050	12,000	12,000	-	0.00%
500-Other Purchased Services	115,698	41,712	65,823	93,000	93,000	-	0.00%
600-Supplies	39,119	64,049	58,513	91,000	91,000	-	0.00%
800-Other	100	195	494	700	700	-	0.00%
Total Expenses	\$ 717,374	\$ 746,860	\$ 817,582	\$ 909,021	\$ 960,896	\$ 51,875	5.71%

Department of
Communications

FY 2023

Performance

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 department's overall performance

Report

To increase community knowledge about District initiatives and events, the Department of Communications provides timely information in various formats and platforms.

The monthly printed newsletter, CSD2U, is mailed to parents of Canyons students to spotlight achievements and advancements of the Canyons District community. We continue to emphasize content that parents and employees have told us they would like to see in marketing materials. Another publication, All Across Canyons, which focuses on the vision and values of the District, will be sent via U.S. Postal Service to all patrons.

The department also aims to create brand awareness, build relationships, and engage internal and external audiences through the use of newsletters, podcasts, mobile apps, and online updates to the Board of Education, Principals, and Administrators. In addition, staff members in the department produce a twice-monthly newsletter, called iKnow, for all employees. The two department directors continue to provide leadership on CSD's Emergency Management Team and oversee the weekly Operations Meeting.

The Department of Communications also relays information about District achievements and advancements through web and social media channels in efforts to increase engagement in these mediums. Additional, strategic communication tools have been implemented to gather analytics regarding CSD online messages and information. The analytics are used to improve content and content-usability by CSD audiences. This effort will focus on connectivity of information and branding across our print, web and social media platforms. The intended outcome will be a strengthened message, increased engagement, search engine optimization, and improved user experiences.

Canyons Education Foundation (075)

FY 2023

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.
- ✦ Events to gather support and raise funds for Foundation initiatives.
- ✦ Recruit community and business leaders to serve on the Foundation Board to provide support and build relationships.
- ✦ Encourage teacher innovation and teaching excellence by providing funding opportunities for new initiatives.
- ✦ Focus goals to the greatest needs in the District including emerging Principal Pantry needs and student attendance.

Fundraising and Partnership Initiatives

- Fund college scholarships for selected students at all six CSD high schools.
- Pursue additional private scholarship funding for CSD students and foster donor relationships.
- Award grants to teachers for innovation in the classroom.
- Continue to 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.
- Board will review and vote on individual requests for funding of medical needs for students with special circumstances. (example: glasses, hearing aides, etc.) Requests must come through Canyons District administration.
- Engage district employees and community to raise money for District mental health initiatives and student attendance.
- 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.
- Work closely with local Chambers of Commerce to remain an active part of the community and facilitate closer relationships with local businesses.
- 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 School Foundation Association's conferences and trainings.
- Be fiscally responsible for funds donated. Provide accurate reporting to CEF Board and District on financials.
- Continue to grow Foundation endowment for future generations.

FY 2021-22 Accomplishments

- ✚ Provided \$62,500 in 47 college scholarships through Foundation and private funds.
- ✚ Returned to in-person events!
- ✚ Reconnected with Rizepoint and offered 12 student STEM Summer Camp scholarships.
- ✚ Provided 13 my529 College Savings Scholarships to middle school students.
- ✚ Ran a successful Golf Tournament on two courses for a net of \$90, 886.
- ✚ After a two-year hiatus, held a Spring Gala raising over \$60K during the event.
- ✚ 35K in holiday giving to families in need.
- ✚ Held a virtual 2.2 Fun Run with CanyonsLiving which provided over 10K in funding for DonorsChoose projects.
- ✚ Through partnerships and donations, funded teacher PD incentives and Teacher of the Year awards for a total of \$38K.
- ✚ Used the Foundation website and custom forms to share news and gather donations.
- ✚ Increased visibility with District employees by participating in District run events for new and current employees and sharing stories via District communications.

FY 2022-23 Objectives

- ✚ Establish new endowment accounts for future scholarships facilitated by the Foundation.
- ✚ Create a marketing campaign with CSD for employee giving to combat student absenteeism.
- ✚ Uplift teachers at every opportunity including providing lunch at District Day for teachers in August.
- ✚ Engage and grow business partnerships to support Foundation events and initiatives.
- ✚ Increase Foundation scholarships for high school seniors to make a bigger impact on their higher education.
- ✚ Explore ways to partner with Unified Sports in Canyons District in line with the Show Up Utah campaign.
- ✚ Recruit three new board members for Foundation Board and strengthen commitment and participation of current members.
- ✚ Form solid committees to help execute Foundation initiatives and events including Marketing, Gala, Golf, Scholarships & Innovation Grants.
- ✚ Create procedures notebook for Board and future staff of CEF to ensure documentation and contacts are transparent and recorded.

Canyons Education Foundation

FY 2023

Performance

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 department's overall performance

Report

Performance Measure	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-22	FY 2022-2023 Target
Fund Raising Events (Net Revenue)					
Annual Golf Tournament	\$ 77,000	\$ 84,111	\$ 118,000	\$ 90,866	\$ 80,000
Gala fundraiser	\$ 70,000	\$0 - Covid-19	\$0 - Covid-19	\$ 68,717	\$ 70,000
Foundation Scholarships	\$ 8,500	\$ 8,500	\$ 8,500	\$ 11,000	\$ 15,000
Dedicated Scholarships	\$ 28,900	\$ 30,900	\$ 36,000	\$ 51,500	\$ 50,000
Foundation Innovation Grants Given	\$ 100,000	\$ 110,000	\$ 49,800	\$ 97,353	\$ 100,000

075 Education Foundation	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Final Budget	2022-2023 Budget	2022 vs. 2023 Change	
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	-	-	-	-	-	-	0.00%
ESP	1.8	1.8	1.8	3.0	3.0	-	0.00%
Total FTE	1.8	1.8	1.8	3.0	3.0	-	0.00%
100-Salary	\$ 132,099	\$ 142,188	\$ 143,136	\$ 171,869	\$ 202,276	\$ 30,407	17.69%
200-Benefits	41,934	45,203	45,711	62,475	71,884	9,409	15.06%
300-Purchased Services	-	-	-	3,000	3,000	-	0.00%
500-Other Purchased Services	18,444	9,565	12,276	25,865	25,865	-	0.00%
600-Supplies/Food	557,549	691,828	494,153	708,000	724,000	16,000	2.26%
800-Other	6,058	4,904	4,168	4,800	4,800	-	0.00%
Total Expenses	\$ 756,084	\$ 893,688	\$ 699,444	\$ 976,009	\$ 1,031,825	\$ 55,816	5.72%

Business Administrator

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

Business Administrator
(015)

FY 2023

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
- ✚ Participation of Nutrition Program
- ✚ Savings generated from Purchasing Department
- ✚ Risk Management and school safety issues
- ✚ Transportation routes pick-up and drop-off schedules

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

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



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

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

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

Planning and Enrollment: The Planning and Enrollment department handles school boundary issues, special permits, safe walking routes and oversees the school calendars. It also forecasts future school enrollments.

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 2021-2022 Accomplishments

- + Received the ASBO Meritorious Budget Award for FY 2022 for twelfth consecutive year.
- + Received the GFOA Award for Best Practices in School Budgeting for FY2022 budget book for the twelfth consecutive year.
- + Continued construction on several bond projects.
- + 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 2022-2023 Objectives

- + Receive the GFOA and ASBO budget and financial reporting awards
- + Complete construction projects at Glacier Hills and Peruvian Park elementary schools.
- + Improve school lunch participation rate
- + Continue to make improvements districtwide regarding student and school safety
- + Enhance student enrollment accuracy projections

015 Business Administrator	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	1.0	1.0	1.0	1.0	1.0	-	0.00%
100-Salary	\$ 191,080	\$ 196,542	\$ 211,778	\$ 223,425	\$ 233,900	\$ 10,475	4.69%
200-Benefits	71,207	75,515	80,630	85,231	88,522	3,291	3.86%
300-Purchased Services	42,212	250	12,126	37,000	37,000	-	0.00%
400-Purchased Property Services	24,000	24,000	24,000	24,000	24,000	-	0.00%
500-Other Purchased Services	11,999	7,073	11,127	14,500	14,500	-	0.00%
600-Supplies	71,917	67,864	67,950	74,500	74,500	-	0.00%
800-Other	2,368	720	1,605	2,770	2,770	-	0.00%
Total Expenses	\$ 414,783	\$ 371,964	\$ 409,216	\$ 461,426	\$ 475,192	\$ 13,766	2.98%

*Department of Accounting,
Auditing and Budgeting
(015)*

FY 2023

Performance

Spotlight

Department Mission

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

Department Overview

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

Key Outcome Measures

- ✚ Receive the GFOA & ASBO award for the 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 3,000 monthly timesheets, reviews contracts for 2,800 full-time employees, pays 5,200 employees twice each month, processes 6,500 annual W-2s, files monthly and quarterly tax returns, submits semi-monthly retirement contributions to Utah Retirement Systems, and maintains semi-monthly deductions for employees with 401k/403b/457/IRA plans, CEA, and other contributions. The department also manages a time keeping system for 2,000 hourly employees. The assistant director of accounting and four payroll assistants support these functions.



Insurance

The insurance staff enrolls and maintains records for all employees enrolled in District health benefits. All 2,900 contract employees are eligible for health insurance. Employees can also select from among voluntary vision, dental, disability, and life insurance plans. Currently 2,211 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 400 employees are eligible. A benefits coordinator and two benefits assistants support this function.

Accounts Payable

The accounts payable staff process and pay District invoices. The staff inputs over a 1,000 invoices weekly and reviews and posts to Skyward (the District's financial system) 3,000 monthly credit card payments. Three accounts payable assistants support this function.



Financial Reporting

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

Treasury

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



FY 2021-2022 Accomplishments

- ✚ FY 2020-2021 Annual Comprehensive Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2021-22 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2020-2021 with no findings in management letter
- ✚ Updated the accounting manual
- ✚ Updated the fee schedule and spend plan for secondary schools that met the State's requirements

FY 2022-2023 Objectives

- ✚ Receive the GFOA and ASBO award for budgeting
- ✚ Receive the GFOA and ASBO award for financial reporting
- ✚ Work with Facilities to develop a long-term capital plan and corresponding budget
- ✚ Update the accounting manual for the new school year
- ✚ Work to improve the participation in the District's Wellness Challenges
- ✚ Review options to go paperless with our P-card program
- ✚ Review options to pay vendors electronically

083 Accounting Services	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	12.6	12.6	13.0	13.0	13.0	-	0.00%
Total FTE	14.6	14.6	15.0	15.0	15.0	-	0.00%
100-Salary	\$ 934,952	\$ 1,025,478	\$ 1,070,861	\$ 1,128,027	\$ 1,181,407	\$ 53,380	4.73%
200-Benefits	577,530	671,741	422,174	474,256	494,506	20,250	4.27%
300-Purchased Services	20,287	22,360	53,082	20,400	20,400	-	0.00%
500-Other Purchased Services	8,527	5,236	1,553	18,000	18,000	-	0.00%
600-Supplies	33,460	17,982	13,409	36,420	36,420	-	0.00%
800-Other	91,323	124,934	140,713	167,000	167,000	-	0.00%
Total Expenses	\$ 1,666,079	\$ 1,867,731	\$ 1,701,792	\$ 1,844,103	\$ 1,917,733	73,630	3.99%

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

Accounting, Budgeting, and Auditing

FY 2023

Performance

Report

The Accounting, Auditing and Budgeting 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 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023 Target
Bond ratings for general obligation bonds					
Fitch Ratings	AAA	AAA	AAA	AAA	AAA
Moody's Investor Services	AAA	AAA	AAA	AAA	AAA
Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years)	10	11	12	13	14
Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years)	10	11	12	13	14
Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)	10	11	12	13	14
Receive the ASBO Meritorious Budget Award (number of consecutive years)	9	10	11	12	13
Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)	9	10	11	12	13
Number of school audits completed annually	23*	23*	23*	23*	23*
Invoices processed per FTE clerk	12,022	11,546	10,163	10,056	11,250
Percent of vendor invoices paid within 30 days	98%	98%	98%	98%	98%
Investment Income Generated	\$ 7,967,509	\$ 6,550,275	\$ 2,073,728	\$ 1,565,329	\$ 1,738,210
Winter Healthy Lifestyle Challenge	211	204	268	219	270
Summer Active Lifestyles Challenge	194	255	124	227	260

Performance

Department of Purchasing and General Services (086, 087)

FY 2023

Performance

Spotlight

Department Mission

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

Department Overview

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

Key Outcome Measures

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

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

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

Purchasing

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

Warehouse

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

Fixed Assets

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

Travel

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

Teacher Resource Center/Copy Center (TRC)

TRC supports teachers in development of lesson plans. The objective of the Copy Center, with limited staff, 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 2021-22 Accomplishments

- ✚ Enhanced our product offerings and service available from TRC and Copy Center.
- ✚ Ordered furniture and equipment from the Glacier Hills and Peruvian Park elementary schools.
- ✚ Established many district contracts streamlining the ordering process.
- ✚ Managed many difficult supply chain issues.
- ✚ Contracted for new VOIP telephone system – anticipated annual savings of \$200,000.

FY 2022-23 Objectives

- ✚ Reduce average turnaround time from requisition input to issuing the purchase order through contracting.
- ✚ Provide first rate customer service to all school and departments.
- ✚ Installation of furniture and equipment for Peruvian Park and Glacier Hills Elementary,
- ✚ Provide additional training of Federal, State and District procurement laws, policies, and processes.

086, 087 Warehouse and Purchasing Description	2018-2019 Actual FTE/Amount	2019-2020 Actual FTE/Amount	2020-2021 Actual FTE/Amount	2021-2022 Final Budget FTE/Amount	2022-2023 Budget FTE/Amount	2022 vs. 2023 Change	
						Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	24.0	23.0	22.0	22.0	22.0	-	0.00%
Total FTE	25.0	24.0	23.0	23.0	23.0	-	0.00%
100-Salary	\$1,402,781	\$1,438,681	\$1,412,304	\$1,529,155	\$1,613,842	\$ 84,687	5.54%
200-Benefits	635,938	661,883	613,233	697,445	733,746	36,301	5.20%
300-Purchased Services	-	-	-	10,000	10,000	-	0.00%
400-Purchased Property Services	6,329	6,370	5,679	10,000	10,000	-	0.00%
500-Other Purchased Services	119,895	114,716	63,082	104,400	104,400	-	0.00%
600-Supplies	271,924	263,373	212,142	220,500	220,500	-	0.00%
700-Equipment	11,178	11,083	21,116	28,000	28,000	-	0.00%
800-Other	-	-	-	-	-	-	0.00%
Total Expenses	\$2,448,045	\$2,496,106	\$2,327,556	\$2,599,500	\$2,720,488	\$ 120,988	4.65%

Purchasing and General Services

FY 2023

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	2018-2019	2019-2020	2020-2021	2021-2022	FY 2022-2023
					Target
Estimated savings from bid process	\$ 3,500,000	\$ 4,000,000	\$ 4,200,000	\$ 5,500,000	\$ 4,500,000
Total Spent - purchase card	\$ 6,044,746	\$ 5,826,395	\$ 6,100,000	\$ 7,276,683	\$ 8,000,000
Est Transactions on purchase card	38,905	38,055	40,000	43,000	45,000
Est Pcard rebate - revenue	\$ 98,000	\$ 99,000	\$ 95,000	\$ 140,970	\$ 150,000
Est Surplus/Recycling revenues	\$ 146,616	\$ 189,044	\$ 150,000	\$ 264,446	\$ 250,000
TRC vists (est)	2,500	1,800	2,000	1,244	1,200
TRC sales	\$ 28,432	\$ 22,770	\$ 23,900	\$ 10,328	\$ 12,000
Copy Center orders	1,555	1,603	1,650	1,355	1,400
Copy Center turnaround time in days	1.5	1.5	1.5	1.5	1.5
Copy Center sales	\$ 319,113	\$ 240,480	\$ 252,500	\$ 192,972	\$ 200,000
Est savings - Copy Center	\$ 70,000	\$ 68,000	\$ 69,000	\$ 57,892	\$ 60,000
Est value of warehouse orders delivered	\$ 2,750,000	\$ 2,460,000	\$ 2,500,000	\$ 3,048,972	\$ 3,000,000

Department of Facilities
Services (078, 079)

FY 2023

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 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
- After-hours Maintenance
- 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.

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

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

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

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

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

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

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 2021-2022 Accomplishments

- ✚ Completed the construction projects at Alta, Brighton, and Hillcrest high schools.
- ✚ Completed several small capital projects including the Eastmont fire loop, the Granite irrigation system upgrade, Jordan Valley sidewalk and parking lot upgrades.
- ✚ Accomplished Tier III cleaning protocols during high Covid transmission times.
- ✚ Were able to maintain building cleaning at a satisfactory level, despite severe labor shortages with custodial employees.
- ✚ Continued installing MERV-13 air filters at all school locations.
- ✚ Instituted new irrigation procedures to conserve water and to comply with Utah drought restrictions. Also incorporated several drought-tolerant plants at school sites.

FY 2022-2023 Goals & Objectives

- ✚ Complete construction and open the new Peruvian Park and Glacier Hills Elementary schools.
- ✚ Continue with construction on the new Union Middle.
- ✚ Continue with several small capital projects including carpet replacements at Copperview and Lone Peak, Corner Canyon track resurfacing, playground upgrades at Willow Canyon, Sunrise and Granite, baseball/softball field repairs at Alta
- ✚ Continue with the Bell View Elementary School building conversion to Diamond Ridge.
- ✚ Release bidding packages for small capital summer projects within the first two months of the year to ensure maximum bidding candidates and optimal bidding climate.

078/079 Facilities & Maintenance/Custodial Description	2018-2019 Actual FTE/Amount	2019-2020 Actual FTE/Amount	2020-2021 Actual FTE/Amount	2021-2022 Final Budget FTE/Amount	2022-2023 Budget FTE/Amount	2022 vs. 2023 Change	
						Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	189.0	191.0	194.0	194.0	193.0	(1.0)	-0.52%
Total FTE	191.0	193.0	196.0	196.0	195.0	(1.0)	(0.51%)
100-Salary	\$ 9,159,909	\$ 9,555,324	\$ 10,005,079	\$ 11,191,143	\$ 11,642,070	\$ 450,927	4.03%
200-Benefits	3,788,926	3,989,180	4,211,199	4,783,465	4,986,567	203,102	4.25%
300-Purchased Services	79,960	32,575	38,420	117,250	117,250	-	0.00%
400-Purchased Property Services	1,085,051	1,159,271	1,224,059	1,440,500	1,440,500	-	0.00%
500-Other Purchased Services	297,663	39,704	20,711	37,000	37,000	-	0.00%
600-Supplies	1,979,884	2,005,819	1,921,067	2,119,667	2,116,238	(3,429)	(0.16%)
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	401	370	-	-	-	0.00%
Total Expenses	\$ 16,391,393	\$ 16,782,274	\$ 17,420,905	\$ 19,689,025	\$ 20,339,625	\$ 650,600	3.30%

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.

Department of Facilities
Services (078, 079)

FY 2023

Performance

Report

The Facilities 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 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023 Target
	Number of buildings	49	49	49	47
Total lawn acres	382	382	382	348	371
Total building square footage	5,610,588	5,634,140	5,873,316	5,764,072	5,951,672
Water usage per square foot	\$0.28	\$0.27	\$0.29	\$0.29	\$0.29
Gas usage per square foot	\$0.27	\$0.22	\$0.27	\$0.34	\$0.34
Electrical usage per square foot	\$0.82	\$0.73	\$0.78	\$0.85	\$0.84
Custodial salary costs per square foot	\$1.77	\$1.80	\$1.96	\$2.10	\$2.13
Custodial supplies per square foot	\$0.12	\$0.11	\$0.11	\$0.11	\$0.11
Total acreage per Grounds FTE	42.44	42.44	42.44	38.67	41.22
Total square ft per Maintenance FTE	155,850	156,504	163,148	160,113	156,623
Maintenance salary costs per square foot	\$0.54	\$0.56	\$0.59	\$0.63	\$0.64

Department of Nutrition Services (074)

FY 2023

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, After School Snacks Program, Food Distribution Program, Fresh Fruits and Vegetable Program, Head Start 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 from end of Universal meals.
- ✚ Provide safe school meals to students following Health Department guidelines for Food Code and Covid-19.
- ✚ Implement promotions and programs for National School Breakfast and Lunch Week.
- ✚ Track all of our local purchases to qualify for higher state reimbursement for school meals.
- ✚ Maintain CEP status for schools using the program.
- ✚ Implement breakfast programs (regular and alternate models) at schools meeting state criteria.

National School Lunch Program

School lunches must meet meal pattern and nutrition standards based on the latest Dietary Guidelines for Americans. The current meal pattern increases the availability of fruits, vegetables, and whole grains in the school menu. The meal pattern's dietary specifications set specific calorie limits to ensure age-appropriate meals for grades K-5, 6-8, and 9-12. Other meal enhancements include gradual reductions in the sodium 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 began in SY 2013-14 with 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 and the 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.

Head Start Program

Nutrition Services provides school meals for students enrolled in the Head Start Program. 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.

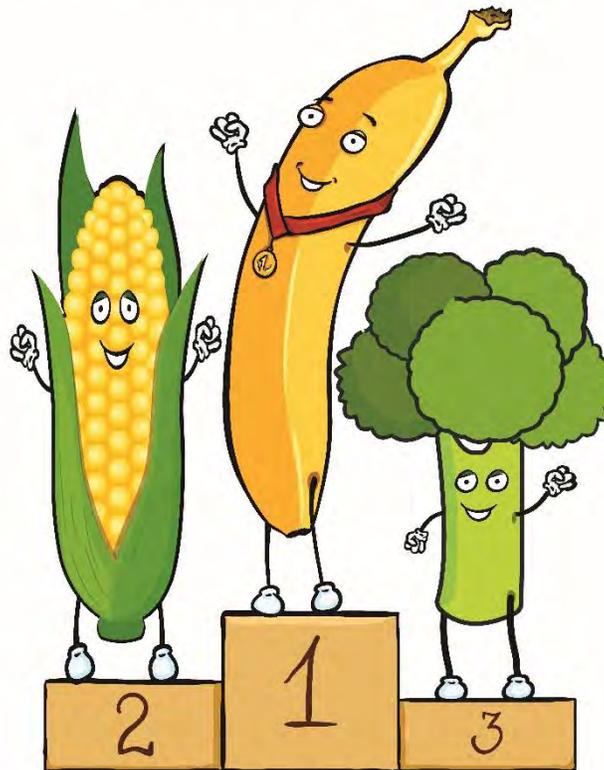
Free and Reduced lunch application

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 2021-22 was “Go for the Gold with School Meals.” We invited elementary and secondary students to participate of this promotion at their school. The promotion included a themed lunch along with educational games and activities promoting good nutrition and physical activity.

Go for the
Gold
with School Meals



FY 2021-2022 Accomplishments

- ✚ Provided 2,924,187 free lunches and 815,824 free breakfasts from July to May.
- ✚ Maintained Community Eligibility Programs (CEP) for five schools.
- ✚ Increased sanitation practices to provide safe meals to our community.
- ✚ Operated 14 summer sites providing free meals to students 18 and under.
- ✚ Participated in the Apple crunch state events and provided local apples to all students participating in school meals that day.
- ✚ Transitioned to Skyward nutrition software.

FY 2022-2023 Goals & Objectives

- ✚ Training managers and nutrition workers on Skyward point of sales.
- ✚ Maintain ADP for lunch by educating students about the new meal pattern, benefits of good nutrition and marketing promotions at each school.
- ✚ Reduce waste levels by educating students about required components for meals.
- ✚ 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.

074 Nutrition Services	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	73.2	70.8	66.0	58.5	62.6	4.1	7.01%
Total FTE	74.2	71.8	67.0	59.5	63.6	4.1	6.89%
100-Salary	\$ 4,838,252	\$ 5,006,639	\$ 4,772,337	\$ 5,159,482	\$ 5,432,590	\$ 273,108	5.29%
200-Benefits	1,568,374	1,575,613	1,474,621	1,488,427	1,604,246	115,819	7.78%
300-Purchased Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	10,539	6,346	5,118	21,100	21,100	-	0.00%
600-Supplies/Food	5,597,992	4,925,380	4,745,269	7,226,300	7,466,890	240,590	3.33%
700-Equipment	34,918	34,385	6,223	227,000	107,000	(120,000)	(52.86%)
800-Other	776,184	1,166,605	1,149,990	1,174,760	1,076,530	(98,230)	(8.36%)
Total Expenses	\$ 12,826,259	\$ 12,714,968	\$ 12,153,558	\$ 15,297,069	\$ 15,708,356	\$ 411,287	2.69%

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

Department of Nutrition Services

FY 2023

Performance

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

Report

Performance Measure	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023 Target
Total cost per revenue	102.7%	109.9%	100.1%	68.0%	120.0%
Fund balance as a percent of revenue	19.1%	13.8%	10.6%	42.0%	32.0%
Average daily participation:					
Student breakfast served	3,070	3,622	4,320	4,532	4,000
Student lunch served	15,841	12,902	12,700	16,245	15,500
Breakfast participation rate	9.1%	10.7%	12.9%	13.6%	11.0%
Lunch participation rate	47.0%	38.2%	37.9%	48.8%	42.0%
Meals per labor hour	17.0	17.0	18.0	18.0	18.0
Food cost per revenue	42.8%	41.0%	42.7%	30.0%	48.0%
Labor cost per revenue	51.4%	56.9%	46.8%	45.0%	52.0%
Money allocated to fresh fruits & vegetables	\$992,469	\$876,602	\$1,093,715	\$1,390,000	\$1,000,000

*Department of Planning
and Enrollment (053)*

FY 2023

Performance

Spotlight

Department Mission

The Office of Planning and Enrollment strives to provide a human-centered approach to every interaction with a collaborative, solutions-based mind-frame.

Department Overview

The Department of Planning and Enrollment provides myriad services for the District. The Department of Planning and Enrollment provides guidance to school administrators and school personnel in areas related to enrollment, guardianships, boundaries, education release, student retention and acceleration, student permits, foreign exchange, student records, and name change affidavits.

Key Outcome Measures

- ✚ Assist school personnel and patrons with student permit questions and related issues.
- ✚ Provide timely assistance and guidance to school administrators and personnel with retentions and accelerations.
- ✚ Assist school personnel and patrons with education release.
- ✚ Complete guardianships, powers of attorney, and notary services.

FY 2021-22 Accomplishments

- ✚ Continued with upgrades to the Retention/Acceleration Online program in March of 2022.
- ✚ Continuing to work on scanning and indexing student Cumulative files for all high schools.
- ✚ Enrolled twenty J-1 and Two F-1 Foreign Exchange students.
- ✚ Completed boundary discussions with Midvale area schools' community councils and communities through Open Houses. The recommendations were approved by the Board.
- ✚ Received training on demographic software to better project student enrollment.

FY 2022-23 Objectives

- ✚ Continue to monitor the Education Release program.
- ✚ Continue to monitor and assist schools with the Retention/Acceleration Online program.
- ✚ Continue to make progress toward completing the scanning and indexing of student CUM files for all schools and the prison.
- ✚ Auditing all scanned and indexed student CUM files for all schools.
- ✚ Work toward implementing the boundary changes for the Midvale area in the 2023-2024 school year.

053 Planning and Enrollment	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	2.0	2.0	2.0	2.0	2.0	-	0.00%
Total FTE	3.0	3.0	3.0	3.0	3.0	-	0.00%
100-Salary	\$ 231,290	\$ 255,433	\$ 264,861	\$ 267,414	\$ 279,181	\$ 11,767	4.40%
200-Benefits	89,303	108,056	111,048	112,317	116,495	4,178	3.72%
300-Purchased Services	16,429	-	-	5,000	5,000	-	0.00%
500-Other Purchased Services	8,644	4,650	2,874	12,500	12,500	-	0.00%
600-Supplies/Food	14,433	37,104	71,437	79,300	79,300	-	0.00%
Total Expenses	\$ 360,099	\$ 405,243	\$ 450,220	\$ 476,531	\$ 492,476	\$ 15,945	3.35%



Department of Transportation (077)

FY 2023

Performance

Spotlight

Department Mission

We are professional and caring employees, providing safe and 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 20,500 students every day.

During the 2021-2022 school year, school bus drivers safely transported students 1,559,256 miles, enough miles to have gone to the moon and back 3 ¼ times or 62 times around the world. Drove over 49,000 miles allowing students to participate in 2,298 activities and field trips, a 55% increase over the previous year, with diminishing COVID-19 restrictions.

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 7 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.

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



FY 2021-2022 Accomplishments

- ✚ Cleaned and sanitized busses after each run to prevent the spread of germs, bacteria and illnesses.
- ✚ Implemented new dispatch radio software, to better meet the needs of students, drivers and schools.
- ✚ Revamped our school bus driver-training program to align with the Federal Motor Carrier Safety Regulations (MAP-21).
- ✚ Began implementation of Fleet Management software.

FY 2022-2023 Objectives

- ✚ Continue the implementation of fleet management software, to better help track preventative maintenance on all district vehicles.
- ✚ Increase our bus driver pool with promotional campaigns, marketing and recruitment efforts.
- ✚ Continue to evaluate our training and risk prevention measures.
- ✚ Review the placement of several stops for safety concerns.

077 Transportation Services	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	127.8	130.6	133.4	133.6	137.6	4.0	2.99%
Total FTE	128.8	131.6	134.4	134.6	138.6	4.0	2.97%
100-Salary	\$ 5,994,706	\$ 6,145,619	\$ 5,750,527	\$ 6,957,581	\$ 7,849,899	\$ 892,318	12.83%
200-Benefits	2,382,850	2,480,464	2,495,779	2,701,847	2,891,123	189,276	7.01%
300-Purchased Services	160,463	248,326	354,318	217,000	232,000	15,000	6.91%
400-Purchased Property Services	19,262	16,775	24,479	20,000	20,000	-	0.00%
500-Other Purchased Services	73,496	35,475	16,274	49,000	59,000	10,000	20.41%
600-Supplies/Fuel	1,560,859	1,364,119	1,140,720	1,880,000	1,940,000	60,000	3.19%
700-Equipment	42,068	5,110	18,955	-	-	-	0.00%
800-Other	2,761	3,040	2,570	5,500	5,500	-	0.00%
Total Expenses	\$10,236,465	\$10,298,928	\$ 9,803,622	\$11,830,928	\$ 12,997,522	\$ 1,166,594	9.86%

Transportation

FY 2023

Performance

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

Report

Performance Measure	2018-2019	2019-2020	2020-2021	2021-2022	FY 2022-2023
					Target
Buses	174	179	185	185	182
Students transported daily	18,358	18,622	18,281	20,561	20,254
Bus miles driven	1,442,686	1,157,226	1,096,286	1,185,343	1,289,510
Number of bus stops	4,334	4,250	3,542	4,381	4,044
Total bus routes	159	159	135	160	142
Mechanics per bus/white fleet	27/118	28/118	28/125	28/113	28/113
Routes per planner	26.5	26.5	22.5	26.7	23.7
Average age of fleet	2011	2011	2013	2012	2013
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	91%	89%	73%	86%	78%
Runs per day	629	629	648	630	626
Average number of routes/bus	3	3	4.8	3	4.4
Ratio of students to routes	39	39	28	39	32.4
Cost per student	\$296.17	\$290.84	\$277.56	\$352.06	\$390.44
Operating cost per bus(employee and supplies)	\$60,766	\$60,306	\$66,698	\$71,383	\$88,436
Fuel cost per mile	\$0.49	\$0.40	\$0.43	\$0.78	\$0.74

Assistant Superintendent



Office of Curriculum and School Performance (017) Performance

FY 2023

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, Title I-C, Indian Education, homeless, Youth-in-Custody, and the education program at the Utah State Prison. 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
-  SAGE/RISE year-end assessment results
-  ACT scores
-  School climate and student behaviors

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

The overall goals of the department are:

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

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

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

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

024 Student Services– The department provides services for schools regarding nurses, attendance, truancy, and court referrals. This department provides professional development and support to the district's guidance counselors and oversees the comprehensive guidance budget. The department continues to focus on the behavior and emotional needs of all students.

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

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

049 Instructional Supports Department – Instructional Supports provides leadership for implementing CSD Academic Plan and provides evidence-based professional development and coaching for all teachers and administrators. Training and on-going communication to

parents and patrons is a department priority. Services for students who are advanced and gifted through K-12 are also provided. This department includes many programs: arts specialist, advanced learners and magnet programs, dual language immersion programs orchestra and youth symphony and elementary band and orchestra.

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

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

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

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

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

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

Department of Information Technology (080)

FY 2023

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.

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

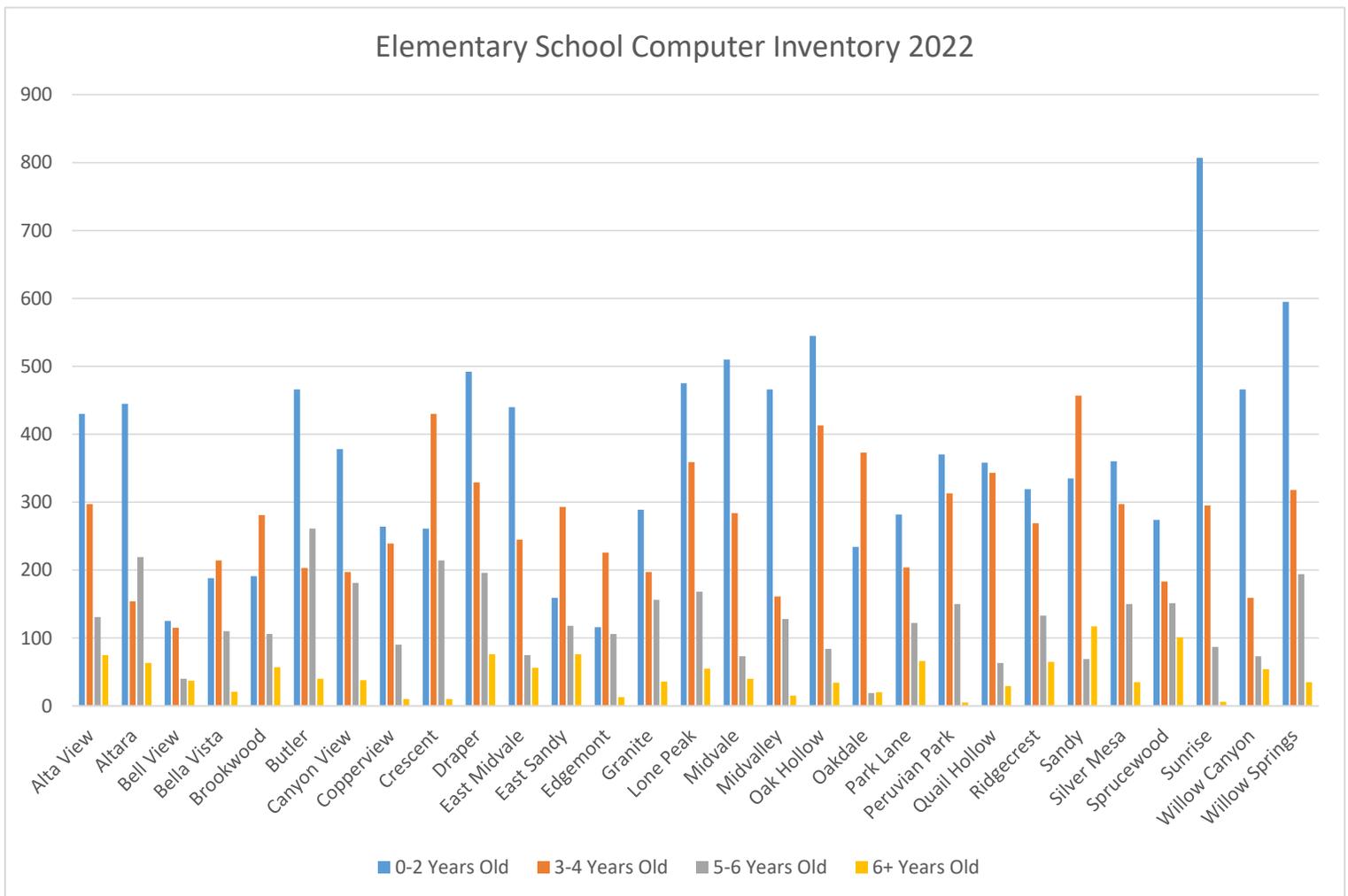
Key Outcome Measures

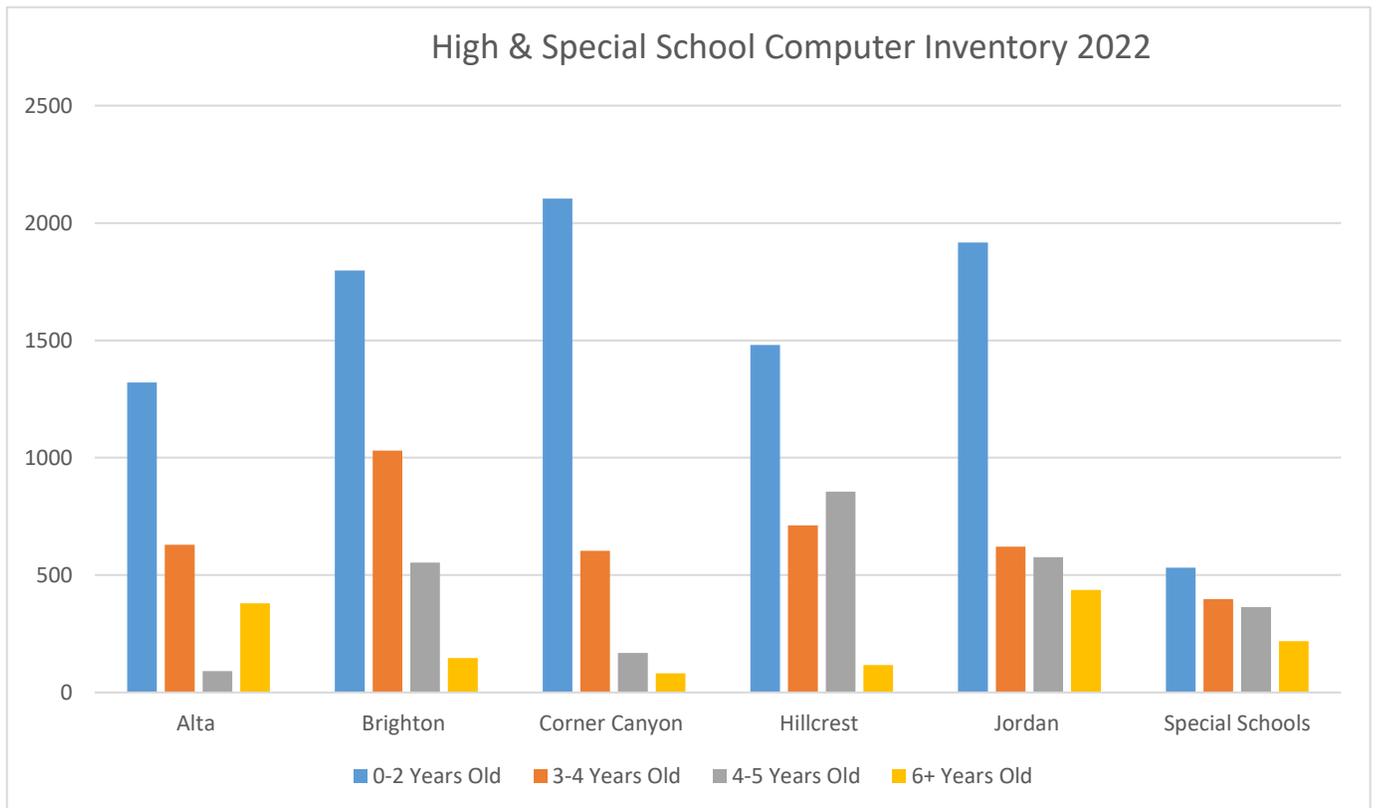
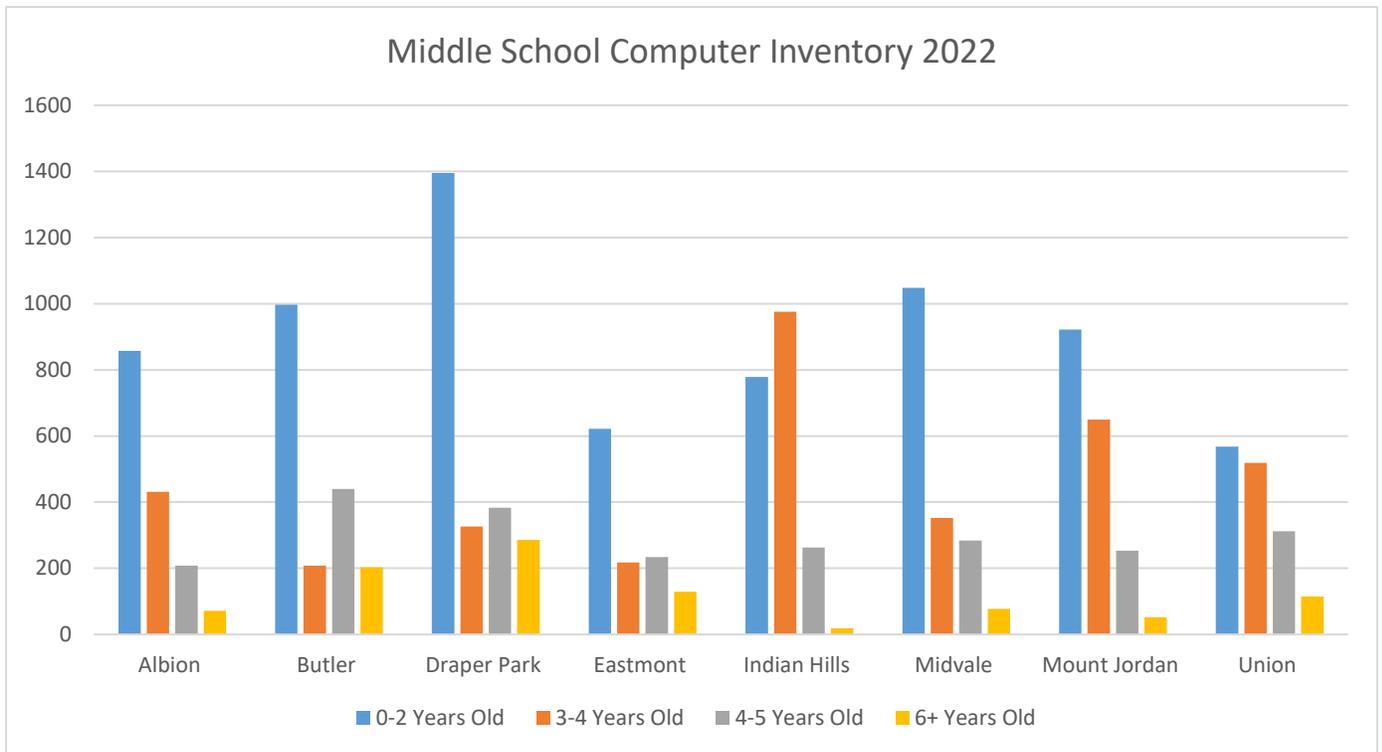
- ✚ Ready systems for start of 2022-23 year
- ✚ Online Enrollment process
- ✚ Improve cyber security measures
- ✚ Continually improve customer service and availability of technology
- ✚ Move forward with Canyons Connect, including 1-1 and digital access.
- ✚ Update Data Dashboard, CTESS JCES, and CLASS systems
- ✚ Implement a new hosted Unified Communications system

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 2018-2019 CSD had a total count of 49,856 computers, Chromebooks, and tablet devices in our schools. In May of 2022 our count was 64,552. That is a 29.5% increase in devices in four years. The Department will look to reduce inventory in the coming years. This increase was largely accomplished through grants and other funding mechanisms. The current inventory is displayed in the following graphs:





FY 2021-2022 Accomplishments

- ✚ Ready and support all systems for 2021-22 school year.
- ✚ Implementation of Tech-Connect, bridging the digital divide
- ✚ Continual improvement of each service and system IT provides.
- ✚ Increase Disaster Recovery/Business Continuity readiness.
- ✚ Improve cyber security.
- ✚ Develop and update critical systems to support students and staff including CTES, CLAS, CTEC registration.

