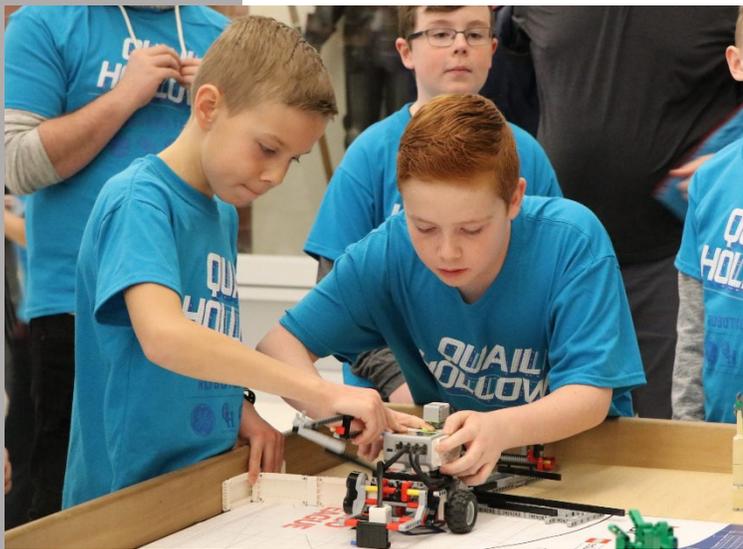


CANYONS SCHOOL DISTRICT

Comprehensive Annual Budget Report

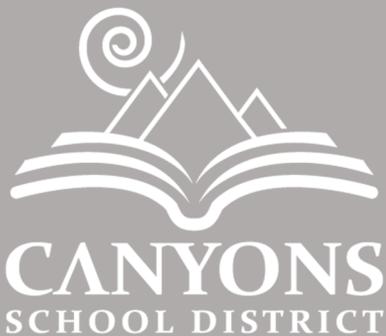
JULY 1, 2023 – JUNE 30, 2024



801-826-5000

9361 South 300 East
Sandy, UT 84070

CanyonsDistrict.org



Comprehensive Annual Budget Report

July 1, 2023 - June 30, 2024



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
Daniel Davis, CPA

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Photographs provided by:
CSD Communications Office

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EXECUTIVE SUMMARY



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

May 19, 2023

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 2023-2024 and a revised budget for the fiscal year 2022-2023. 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 \$4,280 per student, which is a \$242 increase (6.0%) over the 2022-2023 support of \$4,038. The State increased the WPU kindergarten allocation, which now allows the District to provide full-day kindergarten at every elementary school. Also included in this budget is the doubling of the Educator Salary Adjustment from \$4,200 to \$8,400, which will be paid to each teacher this upcoming year. The 2023-2024 budget will include the final allocation of the Elementary and Secondary School Emergency Relief Fund (ESSER) of \$7.4 million. These funds will be used to fund some additional teaching and support positions. ESSER funds will also be used to purchase new elementary media books and curriculum as well as for some small capital improvements. As with the 2022-2023 year,

the District will receive \$3.4 million of State funds, allowing teachers to be compensated for 32 hours of personal professional development time.

This past year the District has been committed to aligning its resources to meet the four focus areas of its Strategic Plan which are High Quality Learning, Access and Opportunity, Human Centered Supports and Operating Systems. A committee for each area was created and has been meeting consistently to discuss initiatives and implementation strategies. The Board has received regular updates during its public meetings. The Plan can be found at the end of the Executive Summary.

Another area of concentration is the continuation of the District's building program. 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. The new Glacier Hills elementary opened in August 2022, which combined the former Bell View and Edgemont elementary schools. The rebuild of Peruvian Park elementary was delayed by global supply chain issues; nevertheless, it was completed and opened to students in November 2022. 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 Annual Budget Report to be useful as a resource. Feedback on the content and design of the document is greatly appreciated. Should questions arise, please feel free to contact the Accounting Department at (801) 826-5341.

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

Respectfully submitted,



Rick Robins, Ph.D.
Superintendent of Schools



Leon Wilcox, CPA
Business Administrator

BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL

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

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

Canyons School District Board of Education



President – Amber Shill



Vice President –
Mont Millerberg



Vice President –
Amanda Oaks



Nancy Tingey



Andrew Edtl



Karen Pedersen



Holly Neibaur

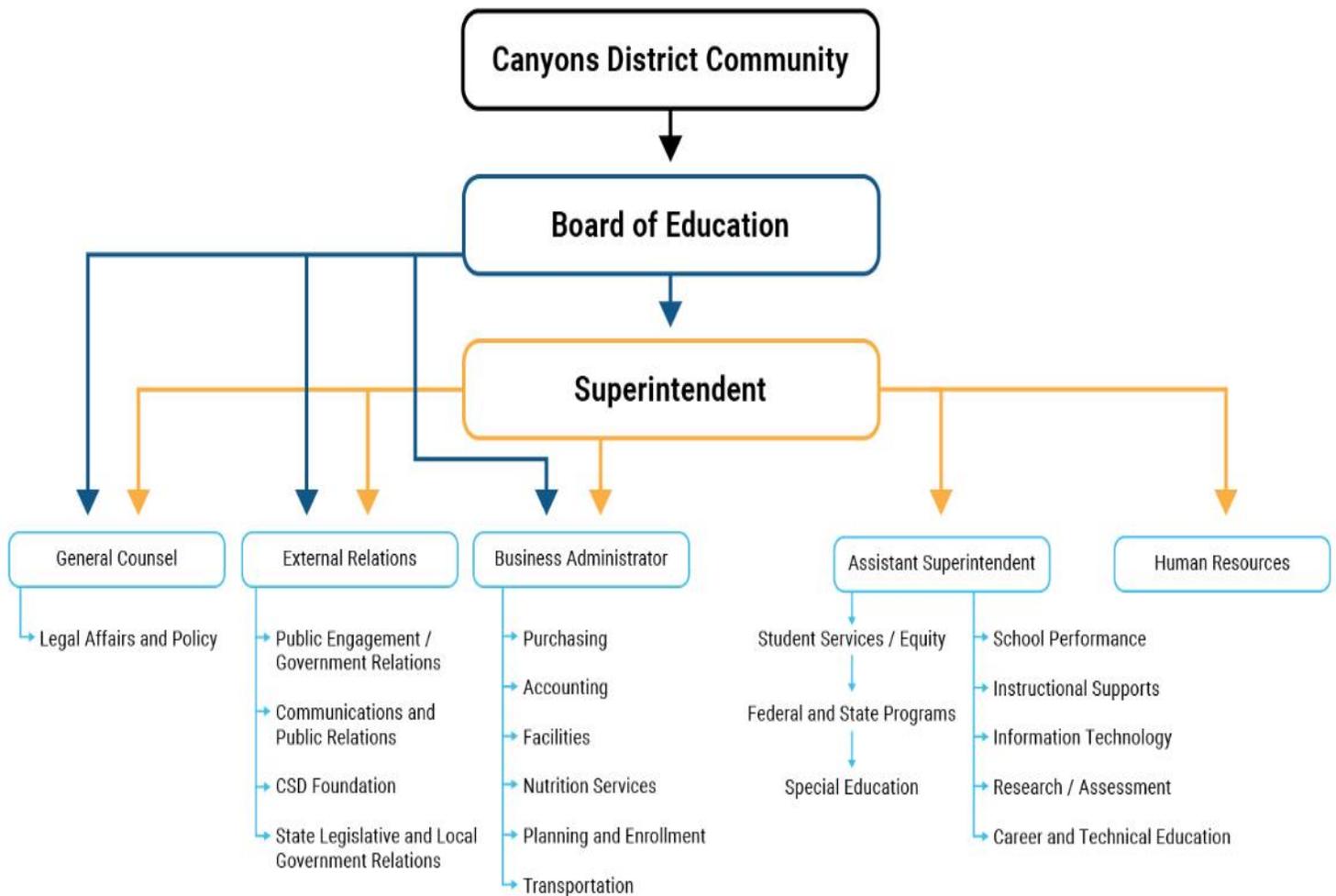
The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent specific geographic regions of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student 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, 2023 and ending June 30, 2024 includes actual audited figures from 2019-2020, 2020-2021, 2021-2022, the final amended budget for 2022-2023 and the proposed budget for 2023-2024. The 2023-2024 school year will be the District's fifteenth year of operations. The Board of Education adopted the final 2022-2023 budget and the proposed 2023-2024 budget on June 6, 2023. This budget will act as the instructional and financial components of the District's Strategic Plan for the upcoming school year. The budgets presented in this document include all governmental funds and proprietary funds for which the Board is legally responsible. The budgets in this document are organized by fund as follows:

Governmental Fund Types

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

Proprietary Fund Types (Internal Service Fund)

- Self-Insurance Fund



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

The budget is designed to help assure fiscal integrity and efficiency and to provide accountability for public funds. All school principals and department directors are required to monitor their budgets to assure that expenditures do not exceed appropriations. Users of budgeted accounts are provided with on-line detailed information to help facilitate this task. In addition, the Accounting, Budgeting, and Auditing Department is tasked with monitoring all District accounts and establishing daily controls over expenditures.

Mission and Vision of the District

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

The Board has adopted the following vision statement:

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

Examples of efforts made to achieve the mission and long-term goals of the District during the 2022 -2023 school year are:

- During 2022-2023 the approximate number of graduates will be:
 - Alta High School - 522
 - Brighton High School - 500
 - Corner Canyon High School - 567
 - Hillcrest High School - 450
 - Jordan High School - 400
 - Diamond Ridge (Alternative High School) - 60
 - Entrada (Adult High School) - 140
- Brighton High's Nicole Shone was named the state's Outstanding Chemistry Teacher and Sunrise's Kayla Slack is Utah's Outstanding Science Elementary Educator.
- Hillcrest seniors Michael Ogden Chen and Priyanka Mathews were named U.S. Presidential Scholars. Only three seniors in Utah were named to this prestigious list.



Additional 2022-2023 accomplishments include:

- Hillcrest and Jordan high schools won Sweepstakes Awards in their divisions at the Utah Shakespeare Festival.
- Alta High and Corner Canyon high schools won first place in the 5A and 6A basketball championships, respectively.
- Diamond Ridge head secretary Suzanne Hales received the Governor's U-Rise Award as the top Educator Support Profession in Utah.



- Alta and Brighton high schools took first and second place, respectively, in the Regional Bands of America Competition.
- Canyons became the third school district in Utah to receive districtwide accreditation.
- The construction of Glacier Hills and Peruvian Park elementary schools were completed and opened to students. Union Middle’s construction has progressed on schedule despite labor shortages and supply chain issues. The new building will open to students this fall.

FY2023-2024 Strategic Plan

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

1- High Quality Learning Impact Statements

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

2- Access and Opportunity Impact Statement

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

3- Human-Centered Supports Impact Statement

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

4- Operating Systems Impact Statements

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

During the coming year, the District will continue to develop ideas to meet the strategic initiatives and success criteria detailed in the Plan.

Budget Cycle

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).

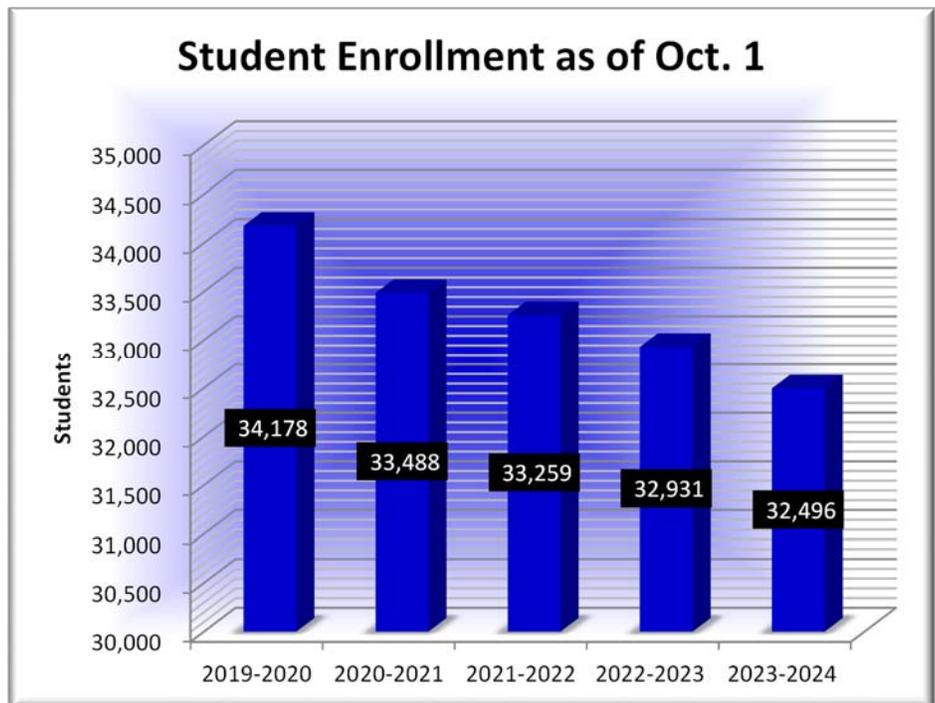
- After the fiscal year is completed and the independent audit is performed, the ACFR reports the budget revenues and expenditures against actual for comparison in all governmental funds. The District strives for a close correlation between budget and actual; however, due to conservative budgeting practices 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 2022-2023 the District experienced a loss of over 300 students from the previous year.

Enrollment declines are expected to continue for the foreseeable future. The high costs of housing within the District's communities makes it challenging for younger families with school-age children to reside within its borders. The state and nationwide drop in the birthrate is also a contributing factor for the enrollment decreases.

The District is continually monitoring its enrollments both in the short- and long-terms. As enrollments drive the hiring process, the District will be cautious to not over hire for various positions. The District is also determining its capital needs as enrollments continue to decline. This includes the possibility of adjusting school boundaries or even closing schools. The chart to the right shows the last four years of enrollments and the estimated enrollment for 2023-2024.



Revenues

Canyons School District governmental fund types receive approximately 46.5% of their revenues from local property taxes, 40.7% from the State of Utah, 6.5% from the federal government, and 6.3% from other local sources, including investments. The District anticipates an increase in total revenues of \$12.3 million in 2023-2024 from the previous year. State revenues will rise by \$23.7 million due to a 6.0% increase in the WPU value. The District will receive new State funding from the Educator Salary Adjustment line item

as the amount each teacher will receive will double from \$4,200 to \$8,400. Property taxes will decrease by \$3.1 million due to the lowering of the State Basic Rate levy from 0.001652 to 0.001406. Federal revenues will decrease by \$4.8 million as the District will spend its final ESSER balances. Interest rates on District investments have increased over the past year providing the District with approximately \$7.7 million more in investment earnings in the current 2022-2023 year than the previous year. It is anticipated that investment rates will remain constant for the near future. The following chart shows a five-year comparison of revenues by fund:

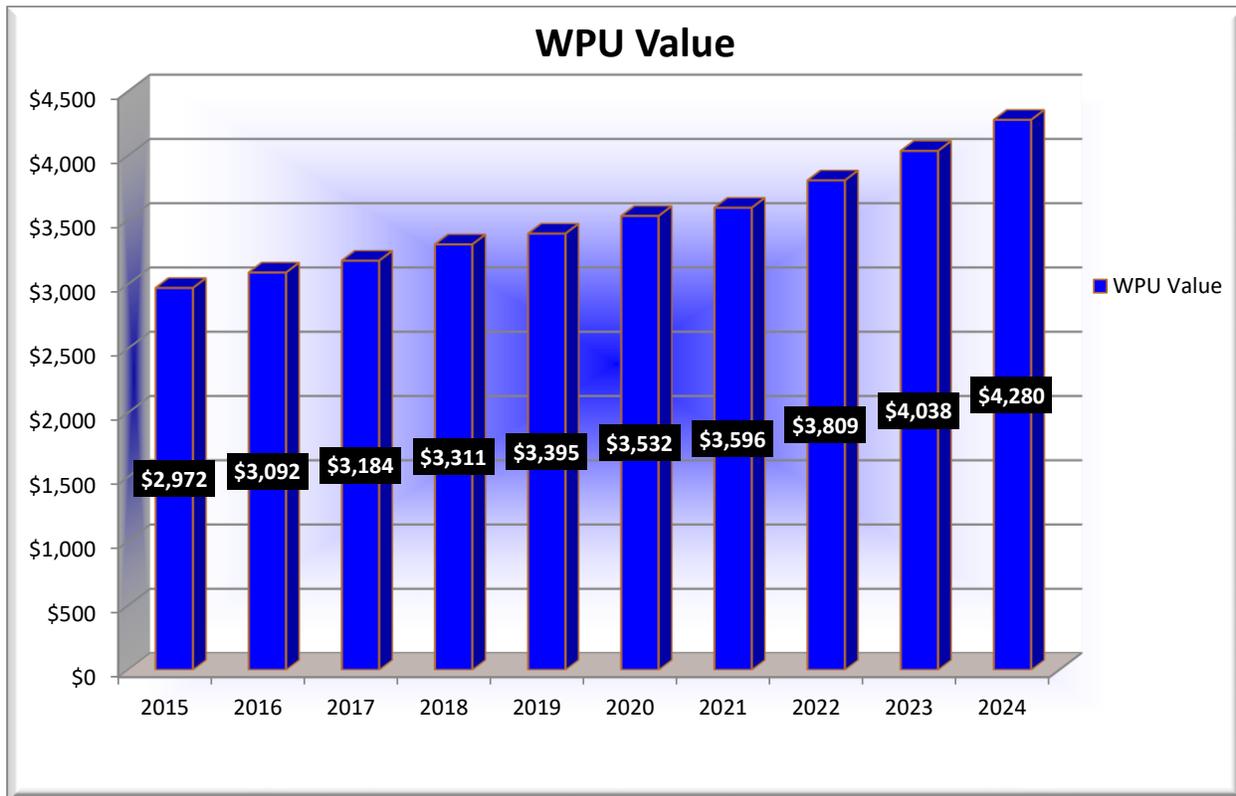
ALL DISTRICT FUNDS-SUMMARY OF REVENUES

Fiscal Years 2019-2020 through 2023-2024

| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | Percent |
| General | \$293,198,583 | \$313,864,196 | \$332,387,229 | \$350,992,450 | \$364,723,806 | \$13,731,356 | 3.91% |
| Capital Outlay | 24,215,716 | 24,342,493 | 23,187,050 | 27,289,557 | 23,580,702 | (3,708,855) | (13.59%) |
| Debt Service | 39,443,666 | 42,173,297 | 44,421,647 | 48,002,787 | 48,997,247 | 994,460 | 2.07% |
| Nutrition | 11,572,974 | 14,244,697 | 20,522,342 | 14,341,727 | 14,529,340 | 187,613 | (1.31%) |
| District Activity | 9,171,557 | 9,276,607 | 11,899,637 | 12,061,120 | 12,234,075 | 172,955 | (1.43%) |
| Pass-Through Taxes | 12,100,348 | 13,363,568 | 15,156,170 | 16,696,530 | 17,103,245 | 406,715 | 2.44% |
| Canyons Foundation | 587,186 | 744,573 | 764,434 | 1,085,000 | 1,107,500 | 22,500 | 2.07% |
| Employee Insurance | 30,117,825 | 31,734,166 | 32,645,718 | 32,679,000 | 33,218,340 | 539,340 | 1.65% |
| Total | \$420,407,855 | \$449,743,597 | \$480,984,227 | \$503,148,171 | \$515,494,255 | \$12,346,084 | 2.45% |



The State Legislature granted a 6.0% increase on the WPU, which equaled the same percentage increase as the prior two years. These increases are the highest amounts in recent history as the WPU value is now \$4,280. The following chart shows a ten-year history of the regular WPU, which has risen \$1,308 or 44% since 2015.



Expenditures

Overall, expenditures of all funds are expected to decrease by \$10.7 million. Expenditures in the Capital Outlay Fund will decrease by \$27.9 million or nearly 50% as the only major construction project will be the completion of Union Middle. The General Fund expenditures will increase by \$14.5 million as the Board granted salary increases to all employee groups and, as noted above, the Educator Salary Adjustment doubled in amount. The Debt Service Fund expenditures will increase by \$0.4 million as the District refunded bonds in recent years which provided significant long-term savings, higher principal amounts were then transferred to the next few years in order to retire the bonds sooner. The General, Capital and Debt Service funds comprise 90.6% 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 2019-2020 through 2023-2024

| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|-----------------------|----------------|
| | 2019-2020 | 2020-2021 | 2020-2021 | 2022-2023 | 2023-2024 | Amount | Percent |
| General | \$291,589,931 | \$313,126,756 | \$333,086,320 | \$355,686,014 | \$370,192,943 | \$14,506,929 | 4.08% |
| Capital Outlay | 155,628,507 | 123,001,607 | 102,197,529 | 59,634,248 | 31,755,551 | (27,878,697) | (46.75%) |
| Debt Service | 38,978,155 | 42,509,618 | 43,413,250 | 44,792,518 | 45,216,273 | 423,755 | 0.95% |
| Nutrition | 12,714,968 | 12,331,886 | 13,732,603 | 15,899,616 | 15,974,973 | 75,357 | 0.47% |
| District Activity | 9,203,567 | 8,024,274 | 11,790,087 | 11,894,075 | 12,289,351 | 395,276 | 3.32% |
| Pass-Through Taxes | 12,100,348 | 13,363,568 | 15,156,170 | 16,696,530 | 17,103,245 | 406,715 | 2.44% |
| Canyons Foundation | 893,689 | 699,442 | 903,917 | 1,063,560 | 1,110,721 | 47,161 | 4.43% |
| Employee Insurance | 24,604,449 | 28,245,279 | 33,829,823 | 34,727,261 | 36,056,016 | 1,328,755 | 3.83% |
| Total | \$545,713,614 | \$541,302,430 | \$554,109,699 | \$540,393,822 | \$529,699,073 | (\$10,694,749) | (1.98%) |

*Note: At the end of fiscal year 2021-2022, the District reported \$2.6 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 2022-2023. Therefore, revenues and expenditures for the final amended budget will always be overstated by the amount of deferred revenue.

Fund Balance

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

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

| General Fund Balance Classification | |
|-------------------------------------|---------------------|
| | Amount |
| Non-Spendable | |
| Inventories | \$2,122,221 |
| Committed | |
| Economic Stabilization | 18,509,000 |
| Retiree Benefits | 8,425,000 |
| Compensated Absences | 1,574,000 |
| Contractual Obligations | 2,101,000 |
| Assigned | 29,884,346 |
| Unassigned | - |
| Total General Fund Balance | \$62,615,567 |

Nonspendable, committed and assigned fund balances for the General Fund for FY 2023-2024 are shown on the previous page.

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 2023-2024 school year due to conservative budgeting practices. Utah law allows a maximum reserve of 5% committed of the adopted budget (53G-7-304) for economic stabilization. The law stipulates that this commitment may not be used in the negotiation or settlement of contract salaries for employees. Furthermore, the law states that the reserve cannot be used until the District's Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds. In prior fiscal years, the Board has made the following commitments:

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

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

The District's overall fund balance will decrease by \$7.2 million. The fund balance in the General Fund is budgeted to decrease by \$6.5 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 \$5.0 million is budgeted to occur in 2022-2023 and a final transfer of \$3.0 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 intentionally drew down the balance in the Capital Outlay Fund to complete its committed projects, primarily Union Middle. The District plans to increase the balance in this fund over the next few years as no major projects are planned. 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 \$3.2 million from the Debt Service Fund to the General Fund for \$2.2 million and the Capital Outlay Fund for \$1.0 million is budgeted for this allowance. The Employee Insurance Fund balance is budgeted to decrease by \$2.8 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 2019-2020 through 2023-2024

| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|--------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | Percent |
| General | \$76,330,617 | \$76,864,405 | \$77,164,621 | \$69,082,997 | \$62,615,567 | (\$6,467,430) | (9.36%) |
| Capital Outlay | 65,919,680 | 59,159,413 | 27,786,893 | 1,942,202 | 4,767,353 | 2,825,151 | 145.46% |
| Debt Service | 2,453,154 | 2,260,675 | 2,209,671 | 2,119,940 | 2,700,914 | 580,974 | 27.41% |
| Nutrition | 1,591,588 | 3,504,399 | 10,294,138 | 8,736,249 | 7,290,616 | (1,445,633) | (16.55%) |
| Pass-Through Taxes | - | - | - | - | - | - | - |
| District Activity | 7,699,124 | 8,951,457 | 9,061,007 | 9,228,052 | 9,172,776 | (55,276) | (0.60%) |
| Canyons Foundation | 824,958 | 1,073,741 | 1,134,951 | 1,344,451 | 1,539,523 | 195,072 | 14.51% |
| Employee Insurance | 13,340,719 | 16,829,606 | 15,645,501 | 13,597,240 | 10,759,564 | (2,837,676) | (20.87%) |
| Total | \$168,159,840 | \$168,643,696 | \$143,296,782 | \$106,051,131 | \$98,846,313 | (\$7,204,818) | (6.79%) |

Property Taxes

The tax rate for 2023-2024 is budgeted to be 0.005705, a decrease of 0.000252 or (4.16%) from the prior year rate. This rate will be the lowest levy in the District’s 15-year history. The primary reason for the decrease is the Basic Rate will decrease down to 0.001406 or by 14.89%. 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 2019-2020 through 2023-2024

| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|-----------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|----------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | Percent |
| General Fund: | | | | | | | |
| Basic Program | 0.001661 | 0.001628 | 0.001661 | 0.001652 | 0.001406 | (0.000246) | (14.89%) |
| Board Local Levy | 0.001720 | 0.001594 | 0.001342 | 0.001195 | 0.001119 | (0.000076) | (6.36%) |
| Voted Leeway | 0.001600 | 0.001600 | 0.001600 | 0.001191 | 0.001200 | 0.000009 | 0.76% |
| Capital Outlay: | | | | | | | |
| Capital Local | 0.000874 | 0.000838 | 0.000777 | 0.000620 | 0.000604 | (0.000016) | (2.58%) |
| Debt Service: | | | | | | | |
| Canyons Debt Service | 0.001077 | 0.001162 | 0.001176 | 0.001330 | 0.001308 | (0.000022) | (1.65%) |
| Former Jordan Debt Service | 0.000488 | 0.000403 | 0.000347 | - | - | - | - |
| Charter School Rate: | | | | | | | |
| Utah Charter Schools | 0.000087 | 0.000072 | 0.000087 | 0.000065 | 0.000068 | 0.000003 | (4.62%) |
| Total | 0.007507 | 0.007297 | 0.006990 | 0.006053 | 0.005705 | (0.000348) | (5.75%) |

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 2023-2024 budget.

Below is a sample tax statement for a home valued at \$649,100 in 2022 (the districtwide average) and increased to \$652,700 in 2023 (also the districtwide average). The tax decrease for this home will be \$112.94 or 5.2% lower due to the rate being lower.

| Sample Tax Statement | | | | | | | | | | | |
|-------------------------------------|-------------------------------------|--------------------|--------------------------------|--------------------|--|----------|-----------------|--------------------|-------------------|------|-------|
| Average Canyons District Home value | | | | | | | | | | | |
| 2023 Market Value \$ 652,700 | | | | | | | | | | | |
| TAXING ENTITY | 2023 IF TAX INCREASE APPROVED | | 2023 IF NO BUDGET CHANGE | | 2023 CHANGE IF INCREASE APPROVED | | 2022 COMPARE | | RIGHT TO BE HEARD | | |
| | Rate | Tax (\$) | Rate | Tax (\$) | Tax (\$) | % | Rate | Tax (\$) | Date | Time | Place |
| CANYONS SCHOOL DISTRICT | 0.004231 | \$ 1,518.87 | 0.004231 | \$ 1,518.87 | \$ - | - | 0.004336 | \$ 1,547.97 | | | |
| STATE BASIC SCHOOL LEVY | 0.001406 | \$ 504.73 | 0.001406 | \$ 504.73 | \$ - | - | 0.001652 | \$ 589.77 | | | |
| UT CHARTER SCHOOLS-CANYONS | 0.000068 | \$ 24.41 | 0.000068 | \$ 24.41 | \$ - | - | 0.000065 | \$ 23.21 | | | |
| TOTAL | 0.005705 | \$ 2,048.01 | 0.005705 | \$ 2,048.01 | \$ - | - | 0.006053 | \$ 2,160.95 | | | |

| Assessment Type | 2023 Market Value | 2022 Market Value |
|-----------------------|----------------------|----------------------|
| Full Market Value | \$ 652,700 | \$ 649,100 |
| Residential Exemption | (293,715) | (292,095) |
| Total Taxable Value | \$ 358,985 | \$ 357,005 |

.6% or \$3,600 increase in home value
(5.2%) or \$112.94 decrease in taxes owed
Home values based on January 1, 2023

Major Funds

The General Fund, Capital Outlay Fund and Debt Service Fund are categorized as major governmental funds because of the large dollar amounts of revenues and expenditures. These three funds account for 90.6% 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 Instruction function increased due to each teacher being compensated an additional \$4,200 from the Educator Salary Adjustment line item. All other amounts are consistent with the prior year:

GENERAL FUND-EXPENDITURES PER STUDENT

Fiscal Years 2019-2020 through 2023-2024

| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|-----------------------------------|----------------|----------------|-----------------|-----------------|-----------------|----------------------|--------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | Percent |
| Instruction | \$5,291 | \$5,804 | \$6,164 | \$6,487 | \$6,843 | \$356 | 5.49% |
| Student Services | 496 | 565 | 631 | 708 | 730 | 22 | 3.14% |
| Staff Services | 558 | 627 | 702 | 850 | 895 | 45 | 5.23% |
| District Administration | 70 | 74 | 84 | 90 | 90 | 1 | 0.84% |
| School Administration | 625 | 665 | 724 | 744 | 807 | 63 | 8.46% |
| Central Services | 456 | 496 | 511 | 534 | 560 | 26 | 4.83% |
| Operations & Maintenance of Plant | 736 | 817 | 830 | 970 | 1,025 | 54 | 5.61% |
| Student Transportation | 291 | 290 | 361 | 405 | 427 | 22 | 5.37% |
| Community | 8 | 11 | 8 | 12 | 14 | 2 | 19.31% |
| Expenditure per Student | \$8,532 | \$9,350 | \$10,015 | \$10,801 | \$11,392 | \$591 | 5.47% |
| Percent of Increase/(Decrease) | n/a | 9.60% | 7.11% | 7.85% | 5.47% | | |
| October 1 Enrollment | 34,178 | 33,488 | 33,259 | 32,931 | 32,496 | (435) | (1.32%) |

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 65.8% of its budgeted FTE’s (full-time equivalents) instructing students. Another 11.4% of the FTE’s are in schools supporting our students and teachers (the student and staff support functions). The schedule located on the next page, shows the number of contracted FTE’s for each function in the 2022-2023 final budget and the 2023-2024 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 \$4,200 increase from the Educator Salary Adjustment and a \$135 increase from TSSA (Teacher Student Success Act) funding. This will increase the base wage to \$59,000. A 0.6% cost-of-living-adjustment (COLA) will then be added, bringing the starting wage to \$59,350. Each teacher will receive a one-step increment level increase with the increment levels being increased from \$900 to \$950. Below are some teacher compensation examples from 2022-2023 to 2023-2024:

| 2022-2023 | | 2023-2024 | | | |
|-----------------|---------------|-----------------|---------------|-----------------|------------------|
| Increment Level | Dollar Amount | Increment Level | Dollar Amount | Dollar Increase | Percent Increase |
| 1 | \$ 54,665 | 2 | \$ 60,300 | \$ 5,635 | 10.31% |
| 10 | \$ 62,765 | 11 | \$ 68,850 | \$ 6,085 | 9.69% |
| 20 | \$ 71,765 | 21 | \$ 78,350 | \$ 6,585 | 9.18% |
| 30 | \$ 80,765 | 31 | \$ 87,850 | \$ 7,085 | 8.77% |
| 40 | \$ 89,765 | 41 | \$ 97,350 | \$ 7,585 | 8.45% |

CESPA Fund step increases and a 6.70% cost-of-living adjustment. The starting base pay will be \$15.00 per hour. ESP employees on the top step in 2022-2023 will receive a \$500 one-time stipend in November. The salary schedule is included in the information section.

ADMIN Fund step increases and a 5.25% cost-of-living adjustment. Administrators on the top step in 2022-2023 will receive a one-time 1.25% stipend.

The following health insurance changes will be applicable to all three groups: Employees on the Traditional Insurance Plan will have an increase in the deductible and out-of-pocket maximums, while the District will increase its contribution by \$300,000 spread across all insurance plans. A specialty drug coupon program will be implemented which is expected to produce significant savings.



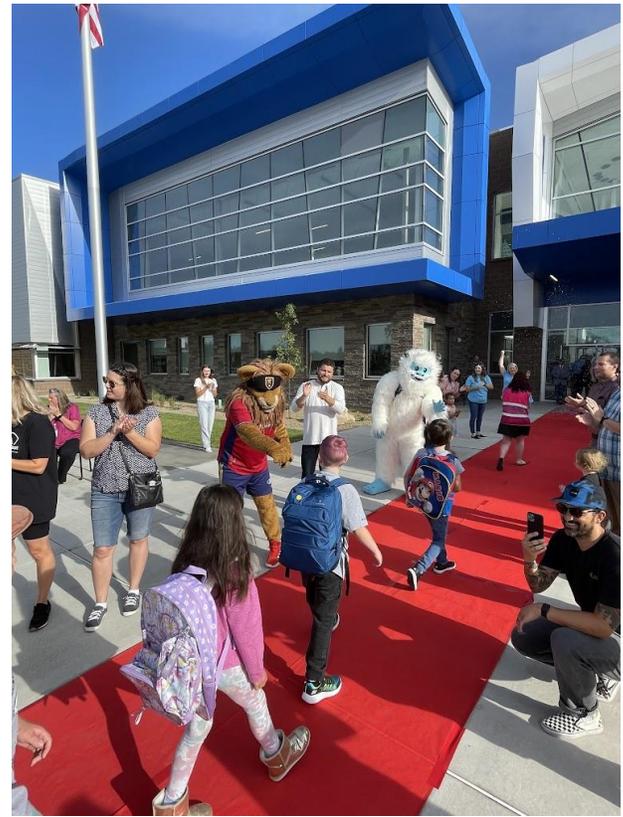
General Fund Full-Time Equivalents (Contract Employees Only)

| Description | Final Budget 2022-2023 | Budget 2023-2024 | 2023-2024 % of Total FTE's | Description | Final Budget 2022-2023 | Budget 2023-2024 | 2023-2024 % of Total FTE's |
|---|---------------------------|---------------------|-------------------------------|-------------------------------------|---------------------------|---------------------|-------------------------------|
| Instruction | | | | School Administration | | | |
| Trad. Funded Elementary Teachers | 550.3 | 587.7 | | Principals | 45.4 | 45.4 | |
| Trad. Funded Middle School Teachers | 298.7 | 296.3 | | Assistant Principals | 46.5 | 47.0 | |
| Trad. Funded High School Teachers | 395.0 | 403.0 | | Secretaries | 100.8 | 99.1 | |
| Special Education Funded Teachers | 227.9 | 219.9 | | Total School Administration | 192.7 | 191.5 | 6.8% |
| CTE Funded Teachers | 23.5 | 23.5 | | Central Services | | | |
| ESSA/ESSER Funded Teachers | 43.1 | 10.25 | | Asst. Superin. and Directors | 16.0 | 14.0 | |
| Other Funded Certified Teachers | 109.1 | 89.12 | | Accounting/Payroll Classified | 9.0 | 9.0 | |
| Special Education Classified Assistants | 108.2 | 109.5 | | Human Resource Classified | 6.0 | 6.0 | |
| Other Classified Assisants | 114.3 | 114.5 | | Purchasing/Warehouse Class. | 22.0 | 22.0 | |
| Total Instruction | 1,870.1 | 1,853.7 | 65.8% | Information Systems Class. | 50.8 | 54.8 | |
| Student Services | | | | Planning/Pub. Relations | 6.9 | 6.9 | |
| Directors | 5.0 | 5.0 | | Total Central Services | 110.6 | 112.6 | 4.0% |
| Teacher Specialisits | 2.5 | 2.5 | | Operations of Plant | | | |
| Guidance Counselors | 67.8 | 65.5 | | Supervisors | 12.0 | 14.0 | |
| Nurses and Therapist | 28.4 | 27.4 | | Custodians | 137.0 | 134.0 | |
| Psychologists | 35.6 | 32.8 | | Journeyman Laborers | 36.0 | 35.0 | |
| Social Workers | 37.3 | 36.3 | | Secretaries | 4.0 | 4.0 | |
| Secretaries and Other Classified | 4.9 | 4.9 | | Total Operations of Plant | 189.0 | 187.0 | 6.6% |
| Total Student Services | 181.4 | 174.4 | 6.2% | Student Transportation | | | |
| Staff Services | | | | Directors | 1.0 | 1.0 | |
| Directors | 12.6 | 13.6 | | Bus Drivers | 119.5 | 117.0 | |
| Specialists and Coordinators | 36.8 | 36.8 | | Mechanics | 8.0 | 7.0 | |
| Achievement/ Ed Tech Coaches | 59.2 | 58.2 | | Dispatchers/Secretaries | 5.0 | 5.0 | |
| Librarians | 13.0 | 13.0 | | Coordinators/Analysts/Trainers | 8.0 | 7.0 | |
| Secretaries and Other Classified | 27.3 | 26.3 | | Total Student Transportation | 141.5 | 137.0 | 4.9% |
| Total Staff Services | 148.9 | 147.9 | 5.2% | Community | | | |
| District Administration | | | | Director | 0.3 | 0.3 | |
| Superintendent and Other Directors | 6.0 | 6.0 | | Secretaries and other | 3.2 | 3.2 | |
| Secretaries | 6.0 | 5.0 | | Total Community | 3.4 | 3.4 | 0.1% |
| Total District Administration | 12.0 | 11.0 | 0.4% | Total General Fund FTE's | | | |
| | | | | | 2,849.5 | 2,818.4 | 100% |

Notes: The number of teachers will be reduced due the District eliminating its on-line school, which was created and needed during COVID. This accounted for 15 positions. The teaching positions reduced by the anticipated reduction in enrollment have been offset by the positions added for the full-day kindergarten. Bus driver positions will likely be reduced due to the elimination of the half-day routes. The FTE for bus drivers is still being analyzed.

Capital Outlay Fund

Over a decade ago the District 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. To fund the program two large bonds were passed the first in 2010 and the second in 2017. The proceeds from these bonds funded over 20 construction projects with the rebuild of Union Middle being the final scheduled building (Note: an elementary in west Draper was included on the 2017 bond; however, student enrollment growth has lagged behind expectations and a timeline for this project has not been established).