FY 2022-23 Objectives

- ✚ Ready and support all systems for 2022-23 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.
- ✚ Implement a new Unified Communications system.
- ✚ Develop and update critical systems to support students and staff including CTES, JCES, CLAS, CTEC registration, and technology inventory.

080 Information Technology	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2022 vs. 2023 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	4.0	4.0	-	0.00%
ESP	46.0	43.0	49.0	54.0	54.0	-	(0.00%)
Total FTE	50.0	47.0	53.0	58.0	58.0	-	(0.00%)
100-Salary	\$ 3,421,562	\$ 3,585,531	\$ 3,913,003	\$ 4,368,274	\$ 4,634,708	\$ 266,434	6.10%
200-Benefits	1,465,555	1,549,577	1,596,202	1,747,196	1,792,254	45,058	2.58%
300-Purchased Services	869,558	963,079	750,930	975,000	950,000	(25,000)	(2.56%)
400-Purchased Property Services	47,500	43,474	51,002	60,000	60,000	-	0.00%
500-Other Purchased Services	963,825	1,119,042	1,198,934	1,329,219	1,101,975	(227,244)	(17.10%)
600-Supplies	381,367	510,664	567,820	443,000	452,000	9,000	1.76%
700-Equipment	-	10,171	-	-	-	-	0.00%
800-Other	1,110	36	-	2,000	2,000	-	0.00%
Total Expenses	\$ 7,150,477	\$ 7,781,574	\$ 8,077,891	\$ 8,924,689	\$ 8,992,937	68,248	0.76%

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

Expenditures are General Fund only.

Information Technology

FY 2023

Performance

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

Report

Performance Measure	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022-2023 Target
Number of computers	49,856	48,500	61,504	64,552	50,000
Average age of computers in years	3.1	4.0	3.4	3.3	3.0
IT personal operational costs per student	\$156.97	\$150.25	\$165.41	\$183.87	\$194.91
IT personal costs as a percent of general fund exp.	1.8%	1.8%	1.8%	1.8%	1.9%
Number of footprint issues created	29,760	32,225	41,070	41,816	41,816
Number of footprint issues closed	29,606	32,080	39,870	41,792	41,840
Help desk calls answered	26,575	26,526	35,815	29,144	30,000
Number of AV issues closed	1,561	1,581	1,530	1,834	1,800
Number of servers supported	362	335	324	331	320
Average server uptime	99.6%	99.8%	99.2%	99.1%	100.0%
SAN utilization	62.0%	60.0%	36.0%	65.0%	50.0%
Amount of data stored (TB)	230.0	210.0	96.1	174.0	180
Hours of bus video recorded	158,400	161,000	573,120	573,120	575,000
Unique users on wireless network daily	32,500	32,000	26,554	30,328	31,000

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 recommends goals which are then approved by 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. The academic teams meet bi-monthly with school principals to review the Board goals. These meetings are conducted on school levels (high, middle and elementary). Principals, through discussions with their teachers, provide valuable insights on how these goals can be achieved.

The indicators used by the committee are the American College Testing (ACT) series of standardized tests, the statewide Student Assessment of Growth and Excellence (SAGE) results and the high school graduation rates. (NOTE: beginning in the 2018-2019 school year SAGE was replaced by RISE, Readiness, Improvement, Success, Empowerment)

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:

SAGE/RISE - The purpose of SAGE/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.

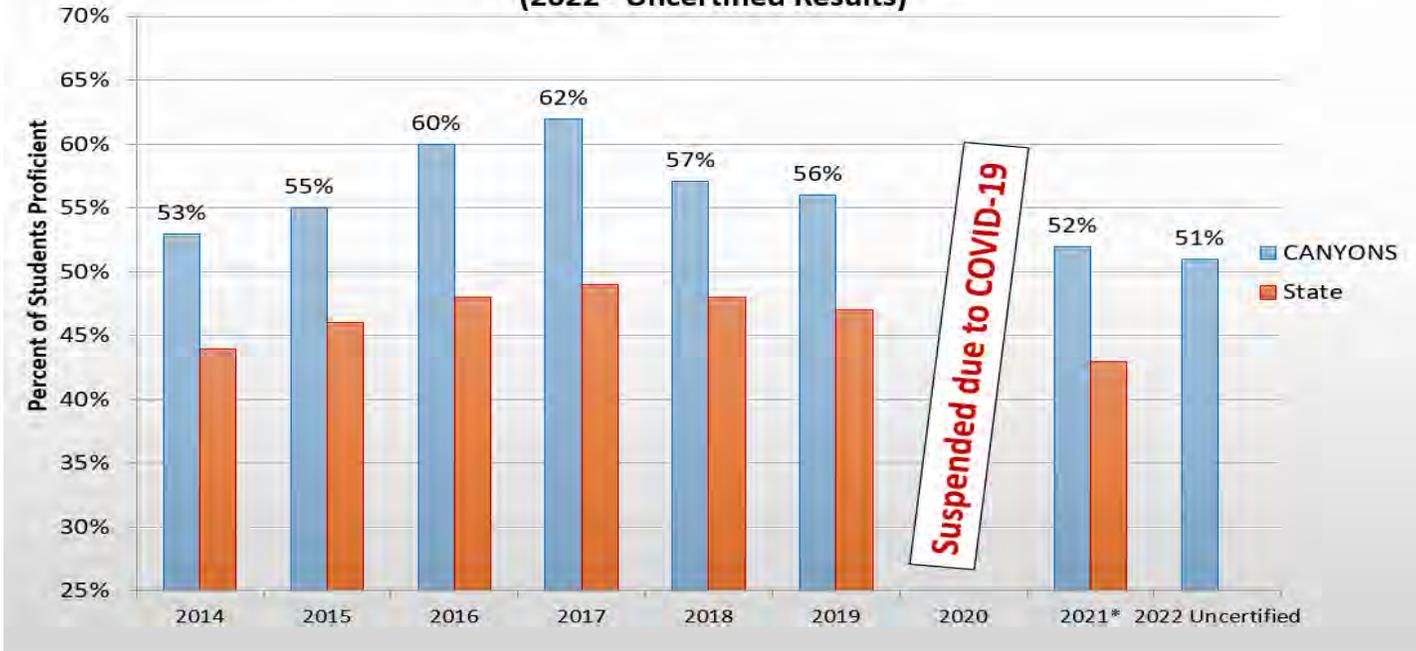
The following pages show graphs and charts for each assessment and the Board goals.

Note: Third graders are not assessed on RISE for science standards. Due to COVID-19 the 2020 RISE assessment was suspended. COVID-19 had a consistent negative impact during the last two years.

GRADE 3 RISE



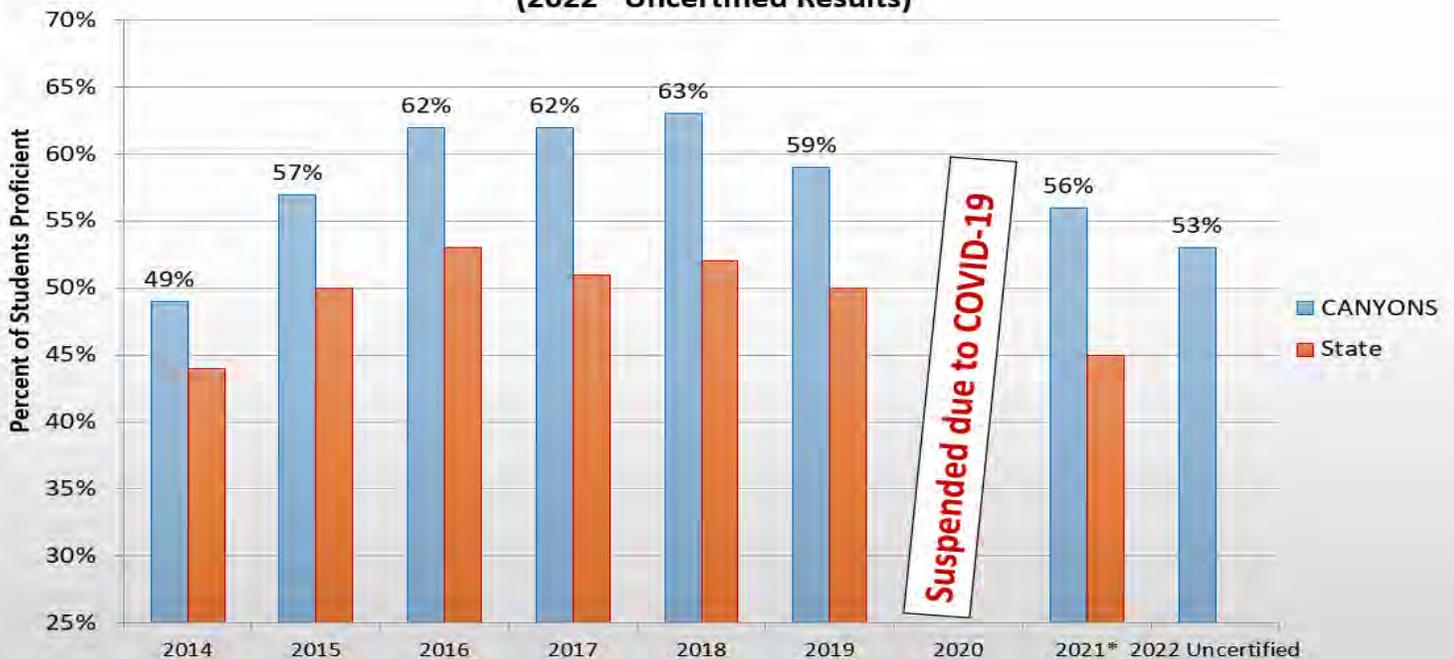
**Grade 3 - RISE English Language Arts
(2022* Uncertified Results)**



GRADE 3 RISE



**Grade 3 - RISE Mathematics
(2022* Uncertified Results)**



GRADE 5 RISE



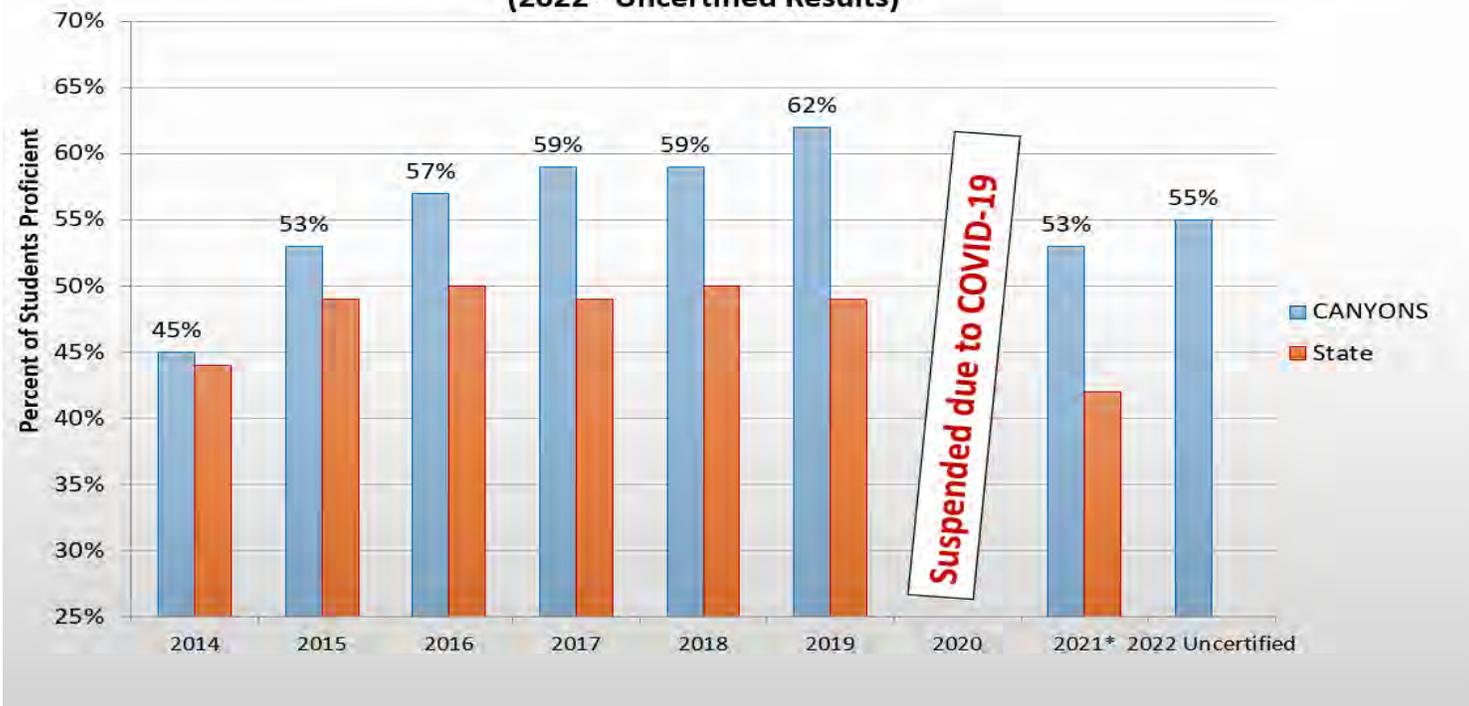
**Grade 5 - RISE English Language Arts
(2022* Uncertified Results)**



GRADE 5 RISE



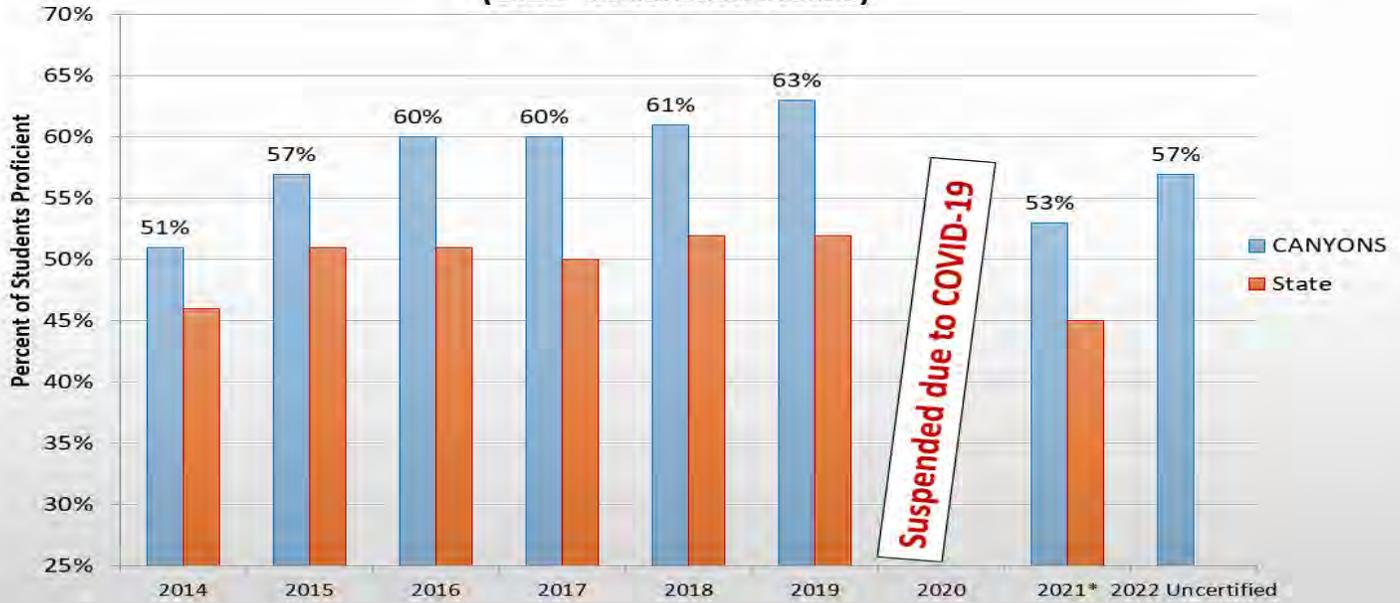
**Grade 5 - RISE Mathematics
(2022* Uncertified Results)**



GRADE 5 RISE



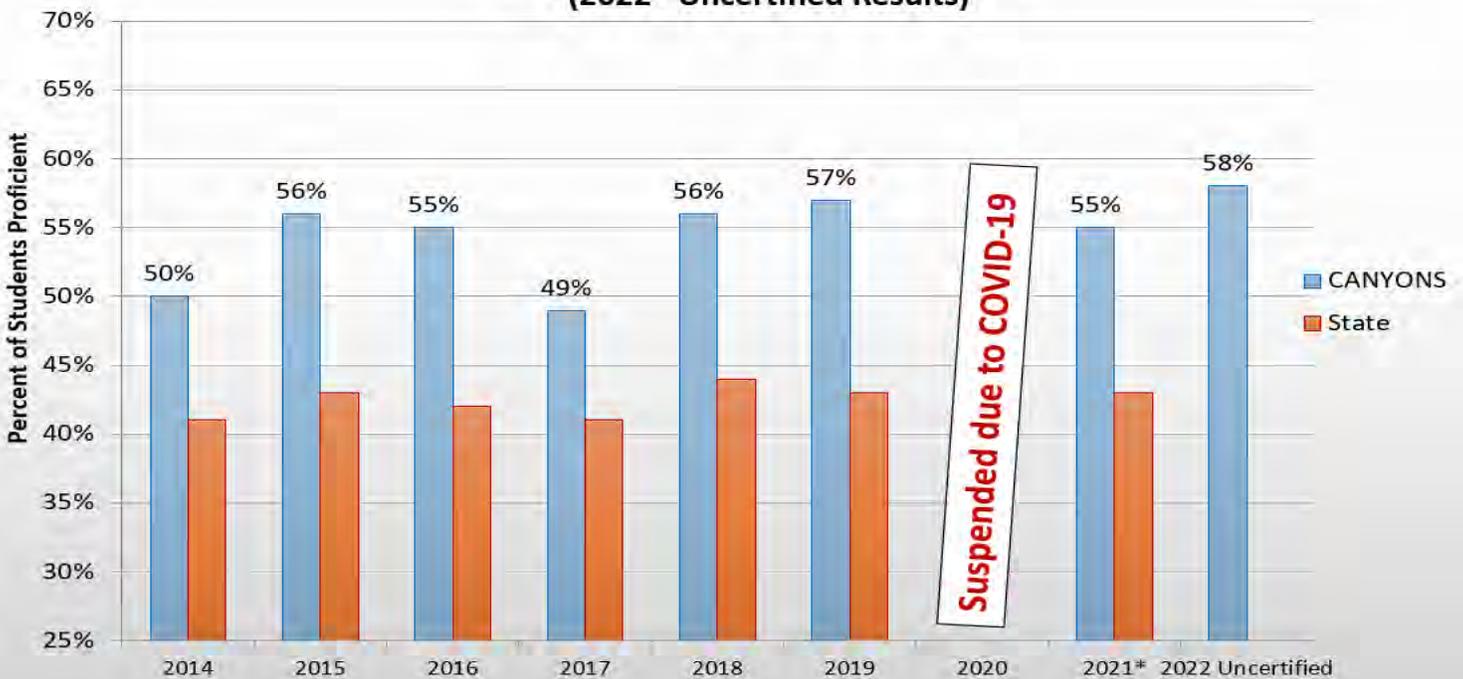
Grade 5 - RISE Science
(2022* Uncertified Results)



GRADE 8 RISE



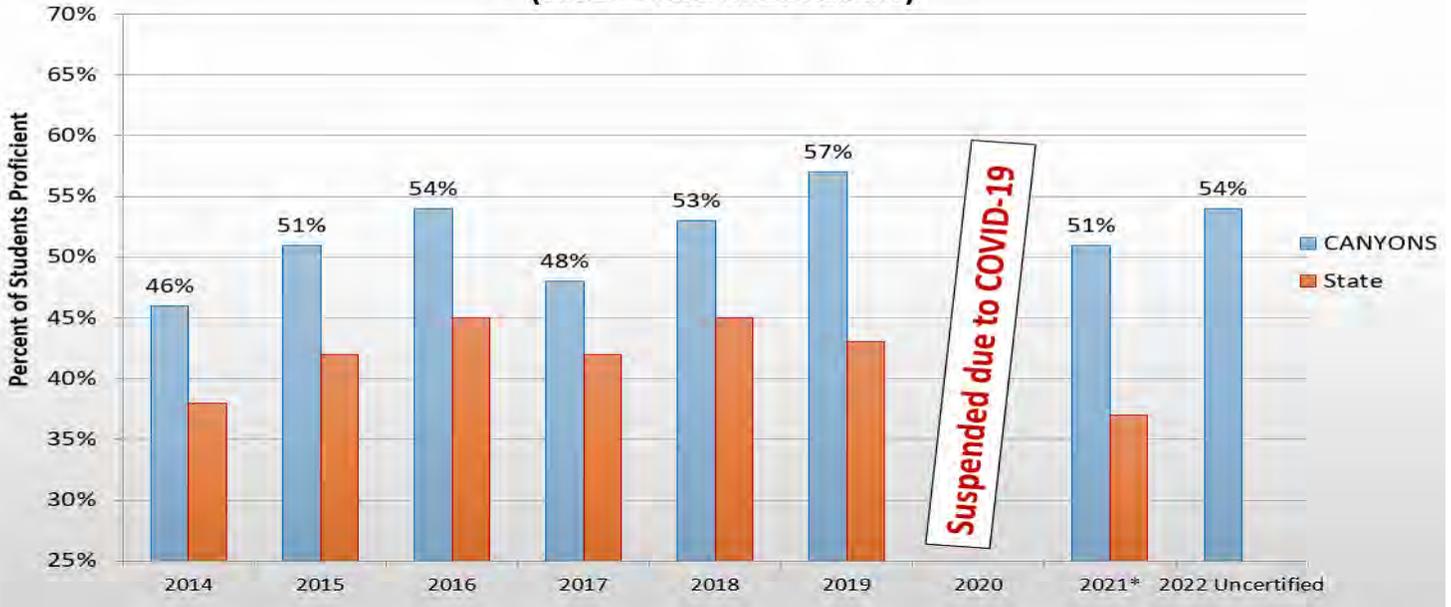
Grade 8 - RISE English Language Arts
(2022* Uncertified Results)



GRADE 8 RISE



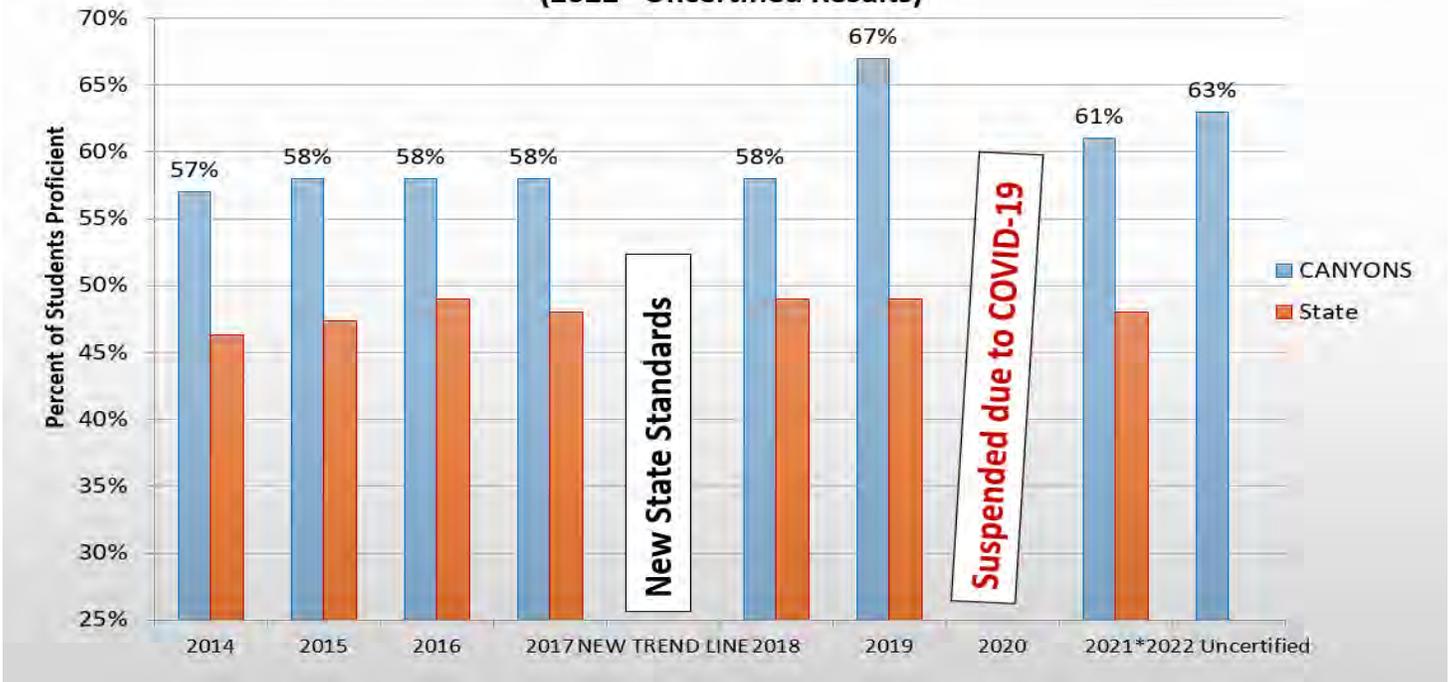
**Grade 8 - RISE Mathematics
(2022* Uncertified Results)**



GRADE 8 RISE



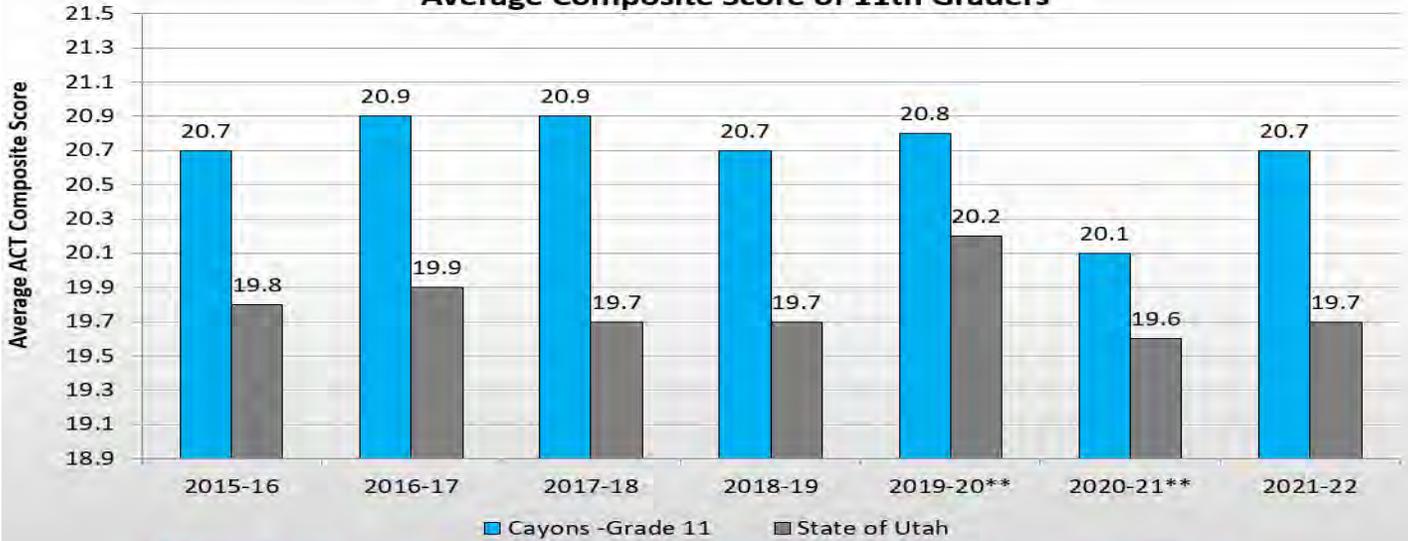
**Grade 8 - RISE Science
(2022* Uncertified Results)**



GRADE 11 ACT



Average Composite Score of 11th Graders

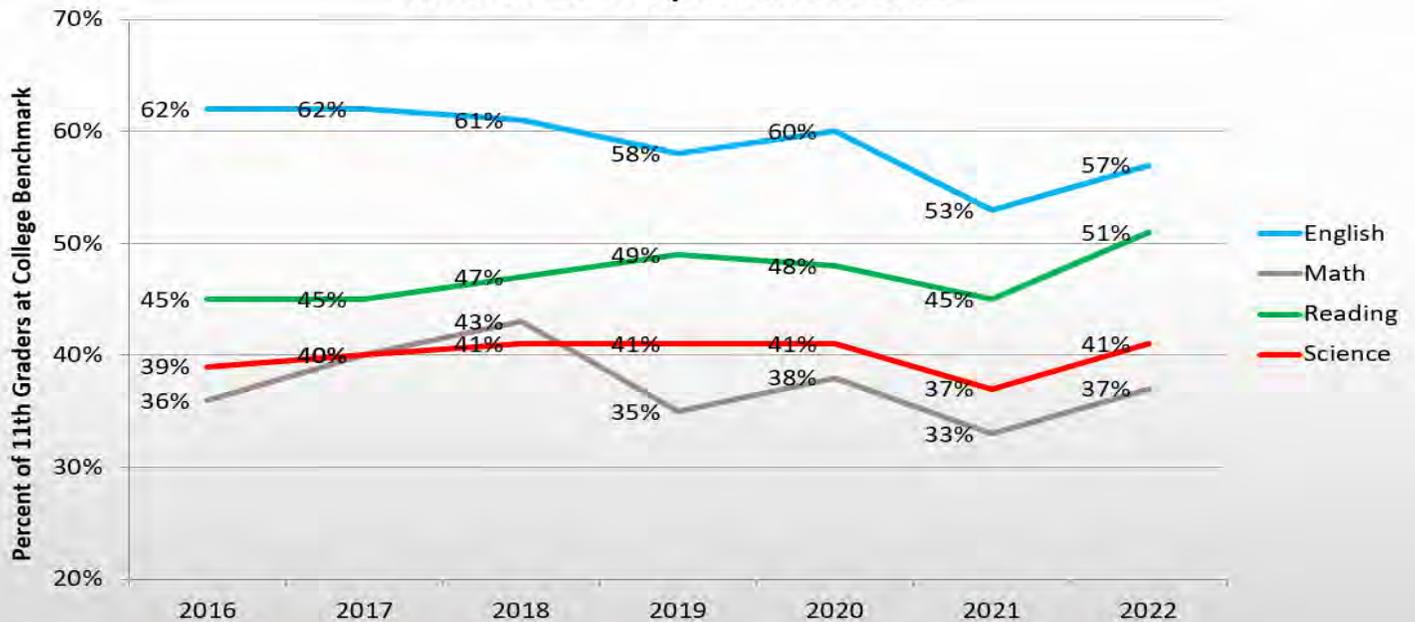


** COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

GRADE 11 ACT - College Benchmarks



ACT Grade 11 - Canyons School District

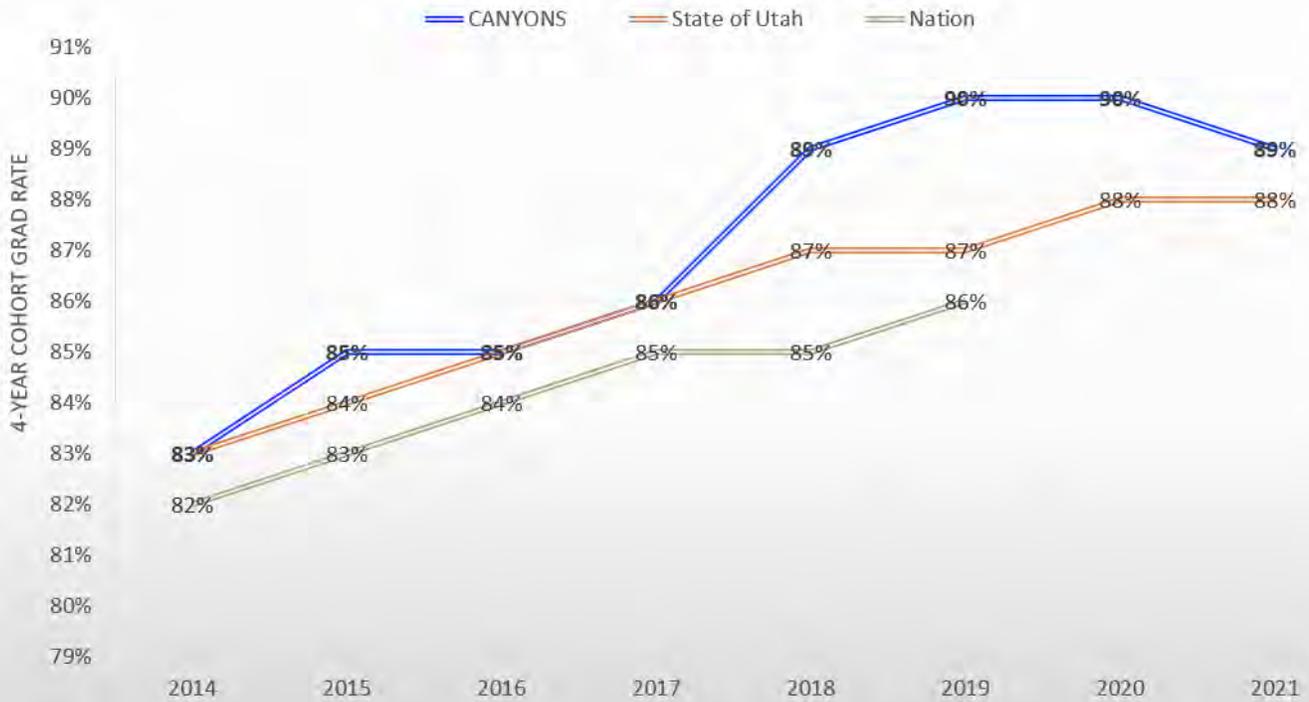


2020 and 2021: COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

High School



CANYONS GRADUATION RATE





FINANCIAL SECTION

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)
- Community Development Agency 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 2018-2019, 2019-2020, 2020-2021, the final budget for 2021-2022 and the budget for 2022-2023.

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 49% from local property taxes, 39% of their revenues from the State of Utah, 8% from the federal government, and 4% from other local sources, including investments. The District anticipates an increase in total governmental revenues of \$4.9 million in 2022-2023. Due to the increase in property values, property taxes will increase by \$4.4 million. State revenue will increase by \$13.2 million and the Federal revenue will decrease by \$16.3 million.

The General Fund is projected to increase by \$2.7 million due to an increase in the WPU and assessed property values rising. The Debt Service Fund is budgeted to increase by \$2.5 million to pay for the increase in bond service charges. The Capital Outlay Fund is budgeted to increase by \$3.2 million. This is due to receiving one-time State funds for capital and

technology improvements. The Nutrition Fund will decrease by \$4.0 as USDA's universal waiver for free lunch expire.

In March, the Legislature closed out its session, with the State budget including an increase to the weighted pupil unit (WPU) of 6%. The WPU is the main funding source for districts from the State. This was the same increase in the WPU as the prior year. This will increase the WPU from \$3,809 for 2021-2022 to \$4,038 for 2022-2023. The District has budgeted to receive \$178.6 million of its revenue from State sources.

Federal revenues increased during 2021-2022, due to the Federal Government providing relief for the pandemic with Congress passing the Coronavirus Aid, Relief, and Economic Security (CARES) Act, The Elementary & Secondary School Emergency Relief (ESSER) Fund and The American Rescue Plan (ARP ESSER) Act. These funds are available through the 2023-2024 fiscal year. The District spent a significant amount of these funds in 2021-2022 on adopting an elementary English Language curriculum and chromebooks. It has budgeted \$10.3 million of ESSER funds for 2022-2023 which is \$7.4 million less than in the prior year as the curriculum and chromebooks will not need to be purchased. These funds will continue to be used on programs to minimize the learning gaps created by the pandemic among students. Federal reimbursement in the Nutrition Fund will decrease by \$8.0 million since the Federal Government is not providing free meals to all students for 2022-2023. For these reasons, the Federal revenue is budgeted to decrease by \$16.3 million.