The largest expense in 2023-2024 budget will include the final construction for Union Middle. The District has four major on-going construction projects that will occur or overlap during fiscal years 2022-2023 and 2023-2024. 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 | 2022-2023 Final Budget | 2023-2024 Budget | Opening Date |
|------------------------------------|-------------------|----------------------|----------------------|------------------------|--------------------|--------------|
| Hillcrest High (rebuild) | Jul-2018 | 122,223,000 | 119,458,371 | 2,764,629 | - | Aug 2021 |
| Glacier Hills Elementary (rebuild) | Apr-2021 | 31,590,000 | 26,308,839 | 5,281,161 | - | Aug 2022 |
| Peruvian Park Elementary (rebuild) | Apr-2021 | 23,576,000 | 17,681,922 | 5,894,078 | - | Nov 2022 |
| Union Middle (rebuild) | Apr-2021 | 62,402,000 | 33,027,323 | 19,665,928 | 9,708,749 | Aug 2023 |
| Total | | \$239,791,000 | \$196,476,455 | \$33,605,796 | \$9,708,749 | |

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

Other building and site improvements will be completed during 2023-2024. The largest projects are enlarging the Alta High band room as the marching band program has grown to over 120 students. Upgrading the interior lighting at Brookwood and Canyon View elementary schools. The artificial turf at Corner Canyon High will be replaced. New sidewalks will be installed at the entrance of Oakdale Elementary as the current walks are deteriorating. See the Capital Outlay financial schedules for more details.

Capital Fund Improvement's Impact on Operating Fund

Over the past several years, the District has made multiple energy efficient upgrades in order to reduce utility costs and other costs. For instance, the new Glacier Hills Elementary combined two schools into one which reduced staffing needs. The rebuilds of Peruvian Park Elementary and Union Middle schools will have a significant impact on energy costs as each former building was over 50 years old. The lighting upgrades planned at Brookwood and Canyon View elementary schools will involve "harvesting" lighting, which will reduce the energy costs at both schools.

Debt Service Fund

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

The Debt Service tax rate for all bonds payments will not exceed 0.001565. The Board committed to its citizens it would not exceed that rate if the 2017 election was authorized. The debt rate is budgeted to be 0.001308 and well-below that threshold.

The current unused legal debt capacity is estimated to be \$2.0 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 2022-2023 and 2023-2024.

Canyons School District Bonds Payable Summary

| | |
|--|------------------------------|
| Bonds Payable, June 30, 2022 | \$ 422,205,000 |
| Less Bond Principal Payments (2022-2023) | <u>(27,335,000)</u> |
| Bonds Payable, June 30, 2023 | 394,870,000 |
| Less Bond Principal Payments (2023-2024) | <u>(29,810,000)</u> |
| Bonds Payable, June 30, 2024 | <u><u>\$ 365,060,000</u></u> |

Budget Forecasts

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

The following chart is a summary of all governmental fund budget expenditure forecasts for fiscal years 2025-2027. 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 2022-2023 through 2025-2026

| Funds | Budget 2023-2024 | Forecast 2024-2025 | Forecast 2025-2026 | Forecast 2026-2027 |
|--------------------|----------------------|-----------------------|-----------------------|-----------------------|
| General | \$370,192,943 | \$380,932,544 | \$392,003,688 | \$403,417,091 |
| Capital Outlay | 31,755,551 | 25,750,588 | 18,770,051 | 18,742,553 |
| Debt Service | 45,216,273 | 45,216,273 | 45,213,310 | 45,638,561 |
| Nutrition | 15,974,973 | 16,294,472 | 16,620,362 | 16,952,768 |
| Pass-Through Taxes | 17,103,245 | 17,530,826 | 17,969,097 | 18,418,324 |
| District Activity | 12,289,351 | 12,596,584 | 12,911,498 | 13,234,286 |
| Canyons Foundation | 1,110,721 | 1,144,043 | 1,178,364 | 1,213,715 |
| Employee Insurance | 36,056,016 | 37,547,402 | 39,102,046 | 40,722,673 |
| Total | \$529,699,073 | \$537,012,732 | \$543,768,416 | \$558,339,971 |



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 | 2017 | 2018 | 2019 | 2020* | 2021* | 2022 |
|------------|------|------|------|-------|-------|------------|
| Canyons SD | 86% | 89% | 90% | 90% | 89% | 89% |
| State | 86% | 87% | 87% | 88% | 88% | 88% |

*COVID19 had a impact on the graduation rate over these two years

Canyons School District

11th Grade ACT

Average Composite Score

| DISTRICT | 2018 | 2019 | 2020* | 2021* | 2022 | State Avg 2022 |
|---------------|------|------|-------|-------------|-------------|----------------|
| ACT Composite | 20.9 | 20.7 | 20.8 | 20.1 | 20.6 | 19.7 |

**Approximatey 85-90% of 11th Graders were tested before COVID-19 in 2020 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** | 2020-2021** | 2021-2022 | 2022-2023 |
|-------------|-----------|-----------|-------------|-------------|-----------|------------|
| English | 61% | 58% | 60% | 53% | 0% | 64% |
| Mathematics | 43% | 35% | 38% | 33% | 0% | 42% |
| Reading | 47% | 49% | 48% | 45% | 0% | 52% |
| Science | 41% | 41% | 41% | 37% | 0% | 42% |

The State Average for 2019-20 is English 57%, Math 36%, Reading 43% and Science 35%.

**Approximatey 85-90% of 11th Graders were tested before COVID-19 in 2020 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 | 2019 | 2020 | State Avg 2020 | 2021 | 2022 |
| 3 | Language Arts | 56% | Cancelled due to COVID-19 | | 52% | 51% |
| 4 | Math | 61% | Cancelled due to COVID-19 | | 55% | 59% |
| 5 | Science | 63% | Cancelled due to COVID-19 | | 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 | 2019 | 2020 | State Avg 2020 | 2021 | 2022 |
| 6 | Language Arts | 58% | Cancelled due to COVID-19 | | 54% | 56% |
| 7 | Math | 59% | Cancelled due to COVID-19 | | 60% | 62% |
| 8 | Science | 66% | Cancelled due to COVID-19 | | 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, 2022. This was the thirteenth 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, 2023, 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, 2022. This was the thirteenth 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, 2023, 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 2023-2024 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 2022–2023.

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



William A. Sutter
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, 2022

Christopher P. Morill

Executive Director



CANYONS

SCHOOL DISTRICT



Strategic Plan

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

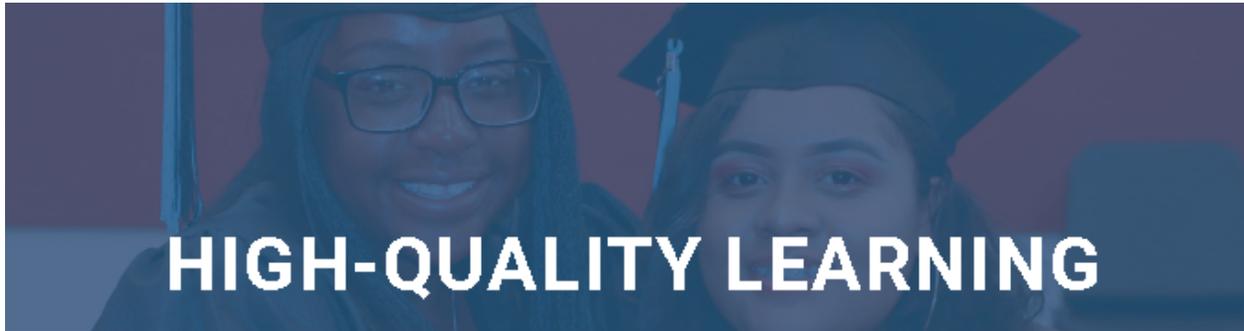
- CSD classrooms embed STEAM (science, technology, engineering, arts, and mathematics) principles, interactive learning experiences, arts integration, and cross-curricular, hands-on, and evidence-based learning.
- CSD classrooms incorporate healthy physical movement, both indoors and outdoors.
- CSD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



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:

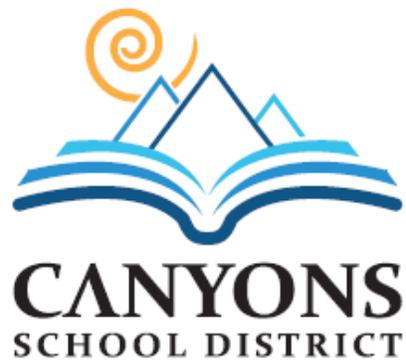
CSD will assess, identify, and use effective communication channels to share information across the District.

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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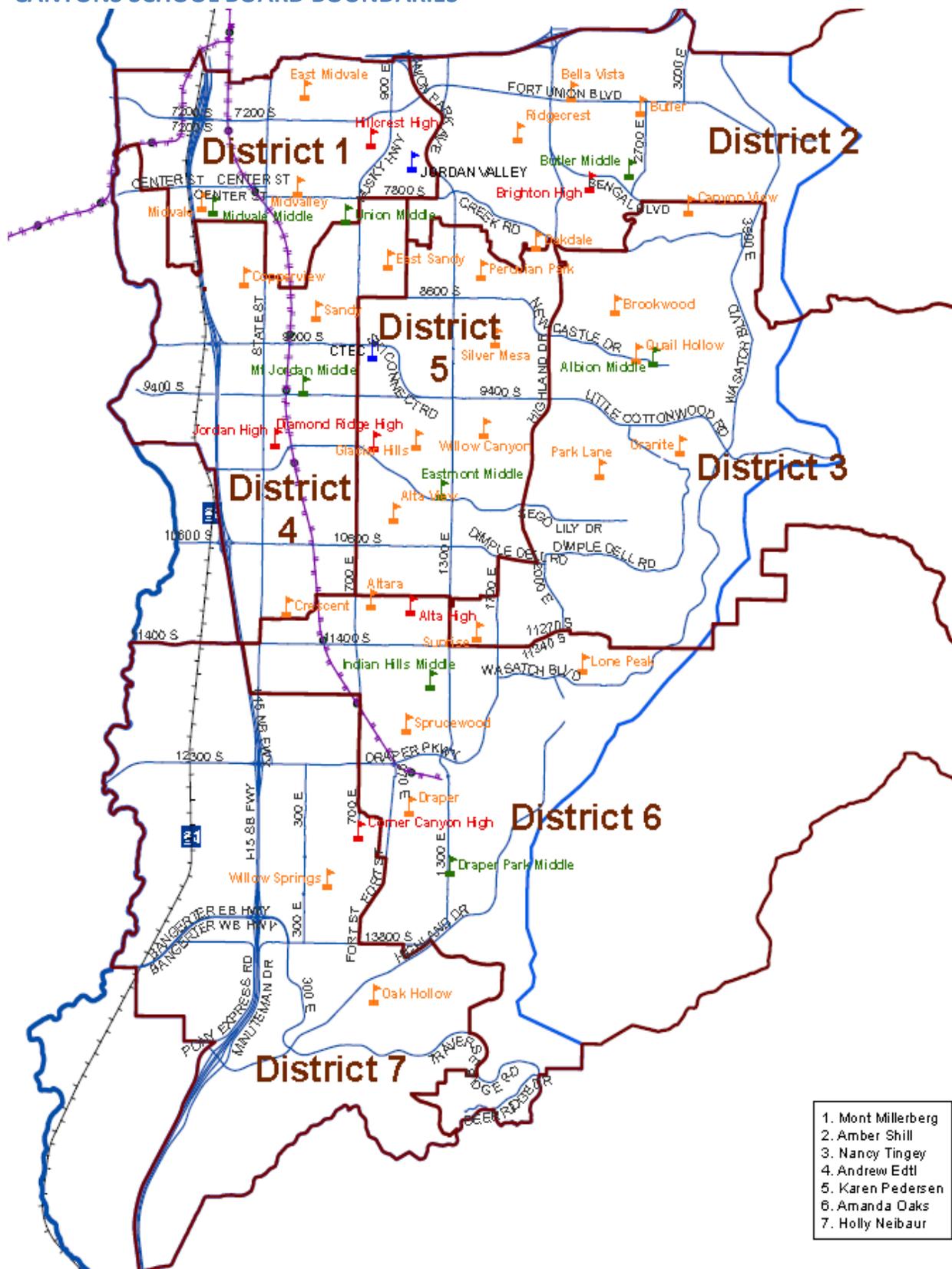
Published April 2022

Designed by Education Elements



ORGANIZATION SECTION

CANYONS SCHOOL BOARD BOUNDARIES

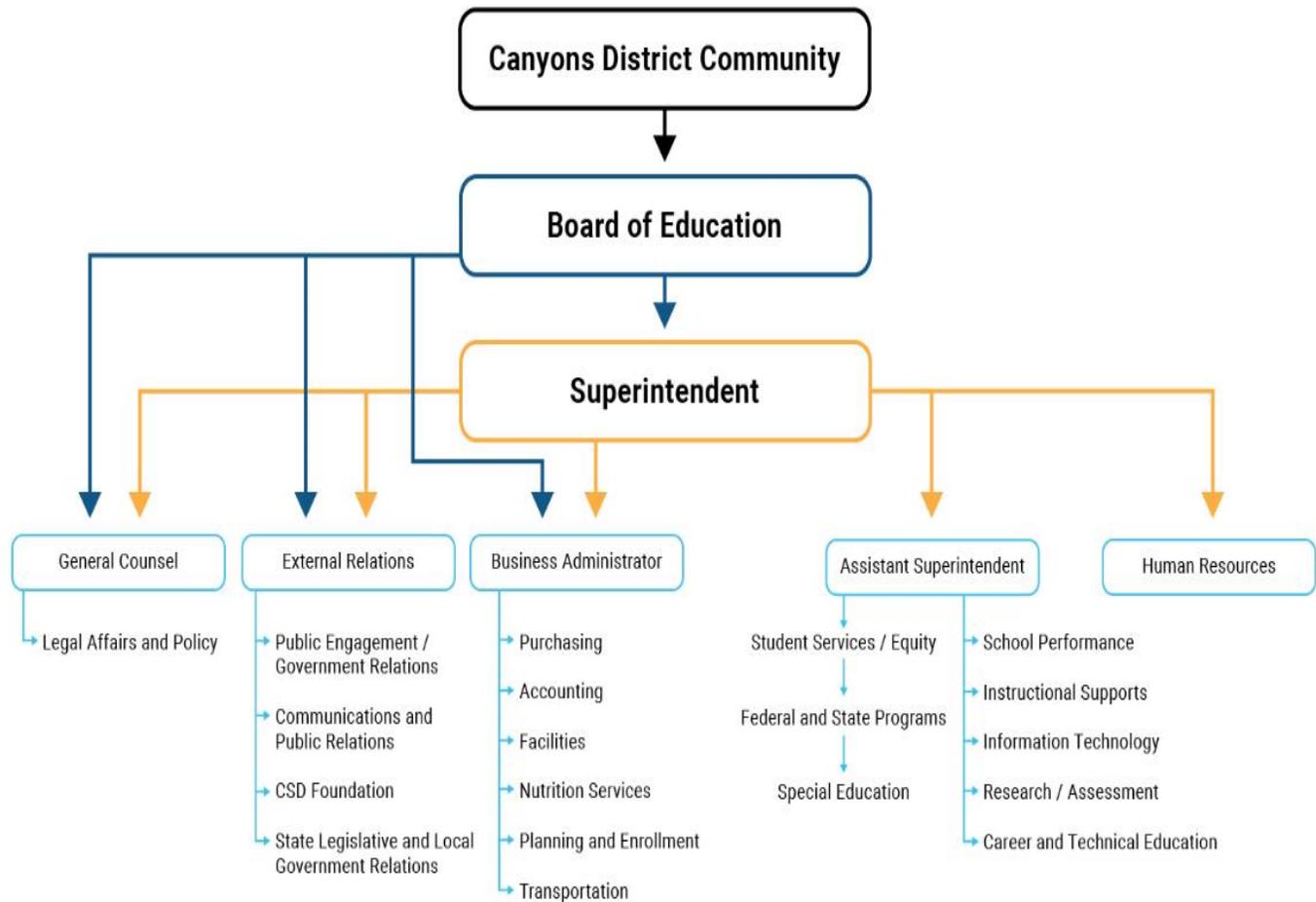


Organizational Chart



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 2023-2024 school year will be the District's fifteenth year of operations. The District operates the following schools:

- 28 elementary schools, grades K-5
- 8 middle schools, grades 6-8
- 5 high schools, grades 9-12
- 5 special program schools
 - Jordan Valley – school for severely disabled ages 5-22
 - Canyons Transition Academy – adult special education students ages 18-22
 - 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 |
|--|---------------------|--------------------|----------------------|
| Amber Shill, President, Precinct II | January, 2015 | January, 2023 | December, 2026 |
| Mont Millerber, Vice-President, Precinct I | January, 2017 | January, 2021 | December, 2024 |
| Amanda Oaks, Vice-President, Precinct VI | January, 2019 | January, 2023 | December, 2026 |
| Nancy Tingey, Member, Precinct III | January, 2013 | January, 2021 | December, 2024 |
| Andrew Edtl, Member, Precinct IV | January, 2023 | January, 2023 | December, 2026 |
| Karen Pedersen, Member, Precinct IV | January, 2023 | January, 2023 | December, 2026 |
| 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, Brighton, Cottonwood Heights, Draper, Midvale, Sandy and areas of unincorporated Salt Lake County.

Other information of interest about Canyons School District

- The unemployment rate, as of June 2022, was 1.7%.
- Latest estimate for per capita income is \$59,077
- Some of the largest taxpayers within the District include:
 - Vista 9 Apartments (property management)
 - Rocky Mountain Power (utility)
 - Old Mill Corporate Center (property management)
 - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
 - Becton Dickerson (manufacturer)
- Major universities and colleges within 30 miles of the District.
 - Brigham Young University
 - University of Utah
 - Utah Valley University
 - Salt Lake Community College

The school district has a population of about 231,000 (based on municipality financial statements and estimates for non-incorporated areas). Out of this population, the Oct. 1, 2023 enrollment is projected at 32,496. This is a decrease of 435 students from Oct. 1, 2022. The District is projecting that student enrollment will continue to decrease over the next several years due to aging neighborhoods, high home prices making it less affordable for younger families and a decline in the State's birthrate. The student population is made up of 68% Caucasian, 18% Hispanic, 6% Asian, 4% African American, and 2% each for American 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 & | Measurement Focus | Primary Means of Spending Control |
|---------------------------|---------------------|----------------------|-------------------|---------------------------------------|
| Governmental Funds | | | | |
| General | General | Modified Accrual | Spending | Annual Operating Budget |
| Pass-Through Taxes | General | Modified Accrual | Spending | Annual Operating Budget |
| District Activity | General | Modified Accrual | Spending | Annual Operating Budget |
| Canyons Education Foundat | General | Modified Accrual | Spending | Annual Operating Budget |
| Nutrition Services | General | Modified Accrual | Spending | Annual Operating Budget |
| Capital Outlay | General | Modified Accrual | Spending | Bond Indentures & Project Authorizati |
| Debt Service | General | Modified Accrual | Spending | Bond Indentures |
| Proprietary Fund | | | | |
| Self-Insurance | Internal Service | Accrual | Economic Resource | Annual Operating Budget |

The District utilizes the following types of funds:

Governmental Fund Types – Revenues and expenditures are budgeted and recognized using the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means that amounts can be reasonably determined within the current period. “Available” means that amounts are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District’s policy is to consider revenue available if it is expected to be collected within 60 days following the close of the fiscal year, or within 30 days of the fiscal year end in the case of property tax revenue. Revenues collected in advance are deferred and recognized in the period to which they apply. State, federal and interest revenues are accrued since these revenues are considered measurable and available. Expenditures claimed for reimbursement



under a federal grant generally must be made before federal money is paid to the District; therefore, federal grant revenues are recognized based upon the qualifying expenditures being recorded. Grants received in advance of qualifying expenditures are recorded as deferred revenue until earned. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for interest on long-term debt, which is recognized when due. The District uses the following governmental funds:

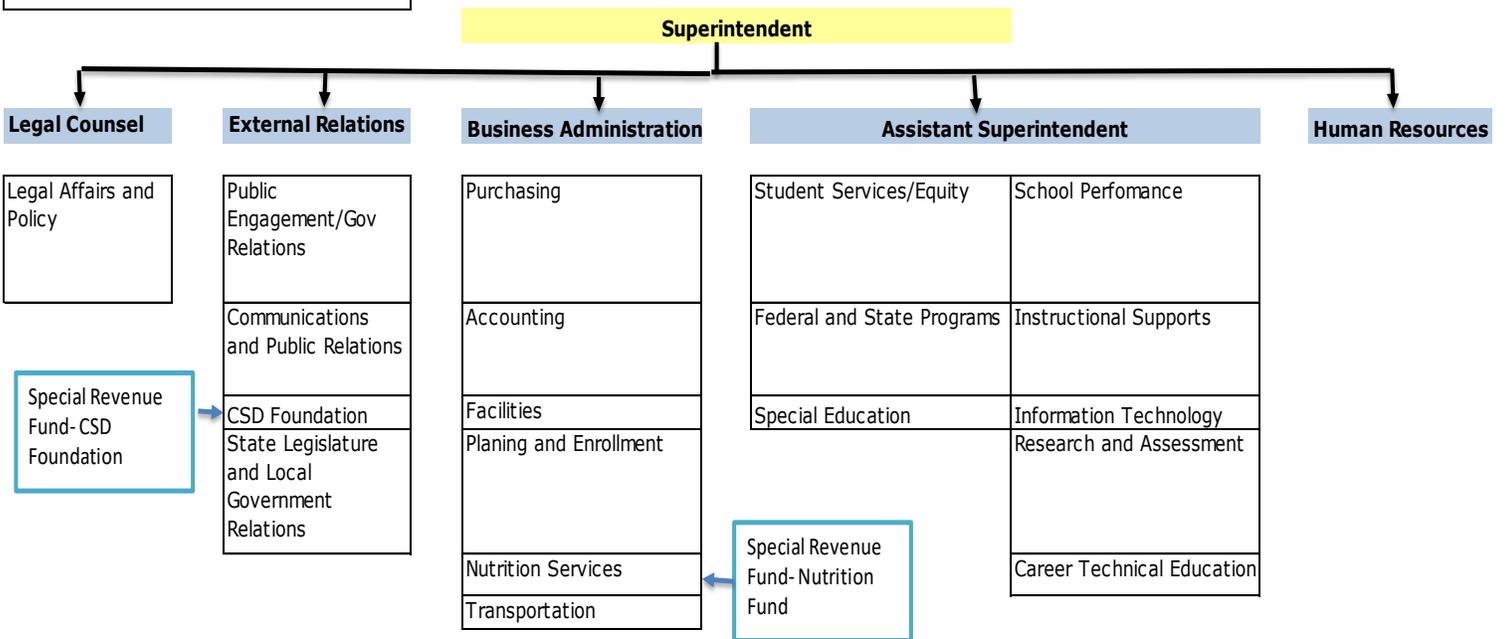
- **General Fund** – This is the operating fund account for all financial resources applicable to the general operations of the District which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.
- **Capital Outlay Fund** – The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

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

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

Assignment of Departments to Government Funds

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



Utah Laws Governing School Districts

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

Title 53G Public Education System--Local Administration

Chapter 7 Public School General Requirements

Part 3 Budgets

| Section | Section Description | Website |
|---------|---|---|
| 302 | School district and charter school budgets | 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 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

The Board has 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 patterns within a single year. Further, a consistent application of proven strategies over a multi-year period will deliver better results. Therefore, to the degree possible, the District would develop and adhere to a multi-year funding plan for its strategies, with the goal of fully funding and realigning resources where necessary to fund high priority elements of the strategies.



8. Be Transparent

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

1. The budget process should be informed by valid and reliable data on fiscal and academic performance.
2. The full cost of educating students should be considered, including all classroom and non-classroom costs.
3. The budgeting process should consider all available fund, acknowledging constraints on categorical funds, but should consider all available monies to make the most impact.
4. The budget should make it clear what actions are being funded to help the District reach its student achievement and growth goals – not just line items and broad expenditure categories.
5. The budget shall be understandable to the community and the stakeholders the District Services.

Financial Budget Policies and Strategic Plan

In April 2022, the Board adopted a Strategic plan to serve as a guide for the next decade. Parents, students, local leaders, teachers and other employees were given the opportunity to weigh-in on the plan during in-person and virtual meetings. The Plan four focus areas are: High-Quality Learning, Access and Opportunity, Human-Centered Supports and Operating Systems. This past year Focus Groups for each of the four areas have been meeting regularly to develop ideas, initiatives, and evaluation criteria. Each Focus Group has been regularly reporting to the Board in public meetings on initiatives and implementation strategies. The Strategic Plan is included in the Executive Summary section or can be found at <https://www.canyonsdistrict.org/strategicplan/>.

To comply with the Board's 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 \$13.0 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 2023-2024 fiscal year is funded by the State based upon the ADM from 2022-2023.

A growth factor will be added to the ADM for any increase in enrollment on October 1 from one year to the next. If a district experiences enrollment declines there's a one-year hold-harmless provision in State statute. Enrollment projections are also used to allocate school staffing, supplies, and textbooks. The 2023-2024 District funding levels for staffing have remained the same as the previous year. The District has not increased class sizes for the past fifteen 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 Title 53F Chapter 2 is known as the Minimum School Finance Act. Under the Act, each district in the state is guaranteed a dollar amount for educational programs for each weighted pupil unit (WPU) for all elementary and secondary school students. This is known



as the “Minimum Basic School Program” and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon the ADM of students enrolled in kindergarten through 12th grade. Restricted funds are provided for Special Education, Applied Technology Education, At-Risk Enhancement and Class Size Reduction. The legislature increased the WPU value for 2023-2024 by 6.0% to a value of \$4,280. This is the third 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 0.001406 per dollar of taxable value and state funds which are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the State for each student in ADM. State funds, which acquired primarily through a state income tax, are added to the proceeds of the required Basic Tax Rate to guarantee the fixed amount per student. The effect of the state funding system is that 53% of the district’s General Fund is financed by state appropriations and 38% is financed through property taxes. It makes no difference to the District how much the proceeds of that Basic Tax Rate are, the amount received per student in ADM will always have the amount guaranteed by the Legislature. What changes each year is the portion that is provided by local taxes as compared to the portion provided by State funds. However, the total always will be the guaranteed amount per student.

Amendments to the Budget

Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comments, the Board can then take action on the amendment. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Canyons School District is usually amended once each year, when the Board also takes actions on the new fiscal year budget.

Budget Recognition

The budget document and the year-end Annual Comprehensive Financial Report (ACFR) are the primary vehicles to present the financial plan and results of operations of the District. This budget document has been structured to meet the requirements of the Meritorious Budget Award (MBA) sponsored by the Association of School Business Officials International (ASBO), as well as the Designated Budget Presentation Award presented by the Government Finance Officers Association (GFOA). The District's 2022-2023 budget document received awards from both the GFOA and ASBO. This will be the fourteenth year the District has submitted for these awards and it is anticipated that the 2023-2024 budget document will qualify for the awards from both organizations.

REVENUE AND EXPENDITURES

Revenues and expenditures are shown in detail in the financial section by fund. Major sources of revenues, and function and objects of expenditures, for the District are summarized below:



REVENUES

Property taxes – Property taxes are levied to provide for the operating funds of the District. On June 8 of each year, the Utah State Tax Commission provides the District with a Certified Tax Rate. After receiving the Certified Tax Rate, the District's property tax rates can be determined. The Basic Program Tax Rate is set by the legislature; all other rates are set by the Board of Education with rate ceiling set by state law.

Registered vehicles – Prior to 1992, motor vehicles were assessed a tax based on the individual entity tax rate where the vehicle was registered. Beginning in January 1992, all motor vehicles in Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate was distributed by the county to each taxing entity in the same proportion in which revenue collected from other property tax is distributed. For fiscal year 1998, vehicles were assessed at 1.5% market value. Beginning

1999 vehicles are now charged a fee based not on market value but on the age of the vehicle.

Interest on investments – The District earns interest on funds invested until they are needed to cover expenditures. The District invests funds in accordance with the Utah Money Management Act and District policy. The interest earnings are credited to each fund on the cash balance of the fund during the fiscal year.

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

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

Federal sources – The Federal Government provides funding, both direct and through the Utah State Board of Education for specific programs. The major areas of support include Special Education, Nutrition, Applied Technology Education, and the Every Student Succeeds Act. The District will be budgeting \$7.4 million of federal revenues from the Elementary and Secondary School Education Recovery (ESSER) Act. This will be the final year ESSER funds will be available.

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 68.5% of the 2023-2024 total budget for all governmental funds and 88.9% 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.

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

The District is self-insured for employee health and accident insurance and workers compensation.

| 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* | \$6,652 -\$18,178 |
| Disability Insurance | \$287 per FTE |

*Based on employee type and selected plan

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 \$36.1 million in expenditures for the 2023-2024 fiscal year. This is 3.8% 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. The rebuild of Union Middle will be completed this year and with that building finishing, all projects listed on the bond are complete with the exception of a new west Draper elementary school. The timeline for this project has not be established as the student enrollment growth has been slower than expected in that area.

The District is continuously monitoring and updating a 10-year capital facilities improvement plan that will cover other anticipated needs (see Board Policy 300.09-Facilities Construction, Renovation and Maintenance

<https://www.canyonsdistrict.org/policies/general/300-9/>) The revenues for the plan will be funded from the District’s ongoing capital tax levy. The major expenses for 2023-2024 will include the following with more details shown in the Capital Outlay Fund section in the Financial Section:

| Small Capital Projects | | |
|-------------------------|-------------------------|---------------------|
| School | Project | Amount |
| Alta High | Band Room Upgrade | \$ 4,330,000 |
| Canyon View & Brookwood | Lighting Upgrade | 981,900 |
| Corner Canyon | Turf Field Replacement | 519,500 |
| Oakdale | Sidewalk Replacement | 510,000 |
| Canyon View/Lone Peak | Playground Improvements | 300,000 |
| Total | | <u>\$ 6,641,400</u> |



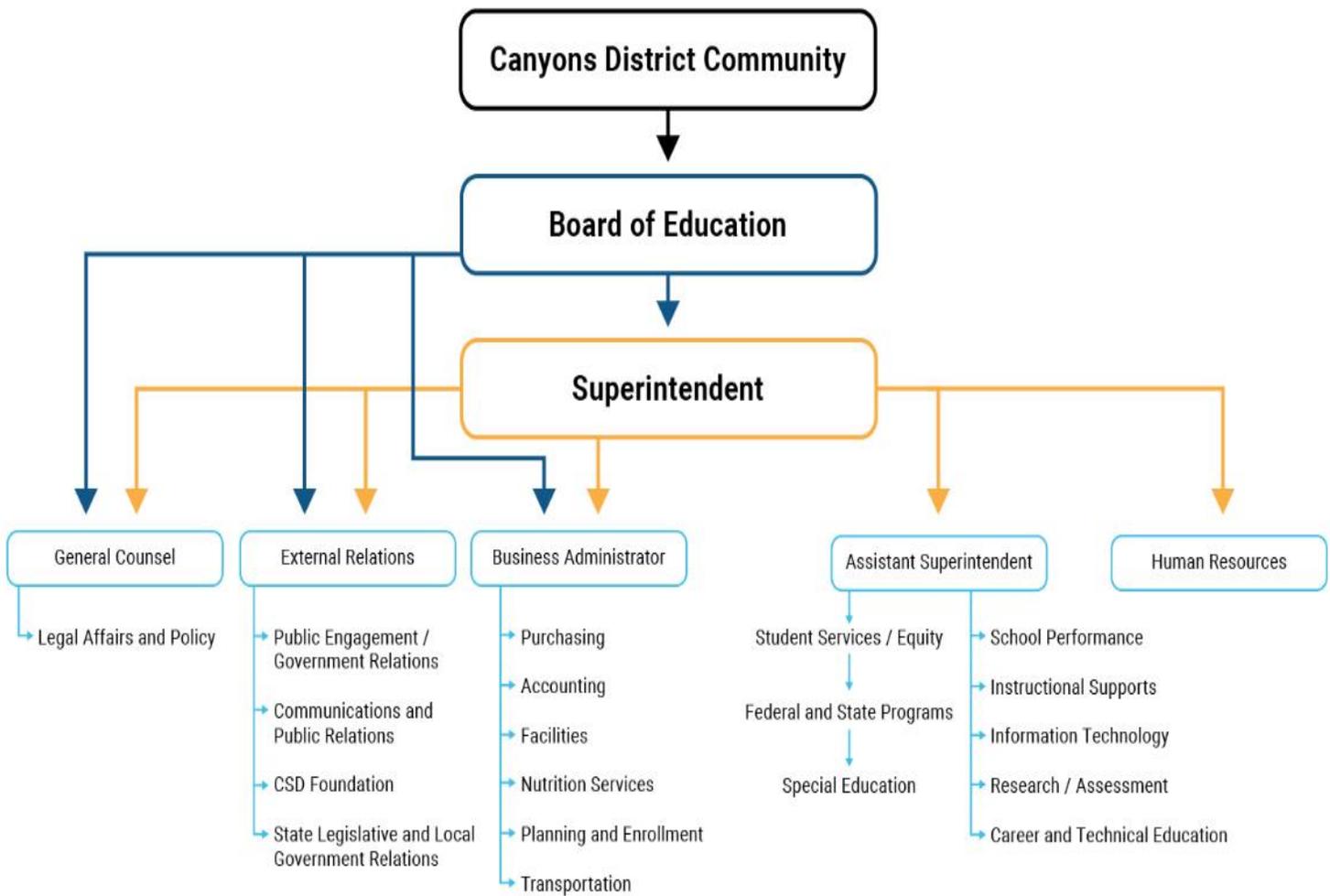
DEPARTMENT BUDGETS

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, 2022-2023 accomplishments, 2023-2024 objectives, performance measurements, and budget summary.

ORGANIZATION CHART

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



Effective July 1, 2021

The Board of Education (011)

FY 2024

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 2022-2023 Accomplishments

- ✚ Participated in regular Focus Groups on implementing the Strategic Plan
- ✚ Received regular updates in public meetings on reaching the Success Criteria goals of the Strategic Plan
- ✚ Opened the new Glacier Hills Elementary which combined the former Bell View and Edgemont schools into one new building. Also opened the rebuilt Peruvian Park Elementary
- ✚ Implemented Professional Learning Communities (PLC's) across all school levels to improve both vertical and horizontal academic alignment
- ✚ All members completed the Utah School Boards Association Master's Board Award criteria. One of the few districts to do so

FY 2023-2024 Objectives

- ✚ Collaborate with Dr. Robins on continued implementation of the Strategic Initiatives within the Strategic Plan
- ✚ Continue to review long-term options regarding the District's declining enrollment. Also review options to improve and enhance the Canyons Technical Education Center (CTEC)
- ✚ Open the rebuilt Union Middle school which will bring all buildings to seismic code
- ✚ 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 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | - | 0.00% |
| 100-Salary | \$ 90,360 | \$ 90,360 | \$ 90,040 | \$ 91,000 | \$ 91,000 | \$ - | 0.00% |
| 200-Benefits | 140,561 | 139,826 | 137,306 | 150,581 | 150,444 | (136) | (0.09%) |
| 300-Purchased Services | 46,009 | 25,528 | 203,694 | 20,000 | 20,000 | - | 0.00% |
| 500-Other Purchased Services | 8,633 | 3,152 | 20,754 | 25,640 | 25,640 | - | 0.00% |
| 600-Supplies | 11,667 | 22,286 | 15,836 | 27,000 | 27,000 | - | 0.00% |
| 700-Equipment | - | - | - | 2,000 | 2,000 | - | 0.00% |
| 800-Other | 44,997 | 44,037 | 36,800 | 47,000 | 47,000 | - | 0.00% |
| Total Expenses | \$ 342,227 | \$ 325,189 | \$ 504,430 | \$ 363,221 | \$ 363,084 | \$ (136) | (0.04%) |

Office of the Superintendent (014)

FY 2024

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 2022-2023 Accomplishments

- ✚ Worked in partnership with Board to implement and hold the Strategic Plan Focus groups.
- ✚ Held multiple listening tours with employees to gain further knowledge regarding District policies and operations
- ✚ Made visits to all schools to be visible and accessible for students and staff
- ✚ Instituted the “Superintendents Friday Message” in both written and audio formats to inform employees about events and accomplishments within the District
- ✚ Worked with cabinet members on improving PLC practices

FY 2023-2024 Objectives

- ✚ Continue collaborating with the Board on implementing the District’s Strategic Plan Initiatives
- ✚ Continue working with all departments to ensure concise communications to employees, students and parents
- ✚ Focus on overall school safety with priorities on building access and mental health
- ✚ Visit all schools to encourage staff and express appreciation. Also continue with the listening tour to gain employee feedback
- ✚ Continue key relationship building and partnerships with community stakeholders to further the Board’s Strategic Plan

| 014 Superintendent | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | \$ 327,322 | \$ 352,185 | \$ 319,758 | \$ 345,000 | \$ 363,120 | \$ 18,120 | 5.25% |
| 200-Benefits | 125,750 | 137,405 | 124,799 | 132,524 | 137,424 | 4,900 | 3.70% |
| 300-Purchased Services | 100 | 18 | 80,283 | 59,333 | 60,000 | 667 | 1.12% |
| 500-Other Purchased Services | 10,440 | 1,236 | 21,376 | 17,000 | 17,000 | - | 0.00% |
| 600-Supplies | 5,377 | 8,061 | 14,401 | 20,988 | 21,000 | 12 | 0.06% |
| 800-Other | 10,819 | 20,654 | 2,125 | 10,000 | 10,000 | - | 0.00% |
| Total Expenses | \$ 479,808 | \$ 519,559 | \$ 562,742 | \$ 584,845 | \$ 608,544 | \$ 23,699 | 4.05% |

Department of Legal Services (022) FY 2024

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 2022-2023 Accomplishments

- ✚ Drafted and reviewed multiple agreements and contracts for the Board of Education and District
- ✚ Drafted and reviewed Board policies for adoption, including School Unpaid Meal Charges, Sanitation in Schools, Selection and Reconsideration of School Library Materials, Student Conduct on Buses, and Community Engagement
- ✚ Conducted multiple 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 2023-2024 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 and the Athletics final rule
- ✚ Work with State Risk and Attorney General's Office on litigation

| 022 Department of Legal Services | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 Change | |
|----------------------------------|----------------------|----------------------|----------------------|----------------------------|----------------------|----------------------|--------------|
| Description | Actual FTE/Amount | Actual FTE/Amount | Actual FTE/Amount | Final Budget FTE/Amount | Budget FTE/Amount | Amount | Percent |
| Administrators | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - | 0.00% |
| ESP | 1.9 | 1.9 | 2.0 | 1.0 | 1.0 | - | 0.00% |
| Total FTE | 3.9 | 3.9 | 4.0 | 3.0 | 3.0 | - | 0.00% |
| 100-Salary | \$ 387,619 | \$ 378,862 | \$ 444,556 | \$ 414,984 | \$ 440,773 | \$ 25,790 | 6.21% |
| 200-Benefits | 159,837 | 152,157 | 172,295 | 165,038 | 172,499 | 7,461 | 4.52% |
| 300-Purchased Services | 7,354 | 7,103 | 10,324 | 50,000 | 50,000 | - | 0.00% |
| 500-Other Purchased Services | 4,026 | 358 | 6,629 | 9,700 | 9,700 | - | 0.00% |
| 600-Supplies | 819 | 3,265 | 410 | 10,200 | 10,200 | - | 0.00% |
| 700-Equipment | 1,818 | 3,170 | 8,220 | 8,000 | 8,000 | - | 0.00% |
| 800-Other | 2,072 | 430 | 2,328 | 2,000 | 2,000 | - | 0.00% |
| Total Expenses | \$ 563,545 | \$ 545,345 | \$ 644,761 | \$ 659,922 | \$ 693,173 | \$ 33,250 | 5.04% |

Department of Human Resources (045)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

The Department of Human Resources provides the following services:
Employment
(Posting/Application/Screening/Hiring Processes) I-9 Verifications, background clearance/fingerprints, USBE Licensure/Endorsements/APPEL/Qualified Status, salary placement/enhancement level changes, employment verification, Canyons Teacher Effectiveness Support System (CTESS), Canyons Leadership Administrator Support System (CLASS), Canyons Educational Support Professionals Evaluation (CESPE) oversight, sick bank, Family Medical Leave Act (FMLA), 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 20 administrators (5 District and 15 school), 205+ licensed employees, 71 contract ESP employees, 678 hourly/miscellaneous employees, and 320 new substitutes for a total of 812.
- Recruited at 16 licensed job fairs; 7 in-state, 6 out-of-state, and 3 virtual.
- Recruited at 6 ESP job fairs.
- Processed 182 administrative (130 School and 52 District), 1,300+ licensed, 2,954 educational support professionals, and 812+ substitute applications.
- Facilitated the hiring/training and pay for 550+ coaches.
- Rated 1,300+ prospective licensed candidates through VidCruiter.
- Administrative candidate applicant pool is 180+.
- ESP candidate applicant pool is 2,954 for 689 posted positions.
- Licensed Teacher candidate applicant pool is 560+.
- Sought 13,500+ reference checks on administrator, licensed, and ESP applicants.