EXPENDITURES

Overall expenditures of all funds are expected to decrease by \$41.8 million. The General Fund expenditures have increased by \$4.4 million, due to the increases in compensation that the District has provided to its employees. This was made possible due to the 6.0% increase in the WPU that the State Legislature gave to the districts. The Capital Outlay Fund will decrease by \$50.2 million as the construction on the major renovation of Alta High and the rebuilds of Brighton and Hillcrest high schools will be completed. Additionally, Glacier Hills and Peruvian Park elementary schools will be completed by the fall of 2022. The continued rebuild of Union Middle will be the main capital expense. 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 2022-2023

	General Fund	Capital Outlay	Debt Service	Special		Totals (Memorandum Only)				
				Revenue Funds	Proprietary Fund	Budget 2022-2023	Final Budget 2021-2022	Actual 2020-2021	Actual 2019-2020	Actual 2018-2019
Revenues:										
Property Tax	\$ 129,727,223	\$ 21,461,635	\$ 44,605,845	15,797,362	\$ -	\$ 211,592,065	\$ 206,862,963	\$ 198,577,936	\$ 188,796,845	\$ 164,070,123
Registered Vehicles Fee-in-Lieu	6,458,438	1,060,205	2,238,460	-	-	9,757,103	10,074,726	9,789,345	9,717,856	9,491,793
Interest on Investments	1,200,000	225,000	180,000	68,860	64,350	1,738,210	883,900	1,650,442	6,679,945	7,967,504
State Sources	169,134,252	3,906,918	-	2,656,880	-	175,698,050	162,481,907	159,330,661	149,866,505	145,765,948
Federal Sources	27,533,012	-	-	7,482,125	-	35,015,137	51,336,053	33,398,248	18,656,103	19,623,627
Other Local	4,520,915	45,000	-	13,667,505	32,018,000	50,251,420	47,519,504	46,996,965	46,690,601	49,978,539
Total Revenues	338,573,840	26,698,758	47,024,305	39,672,732	32,082,350	484,051,985	479,159,053	449,743,597	420,407,855	396,897,534
Expenditures:										
Instruction	207,123,217	-	-	9,451,825	-	216,575,042	218,149,076	202,396,119	190,054,199	173,507,523
Support Services:										
Student Services	21,940,280	-	-	-	-	21,940,280	21,517,948	18,913,146	16,956,832	13,892,080
Staff Services	26,336,102	-	-	-	-	26,336,102	22,965,357	21,008,452	19,077,440	18,060,447
District Administration	2,614,605	-	-	-	-	2,614,605	2,932,301	2,470,248	2,387,410	2,635,478
School Administration	24,501,384	-	-	-	-	24,501,384	24,044,503	22,283,439	21,346,591	20,636,820
Central Support Services	17,567,402	-	-	-	-	17,567,402	17,337,516	16,621,721	15,579,362	14,497,872
Operation & Maintenance of Plant	30,912,277	-	-	-	-	30,912,277	29,965,296	27,367,412	25,162,751	25,481,423
Student Transportation	12,997,522	-	-	-	-	12,997,522	11,830,928	9,724,655	9,940,408	10,109,310
Non-Instructional and Other	412,848	-	-	32,537,543	35,307,981	68,258,372	66,020,126	55,006,013	50,601,959	51,740,601
Capital Outlay	-	56,834,786	-	-	-	56,834,786	107,077,479	123,001,607	155,628,507	101,297,931
Debt Service	-	-	44,792,518	-	-	44,792,518	43,421,262	42,509,618	38,978,155	37,997,360
Total Expenditures	344,405,637	56,834,786	44,792,518	41,989,368	35,307,981	523,330,290	565,261,792	541,302,430	545,713,614	469,856,845
Excess (Deficiency) of Revenues Over Expenditures										
	(5,831,797)	(30,136,028)	2,231,787	(2,316,636)	(3,225,631)	(39,278,305)	(86,102,739)	(91,558,833)	(125,305,759)	(72,959,311)
Other Financing Sources (Uses):										
Bond Proceeds	-	-	-	-	-	-	37,690,000	79,000,000	80,005,000	74,995,000
Bond Premiums	-	-	-	-	-	-	9,447,959	12,898,847	13,215,572	4,826,455
Refunding bonds issued	-	-	-	-	-	-	102,375,000	33,075,000	-	-
Premium on refunding bonds issued	-	-	-	-	-	-	12,864,072	7,693,842	-	-
Payment to escrow agent	-	-	-	-	-	-	(114,598,473)	(40,625,000)	-	-
Sale of Property	-	7,000,000	-	-	-	7,000,000	-	-	-	16,156,191
Insurance Proceeds	-	-	-	-	-	-	-	-	6,135,774	-
Transfers In/(Out)	(3,011,325)	4,500,000	(1,800,000)	311,325	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(3,011,325)	11,500,000	(1,800,000)	311,325	-	7,000,000	47,778,558	92,042,689	99,356,346	95,977,646
Net Change in Fund Balances	(8,843,122)	(18,636,028)	431,787	(2,005,311)	(3,225,631)	(32,278,305)	(38,324,181)	483,856	(25,949,413)	23,018,335
Fund Balances - Beginning of Year	73,368,093	23,199,219	2,627,988	16,758,020	14,366,195	130,319,515	168,643,696	168,159,840	194,109,253	171,090,918
Fund Balances - End of Year	\$ 64,524,971	\$ 4,563,191	\$ 3,059,775	\$ 14,752,709	\$ 11,140,564	\$ 98,041,210	\$ 130,319,515	\$ 168,643,696	\$ 168,159,840	\$ 194,109,253

FUND BALANCE

The District's fund balance will decrease by \$32.3 million. The General Fund balance is budgeted to decrease by \$5.8 million before any transfers. However, the budget decrease will likely be less due to conservative budget practices. Historically, the District's expenses have been 1%-3% under-budget and the same forecast is expected for 2022-2023. There are three planned transfers for the General Fund. The District will use the allowance in Utah Code 11-14-310(c) wherein \$1.3 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 \$0.3 million to the Canyons Education Fund for administrative costs. This has been a reoccurring transfer for the past decade. As construction inflation has increased sharply, a \$4.0 million transfer out to the Capital Outlay fund is budgeted in order to complete all planned projects. However, this transfer will not occur until the end 2022-2023 wherein the Capital Outlay fund balance is reviewed to determine if the transfer is necessary. The Capital Outlay fund balance will decrease by \$18.6 million as bonds issued in previous years will be used to fund the construction projects noted in the expenditure section. In August 2021, the District issued \$37.7 million of lease revenue bonds. This money will be used to fund the construction on Peruvian Park and Glacier Hills elementary schools. Utah Code 11-14-310(c) will also be used as a \$0.5 million transfer is planned from the Debt Service Fund to the Capital Outlay Fund for technology upgrades. The Capital Outlay Fund is scheduled to decrease to a balance of \$4.5 million. The spend-down of Capital balance has long been scheduled in order to complete all planned projects. The Nutrition fund balance is budgeted to decrease by \$1.5 million due to inflation on food costs and labor. Student lunch prices will likely have to be increased in future years. Because health costs continue to skyrocket, employee insurance premiums were increased by 1% and the employer premium was increased by 2%. This adjustment will still not cover the projected costs as the fund balance amount is expected to decrease over the next few years. The District and its employee association groups will discuss how to balance this fund during future negotiation sessions.

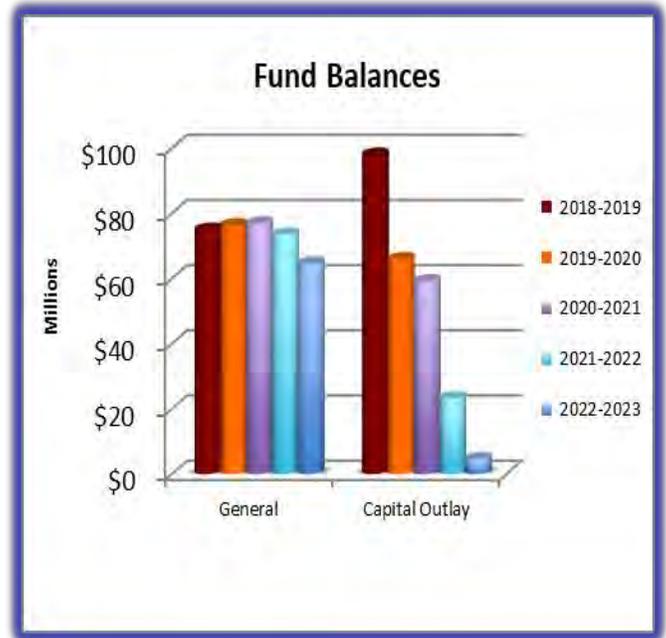
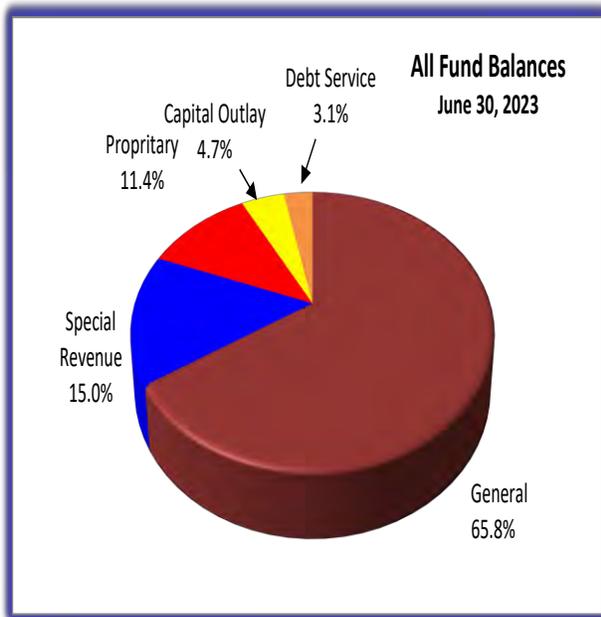
The chart below shows a five-year history of fund balance by fund type and a breakdown of the 2022-2023 fund balance.

ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2018-2019 through 2022-2023

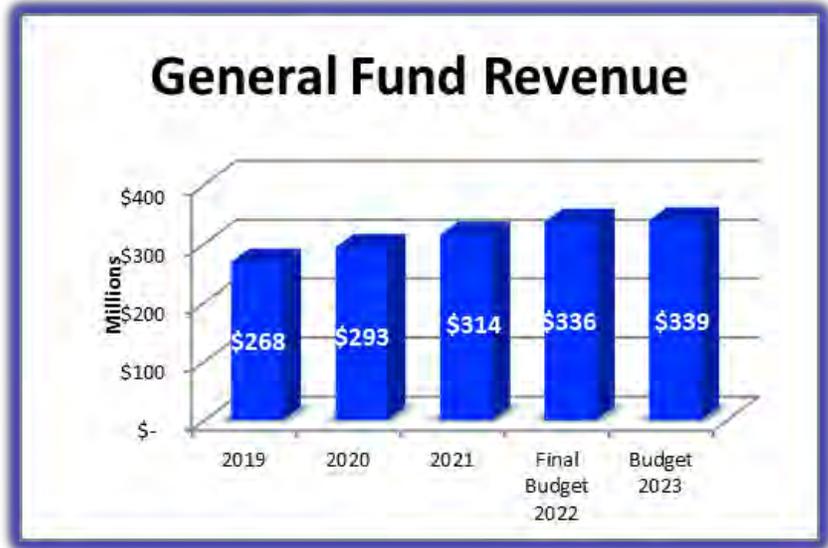
Funds	Actual	Actual	Actual	Final Budget	Budget	2022 vs. 2023 Change	
	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	Amount	Percent
General	\$74,929,966	\$76,330,617	\$76,864,405	\$73,452,093	\$64,608,971	(\$8,843,122)	(12.04%)
Capital Outlay	97,976,125	65,919,680	59,159,413	23,199,219	4,563,191	(18,636,028)	(80.33%)
Debt Service	1,987,643	2,453,154	2,260,675	2,627,988	3,059,775	431,787	16.43%
Nutrition	2,733,582	1,591,588	3,504,399	6,397,070	4,868,859	(1,528,211)	(23.89%)
Pass-Through Taxes	-	-	-	-	-	-	-
District Activity	7,731,134	7,699,124	8,951,457	9,336,208	8,910,998	(425,210)	(4.55%)
Canyons Foundation	923,460	824,958	1,073,741	1,024,742	972,852	(51,890)	(5.06%)
Employee Insurance	7,827,343	13,340,719	16,829,606	14,366,195	11,140,564	(3,225,631)	(22.45%)
Total	\$194,109,253	\$168,159,840	\$168,643,696	\$130,403,515	\$98,125,210	(\$32,278,305)	(24.75%)

The pie chart below illustrates graphically the balance by fund and the other chart shows a comparison between the General Fund and Capital Outlay Fund for the last five years. These two funds comprise most of the fund balance.



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.



REVENUES

State Aid

The state legislature has defined the mission of public education is to “assure Utah the best educated citizenry in the world and each individual the training to succeed in a global society, by providing students with learning and occupational skills, character development, literacy, and basic knowledge through a responsive educational system that guarantees local school communities autonomy, flexibility, and client choice, while holding them accountable for results.” (UCA 53A-1a-103).

Minimum School Program Guarantee		
	Enrollment	WPU
Kindergarten Enrollment (October 1) X 0.55	2,140.769	1,177.423
Grades 1-12 Enrollment (October 1) X 1.00	30,281.745	30,281.745
Total WPU	32,422.514	31,459.168
WPU Value		\$4,038
State Guarantee Revenue		\$127,032,120
Local Revenue Generated by Uniformed Basic Rate (0.001652)		(\$50,893,554)
K-12 Revenue From State Funds		\$76,138,566

Note the above enrollment figures are estimates from the Utah State Office of Education which are slightly less conservative than the District projections.

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

Other State Revenue	
Program	Amount
Special Education	\$19,938,366
Teacher Student Success Act	7,381,243
Educators Salary Adjustment	10,102,808
Professional Staff	10,931,241
Class Size Reduction	8,172,330
Applied Technology Education	5,703,488
Pupil Transportation	6,834,694
School Trust Lands	4,452,910
At-Risk Youth-in-Custody	292,495
At-Risk Enhancement	3,302,478
Adult Ed/Corrections	676,369
Other State Programs	18,157,264
Total	\$95,945,686

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.” (53A-17a-102)

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 6%, during the regular session, which ended on March 4, 2022. Therefore, the WPU will increase by \$229, from \$3,809 to \$4,038. Overall, in 2022-2023 the District anticipates to receive 39.3% of its revenue from state aid.

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. The assessed valuation of the District increased by an amazing 25.5%, by far the highest in the District's history. Increases in home values was the main driver. The continued increase in assessed valuation and new growth is good news for the District as it provides stability for the 2022-2023 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 2022-2023 it is estimated that the property tax levies will generate \$136.2 million in the General Fund. 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 2018-2019 through 2022-2023

Levies	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Actual 2021-2022	Budget 2022-2023	2022 vs. 2023 Change Amount	2022 vs. 2023 Change Percent
General Fund:							
Basic Program	0.001666	0.001661	0.001628	0.001661	0.001652	(0.000009)	(0.54%)
Board Local Levy	0.001196	0.001720	0.001594	0.001342	0.001195	(0.000147)	(10.95%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001191	(0.000409)	(25.56%)
Total	0.004462	0.004981	0.004822	0.004603	0.004038	(0.000565)	(12.27%)

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

	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022
Assessed Value (Less RDA's)	\$21,862,100,677	\$23,386,398,233	\$25,100,293,136	\$27,359,051,533	\$34,242,249,185
Board of Equalization Adjustment	(119,256,659)	(150,727,100)	(153,731,777)	(145,205,975)	(118,128,901)
Net Value	21,742,844,018	23,235,671,133	24,946,561,359	27,213,845,558	34,124,120,284
Collection Rate	97.45%	97.64%	97.71%	97.78%	97.85%
Proposed Rate Valuation	\$21,188,401,496	\$22,687,309,294	\$24,375,285,104	\$26,609,698,187	\$33,390,451,698
Percent Change From Previous Year	n/a	7.07%	7.44%	9.17%	25.48%

Federal Aid

Federal aid accounts for approximately 8.0% 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 2022-2023 data, CSD anticipates receiving \$27.5 million in federal funding, which is a decrease of \$8.3 million from the amount received in the prior year. The largest portion of federal funding is the Elementary and Secondary School Emergency Relief Fund (ESSER) to assist the District in

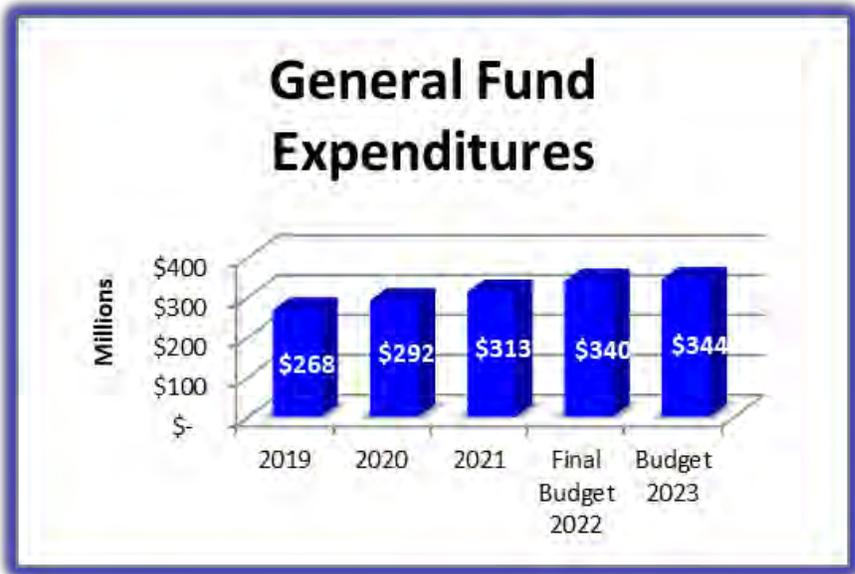
evaluating and designing learning programs for those students that have been impacted the most by the pandemic. This money can be used through fiscal year 2024 and the District is committed in helping students with their learning recovery. ESSER funds will decrease by \$7.4 million from the prior year as a large elementary English language curriculum and 15,000 chromebooks were purchased in fiscal year 2022. Special education under the Individuals with Disabilities Education Act (IDEA) is another area that receives a large amount of federal funding, the budget amount is \$7.8 million. The District will receive about the same amount of NCLB Title I funds as in the current year. The amount will be decreasing in future years due to the 2020 Census data. These funds are used 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. The majority of the other NCLB programs provide funding for interventions for English language learners and other at-risk students.

Federal Aid	
Category	Amount
ESSER Funds	\$ 10,295,995
Special Education	7,752,094
NCLB Title IA- Poverty	2,920,348
Medicaid Reimbursement	3,422,077
NCLB Title IIA- Teacher Quality	1,028,005
Applied Technology	434,381
Other NCLB Programs	355,603
Other Federal Revenues	1,324,509
Total	\$27,533,012

EXPENDITURES

General Fund expenditures are expected to only increase by \$4.4 million between 2021-2022 and 2022-2023. The increase is mainly due to the Board approving the compensation packages that were negotiated by the different employee groups and one-time State funds allowing teachers to be compensated for 32 hours of personal professional development time. As previously noted, the

District used a large amount of ESSER funds to purchase curriculum and chromebooks in 2021-2022 and these purchases will not be made in 2022-2023.



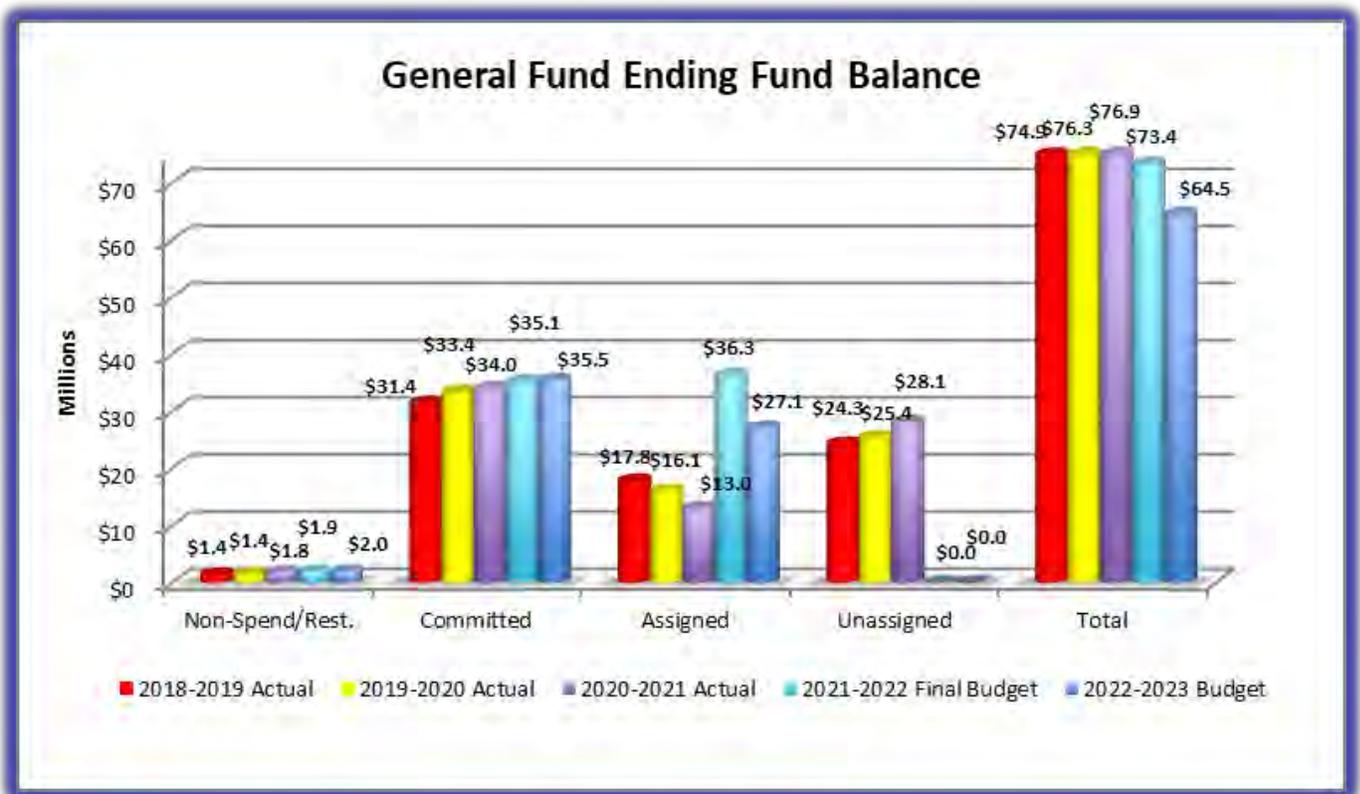
OTHER POST-EMPLOYMENT BENEFITS (OPEB)

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, 2020. As of that date, approximately 436 active employees were eligible for OPEB and the total liability was \$13,869,886. The Board has committed fund balance of this amount, plus an additional 5% for a total of \$14,563,380, to ensure the OPEB plans are fully funded. Another study is being conducted to determine the liability as of July 1, 2022. As the plan is frozen the liability will rapidly decrease in future years.

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 2022-2023 is estimated to be \$64.6 million, of which \$2.0 million is restricted for inventories; \$35.6 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$27.0 million is assigned for school carryovers, potential health

cost increases, funds to complete all construction projects, potential revenue shortfalls and a starting point for 2023-2024 employee negotiations. Overall, the ending fund balance for 2022-2023 is expected to decrease by \$8.8 million. This decrease is due a \$4.0 million transfer out to the Capital Outlay fund to cover the construction costs of planned projects. 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 2022-2023 due to conservative budgeting practices and various unfilled positions. 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 53A-16-107 and by bond financing.

REVENUES

Local Property Taxes

UCA 53A-16-113 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 2021-2022 was 0.000777 but will decrease to 0.00620 in 2022-2023, a decrease of 20.21%. This rate decrease is the result of the increase in assessed valuation.

EXPENDITURES

Expenditures for 2022-2023 are budgeted to be \$56.8 million, which is a decrease of \$50.2 million from the prior year. This decrease is the result of the most projects being completed in fiscal year 2021-2022 or before. The majority of the Capital Outlay expenses is for the completion of Union Middle (\$24.9 million) which will open in fall 2023.

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 chart on below shows the budget and timeline of expenditures for the current major projects.

MAJOR BUILDING PROGRAM PROJECTS

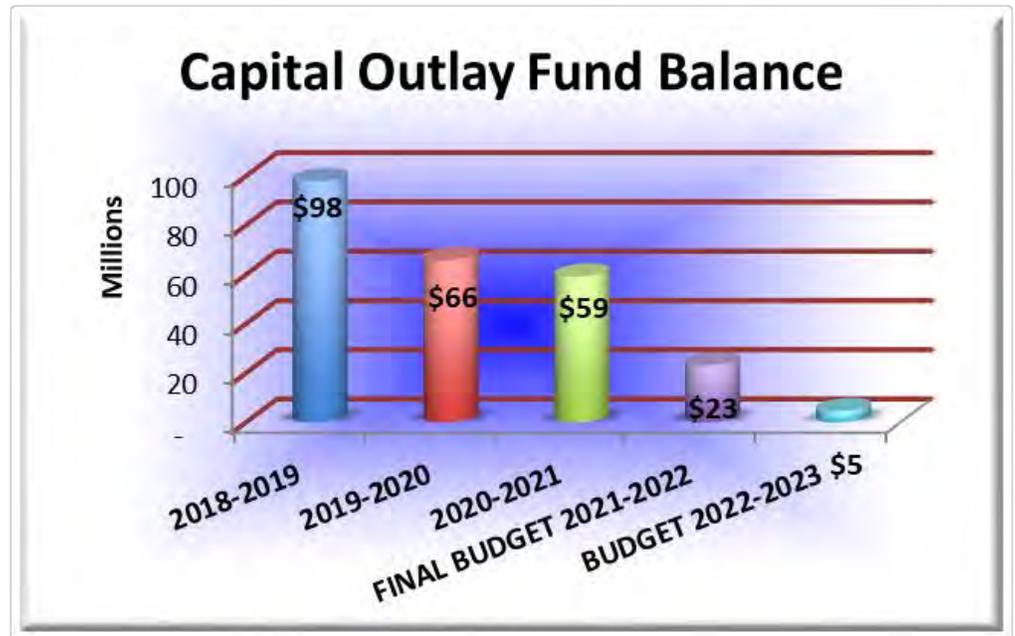
School, Budgets and Opening Dates

Project	Projected Started	Project Budget*	Prior Year Actuals	2021-2022 Final Budget	2022-2023 Budget	2023-24 Forecast	Opening Date
Alta High (renovation)	Jun-2018	\$ 54,336,000	\$ 52,027,504	\$ 2,308,496	\$ -	\$ -	Aug 2021
Brighton High (rebuild)	Jul-2018	118,190,000	104,325,097	13,864,903	-	-	Aug 2021
Hillcrest High (rebuild)	Jul-2018	121,396,000	109,502,869	8,443,131	3,450,000	-	Aug 2021
Glacier Hills Elementary (rebuild)	Apr-2021	30,970,000	4,388,897	22,558,555	4,022,548	-	Aug 2022
Peruvian Park Elementary (rebuild)	Apr-2021	23,250,000	3,759,032	16,655,351	2,835,617	-	Aug 2022
Union Middle (rebuild)	Apr-2021	62,032,225	5,259,253	28,358,982	24,913,990	3,500,000	Aug 2023
Total		\$410,174,225	\$279,262,652	\$92,189,418	\$35,222,155	\$3,500,000	

*Budget includes all architect, engineering, construction, and equipment expenses.

ENDING FUND BALANCE

The Capital fund balance is expected to decrease by \$36.0 million as the current year draws to a close. The fund balance is expected to decrease by another \$18.6 million during 2022-2023 as the District spends down balances to complete the noted projects. The ending balance is budgeted to be \$4.5 million. The reduction of the fund



balance has been long planned out and future costs will be budgeted with available revenues. To assist in balancing the fund, the District will consider selling vacant property and has budgeted a \$4.0 million transfer from the General Fund in 2022-2023 and is forecasting another transfer of \$3.5 million in 2023-2024.

DEBT SERVICE FUND (MAJOR FUND)

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

The voters within the District approved a \$250 million bond in 2010 and another \$283 million bond in 2017. All bonds have been issued from both authorizations. The proceeds from these issuances went into the Capital Outlay fund for the District building program. See debt schedules for outstanding debt balances.

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 2022-2023 is 0.001330 which is well-below that threshold.

EXPENDITURES

Expenditures are broken down into three categories: Bond principal, Bond interest, and banking fees. Principal due in 2022-2023 is estimated at \$27.3 million with interest estimated at \$17.5 million for a total of principal and interest payment of \$44.8 million.

TRANSFERS OUT/REFUNDING

Utah Code 11-14-310(c) allows for excess debt service revenues to be used for technology programs and projects. Transfers to the General Fund of \$0.9 million and \$1.3 million are budgeted for fiscal years 2021-2022 and 2022-2023, respectively. A \$0.5 million transfer to the Capital Outlay fund is budget for both years.

The District refunded bonds issued in 2012 and 2013 for a net present value savings of \$9.2 million in 2021-2022. Due to rising interest rates, no refundings are planned for 2022-2023.

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

Due to the pandemic, the Federal Government provided free meals, both

breakfast and lunch, to all students starting in April of 2020. The free meals were continued through 2020-2021 and 2021-2022. The waiver for free meals has expired. Starting in 2022-2023, the District will begin charging students for school meals with the prices noted above.

State Sources

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

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. As noted, the universal waiver for free meals has expired.

	SCHOOL BREAKFAST/LUNCH PRICES				
	2019	2020	2021	2022	2023
Lunch:					
Elementary	\$1.75	\$1.75	\$2.00	\$2.00	\$2.00
Secondary	\$2.00	\$2.00	\$2.25	\$2.25	\$2.25
Reduced Price	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Adult	\$3.00	\$3.50	\$3.50	\$3.50	\$3.50
Breakfast:					
Elementary	\$0.90	\$0.90	\$1.00	\$1.00	\$1.00
Secondary	\$1.10	\$1.10	\$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

EXPENDITURES

Ninety one percent of the expenditures in the Nutrition Fund are for salaries, benefits, and food costs. Approximately 46.6% is spent on food and 44.8% on salary and benefits. Inflation costs for food is a concern the District is closely monitoring. The District had a labor shortage during the past year 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 2022-2023.

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.

PROPRIETARY FUND

INTERNAL SERVICE FUND

EMPLOYEE BENEFITS SELF-INSURANCE FUND

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

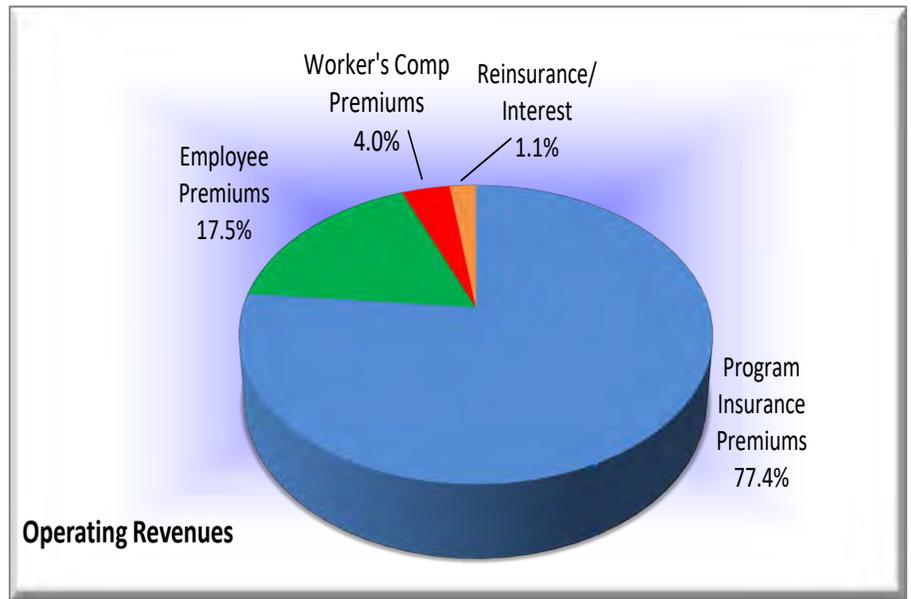
REVENUES

Revenue comes from premiums charged to the fund where employee salaries are expensed and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums for employees will increase by 1% and the District's share of the premium will increase by 2%. As shown by the adjacent chart, the District funds the majority of the premium expenses for employees and their families.

Percentage of Premium Paid by District	
Employee Group	Amount
<i>Traditional Plan</i>	
Certificated/Administrators	76.3%
Classified	80.1%
<i>High Deductible Plan</i>	
Certificated/Administrators	88.6%
Classified	90.1%

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 3.0% or about \$1.0 million between 2021-2022 and 2022-2023.



NET ASSETS

The District budgeted for a 2022-2023 net asset balance of \$11.1 million. This represents approximately 31.6% 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 RATINGS REPORTS

During March 2022, Fitch Ratings and Moody's Investor Services reviewed the District's \$50.5 million Taxable General Obligation Refunding Bonds issuance. On March 10, 2022, Fitch Ratings assigned an "AAA" rating to the refunding bonds. On March 11, 2022, Moody's Investor Services assigned an 'Aaa' rating to the refunding bonds. These are the highest ratings possible. Fewer than 100 school districts nationwide (from over 15,000) have achieved an AAA rating from both Fitch and Moody's. As a reference, the rating reports from Fitch and Moody's are on the following pages. After the reports are the financial statements.

FitchRatings

RATING ACTION COMMENTARY

Fitch Rates Canyons School District BOE, UT's \$50 Million GO Refunding Bonds 'AAA'; Outlook Stable

Thu 10 Mar, 2022 - 2:09 PM ET

Fitch Ratings - San Francisco - 10 Mar 2022: Fitch Ratings has assigned a 'AAA' rating to the following Canyons School District Board of Education (BOE), Utah general obligation (GO) bonds:

--\$50 million GO refunding bonds (Utah School Bond Guaranty Program), series 2022B.

Fitch also affirmed the following Canyons School District BOE ratings at 'AAA':

--Outstanding GO bonds series 2012, 2013, 2015, 2018, 2018B, 2020 and 2021A;

--Outstanding GO refunding bonds series 2021B and 2022.

The 'AAA' rating is based on the state's full faith and credit guaranty provided as credit enhancement to the district's GO bonds under the Utah School Bond Default Avoidance Program, rated 'AAA/Stable'. Fitch has also assigned an underlying rating of 'AAA' to the bonds, reflecting the district's credit quality without consideration of the guaranty provided by the Utah School Bond Default Avoidance Program.

In addition, Fitch has affirmed the following Canyons School District, Utah ratings at 'AAA':

--Issuer Default Rating (IDR).

The Rating Outlook is Stable.

The series 2022B GO refunding bonds are scheduled to sell competitively on or about March 22, 2022. Proceeds will refund the district's GO bonds, series 2013 maturing on and after June 15, 2024 for savings. The bonds are not subject to optional redemption prior to the final maturity date on June 15, 2027.

SECURITY

The bonds are general obligations of the district, payable from the proceeds of unlimited ad valorem property taxes levied on all taxable property within the district.

Canyons School District has a parity obligation to repay a portion of the series 2014 GO refunding bonds issued by the Jordan School District (AAA/Stable), which are payable from an unlimited ad valorem property tax levied on all eligible taxable property within the former, more extensive boundaries of the Jordan School District. The 2014 GO refunding bonds will be retired on June 15, 2022. Canyons School District occupies the former eastern portion of the Jordan School District and was created by voters on Nov. 6, 2007. It began operations in fiscal 2010 under its own school board.

ANALYTICAL CONCLUSION

The 'AAA' IDR and underlying rating on the GO bonds reflect the district's solid financial operations, flexible labor environment, and low debt and pension burden. The district's high inherent budget flexibility has resulted in superior gap-

closing capacity. The GO bonds are supported by a growing tax base, with significant new mixed-use development expected from 2023 onwards on a 700-acre portion of the Utah state prison site due to be vacated in 2022.

Economic Resource Base

Canyons School District covers about 192 square miles of southeastern Salt Lake County. It is the seventh largest school district in the state with approximately 33,200 students enrolled, and operates 47 schools and an adult and community education program.

The district's tax base is diverse, evidenced by the top-10 principal taxpayers accounting for less than 6% of taxable assessed valuation (TAV), and no single taxpayer comprising more than 1% of TAV. TAV continues growing at a solid pace seeing 7.6% growth in fiscal 2020 and 7.2% in fiscal 2021. The district is largely built-out, except for one large former prison site that is the process of being redeveloped, leaving most TAV growth to ongoing housing demand and infill projects. Once the prison site is complete Fitch would expect TAV growth to slow slightly but remain healthy.

KEY RATING DRIVERS

Revenue Framework: 'aaa'

Strong general fund revenue growth will likely continue in line with national economic performance. The district's independent legal ability to raise revenues is substantial.

Expenditure Framework: 'aa'

Spending growth will likely remain in line with, to marginally above, anticipated revenue growth, absent policy action. The district enjoys solid expenditure and labor flexibility.

Long-Term Liability Burden: 'aaa'

The district's combined debt and unfunded pension liability is low relative to its resource base. Fitch expects this burden to remain low and the direct debt amortization rate to remain average, given limited anticipated additional debt. Pension

liabilities are manageable, and the liability related to the closed other post-employment benefit (OPEB) plan is winding down.

Operating Performance: 'aaa'

The district has superior gap-closing capacity, which should ensure a high level of financial flexibility during a moderate economic downturn scenario.

RATING SENSITIVITIES

Factors that could, individually or collectively, lead to a positive rating action/upgrade:

--Not applicable as the district's IDR is at the highest rating level.

Factors that could, individually or collectively, lead to a negative rating action/downgrade:

Underlying Rating

--Sustained enrollment declines, beyond the pandemic-induced interruptions, at a level that offsets increases in state per-pupil funding and causes overall revenues to fall below U.S. GDP performance;

--A material erosion in the district's reserves and gap-closing capacity to a level well below historical trend.

Enhanced Rating

--A weakening of the credit quality of the state of Utah that leads to a downgrade of the Utah School Bond Default Avoidance Program rating.

BEST/WORST CASE RATING SCENARIO

International scale credit ratings of Sovereigns, Public Finance and Infrastructure issuers have a best-case rating upgrade scenario (defined as the 99th percentile of rating transitions, measured in a positive direction) of three notches over a three-

year rating horizon; and a worst-case rating downgrade scenario (defined as the 99th percentile of rating transitions, measured in a negative direction) of three notches over three years. The complete span of best- and worst-case scenario credit ratings for all rating categories ranges from 'AAA' to 'D'. Best- and worst-case scenario credit ratings are based on historical performance. For more information about the methodology used to determine sector-specific best- and worst-case scenario credit ratings, visit <https://www.fitchratings.com/site/re/10111579>.

CREDIT PROFILE

The district is primarily residential with an established commercial base, and it benefits from being an integral part of the metro economy centered on Salt Lake City (IDR AAA/Stable). Nevertheless, wealth characteristics vary markedly among the district's component communities, which include the cities of Midvale (IDR AA/Stable), Cottonwood Heights, Sandy and Draper. The district includes some of the wealthiest communities in the state, while other areas are more economically challenged with significant portions of their students eligible for free and reduced lunch programs.

In November 2021, Salt Lake County's unemployment rate was 1.4%, on par with the state's unemployment rate (1.4%), and noticeably lower than the nation (3.9%).

Revenue Framework

The district's funding comes from a combination of property taxes imposed by the school board, state-imposed personal income and corporate franchise taxes, and federal sources. In fiscal 2021, local revenues accounted for 43% of general fund revenues and state sources 50%, with the balance coming largely from federal sources. The Weighted Pupil Unit (WPU) is the statutory allocation methodology for equalized school funding across the state. It increased between 2.0% and 4.0% in each of the fiscal years 2016 to 2020.

Due to revenue pressures caused by pandemic mitigation efforts, the Utah legislature was unable to implement the 6.0% WPU increase originally passed for fiscal 2021. However, it was still able to provide a 1.8% WPU increase (1.5% net of various other program reductions). The state approved a much more significant 5.9% WPU increase in fiscal 2022. The increased state funding is expected to offset much of the negative impact from the district's student enrollment declines persisting into fiscal 2022.

In the long-term, Fitch expects the district's general fund revenue growth will be in line with national economic performance, given the district's typical performance historically, increased state funding, tax base growth and expectation of broadly stable student enrollment. The pandemic has caused a disruption in the district's enrollment, evidenced by the 2% enrollment decline in fiscal 2021, followed by 0.7% decline in fiscal 2022. Fitch believes this disruption is temporary and the district will resume pre-pandemic enrollment trends of stable to slightly increasing.

The district has substantial independent legal ability to raise revenues under the board local tax levy set by the district's school board. Following a truth-in-taxation hearing, the school board could adjust the property tax up to the allowable limit and such an increase would not result in a reduction of state funding. The fiscal 2022 board levy rate is 0.001342, well below the maximum 0.0025. If levied at the maximum, the district could raise over \$30 million more per year (more than 9% of budgeted fiscal 2022 general fund revenues of nearly \$319 million).

After completing its building plan in the next four years, the district could also choose to reduce its capital outlay levy and commensurately increase its operations and maintenance levy to direct an additional \$2 million to \$3 million in tax revenues to the general fund. This move will depend on the district's identification of future capital needs and the best funding options to address them.

In August 2019, the district undertook its first truth-in-taxation hearing process to increase its property tax rate, in order to fund increased teacher salary costs. There have been no truth-in-taxation hearings since, but district officials anticipate holding the next truth-in-taxation hearing within two to four years. The primary driver for a tax increase would be to ensure the district remains competitive on salaries and benefits.

Expenditure Framework

The majority of spending is on instruction and instructional staff support service costs (75% of fiscal 2021 general fund spending), with a further 12% spent on facilities and transportation costs, and 8% on district and school administration.

The pandemic has introduced new cost pressures based on staffing shortages. Large amounts of teachers and staff have reported higher levels of absences due to the pandemic, though absentee rates have been trending favorably since the latest surge. The level of teacher shortages has sharply increased the need for substitute teachers while increasing the work load on

staff. The ability to alleviate work pressure and avoid teacher burn out while maintaining staff is a concern. Also, a material number of staff supporting positions remain vacant through the pandemic which could lead to elevated wage increase in order to attract workers. Fitch assumes the district will adjust its budget accordingly to meet these near-term issues.

Based on the district's patterns of revenue and spending, Fitch expects future general fund expenditures to be in line with, to marginally above, general fund revenue growth.

Despite Utah's competitive teacher labor market, the district considers personnel costs its area of greatest spending flexibility. The district only enters into annual teacher contracts based on each year's available budget. If the district needed to reduce expenditures, it would likely utilize the flexibility of its annual teacher contracts to modify future salary increases and cost of living adjustments. The district could also increase class sizes, eliminate support positions and move more support employees to hourly positions without benefits, if necessary.

The district's carrying costs related to debt repayment and pension contributions are a moderate 15% of fiscal 2021 governmental spending, leaving solid expenditure flexibility.

Long-Term Liability Burden

The district's overall debt and pension burden is low at 5% of personal income. The majority of the debt burden is direct district debt. It includes a portion of GO debt issued by Jordan School District prior to the division of the two districts in fiscal 2010 and subsequently refunded in 2014, and maturing in fiscal 2022.

Although the typically stable student enrollment and sufficient school facility capacity mean the district does not face pressure to construct new schools, it has identified significant school facility upgrade and modernization needs. In November 2017, district voters approved up to \$283 million in GO bonds (with 58% support), which have been issued. The pace of district debt amortization is moderate.

The district issued \$37.8 million of lease revenue bonds during fiscal 2022 to complete its building program. The district may also use up to \$8 million of available general funds for its building program. Management expects to complete the building program in 2024, by which time all secondary schools will be updated and all schools will meet seismic code requirements.

Thereafter, the district might need to replace some older elementary schools in the medium-to-longer term, which could be funded through a mixture of pay-as-you-go, lease revenue bonds and GO bond funding for future capital improvement projects.

The district participates in the state retirement pension system and makes its annual actuarially determined contributions. Using Fitch's standard 6% return assumption, the district's ratio of pension assets to liabilities is approximately 84%. The closed OPEB plan's remaining liability is declining as the program winds down.

Operating Performance

The district has superior gap closing capacity supported by robust reserves and strong budget control. The 'aaa' assessment reflects the district's ability to withstand periods of economic stress while maintaining the reserve safety margin requirement for the current assessment. The Fitch Analytical Stress Test (FAST) scenario analysis tool relates historical revenue volatility to GDP to support the assessment of operating performance under Fitch's criteria.

FAST is not a forecast but it represents Fitch's assessment of possible revenue behavior in a downturn, based on historical revenue performance. Hence, actual revenue declines will vary from FAST results, and Fitch expects the district will implement decisive corrective actions to offset them. FAST does provide a relative sense of the risk exposure of a particular local government compared with other local governments.

The district ended fiscal 2021 with an unrestricted general fund reserve of \$75 million (approximately 24% of general fund expenditures and transfers out), which Fitch considers a healthy level of reserves relative to the possible revenue volatility. The fiscal 2022 budget includes a nearly \$7 million use of general fund reserves, a slightly higher level of budgeted use of reserves than in previous years. Fitch would expect the district will continue its strong track record of closing budgeted gaps through use of its high level of financial flexibility.

As mentioned, the district faces cost pressures related to staffing and wage pressures, alongside uncertain future enrollment trends. A total of \$42 million of pandemic-relief funds have been received by the district which the district still has \$28 million remaining. This level of funds provides budget relief in addressing the near-term pressures. Fitch also considers the robust reserves held by the district, coupled with the sound budget management, as credit strengths. Fitch would expect the district

to take prompt policy action in aligning expenditures with revenues in order to limit its use of reserves while maintaining its superior level of financial resilience.

Budget management is considered strong. Within its general fund balance, the district continues to roll forward its economic stabilization reserve at the maximum amount allowed by state statute: 5% of fiscal 2021 general fund budgeted expenditures, or around \$16 million. Additionally, the district continues to include 105% of its accrued actuarial OPEB liability within the committed general fund balance.

The school board also plans to maintain a \$10 million balance in the capital projects fund for the next few years to preserve financial flexibility. While the state legislature is allowing school districts to transfer their capital funds to the general fund in fiscal years 2021 and 2022 to assist in pandemic-related costs, the district does not anticipate using this option given the strength of its unrestricted general fund balance.

In addition to the sources of information identified in Fitch's applicable criteria specified below, this action was informed by information from Lumesis.

REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING

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ESG CONSIDERATIONS

Unless otherwise disclosed in this section, the highest level of ESG credit relevance is a score of '3'. This means ESG issues are credit-neutral or have only a minimal credit impact on the entity, either due to their nature or the way in which they are being managed by the entity. For more information on Fitch's ESG Relevance Scores, visit www.fitchratings.com/esg.

RATING ACTIONS

ENTITY / DEBT ↕

RATING ↕

PRIOR ↕

Canyons School District (UT)	LT IDR	AAA Rating Outlook Stable	Affirmed	AAA Rating Outlook Stable
Canyons School District (UT) /General Obligation - Unlimited Tax/1 LT	LT	AAA Rating Outlook Stable	Affirmed	AAA Rating Outlook Stable

[VIEW ADDITIONAL RATING DETAILS](#)

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APPLICABLE CRITERIA

[U.S. Public Finance Tax-Supported Rating Criteria \(pub. 04 May 2021\) \(including rating assumption sensitivity\)](#)

APPLICABLE MODELS

Numbers in parentheses accompanying applicable model(s) contain hyperlinks to criteria providing description of model(s).

[FAST Econometric API - Fitch Analytical Stress Test Model, v3.0.0 \(1\)](#)

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Canyons School District Board of Education (UT)

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US Public Finance Infrastructure and Project Finance North America United States

MOODY'S

INVESTORS SERVICE

Rating Action: Moody's assigns Aaa UND and ENH to Canyons School District, UT's GO; outlook on UND stable

11 Mar 2022

New York, March 11, 2022 – Moody's Investors Service has assigned Aaa underlying and enhanced ratings to Canyons School District, UT's Taxable General Obligation Refunding Bonds (Utah School Bond Guaranty Program), Series 2022B in the expected par amount of \$50.5 million. Moody's maintains the Aaa rating on the district's outstanding general obligation unlimited tax (GOULT) bonds totaling \$449 million and the Aaa issuer rating. The issuer rating reflects the district's ability to repay debt and debt-like obligations without consideration of any pledge, security or structural features. The outlook on the issuer and GO ratings is stable.

RATINGS RATIONALE

The Aaa issuer rating reflects the district's strong resident wealth and income profile in the growing Salt Lake metro area. The rating also considers the district's healthy reserves that are driven by sound management and conservative budgeting. Enrollment dropped about 2% in fiscal 2021, but the district expects this will stabilize as the risks associated with the pandemic recede. In addition, the district benefits from local support, demonstrated by multiple bond authorizations since its inception in 2009. Long-term liabilities are moderately high but will become more manageable as the district does not have any remaining bond authorization or plans to issue debt.

The Aaa rating assigned to the district's GOULT bonds is equivalent to its Aaa issuer rating, based on the district's unlimited property tax pledge that is dedicated to debt service.

The Aaa enhanced rating is based on the additional security provided to bondholders by the Utah School District Bond Guaranty Program (Aaa). Under this program, the state's full faith and credit guarantees debt service payments by transfer of the state's general funds to the paying agent in the event of a shortfall for the district.

RATING OUTLOOK

The stable outlook on the GO and issuer ratings reflects our expectation that the district will continue to maintain strong reserves and that leverage will stabilize with the completion of its major capital plans.

FACTORS THAT COULD LEAD TO AN UPGRADE OF THE RATINGS

- N/A

FACTORS THAT COULD LEAD TO A DOWNGRADE OF THE RATINGS

- Decline in reserves as a percentage of revenue

- Considerable increase in leverage

LEGAL SECURITY

The GOULT bonds are secured by the district's unlimited property tax pledge.

The Utah School District Bond Guaranty Program pledges the state's full faith and credit to make whole any shortfall in debt service by the district, if necessary, on a timely basis for payment to bondholders.

USE OF PROCEEDS

The bonds are being issued to refund the district's outstanding General Obligation Bonds (Utah School Guaranty Bond Program), Series 2013 for net present value savings.

PROFILE

The district, located approximately 15 miles south of Salt Lake City (Aaa stable), provides K-12 education to an estimated population of 228,545 in southeastern Salt Lake County (Aaa stable). The district's fiscal 2021 enrollment of 33,488 students spanned across 29 elementary schools, eight middle schools, five high schools and five special program schools. The district split from Jordan School District (Aaa stable) as voted in 2007 and has operated independently since July 1, 2009.

METHODOLOGY

The principal methodology used in the underlying rating was US K-12 Public School Districts Methodology published in January 2021 and available at https://www.moody.com/researchdocumentcontentpage.aspx?docid=PBM_120242. The principal methodology used in the enhanced rating was Rating Transactions Based on the Credit Substitution Approach: Letter of Credit-backed, Insured and Guaranteed Debts published in May 2017 and available at https://www.moody.com/researchdocumentcontentpage.aspx?docid=PBC_1068154. Alternatively, please see the Rating Methodologies page on www.moody.com for a copy of these methodologies.

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For further specification of Moody's key rating assumptions and sensitivity analysis, see the sections Methodology Assumptions and Sensitivity to Assumptions in the disclosure form. Moody's Rating Symbols and Definitions can be found at: https://www.moody.com/researchdocumentcontentpage.aspx?docid=PBC_79004.

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FINANCIAL STATEMENTS

CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2022-2023

	General Fund	Pass-Through Taxes	District Activity	Canyons Education Foundation	Nutrition Fund	Capital Outlay
Revenues:						
Property Tax	\$ 129,727,223	\$ 15,797,362	\$ -	\$ -	\$ -	\$ 21,461,635
Registered Vehicles Fee-in-Lieu	6,458,438	-	-	-	-	1,060,205
Interest on Investments	1,200,000	-	36,100	15,810	16,950	225,000
State Sources	172,084,252	-	-	-	2,656,880	3,906,918
Federal Sources	27,533,012	-	-	-	7,482,125	-
Other Local	4,520,915	-	8,990,515	652,800	4,024,190	45,000
Total Revenues	341,523,840	15,797,362	9,026,615	668,610	14,180,145	26,698,758
Expenditures:						
Instruction	210,073,217	-	9,451,825	-	-	-
Support Services:						
Student Services	21,940,280	-	-	-	-	-
Staff Services	26,336,102	-	-	-	-	-
District Administration	2,614,605	-	-	-	-	-
School Administration	24,501,384	-	-	-	-	-
Central Support Services	17,567,402	-	-	-	-	-
Operation & Maintenance of Plant	30,912,277	-	-	-	-	-
Student Transportation	12,997,522	-	-	-	-	-
Non-Instructional and Other	412,848	15,797,362	-	1,031,825	15,708,356	-
Capital Outlay	-	-	-	-	-	56,834,786
Debt Service	-	-	-	-	-	-
Total Expenditures	347,355,637	15,797,362	9,451,825	1,031,825	15,708,356	56,834,786
Excess (Deficiency) of Revenues Over Expenditures	(5,831,797)	-	(425,210)	(363,215)	(1,528,211)	(30,136,028)
Other Financing Sources (Uses):						
Bond Proceeds	-	-	-	-	-	-
Bond Premiums	-	-	-	-	-	-
Refunding bonds issued	-	-	-	-	-	-
Premium on refunding bonds issued	-	-	-	-	-	-
Payment to escrow agent	-	-	-	-	-	-
Sale of Property	-	-	-	-	-	7,000,000
Insurance Recoveries	-	-	-	-	-	-
Transfers In/(Out)	(3,011,325)	-	-	311,325	-	4,500,000
Total Other Financing Sources (Uses)	(3,011,325)	-	-	311,325	-	11,500,000
Net Change in Fund Balances	(8,843,122)	-	(425,210)	(51,890)	(1,528,211)	(18,636,028)
Fund Balances - Beginning of Year	73,452,093	-	9,336,208	1,024,742	6,397,070	23,199,219
Fund Balances - End of Year	\$ 64,608,971	\$ -	\$ 8,910,998	\$ 972,852	\$ 4,868,859	\$ 4,563,191

CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2022-2023

Proprietary
Fund

	Debt Service	Internal Service Fund	Totals (Memorandum Only)				
			Budget 2022-2023	Final Budget 2021-2022	Actual 2020-2021	Actual 2019-2020	Actual 2018-2019
Revenues:							
Property Tax	\$ 44,605,845	\$ -	\$ 211,592,065	\$ 206,862,963	\$ 198,577,936	\$ 188,796,845	\$ 164,070,123
Registered Vehicles Fee-in-Lieu	2,238,460	-	9,757,103	10,074,726	9,789,345	9,717,856	9,491,793
Interest on Investments	180,000	64,350	1,738,210	883,900	1,650,442	6,679,945	7,967,504
State Sources	-	-	178,648,050	165,431,907	159,330,661	149,866,505	145,765,948
Federal Sources	-	-	35,015,137	51,336,053	33,398,248	18,656,103	19,623,627
Other Local	-	32,018,000	50,251,420	47,519,504	46,996,965	46,690,601	49,978,539
Total Revenues	47,024,305	32,082,350	487,001,985	482,109,053	449,743,597	420,407,855	396,897,534
Expenditures:							
Instruction	-	-	219,525,042	221,015,076	202,396,119	190,054,199	173,507,523
Support Services:							
Student Services	-	-	21,940,280	21,517,948	18,913,146	16,956,832	13,892,080
Staff Services	-	-	26,336,102	22,965,357	21,008,452	19,077,440	18,060,447
District Administration	-	-	2,614,605	2,932,301	2,470,248	2,387,410	2,635,478
School Administration	-	-	24,501,384	24,044,503	22,283,439	21,346,591	20,636,820
Central Support Services	-	-	17,567,402	17,337,516	16,621,721	15,579,362	14,497,872
Operation & Maintenance of Plant	-	-	30,912,277	29,965,296	27,367,412	25,162,751	25,481,423
Student Transportation	-	-	12,997,522	11,830,928	9,724,655	9,940,408	10,109,310
Non-Instructional and Other	-	35,307,981	68,258,372	66,020,126	55,006,013	50,601,959	51,740,601
Capital Outlay	-	-	56,834,786	107,077,479	123,001,607	155,628,507	101,297,931
Debt Service	44,792,518	-	44,792,518	43,421,262	42,509,618	38,978,155	37,997,360
Total Expenditures	44,792,518	35,307,981	526,280,290	568,127,792	541,302,430	545,713,614	469,856,845
Excess (Deficiency) of Revenues Over Expenditures							
	2,231,787	(3,225,631)	(39,278,305)	(86,018,739)	(91,558,833)	(125,305,759)	(72,959,311)
Other Financing Sources (Uses):							
Bond Proceeds	-	-	-	37,690,000	79,000,000	80,005,000	74,995,000
Bond Premiums	-	-	-	9,447,959	12,898,847	13,215,572	4,826,455
Refunding bonds issued	-	-	-	102,375,000	33,075,000	-	-
Premium on refunding bonds issued	-	-	-	12,864,072	7,693,842	-	-
Payment to escrow agent	-	-	-	(114,598,473)	(40,625,000)	-	-
Sale of Property	-	-	7,000,000	-	-	-	16,156,191
Insurance Recoveries	-	-	-	-	-	6,135,774	-
Transfers In/(Out)	(1,800,000)	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(1,800,000)	-	7,000,000	47,778,558	92,042,689	99,356,346	95,977,646
Net Change in Fund Balances	431,787	(3,225,631)	(32,278,305)	(38,240,181)	483,856	(25,949,413)	23,018,335
Fund Balances - Beginning of Year	2,627,988	14,366,195	130,403,515	168,643,696	168,159,840	194,109,253	171,090,918
Fund Balances - End of Year	\$ 3,059,775	\$ 11,140,564	\$ 98,125,210	\$ 130,403,515	\$ 168,643,696	\$ 168,159,840	\$ 194,109,253

CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Actuals 2019-2021, Final Budget 2021-2022, Budget 2022-2023 and Budget Forecasts 2024-2026

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022	Budget 2022-2023
Revenues:					
Property Tax	\$ 164,070,123	\$ 188,796,845	\$ 198,577,936	\$ 206,862,963	\$ 211,592,065
Registered Vehicles Fee-in-Lieu	9,491,793	9,717,856	9,789,345	10,074,726	9,757,103
Interest on Investments	7,967,504	6,679,945	1,650,442	883,900	1,738,210
State Sources	145,765,948	149,866,505	159,330,661	165,431,907	178,648,050
Federal Sources	19,623,627	18,656,103	33,398,248	51,336,053	35,015,137
Other Local	49,978,539	46,690,601	46,996,965	47,519,504	50,251,420
Total Revenues	396,897,534	420,407,855	449,743,597	482,109,053	487,001,985
Expenditures:					
Salaries	172,343,841	189,219,778	201,376,878	212,892,384	224,462,943
Employee Benefits	71,252,386	77,531,308	81,373,935	86,843,830	90,897,069
Contracted/Purchased Services	16,965,520	21,215,288	12,881,741	19,014,123	17,295,923
Supplies/Textbooks/Media/Other	18,745,996	19,942,822	23,228,909	32,534,989	23,864,164
School Lunch Food	5,440,733	4,745,045	4,607,403	7,074,800	7,315,390
Utilities	7,462,604	6,897,850	7,810,370	8,513,959	8,787,194
Equipment/Data Processing Equipment	6,569,701	7,113,949	10,314,035	11,292,543	8,663,302
Land/Buildings/Busses/Vehicles	11,529,037	14,131,192	9,210,757	6,326,905	10,336,850
Bond Architect/Construction Projects	83,933,128	129,532,853	106,595,594	89,669,289	34,357,615
Bond Principal	23,920,000	23,590,000	25,210,000	24,335,000	27,335,000
Bond Interest	14,077,360	15,388,155	17,299,618	19,086,262	17,457,518
Health Claims/Prescriptions/Administration	24,686,367	24,176,626	27,915,143	33,892,200	34,896,660
Community	12,930,172	12,228,748	13,478,047	16,651,508	20,610,662
Total Expenditures	469,856,845	545,713,614	541,302,430	568,127,792	526,280,290
Excess (Deficiency) of Revenues Over Expenditures	(72,959,311)	(125,305,759)	(91,558,833)	(86,018,739)	(39,278,305)
Other Financing Sources (Uses):					
Bond Proceeds	74,995,000	80,005,000	79,000,000	37,690,000	-
Bond Premiums	4,826,455	13,215,572	12,898,847	9,447,959	-
Refunding bonds issued	-	-	33,075,000	102,375,000	-
Premium on refunding bonds issued	-	-	7,693,842	12,864,072	-
Payment to escrow agent	-	-	(40,625,000)	(114,598,473)	-
Sale of Property	16,156,191	-	-	-	7,000,000
Insurance Recoveries	-	6,135,774	-	-	-
Transfers In/(Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	95,977,646	99,356,346	92,042,689	47,778,558	7,000,000
Net Change in Fund Balances	23,018,335	(25,949,413)	483,856	(38,240,181)	(32,278,305)
Fund Balances - Beginning of Year	171,090,918	194,109,253	168,159,840	168,643,696	130,403,515
Fund Balances - End of Year	\$ 194,109,253	\$ 168,159,840	\$ 168,643,696	\$ 130,403,515	\$ 98,125,210

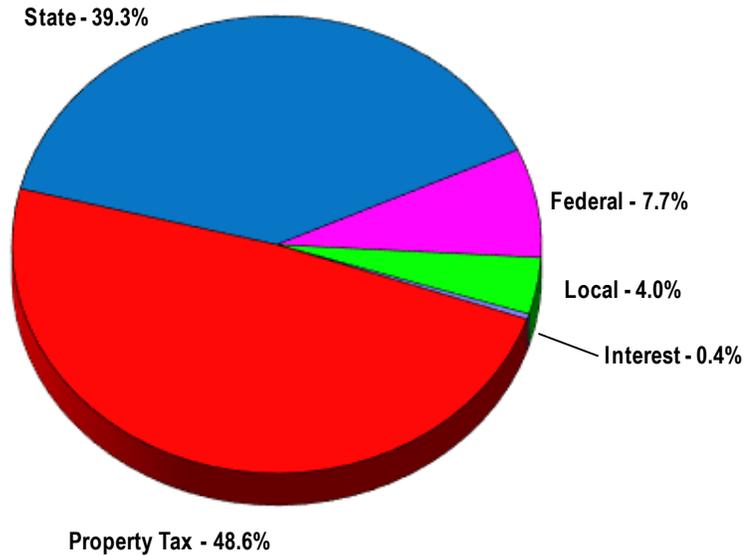
CANYONS SCHOOL DISTRICT

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

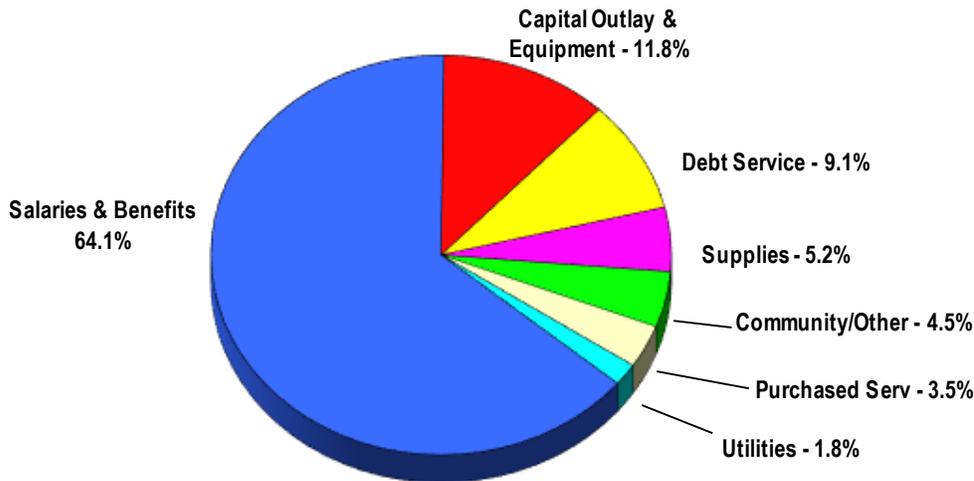
All Governmental and Proprietary Funds - Actuals 2019-2021, Final Budget 2021-2022, Budget 2022-2023 and Budget Forecasts 2024-2026

	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026
Revenues:			
Property Tax	\$ 216,212,779	\$ 220,942,319	\$ 225,783,341
Registered Vehicles Fee-in-Lieu	9,967,454	10,182,727	10,403,044
Interest on Investments	1,757,029	1,792,355	1,828,392
State Sources	189,130,949	200,237,306	212,004,394
Federal Sources	35,790,261	36,583,132	28,394,173
Other Local	52,769,263	55,571,427	58,549,831
Total Revenues	<u>505,627,735</u>	<u>525,309,266</u>	<u>536,963,175</u>
Expenditures:			
Salaries	231,001,407	237,742,325	244,692,266
Employee Benefits	93,562,135	96,310,147	99,143,799
Contracted/Purchased Services	17,756,157	18,229,598	18,716,652
Supplies/Textbooks/Media/Other	29,175,251	29,826,631	30,488,777
School Lunch Food	7,461,698	7,610,932	7,763,151
Utilities	8,962,938	9,142,196	9,325,040
Equipment/Data Processing Equipment	8,215,736	8,305,665	8,398,618
Land/Buildings/Busses/Vehicles	5,270,000	5,270,000	5,720,000
Bond Architect/Construction Projects	3,850,000	20,690,000	3,980,000
Bond Principal	29,810,000	31,020,000	32,715,000
Bond Interest	15,406,273	14,193,310	12,923,561
Health Claims/Prescriptions/Administration	36,426,509	38,024,325	39,693,145
Community	16,192,296	16,597,103	17,012,031
Total Expenditures	<u>503,090,400</u>	<u>532,962,232</u>	<u>530,572,040</u>
Excess (Deficiency) of Revenues Over Expenditures	2,537,335	(7,652,966)	6,391,135
Other Financing Sources (Uses):			
Bond Proceeds	-	-	-
Bond Premiums	-	-	-
Refunding bonds issued	-	-	-
Premium on refunding bonds issued	-	-	-
Payment to escrow agent	-	-	-
Sale of Property	-	-	-
Insurance Recoveries	-	-	-
Transfers In/(Out)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,537,335	(7,652,966)	6,391,135
Fund Balances - Beginning of Year	<u>98,125,210</u>	<u>100,662,545</u>	<u>93,009,579</u>
Fund Balances - End of Year	<u>\$ 100,662,545</u>	<u>\$ 93,009,579</u>	<u>\$ 99,400,714</u>

All Governmental Funds Combined Revenue Sources

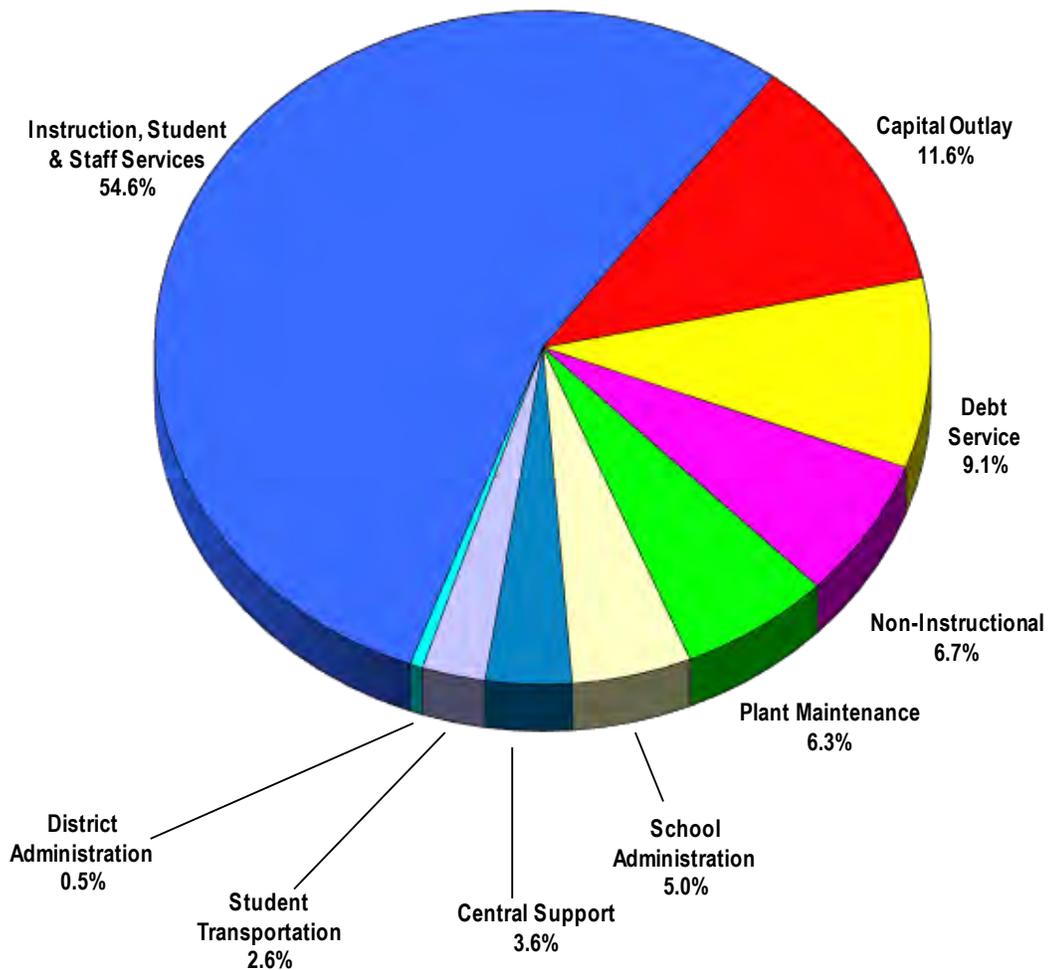


Budgeted Expenditures by Object



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

All Governmental Funds Combined Budgeted Expenditures by Function

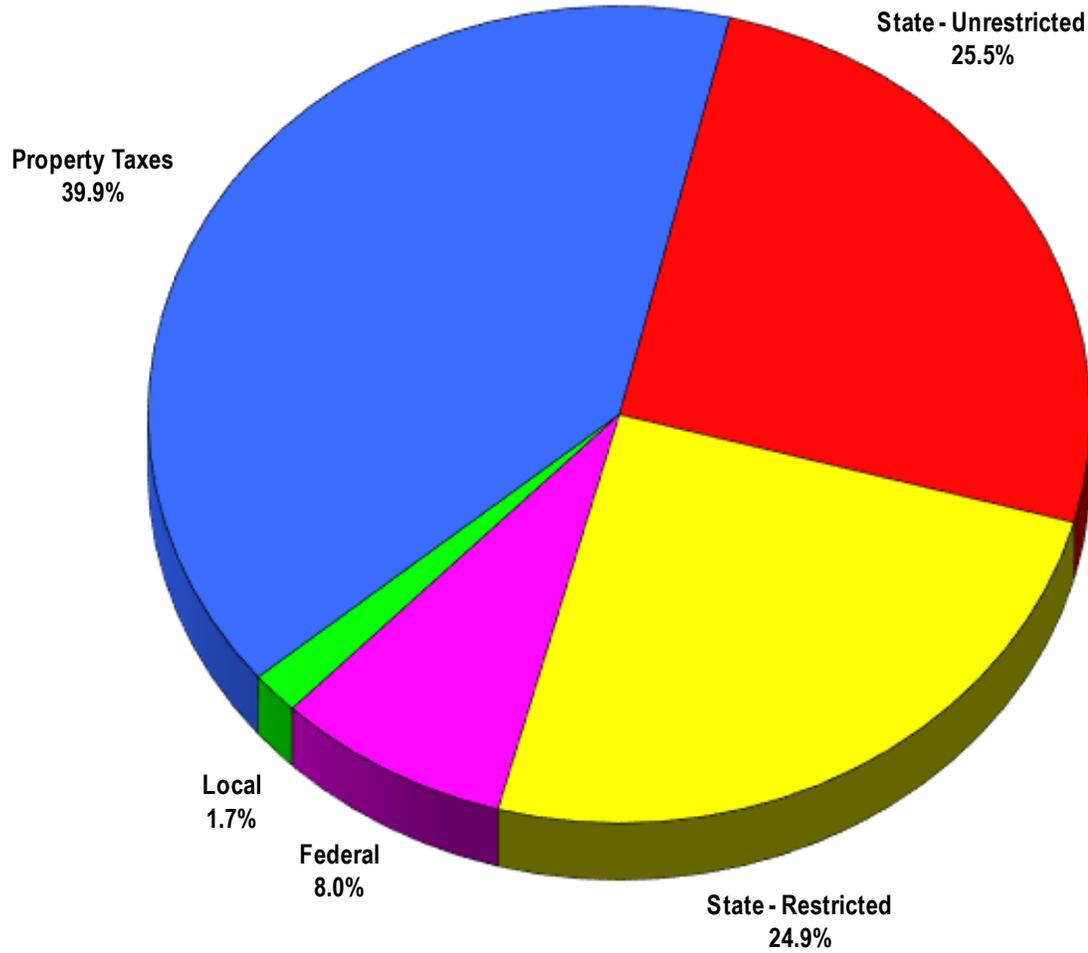


Budget for the Internal Service Fund is excluded from graph.

General Fund

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.

General Fund Revenue Sources



Canyons School District

General Fund

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

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> Budget 2021-2022	<i>Budget</i> 2022-2023
Revenues:					
Local Sources	\$ 111,780,815	\$ 133,383,919	\$ 136,202,687	\$ 140,157,591	\$ 141,906,576
State Sources	143,249,225	147,639,646	156,334,975	162,902,907	172,084,252
Federal Sources	13,256,760	12,175,018	21,326,534	35,847,013	27,533,012
Total Revenues	268,286,800	293,198,583	313,864,196	338,907,511	341,523,840
Expenditures:					
Instruction	162,485,809	180,850,632	194,371,845	211,943,502	210,073,217
Support Services:					
Student Services	13,892,080	16,956,832	18,913,146	21,517,948	21,940,280
Staff Services	18,060,447	19,077,440	21,008,452	22,965,357	26,336,102
District Administration	2,635,478	2,387,410	2,470,248	2,932,301	2,614,605
School Administration	20,636,820	21,346,591	22,283,439	24,044,503	24,501,384
Central Support Services	14,497,872	15,579,362	16,621,721	17,337,516	17,567,402
Operation & Maintenance of Plant	25,481,423	25,162,751	27,367,412	29,965,296	30,912,277
Student Transportation	10,109,310	9,940,408	9,724,655	11,830,928	12,997,522
Community	330,047	288,505	365,838	410,962	412,848
Total Expenditures	268,129,286	291,589,931	313,126,756	342,948,313	347,355,637
Excess (Deficiency) of Revenues Over Expenditures	157,514	1,608,652	737,440	(4,040,802)	(5,831,797)
Other Financing Sources (Uses):					
Transfers In (Out)	(190,072)	(208,001)	(203,652)	628,490	(3,011,325)
Total Other Financing Sources (Uses)	(190,072)	(208,001)	(203,652)	628,490	(3,011,325)
Net Change in Fund Balances	(32,558)	1,400,651	533,788	(3,412,312)	(8,843,122)
Fund Balances - Beginning of Year	74,962,524	74,929,966	76,330,617	76,864,405	73,452,093
Fund Balances - End of Year	\$ 74,929,966	\$ 76,330,617	\$ 76,864,405	\$ 73,452,093	\$ 64,608,971
Fund Balances:					
Non-Spendable	1,371,873	1,385,432	1,806,396	1,896,716	1,972,585
Committed	31,439,703	33,430,540	33,976,833	35,289,651	35,601,671
Assigned	17,815,062	16,116,856	12,957,034	36,265,726	27,034,715
Unassigned	24,303,328	25,397,789	28,124,142	-	-
Total Fund Balances	\$ 74,929,966	\$ 76,330,617	\$ 76,864,405	\$ 73,452,093	\$ 64,608,971

Canyons School District

The General Fund

Three Year Budget Forecast- Expenditures are by function and object

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Property Tax	\$ 129,727,223	\$ 132,970,404	\$ 136,294,664	\$ 139,702,031	2.50%
Registered Vehicles Fee-in-Lieu	6,458,438	6,619,899	6,785,396	6,955,031	2.50%
Interest on Investments	1,200,000	1,224,000	1,248,480	1,273,450	2.00%
State Sources	172,084,252	182,409,307	193,353,865	204,955,097	6.00%
Federal Sources	27,533,012	28,083,672	28,645,345	20,218,252	2.00%
Other Local	4,520,915	4,611,333	4,703,560	4,797,631	2.00%
Total Revenues	341,523,840	355,918,615	371,031,310	377,901,492	
Expenditures by Function:					
Instruction	210,073,217	217,425,780	225,035,681	232,911,930	3.50%
Support Services:					
Student Services	21,940,280	22,379,086	22,826,668	23,283,201	2.00%
Staff Services	26,336,102	26,862,824	27,400,080	27,948,082	2.00%
District Administration	2,614,605	2,666,897	2,720,235	2,774,640	2.00%
School Administration	24,501,384	24,991,412	25,491,240	26,001,065	2.00%
Business Services	17,567,402	17,918,750	18,277,125	18,642,668	2.00%
Operation of Plant	30,912,277	31,530,523	32,161,133	32,804,356	2.00%
Student Transportation	12,997,522	13,257,472	13,522,621	13,793,073	2.00%
Community	412,848	421,105	429,527	438,118	2.00%
Total Expenditures by Function	347,355,637	357,453,849	367,864,310	378,597,133	
Expenditures by Object:					
Salaries	217,328,705	223,721,381	230,313,519	237,111,624	
Employee Benefits	88,696,395	91,316,915	94,019,477	96,806,757	
Contracted/Purchased Services	15,757,858	16,182,509	16,619,483	17,069,163	
Supplies and Materials	14,604,064	15,012,338	15,432,843	15,865,969	
Utilities	8,787,194	8,962,938	9,142,196	9,325,040	
Equipment	2,181,421	2,257,768	2,336,793	2,418,581	
Total Expenditures by Object	347,355,637	357,453,849	367,864,311	378,597,134	
Excess (Deficiency) of Revenues Over Expenditures	(5,831,797)	(1,535,234)	3,167,000	(695,641)	
Other Financing Sources (Uses):					
Transfers In/(Out)	(3,011,325)	(2,114,438)	1,382,418	1,379,242	
Total Other Financing Sources (Uses)	(3,011,325)	(2,114,438)	1,382,418	1,379,242	
Net Change in Fund Balances	(8,843,122)	(3,649,672)	4,549,418	683,601	
Fund Balances - Beginning of Year	73,452,093	64,608,971	60,959,299	65,508,717	
Fund Balances - End of Year	\$ 64,608,971	\$ 60,959,299	\$ 65,508,717	\$ 66,192,318	

Assumptions:

Property taxes and vehicle fees have been projected using a 2.5% growth rate. A 2.0% increase will be used for interest rates. The State increased the WPU value by 6.0% for 2023 and due to a robust statewide economy a 6.0% increase is assumed for the future years. The District's budget will also be supplemented with ESSER funding through 2024, however, adjustments will need to be made in 2025 and beyond when the funding ends. 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. To complete all committed capital projects the District may need to transfer \$7.5 million to the Capital Outlay fund. A transfer of \$4.0 million is budgeted for 2022-23 and \$3.5 million for 2023-2024. The District will also use the allowance in Utah Code 11-14-310(c) in which remaining Debt Service revenues can be used for technology programs and projects. A transfer of \$1.3 million is budgeted for 2022-2023 and increasing to \$1.7 million for years 2024-2026. Despite the impacts of the pandemic, the District feels it's well positioned for future years due it's flexible fund balance as well as its conservative budget practices.