SKYWARD – Fingerprint/Background Check Data*

- Processed 1,348 fingerprint/background checks.

E-Verify – I-9 Verification Data*

- Processed 2,160 I-9 employment verifications with 26 concerns resolved.

USBE CACTUS – Educator Licensing*

- Facilitating license renewal of 295 educators with the Utah State Board of Education.
- Supporting educators to become USBE-qualified: 52 LEA licenses/88 endorsements.
- Supported 27 APPEL and 2 APT educators in obtaining a Professional USBE license.
- Managing 72 educators in the APPEL preparation program.

Employee/Administrative Support*

- Processed 204 FMLA leave requests.
- Evaluated 43 Licensed and 33 ESP Sick Bank requests.
- Approved 2 Military Leave request.
- Provided substitute coverage for over 28,635 absences/unfilled positions.
- Facilitated 75+ Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budgets for 43 Schools and 10 District departments.
- Managed the Administrator, Licensed, ESP evaluation tools; CLASS, CTESS, and CESPE.
- Managed the Canyon’s Alternate Pathway to Professional Educator License (APPEL).

Human Resources – University Presentations/Partnerships

- Presented to students at ISU, U of U, UVU, SUU, and BYU
- Partnerships continued with Utah Tech University, GCU, Luther College, ISU, SUU, 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.
- Hosted clinical experiences for 100+ practicum students and 58 student teachers.

FY 2022- 2023 Accomplishments

- ✚ Facilitated the hiring of 20 administrators (5 District and 15 school).
- ✚ Facilitated the hiring of 205 contracted licensed employees.
- ✚ Facilitated the hiring of 71 contracted, 678 hourly/ miscellaneous ESP employees.
- ✚ Facilitated the hiring of 320 new substitutes.
- ✚ Processed and recorded 1010 CTESS IQRs, 44 CLASS/D LQRs, and 650 CESPE evaluations.
- ✚ Processed 1,348 fingerprint/background checks.

FY 2023-2024 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 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 | - | 0.00% |
| Total FTE | 11.0 | 11.0 | 11.0 | 11.0 | 11.0 | - | 0.00% |
| 100-Salary | \$1,127,958 | \$1,211,645 | \$1,216,108 | \$1,277,591 | \$1,389,150 | \$ 111,560 | 8.73% |
| 200-Benefits | 564,106 | 484,964 | 422,190 | 446,027 | 476,379 | 30,352 | 6.80% |
| 300-Purchased Services | 47,759 | 46,853 | 53,012 | 65,000 | 65,000 | - | 0.00% |
| 400-Purchased Property Services | - | - | - | - | - | - | 0.00% |
| 500-Other Purchased Services | 26,383 | 20,721 | 27,161 | 40,000 | 40,000 | - | 0.00% |
| 600-Supplies | 16,234 | 23,335 | 24,667 | 140,800 | 140,800 | - | 0.00% |
| 700-Equipment | - | 217 | - | 3,000 | 3,000 | - | 0.00% |
| 800-Other | 200 | - | - | 4,000 | 4,000 | - | 0.00% |
| Total Expenses | \$1,782,640 | \$1,787,735 | \$1,743,138 | \$1,976,418 | \$2,118,329 | \$ 141,911 | 7.18% |

Human Resources

FY 2024

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 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | FY 2022-2023 Target |
|--|--------------|--------------|--------------|--------------|------------------------|
| Facilitated hiring of: | | | | | |
| Administrators | 12 | 11 | 21 | 20 | 10 |
| Licensed employees | 218 | 253 | 218 | 205 | 225 |
| Contracted ESP employees | 62 | 72 | 75 | 71 | 60 |
| Hourly employees | 886 | 764 | 646 | 678 | 800 |
| Substitutes | 197 | 202 | 328 | 320 | 250 |
| Processed employee evaluations: | | | | | |
| CTESS Formally JPAS | 390 | 511 | 655 | 1,010 | 800 |
| CLASS Formally JAES | 6 | 2 | 46 | 44 | 50 |
| JCES | 202 | 322 | 453 | 650 | 800 |
| FMLA request approvals | 150 | 138 | 181 | 204 | 150 |
| Licensed employee with USOE | 305 | 413 | 389 | 347 | 350 |
| HR Employee Costs to General Fund Exp. | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% |

External Relations

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

External & Government Relations (021)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

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

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

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

Key Outcome Measures

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

Board of Education Support

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

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

Government Relations

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

Public/Community Engagement

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

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

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

Track development in Canyons by working with the cities and counties using Davis Demographics.

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

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

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

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

Student Programs Administrator

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

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

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

FY 2022-2023 Achievements

- ✦ Successful employee negotiations
- ✦ 2023 Legislative session outcomes
 - Public Education received a 6% WPU increase
 - Growth fully funded
 - School safety funding
 - Juvenile justice reform clean-up
- ✦ Successfully completed SCC training
- ✦ Peer court grew from 47 cases to 104
- ✦ Worked consistently on gang awareness and prevention including converting four Title I schools to Choose Gang Free
- ✦ Integrated Safe Walking Routes into Public Engagement
- ✦ Trained and added development and Davis Demographics software to our department
- ✦ Successfully implemented multiple Canyoneering parent resource nights
- ✦ Attended National PTA convention
- ✦ Met with Federal delegation on education topics
- ✦ Successfully implemented assembly presenter approval process
- ✦ Welcomed 9 international teachers
- ✦ Successfully hosted New Teacher welcome event

FY 2023-2024 Objectives

- ✦ Per Board instruction, reimagine year-round coordination with Canyons legislators. Legislative priorities developed by November.
- ✦ Continue to establish and maintain relationships with legislative delegation & other elected bodies, including newly elected officials
- ✦ Assist parent support groups with leadership and training
- ✦ Incorporate training for safe walking routes to SCCs and principals
- ✦ Continue to grow peer court to meet the needs of schools adding sessions weekly and two courts/night
- ✦ Train SROs, principals and staff on new juvenile justice and school safety law
- ✦ Create school reunification tracking, contacts and MOUs
- ✦ Include Instructional Coaches in training on volunteers, advertising, fundraising
- ✦ With SV Chamber double the number of female student participants
- ✦ Continue building alumni database
- ✦ Welcome and assist 12 new international teachers

| 021 External Relations | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | 3.0 | 3.0 | 3.0 | - | 0.00% |
| ESP | 1.0 | 1.0 | 3.0 | 3.0 | 3.0 | - | 0.00% |
| Total FTE | 3.0 | 3.0 | 6.0 | 6.0 | 6.0 | - | 0.00% |
| 100-Salary | \$ 469,811 | \$ 478,756 | \$ 692,093 | \$ 753,796 | \$ 793,346 | \$ 39,550 | 5.25% |
| 200-Benefits | 146,012 | 149,407 | 215,056 | 250,795 | 264,224 | 13,429 | 5.35% |
| 300-Purchased Services | 4,187 | 7,726 | 10,415 | 5,000 | 5,000 | - | 0.00% |
| 400-Purchased Property Services | 4,000 | - | - | 2,500 | 2,500 | - | 0.00% |
| 500-Other Purchased Services | 1,192 | 1,006 | 7,445 | 7,700 | 7,700 | - | 0.00% |
| 600-Supplies | 5,140 | 6,781 | 6,528 | 11,500 | 11,500 | - | 0.00% |
| 800-Other | - | - | - | 1,500 | 6,000 | 4,500 | 0.00% |
| Total Expenses | \$ 630,342 | \$ 643,676 | \$ 931,536 | \$1,032,790 | \$1,090,270 | \$ 57,479 | 5.57% |



Department of Communications (051)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

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

Key Outcome Measures

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

FY 2022-2023 Accomplishments

- ✚ Helped oversee and communicate results of security audit of all CSD schools
- ✚ Increased participation and interest in major events, ceremonies, and awards programs
- ✚ Participated in Operations subcommittee of CSD's Strategic Plan
- ✚ Redesigned CSD website, online landing pages
- ✚ Oversaw implementation of ParentSquare
- ✚ At the direction of the Board of Education, conducted surveys of parents, employees
- ✚ Assumed strategic enrollment and marketing responsibilities

FY 2023-2024 Objectives

- ✚ Launch CSDtv, a CSD-operated streaming service and TV station
- ✚ Organize and oversee student and employee attraction and retention marketing initiatives
- ✚ Build on success of weekly Operations Meeting to align departments, inform internal audience of important events, and encourage collaboration
- ✚ Complete additions and updates to Incident Command Manual
- ✚ Continue enhancing the user-experience on the CSD website
- ✚ Develop and reinforce major messages via online, in-person and print communications

| 051 Communications | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | 2.9 | 3.4 | 3.9 | 4.9 | 4.9 | - | 0.00% |
| Total FTE | 4.9 | 5.4 | 5.9 | 6.9 | 6.9 | - | 0.00% |
| 100-Salary | \$ 457,289 | \$ 488,676 | \$ 501,441 | \$ 602,332 | \$ 653,756 | \$ 51,424 | 7.87% |
| 200-Benefits | 182,635 | 202,026 | 232,612 | 296,136 | 310,608 | 14,472 | 4.66% |
| 300-Purchased Services | 980 | 2,050 | 14,600 | 12,000 | 12,000 | - | 0.00% |
| 500-Other Purchased Services | 41,712 | 65,823 | 42,965 | 55,000 | 63,000 | 8,000 | 12.70% |
| 600-Supplies | 64,049 | 58,513 | 114,017 | 237,500 | 247,500 | 10,000 | 4.04% |
| 800-Other | 195 | 494 | 205 | 700 | 700 | - | 0.00% |
| Total Expenses | \$ 746,860 | \$ 817,582 | \$ 905,840 | \$1,203,667 | \$1,287,564 | \$ 83,897 | 6.97% |

Department of Communications

FY 2024

Performance

Report

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

To increase community knowledge about District initiatives and events, the Office of Public Communications provides timely information in various formats and platforms. The printed newsletter, CSD2U, is mailed to parents of Canyons students to spotlight achievements and advancements of the Canyons District community. We continue to emphasize content that parents and employees have told us they would like to see in marketing materials. Another publication, All Across Canyons, which focuses on the vision and values of the District, is sent via U.S. Postal Service to all patrons. The department also aims to create brand awareness, build relationships, and engage internal and external audiences through the use of newsletters, podcasts, mobile apps, 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 2024

Performance

Spotlight

Department Mission

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

Department Overview

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

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

Key Outcome Measures

- ✦ Donations (both in-kind and monetary) received into the Foundation
- ✦ Track donations and spending and provide accurate reports
- ✦ Organize and run events to gather support and raise funds for Foundation initiatives
- ✦ Engage community and business leaders to support our cause or serve on the Foundation Board
- ✦ Encourage teacher innovation and teaching excellence by providing funding opportunities for new initiatives
- ✦ Focus goals to the greatest needs in the district including our emerging Resource Closet needs
- ✦ Promote Foundation success stories both internally and externally

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.
- Fund projects through the DonorsChoose.Org platform for teachers.
- Nurture current Foundation Board relationships and look for opportunities to grow board membership.
- Support students and programs with specific and unique needs.
- Engage district employees and community to raise money for needs that are above and beyond the scope of district budgets.
- 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 Association of Education Foundation conferences and trainings.
- Be fiscally responsible for funds donated. Provide accurate reporting to CEF Board, District, and the public on financials.
- Continue to grow Foundation endowment for future generations.

FY 2022-2023 Accomplishments

- ✦ Provided \$65,000 in 44 college scholarships through Foundation and private funds, including 3 new sponsored by donors.
- ✦ Increased Bright & Rising Star Scholarship amounts and made them multi-year awards.
- ✦ 11 Rizepoint STEM Camp and four my529 College Savings Account scholarships.
- ✦ First payouts, to graduating seniors, of my529 scholarships awarded 5 years ago.
- ✦ Procured \$200K from current CEF Board Member for a new endowment account.
- ✦ Successful Golf Tournament at Wasatch State Park for a net of \$88,903.
- ✦ Awarded \$99K in Foundation Innovation Grants for 14 inspiring classroom projects.
- ✦ Spring Gala at Siempre was an amazing event netting over \$67K.
- ✦ Raised \$44,500 in holiday giving for families in need.
- ✦ Second Annual Virtual Fun Run in February 2023 raising funds for the Resource Closet and involving employees in community activity.
- ✦ New business partner, Cyprus Credit Union, provided funds for Teacher of the Year.
- ✦ Allotted \$20,000 to Student Services for mental health screening nights and counseling.
- ✦ Supported Unified Sports in Canyons District and funded the HS Basketball Tournament.
- ✦ Awarded \$32K in DonorsChoose projects for teachers and secured an additional \$54K in matching funds for a total of \$86K.

FY 2023-2024 Objectives

- ✦ Kick off a Grow Your Own, employee funded scholarship program with HR and Communications.
- ✦ Engage and grow business partnerships to support Foundation events and initiatives.
- ✦ Increase support for Unified Sports in Canyons District with funds from our annual Fun Run. Expand middle school program and participation.
- ✦ Raise awareness of our Resource Closet through internal and external messaging.
- ✦ Pursue grant opportunity with potential donor for DI Vouchers, storehouse vouchers and mental health supports.
- ✦ Expound on success of golf tournament and spring gala, try to exceed net earnings from previous years.
- ✦ Participate in community events to share Canyons Education Foundation's mission and encourage donations.
- ✦ Strengthen CEF board member participation and meet fundraising goals, clearly communicate the role and expectations of being on the CEF board.

Canyons Education Foundation FY 2024

Performance

Report

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

| Performance Measure | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | FY 2023-2024 Target |
|-----------------------------------|--------------|--------------|--------------|--------------|---------------------|
| Fund Raising Events (Net Revenue) | | | | | |
| Annual Golf Tournament | \$ 84,111 | \$ 118,000 | \$ 90,866 | \$ 88,878 | \$ 90,000 |
| STEAM Gala fundraiser | \$0 Covid-19 | \$0 Covid-19 | \$ 68,717 | \$ 67,977 | \$ 70,000 |
| Foundation Scholarships | \$ 8,500 | \$ 8,500 | \$ 11,000 | \$ 16,000 | \$ 18,500 |
| Dedicated Scholarships | \$ 30,900 | \$ 36,000 | \$ 51,500 | \$ 49,000 | \$ 50,000 |
| Foundation Innovation Grants | \$ 110,000 | \$ 49,800 | \$ 97,353 | \$ 99,376 | \$ 100,000 |

| 075 Education Foundation | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 Change | |
|------------------------------|-------------------|-------------------|-------------------|---------------------|---------------------|----------------------|--------------|
| Description | Actual | Actual | Actual | Final Budget | Budget | Amount | Percent |
| | FTE/Amount | FTE/Amount | FTE/Amount | FTE/Amount | FTE/Amount | | |
| Administrators | - | - | - | - | - | - | 0.00% |
| ESP | 1.8 | 1.8 | 1.0 | 1.0 | 1.0 | - | 0.00% |
| Total FTE | 1.8 | 1.8 | 1.0 | 1.0 | 1.0 | - | 0.00% |
| 100-Salary | \$ 142,188 | \$ 143,136 | \$ 139,639 | \$ 107,796 | \$ 115,127 | \$ 7,330 | 6.80% |
| 200-Benefits | 45,203 | 45,711 | 47,632 | 43,099 | 45,129 | 2,030 | 4.71% |
| 300-Purchased Services | - | - | - | 3,000 | 3,000 | - | 0.00% |
| 500-Other Purchased Services | 9,565 | 12,276 | 15,561 | 25,865 | 25,865 | - | 0.00% |
| 600-Supplies/Food | 691,828 | 494,153 | 692,104 | 879,000 | 916,800 | 37,800 | 4.30% |
| 800-Other | 4,904 | 4,168 | 8,981 | 4,800 | 4,800 | - | 0.00% |
| Total Expenses | \$ 893,688 | \$ 699,444 | \$ 903,917 | \$ 1,063,560 | \$ 1,110,721 | \$ 47,160 | 4.43% |



Business Administrator

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

Business Administrator (015)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

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

Key Outcome Measures

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

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

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



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

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

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

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 2022-2023 Accomplishments

- ✚ Received the ASBO Meritorious Budget Award for FY 2023 for thirteenth consecutive year
- ✚ Received the GFOA Award for Best Practices in School Budgeting for FY2023 budget book for the thirteenth consecutive year
- ✚ Completed the rebuilds of Glacier Hills and Peruvian Park elementary schools
- ✚ AAA Bond ratings was maintained from Fitch Ratings and Moody's Investor Services. Canyons School District is one of only about 100 districts nationwide with this distinction

FY 2023-2024 Objectives

- ✚ Receive the GFOA and ASBO budget and financial reporting awards
- ✚ Complete the rebuild of Union Middle School
- ✚ Improve school lunch participation rate
- ✚ Continue to make improvements districtwide regarding student and school safety
- ✚ Enhance student enrollment accuracy projections
- ✚ Continue to refine an FTE equity formula to address student needs districtwide

| 015 Business Administrator | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | \$ 196,542 | \$ 211,778 | \$ 223,725 | \$ 232,900 | \$ 245,127 | \$ 12,227 | 5.25% |
| 200-Benefits | 75,515 | 80,630 | 83,983 | 88,098 | 92,484 | 4,386 | 4.98% |
| 300-Purchased Services | 250 | 12,126 | 25,783 | 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 | 7,073 | 11,127 | 8,238 | 25,000 | 11,500 | (13,500) | (54.00%) |
| 600-Supplies | 67,864 | 67,950 | 59,143 | 74,415 | 74,500 | 85 | 0.11% |
| 800-Other | 720 | 1,605 | 550 | 2,770 | 2,770 | - | 0.00% |
| Total Expenses | \$ 371,964 | \$ 409,216 | \$ 425,421 | \$ 484,183 | \$ 487,381 | \$ 3,198 | 0.66% |

Department of Accounting, Budgeting, and Auditing (083)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

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

Key Outcome Measures

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

monitor compliance with bond covenants, and coordinate continuing disclosure obligations. The Director of Accounting and an assistant support these activities.

FY 2022-2023 Accomplishments

- + FY 2021-2022 Annual Comprehensive Financial Report received the GFOA and ASBO award for financial reporting
- + FY 2022-23 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- + Received an unqualified opinion from the external auditor for FY 2021-2022 with no findings in management letter
- + Updated the fee schedule and spend plan for secondary schools that met the State’s requirements
- + Started the process to go paperless with our P-card program

FY 2023-2024 Objectives

- + Receive the GFOA and ASBO award for budgeting
- + Receive the GFOA and ASBO award for financial reporting
- + Update the accounting manual for the new school year
- + Work to improve the participation in the District’s Wellness Challenges
- + Review options to pay vendors

| 083 Accounting Services | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | 13.0 | 13.0 | 12.0 | 12.0 | - | 0.00% |
| Total FTE | 14.6 | 15.0 | 15.0 | 14.0 | 14.0 | - | 0.00% |
| 100-Salary | \$ 1,025,478 | \$ 1,070,861 | \$ 1,126,920 | \$ 1,123,595 | \$ 1,215,004 | \$ 91,409 | 8.14% |
| 200-Benefits | 671,741 | 422,174 | 409,350 | 473,906 | 498,815 | 24,909 | 5.26% |
| 300-Purchased Services | 22,360 | 53,082 | 23,370 | 15,000 | 15,000 | - | 0.00% |
| 500-Other Purchased Services | 5,236 | 1,553 | 2,065 | 18,000 | 18,000 | - | 0.00% |
| 600-Supplies | 17,982 | 13,409 | 19,567 | 36,420 | 36,420 | - | 0.00% |
| 800-Other | 124,934 | 140,713 | 110,653 | 137,000 | 137,000 | - | 0.00% |
| Total Expenses | \$ 1,867,731 | \$ 1,701,792 | \$ 1,691,925 | \$ 1,803,921 | \$ 1,920,239 | 116,318 | 6.45% |

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

Accounting, Budgeting, and Auditing FY 2024

Performance

Report

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

| Goal | Expected Outcome | Performance Measure | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | FY 2023-2024 |
|--------------------------|---|---|--------------|--------------|--------------|--------------|--------------|
| | | | Target | Target | Target | Target | Target |
| Leadership & Image | Prudent fiscal stewardship | Bond ratings for general obligation bonds | AAA | AAA | AAA | AAA | AAA |
| | | Fitch Ratings | AAA | AAA | AAA | AAA | AAA |
| | | Moody's Investor Services | AAA | AAA | AAA | AAA | AAA |
| Enhance Current Services | Provide accurate and timely financial information and accounting services | Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years) | 11 | 12 | 13 | 14 | 15 |
| | | Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years) | 11 | 12 | 13 | 14 | 15 |
| | | Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years) | 11 | 12 | 13 | 14 | 15 |
| | | Receive the ASBO Meritorious Budget Award (number of consecutive years) | 10 | 11 | 12 | 13 | 14 |
| | | Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years) | 10 | 11 | 12 | 13 | 14 |
| | | Number of school audits completed annually* | 15 | 15 | 11 | 7 | 17 |
| | Provide accurate and timely payments to vendors and employees | Invoices processed per FTE clerk | 11,277 | 9,947 | 9,927 | 9,414 | 9,300 |
| | | Percent of vendor invoices paid within 30 days | 82% | 85% | 83% | 85% | 90% |
| | | Investment Income Generated | \$ 6,433,352 | \$ 1,565,329 | \$ 419,253 | \$ 8,258,100 | \$ 8,078,340 |
| | | Winter Healthy Lifestyle Challenge | 204 | 268 | 219 | 199 | 270 |
| | Summer Active Lifestyles Challenge | 255 | 124 | 227 | 176 | 260 | |

* Elementaries and special schools are reviewed every 3 years. Secondary schools are reviewed every other year.

Department of Purchasing and General Services (086, 087)

FY 2024

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 2022-2023 Accomplishments

- ✚ Enhanced our product offerings and service available from TRC and Copy Center.
- ✚ Ordered furniture and equipment from Union Middle School.
- ✚ Established many district contracts streamlining the ordering process.
- ✚ Developed several multi-district contracts for goods and services.
- ✚ Supported UCARE cooperative – SAVINGS totaling greater than \$8.5 million.

FY 2023-2024 Objectives

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

| 086, 087 Warehouse and Purchasing Description | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 Change | |
|---|--------------------|--------------------|--------------------|-------------------------|--------------------|----------------------|--------------|
| | 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 | 23.0 | 22.0 | 22.0 | 22.0 | 22.0 | - | 0.00% |
| Total FTE | 24.0 | 23.0 | 23.0 | 23.0 | 23.0 | - | 0.00% |
| 100-Salary | \$1,438,681 | \$1,412,304 | \$1,498,835 | \$1,628,436 | \$1,771,615 | \$ 143,179 | 8.79% |
| 200-Benefits | 661,883 | 613,233 | 666,487 | 705,736 | 743,006 | 37,270 | 5.28% |
| 300-Purchased Services | - | - | - | 10,000 | 10,000 | - | 0.00% |
| 400-Purchased Property Services | 6,370 | 5,679 | 7,854 | 10,000 | 10,000 | - | 0.00% |
| 500-Other Purchased Services | 114,716 | 63,082 | 64,339 | 93,000 | 103,000 | 10,000 | 15.85% |
| 600-Supplies | 263,373 | 212,142 | 223,247 | 215,500 | 242,000 | 26,500 | 12.49% |
| 700-Equipment | 11,083 | 21,116 | 10,959 | 28,000 | 30,500 | 2,500 | 8.93% |
| 800-Other | - | - | - | - | - | - | 0.00% |
| Total Expenses | \$2,496,106 | \$2,327,556 | \$2,471,721 | \$2,690,672 | \$2,910,121 | \$ 219,449 | 8.16% |



Purchasing and General Services

FY 2024

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 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | FY 2023-2024 Target |
|---|--------------|--------------|--------------|--------------|---------------------|
| Estimated savings from bid process | \$ 4,000,000 | \$ 4,200,000 | \$ 4,400,000 | \$ 4,700,000 | \$ 4,900,000 |
| Total Spent - purchase card | \$ 5,826,395 | \$ 6,100,000 | \$ 7,276,683 | \$ 9,109,276 | \$ 8,000,000 |
| Est Transactions on purchase card | 38,055 | 40,000 | 43,000 | 50,500 | 50,000 |
| Est Pcard rebate - revenue | \$ 99,000 | \$ 95,000 | \$ 140,970 | \$ 288,577 | \$ 280,000 |
| Est Surplus/Recycling revenues | \$ 189,044 | \$ 150,000 | \$ 264,446 | \$ 77,528 | \$ 80,000 |
| TRC vists (est) | 1,800 | 2,000 | 1,244 | 1,126 | 1,100 |
| TRC sales | \$ 22,770 | \$ 23,900 | \$ 10,328 | \$ 26,936 | \$ 26,000 |
| Copy Center orders | 1,603 | 1,650 | 1,355 | 1,229 | 1,250 |
| Copy Center turnaround time in days | 1.5 | 1.5 | 1.5 | 2.0 | 2.0 |
| Copy Center sales | \$ 240,480 | \$ 252,500 | \$ 192,972 | \$ 175,553 | \$ 185,000 |
| Est savings - Copy Center | \$ 68,000 | \$ 69,000 | \$ 57,892 | \$ 62,000 | \$ 65,000 |
| Est value of warehouse orders delivered | \$ 2,460,000 | \$ 2,500,000 | \$ 3,048,972 | \$ 4,038,145 | \$ 4,000,000 |
| Employee Costs to General Fund Exp. | 0.8% | 0.7% | 0.7% | 0.7% | 0.7% |

Department of Facilities Services (078, 079)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

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

The Facilities Services Department is responsible for the following services:

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

Key Outcome Measures

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

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

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

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

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

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

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

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 2022-2023 Accomplishments

- ✚ Completed construction of the new Peruvian Park and Glacier Hills Elementary schools
- ✚ Completed Phase I at Diamond Ridge.
- ✚ Completed several small capital projects including carpet replacements at Copperview and Lone Peak, Corner Canyon track resurfacing, baseball/softball field repairs at Alta, a chiller replacement at Brookwood, kitchen upgrades at Granite and Draper, and security camera upgrades at ten elementaries, Corner Canyon tennis courts and offices
- ✚ Updated the emergency management plan for the District
- ✚ CPR trained the Facilities office staff

FY 2023-2024 Goals & Objectives

- ✚ Complete the construction for the new Union Middle
- ✚ 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
- ✚ Playground upgrades at Park Lane and Lone Peak for ADA access
- ✚ Complete the new Alta High band room and install new trophy cases
- ✚ Complete a feasibility study for CTEC, Crescent View Middle, Eastmont Middle and Jordan High
- ✚ Complete lighting upgrades at Brookwood and Canyon View elementary schools
- ✚ Install emergency response radio repeaters at Alta and Hillcrest
- ✚ Review all school safety and security plans

| 078/079 Facilities & Maintenance/Custodial Description | 2019-2020 Actual FTE/Amount | 2020-2021 Actual FTE/Amount | 2021-2022 Actual FTE/Amount | 2022-2023 Final Budget FTE/Amount | 2023-2024 Budget FTE/Amount | 2023 vs. 2024 Change | |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|-----------------------------|----------------------|----------------|
| | | | | | | Amount | Percent |
| Administrators | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 | - | 0.00% |
| ESP | 191.0 | 194.0 | 194.0 | 192.0 | 189.0 | (3.0) | (1.56%) |
| Total FTE | 193.0 | 196.0 | 196.0 | 194.0 | 191.0 | (3.0) | (1.55%) |
| 100-Salary | \$ 9,555,324 | \$ 10,005,079 | \$ 10,577,634 | \$ 11,760,643 | \$ 12,888,215 | \$ 1,127,572 | 9.59% |
| 200-Benefits | 3,989,180 | 4,211,199 | 4,285,190 | 4,978,577 | 5,131,240 | 152,664 | 3.07% |
| 300-Purchased Services | 32,575 | 38,420 | 22,779 | 100,000 | 100,000 | - | 0.00% |
| 400-Purchased Property Services | 1,159,271 | 1,224,059 | 1,447,050 | 1,847,000 | 1,652,000 | (195,000) | (10.56%) |
| 500-Other Purchased Services | 39,704 | 20,711 | 29,304 | 37,000 | 37,000 | - | 0.00% |
| 600-Supplies | 2,005,819 | 1,921,067 | 2,066,885 | 2,491,987 | 2,438,126 | (53,861) | (2.16%) |
| 800-Other | 401 | 370 | - | - | - | - | 0.00% |
| Total Expenses | \$ 16,782,274 | \$ 17,420,905 | \$ 18,428,843 | \$ 21,215,207 | \$ 22,246,581 | \$ 1,031,375 | 4.86% |

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

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

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

Facilities Services

FY 2024

Performance

Report

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

| Performance Measure | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | FY 2023-2024 Target |
|--|---------------------|--------------|--------------|--------------|------------------------|
| | Number of buildings | 49 | 49 | 47 | 49 |
| Total lawn acres | 382 | 382 | 348 | 370 | 371 |
| Total building square footage | 5,634,140 | 5,873,316 | 5,764,072 | 6,022,748 | 6,045,755 |
| Water usage per square foot | \$0.27 | \$0.28 | \$0.22 | \$0.24 | \$0.25 |
| Gas usage per square foot | \$0.22 | \$0.26 | \$0.31 | \$0.44 | \$0.45 |
| Electrical usage per square foot | \$0.73 | \$0.80 | \$0.77 | \$0.82 | \$0.85 |
| Custodial salary costs per square foot | \$1.80 | \$1.80 | \$1.92 | \$2.10 | \$2.23 |
| Custodial supplies per square foot | \$0.11 | \$0.10 | \$0.12 | \$0.11 | \$0.11 |
| Total acreage per Grounds FTE | 42.44 | 42.44 | 38.67 | 41.11 | 41.22 |
| Total square ft per Maintenance FTE | 156,504 | 163,148 | 164,688 | 172,079 | 172,736 |
| Maintenance salary costs per square foot | \$0.56 | \$0.58 | \$0.61 | \$0.64 | \$0.70 |

Department of Nutrition Services (074)

FY 2024

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 to proposed USDA federal guidelines for school.
- ✚ Provide safe school meals to students following Health Department guidelines and allowing variety, flavor, quality and great taste.
- ✚ Implement promotions and programs for National School Breakfast and Lunch Week.
- ✚ Make nutrition education connections in classrooms and cafeteria.
- ✚ 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.

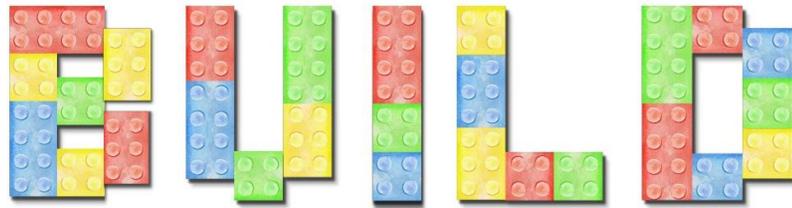
Free and Reduced lunch application

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 2022-23 was "Build a Healthy Body 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.



***A HEALTHY BODY
WITH SCHOOL MEALS***

FY 2022-2023 Accomplishments

- ✚ Provided 2,620,503 lunches and 514,885 breakfasts
- ✚ Maintained Community Eligibility Programs (CEP) for five schools
- ✚ Obtained state equipment grant from the state for \$150,634
- ✚ Operated 4 summer sites providing free meals to students 18 and under
- ✚ Participated in the Apple crunch state events and provided local apples to all students participating in school meals that day
- ✚ Transitioned to Skyward nutrition software
- ✚ Received \$1.4 million on USDA foods for our programs

FY 2023-2024 Objectives

- ✚ Maintain food and labor cost as low as possible not compromising quality of our products and services
- ✚ Increase average daily participation for lunch by offering products based on students' preference and program regulations
- ✚ 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 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 Change | |
|------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------|
| | Actual | Actual | Actual | Final Budget | Budget | | |
| Description | FTE/Amount | FTE/Amount | FTE/Amount | FTE/Amount | FTE/Amount | Amount | Percent |
| Administrators | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | - | 0.00% |
| ESP | 70.8 | 66.0 | 58.6 | 58.7 | 58.5 | (0.2) | (0.34%) |
| Total FTE | 71.8 | 67.0 | 59.6 | 59.7 | 59.5 | (0.2) | (0.34%) |
| 100-Salary | \$ 5,006,639 | \$ 4,772,337 | \$ 4,631,778 | \$ 5,466,702 | \$ 5,593,186 | \$ 126,485 | 2.31% |
| 200-Benefits | 1,575,613 | 1,474,621 | 1,419,229 | 1,586,394 | 1,629,252 | 42,858 | 2.70% |
| 500-Other Purchased Services | 6,346 | 5,118 | 5,827 | 19,100 | 18,860 | (240) | (1.26%) |
| 600-Supplies/Food | 4,925,380 | 4,745,269 | 6,149,028 | 7,436,890 | 7,716,275 | 279,385 | 3.76% |
| 700-Equipment | 34,385 | 6,223 | 185,287 | 220,000 | 178,000 | (42,000) | (19.09%) |
| 800-Other | 1,166,605 | 1,149,990 | 1,105,622 | 1,073,530 | 839,400 | (234,130) | (21.81%) |
| Total Expenses | \$ 12,714,968 | \$ 12,153,558 | \$ 13,496,771 | \$ 15,802,616 | \$ 15,974,973 | \$ 172,358 | 1.09% |

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

Nutrition Services

FY 2024

Performance Report

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

| Performance Measure | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | FY 2023-2024 |
|--|--------------|--------------|--------------|--------------|--------------|
| | | | | | Target |
| Total cost per revenue | 109.9% | 86.6% | 66.9% | 110.9% | 109.9% |
| Fund balance as a percent of revenue | 13.8% | 24.6% | 50.2% | 60.9% | 50.2% |
| Average daily participation: | | | | | |
| Student breakfast served | 3,622 | 4,729 | 4,721 | 3,062 | 3,500 |
| Student lunch served | 12,902 | 13,407 | 16,999 | 14,203 | 15,000 |
| Breakfast participation rate | 10.6% | 14.1% | 14.2% | 9.3% | 9.5% |
| Lunch participation rate | 37.8% | 40.0% | 51.1% | 43.1% | 44.0% |
| Meals per labor hour | 17.0 | 18.0 | 18.0 | 18.0 | 18.0 |
| Food cost per revenue | 41.0% | 32.5% | 29.4% | 50.9% | 51.4% |
| Labor cost per revenue | 56.9% | 45.1% | 30.6% | 49.2% | 49.7% |
| Money allocated to fresh fruits & vegetables | \$876,602 | \$943,164 | \$1,096,768 | \$1,051,100 | \$1,072,120 |

Department of Transportation

FY 2024

(077)

Performance

Spotlight

Department Mission

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

Department Overview

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

Transportation currently maintains and operates 185 school buses and employs 163 contracted and hourly bus drivers to transport about 21,568 students every day.

During the 2022-2023 school year, school bus drivers safely transported students 1,465,070 miles, enough miles to have gone to the moon and back 3 times or 58 times around the world. Transported students to participate in 2,786 activities and field trips, a 19% increase over the previous year.

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 to ensure that they all meet and exceed federal regulations.