Canyons School District

General Fund

Revenues

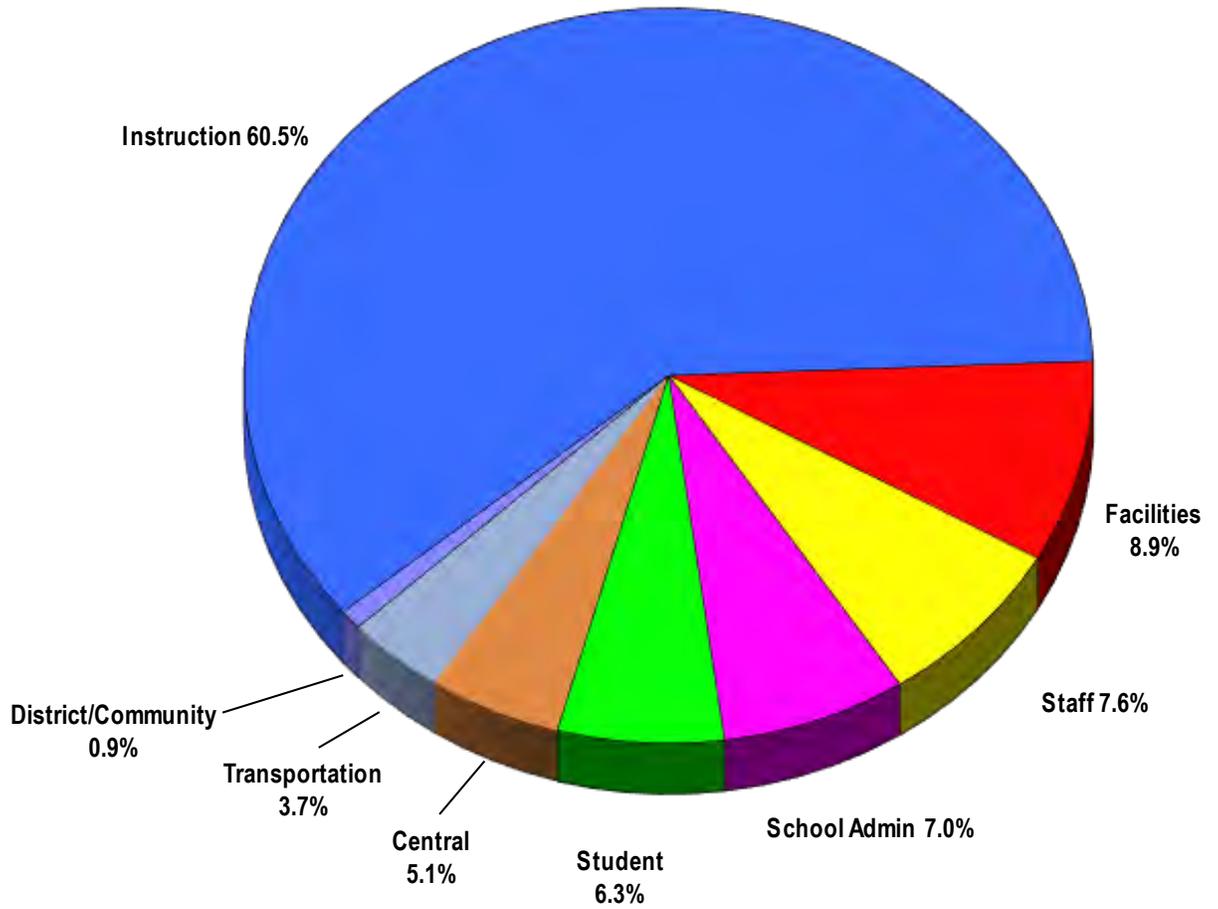
	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Local Sources:					
Property Taxes	\$ 97,691,792	\$ 118,824,962	\$ 123,715,130	\$ 127,983,625	\$ 129,727,223
Registered Vehicles Fee-in-Lieu	6,111,406	6,513,045	6,554,225	6,716,187	6,458,438
Tuitions	1,563,022	1,518,843	1,697,895	1,610,680	1,193,885
Earnings on Investments	3,398,373	3,788,202	882,202	400,000	1,200,000
Other Local Revenue	2,242,750	1,574,611	2,200,753	2,275,339	2,253,500
Indirect Costs-Other Funds	773,472	1,164,256	1,152,482	1,171,760	1,073,530
Total Local Sources	111,780,815	133,383,919	136,202,687	140,157,591	141,906,576
State Sources:					
Unrestricted Basic School Programs:					
Regular School Programs - K-12	70,587,730	71,312,184	71,713,871	72,227,160	76,138,566
Flexible Allocation	3,635,863	383,210	-	-	-
Professional Staff	9,382,179	9,699,384	9,915,186	10,381,477	10,931,241
Total Unrestricted Basic Program	83,605,772	81,394,778	81,629,057	82,608,637	87,069,807
Restricted Basic School Programs:					
Special Education	18,171,189	17,624,170	18,063,086	20,390,180	19,938,366
Applied Technology Education	4,770,976	5,337,467	5,035,912	5,758,406	5,703,488
Class Size Reduction	6,967,849	7,256,810	7,315,441	7,757,498	8,172,330
Total Restricted Basic Program	29,910,014	30,218,447	30,414,439	33,906,084	33,814,184
Other State Revenues:					
Gifted and Talented	159,556	138,361	216,756	196,888	198,204
Advanced Placement	113,086	106,881	428,044	430,483	240,100
Concurrent Enrollment	205,195	231,410	544,284	500,846	362,236
At-Risk - Regular Program	1,614,210	2,038,916	2,175,285	2,175,285	3,302,478
At-Risk - Youth-in-Care	744,854	583,993	258,290	280,066	292,495
Adult Education South Park	1,304,190	1,253,900	994,090	1,064,521	-
Adult Education Entrada	488,262	419,712	577,846	615,713	676,369
Pupil Transportation	4,900,811	5,273,222	5,387,819	5,966,222	6,834,694
School Nurses	57,450	60,000	49,086	49,086	49,086
SEOP Home and Private School	-	559,782	1,154,444	4,250,000	4,245,450
School Trust Lands	3,632,813	3,946,323	4,040,160	4,852,602	4,452,910
Early Interventions	302,294	292,199	702,137	1,019,153	2,332,385
Driver Education	196,720	387,122	327,735	321,530	189,520
Reading Achievement	323,379	343,438	326,106	318,903	352,237
Library Books & Supplies	41,571	39,769	71,299	78,058	37,997
Teacher Supplies and Materials	288,243	285,336	285,643	280,129	279,912
Educator Salary Adjustments	9,608,410	9,777,158	10,030,585	10,133,476	10,102,808
Teacher and Student Success Act	-	4,399,320	5,339,333	6,748,694	7,381,243
Teacher Salary Supplement Program	1,030,536	1,005,210	1,036,187	1,059,584	1,061,030
Student Health and Counseling	100,000	613,749	1,319,735	1,331,682	1,096,382
Beverly Taylor Sorenson	707,031	819,414	772,390	878,736	901,363
Dual Immersion	650,480	588,787	716,022	674,884	681,633
Digital Teaching and Learning	770,244	1,033,633	1,101,191	949,613	930,621
Inter-Generational Poverty	717,400	764,183	736,292	692,600	692,600
Educator Covid Bonus	-	-	4,861,721	-	-
Educator Professional Time	-	-	-	-	3,356,690
Other Sources	1,776,704	1,064,603	838,999	1,519,432	1,149,818
Total Other State Revenues	29,733,439	36,026,421	44,291,479	46,388,186	51,200,261
Total State Sources	143,249,225	147,639,646	156,334,975	162,902,907	172,084,252

Canyons School District

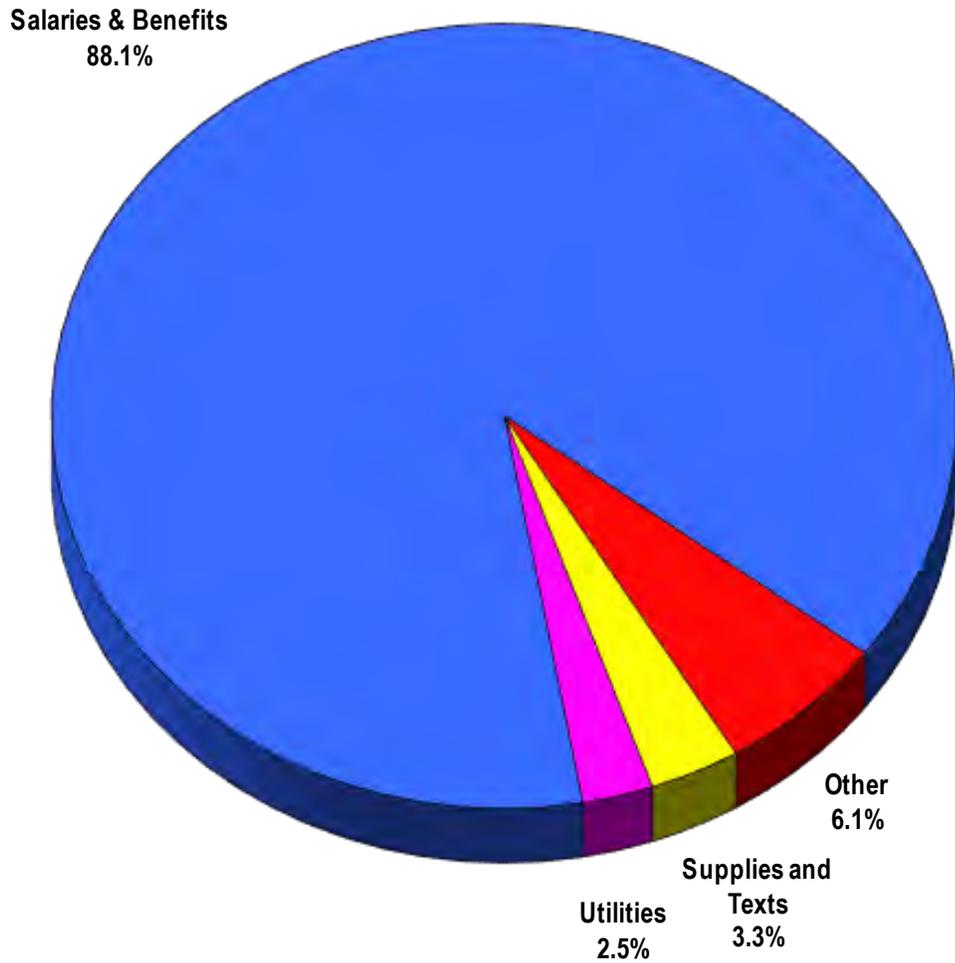
General Fund Revenues

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Federal Sources:					
Special Education	5,671,145	5,610,385	5,585,637	8,855,842	7,752,094
Medicaid	2,388,903	1,654,900	1,809,552	3,214,447	3,422,077
Perkins	358,381	365,227	395,520	425,864	434,381
Other Restricted Grants through State	683,755	1,167,157	742,563	1,125,236	1,075,534
NCLB Title IA - Poverty	2,997,386	2,597,376	2,497,183	2,910,004	2,920,348
NCLB Title IIA - Teacher Quality	466,037	438,229	534,524	971,396	1,028,005
NCLB Title IIIA - English Language	218,315	219,773	228,395	281,242	284,738
NCLB Title X- McKinley Vento	43,849	34,482	37,971	70,162	70,865
Student Support Enrichment	189,348	-	-	-	-
E-Rate	239,641	87,489	-	311,219	248,975
ESSER	-	-	9,495,189	17,681,601	10,295,995
Total Federal Sources	13,256,760	12,175,018	21,326,534	35,847,013	27,533,012
 Total Revenues	 \$ 268,286,800	 \$ 293,198,583	 \$ 313,864,196	 \$ 338,907,511	 \$ 341,523,840

General Fund Expenditures by Function



General Fund Expenditures by Object



Canyons School District

General Fund Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Actual</i> <i>2019-2020</i>	<i>Actual</i> <i>2020-2021</i>	<i>Final</i> <i>Budget</i> <i>2021-2022</i>	<i>Budget</i> <i>2022-2023</i>
Instruction:					
Salaries:					
Teachers - Certificated	\$ 92,241,700	\$ 104,520,645	\$ 110,743,481	\$ 112,783,832	\$ 114,271,703
Substitute Teachers	2,270,734	1,790,122	1,915,316	2,448,230	2,416,810
Teacher Aides & Paraprofessionals	11,230,283	12,163,645	12,622,370	15,109,973	19,718,058
Total Salaries	105,742,717	118,474,412	125,281,167	130,342,035	136,406,571
Employee Benefits:					
State Retirement	20,935,123	23,498,064	24,858,752	26,101,918	26,721,728
Social Security	7,778,739	8,705,769	9,191,730	10,067,295	10,530,879
Group Insurance	13,776,464	14,633,794	14,661,731	15,739,140	16,702,270
Disability Insurance	271,389	290,799	298,153	321,954	309,257
Worker's Compensation	853,550	953,534	896,699	784,938	821,610
Local Retirement	1,128,877	957,359	1,423,832	1,339,050	1,273,761
Unemployment	42,137	150,137	63,224	55,000	80,000
Total Employee Benefits	44,786,279	49,189,456	51,394,121	54,409,295	56,439,505
Contracted Services					
Contracted Services	2,504,020	2,436,030	3,224,327	6,536,979	5,571,199
Purchased Services	1,685,978	1,731,768	1,383,636	1,587,145	1,728,352
Total Purchased Services	4,189,998	4,167,798	4,607,963	8,124,124	7,299,551
Supplies					
Supplies	3,635,523	3,133,341	4,914,758	8,882,023	4,205,079
Textbooks	1,217,242	2,179,619	2,599,828	6,533,495	2,687,017
Software	35,313	768,399	938,784	839,073	854,073
Total Supplies and Materials	4,888,078	6,081,359	8,453,370	16,254,591	7,746,169
Instructional Equipment					
Instructional Equipment	951,353	1,493,795	1,533,167	811,267	745,181
Computer Equipment	1,916,097	1,442,966	3,101,499	1,957,735	1,391,785
Other	11,287	846	558	44,455	44,455
Total Equipment and Other	2,878,737	2,937,607	4,635,224	2,813,457	2,181,421
Total Instruction	162,485,809	180,850,632	194,371,845	211,943,502	210,073,217

Canyons School District

General Fund

Expenditures

	<i>Actual</i> <i>2018-2019</i>	<i>Actual</i> <i>2019-2020</i>	<i>Actual</i> <i>2020-2021</i>	<i>Final</i> <i>Budget</i> <i>2021-2022</i>	<i>Budget</i> <i>2022-2023</i>
Student Services:					
Salaries:					
Directors and Coordinators	343,891	491,630	526,273	699,674	744,391
Guidance Personnel	4,269,980	6,064,319	6,957,474	8,117,019	8,058,122
Health Services Personnel	1,356,343	1,483,201	1,980,549	2,245,065	2,346,859
Psychological/Social Worker Personnel	2,844,937	2,913,906	2,872,819	2,896,441	2,795,097
Secretarial and Other	354,834	357,905	415,787	386,359	501,817
Total Salaries	9,169,985	11,310,961	12,752,902	14,344,558	14,446,286
Employee Benefits	3,672,734	4,563,822	5,222,093	5,669,042	5,979,646
Purchased Services	900,265	953,759	770,682	1,279,030	1,294,030
Supplies and Other	149,096	128,290	167,469	225,318	220,318
Total Student Support	13,892,080	16,956,832	18,913,146	21,517,948	21,940,280
Staff Services:					
Salaries:					
Directors and Coordinators	1,759,906	1,854,524	1,865,245	1,799,261	1,831,012
Teachers - Certified	7,331,662	8,226,693	9,333,792	9,954,361	12,876,004
Media Personnel	825,441	907,268	919,567	941,350	990,953
Secretarial and Clerical	1,192,005	939,682	1,105,244	1,176,917	1,154,735
Aides and Paraprofessionals	829,775	812,400	882,469	1,087,463	1,295,724
Total Salaries	11,938,789	12,740,567	14,106,317	14,959,352	18,148,428
Employee Benefits	4,447,725	4,694,690	5,179,731	5,463,400	6,400,123
Purchased Services	741,322	695,879	500,238	982,652	693,152
Supplies and Other	512,429	535,237	657,795	562,701	562,701
Library Books	420,182	411,067	564,371	997,252	531,698
Total Instructional Staff Support	18,060,447	19,077,440	21,008,452	22,965,357	26,336,102
District Administration:					
Salaries:					
Board of Education	90,630	90,360	90,360	91,000	90,999
Superintendent and Assistants	1,129,565	998,887	1,038,968	1,042,383	1,101,021
Secretarial and Clerical	394,578	397,868	410,013	448,742	304,066
Total Salaries	1,614,773	1,487,115	1,539,341	1,582,125	1,496,086
Employee Benefits	699,144	652,317	664,380	674,456	685,149
Purchased Services	219,305	155,912	47,076	406,020	163,670
Supplies and Other	102,256	92,066	219,451	269,700	269,700
Total District Admin Support	2,635,478	2,387,410	2,470,248	2,932,301	2,614,605

Canyons School District

General Fund

Expenditures

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
School Administration:					
Salaries:					
Principals and Assistants	9,816,466	10,075,652	10,504,887	11,392,309	11,525,391
Secretarial and Clerical	4,593,191	4,776,532	5,126,659	5,148,455	5,433,065
Total Salaries	<u>14,409,657</u>	<u>14,852,184</u>	<u>15,631,546</u>	<u>16,540,764</u>	<u>16,958,456</u>
Employee Benefits	6,051,084	6,274,609	6,513,457	7,010,158	7,236,198
Purchased Services and Other	176,079	219,798	138,436	493,581	306,730
Total School Admin Support	<u>20,636,820</u>	<u>21,346,591</u>	<u>22,283,439</u>	<u>24,044,503</u>	<u>24,501,384</u>
Central Support Services:					
Salaries:					
Business Administrator and Directors	1,996,164	2,052,355	2,088,326	2,329,333	2,435,574
Secretarial and Clerical	1,635,375	1,892,653	1,940,847	2,148,554	2,177,058
Other Classified Personnel	3,928,091	3,915,360	4,414,910	4,723,007	4,956,866
Total Salaries	<u>7,559,630</u>	<u>7,860,368</u>	<u>8,444,083</u>	<u>9,200,894</u>	<u>9,569,498</u>
Employee Benefits	3,093,115	3,296,371	3,358,343	3,720,263	3,809,789
Purchased Services	2,927,695	3,268,354	2,995,843	3,381,619	3,144,375
Supplies and Other	917,432	1,154,269	1,823,452	1,034,740	1,043,740
Total Central Support	<u>14,497,872</u>	<u>15,579,362</u>	<u>16,621,721</u>	<u>17,337,516</u>	<u>17,567,402</u>
Operation & Maintenance of Plant:					
Salaries:					
Secretarial and Clerical	245,518	270,860	284,596	283,759	274,367
Custodial/Maintenance Supervisors	845,257	819,339	950,808	911,548	959,769
Custodial/Maintenance Personnel	6,859,218	7,251,722	7,727,766	8,412,094	8,716,018
Custodial/Maintenance - Hourly	1,627,555	1,625,937	1,750,498	2,115,303	2,253,350
Total Salaries	<u>9,577,548</u>	<u>9,967,858</u>	<u>10,713,668</u>	<u>11,722,704</u>	<u>12,203,504</u>
Employee Benefits	3,955,349	4,166,652	4,436,154	4,953,216	5,156,591
Purchased Services	2,308,726	1,924,231	2,014,561	2,487,750	2,480,750
Repairs and Parts	1,196,445	1,301,741	1,262,335	1,283,000	1,283,000
Supplies and Other	980,751	904,419	1,130,324	1,004,667	1,001,238
Water and Sewer	1,518,889	1,512,835	1,615,388	1,699,625	1,742,465
Natural Gas	1,407,623	1,259,308	1,500,192	1,935,213	2,043,102
Electricity	4,536,092	4,125,707	4,694,790	4,879,121	5,001,627
Total Operation & Maintenance	<u>25,481,423</u>	<u>25,162,751</u>	<u>27,367,412</u>	<u>29,965,296</u>	<u>30,912,277</u>

Canyons School District

General Fund

Expenditures

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> Budget 2021-2022	<i>Budget</i> 2022-2023
Student Transportation:					
Salaries:					
Secretarial and Clerical	92,478	104,822	106,273	75,786	82,254
Transportation Supervisors	114,313	111,377	119,728	126,872	134,344
Bus Drivers	4,604,978	4,630,202	4,418,918	5,539,538	6,351,520
Mechanics, Analysts and Others	1,150,194	1,149,190	1,155,698	1,215,385	1,281,781
Total Salaries	5,961,963	5,995,591	5,800,617	6,957,581	7,849,899
Employee Benefits	2,353,290	2,397,059	2,474,620	2,701,847	2,891,123
Purchased Services	199,091	186,633	270,499	286,000	311,000
Supplies and Other	365,949	399,220	315,260	423,500	423,500
Motor Fuel	703,521	463,484	470,166	925,000	950,000
Tires and Lubricants	53,270	78,964	42,012	82,000	82,000
Repair Parts	472,226	419,457	351,481	455,000	490,000
Total Transportation	10,109,310	9,940,408	9,724,655	11,830,928	12,997,522
Community/Other Service:					
Salaries	199,319	158,553	224,158	248,573	249,977
Employee Benefits	81,458	77,314	71,026	97,789	98,271
Purchased Services and Other	49,270	52,638	70,654	64,600	64,600
Total Community Service	330,047	288,505	365,838	410,962	412,848
Total Expenditures	\$268,129,286	\$291,589,931	\$313,126,756	\$342,948,313	\$347,355,637

District Activity Fund

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

Canyons School District

District Activity Fund

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

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022	Budget 2022-2023
Local Revenues:					
Student Fees	\$ 4,504,948	\$ 3,448,121	\$ 4,956,620	\$ 5,101,275	\$ 4,591,150
Vending Commissions	203,413	77,412	51,436	71,473	75,047
Fundraising and Admissions	6,714,785	5,509,771	4,235,033	4,248,377	4,324,318
Interest	39,970	136,253	33,518	35,200	36,100
Total Operating Revenues	<u>11,463,116</u>	<u>9,171,557</u>	<u>9,276,607</u>	<u>9,456,325</u>	<u>9,026,615</u>
Expenditures:					
Instruction:					
Salaries	54,981	50,901	627,571	412,543	418,277
Benefits	8,041	8,403	6,541	34,034	34,508
Purchased Services	4,211,508	2,996,769	1,191,666	1,310,832	1,350,150
Supplies and Materials	5,309,134	4,749,473	4,877,210	5,764,930	6,053,175
Equipment	261,189	218,365	213,258	330,405	340,320
Other	1,176,861	1,179,656	1,108,028	1,218,830	1,255,395
Total Operating Expenses	<u>11,021,714</u>	<u>9,203,567</u>	<u>8,024,274</u>	<u>9,071,574</u>	<u>9,451,825</u>
Excess (Deficiency) of Revenues Over Expenditures	441,402	(32,010)	1,252,333	384,751	(425,210)
Fund Balances - Beginning of Year	<u>7,289,732</u>	<u>7,731,134</u>	<u>7,699,124</u>	<u>8,951,457</u>	<u>9,336,208</u>
Fund Balances - End of Year	<u>\$ 7,731,134</u>	<u>\$ 7,699,124</u>	<u>\$ 8,951,457</u>	<u>\$ 9,336,208</u>	<u>\$ 8,910,998</u>
Fund Balances:					
Committed	<u>7,731,134</u>	<u>7,699,124</u>	<u>8,951,457</u>	<u>9,336,208</u>	<u>8,910,998</u>
Total Fund Balances	<u>\$ 7,731,134</u>	<u>\$ 7,699,124</u>	<u>\$ 8,951,457</u>	<u>\$ 9,336,208</u>	<u>\$ 8,910,998</u>

Canyons School District

District Activity Fund Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Local Sources					
Student Fees	\$ 4,591,150	\$ 4,705,929	\$ 4,823,577	\$ 4,944,166	2.50%
Vending Commissions	75,047	76,923	78,846	80,817	2.50%
Fundraising and Admissions	4,324,318	4,432,426	4,543,237	4,656,818	2.50%
Interest	36,100	37,003	37,928	38,876	2.50%
Total Revenues	\$ 9,026,615	\$ 9,252,281	\$ 9,483,588	\$ 9,720,677	
Expenditures:					
Salaries	418,277	428,734	439,452	450,438	2.50%
Benefits	34,508	35,371	36,255	37,161	2.50%
Purchased Services	1,350,150	1,383,904	1,418,502	1,453,965	2.50%
Supplies and Materials	6,053,175	6,204,504	6,359,617	6,518,607	2.50%
Equipment	340,320	348,828	357,549	366,488	2.50%
Other	1,255,395	1,286,780	1,318,950	1,351,924	2.50%
Total Expenditures	9,451,825	9,688,121	9,930,325	10,178,583	
Excess (Deficiency) of Revenues Over Expenditures	(425,210)	(435,840)	(446,737)	(457,906)	
Other Financing Uses:					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	(425,210)	(435,840)	(446,737)	(457,906)	
Fund Balances - Beginning of Year	9,336,208	8,910,998	8,475,158	8,028,421	
Fund Balances - End of Year	\$ 8,910,998	\$ 8,475,158	\$ 8,028,421	\$ 7,570,515	

Assumptions:

The fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, fundraising, student activity fees, etc. Revenues are projected to grow by 2.50%. Expenditures have also been projected to increase at 2.50%. School principals are charged with the responsibility of spending within the revenues their school generates.

Pass-Through Taxes Fund

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.

Canyons School District

Pass-Through Taxes Fund

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

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> Budget 2021-2022	<i>Budget</i> 2022-2023
Local Sources:					
Property Taxes	\$ 12,781,299	\$ 12,100,348	\$ 13,363,568	\$ 15,052,175	\$ 15,797,362
Total Revenues	12,781,299	12,100,348	13,363,568	15,052,175	15,797,362
Expenditures:					
Community:					
Payments to Community Agencies/Charter Schools	12,781,299	12,100,348	13,363,568	15,052,175	15,797,362
Total Expenditures	12,781,299	12,100,348	13,363,568	15,052,175	15,797,362
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

Canyons School District

Pass-Through Taxes Fund

Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Property Tax	\$ 15,797,362	\$ 16,192,296	\$ 16,597,103	\$ 17,012,031	2.5%
Total Revenues	15,797,362	16,192,296	16,597,103	17,012,031	
Expenditures:					
Community:					
Payments to Community Agencies/Charter Schools	15,797,362	16,192,296	16,597,103	17,012,031	2.5%
Total Expenditures	15,797,362	16,192,296	16,597,103	17,012,031	
Excess (Deficiency) of Revenues Over Expenditures					
	-	-	-	-	
Fund Balances - Beginning of Year					
	-	-	-	-	
Fund Balances - End of Year					
	\$ -	\$ -	\$ -	\$ -	

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

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.

Canyons School District

Canyons Education Foundation

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

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Revenues:					
Local Contributions	\$ 879,324	\$ 585,355	\$ 644,263	\$ 640,000	\$ 652,800
Interest Income	6,061	1,831	100,310	15,500	15,810
Total Revenues	885,385	587,186	744,573	655,500	668,610
Expenditures:					
Salaries	132,099	142,188	143,135	171,869	202,276
Benefits	41,933	45,204	45,710	62,475	71,884
Purchased Services	18,444	9,565	12,276	34,165	34,165
Supplies	25,796	35,647	29,249	37,500	38,000
Awards	537,810	661,085	469,072	670,000	685,500
Total Expenditures	756,082	893,689	699,442	976,009	1,031,825
Excess (Deficiency) of Revenues Over Expenditures	129,303	(306,503)	45,131	(320,509)	(363,215)
Other Financing Sources:					
Transfer In	190,072	208,001	203,652	271,510	311,325
Total Other Financing Sources (Uses)	190,072	208,001	203,652	271,510	311,325
Net Change in Fund Balances	319,375	(98,502)	248,783	(48,999)	(51,890)
Fund Balances - Beginning of Year	604,085	923,460	824,958	1,073,741	1,024,742
Fund Balances - End of Year	\$ 923,460	\$ 824,958	\$ 1,073,741	\$ 1,024,742	\$ 972,852
Fund Balances:					
Committed	923,460	824,958	1,073,741	1,024,742	972,852
Total Fund Balances	\$ 923,460	\$ 824,958	\$ 1,073,741	\$ 1,024,742	\$ 972,852

Canyons School District

Canyons Education Foundation

Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Local Contributions	\$ 668,610	\$ 688,668	\$ 709,328	\$ 730,608	3.00%
Total Revenues	668,610	688,668	709,328	730,608	
Expenditures:					
Non-Instructional:					
Salaries	202,276	207,333	212,516	217,829	2.50%
Benefits	71,884	73,681	75,523	77,411	2.50%
Purchased Services	34,165	35,019	35,894	36,791	2.50%
Supplies	38,000	38,950	39,924	40,922	2.50%
Awards	685,500	702,638	720,204	738,209	2.50%
Total Expenditures	1,031,825	1,057,621	1,084,061	1,111,162	
Excess (Deficiency) of Revenues Over Expenditures					
	(363,215)	(368,953)	(374,733)	(380,554)	
Other Financing Uses:					
Transfers In	311,325	314,438	317,582	320,758	1.00%
Total Other Financing Sources (Uses)	311,325	314,438	317,582	320,758	
Net Change in Fund Balances					
	(51,890)	(54,515)	(57,151)	(59,796)	
Fund Balances - Beginning of Year					
	1,024,742	972,852	918,337	861,186	
Fund Balances - End of Year					
	\$ 972,852	\$ 918,337	\$ 861,186	\$ 801,390	

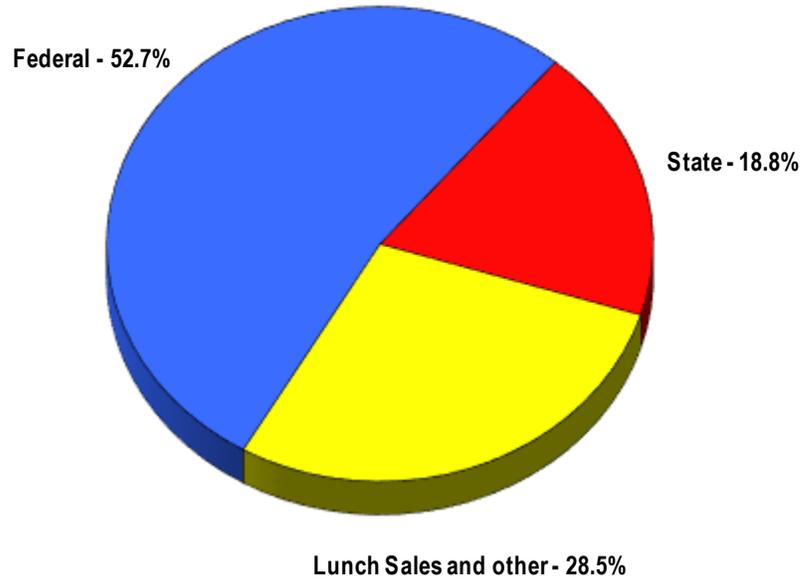
Assumptions:

Assumed that revenues increase by 3.0% and expenditures increase by 2.5%.

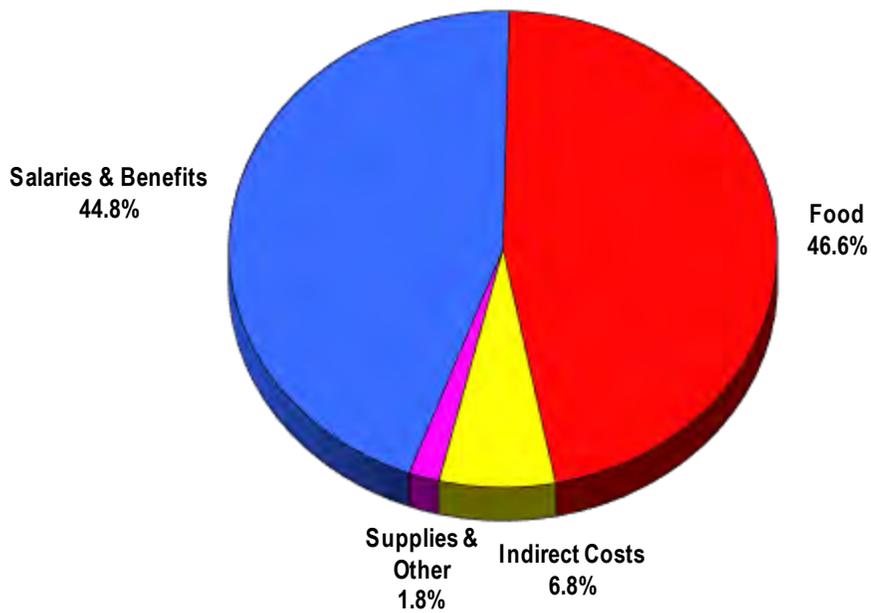
Nutrition Fund

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.

Nutrition Fund Revenue Sources



Budgeted Expenditures



Canyons School District

Nutrition Fund

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

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022	Budget 2022-2023
Revenues:					
Local Sources	\$ 3,929,329	\$ 2,926,727	\$ 337,501	\$ 171,700	\$ 4,041,140
State Sources	2,455,119	2,165,162	2,753,826	2,529,000	2,656,880
Federal Sources	6,366,867	6,481,085	11,153,370	15,489,040	7,482,125
Total Revenues	12,751,315	11,572,974	14,244,697	18,189,740	14,180,145
Expenditures:					
Food Services	12,826,259	12,714,968	12,331,886	15,297,069	15,708,356
Total Expenditures	12,826,259	12,714,968	12,331,886	15,297,069	15,708,356
Excess (Deficiency) of Revenues Over Expenditures	(74,944)	(1,141,994)	1,912,811	2,892,671	(1,528,211)
Fund Balances - Beginning of Year	2,808,526	2,733,582	1,591,588	3,504,399	6,397,070
Fund Balances - End of Year	\$ 2,733,582	\$ 1,591,588	\$ 3,504,399	\$ 6,397,070	\$ 4,868,859
Fund Balances:					
Non-Spendable	470,325	641,492	840,984	824,164	865,372
Restricted	2,263,257	950,096	2,663,415	5,572,906	4,003,487
Total Fund Balances	\$ 2,733,582	\$ 1,591,588	\$ 3,504,399	\$ 6,397,070	\$ 4,868,859

Canyons School District

Nutrition Fund

Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Interest on Investments	\$ 16,950	\$ 17,289	\$ 17,635	\$ 17,988	2.0%
Sales	4,024,190	4,104,674	4,186,767	4,270,502	2.0%
State Sources	2,656,880	2,736,586	2,818,684	2,903,245	3.0%
Federal Sources	7,482,125	7,706,589	7,937,787	8,175,921	3.0%
Total Revenues	14,180,145	14,565,138	14,960,873	15,367,656	
Expenditures:					
Non-Instructional Services:					
Salaries	5,432,590	5,541,242	5,652,067	5,765,108	2.0%
Employee Benefits	1,604,246	1,636,331	1,669,058	1,702,439	2.0%
Purchased Services	21,100	21,522	21,952	22,391	2.0%
Supplies	154,500	157,590	160,742	163,957	2.0%
Food	7,315,390	7,461,698	7,610,932	7,763,151	2.0%
Equipment	107,000	109,140	111,323	113,549	2.0%
Indirect Costs	1,073,530	1,095,001	1,116,901	1,139,239	2.0%
Total Expenditures	15,708,356	16,022,524	16,342,975	16,669,834	
Excess (Deficiency) of Revenues Over Expenditures	(1,528,211)	(1,457,386)	(1,382,102)	(1,302,178)	
Fund Balances - Beginning of Year	6,397,070	4,868,859	3,411,473	2,029,371	
Fund Balances - End of Year	\$ 4,868,859	\$ 3,411,473	\$ 2,029,371	\$ 727,193	

Assumptions:

The USDA provided free lunch to all students nationwide during the 2020-2021 and 2021-2022 school years. The program will not continue for the 2022-2023 school year and student lunch sales will be re-instated. Federal and State revenues are projected to increase by 3.0% and student sales by 2.0%. All expense categories are projected to increase by 2.0%. If food prices continue to rise, the District will need to increase lunch prices. Additionally, if the fund approaches a negative balance, a transfer from the General Fund will need to occur.

Canyons School District

Nutrition Fund

Revenues

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> Budget 2021-2022	<i>Budget</i> 2022-2023
Local Sources:					
Sales to Pupils	\$ 3,722,288	\$ 2,738,831	\$ 204,231	\$ -	\$ 3,857,725
Sales to Adults	49,959	43,222	24,194	32,600	36,610
Interest on Investments	57,310	49,528	5,991	15,600	16,950
Other Local Revenue	99,772	95,146	103,085	123,500	129,855
Total Local Sources	3,929,329	2,926,727	337,501	171,700	4,041,140
State Sources:					
School Lunch	2,455,119	2,165,162	2,753,826	2,529,000	2,656,880
Total State Sources	2,455,119	2,165,162	2,753,826	2,529,000	2,656,880
Federal Sources:					
Lunch Reimbursement	6,366,867	6,481,085	11,153,370	15,489,040	7,482,125
Total Federal Sources	6,366,867	6,481,085	11,153,370	15,489,040	7,482,125
Total Revenues	\$ 12,751,315	\$ 11,572,974	\$ 14,244,697	\$ 18,189,740	\$ 14,180,145

Canyons School District

Nutrition Fund

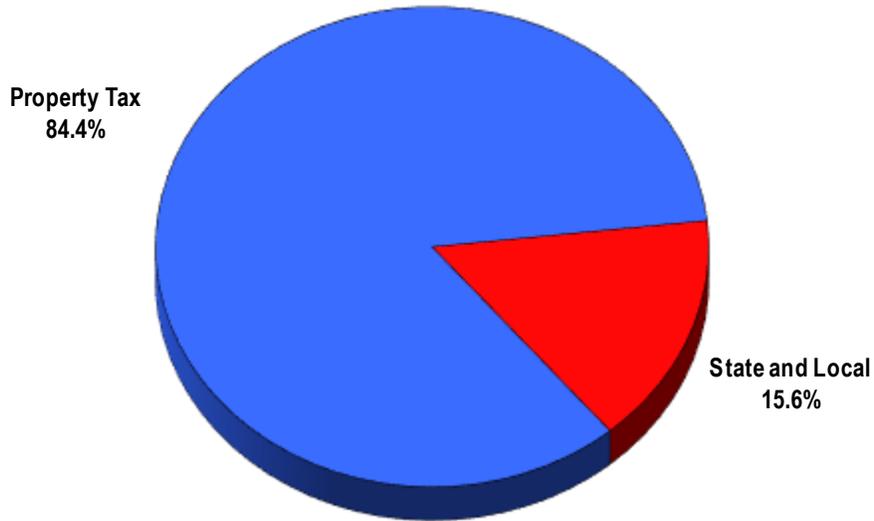
Expenditures

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Food Services:					
Salaries	\$ 4,838,252	\$ 5,006,639	\$ 4,923,996	\$ 5,159,482	\$ 5,432,590
Employee Benefits	1,568,374	1,575,612	1,501,282	1,488,427	1,604,246
Purchased Services	9,222	5,899	5,118	21,100	21,100
Supplies	157,258	183,132	137,874	154,500	154,500
Food	5,440,733	4,745,045	4,607,403	7,074,800	7,315,390
Equipment	34,918	34,385	6,223	227,000	107,000
Indirect Costs	777,502	1,164,256	1,149,990	1,171,760	1,073,530
Total Expenditures	\$ 12,826,259	\$ 12,714,968	\$ 12,331,886	\$ 15,297,069	\$ 15,708,356

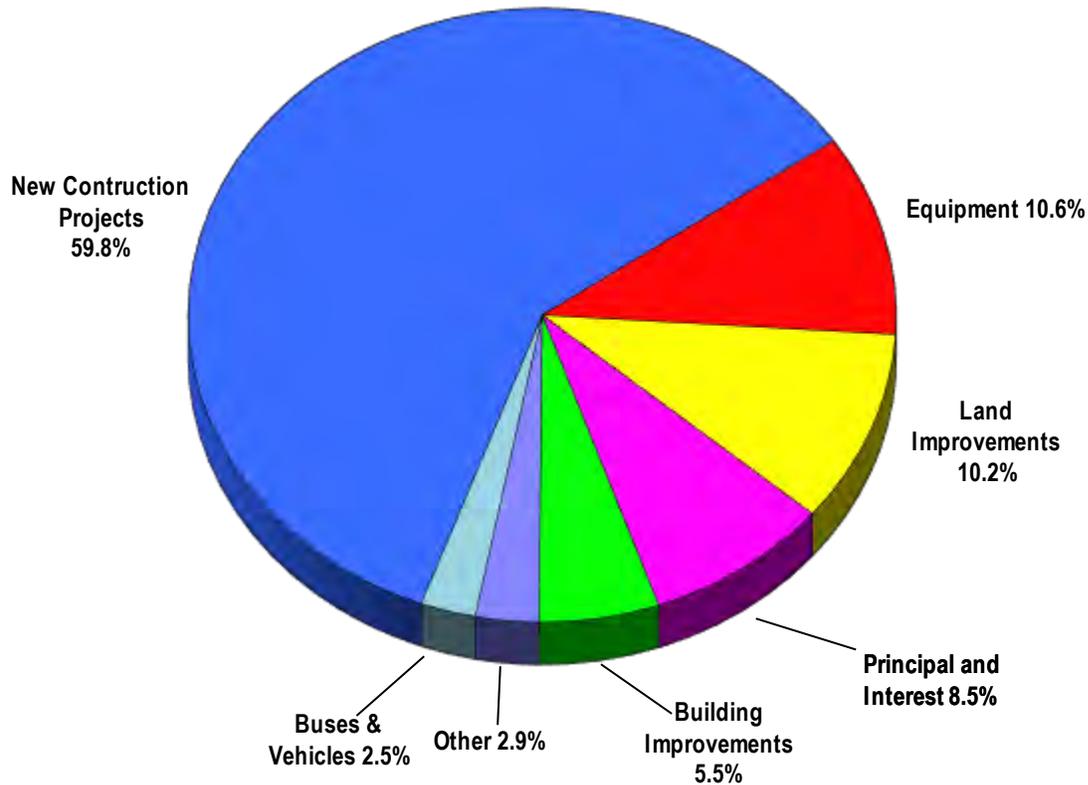
Capital Outlay Fund

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 53A-16-113.