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



FY 2022-2023 Accomplishments

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

FY 2023-2024 Objectives

- ✚ Use fleet management software, to prevent unnecessary wear and tear through improved maintenance protocols
- ✚ Increase our bus driver pool with promotional campaigns, marketing and recruitment efforts
- ✚ Continue to evaluate our training and risk prevention measures and focus on helping our drivers towards continuous improvement

| 077 Transportation Services | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | 130.6 | 133.4 | 133.6 | 139.0 | 140.2 | 1.2 | 0.86% |
| Total FTE | 131.6 | 134.4 | 134.6 | 140.0 | 141.2 | 1.2 | 0.86% |
| 100-Salary | \$ 6,145,619 | \$ 5,750,527 | \$ 6,831,947 | \$ 7,534,825 | \$ 8,271,105 | \$ 736,279 | 9.77% |
| 200-Benefits | 2,480,464 | 2,495,779 | 2,820,386 | 2,995,907 | 3,035,656 | 39,749 | 1.33% |
| 300-Purchased Services | 248,326 | 354,318 | 309,419 | 313,390 | 207,000 | (106,390) | (33.95%) |
| 400-Purchased Property Services | 16,775 | 24,479 | 28,997 | 30,000 | 30,000 | - | 0.00% |
| 500-Other Purchased Services | 35,475 | 16,274 | 46,133 | 84,000 | 84,000 | - | 0.00% |
| 600-Supplies/Fuel | 1,364,119 | 1,140,720 | 1,951,128 | 2,369,375 | 2,230,000 | (139,375) | (5.88%) |
| 700-Equipment | 5,110 | 18,955 | 12,620 | - | - | - | 0.00% |
| 800-Other | 3,040 | 2,570 | 2,730 | 5,500 | 5,500 | - | 0.00% |
| Total Expenses | \$10,298,928 | \$ 9,803,622 | \$12,003,358 | \$13,332,997 | \$13,863,261 | \$ 530,264 | 3.98% |

Department of Transportation

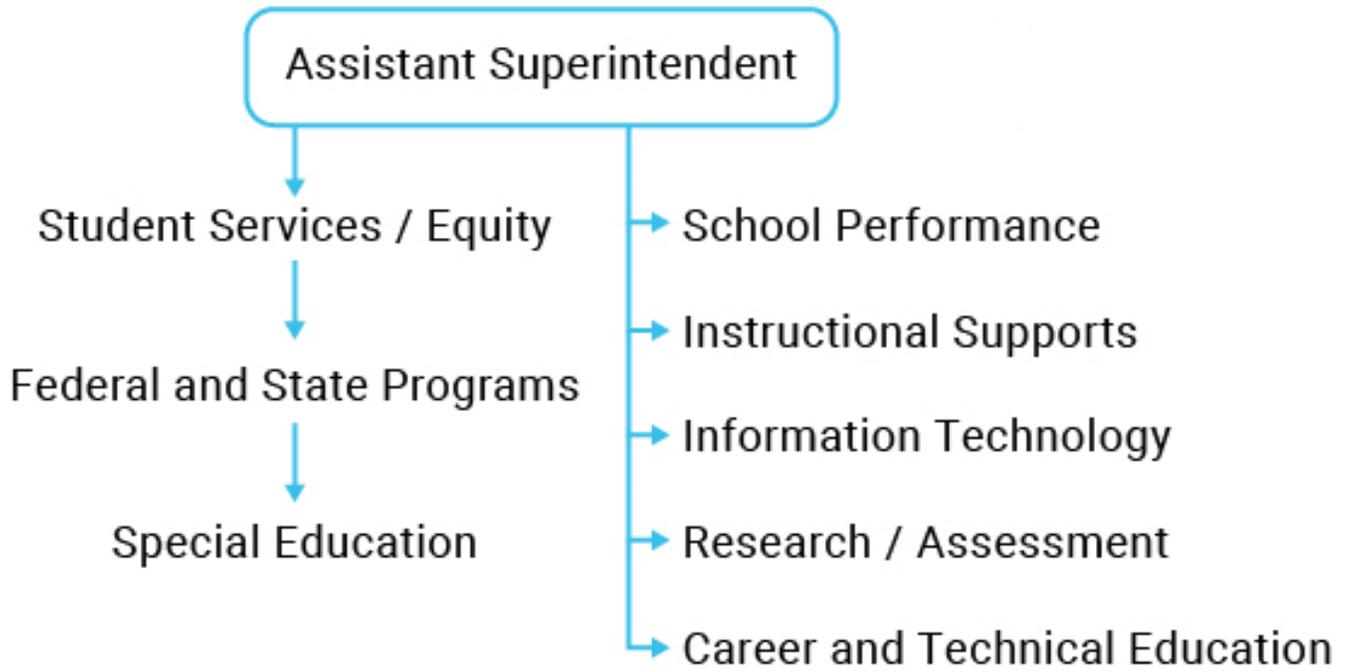
FY 2024

Performance

Report

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

| Performance Measure | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | FY 2023-2024 Target |
|---|-----------|-----------|-----------|-----------|------------------------|
| Buses | 179 | 185 | 185 | 182 | 179 |
| Students transported daily | 18,622 | 18,281 | 20,561 | 20,254 | 20,100 |
| Bus miles driven | 1,157,226 | 1,096,286 | 1,185,343 | 1,465,070 | 1,430,000 |
| Total bus routes | 159 | 157 | 160 | 156 | 155 |
| Mechanics per bus/white fleet | 28/118 | 28/125 | 28/113 | 28/113 | 33/112 |
| Average age of fleet | 2011 | 2013 | 2012 | 2013 | 2014 |
| Percent of buses equipped with GPS | 100% | 100% | 100% | 100% | 100% |
| Percent of buses equipped with cameras | 100% | 100% | 100% | 100% | 100% |
| Daily buses used as percent of total buses | 89% | 85% | 86% | 86% | 87% |
| Runs per day | 629 | 648 | 630 | 626 | 624 |
| Ratio of students to routes | 39 | 28 | 39 | 32.4 | 32.4 |
| Cost per student | \$286.12 | \$277.56 | \$357.21 | \$401.15 | \$422.60 |
| Operating cost per route(employee and supplies) | \$60,306 | \$57,352 | \$71,775 | \$81,905 | \$87,138 |
| Fuel cost per mile | \$0.40 | \$0.43 | \$0.83 | \$0.85 | \$0.82 |



Office of Curriculum and School Performance (017)

FY 2024

Performance

Spotlight

Department Mission

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

Department Overview

This office is responsible for providing all educational services in all Canyons District schools for general education, special education, English language learners, gifted and talented, 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
-  RISE year-end assessment results
-  ACT scores
-  School climate and student behaviors

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

The overall goals of the department are:

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

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

Below is a brief over 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. Below is an overview of each department:

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 Responsive 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- Instructional Supports provides leadership for implementing CSD Academic Plan and provides evident-based professional development and coaching for all teachers and administrators. Training and on-going communication to parents and patrons is a department priority. Services for students who are advanced and gifted through K-12 are also provided. This department includes many programs: arts specialist, advanced learners and magnet programs, dual language immersion programs orchestra and youth symphony and elementary band and orchestra.

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

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

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

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

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

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

Department of Information Technology (080)

FY 2024

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

Key Outcome Measures

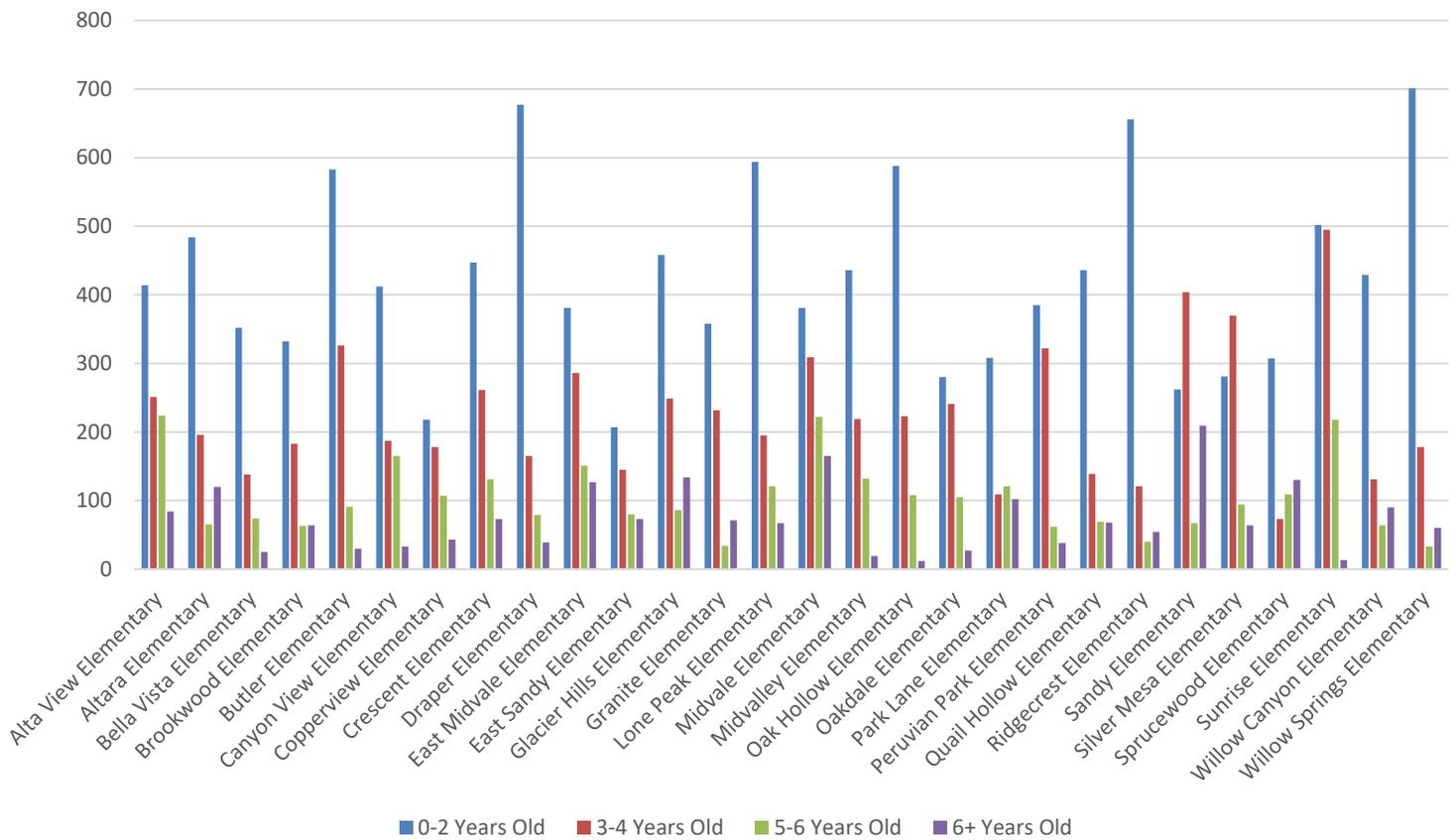
- ✚ Ready systems for start of 2022-23 year
- ✚ Implement a new IT Service Management system
- ✚ Implement a District Password Manager
- ✚ Implement a parent Internet Dashboard
- ✚ Improve cyber security
- ✚ Open rebuilt Union Middle School
- ✚ Integrate bell and paging systems with emergency response plan
- ✚ Continue 1-1 student device rotation, collection and distribution

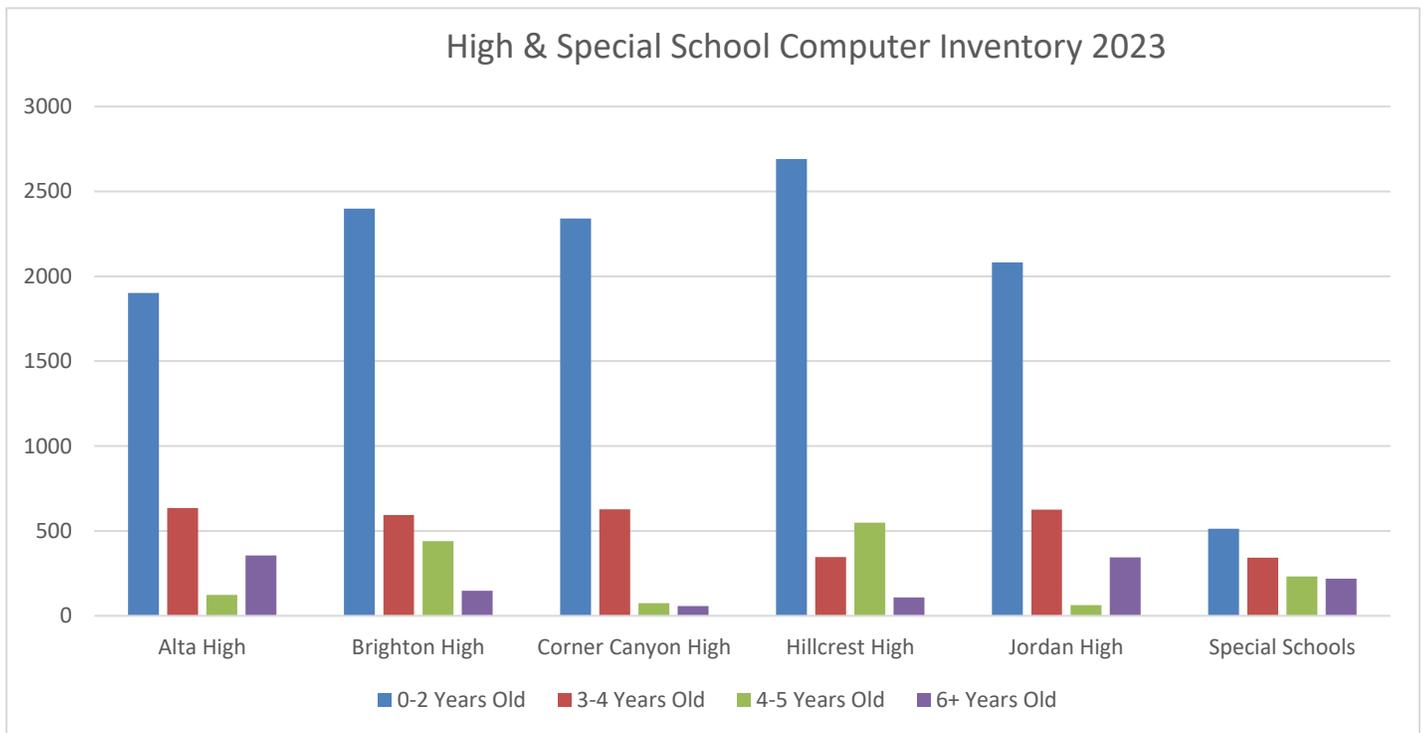
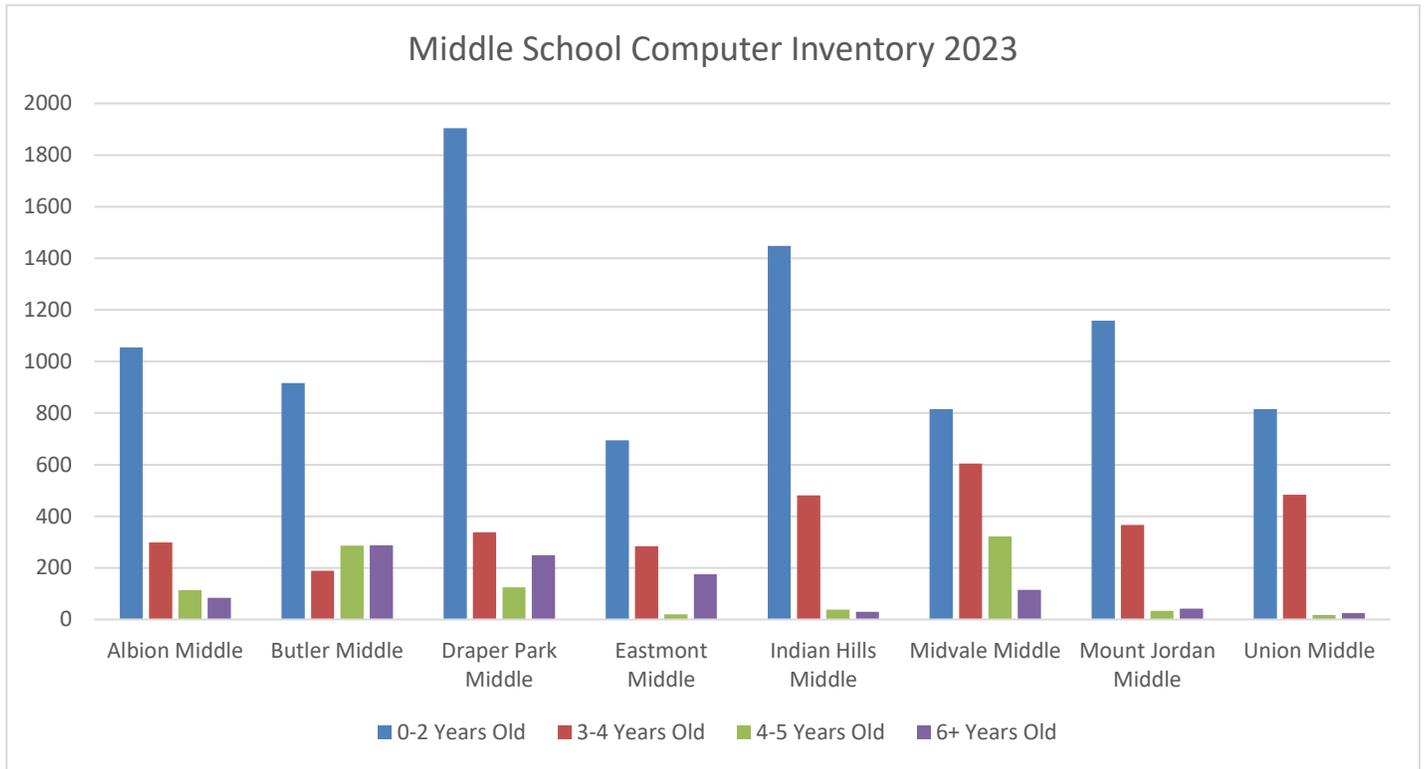
limited to, the troubleshooting, maintenance and repair of hardware and software, as well as training. The model is: one Field Technician to every high school, one Field Technician to every middle school, and one Field Technician to every three elementary schools within the District.

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

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

Elementary School Computer Inventory 2023





FY 2022-2023 Accomplishments

- ✚ 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.

FY 2023-2024 Objectives

- ✚ Ready and support all systems for 2023-24 school year, including 1-1, equal digital access initiatives.
- ✚ Continual improvement of each service and system IT provides.
- ✚ Improve District technology security including system and network authentication.
- ✚ Develop and update critical systems to support students and staff
- ✚ Implement new projects including, password manager, parent web portal, new IT service management system.

| 080 Information Technology | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2023 vs. 2024 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 | 3.0 | (1.0) | (25.00%) |
| ESP | 43.0 | 49.0 | 51.0 | 54.8 | 52.8 | (2.0) | (3.65%) |
| Total FTE | 47.0 | 53.0 | 55.0 | 58.8 | 55.8 | (3.0) | (5.11%) |
| 100-Salary | \$3,585,531 | \$3,913,003 | \$4,541,500 | \$4,753,379 | \$5,004,206 | \$ 250,827 | 5.28% |
| 200-Benefits | 1,549,577 | 1,596,202 | 1,773,423 | 1,915,872 | 1,932,467 | 16,595 | 0.87% |
| 300-Purchased Services | 963,079 | 750,930 | 1,134,518 | 950,000 | 1,050,000 | 100,000 | 10.53% |
| 400-Purchased Property Services | 43,474 | 51,002 | 37,793 | 95,000 | 95,000 | - | 0.00% |
| 500-Other Purchased Services | 1,119,042 | 1,198,934 | 996,473 | 782,804 | 753,000 | (29,804) | (3.81%) |
| 600-Supplies | 510,664 | 567,820 | 491,438 | 522,000 | 532,000 | 10,000 | 1.76% |
| 700-Equipment | 10,171 | - | - | - | - | - | 0.00% |
| 800-Other | 36 | - | - | 2,000 | 2,000 | - | 0.00% |
| Total Expenses | \$7,781,574 | \$8,077,891 | \$8,975,144 | \$9,021,054 | \$9,368,673 | 347,619 | 3.85% |

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

Expenditures are General Fund only.

Information Technology

FY 2024

Performance

Report

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

| Performance Measure | FY 2019-2020 | FY 2020-2021 | FY 2021-2022 | FY 2022-2023 | FY 2022-2023 Target |
|---|--------------|--------------|--------------|--------------|---------------------|
| Number of computers | 48,500 | 61,504 | 64,552 | 56,509 | 50,000 |
| Average age of computers in years | 4.0 | 3.4 | 3.3 | 3.0 | 3.0 |
| IT personal operational costs per student | \$150.25 | \$164.51 | \$189.87 | \$185.65 | \$213.46 |
| IT personal costs as a percent of general fund exp. | 1.8% | 1.8% | 1.9% | 1.7% | 1.9% |
| Number of footprint issues created | 32,225 | 41,070 | 41,816 | 42,745 | 41,816 |
| Number of footprint issues closed | 32,080 | 39,870 | 41,792 | 43,070 | 41,840 |
| Help desk calls answered | 26,526 | 35,815 | 29,144 | 27,500 | 30,000 |
| Number of AV issues closed | 1,581 | 1,530 | 1,834 | 1,732 | 1,800 |
| Number of servers supported | 335 | 324 | 331 | 321 | 320 |
| Average server uptime | 99.8% | 99.2% | 99.1% | 99.3% | 100.0% |
| SAN utilization | 60.0% | 36.0% | 65.0% | 63.8% | 50.0% |
| Amount of data stored (TB) | 210.0 | 96.1 | 174.0 | 171.0 | 180 |
| Unique users on wireless network daily | 32,000 | 26,554 | 30,328 | 30,643 | 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 is in the process of recommending updated goals for the full Board. The academic departments work in collaboration with the business departments to formulate strategies to achieve these goals. The strategies employed are usually allocating additional teachers and support staff to the most impacted schools. The academic teams meet bi-monthly with school principals to review the Board goals. These meetings are conducted on school levels (high, middle and elementary). Principals, through discussions with their teachers, provide valuable insights on how these goals can be achieved.

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

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

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

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

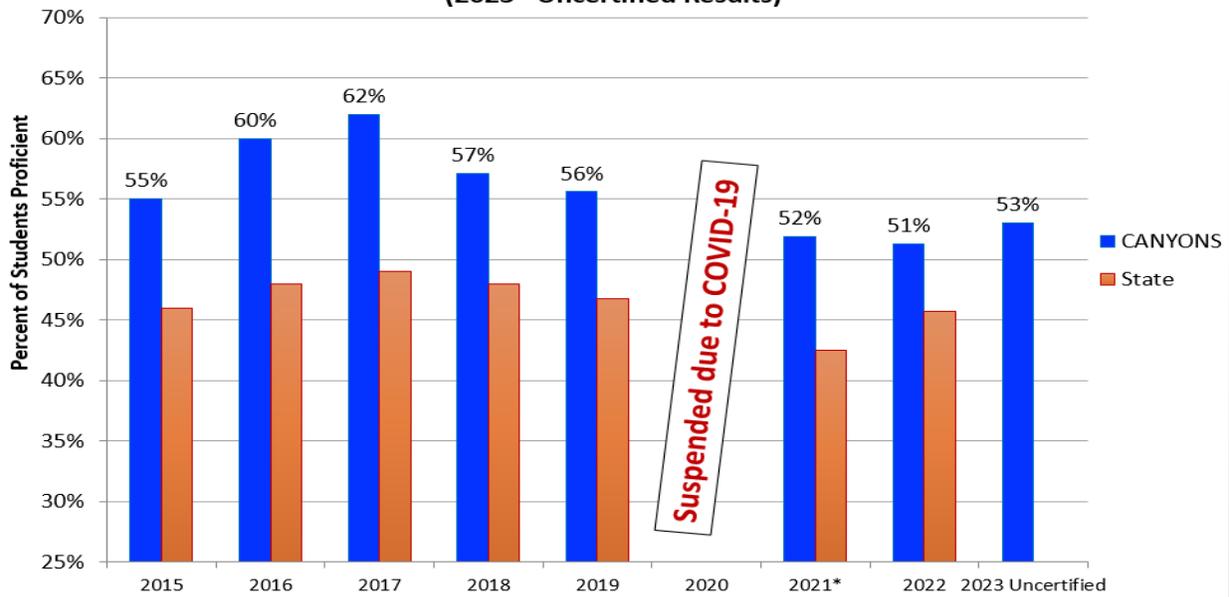
The following pages show graphs and charts for each assessment.

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

GRADE 3 RISE



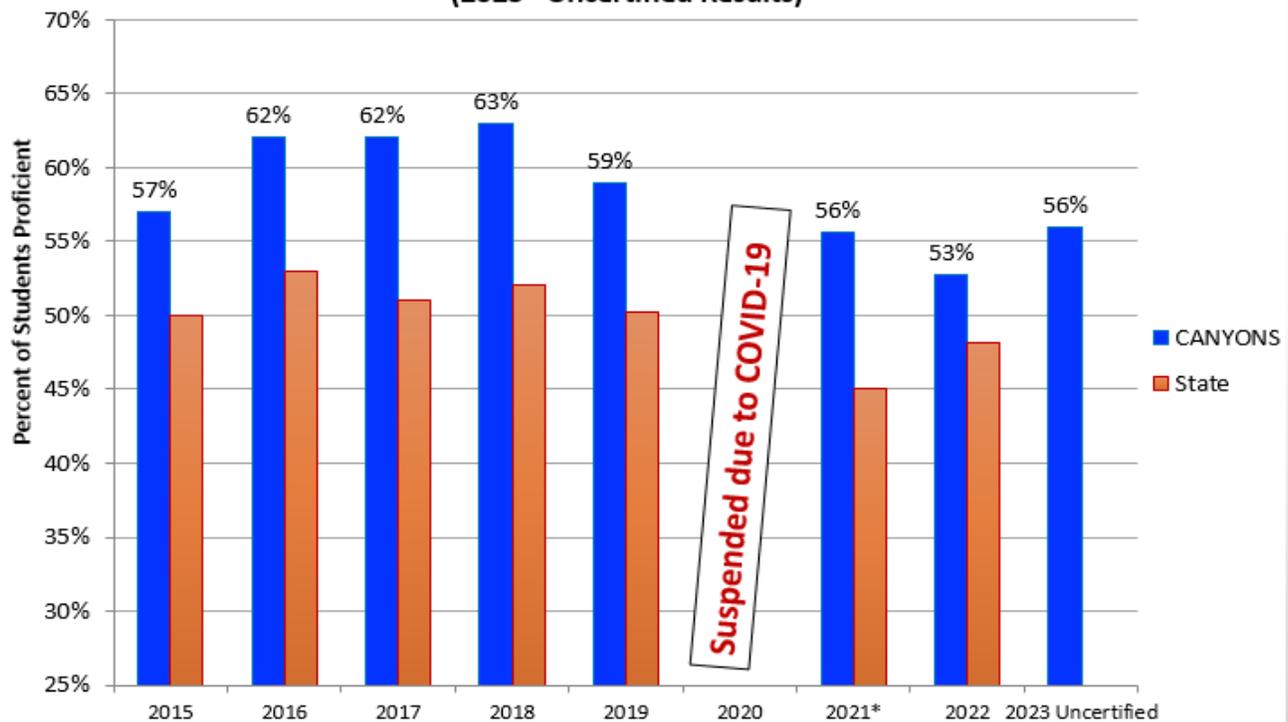
Grade 3 - RISE English Language Arts
(2023* Uncertified Results)



GRADE 3 RISE

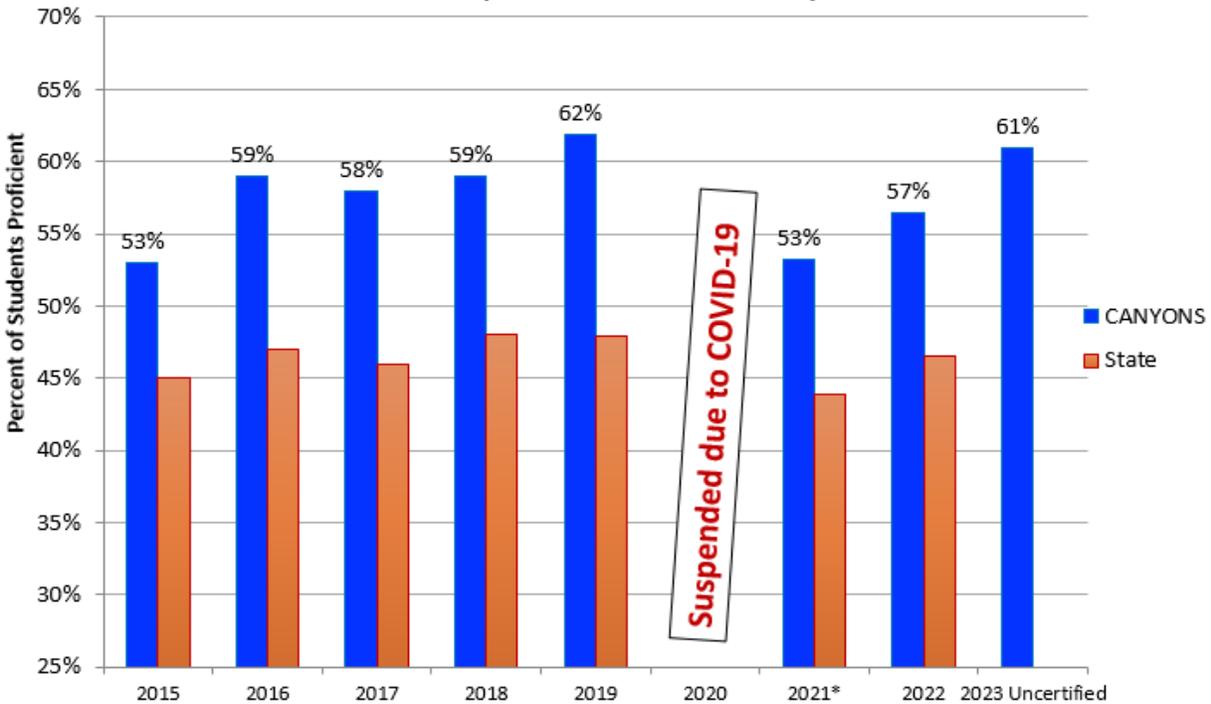


Grade 3 - RISE Mathematics
(2023* Uncertified Results)



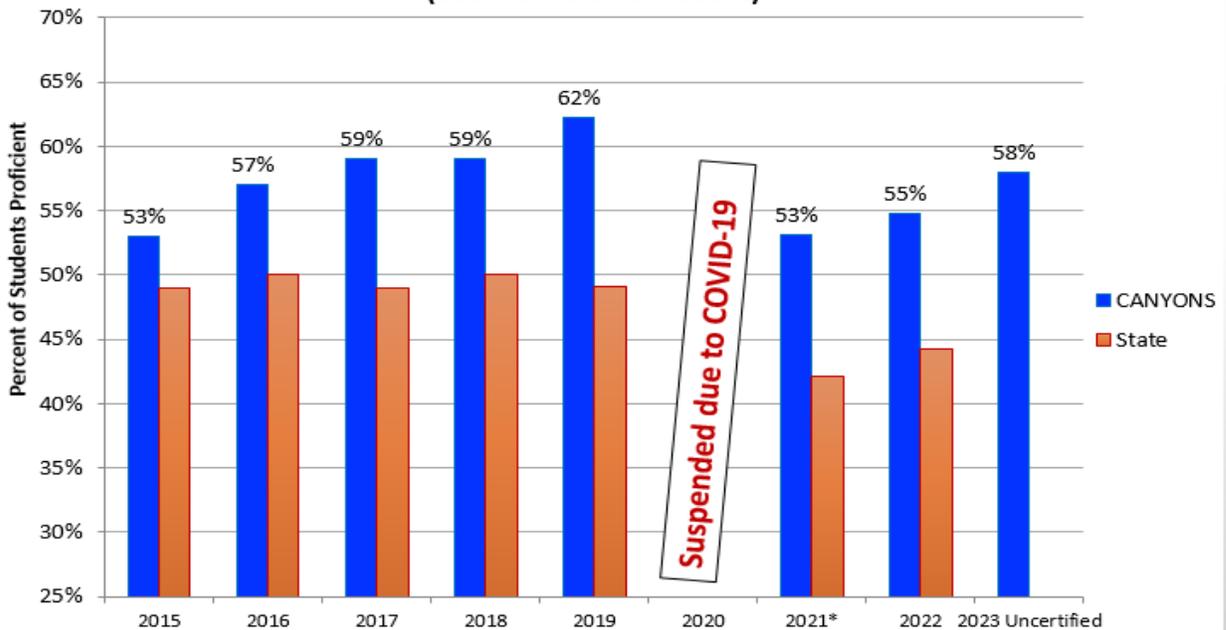
GRADE 5 RISE

Grade 5 - RISE English Language Arts
(2023* Uncertified Results)



GRADE 5 RISE

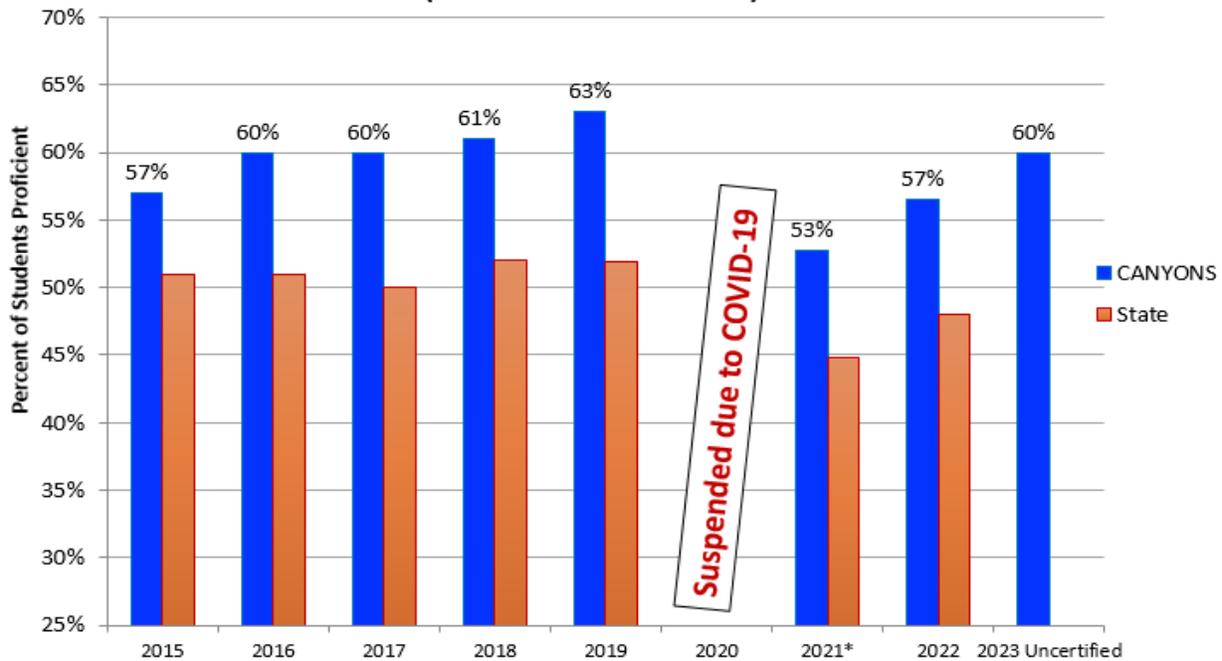
Grade 5 - RISE Mathematics
(2023* Uncertified Results)



GRADE 5 RISE



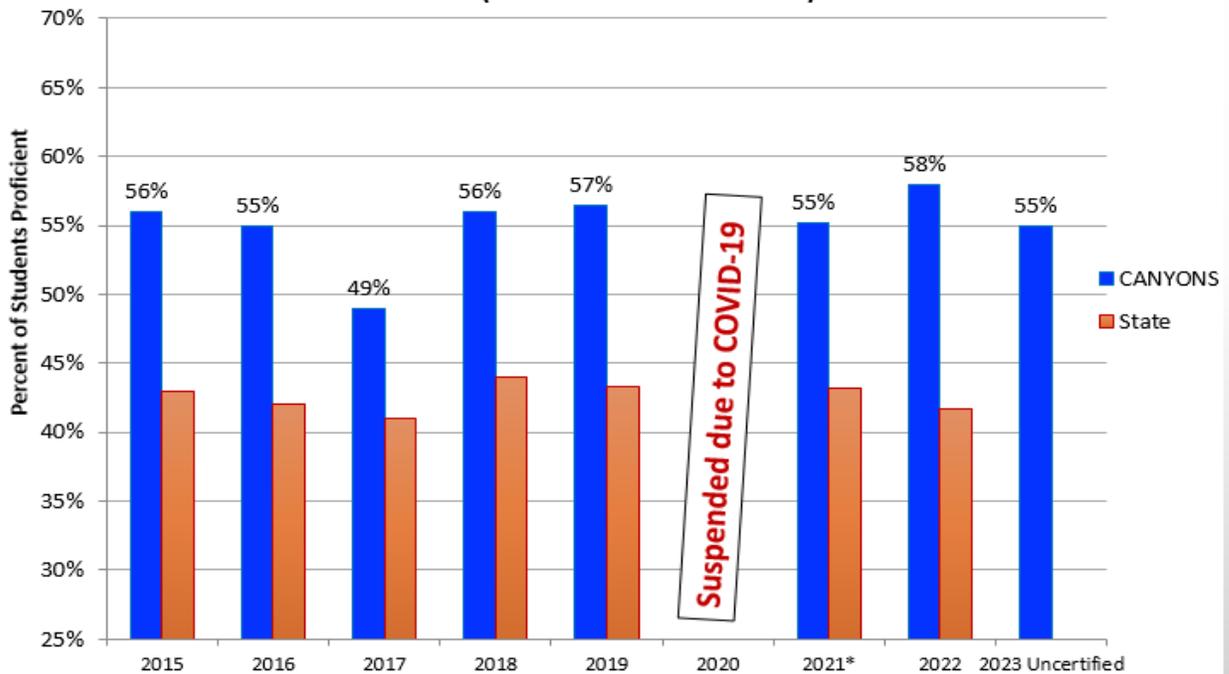
Grade 5 - RISE Science
(2023* Uncertified Results)



GRADE 8 RISE



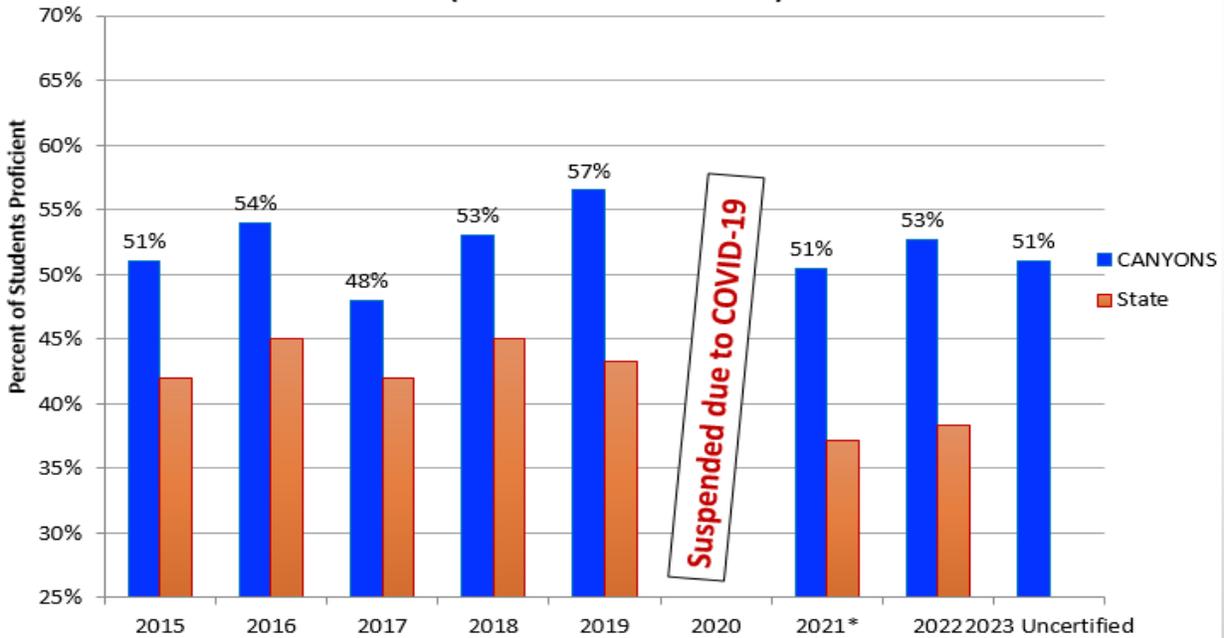
Grade 8 - RISE English Language Arts
(2023* Uncertified Results)