Capital Outlay Fund Revenue Sources



Budgeted Expenditures



Canyons School District

Capital Outlay Fund

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

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022	Budget 2022-2023
Revenues:					
Local Sources	\$ 24,694,052	\$ 24,154,019	\$ 23,182,289	\$ 23,479,326	\$ 22,791,840
State Sources	61,604	61,697	241,860	-	3,906,918
Federal Sources	-	-	918,344	-	-
Total Revenues	24,755,656	24,215,716	24,342,493	23,479,326	26,698,758
Expenditures:					
Capital Outlay	101,297,931	155,628,507	123,001,607	107,077,479	56,834,786
Total Expenditures	101,297,931	155,628,507	123,001,607	107,077,479	56,834,786
Excess (Deficiency) of Revenues Over Expenditures	(76,542,275)	(131,412,791)	(98,659,114)	(83,598,153)	(30,136,028)
Other Financing Sources (Uses):					
Transfers In (Out)	(300,000)	-	-	500,000	4,500,000
Sale of Property	16,156,191	-	-	-	7,000,000
Building Bond Proceeds	74,995,000	80,005,000	79,000,000	37,690,000	-
Bond Premium	4,826,455	13,215,572	12,898,847	9,447,959	-
Insurance Proceeds	-	6,135,774	-	-	-
Total Other Financing Sources	95,677,646	99,356,346	91,898,847	47,637,959	11,500,000
Net Change in Fund Balances	19,135,371	(32,056,445)	(6,760,267)	(35,960,194)	(18,636,028)
Fund Balances - Beginning of Year	78,840,754	97,976,125	65,919,680	59,159,413	23,199,219
Fund Balances - End of Year	\$ 97,976,125	\$ 65,919,680	\$ 59,159,413	\$ 23,199,219	\$ 4,563,191
Fund Balances:					
Restricted	97,976,125	65,919,680	59,159,413	23,199,219	4,563,191
Total Fund Balances	\$ 97,976,125	\$ 65,919,680	\$ 59,159,413	\$ 23,199,219	\$ 4,563,191

Canyons School District

Capital Outlay Fund

Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Property Tax	\$ 21,461,635	\$ 21,998,176	\$ 22,548,130	\$ 23,111,833	2.5%
Registered Vehicles Fee-in-Lieu	1,060,205	1,086,710	1,113,878	1,141,725	2.5%
Interest on Investments	225,000	229,500	234,090	238,772	2.0%
State Sources	3,906,918	3,985,056	4,064,757	4,146,052	2.0%
Federal Sources	-	-	-	-	
Other Local	45,000	40,000	40,000	40,000	0.0%
Total Revenues	26,698,758	27,339,442	28,000,855	28,678,382	
Expenditures:					
Capital Outlay					
Salaries	820,160	836,563	853,294	870,360	2.0%
Employee Benefits	367,300	374,646	382,139	389,782	2.0%
Purchased Services & Supplies	105,000	105,000	105,000	105,000	
Architectural & Engineering Fees	350,000	350,000	350,000	350,000	
Bond Construction Projects	34,007,615	3,500,000	20,340,000	3,630,000	
Land and Improvements	5,789,000	700,000	700,000	700,000	
Buildings and Improvements	3,113,000	3,500,000	3,500,000	3,500,000	
Data Processing Equipment	2,200,000	3,000,000	3,000,000	3,000,000	
Equipment	3,834,561	2,500,000	2,500,000	2,500,000	
Buses	1,314,850	750,000	750,000	1,200,000	
Vehicles	120,000	320,000	320,000	320,000	
Lease Revenue Bond Repayment	4,813,300	4,677,450	4,677,450	4,669,950	
Total Expenditures	56,834,786	20,613,659	37,477,883	21,235,092	
Excess (Deficiency) of Revenues Over Expenditures	(30,136,028)	6,725,783	(9,477,028)	7,443,290	
Other Financing Sources (Uses):					
Transfers In/(Out)	4,500,000	4,000,000	500,000	500,000	
Sale of Property	7,000,000	-	-	-	
Total Other Financing Sources (Uses)	11,500,000	4,000,000	500,000	500,000	
Net Change in Fund Balances	(18,636,028)	10,725,783	(8,977,028)	7,943,290	
Fund Balances - Beginning of Year	23,199,219	4,563,191	15,288,974	6,311,946	
Fund Balances - End of Year	\$ 4,563,191	\$ 15,288,974	\$ 6,311,946	\$ 14,255,236	

Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2.5% each year. Interest is also expected to grow at 2.00% each year. The State provided \$3.9M in capital funding and it's assumed this funding will continue. The District is finishing all projects from the 2017 bond election with Union Middle School being completed in 2022-2023. The only remaining project is a west Draper Elementary and a timeline has not been determined as the student growth has lagged below expectations. Inflation for construction costs has greatly increased which may necessitate a transfer from the General Fund balance. A transfer of \$4.0M is budgeted for 2023 and \$3.5M for 2024. However, the transfers will not occur until each of these two years are completed and the fund balance and future capital needs are examined. The District may also need to sell a vacant piece of property to balance the fund for 2023. Additionally, in 2021-22 the District will follow the allowance in Utah code 11-14-310(c) to use remaining debt service revenues for technology programs or projects, a \$500,000 transfer is planned for each year. The District continually assess its capital facilities needs, other minor projects are expected to occur, nonetheless capital expenditures will be budgeted to balance within available revenues. The District is fortunate to have completed the majority of its construction projects before the major cost increases and overall believes facilities are in a solid position for the near future.

Canyons School District

Capital Outlay Fund

Revenues

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> Budget 2021-2022	<i>Budget</i> 2022-2023
Local Sources:					
Property Taxes	\$ 19,657,060	\$ 20,885,507	\$ 21,539,826	\$ 21,604,014	\$ 21,461,635
Registered Vehicles Fee-in-Lieu	1,225,842	1,142,823	1,116,799	1,133,712	1,060,205
Earnings on Investments	3,726,100	2,061,884	447,725	256,600	225,000
Other Local Revenue	85,050	63,805	77,939	485,000	45,000
Total Local Sources	24,694,052	24,154,019	23,182,289	23,479,326	22,791,840
State Sources:					
Capital and Technology	-	-	-	-	3,906,918
Enrollment Growth/Drivers Ed	61,604	61,697	241,860	-	-
Total State Sources	61,604	61,697	241,860	-	3,906,918
Federal Sources:					
Federal Energy Bus Grant	-	-	918,344	-	-
Total Federal Sources	-	-	918,344	-	-
 Total Revenues	 \$ 24,755,656	 \$ 24,215,716	 \$ 24,342,493	 \$ 23,479,326	 \$ 26,698,758

Canyons School District

Capital Outlay Fund Expenditures

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Capital Outlay:					
Salaries	\$ 931,681	\$ 954,294	\$ 962,955	\$ 1,003,238	\$ 820,160
Employee Benefits	371,899	393,372	408,249	442,033	367,300
Purchased Services & Supplies	988,456	6,564,804	250,243	115,000	105,000
Architectural & Engineering Fees	6,377,204	1,970,752	5,005,447	1,975,644	350,000
Bond Issuance Costs	315,569	320,621	261,835	-	-
New Construction Projects	77,240,355	127,241,480	101,328,312	87,693,645	34,007,615
Land and Improvements	2,345,800	3,479,321	3,080,175	2,149,000	5,789,000
Buildings and Improvements	9,027,567	9,611,926	3,589,729	3,132,905	3,113,000
Data Processing Equipment	1,096,276	1,448,936	2,231,476	2,570,000	2,200,000
Equipment	2,298,581	2,474,656	3,227,854	5,351,681	3,834,561
Buses	-	745,337	2,495,942	528,000	1,314,850
Vehicles	155,670	294,608	44,911	517,000	120,000
Lease Revenue Bond Interest	148,873	128,400	114,479	1,471,733	1,820,700
Lease Revenue Bond Principal	-	-	-	127,600	2,992,600
Total Expenditures	\$ 101,297,931	\$ 155,628,507	\$ 123,001,607	\$ 107,077,479	\$ 56,834,786
	101,297,931	155,628,507	123,001,607	107,077,479	56,834,786
	-	-	-	-	-

Canyons School District

Capital Outlay Fund

Debt Service Schedule Canyons District Debt - Lease Revenue Bonds August 2021 - \$37,690,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2021-22	\$ -	\$ 1,471,733	\$ 1,471,733
2022-23	2,865,000	1,820,700	4,685,700
2023-24	3,000,000	1,677,450	4,677,450
2024-25	3,150,000	1,527,450	4,677,450
2025-26	3,300,000	1,369,950	4,669,950
2026-27	3,460,000	1,204,950	4,664,950
2027-28	3,625,000	1,031,950	4,656,950
2028-29	3,790,000	850,700	4,640,700
2029-30	3,970,000	661,200	4,631,200
2030-31	4,150,000	462,700	4,612,700
2031-32	695,000	255,200	950,200
2032-33	725,000	227,400	952,400
2033-34	750,000	198,400	948,400
2034-35	775,000	168,400	943,400
2035-36	810,000	137,400	947,400
2036-37	840,000	105,000	945,000
2037-38	875,000	71,400	946,400
2038-39	910,000	36,400	946,400
Total	\$ 37,690,000	\$ 13,278,383	\$ 50,968,383

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2022-2023
<u>School Based Expenditures</u>	
<i>Bond Funded Projects</i>	
Union Middle rebuild	\$ 24,913,990
Glacier Hills Elementary (Edgemont rebuild)	4,022,548
Hillcrest High rebuild	3,450,000
Peruvian Park Elementary rebuild	2,835,617
<i>Small Capital Improvements</i>	
Alta High baseball/softball upgrades	1,947,000
Diamond Ridge remodel	1,636,000
Corner Canyon Track and other improvements	961,000
Granite/Sunrise/Willow Canyon playground replacement	750,000
Copperview/Lone Peak carpet replacement	448,000
Altara/Granite irrigation upgrade	250,000
School equipment all schools	1,865,021
Total School Based Expenditures	43,079,176
Facility Support Services:	
Salaries and benefits	662,000
Purchased services and supplies	80,000
Architects	350,000
Moving expenses	25,000
Total Facility Admin	1,117,000
<i>District--Wide Site Repairs</i>	
Asphalt repairs	550,000
Sidewalks	50,000
Playgrounds and other upgrades	250,000
Total District-Wide Site Repairs	850,000

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2022-2023
<i>District--Wide Building Improvements</i>	
Carpeting	100,000
Paint	125,000
Roof repairs	75,000
Air quality	20,000
HVAC	50,000
Asbestos removal	50,000
Security	150,000
Classroom audio improvements	50,000
Gym floors	150,000
Plumbing	50,000
Remodeling	450,000
Kitchen upgrades/grease traps	165,000
Electrical	75,000
Risk management	125,000
ADA compliance	50,000
Portables and set-up	125,000
Energy upgrades	250,000
Total District-Wide Building Repairs	2,060,000
Custodial equipment	250,000
Equipment and tools	55,000
Maintenance and service vehicles	120,000
Total Facility Other Expenses	425,000
Total Facility Support Services	4,452,000

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

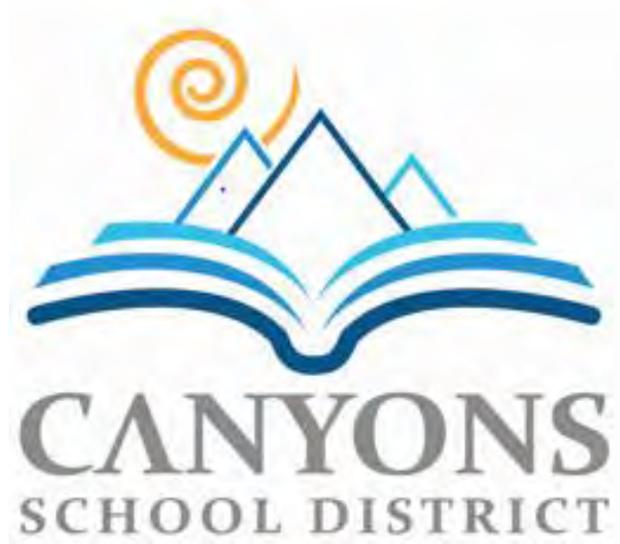
Description	Budget 2022-2023
Information Technology Support Services:	
Salaries and benefits	525,460
Network improvements	500,000
Computer equipment	500,000
IT projects	500,000
Data center	100,000
Audio and video rotation	150,000
Bus technology rotation	50,000
Bell and paging rotation	200,000
Wireless networks	200,000
Total Information Technology Support Services	2,725,460
Transportation Support Services:	
School buses	1,314,850
Central Support Services:	
Central office equipment	250,000
Copy machine replacement district-wide	200,000
Energy loan payment	127,600
Lease revenue principal and interest	4,685,700
Total Central Support Services	5,263,300
Total Capital Outlay Fund Expenditures	\$ 56,834,786

Canyons School District

Capital Outlay Fund

Summarized Expenditures by Location

Description	Final				
	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Budget 2021-2022	Budget 2022-2023
Alta View Elementary	\$ 25,368	\$ 24,442	\$ 30,963	\$ 51,225	\$ 25,074
Altara Elementary	1,301,532	657,149	127,149	25,307	23,674
Bell View Elementary	4,255	231,893	16,157	57,568	-
Bella Vista Elementary	22,026	8,498	169,129	17,078	10,677
Brookwood Elementary	905,550	16,564	80,058	38,088	36,658
Butler Elementary	17,823	56,182	3,849	108,090	26,869
Canyon View Elementary	271,994	50,098	39,141	52,037	22,011
Copperview Elementary	55,258	48,142	15,795	30,258	255,379
Crescent Elementary	392,722	204,643	14,515	33,757	18,729
Draper Elementary	152,366	2,055,569	1,341,612	100,338	30,588
East Midvale Elementary	544,757	199,083	145,033	48,036	23,062
East Sandy Elementary	222,379	202,014	12,722	73,492	14,703
Glacier Hills Elementary (Edgemont)	21,596	109,387	4,440,161	22,589,537	4,046,222
Granite Elementary	669,156	646,198	8,199	216,447	263,216
Lone Peak Elementary	269,023	263,443	187,871	51,958	239,181
Midvale Elementary	31,585	123,315	85,185	73,189	29,582
Midvalley Elementary	2,000,018	17,120,562	3,500,011	114,845	22,055
Oak Hollow Elementary	60,019	239,113	4,454	92,275	24,899
Oakdale Elementary	610,487	581,629	22,295	42,697	16,016
Park Lane Elementary	510,790	33,893	20,028	432,668	12,909
Peruvian Park Elementary	31,731	4,128	3,953,581	16,737,077	2,858,679
Quail Hollow Elementary	256,528	168,067	10,243	75,179	20,173
Ridgecrest Elementary	53,427	163,626	104,375	49,558	23,105
Sandy Elementary	70,803	99,415	54,684	37,848	21,530
Silver Mesa Elementary	837,420	108,792	113,239	70,790	21,924
Sprucewood Elementary	16,254	437,135	172,578	145,474	14,441
Sunrise Elementary	521,340	791,609	20,110	48,593	277,700
Willow Canyon Elementary	33,670	18,824	29,090	76,466	264,003
Willow Springs Elementary	115,030	206,733	31,875	130,873	29,013
Albion Middle	168,481	44,188	52,905	161,627	48,074
Butler Middle	132,567	41,808	45,144	171,566	45,797
Draper Park Middle	98,535	216,437	267,418	295,297	73,423
Eastmont Middle	92,361	97,942	72,090	489,446	31,538
Indian Hills Middle	2,709,569	69,356	78,170	310,978	54,511
Midvale Middle	146,008	38,532	56,475	129,567	48,074
Mount Jordan Middle	114,564	52,911	40,675	251,707	39,212
Union Middle	425,830	6,161,527	5,280,268	28,543,508	24,956,371
Alta High	17,783,253	20,308,808	12,839,756	2,519,649	2,100,930
Brighton High	26,460,685	42,389,822	35,174,811	14,397,058	151,436
Corner Canyon High	8,111,214	2,161,655	156,948	483,491	1,096,249
Hillcrest High	20,504,384	43,167,248	44,783,431	8,962,399	3,572,999
Jordan High	640,235	2,698,370	968,272	147,834	102,490
Diamond Ridge High	-	-	-	-	1,636,000
Canyons Tech Center	72,143	142,762	17,062	-	-
Jordan Valley	119,726	47,238	144,006	278,000	-
Facility Support Services	3,219,959	2,498,288	1,914,095	3,190,675	4,702,000
Information Technology Support Services	1,370,320	1,885,159	2,677,347	3,061,596	2,725,460
Transportation Support Services	463,281	768,148	2,511,598	528,000	1,314,850
Central Support Services	8,639,909	7,968,162	1,167,034	1,534,333	5,463,300
Total Expenditures	\$ 101,297,931	\$ 155,628,507	\$ 123,001,607	\$ 107,077,479	\$ 56,834,786



Debt Service Fund

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.

Canyons School District

Debt Service Fund

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

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Local Revenues:					
Property Tax	\$ 33,939,972	\$ 36,986,028	\$ 39,959,412	\$ 42,223,149	\$ 44,605,845
Registered Vehicles Fee-in-Lieu	2,154,545	2,061,988	2,118,321	2,224,827	2,238,460
Interest Income	565,127	395,650	95,564	100,000	180,000
Total Operating Revenues	<u>36,659,644</u>	<u>39,443,666</u>	<u>42,173,297</u>	<u>44,547,976</u>	<u>47,024,305</u>
Expenditures:					
Bond Principal	23,920,000	23,590,000	25,210,000	24,335,000	27,335,000
Bond Interest	14,074,815	15,384,478	17,151,526	18,436,662	17,448,518
Bank Fees	2,545	3,677	148,092	649,600	9,000
Total Operating Expenses	<u>37,997,360</u>	<u>38,978,155</u>	<u>42,509,618</u>	<u>43,421,262</u>	<u>44,792,518</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,337,716)	465,511	(336,321)	1,126,714	2,231,787
Other Financing Sources:					
Refunding bonds issued	-	-	33,075,000	102,375,000	-
Premium on refunding bonds issued	-	-	7,693,842	12,864,072	-
Payment to escrow agent	-	-	(40,625,000)	(114,598,473)	-
Transfer Out	300,000	-	-	(1,400,000)	(1,800,000)
Total Other Financing Sources	<u>300,000</u>	<u>-</u>	<u>143,842</u>	<u>(759,401)</u>	<u>(1,800,000)</u>
Fund Balances - Beginning of Year	<u>3,025,359</u>	<u>1,987,643</u>	<u>2,453,154</u>	<u>2,260,675</u>	<u>2,627,988</u>
Fund Balances - End of Year	<u>\$ 1,987,643</u>	<u>\$ 2,453,154</u>	<u>\$ 2,260,675</u>	<u>\$ 2,627,988</u>	<u>\$ 3,059,775</u>
Fund Balances:					
Restricted	<u>\$ 1,987,643</u>	<u>\$ 2,453,154</u>	<u>\$ 2,260,675</u>	<u>\$ 2,627,988</u>	<u>\$ 3,059,775</u>
Total Fund Balances	<u>\$ 1,987,643</u>	<u>\$ 2,453,154</u>	<u>\$ 2,260,675</u>	<u>\$ 2,627,988</u>	<u>\$ 3,059,775</u>

Canyons School District

Debt Service

Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Revenues:					
Property Tax	\$44,605,845	\$ 45,051,903	\$ 45,502,422	\$ 45,957,446	1.00%
Registered Vehicles Fee-in-Lieu	2,238,460	2,260,845	2,283,453	2,306,288	1.00%
Interest on Investments	180,000	183,600	187,272	191,017	2.00%
Total Revenues	47,024,305	47,496,348	47,973,147	48,454,751	
Expenditures:					
Debt Service:					
Bond Principal	27,335,000	29,810,000	31,020,000	32,715,000	
Bond Interest	17,448,518	15,397,273	14,184,310	12,914,561	
Bank Fees	9,000	9,000	9,000	9,000	
Total Expenditures	44,792,518	45,216,273	45,213,310	45,638,561	
Excess (Deficiency) of Revenues Over Expenditures	2,231,787	2,280,075	2,759,837	2,816,190	
Other Financing Sources (Uses):					
Transfers In/(Out)	(1,800,000)	(2,200,000)	(2,200,000)	(2,200,000)	
Total Other Financing Sources (Uses)	(1,800,000)	(2,200,000)	(2,200,000)	(2,200,000)	
Net Change in Fund Balances	431,787	80,075	559,837	616,190	
Fund Balances - Beginning of Year	2,627,988	3,059,775	3,139,850	3,699,687	
Fund Balances - End of Year	\$ 3,059,775	\$ 3,139,850	\$ 3,699,687	\$ 4,315,877	

Assumptions:

Interest is expected to grow at 2.00% each year. 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 1% increase is projected. The District's debt tax rate will not exceed 0.001565 as this was the rate the District promised the voting electorate that it wouldn't exceed if they authorized the District to issue \$283 million in bonds in 2017. If, as expected, property values continue to rise, the debt rate will need to decrease which will still bring in sufficient revenues to service the debt. In 2021-22 the District began using the allowance in Utah Code 11-14-310(c)(i) which allows revenues remaining from a debt service tax to be used for the district's technology programs or projects. A transfer will be made to the General and Capital Outlay Funds for technology purposes in each forecasted years with \$1.7M to the General Fund and \$0.5M to the Capital Outlay Fund.

Canyons School District

Debt Service Schedule of Outstanding General Obligation Bonds

Annual Principal and Interest owed 2022-2038

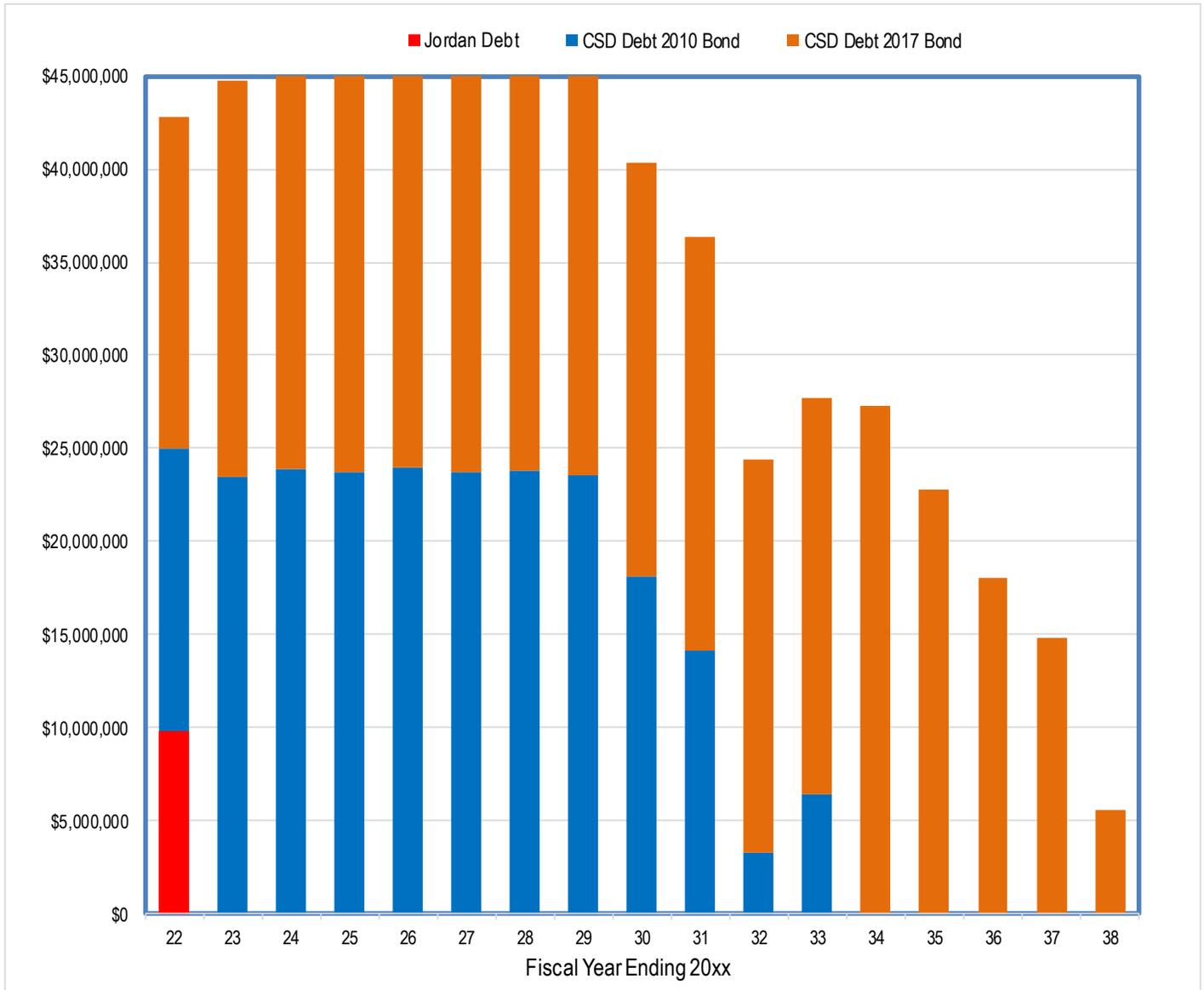
Fiscal Year Ending June 30	Former Jordan School District Issued Bonds		Canyons School District Issued Bonds		Total Debt Service
	Principal	Interest	Principal	Interest	
2022	9,355,000	467,750	14,980,000	17,968,911	42,771,661
2023	-	-	27,335,000	17,448,517	44,783,517
2024	-	-	29,810,000	15,397,273	45,207,273
2025	-	-	31,020,000	14,184,310	45,204,310
2026	-	-	32,715,000	12,914,561	45,629,561
2027	-	-	34,030,000	11,593,691	45,623,691
2028	-	-	35,740,000	10,015,683	45,755,683
2029	-	-	37,525,000	8,228,683	45,753,683
2030	-	-	33,925,000	6,442,488	40,367,488
2031	-	-	31,490,000	4,836,013	36,326,013
2032	-	-	20,880,000	3,533,153	24,413,153
2033	-	-	24,810,000	2,917,016	27,727,016
2034	-	-	25,095,000	2,156,109	27,251,109
2035	-	-	21,190,000	1,569,084	22,759,084
2036	-	-	17,040,000	1,045,634	18,085,634
2037	-	-	14,185,000	597,478	14,782,478
2038	-	-	5,415,000	203,063	5,618,063
Totals	\$ 9,355,000	\$ 467,750	\$ 437,185,000	\$ 131,051,667	\$ 578,059,417

Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2021	\$	457,765,000
Plus Series 2022A Refunding		52,395,000
Less Defeased Bonds for 2022A Refunding		(64,750,000)
Plus Series 2022B Refunding		49,980,000
Less Defeased Bonds for 2022B Refunding		(48,850,000)
Less Bond Principal Payments (2021-2022)		(24,335,000)
Bonds Payable, June 30, 2022		422,205,000
Less Bond Principal Payments (2022-2023)		(27,335,000)
Bonds Payable, June 30, 2023	\$	394,870,000

Debt Service Fund

Principal and Interest Payments Due 2021-2022 thru 2037-2038



Canyons School District

Debt Service Fund

Schedule of outstanding general obligation bond.

		2022	2023	2024	2025	2026	2027	2028	2029
Series 2012	Principal	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 80,000,000	Interest	2,304,938	-	-	-	-	-	-	-
Series 2013	Principal	835,000	3,875,000	-	-	-	-	-	-
\$ 60,000,000	Interest	2,263,514	193,750	-	-	-	-	-	-
Series 2015	Principal	2,050,000	2,175,000	2,275,000	2,375,000	2,500,000	2,575,000	2,650,000	2,725,000
\$ 42,000,000	Interest	1,475,100	1,372,600	1,263,850	1,150,100	1,031,350	906,350	777,600	645,100
Series 2018	Principal	-	975,000	1,865,000	1,955,000	2,050,000	2,150,000	2,260,000	2,370,000
\$ 49,000,000	Interest	1,225,745	1,225,745	1,206,245	1,112,995	1,015,245	912,745	805,245	692,245
Series 2018B	Principal	1,900,000	3,040,000	3,200,000	3,350,000	3,520,000	3,700,000	3,880,000	4,075,000
\$ 74,995,000	Interest	2,876,469	2,819,469	2,667,469	2,507,469	2,339,969	2,163,969	1,978,969	1,784,969
Series 2020	Principal	3,150,000	4,220,000	3,675,000	3,875,000	4,050,000	4,260,000	4,475,000	4,700,000
\$ 80,005,000	Interest	3,026,438	2,868,938	2,657,938	2,474,188	2,280,438	2,077,938	1,864,938	1,641,188
Series 2021A	Principal	2,775,000	3,515,000	3,560,000	3,915,000	4,275,000	4,740,000	5,020,000	5,505,000
\$ 79,000,000	Interest	2,789,481	2,650,731	2,474,981	2,296,981	2,101,231	1,887,481	1,650,481	1,399,481
Series 2021B	Principal	2,620,000	2,765,000	2,900,000	3,050,000	3,200,000	3,350,000	3,525,000	3,700,000
\$ 33,100,000	Interest	2,007,227	1,481,950	1,343,700	1,198,700	1,046,200	886,200	718,700	542,450
Series 2022A	Principal	-	-	-	-	-	8,000,000	13,930,000	14,450,000
\$ 52,395,000	Interest	-	3,260,133	2,619,750	2,619,750	2,619,750	2,619,750	2,219,750	1,523,250
Series 2022B	Principal	-	6,770,000	12,335,000	12,500,000	13,120,000	5,255,000	-	-
\$ 49,980,000	Interest	-	1,575,201	1,163,340	824,127	480,378	139,258	-	-
Total		\$ 32,948,912	\$ 44,783,517	\$ 45,207,273	\$ 45,204,310	\$ 45,629,561	\$ 45,623,691	\$ 45,755,683	\$ 45,753,683
Total Principal		\$ 14,980,000	\$ 27,335,000	\$ 29,810,000	\$ 31,020,000	\$ 32,715,000	\$ 34,030,000	\$ 35,740,000	\$ 37,525,000
Total Interest		17,968,912	17,448,517	15,397,273	14,184,310	12,914,561	11,593,691	10,015,683	8,228,683
Total		\$ 32,948,912	\$ 44,783,517	\$ 45,207,273	\$ 45,204,310	\$ 45,629,561	\$ 45,623,691	\$ 45,755,683	\$ 45,753,683
General Obligation Bonds Shared With Jordan School District									
Canyons SD Principal		\$ 9,355,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Canyons SD Interest		467,750	-	-	-	-	-	-	-
Total		\$ 9,822,750	\$ -						

2030	2031	2032	2033	2034	2035	2036	2037	2038	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,650,000
-	-	-	-	-	-	-	-	-	2,304,938
-	-	-	-	-	-	-	-	-	4,710,000
-	-	-	-	-	-	-	-	-	2,457,264
2,815,000	2,875,000	2,975,000	6,250,000	-	-	-	-	-	34,240,000
536,100	423,500	322,875	218,750	-	-	-	-	-	10,123,275
2,465,000	2,565,000	2,650,000	2,725,000	2,800,000	2,890,000	2,975,000	3,065,000	-	35,760,000
636,550	574,925	506,953	434,078	355,053	272,453	185,753	95,015	-	11,256,990
4,200,000	4,325,000	4,450,000	4,600,000	4,750,000	4,900,000	5,075,000	5,240,000	5,415,000	69,620,000
1,581,219	1,371,219	1,230,656	1,083,806	927,406	761,156	583,531	399,563	203,063	27,280,371
4,925,000	5,175,000	5,475,000	5,800,000	12,000,000	7,750,000	3,225,000	-	-	76,755,000
1,406,188	1,159,938	952,938	733,938	501,938	246,938	72,563	-	-	23,966,445
5,885,000	6,205,000	5,330,000	5,435,000	5,545,000	5,650,000	5,765,000	5,880,000	-	79,000,000
1,124,231	829,981	519,731	446,444	371,713	288,538	203,788	102,900	-	21,138,174
3,885,000	4,080,000	-	-	-	-	-	-	-	33,075,000
357,450	163,200	-	-	-	-	-	-	-	9,745,777
9,750,000	6,265,000	-	-	-	-	-	-	-	52,395,000
800,750	313,250	-	-	-	-	-	-	-	18,596,133
-	-	-	-	-	-	-	-	-	49,980,000
-	-	-	-	-	-	-	-	-	4,182,304
\$ 40,367,488	\$ 36,326,013	\$ 24,413,153	\$ 27,727,016	\$ 27,251,110	\$ 22,759,085	\$ 18,085,635	\$ 14,782,478	\$ 5,618,063	\$ 568,236,671
\$ 33,925,000	\$ 31,490,000	\$ 20,880,000	\$ 24,810,000	\$ 25,095,000	\$ 21,190,000	\$ 17,040,000	\$ 14,185,000	\$ 5,415,000	\$ 437,185,000
6,442,488	4,836,013	3,533,153	2,917,016	2,156,110	1,569,085	1,045,635	597,478	203,063	131,051,671
\$ 40,367,488	\$ 36,326,013	\$ 24,413,153	\$ 27,727,016	\$ 27,251,110	\$ 22,759,085	\$ 18,085,635	\$ 14,782,478	\$ 5,618,063	\$ 568,236,671
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,355,000
-	-	-	-	-	-	-	-	-	467,750
\$ -	\$ -	\$ 9,822,750							

Employee Benefits Self-Insurance Fund

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.

Canyons School District

Employee Benefits Self-Insurance Fund

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

	Actual 2018-2019	Actual 2019-2020	Actual 2020-2021	Final Budget 2021-2022	Budget 2022-2023
Operating Revenues:					
Earnings on Investments	\$ 174,563	\$ 246,597	\$ 85,132	\$ 61,000	\$ 64,350
Program Insurance Premiums	20,180,898	21,343,555	22,277,680	24,356,000	24,833,500
Employee Premiums	6,802,815	6,748,029	6,752,891	5,541,500	5,604,000
Reinsurance	774,433	260,707	1,178,157	614,000	285,000
Worker's Comp Premiums	1,381,610	1,518,937	1,440,306	1,248,000	1,295,500
Total Operating Revenues	<u>29,314,319</u>	<u>30,117,825</u>	<u>31,734,166</u>	<u>31,820,500</u>	<u>32,082,350</u>
Operating Expenses:					
Salaries	212,447	218,147	225,422	246,666	260,935
Employee Benefits	121,961	196,427	98,228	117,395	122,736
Health and Accident Claims	17,363,398	15,884,205	19,856,873	24,595,600	25,333,450
Prescriptions	5,878,790	6,609,249	6,587,352	7,537,700	7,763,800
Worker's Comp Claims	323,613	509,703	378,863	435,400	448,500
Administration and Consultants	1,120,566	1,173,469	1,092,055	1,323,500	1,350,910
Purchased Services and Supplies	26,139	13,249	6,486	27,650	27,650
Total Operating Expenses	<u>25,046,914</u>	<u>24,604,449</u>	<u>28,245,279</u>	<u>34,283,911</u>	<u>35,307,981</u>
Net Income (Loss)	4,267,405	5,513,376	3,488,887	(2,463,411)	(3,225,631)
Net Assets - Beginning of Year	<u>3,559,938</u>	<u>7,827,343</u>	<u>13,340,719</u>	<u>16,829,606</u>	<u>14,366,195</u>
Net Assets - End of Year	<u>\$ 7,827,343</u>	<u>\$ 13,340,719</u>	<u>\$ 16,829,606</u>	<u>\$ 14,366,195</u>	<u>\$ 11,140,564</u>

Canyons School District

Employee Benefits Self-Insurance Fund Three Year Budget Forecast

	Budget 2022-2023	Budget Forecast 2023-2024	Budget Forecast 2024-2025	Budget Forecast 2025-2026	Projected Growth Rate
Operating Revenues:					
Earnings on Investments	\$ 64,350	\$ 65,637	\$ 66,950	\$ 68,289	2.0%
Program Insurance Premiums	24,833,500	26,571,845	28,431,874	30,422,105	7.0%
Employee Premiums	5,604,000	5,996,280	6,416,020	6,865,141	7.0%
Reinsurance	285,000	155,000	155,000	155,000	0.0%
Worker's Comp Premiums	1,295,500	1,386,185	1,483,218	1,587,043	7.0%
Total Operating Revenues	32,082,350	34,174,947	36,553,062	39,097,578	
Operating Expenses:					
Salaries	260,935	266,154	271,477	276,907	2.0%
Employee Benefits	122,736	125,191	127,695	130,249	2.0%
Health and Accident Claims	25,333,450	26,473,455	27,664,760	28,909,674	4.5%
Prescriptions	7,763,800	8,113,171	8,478,264	8,859,786	4.5%
Worker's Comp Claims	448,500	461,955	475,814	490,088	3.0%
Administration and Consultants	1,350,910	1,377,928	1,405,487	1,433,597	2.0%
Purchased Services and Supplies	27,650	28,203	28,767	29,342	2.0%
Total Operating Expenses	35,307,981	36,846,057	38,452,264	40,129,643	
Net Income (Loss)	(3,225,631)	(2,671,110)	(1,899,202)	(1,032,065)	
Net Assets - Beginning of Year	14,366,195	11,140,564	8,469,454	6,570,252	
Net Assets - End of Year	\$ 11,140,564	\$ 8,469,454	\$ 6,570,252	\$ 5,538,187	

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. Beginning in 2022, the District will cover a higher percentage of the total premium with the employees share being reduced by a corresponding amount. In future years, the health plans can also be modified meaning the employee's can pay higher deductibles and increased out-of-pocket maximums. The District obtains stop-loss insurance to ensure large claims will not impact the ending net asset balance. The District's goal is to maintain a balance of 3-4 months worth of claims and with costs increasing the District and employees shares will have to increase in future years.