GRADE 8 RISE



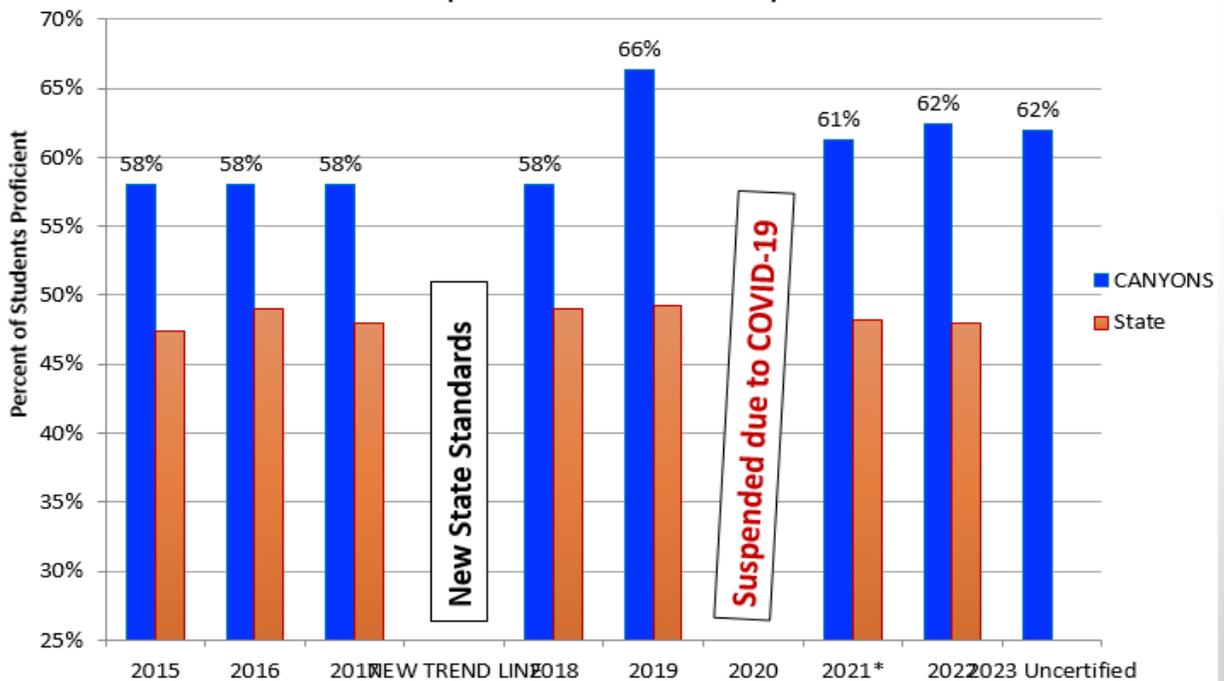
Grade 8 - RISE Mathematics
(2023* Uncertified Results)



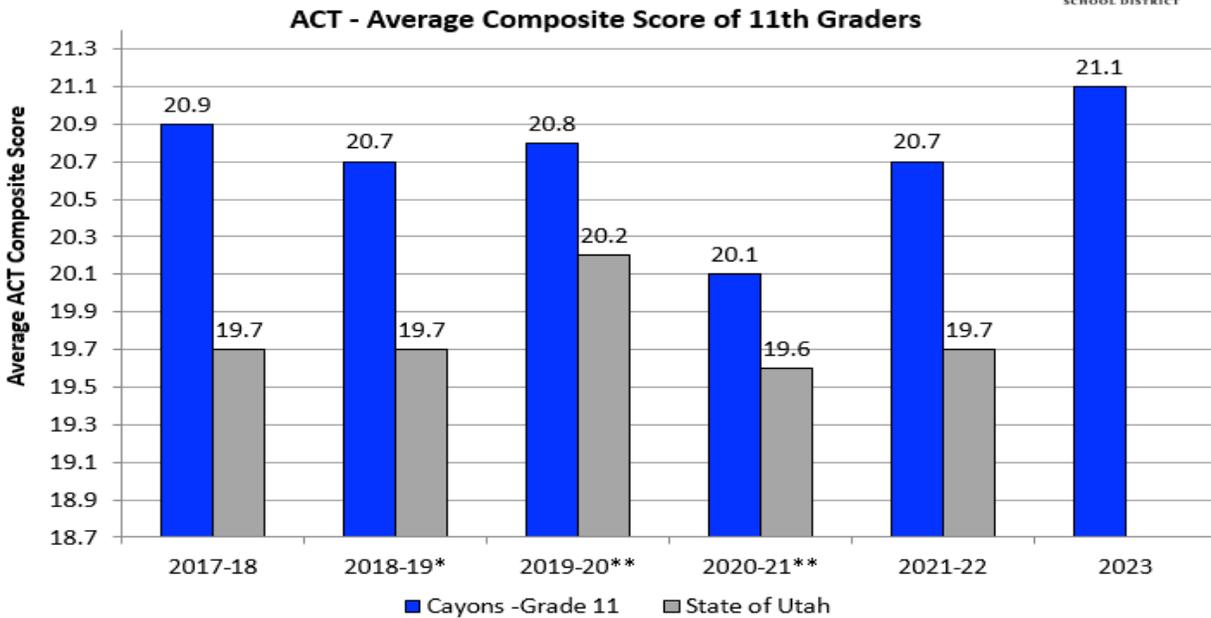
GRADE 8 RISE



Grade 8 - RISE Science
(2022* Uncertified Results)

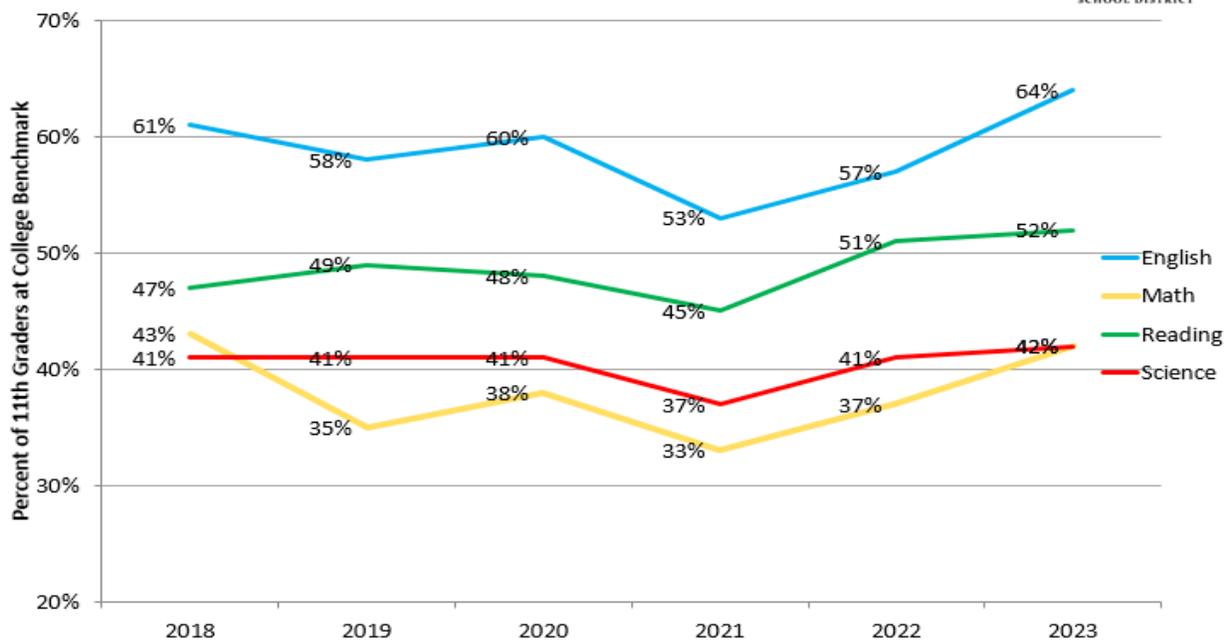


GRADE 11 ACT



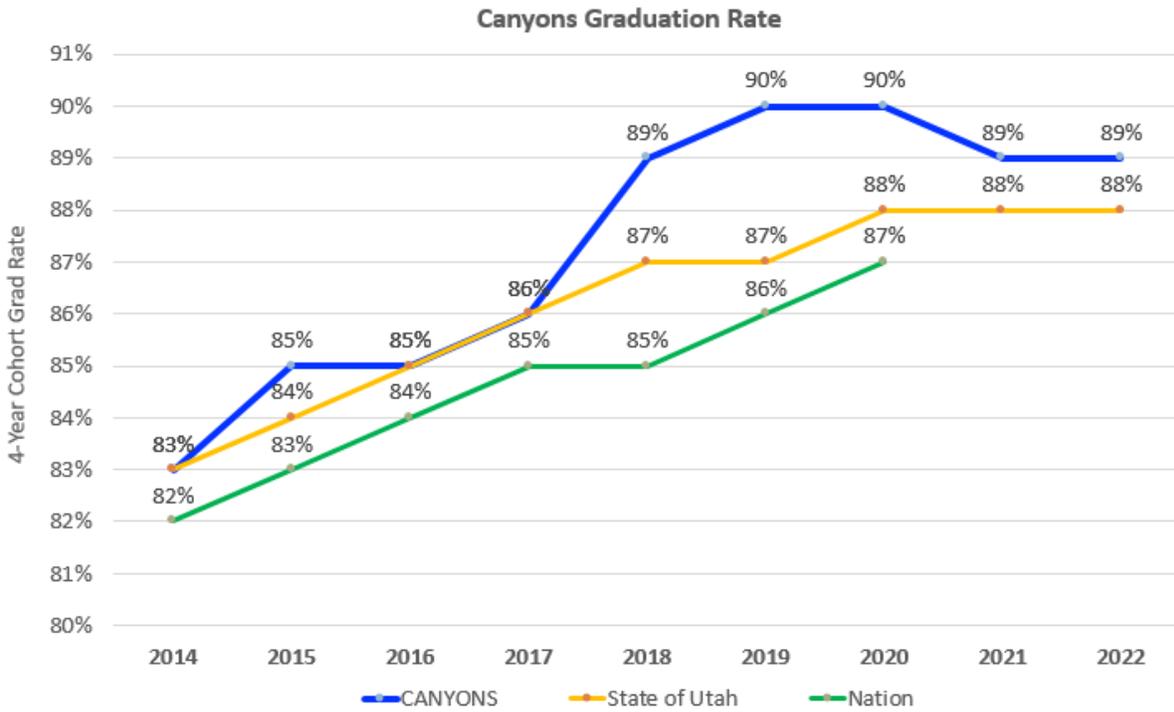
* COVID-19 impacted testing statewide. Fewer students participated in ACT testing in these years.

GRADE 11 ACT - College Benchmarks



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

High School





FINANCIAL SECTION

FUND STRUCTURE

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

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

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

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

- Self-Insurance Fund

A review of each fund is included herein. Each review describes the operational changes and summarizes information on revenue, expenditures, and fund balances. Statements of revenue, expenditures, and changes in fund balances provide actual amounts for 2019-2020, 2020-2021, 2021-2022, the final budget for 2022-2023 and the budget for 2023-2024.

ALL FUNDS

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

REVENUES

Canyons School District governmental fund types receive approximately 46.5% from local property taxes, 40.7% of their revenues from the State of Utah, 6.5% from the federal government, and 6.3% from other local sources, including investments. The District anticipates an increase in total governmental revenues of \$15.8 million in 2023-2024. Increases in State revenues will account for the majority of this increase. Property tax revenues will decrease as the State's Basic Rate will be reduced. Federal revenues will also reduce as the District will spend its last allotment of ESSER funds.

The General Fund is projected to increase by \$16.5 million due to an increase in the WPU and additional State funding for Transportation and TSSA (Teacher, Student Success Act).

The Debt Service Fund is budgeted to increase by \$1.0 million to pay for the increase in bond service charges. The Capital Outlay Fund is budgeted to decrease by \$3.1 million as State funds for Capital and Technology was not funded by the Legislature. There are no significant revenue changes in the non-major funds.

In March, the Legislature closed out its session, with the State budget including an increase to the weighted pupil unit (WPU) of 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 value from \$4,038 for 2022-2023 to \$4,280 for 2023-2024. The District has budgeted to receive \$196.1 million of its revenue from State sources.

Federal revenues will decrease by \$4.8M from the previous year. The District received significant funding from the American Rescue Plan (ARP ESSER) Act. This will be the last year these funds are available. The District spent a significant amount of these funds in previous years in adopting an elementary English Language curriculum, chromebooks and operating its Canyons Online school. The online school will not be continued after 2022-2023 as enrollment has declined and can no longer justify the funding.

EXPENDITURES

Overall expenditures of all funds are expected to decrease by \$10.7 million. The General Fund expenditures will increase by \$14.5 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 increase in the General Fund will be offset with a decrease in the Capital Outlay Fund as expenditures will reduce by \$27.9 million as the construction on Glacier Hills and Peruvian Park elementary schools is complete and the rebuild of Union Middle is nearing finalization. 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 2023-2024

| | General Fund | Capital Outlay | Debt Service | Special | | Totals (Memorandum Only) | | | | |
|--|----------------------|---------------------|---------------------|----------------------|----------------------|--------------------------|------------------------|-----------------------|-----------------------|-----------------------|
| | | | | Revenue Funds | Proprietary Fund | Budget 2023-2024 | Final Budget 2022-2023 | Actual 2021-2022 | Actual 2020-2021 | Actual 2019-2020 |
| Revenues: | | | | | | | | | | |
| Property Tax | \$ 130,361,303 | \$ 21,145,536 | \$ 45,771,927 | 17,103,245 | \$ - | \$ 214,382,011 | \$ 221,251,733 | \$ 206,385,075 | \$ 198,577,936 | \$ 188,796,845 |
| Registered Vehicles Fee-in-Lieu | 6,581,641 | 1,095,166 | 2,299,320 | - | - | 9,976,127 | 9,628,297 | 10,072,254 | 9,789,345 | 9,717,856 |
| Interest on Investments | 5,825,000 | 225,000 | 926,000 | 428,120 | 674,220 | 8,078,340 | 8,258,100 | 513,336 | 1,650,442 | 6,679,945 |
| State Sources | 193,341,992 | - | - | 2,709,940 | - | 196,051,932 | 172,371,783 | 161,466,803 | 159,330,661 | 149,866,505 |
| Federal Sources | 22,389,365 | 1,075,000 | - | 8,095,415 | - | 31,559,780 | 36,392,383 | 51,163,335 | 33,398,248 | 18,656,103 |
| Other Local | 6,224,505 | 40,000 | - | 16,637,440 | 32,544,120 | 55,446,065 | 55,245,875 | 51,383,424 | 46,996,965 | 46,690,601 |
| Total Revenues | 364,723,806 | 23,580,702 | 48,997,247 | 44,974,160 | 33,218,340 | 515,494,255 | 503,148,171 | 480,984,227 | 449,743,597 | 420,407,855 |
| Expenditures: | | | | | | | | | | |
| Instruction | 222,382,827 | - | - | 12,289,351 | - | 234,672,178 | 225,524,943 | 216,795,515 | 202,396,119 | 190,054,199 |
| Support Services: | | | | | | | | | | |
| Student Services | 23,736,440 | - | - | - | - | 23,736,440 | 23,320,724 | 20,973,174 | 18,913,146 | 16,956,832 |
| Staff Services | 29,078,143 | - | - | - | - | 29,078,143 | 28,001,559 | 23,358,944 | 21,008,452 | 19,077,440 |
| District Administration | 2,937,420 | - | - | - | - | 2,937,420 | 2,952,058 | 2,780,105 | 2,470,248 | 2,387,410 |
| School Administration | 26,233,989 | - | - | - | - | 26,233,989 | 24,510,424 | 24,082,799 | 22,283,439 | 21,346,591 |
| Central Support Services | 18,196,701 | - | - | - | - | 18,196,701 | 17,590,097 | 16,988,268 | 16,621,721 | 15,579,362 |
| Operation & Maintenance of Plant | 33,303,188 | - | - | - | - | 33,303,188 | 31,955,166 | 27,616,893 | 27,367,412 | 25,162,751 |
| Student Transportation | 13,863,260 | - | - | - | - | 13,863,260 | 13,332,998 | 12,013,927 | 9,724,655 | 9,940,408 |
| Non-Instructional and Other | 460,975 | - | - | 34,188,939 | 36,056,016 | 70,705,930 | 68,779,087 | 63,889,295 | 55,006,013 | 50,601,959 |
| Capital Outlay | - | 31,755,551 | - | - | - | 31,755,551 | 59,634,248 | 102,197,529 | 123,001,607 | 155,628,507 |
| Debt Service | - | - | 45,216,273 | - | - | 45,216,273 | 44,792,518 | 43,413,250 | 42,509,618 | 38,978,155 |
| Total Expenditures | 370,192,943 | 31,755,551 | 45,216,273 | 46,478,290 | 36,056,016 | 529,699,073 | 540,393,822 | 554,109,699 | 541,302,430 | 545,713,614 |
| Excess (Deficiency) of Revenues Over Expenditures | (5,469,137) | (8,174,849) | 3,780,974 | (1,504,130) | (2,837,676) | (14,204,818) | (37,245,651) | (73,125,472) | (91,558,833) | (125,305,759) |
| Other Financing Sources (Uses): | | | | | | | | | | |
| Bond Proceeds | - | - | - | - | - | - | - | 37,690,000 | 79,000,000 | 80,005,000 |
| Bond Premiums | - | - | - | - | - | - | - | 9,447,959 | 12,898,847 | 13,215,572 |
| 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 | - | - | - | - |
| Insurance Proceeds | - | - | - | - | - | - | - | - | - | 6,135,774 |
| Transfers In/(Out) | (998,293) | 4,000,000 | (3,200,000) | 198,293 | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (998,293) | 11,000,000 | (3,200,000) | 198,293 | - | 7,000,000 | - | 47,778,558 | 92,042,689 | 99,356,346 |
| Net Change in Fund Balances | (6,467,430) | 2,825,151 | 580,974 | (1,305,837) | (2,837,676) | (7,204,818) | (37,245,651) | (25,346,914) | 483,856 | (25,949,413) |
| Fund Balances - Beginning of Year | 69,082,997 | 1,942,202 | 2,119,940 | 19,308,752 | 13,597,240 | 106,051,131 | 143,296,782 | 168,643,696 | 168,159,840 | 194,109,253 |
| Fund Balances - End of Year | \$ 62,615,567 | \$ 4,767,353 | \$ 2,700,914 | \$ 18,002,915 | \$ 10,759,564 | \$ 98,846,313 | \$ 106,051,131 | \$ 143,296,782 | \$ 168,643,696 | \$ 168,159,840 |

FUND BALANCE

The District's fund balance will decrease by \$7.2 million. The General Fund balance is budgeted to decrease by \$5.4 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 2023-2024. There are three planned transfers for the General Fund. The District will use the allowance in Utah Code 11-14-310(c) wherein \$2.2 million of excess revenues in the Debt Service Fund will be transferred into the General Fund for technology programs and projects. The District will transfer out \$0.2 million to the Canyons Education Fund for administrative costs. This has been a reoccurring transfer for many years. As construction inflation has increased sharply, a \$3.0 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 2023-2024 wherein the Capital Outlay fund balance is reviewed to determine if the transfer is necessary. The Capital Outlay fund balance will increase by \$2.8 million as the District begins to build back up the fund balance after drawing it down for several projects. Utah Code 11-14-310(c) will also be used as a \$1.0 million transfer is planned from the Debt Service Fund to the Capital Outlay Fund for large technology upgrades. The Nutrition Fund balance is budgeted to decrease by \$1.4 million due to inflation on food costs and labor. The District will intentionally draw down this balance to the required three-month operating balance. The Internal Service Fund is budgeted to decrease by \$2.8 million. Because health costs continue to skyrocket, the employee deductibles and out-of-pocket maximums were increased and the District's share was increased by \$300,000. These adjustments will still not cover the projected costs and 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.

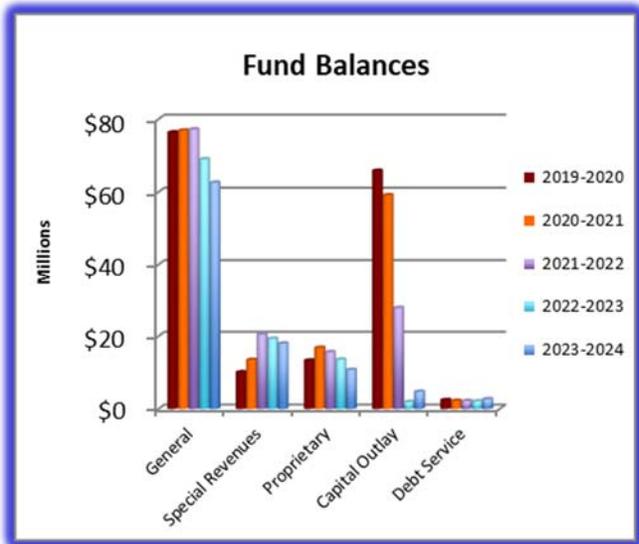
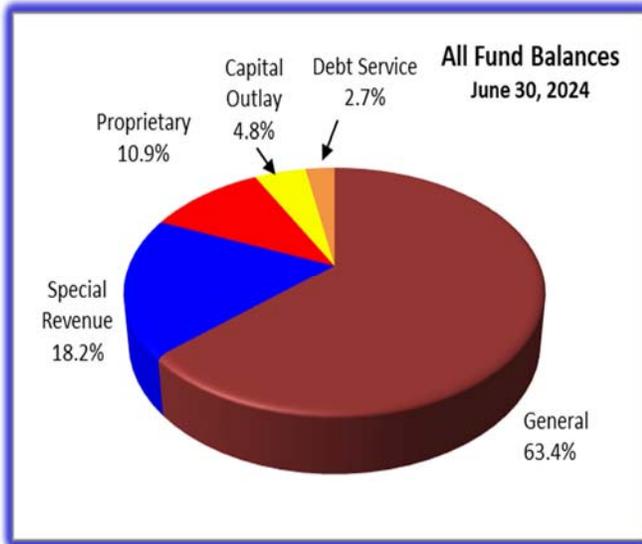
The chart below shows a five-year history of fund balance by fund type and a breakdown of the 2023-2024 fund balance.

ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2019-2020 through 2023-2024

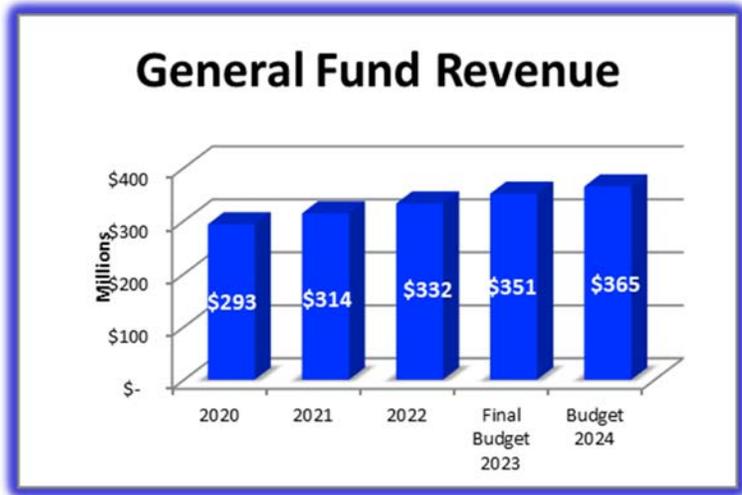
| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|------------------|----------------------|----------------------|----------------------|----------------------|---------------------|----------------------|----------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | Percent |
| General | \$76,330,617 | \$76,864,405 | \$77,164,621 | \$69,082,997 | \$62,615,567 | (\$6,467,430) | (9.36%) |
| Special Revenues | 10,115,670 | 13,529,597 | 20,490,096 | 19,308,752 | 18,002,915 | (1,305,837) | (6.76%) |
| Proprietary | 13,340,719 | 16,829,606 | 15,645,501 | 13,597,240 | 10,759,564 | (2,837,676) | (20.87%) |
| Capital Outlay | 65,919,680 | 59,159,413 | 27,786,893 | 1,942,202 | 4,767,353 | 2,825,151 | 145.46% |
| Debt Service | 2,453,154 | 2,260,675 | 2,209,671 | 2,119,940 | 2,700,914 | 580,974 | 27.41% |
| Total | \$168,159,840 | \$168,643,696 | \$143,296,782 | \$106,051,131 | \$98,846,313 | (7,204,818) | (6.79%) |

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



GENERAL FUND (MAJOR FUND)

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



REVENUES

State Aid

The state legislature has defined the mission of public education is to “assure Utah the best educated citizenry in the world and each individual the training to succeed in a global society, by providing students with learning and occupational skills, character development, literacy and numeracy, high quality instruction, curriculum based

| Minimum School Program Guarantee | Estimated WPU's |
|--|-----------------|
| Grades K-12 Enrollment (October 1) X 1.00 | 31,788.296 |
| Total WPU | 31,788.296 |
| WPU Value | \$4,280 |
| State Guarantee Revenue | \$136,053,907 |
| Local Revenue Generated by Uniformed Basic Rate (0.001406) | (\$51,726,684) |
| K-12 Revenue From State Funds | \$84,327,223 |

on high standards and relevance, and effective assessment to inform high quality instruction and accountability...that the mission detailed [above] be carried out through a responsive educational system that guarantees local school communities autonomy, flexibility, and client choice, while holding them accountable for results." (UCA 53E-2-301).

The Legislature provides funding to local school districts through the Minimum School Program Act. The Act “recognizes that all children of the state are entitled to reasonably

| Other State Revenue | |
|------------------------------|----------------------|
| Program | Amount |
| Special Education | \$22,196,577 |
| Teacher Student Success Act | 8,637,067 |
| Educators Salary Adjustment | 20,286,569 |
| Professional Staff | 11,587,651 |
| Class Size Reduction | 8,518,056 |
| Applied Technology Education | 6,462,693 |
| Pupil Transportation | 8,481,117 |
| School Trust Lands | 4,676,093 |
| At-Risk Youth-in-Custody | 335,306 |
| At-Risk Enhancement | 4,712,366 |
| Adult Ed/Corrections | 717,965 |
| Other State Programs | 12,058,441 |
| Total | \$108,669,901 |

equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts...” It also “recognizes that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature “also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged.” (53F-2-103)

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 3, 2023. Therefore, the WPU will increase by \$242, from \$4,038 to \$4,280. In 2023-2024 the District anticipates to receive 40.7% of its revenue from state aid for all funds.

Local Property Taxes

As part of the Legislature’s recognition that local school districts “should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged” school districts are allowed to set certain tax rate levies to raise additional funds for their local schools. Each year the District receives a certified tax rate from the Utah Tax Commission. The certified tax rate is set so the District can raise the same amount of property tax revenue as it did the year before allowing for new growth. The certified tax rate is adjusted each year based upon the change of the assessed value of property within the boundaries of the District. If the assessed value of the property decreases from one year to the next, the certified tax rate is correspondingly increased. If the assessed value of the property increases from one year to the next, the certified tax rate is correspondingly decreased. There is no inflationary factor for the certified rate. Last year the District’s

certified tax rate assessed value increased by 25.5% from the previous year. The main driver was significant increases in home values. This year’s increase was a more modest 3.3%. 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 2023-2024 it is estimated that the property tax levies will generate \$130.4 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 2019-2020 through 2023-2024

| Funds | Actual | Actual | Actual | Final Budget | Budget | 2023 vs. 2024 Change | |
|----------------------|-----------------|-----------------|-----------------|-----------------|-----------------|----------------------|----------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | Amount | Percent |
| General Fund: | | | | | | | |
| Basic Program | 0.001661 | 0.001628 | 0.001661 | 0.001652 | 0.001406 | (0.000246) | (14.89%) |
| Board Local Levy | 0.001720 | 0.001594 | 0.001342 | 0.001195 | 0.001119 | (0.000076) | (6.36%) |
| Voted Leeway | 0.001600 | 0.001600 | 0.001600 | 0.001191 | 0.001200 | 0.000009 | 0.76% |
| Total | 0.004981 | 0.004822 | 0.004603 | 0.004038 | 0.003725 | (0.000313) | (7.75%) |

| Certified Tax Rate Assessed Value of Property within the Canyons School District | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|
| | Tax Year 2019 | Tax Year 2020 | Tax Year 2021 | Tax Year 2022 | Tax Year 2023 |
| Assessed Value (Less RDA's) | \$23,386,398,233 | \$25,100,293,136 | \$27,359,051,533 | \$34,242,249,185 | \$35,293,178,123 |
| Board of Equalization Adjustment | (150,727,100) | (153,731,777) | (145,205,975) | (118,128,901) | (46,774,872) |
| Net Value | 23,235,671,133 | 24,946,561,359 | 27,213,845,558 | 34,124,120,284 | 35,246,403,251 |
| Collection Rate | 97.64% | 97.71% | 97.78% | 97.85% | 97.90% |
| Proposed Rate Valuation | \$22,687,309,294 | \$24,375,285,104 | \$26,609,698,187 | \$33,390,451,698 | \$34,506,228,783 |
| Percent Change From Previous Year | n/a | 7.44% | 9.17% | 25.48% | 3.34% |

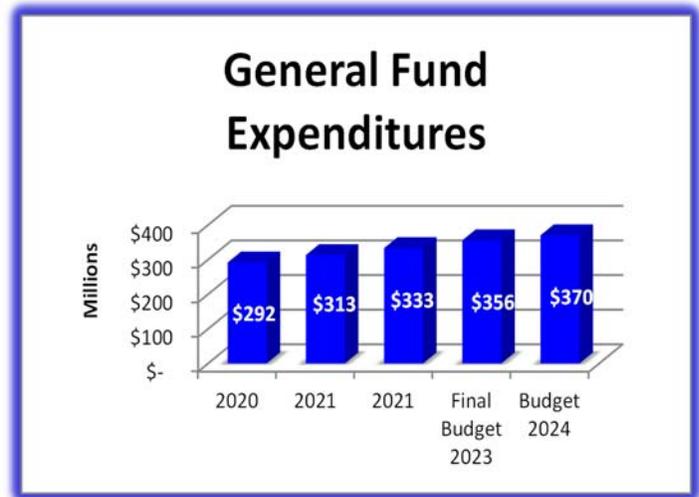
Federal Aid

Federal aid accounts for approximately 6.1% 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 2023-2024 data, CSD anticipates receiving \$22.4 million in federal funding, which is a decrease of \$5.2 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. 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 \$6.4 million. The District is also reimbursed \$3.1 million by Medicaid for services performed for eligible students. The District will receive about \$2.3 million in NCLB Title One funds to assist economically disadvantaged students. The Title II, Part A/Quality Teaching budget represents CSD’s primary vehicle for providing content-focused staff development training and materials and will be approximately \$0.7 million. 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 | \$ 7,416,027 |
| Special Education | 6,435,956 |
| NCLB Title IA- Poverty | 2,285,953 |
| Medicaid Reimbursement | 3,104,100 |
| NCLB Title IIA- Teacher Quality | 737,610 |
| Applied Technology | 443,068 |
| Other NCLB Programs | 435,603 |
| Other Federal Revenues | 1,531,048 |
| Total | \$22,389,365 |

EXPENDITURES

General Fund expenditures are expected to increase by \$14.5 million between 2022-2023 and 2023-2024. The increase is mainly due to the Board approving the compensation packages that were negotiated by the different employee groups. Additionally, the Legislature continued to fund 32 hours of personal professional development time for each teacher. Inflation has impacted several non-payroll items such as utilities, fuel and various maintenance parts and services. Inflationary adjustments have been made to these areas.



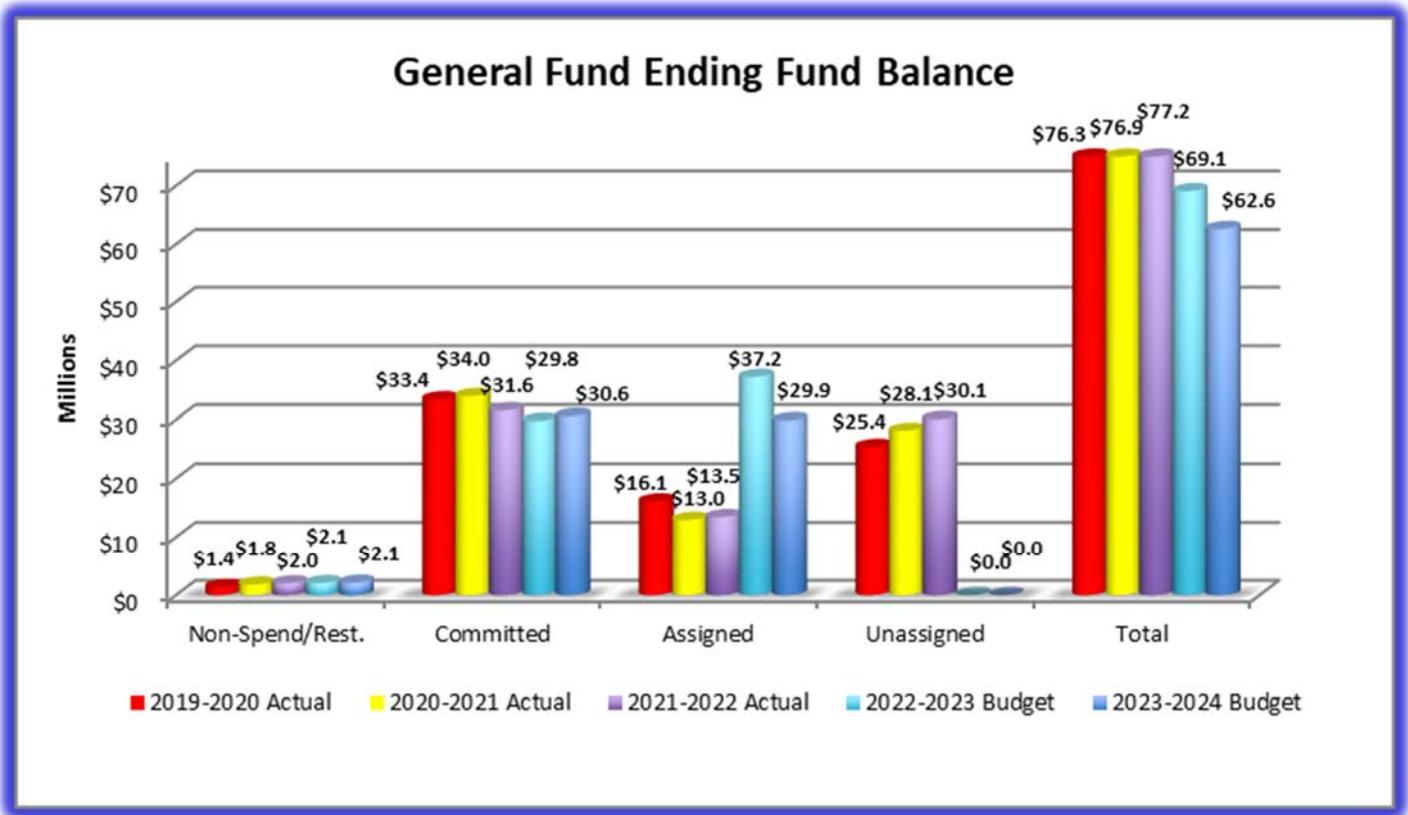
OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The District froze its OPEB plan on June 30, 2006. Employees hired before that date are eligible, with benefits calculated on salary and tenure as of that date. The benefits provided are a) cash to purchase supplemental health insurance b) early retirement incentive c) unused sick leave bonus d) years of service award. Every two years the District has an actuarial study performed for its OPEB plans. The latest study was July 1, 2022. As of that date, approximately 350 active employees were eligible for OPEB and the total liability was \$8,567,144. The Board has committed fund balance of this amount, plus an additional 5% for a total of \$8,995,501, to ensure the OPEB plans are fully funded. 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 2023-2024 is estimated to be \$62.6 million, of which \$2.1 million is restricted for inventories; \$30.6 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$29.9 million is assigned for school carryovers, potential health cost increases, funds to complete all construction projects, potential revenue shortfalls and a starting point for 2024-2025 employee negotiations. Overall, the ending fund balance for 2023-2024 is expected to decrease by \$7.2 million. This decrease is partially due a \$3.0

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 2023-2024 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 53F-8-303 and by bond financing.

REVENUES

Local Property Taxes

UCA 53F-8-303 gives the Board of Education authorization to impose a property tax levy not to exceed 0.003000 per dollar of taxable value to be used for capital outlay projects.

The property tax levy for 2022-2023 was 0.000620 and remains the similar at 0.000604 for 2023-2024.

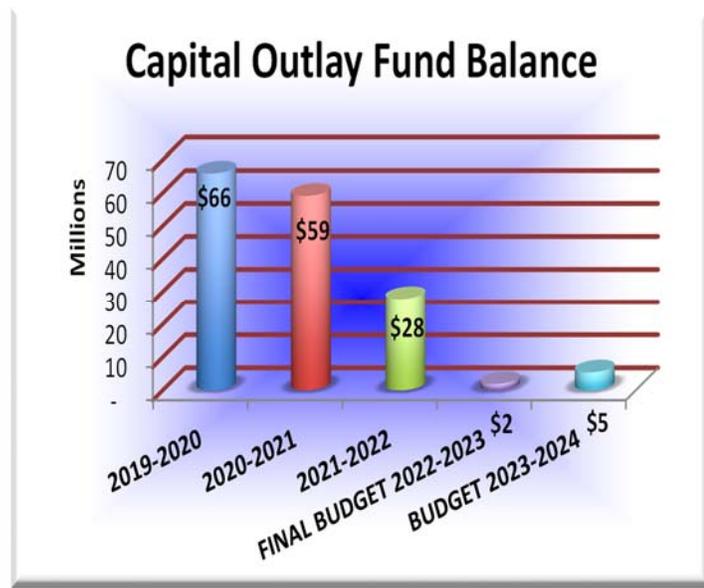
EXPENDITURES

Expenditures for 2022-2023 are budgeted to be \$31.8 million, which is a decrease of \$27.9 million from the prior year. This decrease is the result of the most major projects being completed in fiscal year 2022-2023 or before. The majority of the Capital Outlay expenses is for the completion of Union Middle (\$9.7 million) which will open this fall.

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

ENDING FUND BALANCE

The Capital fund balance is expected to decrease down to \$1.9 million as the current year draws to a close. The reduction of the fund balance has been long planned out as the balance was needed to complete all committed projects. The ending fund balance for 2023-2024 is expected to increase to \$4.8 million as future projects will be budgeted with available revenues. To assist in balancing the fund, the District will consider selling vacant property and has budgeted a \$3.0 million transfer from the General Fund 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. The District is rapidly paying down its debt with all debt scheduled to be retired in fifteen years or 2038. Of the outstanding balance, 46.4% will be retired in the next five years (between 2024-2028). The following five years (2029-2033) 35.6% will be retired and the final 18.0% will be retired in the last five years (2034-2038). See debt schedules for outstanding debt balances and payment timelines.

REVENUES

Local Property Taxes

The Board of Education sets a debt service levy each year to raise sufficient funds to pay for principal and interest payments for the coming year. The District promised its taxpayers that if they approved the 2017 authorization the debt rate would not exceed 0.001565. The rate for 2023-2024 is 0.001308 which is well-below that threshold.

EXPENDITURES

Expenditures are broken down into three categories: Bond principal, Bond interest, and banking fees. Principal due in 2023-2024 is estimated at \$29.8 million with interest estimated at \$15.4 million for a total of principal and interest payment of \$45.2 million.

TRANSFERS OUT/REFUNDING

Utah Code 11-14-310(c) allows for excess debt service revenues to be used for technology programs and projects. Transfers to the General Fund of \$1.8 million and \$2.2 million are budgeted for fiscal years 2022-2023 and 2023-2024, respectively. A \$1.5 million and \$1.0 million transfers are budgeted to the Capital Outlay Fund for 2022-2023 and 2023-2024, respectively.

NUTRITION FUND

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

REVENUES

Local Sources

Due to the pandemic, the Federal Government provided free meals, both breakfast and lunch, to all students starting in September 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 began charging students for school meals. Prices will remain the same for the 2023-2024 school year.

| SCHOOL BREAKFAST/LUNCH PRICES | | | | | |
|-------------------------------|--------|--------|--------|--------|--------|
| | 2020 | 2021 | 2022 | 2023 | 2024 |
| Lunch: | | | | | |
| Elementary | \$1.75 | \$2.00 | \$2.00 | \$2.00 | \$2.00 |
| Secondary | \$2.00 | \$2.25 | \$2.25 | \$2.25 | \$2.25 |
| Reduced Price | \$0.40 | \$0.40 | \$0.40 | \$0.40 | \$0.40 |
| Adult | \$3.50 | \$3.50 | \$3.50 | \$3.50 | \$3.50 |
| Breakfast: | | | | | |
| Elementary | \$0.90 | \$1.00 | \$1.00 | \$1.00 | \$1.00 |
| Secondary | \$1.10 | \$1.25 | \$1.25 | \$1.25 | \$1.25 |
| Reduced Price | \$0.30 | \$0.30 | \$0.30 | \$0.30 | \$0.30 |
| Adult | \$2.00 | \$2.00 | \$2.00 | \$2.00 | \$2.00 |

Note: Per USDA waiver, lunches were free to all students for the 2021 and 2022 school years.