INFORMATION SECTION

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> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> <i>Budget</i> 2021-2022	<i>Budget</i> 2022-2023
Revenues:					
Property Tax	\$ 164,070,123	\$ 188,796,845	\$ 198,577,936	\$ 206,862,963	\$ 211,592,065
Registered Vehicles Fee-in-Lieu	9,491,793	9,717,856	9,789,345	10,074,726	9,757,103
Interest on Investments	7,792,941	6,433,348	1,565,310	822,900	1,673,860
State Sources	145,765,948	149,866,505	159,330,661	165,431,907	178,648,050
Federal Sources	19,623,627	18,656,103	33,398,248	51,336,053	35,015,137
Other Local Sources	20,838,783	16,819,373	15,347,931	15,760,004	18,233,420
Total Revenues	367,583,215	390,290,030	418,009,431	450,288,553	454,919,635
Expenditures:					
Instruction	173,507,523	190,054,199	202,396,119	221,015,076	219,525,042
Support Services:					
Student Services	13,892,080	16,956,832	18,913,146	21,517,948	21,940,280
Staff Services	18,060,447	19,077,440	21,008,452	22,965,357	26,336,102
District Administration	2,635,478	2,387,410	2,470,248	2,932,301	2,614,605
School Administration	20,636,820	21,346,591	22,283,439	24,044,503	24,501,384
Central Services	14,497,872	15,579,362	16,621,721	17,337,516	17,567,402
Operation of Plant	25,481,423	25,162,751	27,367,412	29,965,296	30,912,277
Student Transportation	10,109,310	9,940,408	9,724,655	11,830,928	12,997,522
Non-Instructional Services	26,693,687	25,997,510	26,760,734	31,736,215	32,950,391
Capital Outlay	101,297,931	155,628,507	123,001,607	107,077,479	56,834,786
Debt Service	37,997,360	38,978,155	42,509,618	43,421,262	44,792,518
Total Expenditures	444,809,931	521,109,165	513,057,151	533,843,881	490,972,309
Excess (Deficiency) of Revenues Over Expenditures	(77,226,716)	(130,819,135)	(95,047,720)	(83,555,328)	(36,052,674)
Other Financing Sources (Uses):					
Building Bond Proceeds & Premium	79,821,455	93,220,572	92,042,689	47,778,558	-
Sale of Property	16,156,191	-	-	-	7,000,000
Insurance Recoveries	-	6,135,774	-	-	-
Total Other Financing Sources (Uses)	95,977,646	99,356,346	92,042,689	47,778,558	7,000,000
Net Change in Fund Balances	18,750,930	(31,462,789)	(3,005,031)	(35,776,770)	(29,052,674)
Fund Balances - Beginning of Year	167,530,980	186,281,910	154,819,121	151,814,090	116,037,320
Fund Balances - End of Year	\$ 186,281,910	\$ 154,819,121	\$ 151,814,090	\$ 116,037,320	\$ 86,984,646

Canyons School District

October 1st Enrollment Comparison

Elementary Schools	Actual Enrollment					Projected Enrollment				
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Alta View	597	599	644	608	581	564	564	538	501	441
Altara	545	482	483	536	555	573	586	564	582	566
Bell View**	319	319	310	305	267	-	-	-	-	-
Bella Vista	285	248	254	242	227	261	284	292	292	293
Brookwood	441	452	441	447	418	377	384	365	366	343
Butler	596	622	641	615	592	614	631	609	600	562
Canyon View	411	430	462	478	479	503	524	522	504	488
Copperview	429	423	409	388	413	420	436	437	431	428
Crescent	532	502	459	430	422	428	449	450	465	472
Draper	746	708	705	693	686	685	695	688	686	677
East Midvale	608	568	552	493	510	527	539	528	528	525
East Sandy	426	449	447	407	389	352	340	319	306	304
Edgemont**	373	365	369	323	297	-	-	-	-	-
Glacier Hills**	-	-	-	-	-	586	559	537	516	487
Granite	381	387	392	395	363	330	329	305	269	223
Lone Peak	688	692	688	633	621	644	719	683	692	666
Midvale	761	775	709	686	661	676	702	754	774	773
Midvalley	417	426	419	437	496	504	532	538	539	535
Oak Hollow	692	681	662	644	557	569	563	522	483	438
Oakdale	432	417	389	371	396	395	398	377	365	351
Park Lane	375	378	394	364	344	338	342	336	332	325
Peruvian Park	545	546	572	532	477	527	514	495	492	483
Quail Hollow	523	526	484	478	479	476	471	457	444	428
Ridgecrest	623	562	528	516	512	528	565	593	597	600
Sandy	567	584	577	539	482	492	470	429	392	351
Silver Mesa	634	622	635	587	570	537	497	458	412	362
Sprucewood	449	401	387	355	324	330	332	322	310	293
Sunrise	637	679	692	669	638	633	637	612	579	588
Willow Canyon	398	411	420	399	372	344	332	304	289	274
Willow Springs	690	696	683	682	670	696	753	718	693	667
Elementary Total	15,120	14,950	14,807	14,252	13,798	13,909	14,147	13,752	13,439	12,943
<i>Middle Schools</i>										
Albion	934	947	936	963	952	945	923	896	890	913
Butler	913	930	950	915	896	925	938	918	926	952
Draper Park	1,504	1,577	1,609	1,627	1,587	1,483	1,429	1,392	1,325	1,351
Eastmont	708	721	722	674	663	637	614	572	552	562
Indian Hills	1,116	1,203	1,202	1,150	1,127	1,101	1,089	1,092	1,071	1,074
Midvale	920	981	945	954	938	971	1,005	976	1,001	1,003
Mount Jordan	939	905	933	903	825	792	744	703	659	657
Union	824	812	822	838	835	856	861	834	827	821
Middle School Total	7,858	8,076	8,119	8,024	7,823	7,710	7,603	7,383	7,251	7,333
<i>High Schools</i>										
Alta	2,082	2,308	2,289	2,323	2,281	2,326	2,395	2,397	2,358	2,366
Brighton	2,012	2,072	2,126	2,183	2,237	2,281	2,330	2,380	2,410	2,409
Corner Canyon	2,227	2,232	2,351	2,372	2,394	2,440	2,490	2,425	2,435	2,293
Hillcrest	2,209	2,138	2,194	2,125	2,186	2,219	2,354	2,412	2,472	2,468
Jordan	2,115	2,065	1,996	1,953	1,886	1,849	1,848	1,835	1,772	1,674
High School Total	10,645	10,815	10,956	10,956	10,984	11,115	11,417	11,449	11,447	11,210
Total Traditional School Enrollment	33,623	33,841	33,882	33,232	32,605	32,734	33,167	32,584	32,137	31,486
Canyons On-line	-	-	-	-	392	***	***	***	***	***
Students enrolled in non-traditional schools*	284	293	296	256	262	240	240	240	240	240
Total Canyons District Enrollment	33,907	34,134	34,178	33,488	33,259	32,974	33,407	32,824	32,377	31,726

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

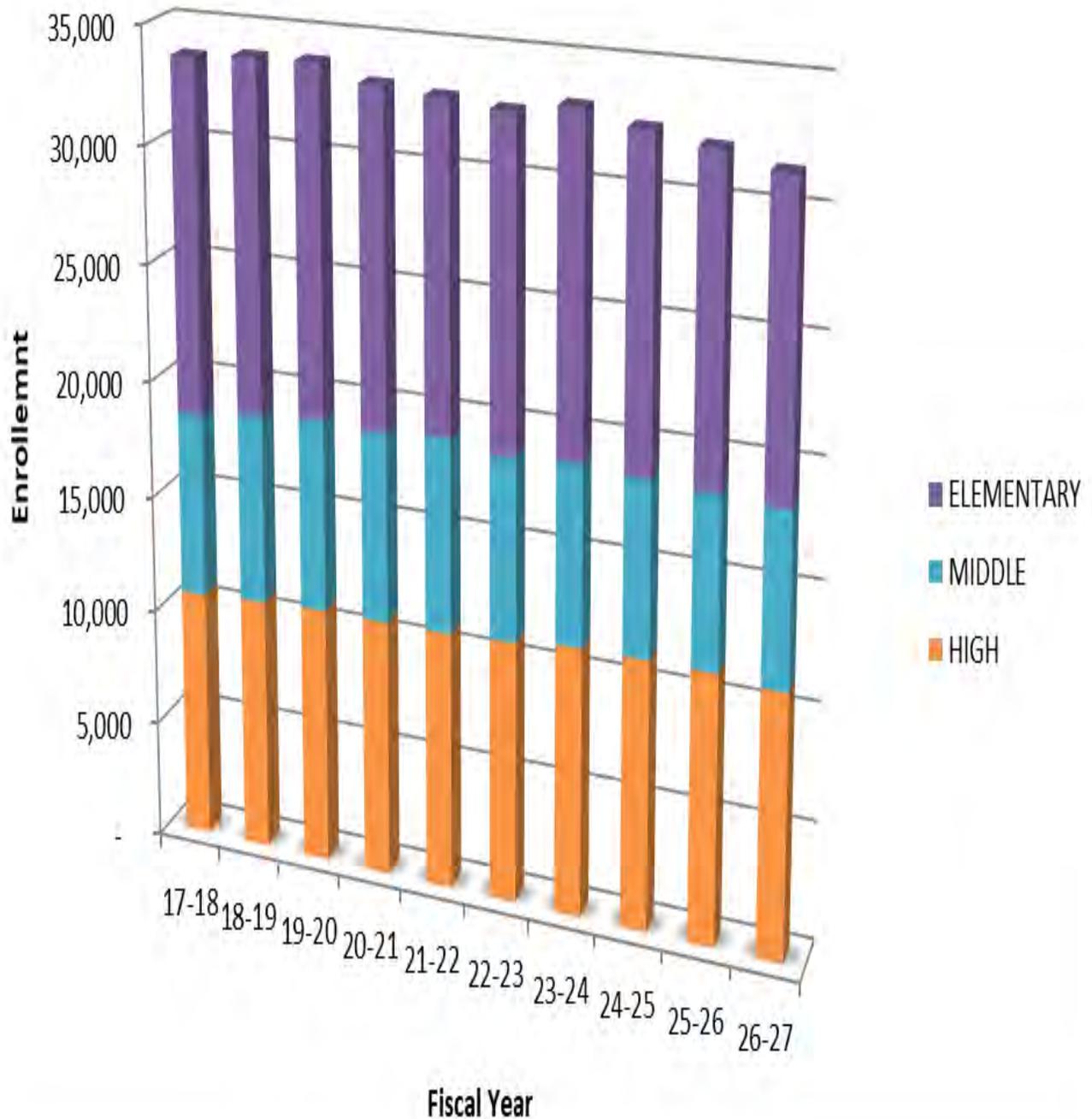
** Bell View and Edgemont were combined into a new school named Glacier Hills.

***On-line students are included in the projected enrollments of the schools above.

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.
- ***The number of students transferring to other districts on group permits, each geographic area and the estimated number of students per new household.

Canyons School District Total Enrollment



Canyons School District

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

	<i>Authorization</i>	<i>Actual 2018-2019 Tax Year 2018</i>	<i>Actual 2019-2020 Tax Year 2019</i>	<i>Actual 2020-2021 Tax Year 2020</i>	<i>Final Budget 2021-2022 Tax Year 2021</i>	<i>Budget 2022-2023 Tax Year 2022</i>
Maintenance & Operation:						
Basic State Supported Program*	53A-17a-135	0.001666	0.001661	0.001628	0.001661	0.001652
Voted Leeway Program	53A-17a-133	0.001600	0.001600	0.001600	0.001600	0.001191
Board Local Levy	53A-17a-164	0.001196	0.001720	0.001594	0.001342	0.001195
Total Maintenance & Operation		0.004462	0.004981	0.004822	0.004603	0.004038
Capital Outlay:						
Capital Local Levy	53A-16-113	0.000895	0.000874	0.000838	0.000777	0.000620
Debt Service:						
Canyons Debt Service	51-5-4	0.001005	0.001077	0.001162	0.001176	0.001330
Former Jordan District Debt Service	51-5-4	0.000560	0.000488	0.000403	0.000347	0.000000
Total Debt Service		0.001565	0.001565	0.001565	0.001523	0.001330
Total Property Tax Levy		0.006922	0.007420	0.007225	0.006903	0.005988
Utah Charter Schools-Canyons		0.000073	0.000087	0.000072	0.000087	0.000065
TOTAL TAX LEVY WITH CHARTER SCHOOL LEVY		0.006995	0.007507	0.007297	0.006990	0.006053

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

Canyons School District

Impact of Budget on Taxpayers for Every \$100,000 of Assessed Valuation

	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Actual</i> 2020-2021	<i>Final</i> Budget 2021-2022	<i>Budget</i> 2022-2023
	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021	Tax Year 2022
Every \$100k of Home Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Primary Residential Exemption	45%	45%	45%	45%	45%
Taxable Value	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total Property Tax Rate Assessed	0.006922	0.007420	0.007297	0.006990	0.006053
Property Tax Due	\$ 380.71	\$ 408.10	\$ 401.34	\$ 384.45	\$ 332.92
Property Tax Increase (Decrease) From Prior Year for Every \$100k of Home Value	\$ -	\$ 27.39	\$ (6.76)	\$ (16.89)	\$ (51.53)

The calculations shown here are for every \$100,000 in home value. Over the past few years most homeowners have seen an increase in their taxable value. The average home in the District's boundaries increased by 30.6% from 2021 to 2022 or from \$497,000 to \$649,000. 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 tax bill will probably go down. If however, a home's value increases at a higher percentage than the District-wide average, the tax bill for the home will increase. 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. As taxable values increase County-wide, the District is required to reduce tax rates to offset the effect. The net result is that the District's property tax revenue should not increase because of reappraisal. The certified rate, as defined by state law, provides the same tax revenues from one year to the next.

Canyons School District

Property Tax Levies and Collections

Tax years ending 2012 - 2021

Tax Year	Fiscal Year	Taxes Levied	Collections			Total Collections to Date	
			In the Year of Levy	Percentage of Levy	In Subsequent Years	Amount	Percentage of Levy
2012	2012-2013	\$ 126,809,112	\$ 122,743,569	96.79%	\$ 3,104,749	\$ 125,848,318	99.24%
2013	2013-2014	128,474,716	124,669,505	97.04%	2,839,107	127,508,612	99.25%
2014	2014-2015	131,221,676	127,676,803	97.30%	2,616,905	130,293,708	99.29%
2015	2015-2016	140,421,316	137,095,864	97.63%	2,415,456	139,511,320	99.35%
2016	2016-2017	142,687,429	139,459,762	97.74%	2,348,248	141,808,010	99.38%
2017	2017-2018	149,762,610	146,570,701	97.87%	2,327,105	148,897,806	99.42%
2018	2018-2019	162,329,518	158,525,684	97.66%	2,690,402	161,216,086	99.31%
2019	2019-2020	186,671,922	182,667,973	97.86%	2,547,150	185,215,123	99.22%
2020	2020-2021	196,307,582	192,172,308	97.89%	2,217,683	194,389,991	99.02%
2021	2021-2022	204,834,531	200,639,842	97.95%	-	200,639,842	97.95%

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, 2017 - 2021

	<u>Tax Year 2017</u>	<u>Tax Year 2018</u>	<u>Tax Year 2019</u>	<u>Tax Year 2020</u>	<u>Tax Year 2021</u>
	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>	<u>Fiscal Year 2021-2022</u>
Set by State Tax Commission:					
Centrally assessed	\$ 491,198,523	\$ 547,827,474	\$ 573,252,862	\$ 672,009,445	\$ 701,856,335
Set by County Assessor:					
Locally assessed					
Real property:					
Residential - primary use	12,814,440,888	14,162,704,433	15,155,110,194	16,269,300,056	18,287,163,056
Residential - not primary use	908,969,070	974,775,830	968,525,890	1,008,827,120	1,044,173,610
Commercial and industrial	6,174,235,860	6,793,979,480	7,456,637,370	8,033,044,610	8,395,322,110
Agriculture and Farm Assessment Act (FAA)	9,895,640	12,976,780	9,528,370	9,436,480	8,646,280
Total real property	19,907,541,458	21,944,436,523	23,589,801,824	25,320,608,266	27,735,305,056
Personal property:					
Fee in lieu property	531,035,244	583,738,971	633,481,107	591,370,847	658,114,392
Mobile home - primary residential use	6,608,338	6,543,200	6,344,782	6,129,160	6,006,053
Mobile home - other use	553,334	345,202	158,127	365,822	599,033
Other personal property	904,719,799	924,107,044	1,036,101,442	1,120,312,127	1,192,615,163
Total personal property	1,442,916,715	1,514,734,417	1,676,085,458	1,718,177,956	1,857,334,641
Total locally assessed	21,350,458,173	23,459,170,940	25,265,887,282	27,038,786,222	29,592,639,697
Total taxable property	\$ 21,841,656,696	\$ 24,006,998,414	\$ 25,839,140,144	\$ 27,710,795,667	\$ 30,294,496,032

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, 2022 - 2024

	Estimated Tax Year 2022*	Estimated Tax Year 2023**	Estimated Tax Year 2024**
	<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	\$ 750,986,278	\$ 781,025,729	\$ 812,266,758
Set by County Assessor:			
Locally assessed			
Real property:			
Residential - primary use	19,567,264,470	20,349,955,049	21,163,953,251
Residential - not primary use	1,117,265,763	1,161,956,394	1,208,434,650
Commercial and industrial	8,982,994,658	9,342,314,444	9,716,007,022
Agriculture and Farm Assessment Act (FAA)	9,251,520	9,621,581	10,006,444
Total real property	<u>29,676,776,411</u>	<u>30,863,847,468</u>	<u>32,098,401,367</u>
Personal property:			
Fee in lieu property	704,182,399	732,349,695	761,643,683
Mobile home - primary residential use	6,426,477	6,683,536	6,950,877
Mobile home - other use	640,965	666,604	693,268
Other personal property	1,276,098,224	1,327,142,153	1,380,227,839
Total personal property	<u>1,987,348,065</u>	<u>2,066,841,988</u>	<u>2,149,515,667</u>
Total locally assessed	<u>31,664,124,476</u>	<u>32,930,689,456</u>	<u>34,247,917,034</u>
Total taxable property	<u>\$ 32,415,110,754</u>	<u>\$ 33,711,715,185</u>	<u>\$ 35,060,183,792</u>

*Based on initial assessed valuations, the estimated increase is 7.0%.

**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, 2021 and 2012

Taxpayer	Tax Year 2021			Tax Year 2012		
	Taxable Value *	Rank	Percent of Total Taxable Value	Taxable Value *	Rank	Percent of Total Taxable Value
Larry H. Miller Companies	\$ 204,703,143	1	0.69 %	\$ 140,738,978	1	0.93 %
Old Mill Corporate Center	192,792,700	2	0.65 %	74,328,500	-	- %
Vista 9 Apartments, LLC	179,884,170	3	0.61 %	-	-	- %
Rocky Mountain Power (Pacifcorp)	176,791,372	4	0.60 %	128,231,592	4	0.85 %
Becton Dickinson	171,213,135	5	0.58 %	131,288,418	3	0.87 %
HGREIT II Cottonwood Center LLC	155,920,800	6	0.53 %	-	-	- %
Mountain America Federal Credit Union	147,833,044	7	0.50 %	-	-	- %
Dominion Energy(Questar)	126,355,823	8	0.43 %	-	-	- %
LD Bowerman Investments III, LLC	114,954,500	9	0.39 %	-	-	- %
KW Alpine Meadow, LLC	108,778,505	10	0.37 %	-	-	- %
Macerich St. Marketplace(South Towne Center)	-	-	- %	138,435,284	2	0.91 %
NOP Cottonwood Holdings(Real Estate Holdings)	-	-	- %	77,835,000	5	0.51 %
DDR Corp	-	-	- %	74,942,500	6	0.50 %
Old Mill Corporate Center	-	-	- %	74,328,500	7	0.49 %
Snowbird Ltd	-	-	- %	67,196,808	8	0.44 %
Inland Diversified Draper Crossing, LLC	-	-	- %	60,695,200	9	0.40 %
Utah Soccer LLC	-	-	- %	60,045,636	10	0.40 %
	<u>\$ 1,579,227,192</u>		<u>5.35 %</u>	<u>\$ 953,737,916</u>		<u>6.30 %</u>
Total taxable value	<u>\$ 29,636,381,640</u>			<u>\$ 15,138,931,915</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, 2013 - 2021 and estimate for December 31, 2022

Calendar Year	Estimated Fair Market Value	Debt Limit *	Less General Obligation Debt**	Legal Debt Margin*	Percentage of Debt to Debt Limit
2014	\$ 24,189,952,711	\$ 967,598,108	\$ 300,491,591	\$ 667,106,517	31.06%
2014	25,670,400,546	1,026,816,022	330,766,657	696,049,365	32.21%
2015	27,357,289,514	1,094,291,581	312,441,693	781,849,888	28.55%
2016	29,904,083,647	1,196,163,346	293,223,191	902,940,155	24.51%
2017	32,331,606,063	1,293,264,243	323,765,524	969,498,719	25.03%
2018	35,600,019,205	1,424,000,768	377,063,256	1,046,937,512	26.48%
2019	38,243,966,943	1,529,758,678	443,923,089	1,085,835,589	29.02%
2020	41,027,055,935	1,641,082,237	506,412,317	1,134,669,920	30.86%
2021	45,261,634,394	1,810,465,376	477,500,680	1,332,964,696	26.37%
2022 est	48,882,565,146	1,955,302,606	445,277,899	1,510,024,707	22.77%

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

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

Canyons School District

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

Description	Actual	Actual	Actual	Final	Budget
	2018-2019	2019-2020	2020-2021	Budget	Budget
				2021-2022	2022-2023
Instruction					
Teachers	1,631.1	1,640.9	1,652.5	1,668.9	1,620.9
Teacher Aides and Paraprofessionals	153.2	163.4	162.6	196.3	207.3
Total	1,784.3	1,804.3	1,815.1	1,865.2	1,828.2
Student Support Services					
Directors	3.0	4.0	5.0	5.0	5.0
Guidance Personnel	57.3	64.0	66.1	69.1	65.5
Health Services Personnel	19.2	20.2	28.2	32.2	31.2
Psychological/Social Personnel	57.6	60.6	68.5	66.6	63.6
Secretarial and Clerical	4.0	4.0	5.0	5.0	5.0
Total	141.1	152.8	172.8	177.9	170.3
Staff Support Services					
Directors	14.0	13.6	13.6	12.6	12
Coordinators/Specialists	28.6	26.6	30.5	37.9	36.9
Ed/Techs & Achievement Coaches	69.5	67.8	65.8	63.7	63.9
Media Personnel	13.0	13.0	13.0	13.0	13.0
Secretarial and Clerical	18.1	18.9	19.9	21.3	20.1
Total	143.2	139.9	142.8	148.5	145.9
District Administration					
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	4.0	3.0	3.0	3.0	3.0
Directors	2.0	2.0	2.0	2.0	2.0
Secretarial and Clerical	5.0	4.0	4.0	4.0	4.0
Total	12.0	10.0	10.0	10.0	10.0
School Administration					
Principals and Assistants	92.7	93.1	91.2	93.4	91.5
Secretarial and Clerical	99.8	98.6	100.1	100.9	99.8
Total	192.5	191.7	191.3	194.3	191.3
Central Services					
Business Administrator	1.0	1.0	1.0	1.0	1.0
Directors	15.0	14.0	14.0	15.0	15.0
Secretarial and Clerical	28.0	28.8	28.0	29.8	28.0
Other Classified Personnel	58.9	58.0	60.4	67.1	67.0
Total	102.9	101.8	103.4	112.9	111.0

Canyons School District

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

Description	Actual	Actual	Actual	Final	Budget
	2018-2019	2019-2020	2020-2021	Budget	2022-2023
Operation of Plant					
Secretarial and Clerical	4.0	4.0	4.0	4.0	4.0
Custodial/Maintenance Supervisors	13.0	12.0	14.0	14.0	14.0
Custodial/Maintenance Personnel	168.0	171.0	172.0	172.0	171.0
Total	185.0	187.0	190.0	190.0	189.0
Student Transportation					
Directors	1.0	1.0	1.0	1.0	1.0
Secretarial and Clerical	3.0	3.0	2.5	2.5	3.0
Routing Coordinators/Analysts/Dispatchers/Trainers	11.5	11.0	12.0	10.0	10.0
Bus Drivers	105.3	108.6	110.9	113.1	116.6
Mechanics & Other Garage Employees	8.0	8.0	8.0	8.0	8.0
Total	128.8	131.6	134.4	134.6	138.6
Non-Instructional Services					
Principals and Assistants	0.3	0.3	0.3	0.3	0.3
Secretarial and Other	6.3	6.4	6.4	6.4	6.1
Total	6.6	6.7	6.7	6.7	6.4
Nutrition Services					
Directors	1.0	1.0	1.0	1.0	1
Coordinators/Specialists	4.0	4.0	4.0	4.0	4
Secretarial and Clerical	2.0	2.0	2.0	1.0	1
School Foods Personnel	67.2	65.8	60.0	53.5	57.6
Total	74.2	72.8	67.0	59.5	63.6
Construction/Network Services					
Directors	2.0	2.0	2.0	2.0	1
Facilities Classified Personnel	4.0	4.0	4.0	4.0	3
Data Classified Personnel	4.0	4.0	4.0	4.0	4
Total	10.0	10.0	10.0	10.0	8.0
Total FTE	2,780.6	2,808.6	2,843.5	2,909.6	2,862.3

As the District's enrollment has decreased teaching and support positions will also need to decrease. The District was held harmless in State funding calculations for one year, but must now make adjustments. All reductions will be done through employee attrition. Also the South Park Academy will be transferring to Salt Lake City School District which will cause a reduction of 10 FTE's.

Canyons School District

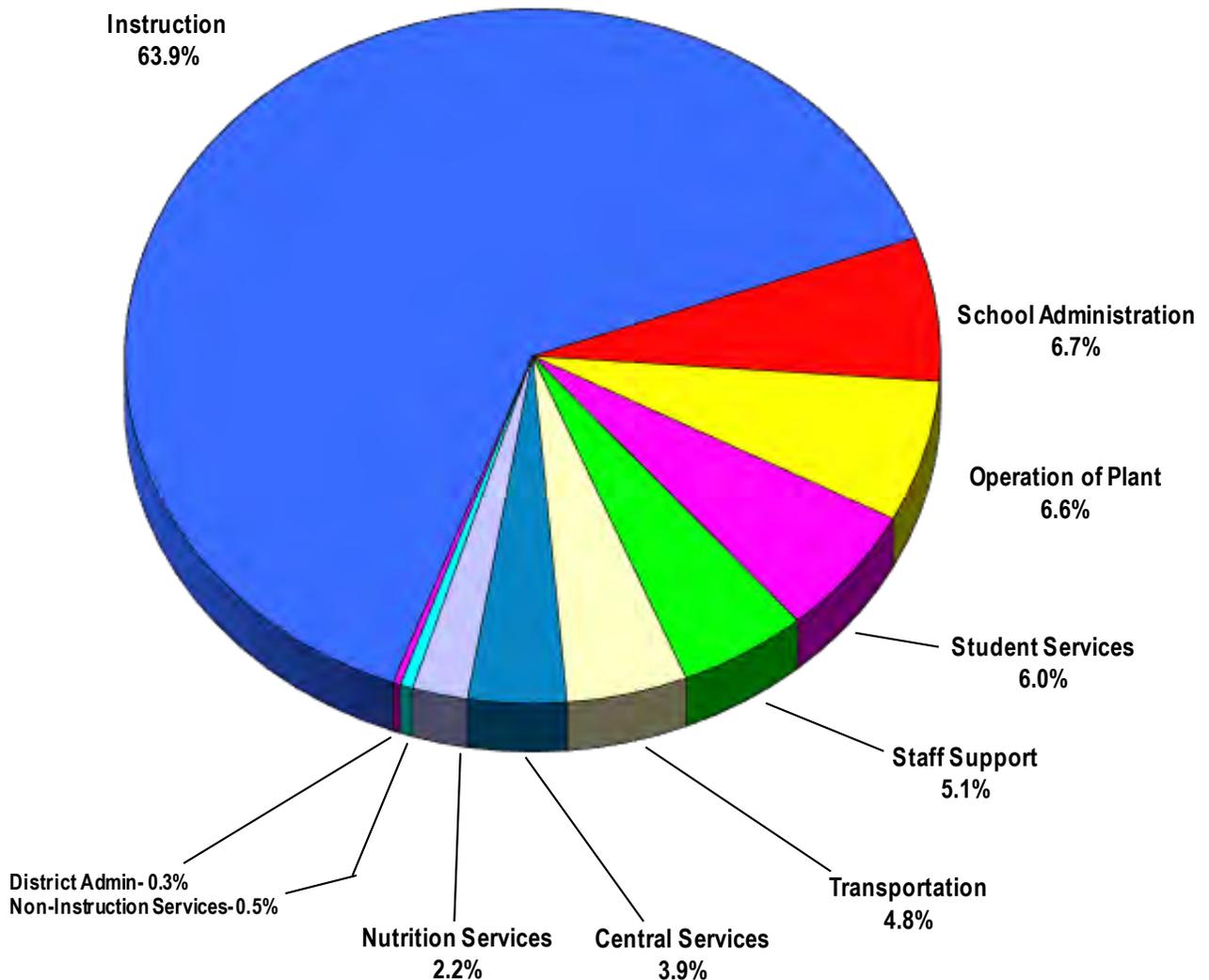
Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

	#REF! 2018-2019		Actual 2019-2020		Actual 2020-2021		Final Budget 2021-2022		Budget 2022-2023	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
By Function of FTE Allocated										
Instruction	1,784.3	64.1	1,804.3	64.2	1,815.1	63.7	1,865.2	64.3	1,828.2	64.0
School Administration	192.5	6.9	191.7	6.8	191.3	6.7	194.3	6.7	191.3	6.7
Operation of Plant	185.0	6.7	187.0	6.7	190.0	6.8	190.0	6.5	189.0	6.6
Student Support Services	141.1	5.1	152.8	5.4	172.8	6.1	177.9	6.1	170.3	6.0
Staff Support Services	143.2	5.2	139.9	5.0	142.8	5.0	148.5	5.1	145.9	5.1
Student Transportation	128.8	4.6	131.6	4.7	134.4	4.7	134.6	4.6	138.6	4.7
Central Services	102.9	3.7	101.8	3.6	103.4	3.6	112.9	3.9	111.0	3.9
Nutrition Services	74.2	2.7	72.8	2.6	67.0	2.4	59.5	2.0	63.6	2.3
Construction/Network Services	10.0	0.4	10.0	0.4	10.0	0.4	10.0	0.3	8.0	0.3
District Administration	12.0	0.4	10.0	0.4	10.0	0.4	10.0	0.3	10.0	0.4
Non-Instructional Services	6.6	0.2	6.7	0.2	6.7	0.2	6.7	0.2	6.4	0.2
	2,780.6	100.0	2,808.6	100.0	2,843.5	100.0	2,909.6	100.0	2,862.3	100.0

	#REF! 2018-2019		Actual 2019-2020		Actual 2020-2021		Final Budget 2021-2022		Budget 2022-2023	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
By Type of FTE Allocated										
Teachers	1,631.1	58.7	1,640.9	58.5	1,652.5	58.1	1,668.9	57.4	1,620.9	56.5
Certificated Specialists	245.2	8.8	252.2	9.0	272.1	9.6	282.5	9.7	274.1	9.6
Custodians & Maintenance Personnel	181.0	6.5	183.0	6.5	186.0	6.5	186.0	6.4	185.0	6.5
Secretarial & Clerical	163.9	5.9	163.3	5.8	165.5	5.8	168.5	5.8	164.9	5.8
Teacher Aides & Paraprofessionals	153.2	5.5	163.4	5.8	162.6	5.7	196.3	6.7	207.3	7.2
Bus Drivers, Mechanics & Routing Coord.	124.8	4.5	127.6	4.5	130.9	4.6	131.1	4.5	134.6	4.7
School Foods Personnel	71.2	2.6	69.8	2.5	64.0	2.3	57.5	2.0	61.6	2.2
Principals & Assistants	93.0	3.3	93.4	3.3	91.5	3.2	93.7	3.2	91.8	3.2
Other Classified	73.2	2.6	72.4	2.6	74.8	2.6	81.5	2.8	80.1	2.8
Directors	38.0	1.4	37.6	1.3	38.6	1.4	38.6	1.3	37.0	1.3
Superintendent & Assistants	6.0	0.2	5.0	0.2	5.0	0.2	5.0	0.2	5.0	0.2
	2,780.6	100.0	2,808.6	100.0	2,843.5	100.0	2,909.6	100.0	2,862.3	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 88% 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, 2012 - 2021

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
2012	193,107	1,047,746	\$ 40,995,436	\$ 39,081	6.5%	\$ 1,560,324,400	8,442
2013	196,074	1,063,842	43,658,167	41,038	4.4%	1,581,414,900	8,450
2014	199,001	1,079,721	45,552,565	42,189	3.5%	1,568,718,500	8,486
2015	201,216	1,091,742	46,437,317	42,535	3.6%	1,868,836,000	8,486
2016	204,086	1,107,314	49,488,031	44,692	3.3%	2,059,529,200	8,566
2017	206,674	1,121,354	52,436,840	46,762	2.9%	3,266,939,500	8,691
2018	215,270	1,135,649	56,152,594	49,445	2.9%	2,852,908,300	9,923
2019	216,826	1,152,633	60,673,924	52,639	2.9%	3,001,244,700	10,269
2020	226,257	1,160,437	64,341,937	55,446	2.3%	667,778,500	10,486
2021	228,545	1,172,041	N/A	N/A	2.3%	2,147,232,400	10,451

Note: fiscal year 2022 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 2021.

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

Canyons School District

Principal Employers

June 30, 2020 and 2011

Employer *	June 30, 2020				June 30, 2011			
	Number of Employees	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce	Number of Employees	Rank	Percent of District's Total Estimated Population	Percent of District's Total Estimated Workforce
Intermountain Healthcare	5,000	1	2.2%	3.2%	5,000	1	2.6%	3.8%
Canyons School District	5,000	2	2.2%	3.2%	5,000	2	2.6%	3.8%
Wal-Mart Stores	2,500	3	1.1%	1.6%	2,000	3	1.1%	1.5%
Smith's Food Stores	1,600	4	0.7%	1.0%	1,500	4	0.8%	1.1%
Jet Blue Airways Corporation	1,500	5	0.7%	0.9%	-	-	-	-
eBay	1,500	6	0.7%	0.9%	1,500	6	0.8%	1.1%
Snowbird Corporation	1,500	7	0.7%	0.9%	-	-	-	-
Health Equity	1,500	8	0.7%	0.9%	-	-	-	-
Becton Dickinson	1,000	9	0.4%	0.6%	1,000	10	0.5%	0.8%
Utah State Prison	800	10	0.4%	0.5%	1,500	5	0.8%	1.1%
1-800 Contacts	-	-	-	-	1,000	9	0.8%	1.1%
ACS Business Solutions	-	-	-	-	1,500	7	0.5%	0.8%
Coca-Cola	-	-	-	-	1,000	8	0.5%	0.8%
Totals	21,900		9.8%	13.7%	21,000		11.0%	15.9%

Note: fiscal year 2019 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, 2018 - 2021 and estimates for June 30, 2022

	2018	2019	2020	2021	2022 est
Buildings:					
Elementary:					
Number	29	29	29	28	27
Square feet	1,895,508	1,895,508	1,897,159	1,918,250	1,789,695
Capacity	19,265	19,265	19,360	19,360	19,360
Enrollment	15,127	14,950	14,807	14,252	13,798
Middle Schools:					
Number	8	8	8	8	8
Square feet	1,426,463	1,446,696	1,446,696	1,446,696	1,446,696
Capacity	9,455	19,265	19,360	19,360	19,360
Enrollment	7,858	8,076	8,119	8,024	8,215
High Schools:					
Number	5	5	5	5	5
Square feet	1,748,503	1,748,503	1,809,955	1,894,032	2,027,125
Capacity	11,481	11,281	11,931	11,931	11,931
Enrollment	10,645	10,815	10,956	10,956	10,984
Special Schools:					
Number	2	2	2	2	2
Square feet	136,757	136,757	136,757	136,757	136,757
Capacity *					
Enrollment	277	293	296	256	654
Total School Buildings:					
Number	44	44	44	43	42
Square feet	5,207,231	5,227,464	5,290,567	5,395,735	5,400,273
Capacity	40,201	49,811	50,651	50,651	50,651
Enrollment	33,907	34,134	34,178	33,488	33,259
Other Buildings:					
Number	7	7	7	4	5
Square feet	380,060	377,105	498,168	293,808	422,363
Acres of Land	812	799	799	799	799
Number of Portables	84	84	76	76	76
Number of Vehicles	338	331	331	331	331

* 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 2013 - 2021 and estimate for 2022

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022 est
Alta	794	535	419	365	420	420	483	480	515	532
Brighton	579	562	546	483	422	483	456	436	451	465
Corner Canyon*	-	257	391	490	500	540	492	565	520	550
Hillcrest	444	480	423	429	406	473	426	473	397	450
Jordan	491	510	473	433	411	483	475	430	402	410
Diamond Ridge**	-	-	-	15	31	48	47	63	61	42
Entrada	136	78	140	69	248	46	68	59	1	175
Total	2,444	2,422	2,392	2,284	2,438	2,493	2,447	2,506	2,347	2,624
Dropout Rate:	6.0%	9.0%	6.0%	10.0%	9.0%	10.0%	10.0%	8.3%	4.2%	6.0%

*Corner Canyon High School opened in 2014.

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

Source: District records

Canyons School District

Students per Teacher

Last ten school years - school years 2013 - 2022

Grade	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Kindergarten	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0
1	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
2	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
5	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
6	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
7	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
9	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
10	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
11	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
12	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3

Canyons School District

Nutrition Services - Facts and Figures

Years Ended June 30, 2018 thru June 30, 2021 with estimate for June 30, 2022

	2018	2019	2020*	2021**	2022 est**
Participating schools:					
Lunch	43	43	44	44	44
Breakfast	37	37	39	39	43
Student lunches served:					
Free	985,131	1,028,168	984,477	2,350,846	2,924,187
Reduced	151,830	132,678	98,686	2,811	0
Fully paid	1,701,341	1,658,784	1,213,334	32,818	0
Total	<u>2,838,302</u>	<u>2,819,630</u>	<u>2,296,497</u>	<u>2,386,475</u>	<u>2,924,187</u>
Student breakfasts served:					
Free	407,552	363,167	507,295	839,185	815,824
Reduced	46,654	26,669	20,587	371	0
Fully paid	188,961	156,635	116,796	2,138	0
Total	<u>643,167</u>	<u>546,471</u>	<u>644,678</u>	<u>841,694</u>	<u>815,824</u>
Percentage of free/reduced/fully paid lunch:					
Free	34.71%	36.46%	42.87%	98.51%	100.00%
Reduced	5.35%	4.71%	4.30%	0.12%	0.00%
Fully paid	59.94%	58.83%	52.83%	1.38%	0.00%
Percentage of free/reduced fully paid breakfast:					
Free	63.37%	66.46%	78.69%	99.70%	100.00%
Reduced	7.25%	4.88%	3.19%	0.04%	0.00%
Fully paid	29.38%	28.66%	18.12%	0.25%	0.00%
Average daily participation:					
Lunch	15,946	15,841	12,902	13,407	16,245
Breakfast	3,613	3,070	3,622	4,729	4,532
October 1st count	33,907	34,134	34,178	33,488	33,259
Percentage participating in school lunch/breakfast					
Lunch	47.03%	46.41%	37.75%	40.04%	48.84%
Breakfast	10.66%	8.99%	10.60%	14.12%	13.63%

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.



Administrative Salary Schedule

(2022-2023)

242 Days - Full Time 8 Hours Per Day

July 1, 2022 - June 30, 2023

	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
Steps	Base Contract	Base Contract	Base Contract	Base Contract	Base Contract
1	78,833	85,404	102,809	111,049	123,649
2	80,410	87,112	104,302	112,664	125,453
3	82,018	88,855	105,814	114,302	127,286
4	83,659	90,630	107,349	115,966	129,140
5	85,332	92,444	108,908	117,652	131,027
6	87,039	94,294	110,490	119,368	132,942
7	88,781	96,181	112,095	121,102	134,886
8	90,555	98,104	113,723	122,866	136,857
9	92,367	100,064	115,380	124,661	138,858
10	94,213	102,065	117,055	126,479	140,891
	Coordinator I	Coordinator II	Coordinator III Assistant Principal	Director I Principal K-8	Director II Principal 9-12

	Lane 6	Lane 7	Lane 8
Steps	Base Contract	Base Contract	Base Contract
1	132,942	151,099	177,376
2	134,886	154,119	180,924
3	136,857	157,202	184,542
4	138,858	160,346	188,234
5	140,891	163,554	191,998
	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 2021-22 will receive a 1.25% stipend in 2022-23 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 2022.04.21



Licensed Salary Schedule-L186 (2022-2023)

August 8, 2022 - May 26, 2023

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
Bachelor's Degree + 20 semester hours	+1 Increment Level
Bachelor's Degree + 40 semester hours	+1 Increment Level
Bachelor's Degree + 60 semester hours	+1 Increment Level
Master's Degree (Total of 6 Increment Levels)	+3 Increment Levels
Master's Degree + 20 semester hours	+1 Increment Level
Master's Degree + 40 semester hours	+1 Increment Level
Master's Degree + 60 semester hours	+1 Increment Level
Doctorate Degree (Total of 12 Increment Levels)	+3 Increment Levels

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

Salary Schedule Information

- ♦ Cost of Living Adjustment (COLA) is calculated on the mid-point of the salary schedule, Increment Level 20. The dollar difference between Increment Levels will remain \$900
- ♦ A minimum of a Bachelor's Degree +20 semester hours is required for educators to advance beyond Increment Level 20
- ♦ An Educator Salary Adjustment (ESA) of \$4,200 and a Teacher and Student Success Act (TSSA) of \$765 are included as part of the Base Contract and are dependent upon continued legislative funding
- ♦ The Base Contract is prorated based upon the number of days remaining in the contract
- ♦ Educators with current National Board Certification will be paid a stipend of \$1,000 in addition to their Base Contract

Increment Levels	Base Contract
1	\$54,665
2	\$55,565
3	\$56,465
4	\$57,365
5	\$58,265
6	\$59,165
7	\$60,065
8	\$60,965
9	\$61,865
10	\$62,765
11	\$63,665
12	\$64,565
13	\$65,465
14	\$66,365
15	\$67,265
16	\$68,165
17	\$69,065
18	\$69,965
19	\$70,865
20	\$71,765
21	\$72,665
22	\$73,565
23	\$74,465
24	\$75,365
25	\$76,265
26	\$77,165
27	\$78,065
28	\$78,965
29	\$79,865
30	\$80,765
31	\$81,665
32	\$82,565
33	\$83,465
34	\$84,365
35	\$85,265
36	\$86,165
37	\$87,065
38	\$87,965
39	\$88,865
40	\$89,765

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

Revised 2022.04.21



Education Support Professional Salary Schedule

(2022-2023)

July 1, 2022 - June 30, 2023

STEP	LANE 1	LANE 2	LANE 3	LANE 4	LANE 5	LANE 6	LANE 7	LANE 8	LANE 9	LANE 10
1	12.68	14.29	16.16	17.97	19.34	20.52	21.55	22.85	24.37	26.80
2	13.00	14.65	16.56	18.42	19.82	21.03	22.09	23.42	24.98	27.47
3	13.39	15.09	17.06	18.97	20.41	21.66	22.75	24.12	25.73	28.29
4	14.06	15.84	17.91	19.92	21.43	22.74	23.89	25.33	27.02	29.70
5	14.80	16.67	18.85	20.97	22.56	23.93	25.14	26.66	28.44	31.26
6	15.61	17.59	19.89	22.12	23.80	25.25	26.52	28.13	30.00	32.98
7	16.51	18.60	21.03	23.39	25.17	26.70	28.04	29.75	31.73	34.88
8	16.84	18.97	21.45	23.86	25.67	27.23	28.60	30.35	32.36	35.58
9	17.18	19.35	21.88	24.34	26.18	27.77	29.17	30.96	33.01	36.29
10	17.52	19.74	22.32	24.83	26.70	28.33	29.75	31.58	33.67	37.02

STEP	LANE 11	LANE 12	LANE 13	LANE 14	LANE 15	LANE 16	LANE 17	LANE 18	LANE 19	LANE 20
1	27.71	29.24	32.17	34.02	36.00	38.07	40.30	42.63	45.08	47.72
2	28.40	29.97	32.97	34.87	36.90	39.02	41.31	43.70	46.21	48.91
3	29.25	30.87	33.96	35.92	38.01	40.19	42.55	45.01	47.60	50.38
4	30.71	32.41	35.66	37.72	39.91	42.20	44.68	47.26	49.98	52.90
5	32.32	34.11	37.53	39.70	42.01	44.42	47.03	49.74	52.60	55.68
6	34.10	35.99	39.59	41.88	44.32	46.86	49.62	52.48	55.49	58.74
7	36.06	38.06	41.87	44.29	46.87	49.55	52.47	55.50	58.68	62.12
8	36.78	38.82	42.71	45.18	47.81	50.54	53.52	56.61	59.85	63.36
9	37.52	39.60	43.56	46.08	48.77	51.55	54.59	57.74	61.05	64.63
10	38.27	40.39	44.43	47.00	49.75	52.58	55.68	58.89	62.27	65.92

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

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 2022.04.21

**Canyons School District
Graduation Rate**

DISTRICT	2016	2017	2018	2019	2020	2021
Canyons SD	85%	86%	89%	90%	90%	89%
State	85%	86%	87%	87%	88%	88%

**Canyons School District
11th Grade ACT
Average Composite Score**

DISTRICT	2018	2019	2020*	2021*	State Avg 2021	2022
ACT Composite	20.9	20.7	20.8	20.1	19.6	20.7

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

**11th Grade ACT
Percent at College & Career Readiness Benchmark**

DISTRICT	2017-2018	2018-2019	2019-2020*	State Avg 2019-20	2020-2021*	2021-2022
English	61%	58%	60%	57%	53%	57%
Mathematics	43%	35%	38%	36%	33%	37%
Reading	47%	49%	48%	43%	45%	51%
Science	41%	41%	41%	35%	37%	41%

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

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

District Elementary Schools		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	57%	56%	Cancelled due to COVID-19	43%	52%	51%
4	Math	64%	61%		45%	55%	59%
5	Science	61%	63%		45%	53%	57%

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

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

All District Middle Schools		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	54%	58%	Cancelled due to COVID-19	44%	54%	56%
7	Math	56%	59%		42%	60%	52%
8	Science	58%	66%		48%	61%	62%

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

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

DISTRICT	2017-2018	2018-2019	2019-2020*	State Avg 2019-20	2020-2021*	2021-2022
English	61%	58%	60%	57%	53%	57%
Mathematics	43%	35%	38%	36%	33%	37%
Reading	47%	49%	48%	43%	45%	51%
Science	41%	41%	41%	35%	37%	41%

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

Alta High School	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
English	66%	64%	65%	52%	60%
Mathematics	46%	38%	43%	33%	37%
Reading	50%	55%	50%	48%	52%
Science	40%	40%	44%	33%	40%

Brighton High School	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
English	71%	61%	61%	63%	60%
Mathematics	46%	39%	40%	35%	40%
Reading	53%	51%	50%	48%	58%
Science	49%	45%	46%	37%	44%

Hillcrest High School	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
English	55%	56%	52%	48%	51%
Mathematics	40%	32%	33%	33%	31%
Reading	43%	47%	42%	38%	44%
Science	41%	39%	35%	33%	36%

Jordan High School	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
English	48%	46%	49%	49%	51%
Mathematics	31%	24%	23%	22%	22%
Reading	37%	41%	42%	39%	46%
Science	28%	31%	31%	27%	29%

Corner Canyon High	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
English	68%	66%	71%	57%	63%
Mathematics	54%	43%	48%	41%	50%
Reading	50%	54%	53%	51%	57%
Science	47%	52%	50%	51%	52%

Diamond Ridge High	2017-2018	2018-2019	2019-2020*	2020-2021*	2021-2022
English	15%	30%	23%	18%	17%
Mathematics	3%	8%	6%	10% <	3%
Reading	15%	23%	19%	14%	23%
Science	6%	13%	13%	7%	9%

*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	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	54%	58%	Cancelled due to COVID-19	44%	54%	56%
7	Math	56%	59%		42%	60%	52%
8	Science	58%	66%		48%	61%	62%

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

Albion Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	61%	65%	Cancelled due to COVID-19	44%	66%	74%
7	Math	68%	79%		42%	79%	66%
8	Science	65%	78%		48%	79%	76%

Butler Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	52%	64%	Cancelled due to COVID-19	44%	63%	66%
7	Math	57%	60%		42%	70%	65%
8	Science	63%	71%		48%	70%	82%

Draper Park Middle		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	67%	75%	Cancelled due to COVID-19	44%	63%	64%
7	Math	74%	78%		42%	78%	71%
8	Science	76%	82%		48%	74%	74%

Eastmont Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	56%	62%	Cancelled due to COVID-19	44%	50%	52%
7	Math	56%	55%		42%	61%	38%
8	Science	63%	64%		48%	66%	63%

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

Indian Hills Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	58%	68%	Cancelled due to COVID-19	44%	63%	54%
7	Math	50%	65%		42%	59%	52%
8	Science	55%	68%		48%	60%	58%

Midvale Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	30%	36%	Cancelled due to COVID-19	44%	32%	32%
7	Math	34%	32%		42%	35%	31%
8	Science	29%	39%		48%	31%	36%

Mt. Jordan Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	41%	36%	Cancelled due to COVID-19	44%	31%	42%
7	Math	35%	33%		42%	36%	28%
8	Science	35%	55%		48%	45%	46%

Union Middle School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
6	Language Arts	58%	53%	Cancelled due to COVID-19	44%	54%	58%
7	Math	60%	50%		42%	42%	49%
8	Science	50%	57%		48%	50%	51%

*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	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	57%	56%	Cancelled due to COVID-19	43%	52%	51%
4	Math	64%	61%		45%	55%	59%
5	Science	61%	63%		45%	53%	57%

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

Alta View Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	69%	51%	Cancelled due to COVID-19	43%	48%	46%
4	Math	72%	78%		45%	51%	65%
5	Science	56%	73%		45%	54%	55%

Altara Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	65%	57%	Cancelled due to COVID-19	43%	53%	60%
4	Math	70%	73%		45%	54%	65%
5	Science	67%	64%		45%	45%	61%

Bell View Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	42%	27%	Cancelled due to COVID-19	43%	35%	29%
4	Math	49%	51%		45%	32%	51%
5	Science	0%	65%		45%	21%	31%

Bella Vista Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	0%	53%	Cancelled due to COVID-19	43%	42%	64%
4	Math	0%	39%		45%	52%	38%
5	Science	0%	64%		45%	30%	74%

Brookwood Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	62%	58%	Cancelled due to COVID-19	43%	57%	57%
4	Math	81%	85%		45%	78%	82%
5	Science	74%	82%		45%	59%	67%

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

Butler Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	70%	64%	Cancelled due to COVID-19	43%	68%	53%
4	Math	63%	69%		45%	70%	65%
5	Science	64%	76%		45%	67%	74%

Copperview Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	37%	23%	Cancelled due to COVID-19	43%	13%	23%
4	Math	19%	21%		45%	10%	8%
5	Science	6%	16%		45%	20%	17%

Canyon View Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	75%	75%	Cancelled due to COVID-19	43%	44%	67%
4	Math	79%	76%		45%	77%	61%
5	Science	80%	84%		45%	70%	83%

Crescent Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	48%	48%	Cancelled due to COVID-19	43%	46%	49%
4	Math	59%	44%		45%	28%	51%
5	Science	53%	44%		45%	47%	45%

Draper Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	62%	71%	Cancelled due to COVID-19	43%	70%	58%
4	Math	63%	60%		45%	56%	57%
5	Science	64%	70%		45%	59%	47%

East Midvale Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	15%	35%	Cancelled due to COVID-19	43%	27%	23%
4	Math	24%	23%		45%	24%	20%
5	Science	46%	27%		45%	27%	31%

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

East Sandy Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	52%	49%	Cancelled due to COVID-19	43%	56%	42%
4	Math	54%	52%		45%	54%	63%
5	Science	64%	67%		45%	45%	41%

Edgemont Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	40%	40%	Cancelled due to COVID-19	43%	38%	40%
4	Math	63%	49%		45%	45%	42%
5	Science	51%	53%		45%	38%	32%

Granite Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	77%	68%	Cancelled due to COVID-19	43%	57%	64%
4	Math	89%	80%		45%	73%	67%
5	Science	92%	73%		45%	51%	85%

Lone Peak Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	84%	78%	Cancelled due to COVID-19	43%	72%	56%
4	Math	74%	74%		45%	64%	81%
5	Science	78%	75%		45%	64%	78%

Midvale Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	14%	19%	Cancelled due to COVID-19	43%	23%	13%
4	Math	16%	22%		45%	14%	27%
5	Science	9%	28%		45%	23%	10%

Midvalley Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	40%	28%	Cancelled due to COVID-19	43%	35%	49%
4	Math	50%	43%		45%	58%	50%
5	Science	24%	17%		45%	43%	48%

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

Oak Hollow Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	55%	54%	Cancelled due to COVID-19	43%	44%	50%
4	Math	74%	72%		45%	52%	69%
5	Science	67%	65%		45%	55%	50%

Oakdale Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	58%	64%	Cancelled due to COVID-19	43%	69%	68%
4	Math	51%	56%		45%	50%	62%
5	Science	60%	78%		45%	66%	70%

Park Lane Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	69%	71%	Cancelled due to COVID-19	43%	74%	79%
4	Math	66%	64%		45%	71%	75%
5	Science	63%	49%		45%	55%	67%

Peruvian Park Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	77%	78%	Cancelled due to COVID-19	43%	72%	84%
4	Math	81%	84%		45%	82%	75%
5	Science	72%	83%		45%	78%	80%

Quail Hollow Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	68%	64%	Cancelled due to COVID-19	43%	68%	57%
4	Math	83%	64%		45%	63%	75%
5	Science	84%	78%		45%	66%	83%

Ridgecrest Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	66%	52%	Cancelled due to COVID-19	43%	43%	35%
4	Math	61%	66%		45%	57%	62%
5	Science	56%	65%		45%	61%	55%

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

Sandy Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	44%	32%	Cancelled due to COVID-19	43%	30%	20%
4	Math	42%	40%		45%	33%	44%
5	Science	50%	53%		45%	30%	25%

Silver Mesa Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	54%	68%	Cancelled due to COVID-19	43%	45%	51%
4	Math	60%	56%		45%	62%	61%
5	Science	69%	71%		45%	63%	74%

Sprucewood Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	67%	49%	Cancelled due to COVID-19	43%	36%	55%
4	Math	73%	72%		45%	49%	46%
5	Science	65%	63%		45%	53%	37%

Sunrise Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	80%	80%	Cancelled due to COVID-19	43%	81%	0%
4	Math	90%	94%		45%	86%	81%
5	Science	76%	86%		45%	82%	76%

Willow Canyon Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	64%	78%	Cancelled due to COVID-19	43%	66%	84%
4	Math	84%	81%		45%	77%	75%
5	Science	87%	90%		45%	67%	79%

Willow Springs Elementary School		Percent of Students Proficient					
Grade	Subject	2018	2019	2020	State Avg 2021	2021	2022 Uncertified
3	Language Arts	72%	62%	Cancelled due to COVID-19	43%	55%	51%
4	Math	77%	70%		45%	49%	56%
5	Science	75%	60%		45%	48%	56%

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

**SCHOOL LOCATION INFORMATION
ELEMENTARY SCHOOLS**

Alta View Elementary (104)
917 E. Larkspur Dr. (10350 S.)
Sandy 84094



Glacier Hills Elementary (125)
1085 E. 9800 S.
Sandy 84094



Altara Elementary (103)
800 E. 11000 S.
Sandy 84094



Granite Elementary (130)
9760 S. 3100 E.
Sandy 84092



Bella Vista Elementary (106)
2131 E. 7000 S.
Cottonwood Heights 84121



Lone Peak Elementary (135)
11515 S. High Mesa Dr., (2220 E.)
Sandy 84092



Brookwood Elementary (107)
8640 S. Snowbird Dr. (2565 E.)
Sandy 84093



Midvale Elementary (140)
7830 Chapel Street (400 W.)
Midvale 84047



Butler Elementary (108)
2700 E. 7000 S.
Cottonwood Heights 84121



Midvalley Elementary (144)
217 E. 7800 S.
Midvale 84047



Canyon View Elementary (110)
3050 E. 7800 S.
Cottonwood Heights 84121



Oak Hollow Elementary (143)
884 E. 14400 S.
Draper 84020



Copperview Elementary (112)
8449 S. 150 W.
Midvale 84047



Oakdale Elementary (149)
1900 E. Creek Rd. (8100 S.)
Sandy 84093



Crescent Elementary (116)
11100 S. 230 E.
Sandy 84070



Park Lane Elementary (155)
9955 S. 2300 E.
Sandy 84092



Draper Elementary (120)
1080 E. 12660 S.
Draper 84020



Peruvian Park Elementary (150)
1545 E. 8425 S.
Sandy 84093



East Midvale Elementary (122)
6990 S. 300 E.
Midvale 84047



Quail Hollow Elementary (154)
2625 E. Newcastle Dr. (9070 S.)
Sandy 84093



East Sandy Elementary (123)
295 S. 870 E.
Sandy 84094



Ridgecrest Elementary (151)
1800 E. 7200 S.
Cottonwood Heights 84121



Sandy Elementary (156)
8725 S. 280 E.
Sandy 84070



Mount Jordan Middle (408)
9351 S. Mountaineer Ln. (210 E.)
Sandy 84070



Silver Mesa Elementary (158)
8920 S. 1700 E.
Sandy 84093



Union Middle (410)
615 E. 8000 S.
Sandy 84070



Sprucewood Elementary (164)
12025 S. 1000 E.
Sandy 84094



HIGH SCHOOLS

Alta High (702)
11055 S. Hawk Hwy
Sandy 84094



Sunrise Elementary (159)
1542 E. 11245 S.
Sandy 84092



Brighton High (705)
2220 E. Bengal Blvd. (7600 S.)
Cottonwood Heights 84121



Willow Canyon Elementary (174)
9650 S. 1700 E.
Sandy 84092



Corner Canyon High (711)
12943 S. 700 E.
Draper 84020



Willow Springs Elementary (178)
13288 S. Lone Rock Dr. (465 E.)
Draper 84020



Hillcrest High (706)
7350 S. 900 E.
Midvale 84047



MIDDLE SCHOOLS

Albion Middle (401)
2755 E. Newcastle Dr. (8890 S.)
Sandy 84093



Jordan High (708)
95 E. Beetdigger Blvd. (9880 S.)
Sandy 84070



Butler Middle (402)
7530 S. 2700 E.
Cottonwood Heights 84121



SPECIALTY SCHOOLS

CTEC (740)
825 E. 9085 S.
Sandy 84094



Draper Park Middle (407)
13133 S. 1300 E.
Draper 84020



Entrada (981)
825 E. 9085 S
Sandy 84094



Eastmont Middle (403)
10100 S. 1300 E.
Sandy 84094



Jordan Valley (810)
7501 S. 1000 E.
Midvale 84047

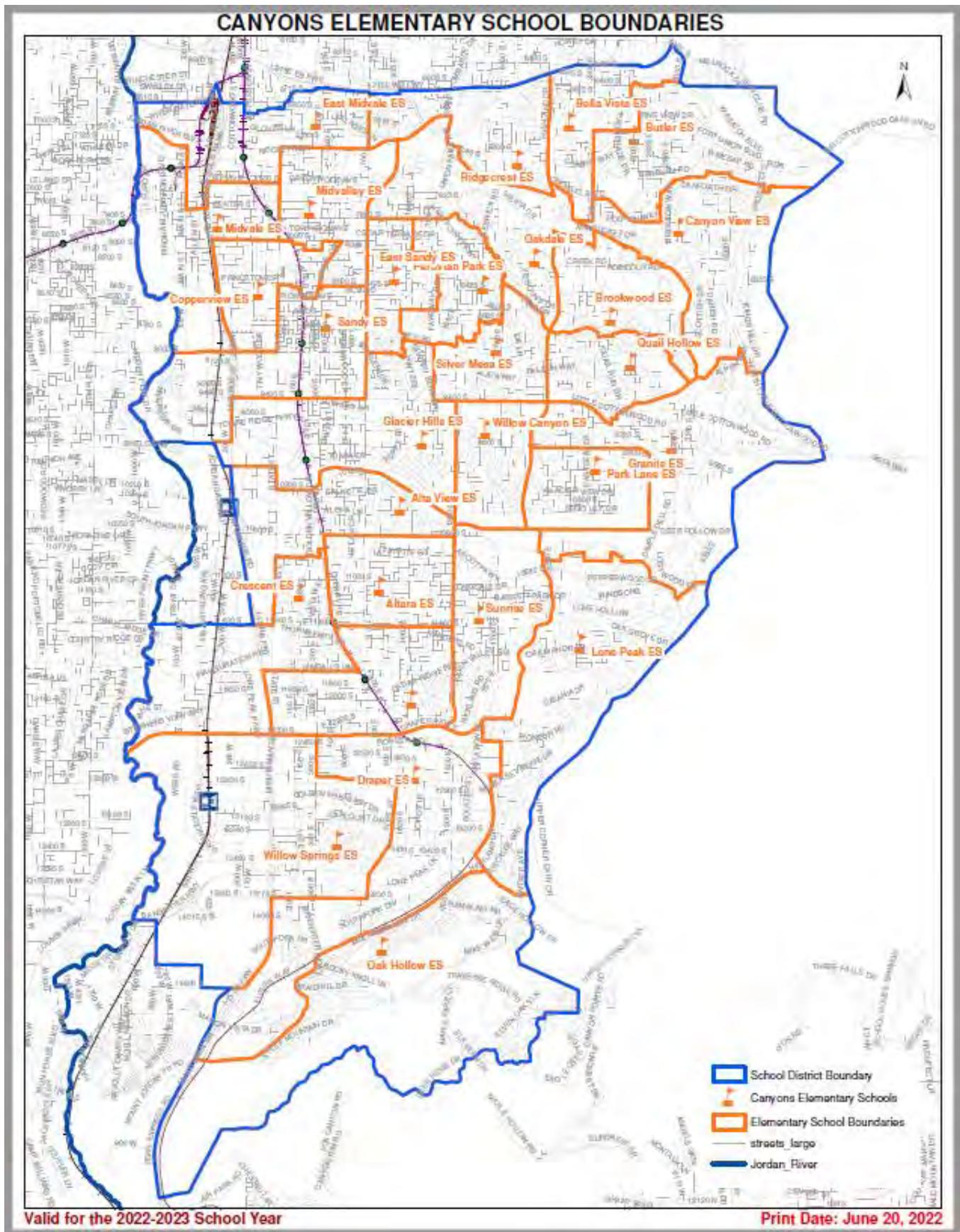


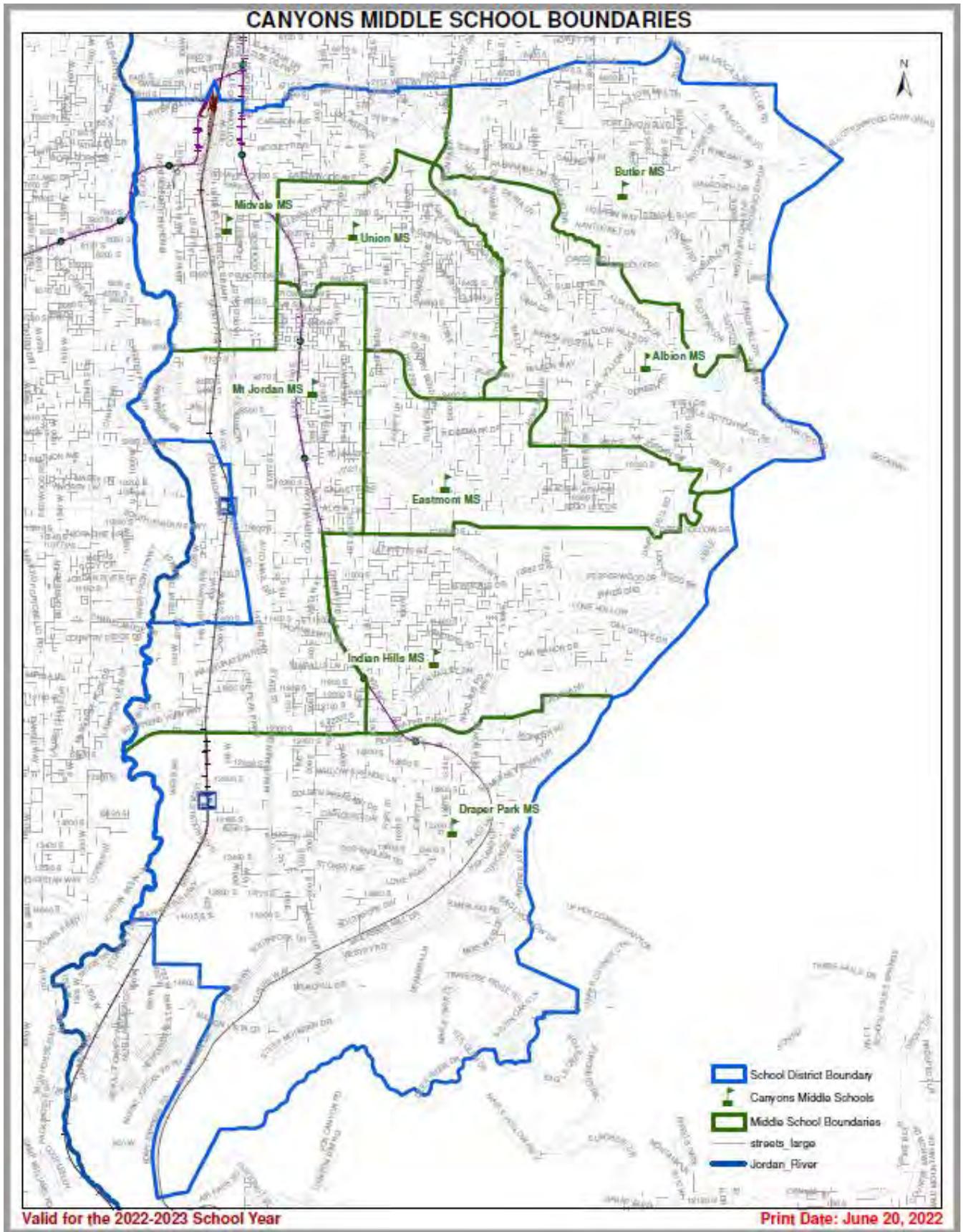
Indian Hills Middle (405)
1180 E. Sanders Road
Sandy 84094

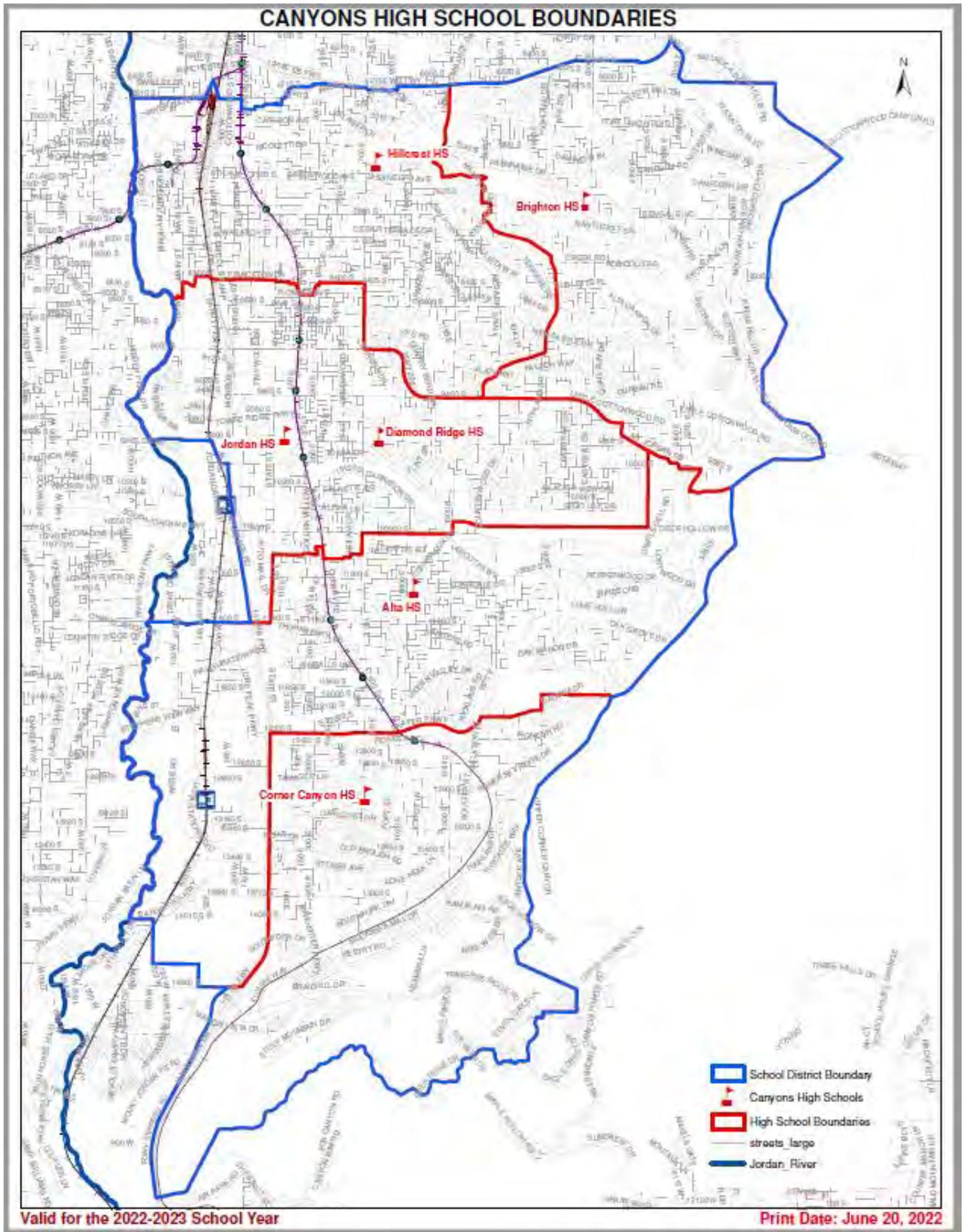
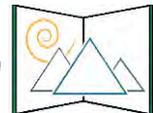


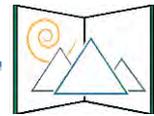
Midvale Middle (404)
7852 S. Pioneer St. (310 W.)
Midvale 84047











Canyons School District 2022-2023 School Calendar 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
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November							December							January						
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27	28	29	30				25	26	27	28	29	30	31	29	30	31				
February							March							April						
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28	29	30	31				25	26	27	28	29	30								

Teachers at School	Aug 8-12
First Day of School	Aug 15
First Day of School for Kindergarten	Aug 18
Labor Day Recess	Sept 5
Parent/Teacher Conferences High Schools	Sept 26-27
Parent/Teacher Conferences Middle Schools	Sept 27-28
Parent/Teacher Conferences Elementary Schools	Sept 28, 29
Early Out Elementary	Sept. 29
No Student Day (Compensatory Day)	Sept. 30
End of 1st Quarter Grades 6-12	Oct 19
Fall Recess	Oct 20, 21
End of 1st Trimester K-5	Nov 11
Thanksgiving Recess	Nov 23-25
Winter Recess	Dec 19- Jan 2
End of 2nd Quarter Grades 6-12	Jan 12
Grading Day Grades K-12	Jan 13
Martin Luther King Jr. Day Recess	Jan 16
Presidents' Day Recess	Feb 20
Parent/Teacher Conferences Middle Schools	Feb 27, 28
End of 2nd Trimester K-5	Feb 28
Parent/Teacher Conferences High Schools	Feb 28, Mar 1
Parent/Teacher Conferences Elementary Schools	Mar 1, 2
Early Out Elementary	Mar 2
No Student Day (Compensatory Day)	Mar 3
End of 3rd Quarter Grades 6-12	Mar 17
Spring Recess	Apr 3-7
End of School	May 26
-Every Friday is an Early Out Day for all Schools	
-Elementary early out Sept 29 and March 2	
-This calendar is not for Brighton Students	

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

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px; background-color: red; border: 1px solid black;"></td> <td>Teachers at School</td> </tr> <tr> <td style="width: 20px; height: 15px; background-color: orange; border: 1px solid black;"></td> <td>Start and End of School Year</td> </tr> <tr> <td style="width: 20px; height: 15px; background-color: lightblue; border: 1px solid black;"></td> <td>First Day of School for Kindergarten</td> </tr> <tr> <td style="width: 20px; height: 15px; background-color: white; border: 1px solid black;"></td> <td>* K-5 Trimester End</td> </tr> <tr> <td style="width: 20px; height: 15px; background-color: lightcoral; border: 1px solid black;"></td> <td>6-12 Quarter End</td> </tr> </table>		Teachers at School		Start and End of School Year		First Day of School for Kindergarten		* K-5 Trimester End		6-12 Quarter End	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 15px; background-color: yellow; border: 1px solid black;"></td> <td>No Student Day</td> </tr> <tr> <td style="width: 20px; height: 15px; background-color: lightblue; border: 1px solid black;"></td> <td>Parent/Teacher Conferences</td> </tr> </table>		No Student Day		Parent/Teacher Conferences
	Teachers at School														
	Start and End of School Year														
	First Day of School for Kindergarten														
	* K-5 Trimester End														
	6-12 Quarter End														
	No Student Day														
	Parent/Teacher Conferences														

Red A Day

Black B day



Canyons School District 2022-2023 Calendar Brighton High School

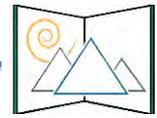
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November							December							January						
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27	28	29	30				25	26	27	28	29	30	31	29	30	31				
February							March							April						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
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26	27	28					26	27	28	29	30	31		23	24	25	26	27	28	29
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May							June													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
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7	8	9	10	11	12	13	4	5	6	7	8	9	10							
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21	22	23	24	25	26	27	18	19	20	21	22	23	24							
28	29	30	31				25	26	27	28	29	30								

Teachers at School	Aug 8-12
First Day of School	Aug 15
Labor Day Recess	Sept 5
Parent/Teacher Conferences	Oct 6
Fall Recess	Oct 20, 21
End of 1st Trimester	Nov 4
Thanksgiving Recess	Nov 23-25
Winter Recess	Dec 19-Jan 2
Parent/Teacher Conferences	Jan 12
No Student Day (Compensatory Day)	Jan 13
Martin Luther King Jr. Day Recess	Jan 16
End of 2nd Trimester	Feb 16
No Student Day/Teacher Grading Day	Feb 17
Presidents' Day Recess	Feb 20
Spring Recess	Apr 3-7
Parent/Teacher Conferences	Apr 20
No Student Day (Compensatory Day)	Apr 21
Last Day of School/End of 3rd Trimester	May 26

All Fridays are Early Out Days

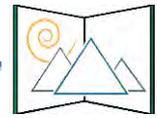
Note: School emergency closure days will be made up by scheduling remote learning day(s)

 Teachers at School	 End of Trimester
 Start and End of School Year	 Parent/Teacher Conferences
 No Student Days	



ABBREVIATIONS & ACRONYMS

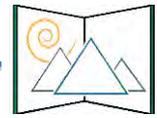
ACFR	Annual Comprehensive Financial Report
ACT	American College Testing Program
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
ALPS	Accelerated Learning Program for Students
AP	Advanced Placement
ASBO	Association of School Business Officials International
AYP	Adequate Yearly Progress
Board	Board of Education
CAESP	Canyons Association of Education Support Professionals
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
CFAs	Common formative assessments
CFO	Chief Financial Officer/Business Administrator
CLASS	Canyons Leadership and Support System
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
COF	Chief of Staff/Office of Government Relations
COO	Chief Operations Officer/Assistant Superintendent
CPA	Certified Public Accountant
CSD	Canyons School District
CSIP	Comprehensive School Improvement Plan
CTESS	Canyons Teacher Evaluation Support System
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
JCES	Jordan Classified Evaluation System
JD	Juris Doctor
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
UBSCT	Utah Basic Skills Competency Test
UCARE	Utah Cooperative for Acquiring Resources Efficiently
UPASS	Utah Performance Assessment System
URS	Utah Retirement System
USBE	Utah State Board of Education
USPS	United States Postal Services
USTAR	Utah Science Technology and Research
UVU	Utah Valley University
VOIP	Voice Over Internet Protocol
WGPA	Weighted grade point average
WPU	Weighted Pupil Unit
YIC	Youth in Custody



GLOSSARY

Accounting System – The total structure of records and procedures that discover, record, classify, and report information on the financial position and operations of a school district or any of its funds, balanced account groups and organizational components.

Accrual Basis – The basis of accounting under which revenues are recorded in the accounting period in which they are earned and become measurable and expenses are recorded in the period incurred, if measurable, notwithstanding that the receipt of the revenue or the payment of the expense may take place, in whole or in part, in another accounting period. (The accrual basis of accounting is appropriate for proprietary funds and non-expendable trust funds.)

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

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

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

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

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

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

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

Assigned Fund Balance – These are balances in the General Fund that do not meet the requirements of restricted or committed fund balance, but that are intended to be used for a specific purpose.

Attendance Rate – The average daily student attendance expressed as a percent.

Balance Sheet – A summarized statement, as of a given date, of the financial position of the district per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.



Balanced Budget – A budget in which estimated revenues and other funds available (including Beginning Fund Balance) equal or exceed planned expenditures.

Basic School Program – The fundamental services which comprise the educational program for students in grades kindergarten through 12.

Board of Education – The governing body of a school district comprised of elected representatives. The Canyons School District Board of Education (the Board) consists of seven members elected for four-year terms. The Board elects officers from within its own membership. The Board appoints a superintendent and business administrator as the District's chief executives to prescribe rules and regulations necessary and proper for the effective and efficient administration of the District's day-to-day operations.

Bond – A written promise to pay a specified sum of money (the face value) at a fixed time in the future (maturity date), together with periodic interest at a specified rate.

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

Business Administration – The function classification assigned to those activities dealing with the financial operations and obligations of the district. These activities include accounting, budgeting, internal auditing, payroll, and purchasing. When combined with the Personnel, Planning, and Data Processing function classification it is referred to as Central Services.

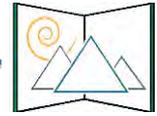
Capital Outlay – Expenditures resulting in the acquisition of or addition to fixed assets.

Career and Technical Education – Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are: agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

Central Services – The combination of the Business Administration and the Personnel, Planning, and Data Processing function classifications. These activities support each of the other instructional and supporting services programs.

Certified Tax Rate – The property tax rate that will provide the same tax revenue for the school district as was received in the prior year, exclusive of new growth, except that the certified tax rate for the minimum school program basic levy will be the levy set by law, and the debt service levy will be that required to meet debt service requirements.

Therefore, increases in the basic and debt service levies do not cause a school district to exceed its certified tax rate.



Certificated Personnel – This is a formal term for teachers or educators. These employees are also sometimes referred to as licensed personnel.

Classified Personnel – This is a formal term for staff whose job functions are ancillary to the direct education of students, such as bus drivers, cooks, secretaries, custodians, and receptionists. The employees are also referred to as Educational Support Professionals (ESP).

Committed Fund Balance – The portion of fund balance that has constraints on use imposed by the Board of Education.

Curriculum – The ordering of the content that allows students to acquire and integrate knowledge and skills.

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

Debt Service – Expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

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

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

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

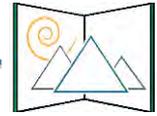
- It retains its original shape and appearance with use
- It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit
- It represents an investment of money that makes it 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.

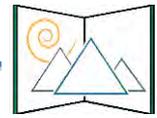
Fund Balance – The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund’s assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period.

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.

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.

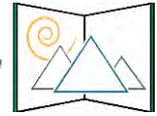
Inventory – A detailed list or record showing quantities, descriptions and values. Frequently the units of measure and unit prices of property on hand at a given time, and the cost of supplies and equipment on hand not yet distributed to requisitioning units are also listed.

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 53G 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.

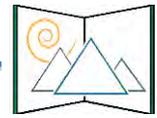
Nutrition Fund – The special revenue fund used by the district to account for the food services activities of the district as required by state and federal law.

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.

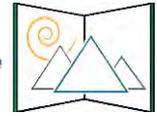
Restricted Assets – Monies or other resources, the use of which is restricted by legal or contractual requirements.

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.

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.

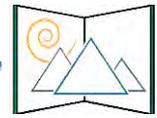
Student Support Services – The function classification assigned to those activities which are designed to assess and improve the well-being of students and to supplement the teaching process. These include guidance counselors, attendance personnel, psychologists, social workers, health service workers,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

Tort Liability – A budget fund to administer funding designated for premiums on property and liability insurance.

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. Each school board may also levy a tax rate up to the 0.002500 leeway ceiling. 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.