State Sources

The state of Utah imposes a Wine, Liquor & Heavy Beer tax on all sales in the State. Ten percent of the gross revenue from this tax is transferred to the Uniform School Fund to support the school lunch program. It is anticipated that the revenue from this tax will remain the same as the prior year at about \$2.7 million.

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. It's anticipated the amount received will be \$8.1 million.

EXPENDITURES

Ninety-two percent of the expenditures in the Nutrition Fund are for salaries, benefits, and food costs. Approximately 46.7% is spent on food and 45.2% 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 2023-2024.

PASS-THROUGH TAXES FUND

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

agencies while taxes collected for charter schools are distributed directly to the Utah State Board of Education.

PROPRIETARY FUND

INTERNAL SERVICE FUND

EMPLOYEE BENEFITS SELF-INSURANCE FUND

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

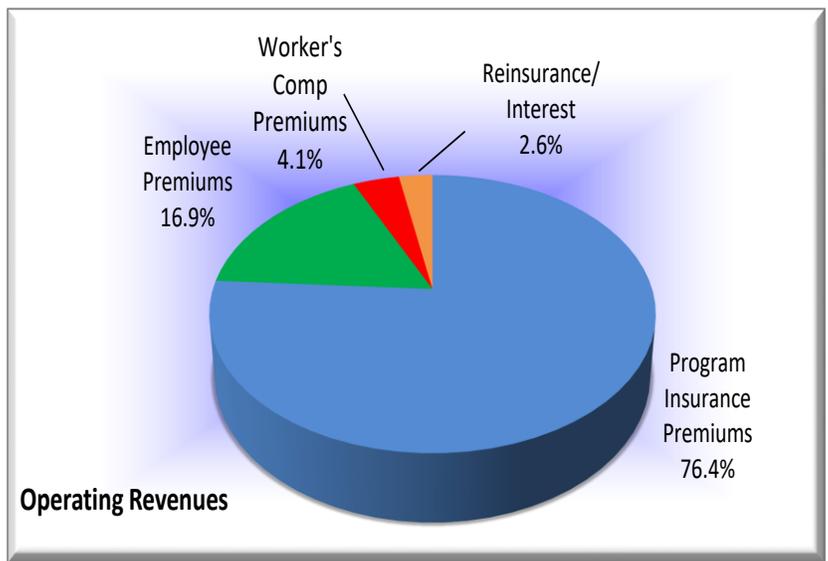
REVENUES

Revenue comes from premiums charged to the fund where employee salaries are expensed and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums for employees will remain the same but the deductibles and out-of-pocket maximums will be increasing. The District’s share of premiums will be increasing by \$300,000. 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 3.8% or about \$1.3 million between 2022-2023 and 2023-2024.



NET ASSETS

The District budgeted for a 2023-2024 net asset balance of \$10.8 million. This represents approximately 29.8% 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/FINANCIAL STATEMENTS

During previous years the District issued or refunded bonds and received credit reports from Fitch Ratings and Moody's Investors Service. The credit scores from Fitch Ratings have always been AAA and from Moody's Investors Service all scores are Aaa, which are the highest possible scores. Only about 100 districts nationwide have achieved these high of ratings from each agency. During the 2022-2023 year the District did not issue or refund any bonds, thereby no credit reports were received. The latest credit reports can be found at the following web links:

Fitch Ratings:

<https://www.fitchratings.com/research/us-public-finance/canyons-school-district-utah-07-02-2022>

Moody's Investors Service:

https://www.moody.com/research/Moodys-assigns-Aaa-UND-and-ENH-to-Canyons-School-District-Rating-Action--PR_907606550

The financial statements for all funds in aggregate and then separately for each individual fund are shown on the following pages.

FINANCIAL STATEMENTS

CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2023-2024

| | General Fund | Pass-Through Taxes | District Activity | Canyons Education Foundation | Nutrition Fund | Capital Outlay |
|--|----------------------|-----------------------|----------------------|------------------------------------|---------------------|---------------------|
| Revenues: | | | | | | |
| Property Tax | \$ 130,361,303 | \$ 17,103,245 | \$ - | \$ - | \$ - | \$ 21,145,536 |
| Registered Vehicles Fee-in-Lieu | 6,581,641 | - | - | - | - | 1,095,166 |
| Interest on Investments | 5,825,000 | - | 77,620 | 36,500 | 314,000 | 225,000 |
| State Sources | 193,341,992 | - | - | - | 2,709,940 | - |
| Federal Sources | 22,389,365 | - | - | - | 8,095,415 | 1,075,000 |
| Other Local | 6,224,505 | - | 12,156,455 | 1,071,000 | 3,409,985 | 40,000 |
| Total Revenues | 364,723,806 | 17,103,245 | 12,234,075 | 1,107,500 | 14,529,340 | 23,580,702 |
| Expenditures: | | | | | | |
| Instruction | 222,382,827 | - | 12,289,351 | - | - | - |
| Support Services: | | | | | | |
| Student Services | 23,736,440 | - | - | - | - | - |
| Staff Services | 29,078,143 | - | - | - | - | - |
| District Administration | 2,937,420 | - | - | - | - | - |
| School Administration | 26,233,989 | - | - | - | - | - |
| Central Support Services | 18,196,701 | - | - | - | - | - |
| Operation & Maintenance of Plant | 33,303,188 | - | - | - | - | - |
| Student Transportation | 13,863,260 | - | - | - | - | - |
| Non-Instructional and Other | 460,975 | 17,103,245 | - | 1,110,721 | 15,974,973 | - |
| Capital Outlay | - | - | - | - | - | 31,755,551 |
| Debt Service | - | - | - | - | - | - |
| Total Expenditures | 370,192,943 | 17,103,245 | 12,289,351 | 1,110,721 | 15,974,973 | 31,755,551 |
| Excess (Deficiency) of Revenues Over Expenditures | (5,469,137) | - | (55,276) | (3,221) | (1,445,633) | (8,174,849) |
| 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) | (998,293) | - | - | 198,293 | - | 4,000,000 |
| Total Other Financing Sources (Uses) | (998,293) | - | - | 198,293 | - | 11,000,000 |
| Net Change in Fund Balances | (6,467,430) | - | (55,276) | 195,072 | (1,445,633) | 2,825,151 |
| Fund Balances - Beginning of Year | 69,082,997 | - | 9,228,052 | 1,344,451 | 8,736,249 | 1,942,202 |
| Fund Balances - End of Year | \$ 62,615,567 | \$ - | \$ 9,172,776 | \$ 1,539,523 | \$ 7,290,616 | \$ 4,767,353 |

CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Fiscal Year 2023-2024

| | Debt Service | Internal Service Fund | Totals (Memorandum Only) | | | | |
|--|---------------------|-----------------------------|--------------------------|---------------------------|-----------------------|-----------------------|-----------------------|
| | | | Budget 2023-2024 | Final Budget 2022-2023 | Actual 2021-2022 | Actual 2020-2021 | Actual 2019-2020 |
| Revenues: | | | | | | | |
| Property Tax | \$ 45,771,927 | \$ - | \$ 214,382,011 | \$ 221,251,733 | \$ 206,385,075 | \$ 198,577,936 | \$ 188,796,845 |
| Registered Vehicles Fee-in-Lieu | 2,299,320 | - | 9,976,127 | 9,628,297 | 10,072,254 | 9,789,345 | 9,717,856 |
| Interest on Investments | 926,000 | 674,220 | 8,078,340 | 8,258,100 | 513,336 | 1,650,442 | 6,679,945 |
| State Sources | - | - | 196,051,932 | 172,371,783 | 161,466,803 | 159,330,661 | 149,866,505 |
| Federal Sources | - | - | 31,559,780 | 36,392,383 | 51,163,335 | 33,398,248 | 18,656,103 |
| Other Local | - | 32,544,120 | 55,446,065 | 55,245,875 | 51,383,424 | 46,996,965 | 46,690,601 |
| Total Revenues | 48,997,247 | 33,218,340 | 515,494,255 | 503,148,171 | 480,984,227 | 449,743,597 | 420,407,855 |
| Expenditures: | | | | | | | |
| Instruction | - | - | 234,672,178 | 225,524,943 | 216,795,515 | 202,396,119 | 190,054,199 |
| Support Services: | | | | | | | |
| Student Services | - | - | 23,736,440 | 23,320,724 | 20,973,174 | 18,913,146 | 16,956,832 |
| Staff Services | - | - | 29,078,143 | 28,001,559 | 23,358,944 | 21,008,452 | 19,077,440 |
| District Administration | - | - | 2,937,420 | 2,952,058 | 2,780,105 | 2,470,248 | 2,387,410 |
| School Administration | - | - | 26,233,989 | 24,510,424 | 24,082,799 | 22,283,439 | 21,346,591 |
| Central Support Services | - | - | 18,196,701 | 17,590,097 | 16,988,268 | 16,621,721 | 15,579,362 |
| Operation & Maintenance of Plant | - | - | 33,303,188 | 31,955,166 | 27,616,893 | 27,367,412 | 25,162,751 |
| Student Transportation | - | - | 13,863,260 | 13,332,998 | 12,013,927 | 9,724,655 | 9,940,408 |
| Non-Instructional and Other | - | 36,056,016 | 70,705,930 | 68,779,087 | 63,889,295 | 55,006,013 | 50,601,959 |
| Capital Outlay | - | - | 31,755,551 | 59,634,248 | 102,197,529 | 123,001,607 | 155,628,507 |
| Debt Service | 45,216,273 | - | 45,216,273 | 44,792,518 | 43,413,250 | 42,509,618 | 38,978,155 |
| Total Expenditures | 45,216,273 | 36,056,016 | 529,699,073 | 540,393,822 | 554,109,699 | 541,302,430 | 545,713,614 |
| Excess (Deficiency) of Revenues Over Expenditures | 3,780,974 | (2,837,676) | (14,204,818) | (37,245,651) | (73,125,472) | (91,558,833) | (125,305,759) |
| Other Financing Sources (Uses): | | | | | | | |
| Bond Proceeds | - | - | - | - | 37,690,000 | 79,000,000 | 80,005,000 |
| Bond Premiums | - | - | - | - | 9,447,959 | 12,898,847 | 13,215,572 |
| 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 | - | - | - | - |
| Insurance Recoveries | - | - | - | - | - | - | 6,135,774 |
| Transfers In/(Out) | (3,200,000) | - | - | - | - | - | - |
| Total Other Financing Sources (Uses) | (3,200,000) | - | 7,000,000 | - | 47,778,558 | 92,042,689 | 99,356,346 |
| Net Change in Fund Balances | 580,974 | (2,837,676) | (7,204,818) | (37,245,651) | (25,346,914) | 483,856 | (25,949,413) |
| Fund Balances - Beginning of Year | 2,119,940 | 13,597,240 | 106,051,131 | 143,296,782 | 168,643,696 | 168,159,840 | 194,109,253 |
| Fund Balances - End of Year | \$ 2,700,914 | \$ 10,759,564 | \$ 98,846,313 | \$ 106,051,131 | \$ 143,296,782 | \$ 168,643,696 | \$ 168,159,840 |

CANYONS SCHOOL DISTRICT

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

All Governmental and Proprietary Funds - Actuals 2020-2022, Final Budget 2022-2023, Budget 2023-2024 and Budget Forecasts 2025-2027

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|----------------------------------|----------------------------|
| Revenues: | | | | | |
| Property Tax | \$ 188,796,845 | \$ 198,577,936 | \$ 206,385,075 | \$ 221,251,733 | \$ 214,382,011 |
| Registered Vehicles Fee-in-Lieu | 9,717,856 | 9,789,345 | 10,072,254 | 9,628,297 | 9,976,127 |
| Interest on Investments | 6,679,945 | 1,650,442 | 513,336 | 8,258,100 | 8,078,340 |
| State Sources | 149,866,505 | 159,330,661 | 161,466,803 | 172,371,783 | 196,051,932 |
| Federal Sources | 18,656,103 | 33,398,248 | 51,163,335 | 36,392,383 | 31,559,780 |
| Other Local | 46,690,601 | 46,996,965 | 51,383,424 | 55,245,875 | 55,446,065 |
| Total Revenues | 420,407,855 | 449,743,597 | 480,984,227 | 503,148,171 | 515,494,255 |
| Expenditures: | | | | | |
| Salaries | 189,219,778 | 201,376,878 | 212,043,699 | 226,126,789 | 242,547,143 |
| Employee Benefits | 77,531,308 | 81,373,935 | 85,186,932 | 92,172,029 | 96,424,603 |
| Contracted/Purchased Services | 21,215,288 | 12,881,741 | 17,452,924 | 21,451,671 | 16,639,642 |
| Supplies/Textbooks/Media/Other | 19,942,822 | 23,228,909 | 30,798,352 | 27,454,255 | 26,619,870 |
| School Lunch Food | 4,745,045 | 4,607,403 | 6,030,204 | 7,305,390 | 7,466,560 |
| Utilities | 6,897,850 | 7,810,370 | 7,471,873 | 9,046,072 | 9,362,687 |
| Equipment/Data Processing Equipment | 7,113,949 | 10,314,035 | 8,448,573 | 9,500,082 | 8,198,406 |
| Land/Buildings/Busses/Vehicles | 14,131,192 | 9,210,757 | 4,710,349 | 13,237,860 | 10,677,150 |
| Bond Architect/Construction Projects | 129,532,853 | 106,595,594 | 88,283,466 | 33,403,801 | 8,938,749 |
| Bond Principal | 23,590,000 | 25,210,000 | 24,335,000 | 27,335,000 | 29,810,000 |
| Bond Interest | 15,388,155 | 17,299,618 | 19,078,250 | 17,457,518 | 15,406,273 |
| Health Claims/Prescriptions/Administration | 24,176,626 | 27,915,143 | 33,521,579 | 34,393,525 | 35,699,695 |
| Community | 12,228,748 | 13,478,047 | 16,748,498 | 21,509,830 | 21,908,295 |
| Total Expenditures | 545,713,614 | 541,302,430 | 554,109,699 | 540,393,822 | 529,699,073 |
| Excess (Deficiency) of Revenues Over Expenditures | (125,305,759) | (91,558,833) | (73,125,472) | (37,245,651) | (14,204,818) |
| Other Financing Sources (Uses): | | | | | |
| Bond Proceeds | 80,005,000 | 79,000,000 | 37,690,000 | - | - |
| Bond Premiums | 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 | - | - | - | - | 7,000,000 |
| Insurance Recoveries | 6,135,774 | - | - | - | - |
| Transfers In/(Out) | - | - | - | - | - |
| Total Other Financing Sources (Uses) | 99,356,346 | 92,042,689 | 47,778,558 | - | 7,000,000 |
| Net Change in Fund Balances | (25,949,413) | 483,856 | (25,346,914) | (37,245,651) | (7,204,818) |
| Fund Balances - Beginning of Year | 194,109,253 | 168,159,840 | 168,643,696 | 143,296,782 | 106,051,131 |
| Fund Balances - End of Year | \$ 168,159,840 | \$ 168,643,696 | \$ 143,296,782 | \$ 106,051,131 | \$ 98,846,313 |

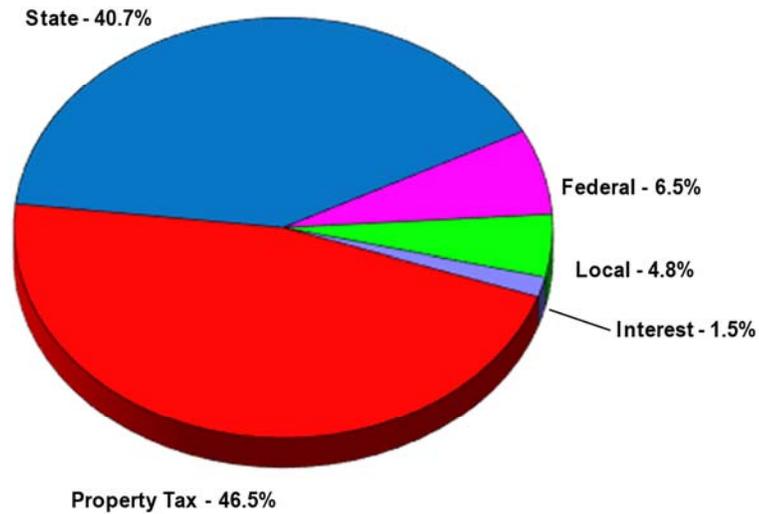
CANYONS SCHOOL DISTRICT

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

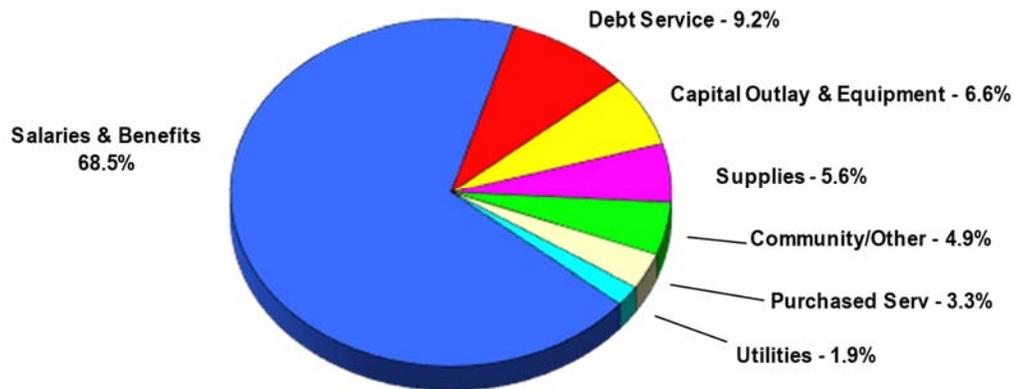
All Governmental and Proprietary Funds - Actuals 2020-2022, Final Budget 2022-2023, Budget 2023-2024 and Budget Forecasts 2025-2027

| | <i>Budget Forecast</i> 2024-2025 | <i>Budget Forecast</i> 2025-2026 | <i>Budget Forecast</i> 2026-2027 |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| Revenues: | | | |
| Property Tax | \$ 220,570,051 | \$ 226,958,953 | \$ 233,555,526 |
| Registered Vehicles Fee-in-Lieu | 10,191,040 | 10,410,982 | 10,636,073 |
| Interest on Investments | 8,055,324 | 8,069,078 | 8,083,107 |
| State Sources | 209,733,750 | 220,114,038 | 233,234,631 |
| Federal Sources | 23,338,277 | 24,038,425 | 24,759,578 |
| Other Local | 58,257,695 | 61,224,380 | 64,373,518 |
| Total Revenues | <u>530,146,137</u> | <u>550,815,856</u> | <u>574,642,433</u> |
| Expenditures: | | | |
| Salaries | 249,633,538 | 256,939,857 | 264,473,229 |
| Employee Benefits | 99,264,614 | 102,193,322 | 105,213,619 |
| Contracted/Purchased Services | 17,071,231 | 17,488,431 | 17,916,540 |
| Supplies/Textbooks/Media/Other | 31,985,942 | 32,685,854 | 33,407,592 |
| School Lunch Food | 7,615,891 | 7,768,209 | 7,923,573 |
| Utilities | 9,549,941 | 9,740,940 | 9,935,759 |
| Equipment/Data Processing Equipment | 7,840,522 | 7,918,067 | 7,998,232 |
| Land/Buildings/Busses/Vehicles | 13,770,000 | 6,770,000 | 6,720,000 |
| Bond Architect/Construction Projects | 350,000 | 350,000 | 350,000 |
| 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 | 37,183,954 | 38,731,329 | 40,344,542 |
| Community | 17,530,826 | 17,969,097 | 18,418,324 |
| Total Expenditures | <u>537,012,732</u> | <u>543,768,416</u> | <u>558,339,971</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (6,866,595) | 7,047,440 | 16,302,462 |
| 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 | (6,866,595) | 7,047,440 | 16,302,462 |
| Fund Balances - Beginning of Year | <u>106,051,131</u> | <u>99,184,536</u> | <u>106,231,976</u> |
| Fund Balances - End of Year | <u>\$ 99,184,536</u> | <u>\$ 106,231,976</u> | <u>\$ 122,534,438</u> |

All Governmental Funds Combined Revenue Sources

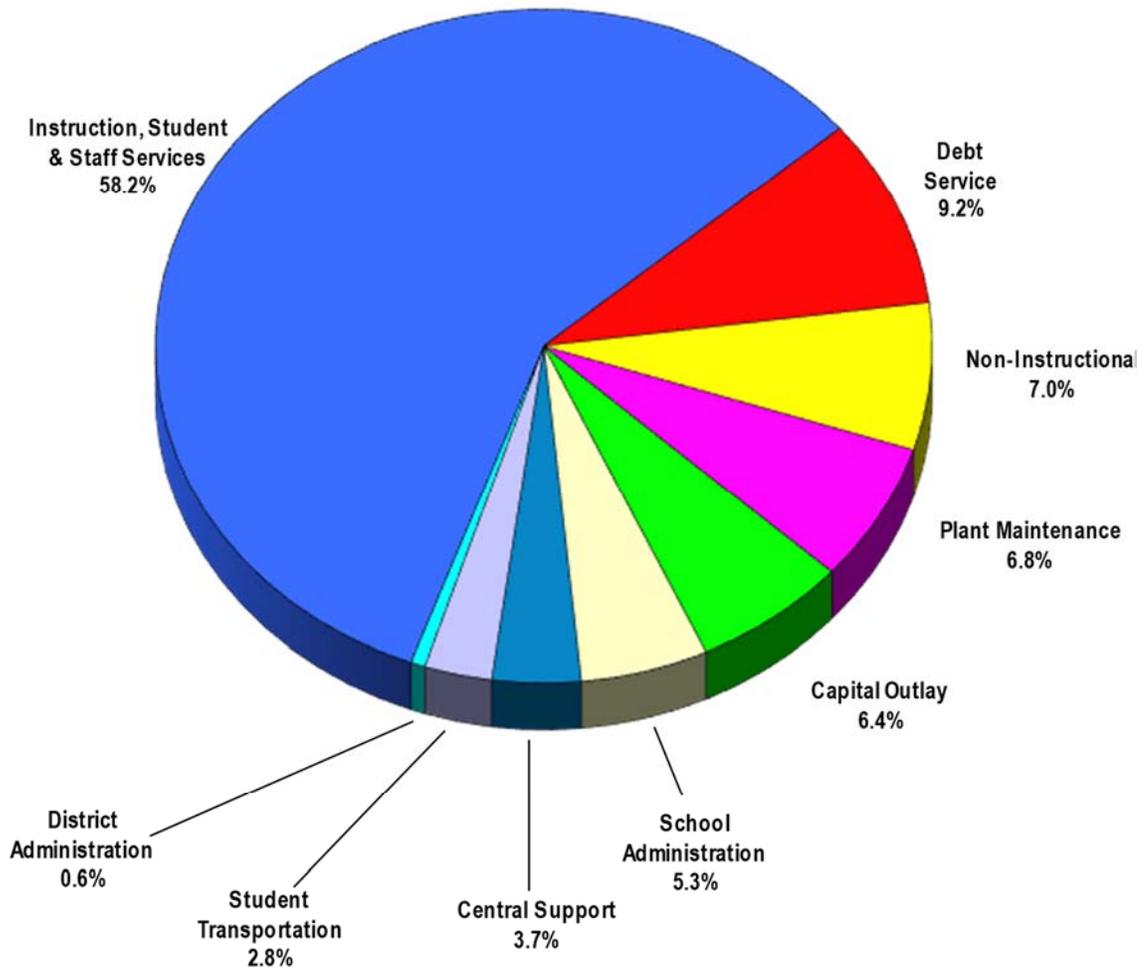


Budgeted Expenditures by Object



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

All Governmental Funds Combined Budgeted Expenditures by Function

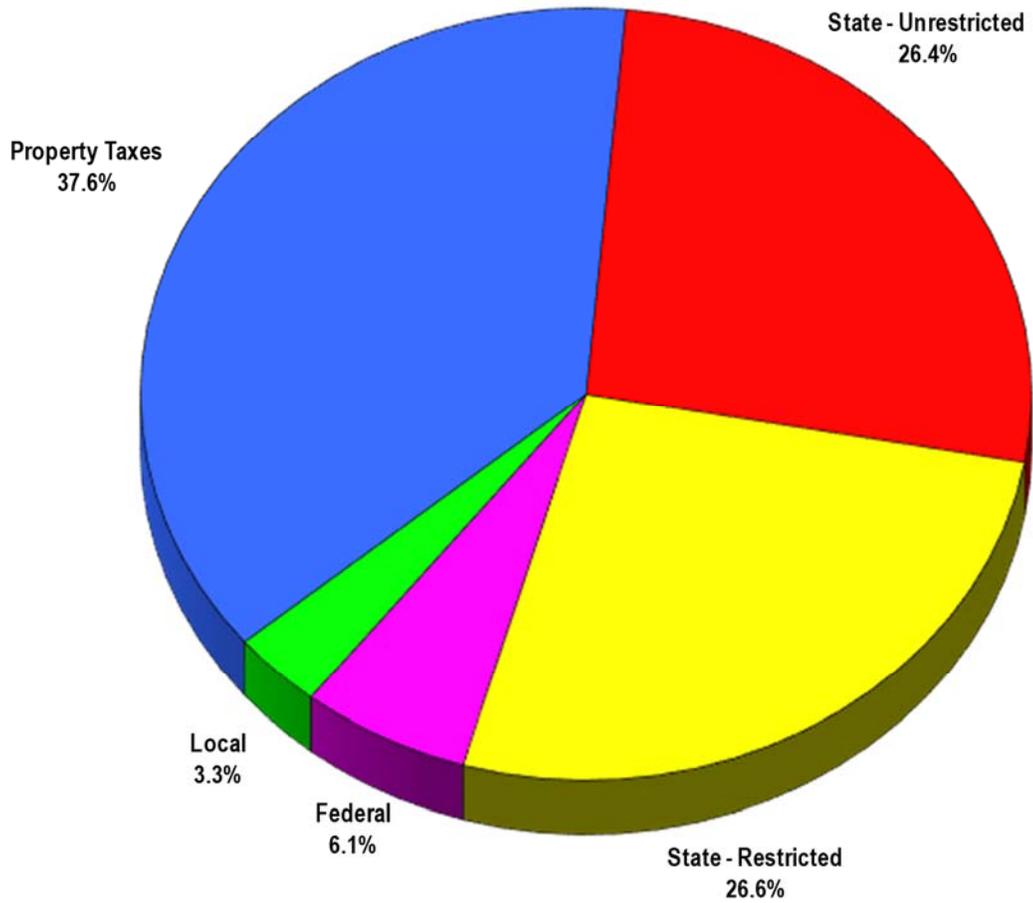


Budget for the Internal Service Fund is excluded from graph.

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> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Revenues: | | | | | |
| Local Sources | \$ 133,383,919 | \$ 136,202,687 | \$ 140,052,941 | \$ 156,805,293 | \$ 148,992,449 |
| State Sources | 147,639,646 | 156,334,975 | 158,714,363 | 165,811,486 | 193,341,992 |
| Federal Sources | 12,175,018 | 21,326,534 | 33,619,925 | 28,375,671 | 22,389,365 |
| Total Revenues | <u>293,198,583</u> | <u>313,864,196</u> | <u>332,387,229</u> | <u>350,992,450</u> | <u>364,723,806</u> |
| Expenditures: | | | | | |
| Instruction | 180,850,632 | 194,371,845 | 205,005,428 | 213,630,868 | 222,382,827 |
| Support Services: | | | | | |
| Student Services | 16,956,832 | 18,913,146 | 20,973,174 | 23,320,724 | 23,736,440 |
| Staff Services | 19,077,440 | 21,008,452 | 23,358,944 | 28,001,559 | 29,078,143 |
| District Administration | 2,387,410 | 2,470,248 | 2,780,105 | 2,952,058 | 2,937,420 |
| School Administration | 21,346,591 | 22,283,439 | 24,082,799 | 24,510,424 | 26,233,989 |
| Central Support Services | 15,579,362 | 16,621,721 | 16,988,268 | 17,590,097 | 18,196,701 |
| Operation & Maintenance of Plant | 25,162,751 | 27,367,412 | 27,616,893 | 31,955,166 | 33,303,188 |
| Student Transportation | 9,940,408 | 9,724,655 | 12,013,927 | 13,332,998 | 13,863,260 |
| Community | 288,505 | 365,838 | 266,782 | 392,120 | 460,975 |
| Total Expenditures | <u>291,589,931</u> | <u>313,126,756</u> | <u>333,086,320</u> | <u>355,686,014</u> | <u>370,192,943</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 1,608,652 | 737,440 | (699,091) | (4,693,564) | (5,469,137) |
| Other Financing Sources (Uses): | | | | | |
| Transfers In (Out) | (208,001) | (203,652) | 999,307 | (3,388,060) | (998,293) |
| Total Other Financing Sources (Uses) | <u>(208,001)</u> | <u>(203,652)</u> | <u>999,307</u> | <u>(3,388,060)</u> | <u>(998,293)</u> |
| Net Change in Fund Balances | 1,400,651 | 533,788 | 300,216 | (8,081,624) | (6,467,430) |
| Fund Balances - Beginning of Year | <u>74,929,966</u> | <u>76,330,617</u> | <u>76,864,405</u> | <u>77,164,621</u> | <u>69,082,997</u> |
| Fund Balances - End of Year | <u>\$ 76,330,617</u> | <u>\$ 76,864,405</u> | <u>\$ 77,164,621</u> | <u>\$ 69,082,997</u> | <u>\$ 62,615,567</u> |
| Fund Balances: | | | | | |
| Non-Spendable | 1,385,432 | 1,806,396 | 2,020,009 | 2,060,409 | 2,122,221 |
| Committed | 33,430,540 | 33,976,833 | 31,577,707 | 29,780,600 | 30,609,000 |
| Assigned | 16,116,856 | 12,957,034 | 13,453,633 | 37,241,988 | 29,884,346 |
| Unassigned | <u>25,397,789</u> | <u>28,124,142</u> | <u>30,113,272</u> | <u>-</u> | <u>-</u> |
| Total Fund Balances | <u>\$ 76,330,617</u> | <u>\$ 76,864,405</u> | <u>\$ 77,164,621</u> | <u>\$ 69,082,997</u> | <u>\$ 62,615,567</u> |

Canyons School District

The General Fund

Three Year Budget Forecast- Expenditures are by function and object

| | Budget 2023-2024 | Budget Forecast 2024-2025 | Budget Forecast 2025-2026 | Budget Forecast 2026-2027 | Projected Growth Rate |
|--|----------------------|---------------------------------|---------------------------------|---------------------------------|-----------------------------|
| Revenues: | | | | | |
| Property Tax | \$ 130,361,303 | \$ 134,923,949 | \$ 139,646,287 | \$ 144,533,907 | 3.50% |
| Registered Vehicles Fee-in-Lieu | 6,581,641 | 6,746,182 | 6,914,837 | 7,087,708 | 2.50% |
| Interest on Investments | 5,825,000 | 5,825,000 | 5,825,000 | 5,825,000 | 0.00% |
| State Sources | 193,341,992 | 204,942,512 | 217,239,063 | 230,273,407 | 6.00% |
| Federal Sources | 22,389,365 | 15,000,000 | 15,450,000 | 15,913,500 | 3.00% |
| Other Local | 6,224,505 | 6,348,995 | 6,475,975 | 6,605,495 | 2.00% |
| Total Revenues | 364,723,806 | 373,786,638 | 391,551,162 | 410,239,017 | |
| Expenditures by Function: | | | | | |
| Instruction | 222,382,827 | 230,166,226 | 238,222,044 | 246,559,816 | 3.50% |
| Support Services: | | | | | |
| Student Services | 23,736,440 | 24,211,168 | 24,695,391 | 25,189,296 | 2.00% |
| Staff Services | 29,078,143 | 29,659,706 | 30,252,900 | 30,857,958 | 2.00% |
| District Administration | 2,937,420 | 2,996,168 | 3,056,091 | 3,117,213 | 2.00% |
| School Administration | 26,233,989 | 26,758,669 | 27,293,842 | 27,839,719 | 2.00% |
| Business Services | 18,196,701 | 18,560,635 | 18,931,848 | 19,310,485 | 2.00% |
| Operation of Plant | 33,303,188 | 33,969,252 | 34,648,637 | 35,341,610 | 2.00% |
| Student Transportation | 13,863,260 | 14,140,525 | 14,423,336 | 14,711,803 | 2.00% |
| Community | 460,975 | 470,195 | 479,599 | 489,191 | 2.00% |
| Total Expenditures by Function | 370,192,943 | 380,932,544 | 392,003,688 | 403,417,091 | |
| Expenditures by Object: | | | | | |
| Salaries | 234,875,198 | 241,802,905 | 248,947,225 | 256,315,218 | |
| Employee Benefits | 94,176,418 | 96,970,676 | 99,852,695 | 102,825,346 | |
| Contracted/Purchased Services | 13,350,467 | 13,676,915 | 14,011,970 | 14,355,882 | |
| Supplies and Materials | 16,501,580 | 16,938,083 | 17,387,043 | 17,848,837 | |
| Utilities | 9,362,687 | 9,549,941 | 9,740,940 | 9,935,759 | |
| Equipment | 1,926,593 | 1,994,024 | 2,063,815 | 2,136,049 | |
| Total Expenditures by Object | 370,192,943 | 380,932,544 | 392,003,688 | 403,417,091 | |
| Excess (Deficiency) of Revenues Over Expenditures | (5,469,137) | (7,145,906) | (452,526) | 6,821,926 | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In/(Out) | (998,293) | 2,000,000 | 2,000,000 | 2,000,000 | |
| Total Other Financing Sources (Uses) | (998,293) | 2,000,000 | 2,000,000 | 2,000,000 | |
| Net Change in Fund Balances | (6,467,430) | (5,145,906) | 1,547,474 | 8,821,926 | |
| Fund Balances - Beginning of Year | 69,082,997 | 62,615,567 | 57,469,661 | 59,017,135 | |
| Fund Balances - End of Year | \$ 62,615,567 | \$ 57,469,661 | \$ 59,017,135 | \$ 67,839,061 | |

Assumptions:

Property taxes and vehicle fees have been projected using a 3.5% growth rate. Interest rates and income will assumed to be constant. The State increased the WPU value by 6.0% for 2024 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 \$3.0 million to the Capital Outlay fund in 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 \$2.2 million is budgeted for 2023-2024 thru 2026-2027 (note: a transfer out to the Foundation of \$200,000 is also assumed, leaving a net transfer in of \$2.0M). Despite the impacts of the pandemic, the District feels it's well positioned for future years due its flexible fund balance as well as its conservative budget practices.

Canyons School District

General Fund Revenues

| | <i>Actual 2019-2020</i> | <i>Actual 2020-2021</i> | <i>Actual 2021-2022</i> | <i>Final Budget 2022-2023</i> | <i>Budget 2023-2024</i> |
|---|-----------------------------|-----------------------------|-----------------------------|---------------------------------------|-----------------------------|
| Local Sources: | | | | | |
| Property Taxes | \$ 118,824,962 | \$ 123,715,130 | \$ 127,602,006 | \$ 138,191,753 | \$ 130,361,303 |
| Registered Vehicles Fee-in-Lieu | 6,513,045 | 6,554,225 | 6,717,781 | 6,662,820 | 6,581,641 |
| Tuitions | 1,518,843 | 1,697,895 | 1,555,381 | 1,305,740 | 556,890 |
| Earnings on Investments | 3,788,202 | 882,202 | 254,989 | 5,150,000 | 5,825,000 |
| Other Local Revenue | 1,574,611 | 2,200,753 | 2,821,290 | 4,421,450 | 4,828,215 |
| Indirect Costs-Other Funds | 1,164,256 | 1,152,482 | 1,101,494 | 1,073,530 | 839,400 |
| Total Local Sources | 133,383,919 | 136,202,687 | 140,052,941 | 156,805,293 | 148,992,449 |
| State Sources: | | | | | |
| Unrestricted Basic School Programs: | | | | | |
| Regular School Programs - K-12 | 71,312,184 | 71,713,871 | 72,330,856 | 67,312,398 | 84,672,091 |
| Flexible Allocation | 383,210 | - | - | - | 83,541 |
| Professional Staff | 9,699,384 | 9,915,186 | 10,381,477 | 10,729,228 | 11,587,651 |
| Total Unrestricted Basic Program | 81,394,778 | 81,629,057 | 82,712,333 | 78,041,626 | 96,343,283 |
| Restricted Basic School Programs: | | | | | |
| Special Education | 17,624,170 | 18,063,086 | 19,981,299 | 20,206,369 | 22,196,577 |
| Applied Technology Education | 5,337,467 | 5,035,912 | 5,486,620 | 5,699,998 | 6,462,693 |
| Class Size Reduction | 7,256,810 | 7,315,441 | 7,757,498 | 8,158,833 | 8,518,056 |
| At-Risk - Regular Program | 2,038,916 | 2,175,285 | 2,175,285 | 3,302,478 | 4,712,366 |
| Total Restricted Basic Program | 32,257,363 | 32,589,724 | 35,400,702 | 37,367,678 | 41,889,692 |
| Other State Revenues: | | | | | |
| Gifted and Talented | 138,361 | 216,756 | 229,772 | 216,852 | 208,680 |
| Advanced Placement | 106,881 | 428,044 | 247,287 | 409,704 | 229,205 |
| Concurrent Enrollment | 231,410 | 544,284 | 368,733 | 522,909 | 394,865 |
| At-Risk - Youth-in-Care | 583,993 | 258,290 | 330,066 | 375,287 | 335,306 |
| Adult Education South Park | 1,253,900 | 994,090 | 1,064,521 | - | - |
| Adult Education Entrada | 419,712 | 577,846 | 664,008 | 713,524 | 717,965 |
| Pupil Transportation | 5,273,222 | 5,387,819 | 5,996,394 | 6,834,694 | 8,481,117 |
| School Nurses | 60,000 | 49,086 | 49,086 | 49,086 | - |
| SEOP Home and Private School | 559,782 | 1,154,444 | 2,056,585 | 4,245,450 | 40,000 |
| School Trust Lands | 3,946,323 | 4,040,160 | 4,542,344 | 4,761,823 | 4,676,093 |
| Early Interventions | 292,199 | 702,137 | 1,045,082 | 2,332,385 | - |
| Driver Education | 387,122 | 327,735 | 155,333 | 189,520 | 193,585 |
| Reading Achievement | 343,438 | 326,106 | 387,261 | 365,800 | 317,030 |
| Library Books & Supplies | 39,769 | 71,299 | 43,501 | 72,554 | - |
| Teacher Supplies and Materials | 285,336 | 285,643 | 280,129 | 270,847 | 271,028 |
| Educator Salary Adjustments | 9,777,158 | 10,030,585 | 10,133,476 | 10,028,938 | 20,286,569 |
| Teacher and Student Success Act | 4,399,320 | 5,339,333 | 6,056,508 | 8,034,156 | 8,637,067 |
| Teacher Salary Supplement Program | 1,005,210 | 1,036,187 | 1,040,820 | 1,061,030 | 1,087,255 |
| Student Health and Counseling | 613,749 | 1,319,735 | 1,458,548 | 1,501,897 | 1,229,215 |
| Beverly Taylor Sorenson | 819,414 | 772,390 | 750,302 | 882,227 | 955,444 |
| Dual Immersion | 588,787 | 716,022 | 674,884 | 772,319 | 810,935 |
| Digital Teaching and Learning | 1,033,633 | 1,101,191 | 949,613 | 922,428 | 909,820 |
| Inter-Generational Poverty | 764,183 | 736,292 | 716,932 | 473,630 | 487,781 |
| Educator Covid Bonus | - | 4,861,721 | - | - | - |
| Educator Professional Time | - | - | - | 3,250,863 | 3,250,968 |
| Other Sources | 1,064,603 | 838,999 | 1,360,143 | 2,114,259 | 1,589,089 |
| Total Other State Revenues | 33,987,505 | 42,116,194 | 40,601,328 | 50,402,182 | 55,109,017 |
| Total State Sources | 147,639,646 | 156,334,975 | 158,714,363 | 165,811,486 | 193,341,992 |

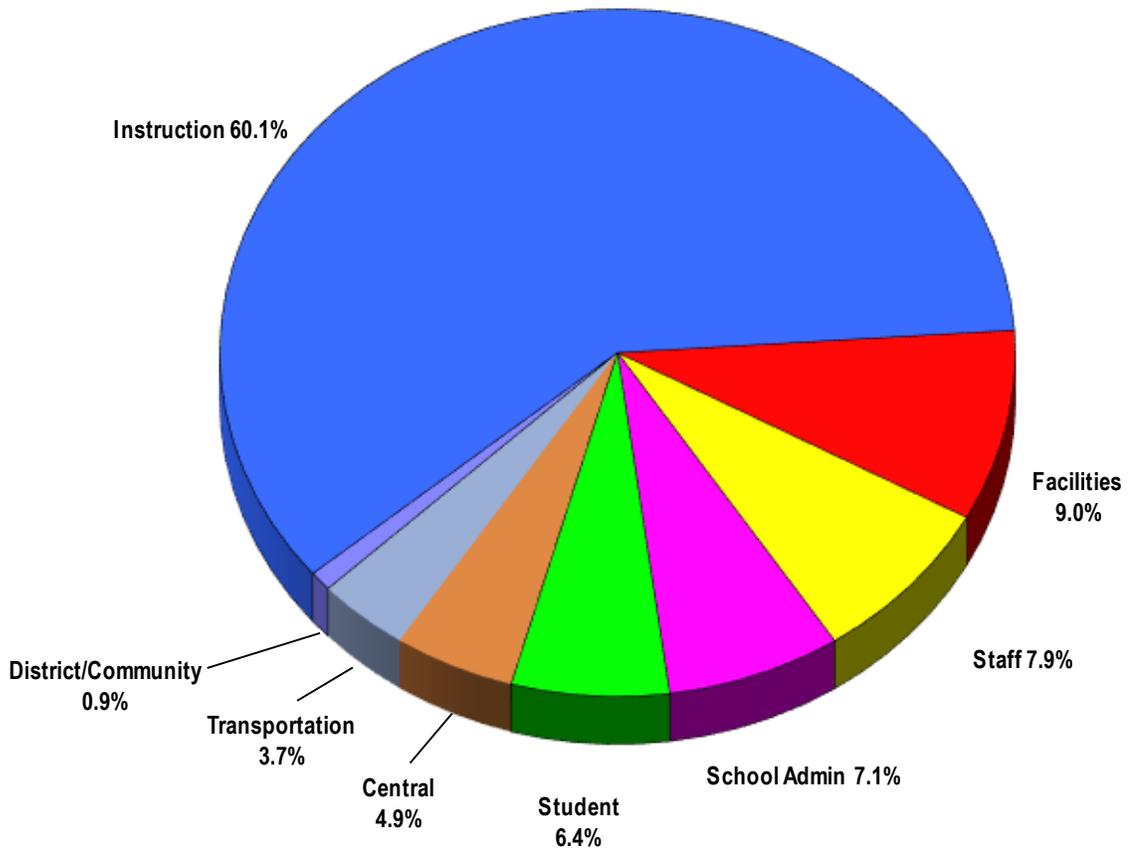
Canyons School District

General Fund

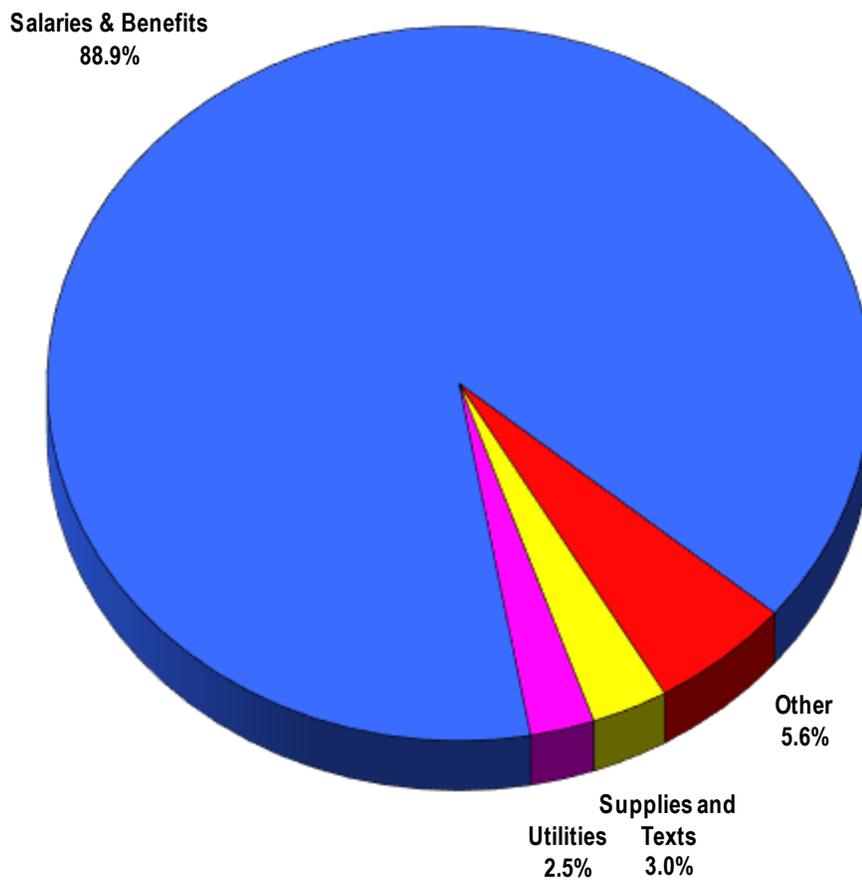
Revenues

| | <i>Actual</i> <i>2019-2020</i> | <i>Actual</i> <i>2020-2021</i> | <i>Actual</i> <i>2021-2022</i> | <i>Final</i> <i>Budget</i> <i>2022-2023</i> | <i>Budget</i> <i>2023-2024</i> |
|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| Federal Sources: | | | | | |
| Special Education | 5,610,385 | 5,585,637 | 7,686,141 | 9,051,649 | 6,435,956 |
| Medicaid | 1,654,900 | 1,809,552 | 3,752,396 | 3,043,234 | 3,104,100 |
| Perkins | 365,227 | 395,520 | 425,864 | 434,381 | 443,068 |
| Other Restricted Grants through State | 1,167,157 | 742,563 | 472,229 | 630,660 | 408,423 |
| NCLB Title IA - Poverty | 2,597,376 | 2,497,183 | 2,692,343 | 2,920,348 | 2,285,953 |
| NCLB Title IIA - Teacher Quality | 438,229 | 534,524 | 573,825 | 1,338,522 | 737,610 |
| NCLB Title IIIA - English Language | 219,773 | 228,395 | 279,396 | 361,109 | 367,458 |
| NCLB Title X- McKinley Vento | 34,482 | 37,971 | 107,838 | 66,809 | 68,145 |
| Student Support Enrichment | - | - | 185,630 | 233,491 | 235,825 |
| E-Rate | 87,489 | - | 311,652 | 131,804 | 486,800 |
| Community Schools | - | - | 400,000 | 400,000 | 400,000 |
| ESSER | - | 9,495,189 | 16,732,611 | 9,763,664 | 7,416,027 |
| Total Federal Sources | 12,175,018 | 21,326,534 | 33,619,925 | 28,375,671 | 22,389,365 |
| | | | | | |
| Total Revenues | \$ 293,198,583 | \$ 313,864,196 | \$ 332,387,229 | \$ 350,992,450 | \$ 364,723,806 |

General Fund Expenditures by Function



General Fund Expenditures by Object



Canyons School District

General Fund

Expenditures

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|-----------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Instruction: | | | | | |
| Salaries: | | | | | |
| Teachers - Certificated | \$ 104,520,645 | \$ 110,743,481 | \$ 113,154,685 | \$ 117,402,825 | \$ 125,988,682 |
| Substitute Teachers | 1,790,122 | 1,915,316 | 3,171,863 | 3,221,526 | 2,611,024 |
| Teacher Aides & Paraprofessionals | 12,163,645 | 12,622,370 | 14,167,834 | 16,364,125 | 20,080,522 |
| Total Salaries | <u>118,474,412</u> | <u>125,281,167</u> | <u>130,494,382</u> | <u>136,988,476</u> | <u>148,680,228</u> |
| Employee Benefits: | | | | | |
| State Retirement | 23,498,064 | 24,858,752 | 25,488,890 | 27,219,216 | 29,003,478 |
| Social Security | 8,705,769 | 9,191,730 | 9,593,342 | 10,567,252 | 11,466,889 |
| Group Insurance | 14,633,794 | 14,661,731 | 15,757,623 | 17,052,285 | 17,836,597 |
| Disability Insurance | 290,799 | 298,153 | 338,231 | 357,867 | 380,166 |
| Worker's Compensation | 953,534 | 896,699 | 789,775 | 825,210 | 894,293 |
| Local Retirement | 957,359 | 1,423,832 | 1,303,624 | 1,126,751 | 1,108,961 |
| Unemployment | 150,137 | 63,224 | 19,616 | 20,000 | 25,000 |
| Total Employee Benefits | <u>49,189,456</u> | <u>51,394,121</u> | <u>53,291,101</u> | <u>57,168,581</u> | <u>60,715,384</u> |
| Contracted Services | 2,436,030 | 3,224,327 | 4,017,483 | 6,448,199 | 1,973,199 |
| Purchased Services | 1,731,768 | 1,383,636 | 1,525,969 | 2,161,372 | 1,989,352 |
| Total Purchased Services | <u>4,167,798</u> | <u>4,607,963</u> | <u>5,543,452</u> | <u>8,609,571</u> | <u>3,962,551</u> |
| Supplies | 3,133,341 | 4,914,758 | 6,859,533 | 5,732,896 | 4,789,144 |
| Textbooks | 2,179,619 | 2,599,828 | 5,940,162 | 2,064,107 | 1,633,191 |
| Software | 768,399 | 938,784 | 794,292 | 667,807 | 675,736 |
| Total Supplies and Materials | <u>6,081,359</u> | <u>8,453,370</u> | <u>13,593,987</u> | <u>8,464,810</u> | <u>7,098,071</u> |
| Instructional Equipment | 1,493,795 | 1,533,167 | 1,044,573 | 586,181 | 736,181 |
| Computer Equipment | 1,442,966 | 3,101,499 | 1,037,890 | 1,769,151 | 1,145,957 |
| Other | 846 | 558 | 43 | 44,098 | 44,455 |
| Total Equipment and Other | <u>2,937,607</u> | <u>4,635,224</u> | <u>2,082,506</u> | <u>2,399,430</u> | <u>1,926,593</u> |
| Total Instruction | <u>180,850,632</u> | <u>194,371,845</u> | <u>205,005,428</u> | <u>213,630,868</u> | <u>222,382,827</u> |

Canyons School District

General Fund

Expenditures

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Student Services: | | | | | |
| Salaries: | | | | | |
| Directors and Coordinators | 491,630 | 526,273 | 623,884 | 744,443 | 805,523 |
| Guidance Personnel | 6,064,319 | 6,957,474 | 5,146,373 | 5,396,290 | 5,675,436 |
| Health Services Personnel | 1,483,201 | 1,980,549 | 2,314,538 | 2,107,300 | 2,208,919 |
| Psychological/Social Worker Personnel | 2,913,906 | 2,872,819 | 5,394,805 | 6,687,155 | 6,598,925 |
| Secretarial and Other | 357,905 | 415,787 | 391,556 | 456,022 | 466,861 |
| Total Salaries | 11,310,961 | 12,752,902 | 13,871,156 | 15,391,210 | 15,755,664 |
| Employee Benefits | 4,563,822 | 5,222,093 | 5,615,598 | 6,192,499 | 6,229,812 |
| Purchased Services | 953,759 | 770,682 | 1,297,255 | 1,454,006 | 1,456,780 |
| Supplies and Other | 128,290 | 167,469 | 189,165 | 283,009 | 294,184 |
| Total Student Support | 16,956,832 | 18,913,146 | 20,973,174 | 23,320,724 | 23,736,440 |
| Staff Services: | | | | | |
| Salaries: | | | | | |
| Directors and Coordinators | 1,854,524 | 1,865,245 | 1,821,567 | 1,911,046 | 2,210,192 |
| Teachers - Certified | 8,226,693 | 9,333,792 | 10,069,941 | 12,789,565 | 12,570,558 |
| Media Personnel | 907,268 | 919,567 | 936,555 | 1,021,363 | 1,108,713 |
| Secretarial and Clerical | 939,682 | 1,105,244 | 1,129,933 | 1,126,131 | 1,207,338 |
| Aides and Paraprofessionals | 812,400 | 882,469 | 1,084,959 | 1,431,047 | 1,612,148 |
| Total Salaries | 12,740,567 | 14,106,317 | 15,042,955 | 18,279,152 | 18,708,949 |
| Employee Benefits | 4,694,690 | 5,179,731 | 5,564,789 | 6,595,121 | 6,702,617 |
| Purchased Services | 695,879 | 500,238 | 1,005,540 | 1,176,818 | 1,086,818 |
| Supplies and Other | 535,237 | 657,795 | 1,176,915 | 834,052 | 642,701 |
| Library Books | 411,067 | 564,371 | 568,745 | 1,116,416 | 1,937,058 |
| Total Instructional Staff Support | 19,077,440 | 21,008,452 | 23,358,944 | 28,001,559 | 29,078,143 |

Canyons School District

General Fund

Expenditures

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--------------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| District Administration: | | | | | |
| Salaries: | | | | | |
| Board of Education | 90,360 | 90,360 | 90,040 | 91,000 | 91,000 |
| Superintendent and Assistants | 998,887 | 1,038,968 | 1,048,743 | 1,104,454 | 1,163,165 |
| Secretarial and Clerical | 397,868 | 410,013 | 421,907 | 518,485 | 455,776 |
| Total Salaries | 1,487,115 | 1,539,341 | 1,560,690 | 1,713,939 | 1,709,941 |
| Employee Benefits | 652,317 | 664,380 | 660,696 | 734,558 | 733,239 |
| Purchased Services | 155,912 | 47,076 | 392,023 | 194,873 | 217,540 |
| Supplies and Other | 92,066 | 219,451 | 166,696 | 308,688 | 276,700 |
| Total District Admin Support | 2,387,410 | 2,470,248 | 2,780,105 | 2,952,058 | 2,937,420 |
| School Administration: | | | | | |
| Salaries: | | | | | |
| Principals and Assistants | 10,075,652 | 10,504,887 | 11,454,675 | 11,486,560 | 12,480,426 |
| Secretarial and Clerical | 4,776,532 | 5,126,659 | 5,320,861 | 5,325,788 | 5,753,628 |
| Total Salaries | 14,852,184 | 15,631,546 | 16,775,536 | 16,812,348 | 18,234,054 |
| Employee Benefits | 6,274,609 | 6,513,457 | 7,066,843 | 7,212,707 | 7,578,357 |
| Purchased Services and Other | 219,798 | 138,436 | 240,420 | 485,369 | 421,578 |
| Total School Admin Support | 21,346,591 | 22,283,439 | 24,082,799 | 24,510,424 | 26,233,989 |
| Central Support Services: | | | | | |
| Salaries: | | | | | |
| Business Administrator and Directors | 2,052,355 | 2,088,326 | 2,334,580 | 2,387,330 | 2,286,590 |
| Secretarial and Clerical | 1,892,653 | 1,940,847 | 2,099,087 | 2,226,717 | 2,457,301 |
| Other Classified Personnel | 3,915,360 | 4,414,910 | 4,826,594 | 4,953,579 | 5,276,118 |
| Total Salaries | 7,860,368 | 8,444,083 | 9,260,261 | 9,567,626 | 10,020,009 |
| Employee Benefits | 3,296,371 | 3,358,343 | 3,664,236 | 3,857,412 | 3,869,852 |
| Purchased Services | 3,268,354 | 2,995,843 | 3,050,127 | 2,810,904 | 2,903,600 |
| Supplies and Other | 1,154,269 | 1,823,452 | 1,013,644 | 1,354,155 | 1,403,240 |
| Total Central Support | 15,579,362 | 16,621,721 | 16,988,268 | 17,590,097 | 18,196,701 |

Canyons School District

General Fund

Expenditures

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Operation & Maintenance of Plant: | | | | | |
| Salaries: | | | | | |
| Secretarial and Clerical | 270,860 | 284,596 | 278,624 | 292,860 | 332,097 |
| Custodial/Maintenance Supervisors | 819,339 | 950,808 | 917,095 | 965,496 | 1,209,759 |
| Custodial/Maintenance Personnel | 7,251,722 | 7,727,766 | 8,038,181 | 8,712,020 | 9,335,446 |
| Custodial/Maintenance - Hourly | 1,625,937 | 1,750,498 | 1,764,303 | 2,195,852 | 2,381,296 |
| Total Salaries | 9,967,858 | 10,713,668 | 10,998,203 | 12,166,228 | 13,258,598 |
| Employee Benefits | 4,166,652 | 4,436,154 | 4,439,762 | 5,089,879 | 5,227,777 |
| Purchased Services | 1,924,231 | 2,014,561 | 2,327,730 | 2,988,000 | 2,840,000 |
| Repairs and Parts | 1,301,741 | 1,262,335 | 1,288,897 | 1,553,000 | 1,498,000 |
| Supplies and Other | 904,419 | 1,130,324 | 1,090,428 | 1,111,987 | 1,116,126 |
| Water and Sewer | 1,512,835 | 1,615,388 | 1,241,132 | 1,441,344 | 1,491,797 |
| Natural Gas | 1,259,308 | 1,500,192 | 1,780,711 | 2,643,702 | 2,736,231 |
| Electricity | 4,125,707 | 4,694,790 | 4,450,030 | 4,961,026 | 5,134,659 |
| Total Operation & Maintenance | 25,162,751 | 27,367,412 | 27,616,893 | 31,955,166 | 33,303,188 |
| Student Transportation: | | | | | |
| Salaries: | | | | | |
| Secretarial and Clerical | 104,822 | 106,273 | 89,795 | 82,110 | 88,934 |
| Transportation Supervisors | 111,377 | 119,728 | 127,172 | 134,027 | 145,186 |
| Bus Drivers | 4,630,202 | 4,418,918 | 5,370,533 | 6,152,363 | 6,802,228 |
| Mechanics, Analysts and Others | 1,149,190 | 1,155,698 | 1,251,735 | 1,166,326 | 1,234,756 |
| Total Salaries | 5,995,591 | 5,800,617 | 6,839,235 | 7,534,826 | 8,271,104 |
| Employee Benefits | 2,397,059 | 2,474,620 | 2,822,714 | 2,995,907 | 3,035,656 |
| Purchased Services | 186,633 | 270,499 | 384,548 | 427,390 | 321,000 |
| Supplies and Other | 399,220 | 315,260 | 359,543 | 320,060 | 321,500 |
| Motor Fuel | 463,484 | 470,166 | 979,371 | 1,250,000 | 1,175,000 |
| Tires and Lubricants | 78,964 | 42,012 | 88,395 | 111,485 | 114,000 |
| Repair Parts | 419,457 | 351,481 | 540,121 | 693,330 | 625,000 |
| Total Transportation | 9,940,408 | 9,724,655 | 12,013,927 | 13,332,998 | 13,863,260 |
| Community/Other Service: | | | | | |
| Salaries | 158,553 | 224,158 | 114,491 | 202,440 | 236,651 |
| Employee Benefits | 77,314 | 71,026 | 42,588 | 110,080 | 83,724 |
| Purchased Services and Other | 52,638 | 70,654 | 109,703 | 79,600 | 140,600 |
| Total Community Service | 288,505 | 365,838 | 266,782 | 392,120 | 460,975 |
| Total Expenditures | \$291,589,931 | \$313,126,756 | \$333,086,320 | \$355,686,014 | \$370,192,943 |

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 2019-2020 | Actual 2020-2021 | Actual 2021-2022 | Final Budget 2022-2023 | Budget 2023-2024 |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| Local Revenues: | | | | | |
| Student Fees | \$ 3,448,121 | \$ 4,956,620 | \$ 6,683,389 | \$ 6,637,300 | \$ 6,703,675 |
| Vending Commissions | 77,412 | 51,436 | 96,081 | 200,020 | 202,125 |
| Fundraising and Admissions | 5,509,771 | 4,235,033 | 5,090,018 | 5,147,700 | 5,250,655 |
| Interest | 136,253 | 33,518 | 30,149 | 76,100 | 77,620 |
| Total Operating Revenues | <u>9,171,557</u> | <u>9,276,607</u> | <u>11,899,637</u> | <u>12,061,120</u> | <u>12,234,075</u> |
| Expenditures: | | | | | |
| Instruction: | | | | | |
| Salaries | 50,901 | 627,571 | 864,825 | 763,845 | 819,456 |
| Benefits | 8,403 | 6,541 | 5,649 | 63,017 | 67,605 |
| Purchased Services | 2,996,769 | 1,191,666 | 2,953,907 | 3,042,525 | 3,133,800 |
| Supplies and Materials | 4,749,473 | 4,877,210 | 6,240,810 | 6,248,045 | 6,435,485 |
| Equipment | 218,365 | 213,258 | 148,792 | 153,255 | 160,915 |
| Other | 1,179,656 | 1,108,028 | 1,576,104 | 1,623,388 | 1,672,090 |
| Total Operating Expenses | <u>9,203,567</u> | <u>8,024,274</u> | <u>11,790,087</u> | <u>11,894,075</u> | <u>12,289,351</u> |
| Excess (Deficiency) of Revenues Over Expenditures | (32,010) | 1,252,333 | 109,550 | 167,045 | (55,276) |
| Fund Balances - Beginning of Year | <u>7,731,134</u> | <u>7,699,124</u> | <u>8,951,457</u> | <u>9,061,007</u> | <u>9,228,052</u> |
| Fund Balances - End of Year | <u>\$ 7,699,124</u> | <u>\$ 8,951,457</u> | <u>\$ 9,061,007</u> | <u>\$ 9,228,052</u> | <u>\$ 9,172,776</u> |
| Fund Balances: | | | | | |
| Committed | <u>7,699,124</u> | <u>8,951,457</u> | <u>9,061,007</u> | <u>9,228,052</u> | <u>9,172,776</u> |
| Total Fund Balances | <u>\$ 7,699,124</u> | <u>\$ 8,951,457</u> | <u>\$ 9,061,007</u> | <u>\$ 9,228,052</u> | <u>\$ 9,172,776</u> |

Canyons School District

District Activity Fund Three Year Budget Forecast

| | Budget 2023-2024 | Budget Forecast 2024-2025 | Budget Forecast 2025-2026 | Budget Forecast 2026-2027 | Projected Growth Rate |
|--|-----------------------------|--|--|--|--------------------------------------|
| Revenues: | | | | | |
| Local Sources | | | | | |
| Student Fees | \$ 6,703,675 | \$ 6,871,267 | \$ 7,043,049 | \$ 7,219,125 | 2.50% |
| Vending Commissions | 202,125 | 207,178 | 212,357 | 217,666 | 2.50% |
| Fundraising and Admissions | 5,250,655 | 5,381,921 | 5,516,469 | 5,654,381 | 2.50% |
| Interest | 77,620 | 77,620 | 77,620 | 77,620 | 0.00% |
| Total Revenues | \$ 12,234,075 | \$ 12,537,986 | \$ 12,849,495 | \$ 13,168,792 | |
| Expenditures: | | | | | |
| Salaries | 819,456 | 839,942 | 860,941 | 882,465 | 2.50% |
| Benefits | 67,605 | 69,295 | 71,027 | 72,803 | 2.50% |
| Purchased Services | 3,133,800 | 3,212,145 | 3,292,449 | 3,374,760 | 2.50% |
| Supplies and Materials | 6,435,485 | 6,596,372 | 6,761,281 | 6,930,313 | 2.50% |
| Equipment | 160,915 | 164,938 | 169,061 | 173,288 | 2.50% |
| Other | 1,672,090 | 1,713,892 | 1,756,739 | 1,800,657 | 2.50% |
| Total Expenditures | 12,289,351 | 12,596,584 | 12,911,498 | 13,234,286 | |
| Excess (Deficiency) of Revenues Over Expenditures | (55,276) | (58,598) | (62,003) | (65,494) | |
| Other Financing Uses: | | | | | |
| Transfers In | - | - | - | - | |
| Total Other Financing Sources (Uses) | - | - | - | - | |
| Net Change in Fund Balances | (55,276) | (58,598) | (62,003) | (65,494) | |
| Fund Balances - Beginning of Year | 9,228,052 | 9,172,776 | 9,114,178 | 9,052,175 | |
| Fund Balances - End of Year | \$ 9,172,776 | \$ 9,114,178 | \$ 9,052,175 | \$ 8,986,681 | |

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> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Local Sources: | | | | | |
| Property Taxes | \$ 12,100,348 | \$ 13,363,568 | \$ 15,156,170 | \$ 16,696,530 | \$ 17,103,245 |
| Total Revenues | 12,100,348 | 13,363,568 | 15,156,170 | 16,696,530 | 17,103,245 |
| Expenditures: | | | | | |
| Community: | | | | | |
| Payments to Community Agencies/Charter Schools | 12,100,348 | 13,363,568 | 15,156,170 | 16,696,530 | 17,103,245 |
| Total Expenditures | 12,100,348 | 13,363,568 | 15,156,170 | 16,696,530 | 17,103,245 |
| 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*

| | <i>Budget</i> <i>2023-2024</i> | <i>Budget</i> <i>Forecast</i> <i>2024-2025</i> | <i>Budget</i> <i>Forecast</i> <i>2025-2026</i> | <i>Budget</i> <i>Forecast</i> <i>2026-2027</i> | <i>Projected</i> <i>Growth</i> <i>Rate</i> |
|--|-----------------------------------|--|--|--|--|
| Revenues: | | | | | |
| Property Tax | \$ 17,103,245 | \$ 17,530,826 | \$ 17,969,097 | \$ 18,418,324 | 2.5% |
| Total Revenues | 17,103,245 | 17,530,826 | 17,969,097 | 18,418,324 | |
| Expenditures: | | | | | |
| Community: | | | | | |
| Payments to Community Agencies/Charter Schools | 17,103,245 | 17,530,826 | 17,969,097 | 18,418,324 | 2.5% |
| Total Expenditures | 17,103,245 | 17,530,826 | 17,969,097 | 18,418,324 | |
| 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> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Revenues: | | | | | |
| Local Contributions | \$ 585,355 | \$ 644,263 | \$ 809,316 | \$ 1,050,000 | \$ 1,071,000 |
| Interest Income | 1,831 | 100,310 | (44,882) | 35,000 | 36,500 |
| Total Revenues | 587,186 | 744,573 | 764,434 | 1,085,000 | 1,107,500 |
| Expenditures: | | | | | |
| Salaries | 142,188 | 143,135 | 139,639 | 107,796 | 115,127 |
| Benefits | 45,204 | 45,710 | 47,632 | 43,099 | 45,129 |
| Purchased Services | 9,565 | 12,276 | 15,561 | 28,865 | 28,865 |
| Supplies | 35,647 | 29,249 | 33,658 | 43,300 | 47,500 |
| Awards | 661,085 | 469,072 | 667,427 | 840,500 | 874,100 |
| Total Expenditures | 893,689 | 699,442 | 903,917 | 1,063,560 | 1,110,721 |
| Excess (Deficiency) of Revenues Over Expenditures | (306,503) | 45,131 | (139,483) | 21,440 | (3,221) |
| Other Financing Sources: | | | | | |
| Transfer In | 208,001 | 203,652 | 200,693 | 188,060 | 198,293 |
| Total Other Financing Sources (Uses) | 208,001 | 203,652 | 200,693 | 188,060 | 198,293 |
| Net Change in Fund Balances | (98,502) | 248,783 | 61,210 | 209,500 | 195,072 |
| Fund Balances - Beginning of Year | 923,460 | 824,958 | 1,073,741 | 1,134,951 | 1,344,451 |
| Fund Balances - End of Year | \$ 824,958 | \$ 1,073,741 | \$ 1,134,951 | \$ 1,344,451 | \$ 1,539,523 |
| Fund Balances: | | | | | |
| Committed | 824,958 | 1,073,741 | 1,134,951 | 1,344,451 | 1,539,523 |
| Total Fund Balances | \$ 824,958 | \$ 1,073,741 | \$ 1,134,951 | \$ 1,344,451 | \$ 1,539,523 |

Canyons School District

Canyons Education Foundation

Three Year Budget Forecast

| | Budget 2023-2024 | Budget Forecast 2024-2025 | Budget Forecast 2025-2026 | Budget Forecast 2026-2027 | Projected Growth Rate |
|--|-----------------------------|--|--|--|--------------------------------------|
| Revenues: | | | | | |
| Local Contributions | \$ 1,107,500 | \$ 1,140,725 | \$ 1,174,947 | \$ 1,210,195 | 3.00% |
| Total Revenues | 1,107,500 | 1,140,725 | 1,174,947 | 1,210,195 | |
| Expenditures: | | | | | |
| Non-Instructional: | | | | | |
| Salaries | 115,127 | 118,581 | 122,138 | 125,802 | 3.00% |
| Benefits | 45,129 | 46,483 | 47,877 | 49,313 | 3.00% |
| Purchased Services | 28,865 | 29,731 | 30,623 | 31,542 | 3.00% |
| Supplies | 47,500 | 48,925 | 50,393 | 51,905 | 3.00% |
| Awards | 874,100 | 900,323 | 927,333 | 955,153 | 3.00% |
| Total Expenditures | 1,110,721 | 1,144,043 | 1,178,364 | 1,213,715 | |
| Excess (Deficiency) of Revenues Over Expenditures | (3,221) | (3,318) | (3,417) | (3,520) | |
| Other Financing Uses: | | | | | |
| Transfers In | 198,293 | 200,276 | 202,279 | 204,302 | 1.00% |
| Total Other Financing Sources (Uses) | 198,293 | 200,276 | 202,279 | 204,302 | |
| Net Change in Fund Balances | 195,072 | 196,958 | 198,862 | 200,782 | |
| Fund Balances - Beginning of Year | 1,344,451 | 1,539,523 | 1,736,481 | 1,935,343 | |
| Fund Balances - End of Year | \$ 1,539,523 | \$ 1,736,481 | \$ 1,935,343 | \$ 2,136,125 | |

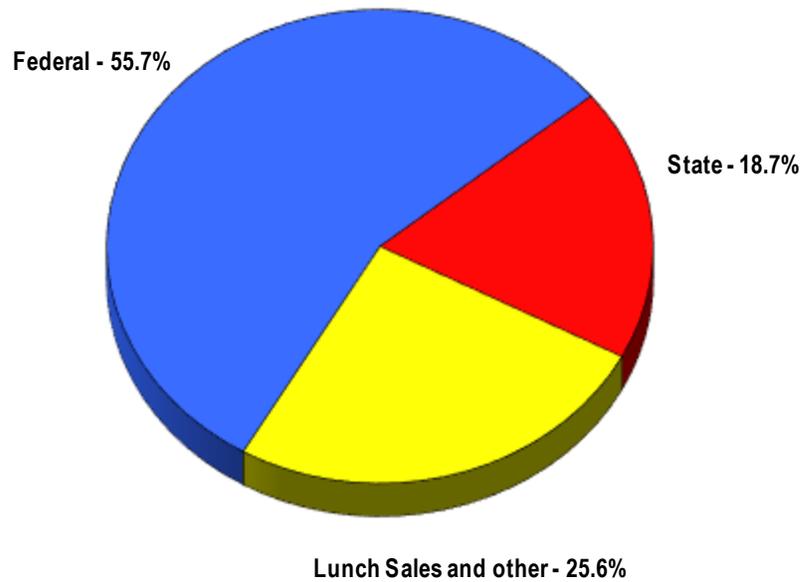
Assumptions:

Assumed that revenues and expenditures increase by 3%.

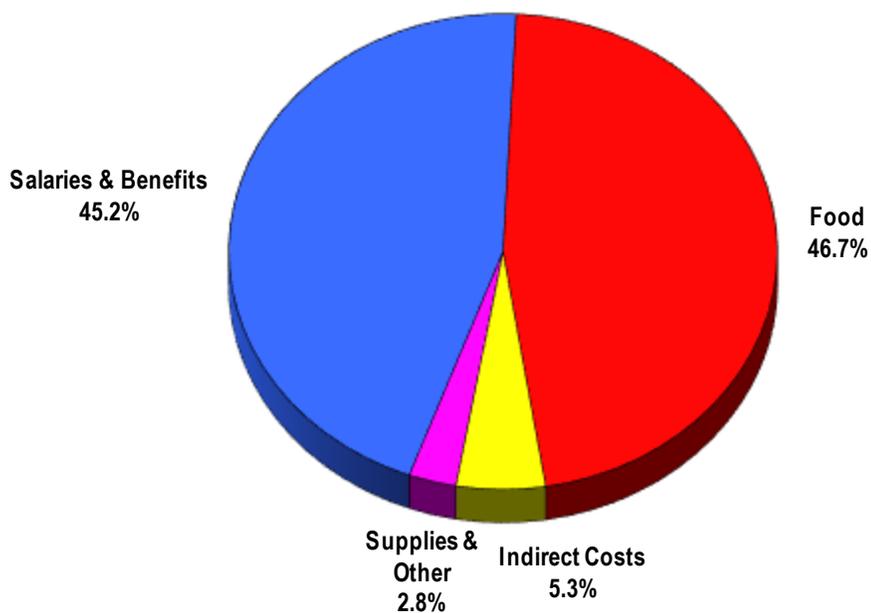
Nutrition Fund

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

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Revenues: | | | | | |
| Local Sources | \$ 2,926,727 | \$ 337,501 | \$ 226,492 | \$ 3,668,135 | \$ 3,723,985 |
| State Sources | 2,165,162 | 2,753,826 | 2,752,440 | 2,656,880 | 2,709,940 |
| Federal Sources | 6,481,085 | 11,153,370 | 17,543,410 | 8,016,712 | 8,095,415 |
| Total Revenues | 11,572,974 | 14,244,697 | 20,522,342 | 14,341,727 | 14,529,340 |
| Expenditures: | | | | | |
| Food Services | 12,714,968 | 12,331,886 | 13,732,603 | 15,899,616 | 15,974,973 |
| Total Expenditures | 12,714,968 | 12,331,886 | 13,732,603 | 15,899,616 | 15,974,973 |
| Excess (Deficiency) of Revenues Over Expenditures | (1,141,994) | 1,912,811 | 6,789,739 | (1,557,889) | (1,445,633) |
| Fund Balances - Beginning of Year | 2,733,582 | 1,591,588 | 3,504,399 | 10,294,138 | 8,736,249 |
| Fund Balances - End of Year | \$ 1,591,588 | \$ 3,504,399 | \$ 10,294,138 | \$ 8,736,249 | \$ 7,290,616 |
| Fund Balances: | | | | | |
| Non-Spendable | 641,492 | 840,984 | 761,249 | 776,475 | 784,240 |
| Restricted | 950,096 | 2,663,415 | 9,532,889 | 7,959,774 | 6,506,376 |
| Total Fund Balances | \$ 1,591,588 | \$ 3,504,399 | \$ 10,294,138 | \$ 8,736,249 | \$ 7,290,616 |

Canyons School District

Nutrition Fund

Three Year Budget Forecast

| | Budget 2023-2024 | Budget Forecast 2024-2025 | Budget Forecast 2025-2026 | Budget Forecast 2026-2027 | Projected Growth Rate |
|--|-----------------------------|--|--|--|--------------------------------------|
| Revenues: | | | | | |
| Interest on Investments | \$ 314,000 | \$ 314,000 | \$ 314,000 | \$ 314,000 | 0.0% |
| Sales | 3,409,985 | 3,478,185 | 3,547,749 | 3,618,704 | 2.0% |
| State Sources | 2,709,940 | 2,791,238 | 2,874,975 | 2,961,224 | 3.0% |
| Federal Sources | 8,095,415 | 8,338,277 | 8,588,425 | 8,846,078 | 3.0% |
| Total Revenues | 14,529,340 | 14,921,700 | 15,325,149 | 15,740,006 | |
| Expenditures: | | | | | |
| Non-Instructional Services: | | | | | |
| Salaries | 5,593,186 | 5,705,050 | 5,819,151 | 5,935,534 | 2.0% |
| Employee Benefits | 1,629,252 | 1,661,837 | 1,695,074 | 1,728,975 | 2.0% |
| Purchased Services | 18,860 | 19,237 | 19,622 | 20,014 | 2.0% |
| Supplies | 249,715 | 254,709 | 259,803 | 264,999 | 2.0% |
| Food | 7,466,560 | 7,615,891 | 7,768,209 | 7,923,573 | 2.0% |
| Equipment | 178,000 | 181,560 | 185,191 | 188,895 | 2.0% |
| Indirect Costs | 839,400 | 856,188 | 873,312 | 890,778 | 2.0% |
| Total Expenditures | 15,974,973 | 16,294,472 | 16,620,362 | 16,952,768 | |
| Excess (Deficiency) of Revenues Over Expenditures | (1,445,633) | (1,372,772) | (1,295,213) | (1,212,762) | |
| Fund Balances - Beginning of Year | 8,736,249 | 7,290,616 | 5,917,844 | 4,622,631 | |
| Fund Balances - End of Year | \$ 7,290,616 | \$ 5,917,844 | \$ 4,622,631 | \$ 3,409,869 | |

Assumptions:

The USDA provided free lunch to all students nationwide during the 2020-2021 and 2021-2022 school years. The program was discontinued for the 2022-2023 school year and student lunch sales were 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> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|-------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Local Sources: | | | | | |
| Sales to Pupils | \$ 2,738,831 | \$ 204,231 | \$ 16,375 | \$ 3,236,670 | \$ 3,301,400 |
| Sales to Adults | 43,222 | 24,194 | 52,846 | 48,610 | 48,365 |
| Interest on Investments | 49,528 | 5,991 | 35,426 | 321,000 | 314,000 |
| Other Local Revenue | 95,146 | 103,085 | 121,845 | 61,855 | 60,220 |
| Total Local Sources | 2,926,727 | 337,501 | 226,492 | 3,668,135 | 3,723,985 |
| State Sources: | | | | | |
| School Lunch | 2,165,162 | 2,753,826 | 2,752,440 | 2,656,880 | 2,709,940 |
| Total State Sources | 2,165,162 | 2,753,826 | 2,752,440 | 2,656,880 | 2,709,940 |
| Federal Sources: | | | | | |
| Lunch Reimbursement | 6,481,085 | 11,153,370 | 17,543,410 | 8,016,712 | 8,095,415 |
| Total Federal Sources | 6,481,085 | 11,153,370 | 17,543,410 | 8,016,712 | 8,095,415 |
| Total Revenues | \$ 11,572,974 | \$ 14,244,697 | \$ 20,522,342 | \$ 14,341,727 | \$ 14,529,340 |

Canyons School District

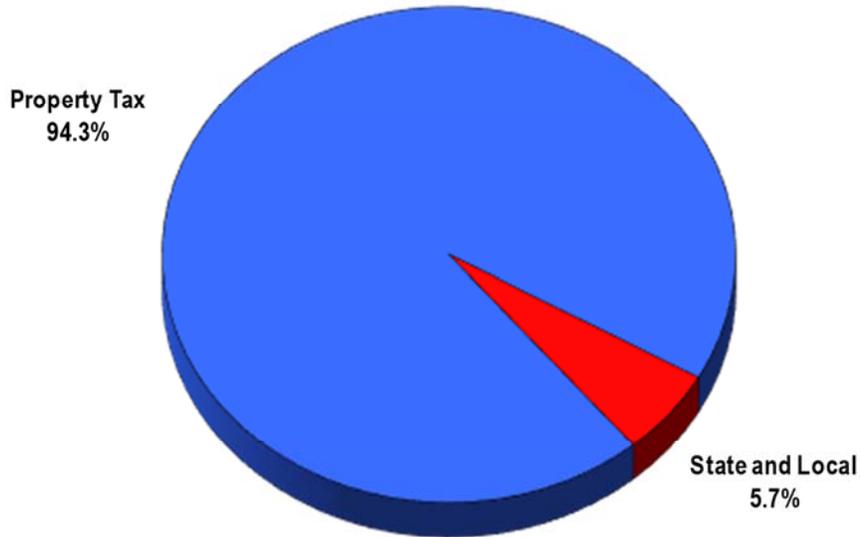
Nutrition Fund Expenditures

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|---------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Food Services: | | | | | |
| Salaries | \$ 5,006,639 | \$ 4,923,996 | \$ 4,814,893 | \$ 5,466,702 | \$ 5,593,186 |
| Employee Benefits | 1,575,612 | 1,501,282 | 1,471,946 | 1,586,394 | 1,629,252 |
| Purchased Services | 5,899 | 5,118 | 5,827 | 21,100 | 18,860 |
| Supplies | 183,132 | 137,874 | 118,824 | 224,500 | 249,715 |
| Food | 4,745,045 | 4,607,403 | 6,030,204 | 7,305,390 | 7,466,560 |
| Equipment | 34,385 | 6,223 | 185,287 | 222,000 | 178,000 |
| Indirect Costs | 1,164,256 | 1,149,990 | 1,105,622 | 1,073,530 | 839,400 |
| Total Expenditures | \$ 12,714,968 | \$ 12,331,886 | \$ 13,732,603 | \$ 15,899,616 | \$ 15,974,973 |

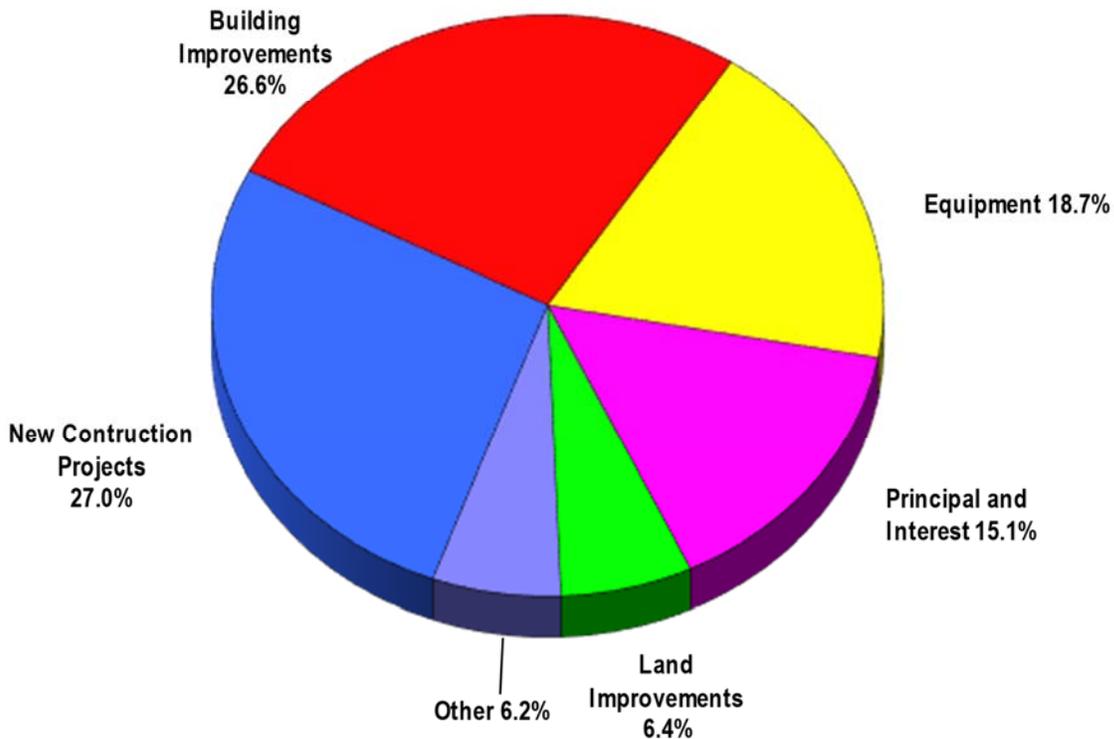
Capital Outlay Fund

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 53F-8-303.

Capital Outlay Fund Revenue Sources



Budgeted Expenditures



Canyons School District

Capital Outlay Fund

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

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Revenues: | | | | | |
| Local Sources | \$ 24,154,019 | \$ 23,182,289 | \$ 23,187,050 | \$ 23,386,140 | \$ 22,505,702 |
| State Sources | 61,697 | 241,860 | - | 3,903,417 | - |
| Federal Sources | - | 918,344 | - | - | 1,075,000 |
| Total Revenues | 24,215,716 | 24,342,493 | 23,187,050 | 27,289,557 | 23,580,702 |
| Expenditures: | | | | | |
| Capital Outlay | 155,628,507 | 123,001,607 | 102,197,529 | 59,634,248 | 31,755,551 |
| Total Expenditures | 155,628,507 | 123,001,607 | 102,197,529 | 59,634,248 | 31,755,551 |
| Excess (Deficiency) of Revenues Over Expenditures | (131,412,791) | (98,659,114) | (79,010,479) | (32,344,691) | (8,174,849) |
| Other Financing Sources (Uses): | | | | | |
| Transfers In (Out) | - | - | 500,000 | 6,500,000 | 4,000,000 |
| Sale of Property | - | - | - | - | 7,000,000 |
| Building Bond Proceeds | 80,005,000 | 79,000,000 | 37,690,000 | - | - |
| Bond Premium | 13,215,572 | 12,898,847 | 9,447,959 | - | - |
| Insurance Proceeds | 6,135,774 | - | - | - | - |
| Total Other Financing Sources | 99,356,346 | 91,898,847 | 47,637,959 | 6,500,000 | 11,000,000 |
| Net Change in Fund Balances | (32,056,445) | (6,760,267) | (31,372,520) | (25,844,691) | 2,825,151 |
| Fund Balances - Beginning of Year | 97,976,125 | 65,919,680 | 59,159,413 | 27,786,893 | 1,942,202 |
| Fund Balances - End of Year | \$ 65,919,680 | \$ 59,159,413 | \$ 27,786,893 | \$ 1,942,202 | \$ 4,767,353 |
| Fund Balances: | | | | | |
| Restricted | 65,919,680 | 59,159,413 | 27,786,893 | 1,942,202 | 4,767,353 |
| Total Fund Balances | \$ 65,919,680 | \$ 59,159,413 | \$ 27,786,893 | \$ 1,942,202 | \$ 4,767,353 |

Canyons School District

Capital Outlay Fund Three Year Budget Forecast

| | <i>Budget 2023-2024</i> | <i>Budget Forecast 2024-2025</i> | <i>Budget Forecast 2025-2026</i> | <i>Budget Forecast 2026-2027</i> | <i>Projected Growth Rate</i> |
|--|-----------------------------|--|--|--|--------------------------------------|
| Revenues: | | | | | |
| Property Tax | \$ 21,145,536 | \$ 21,885,630 | \$ 22,651,627 | \$ 23,444,434 | 3.5% |
| Registered Vehicles Fee-in-Lieu | 1,095,166 | 1,122,545 | 1,150,609 | 1,179,374 | 2.5% |
| Interest on Investments | 225,000 | 225,000 | 225,000 | 225,000 | 0.0% |
| State Sources | - | 2,000,000 | - | - | |
| Federal Sources | 1,075,000 | - | - | - | |
| Other Local | 40,000 | 40,000 | 40,000 | 40,000 | 0.0% |
| Total Revenues | <u>23,580,702</u> | <u>25,273,175</u> | <u>24,067,236</u> | <u>24,888,808</u> | |
| Expenditures: | | | | | |
| Capital Outlay | | | | | |
| Salaries | 919,340 | 937,727 | 956,482 | 975,612 | 2.0% |
| Employee Benefits | 402,364 | 410,411 | 418,619 | 426,991 | 2.0% |
| Purchased Services & Supplies | 80,000 | 105,000 | 105,000 | 105,000 | |
| Architectural & Engineering Fees | 350,000 | 350,000 | 350,000 | 350,000 | |
| Bond Construction Projects | 8,588,749 | - | - | - | |
| Land and Improvements | 2,015,250 | 700,000 | 700,000 | 700,000 | |
| Buildings and Improvements | 8,446,900 | 12,000,000 | 5,000,000 | 4,500,000 | |
| Data Processing Equipment | 2,200,000 | 3,000,000 | 3,000,000 | 3,000,000 | |
| Equipment | 3,732,898 | 2,500,000 | 2,500,000 | 2,500,000 | |
| Buses | - | 750,000 | 750,000 | 1,200,000 | |
| Vehicles | 215,000 | 320,000 | 320,000 | 320,000 | |
| Lease Revenue Bond Repayment | 4,805,050 | 4,677,450 | 4,669,950 | 4,664,950 | |
| Total Expenditures | <u>31,755,551</u> | <u>25,750,588</u> | <u>18,770,051</u> | <u>18,742,553</u> | |
| Excess (Deficiency) of Revenues Over Expenditures | (8,174,849) | (477,413) | 5,297,185 | 6,146,255 | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In/(Out) | 4,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | |
| Sale of Property | 7,000,000 | - | - | - | |
| Total Other Financing Sources (Uses) | <u>11,000,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | <u>1,000,000</u> | |
| Net Change in Fund Balances | 2,825,151 | 522,587 | 6,297,185 | 7,146,255 | |
| Fund Balances - Beginning of Year | <u>1,942,202</u> | <u>4,767,353</u> | <u>5,289,940</u> | <u>11,587,125</u> | |
| Fund Balances - End of Year | <u>\$ 4,767,353</u> | <u>\$ 5,289,940</u> | <u>\$ 11,587,125</u> | <u>\$ 18,733,380</u> | |

Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2.5% each year. Interest income and rates will remain constant. The District is finishing all projects from the 2017 bond election with Union Middle School being completed in 2023-2024. 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 \$3.0M is budgeted 2024. However, the transfer will not occur until the year is complete and the fund balance and future capital needs are examined. The District will likely sell a vacant piece of property in 2024 and use the proceeds for projects in 2025. The District is tentatively budgeting receiving and expending \$2,000,000 (from the House Bill 61 from the 2023 Legislative session) of State revenue in 2025 for building security upgrades. Additionally, 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 \$1,000,000 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 its facilities are in a solid position for the near future.

Canyons School District

Capital Outlay Fund Revenues

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|---------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Local Sources: | | | | | |
| Property Taxes | \$ 20,885,507 | \$ 21,539,826 | \$ 21,540,010 | \$ 21,218,122 | \$ 21,145,536 |
| Registered Vehicles Fee-in-Lieu | 1,142,823 | 1,116,799 | 1,133,981 | 1,023,018 | 1,095,166 |
| Earnings on Investments | 2,061,884 | 447,725 | 29,270 | 1,100,000 | 225,000 |
| Other Local Revenue | 63,805 | 77,939 | 483,789 | 45,000 | 40,000 |
| Total Local Sources | 24,154,019 | 23,182,289 | 23,187,050 | 23,386,140 | 22,505,702 |
| State Sources: | | | | | |
| Capital and Technology | - | - | - | 3,903,417 | - |
| Enrollment Growth/Drivers Ed | 61,697 | 241,860 | - | - | - |
| Total State Sources | 61,697 | 241,860 | - | 3,903,417 | - |
| Federal Sources: | | | | | |
| Energy Bus Grant/ESSER | - | 918,344 | - | - | 1,075,000 |
| Total Federal Sources | - | 918,344 | - | - | 1,075,000 |
| Total Revenues | \$ 24,215,716 | \$ 24,342,493 | \$ 23,187,050 | \$ 27,289,557 | \$ 23,580,702 |

Canyons School District

Capital Outlay Fund Expenditures

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|----------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Capital Outlay: | | | | | |
| Salaries | \$ 954,294 | \$ 962,955 | \$ 1,024,398 | \$ 924,991 | \$ 919,340 |
| Employee Benefits | 393,372 | 408,249 | 437,989 | 423,899 | 402,364 |
| Purchased Services & Supplies | 6,564,804 | 250,243 | 117,011 | 105,000 | 80,000 |
| Architectural & Engineering Fees | 1,970,752 | 5,005,447 | 1,561,795 | 1,458,549 | 350,000 |
| Bond Issuance Costs | 320,621 | 261,835 | 245,435 | - | - |
| New Construction Projects | 127,241,480 | 101,328,312 | 86,476,236 | 31,945,252 | 8,588,749 |
| Land and Improvements | 3,479,321 | 3,080,175 | 2,440,459 | 7,276,860 | 2,015,250 |
| Buildings and Improvements | 9,611,926 | 3,589,729 | 2,075,725 | 3,763,000 | 8,446,900 |
| Data Processing Equipment | 1,448,936 | 2,231,476 | 1,787,742 | 2,650,000 | 2,200,000 |
| Equipment | 2,474,656 | 3,227,854 | 4,244,246 | 4,075,397 | 3,732,898 |
| Buses | 745,337 | 2,495,942 | - | 1,853,000 | - |
| Vehicles | 294,608 | 44,911 | 194,165 | 345,000 | 215,000 |
| Lease Revenue Bond Interest | 128,400 | 114,479 | 1,479,920 | 1,820,700 | 1,677,450 |
| Lease Revenue Bond Principal | - | - | 112,408 | 2,992,600 | 3,127,600 |
| Total Expenditures | \$ 155,628,507 | \$ 123,001,607 | \$ 102,197,529 | \$ 59,634,248 | \$ 31,755,551 |

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 |
|--------------------|----------------------|----------------------|---------------------------------------|
| 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 | \$ 11,806,650 | \$ 49,496,650 |

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

| Description | Budget 2023-2024 |
|---|---------------------|
| <u>School Based Expenditures</u> | |
| <i>Bond Funded Projects</i> | |
| Union Middle rebuild, furniture & equipment | \$ 9,708,749 |
| <i>Small Capital Improvements</i> | |
| Alta High band room upgrade | 4,330,000 |
| Brookwood lighting upgrade | 520,500 |
| Canyon View lighting upgrade | 461,400 |
| Corner Canyon turf field replacement | 519,500 |
| Oakdale sidewalk replacement | 510,000 |
| Canyon View/Lone Peak playground upgrades | 300,000 |
| Jordan High Teen Center | 250,000 |
| Copperview wall carpet removal | 117,000 |
| Brighton tennis courts resurfacing | 85,750 |
| School equipment all schools | 1,857,897 |
| Total School Based Expenditures | 18,660,796 |
| Facility Support Services: | |
| Salaries and benefits | 739,297 |
| Purchased services and supplies | 80,000 |
| Architects | 350,000 |
| Total Facility Admin | 1,169,297 |
| <i>District--Wide Site Repairs</i> | |
| Asphalt repairs | 350,000 |
| Sidewalks | 50,000 |
| Playgrounds and other upgrades | 200,000 |
| Total District-Wide Site Repairs | 600,000 |

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

| Description | Budget 2023-2024 |
|---|---------------------|
| <i>District--Wide Building Improvements</i> | |
| Carpeting | 100,000 |
| Paint | 100,000 |
| Roof repairs | 75,000 |
| Air quality | 20,000 |
| HVAC | 125,000 |
| Asbestos removal | 883,000 |
| Security | 50,000 |
| Classroom audio improvements | 50,000 |
| Gym floors | 150,000 |
| Plumbing | 50,000 |
| Remodeling | 500,000 |
| Kitchen upgrades/grease traps | 115,000 |
| Electrical | 75,000 |
| Risk management | 125,000 |
| ADA compliance | 25,000 |
| Portables and set-up | 125,000 |
| Energy upgrades | 200,000 |
| Total District-Wide Building Repairs | 2,768,000 |
| Custodial equipment | 250,000 |
| Equipment and tools | 55,000 |
| Maintenance and service vehicles | 215,000 |
| Total Facility Other Expenses | 520,000 |
| Total Facility Support Services | 5,057,297 |

Capital Outlay Fund
Detailed Budget by Location

| Description | Budget 2023-2024 |
|---|-----------------------------|
| Information Technology Support Services: | |
| Salaries and benefits | 582,408 |
| 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 | <u>2,782,408</u> |
| 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 | 4,677,450 |
| Total Central Support Services | <u>5,255,050</u> |
| Total Capital Outlay Fund Expenditures | <u><u>\$ 31,755,551</u></u> |

Canyons School District

Capital Outlay Fund

Summarized Expenditures by Location

| Description | Actual | Actual | Actual | Final | Budget |
|---|----------------|----------------|----------------|---------------|---------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Budget | 2023-2024 |
| Alta View Elementary | \$ 24,442 | \$ 30,963 | \$ 11,357 | \$ 65,874 | \$ 26,120 |
| Altara Elementary | 657,149 | 127,149 | 27,864 | 40,406 | 25,272 |
| Bell View Elementary | 231,893 | 16,157 | - | - | - |
| Bella Vista Elementary | 8,498 | 169,129 | 25,013 | 23,529 | 9,332 |
| Brookwood Elementary | 16,564 | 80,058 | 34,215 | 342,907 | 536,261 |
| Butler Elementary | 56,182 | 3,849 | 23,785 | 126,679 | 26,567 |
| Canyon View Elementary | 50,098 | 39,141 | 28,209 | 61,619 | 483,457 |
| Copperview Elementary | 48,142 | 15,795 | 157,084 | 188,764 | 132,761 |
| Crescent Elementary | 204,643 | 14,515 | 17,098 | 35,407 | 18,753 |
| Draper Elementary | 2,055,569 | 1,341,612 | 49,653 | 124,533 | 30,317 |
| East Midvale Elementary | 199,083 | 145,033 | 43,134 | 55,059 | 22,191 |
| East Sandy Elementary | 202,014 | 12,722 | 7,622 | 86,425 | 16,565 |
| Glacier Hills Elementary (Edgemont) | 109,387 | 4,440,161 | 21,948,190 | 5,321,392 | 24,915 |
| Granite Elementary | 646,198 | 8,199 | 214,397 | 322,612 | 13,975 |
| Lone Peak Elementary | 263,443 | 187,871 | 179,061 | 168,765 | 25,942 |
| Midvale Elementary | 123,315 | 85,185 | 46,105 | 75,820 | 30,898 |
| Midvalley Elementary | 17,120,562 | 3,500,011 | 121,855 | 39,347 | 25,495 |
| Oak Hollow Elementary | 239,113 | 4,454 | 3,200 | 116,048 | 23,531 |
| Oakdale Elementary | 581,629 | 22,295 | 55,825 | 60,070 | 527,503 |
| Park Lane Elementary | 33,893 | 20,028 | 399,982 | 55,206 | 12,993 |
| Peruvian Park Elementary | 4,128 | 3,953,581 | 13,910,484 | 6,020,505 | 24,647 |
| Quail Hollow Elementary | 168,067 | 10,243 | 7,394 | 92,709 | 18,083 |
| Ridgecrest Elementary | 163,626 | 104,375 | 18,367 | 57,384 | 25,183 |
| Sandy Elementary | 99,415 | 54,684 | 14,347 | 49,715 | 21,253 |
| Silver Mesa Elementary | 108,792 | 113,239 | 25,333 | 79,418 | 23,665 |
| Sprucewood Elementary | 437,135 | 172,578 | 199,553 | 16,415 | 14,333 |
| Sunrise Elementary | 791,609 | 20,110 | 2,824 | 285,181 | 28,130 |
| Willow Canyon Elementary | 18,824 | 29,090 | 24,418 | 395,116 | 14,735 |
| Willow Springs Elementary | 206,733 | 31,875 | 78,884 | 106,894 | 28,844 |
| Albion Middle | 44,188 | 52,905 | 36,524 | 187,616 | 47,782 |
| Butler Middle | 41,808 | 45,144 | 61,915 | 186,470 | 46,722 |
| Draper Park Middle | 216,437 | 267,418 | 78,088 | 353,164 | 74,401 |
| Eastmont Middle | 97,942 | 72,090 | 558,704 | 801,456 | 27,427 |
| Indian Hills Middle | 69,356 | 78,170 | 35,529 | 350,866 | 55,965 |
| Midvale Middle | 38,532 | 56,475 | 43,164 | 137,187 | 44,398 |
| Mount Jordan Middle | 52,911 | 40,675 | 76,760 | 235,800 | 38,034 |
| Union Middle | 6,161,527 | 5,280,268 | 27,777,075 | 19,949,607 | 10,585,491 |
| Alta High | 20,308,808 | 12,839,756 | 3,048,027 | 2,424,580 | 4,474,782 |
| Brighton High | 42,389,822 | 35,174,811 | 14,774,919 | 380,242 | 235,905 |
| Corner Canyon High | 2,161,655 | 156,948 | 193,595 | 1,457,551 | 653,015 |
| Hillcrest High | 43,167,248 | 44,783,431 | 10,450,177 | 3,127,868 | 149,024 |
| Jordan High | 2,698,370 | 968,272 | 166,476 | 192,013 | 349,132 |
| Diamond Ridge High | - | - | 469,649 | 3,257,250 | - |
| Canyons Tech Center | 142,762 | 17,062 | 6,521 | - | - |
| Jordan Valley | 47,238 | 144,006 | 198,118 | - | - |
| Facility Support Services | 2,498,288 | 1,914,095 | 1,926,396 | 5,282,342 | 4,524,297 |
| Information Technology Support Services | 1,885,159 | 2,677,347 | 2,278,554 | 3,186,547 | 2,782,408 |
| Transportation Support Services | 768,148 | 2,511,598 | 26,322 | 1,853,000 | - |
| Central Support Services | 7,968,162 | 1,167,034 | 2,315,763 | 1,856,890 | 5,455,047 |
| Total Expenditures | \$ 155,628,507 | \$ 123,001,607 | \$ 102,197,529 | \$ 59,634,248 | \$ 31,755,551 |



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> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|--|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Local Revenues: | | | | | |
| Property Tax | \$ 36,986,028 | \$ 39,959,412 | \$ 42,086,889 | \$ 45,145,328 | \$ 45,771,927 |
| Registered Vehicles Fee-in-Lieu | 2,061,988 | 2,118,321 | 2,220,492 | 1,942,459 | 2,299,320 |
| Interest Income | 395,650 | 95,564 | 114,266 | 915,000 | 926,000 |
| Total Operating Revenues | <u>39,443,666</u> | <u>42,173,297</u> | <u>44,421,647</u> | <u>48,002,787</u> | <u>48,997,247</u> |
| Expenditures: | | | | | |
| Bond Principal | 23,590,000 | 25,210,000 | 24,335,000 | 27,335,000 | 29,810,000 |
| Bond Interest | 15,384,478 | 17,151,526 | 18,436,660 | 17,448,518 | 15,397,273 |
| Bank Fees/Refunding Costs | 3,677 | 148,092 | 641,590 | 9,000 | 9,000 |
| Total Operating Expenses | <u>38,978,155</u> | <u>42,509,618</u> | <u>43,413,250</u> | <u>44,792,518</u> | <u>45,216,273</u> |
| Excess (Deficiency) of Revenues Over Expenditures | 465,511 | (336,321) | 1,008,397 | 3,210,269 | 3,780,974 |
| 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 | - | - | (1,700,000) | (3,300,000) | (3,200,000) |
| Total Other Financing Sources | <u>-</u> | <u>143,842</u> | <u>(1,059,401)</u> | <u>(3,300,000)</u> | <u>(3,200,000)</u> |
| Fund Balances - Beginning of Year | <u>1,987,643</u> | <u>2,453,154</u> | <u>2,260,675</u> | <u>2,209,671</u> | <u>2,119,940</u> |
| Fund Balances - End of Year | <u>\$ 2,453,154</u> | <u>\$ 2,260,675</u> | <u>\$ 2,209,671</u> | <u>\$ 2,119,940</u> | <u>\$ 2,700,914</u> |
| Fund Balances: | | | | | |
| Restricted | <u>\$ 2,453,154</u> | <u>\$ 2,260,675</u> | <u>\$ 2,209,671</u> | <u>\$ 2,119,940</u> | <u>\$ 2,700,914</u> |
| Total Fund Balances | <u>\$ 2,453,154</u> | <u>\$ 2,260,675</u> | <u>\$ 2,209,671</u> | <u>\$ 2,119,940</u> | <u>\$ 2,700,914</u> |

Canyons School District

Debt Service

Three Year Budget Forecast

| | Budget 2023-2024 | Budget Forecast 2024-2025 | Budget Forecast 2025-2026 | Budget Forecast 2026-2027 | Projected Growth Rate |
|--|-----------------------------|--|--|--|--------------------------------------|
| Revenues: | | | | | |
| Property Tax | \$45,771,927 | \$ 46,229,646 | \$ 46,691,942 | \$ 47,158,861 | 1.00% |
| Registered Vehicles Fee-in-Lieu | 2,299,320 | 2,322,313 | 2,345,536 | 2,368,991 | 1.00% |
| Interest on Investments | 926,000 | 926,000 | 926,000 | 926,000 | 0.00% |
| Total Revenues | 48,997,247 | 49,477,959 | 49,963,478 | 50,453,852 | |
| Expenditures: | | | | | |
| Debt Service: | | | | | |
| Bond Principal | 29,810,000 | 29,810,000 | 31,020,000 | 32,715,000 | |
| Bond Interest | 15,397,273 | 15,397,273 | 14,184,310 | 12,914,561 | |
| Bank Fees | 9,000 | 9,000 | 9,000 | 9,000 | |
| Total Expenditures | 45,216,273 | 45,216,273 | 45,213,310 | 45,638,561 | |
| Excess (Deficiency) of Revenues Over Expenditures | 3,780,974 | 4,261,686 | 4,750,168 | 4,815,291 | |
| Other Financing Sources (Uses): | | | | | |
| Transfers In/(Out) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) | |
| Total Other Financing Sources (Uses) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) | |
| Net Change in Fund Balances | 580,974 | 1,061,686 | 1,550,168 | 1,615,291 | |
| Fund Balances - Beginning of Year | 2,119,940 | 2,700,914 | 3,762,600 | 5,312,768 | |
| Fund Balances - End of Year | \$ 2,700,914 | \$ 3,762,600 | \$ 5,312,768 | \$ 6,928,059 | |

Assumptions:

Interest is expected to remain constant. Property tax revenues for this fund are expected to remain relatively flat so the fund balance doesn't exceed 1/12th of the annual debt service, only a 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 of the forecasted years with \$2.2M to the General Fund and \$1.0M to the Capital Outlay Fund.

Canyons School District

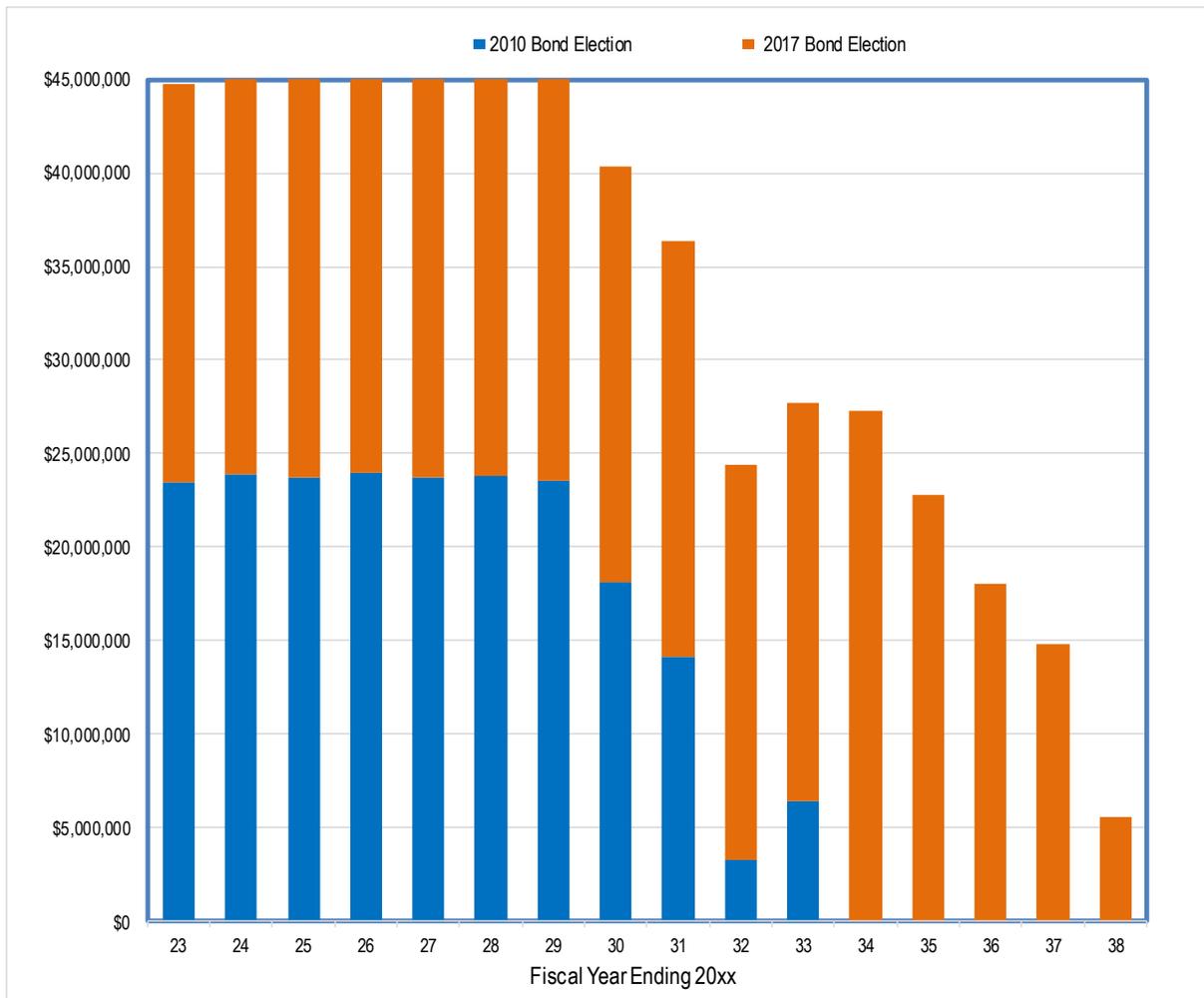
Debt Service Schedule of Outstanding General Obligation Bonds Annual Principal and Interest owed 2023-2038

| Fiscal Year Ending June 30 | Canyons School District Issued Bonds | | Total Debt Service |
|---|---|-----------------------|-------------------------------|
| | Principal | Interest | |
| 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 | \$ 422,205,000 | \$ 113,082,756 | \$ 535,287,756 |

Canyons School District Bonds Payable Summary

| | |
|--|-----------------------|
| Bonds Payable, June 30, 2022 | \$ 422,205,000 |
| Less Bond Principal Payments (2022-2023) | <u>(27,335,000)</u> |
| Bonds Payable, June 30, 2023 | 394,870,000 |
| Less Bond Principal Payments (2023-2024) | <u>(29,810,000)</u> |
| Bonds Payable, June 30, 2024 | <u>\$ 365,060,000</u> |

Debt Service Fund Principal and Interest Payments Due 2022-2023 thru 2037-2038



Canyons School District

Debt Service Fund

Schedule of outstanding general obligation bond.

| | | 2023 | 2024 | 2025 | 2026 | 2027 | 2028 | 2029 | 2030 |
|------------------------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Series 2013 | Principal | \$ 3,875,000 | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| \$ 60,000,000 | Interest | 193,750 | - | - | - | - | - | - | - |
| Series 2015 | Principal | 2,175,000 | 2,275,000 | 2,375,000 | 2,500,000 | 2,575,000 | 2,650,000 | 2,725,000 | 2,815,000 |
| \$ 42,000,000 | Interest | 1,372,600 | 1,263,850 | 1,150,100 | 1,031,350 | 906,350 | 777,600 | 645,100 | 536,100 |
| Series 2018 | Principal | 975,000 | 1,865,000 | 1,955,000 | 2,050,000 | 2,150,000 | 2,260,000 | 2,370,000 | 2,465,000 |
| \$ 49,000,000 | Interest | 1,225,745 | 1,206,245 | 1,112,995 | 1,015,245 | 912,745 | 805,245 | 692,245 | 636,550 |
| Series 2018B | Principal | 3,040,000 | 3,200,000 | 3,350,000 | 3,520,000 | 3,700,000 | 3,880,000 | 4,075,000 | 4,200,000 |
| \$ 74,995,000 | Interest | 2,819,469 | 2,667,469 | 2,507,469 | 2,339,969 | 2,163,969 | 1,978,969 | 1,784,969 | 1,581,219 |
| Series 2020 | Principal | 4,220,000 | 3,675,000 | 3,875,000 | 4,050,000 | 4,260,000 | 4,475,000 | 4,700,000 | 4,925,000 |
| \$ 80,005,000 | Interest | 2,868,938 | 2,657,938 | 2,474,188 | 2,280,438 | 2,077,938 | 1,864,938 | 1,641,188 | 1,406,188 |
| Series 2021A | Principal | 3,515,000 | 3,560,000 | 3,915,000 | 4,275,000 | 4,740,000 | 5,020,000 | 5,505,000 | 5,885,000 |
| \$ 79,000,000 | Interest | 2,650,731 | 2,474,981 | 2,296,981 | 2,101,231 | 1,887,481 | 1,650,481 | 1,399,481 | 1,124,231 |
| Series 2021B | Principal | 2,765,000 | 2,900,000 | 3,050,000 | 3,200,000 | 3,350,000 | 3,525,000 | 3,700,000 | 3,885,000 |
| \$ 33,100,000 | Interest | 1,481,950 | 1,343,700 | 1,198,700 | 1,046,200 | 886,200 | 718,700 | 542,450 | 357,450 |
| Series 2022A | Principal | - | - | - | - | 8,000,000 | 13,930,000 | 14,450,000 | 9,750,000 |
| \$ 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 | 800,750 |
| 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 | | \$ 44,783,517 | \$ 45,207,273 | \$ 45,204,310 | \$ 45,629,561 | \$ 45,623,691 | \$ 45,755,683 | \$ 45,753,683 | \$ 40,367,488 |
| Total Principal | | \$ 27,335,000 | \$ 29,810,000 | \$ 31,020,000 | \$ 32,715,000 | \$ 34,030,000 | \$ 35,740,000 | \$ 37,525,000 | \$ 33,925,000 |
| Total Interest | | 17,448,517 | 15,397,273 | 14,184,310 | 12,914,561 | 11,593,691 | 10,015,683 | 8,228,683 | 6,442,488 |
| Total | | \$ 44,783,517 | \$ 45,207,273 | \$ 45,204,310 | \$ 45,629,561 | \$ 45,623,691 | \$ 45,755,683 | \$ 45,753,683 | \$ 40,367,488 |

Canyons School District

Debt Service Fund

Schedule of outstanding general obligation bond.

| | | 2031 | 2032 | 2033 | 2034 | 2035 | 2036 | 2037 | 2038 | Total |
|------------------------|-----------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|-----------------------|
| Series 2013 | Principal | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | 3,875,000 |
| \$ 60,000,000 | Interest | - | - | - | - | - | - | - | - | 193,750 |
| Series 2015 | Principal | 2,875,000 | 2,975,000 | 6,250,000 | - | - | - | - | - | 32,190,000 |
| \$ 42,000,000 | Interest | 423,500 | 322,875 | 218,750 | - | - | - | - | - | 8,648,175 |
| Series 2018 | Principal | 2,565,000 | 2,650,000 | 2,725,000 | 2,800,000 | 2,890,000 | 2,975,000 | 3,065,000 | - | 35,760,000 |
| \$ 49,000,000 | Interest | 574,925 | 506,953 | 434,078 | 355,053 | 272,453 | 185,753 | 95,015 | - | 10,031,245 |
| Series 2018B | Principal | 4,325,000 | 4,450,000 | 4,600,000 | 4,750,000 | 4,900,000 | 5,075,000 | 5,240,000 | 5,415,000 | 67,720,000 |
| \$ 74,995,000 | Interest | 1,371,219 | 1,230,656 | 1,083,806 | 927,406 | 761,156 | 583,531 | 399,563 | 203,063 | 24,403,902 |
| Series 2020 | Principal | 5,175,000 | 5,475,000 | 5,800,000 | 12,000,000 | 7,750,000 | 3,225,000 | - | - | 73,605,000 |
| \$ 80,005,000 | Interest | 1,159,938 | 952,938 | 733,938 | 501,938 | 246,938 | 72,563 | - | - | 20,940,007 |
| Series 2021A | Principal | 6,205,000 | 5,330,000 | 5,435,000 | 5,545,000 | 5,650,000 | 5,765,000 | 5,880,000 | - | 76,225,000 |
| \$ 79,000,000 | Interest | 829,981 | 519,731 | 446,444 | 371,713 | 288,538 | 203,788 | 102,900 | - | 18,348,693 |
| Series 2021B | Principal | 4,080,000 | - | - | - | - | - | - | - | 30,455,000 |
| \$ 33,100,000 | Interest | 163,200 | - | - | - | - | - | - | - | 7,738,550 |
| Series 2022A | Principal | 6,265,000 | - | - | - | - | - | - | - | 52,395,000 |
| \$ 52,395,000 | Interest | 313,250 | - | - | - | - | - | - | - | 18,596,133 |
| Series 2022B | Principal | - | - | - | - | - | - | - | - | 49,980,000 |
| \$ 49,980,000 | Interest | - | - | - | - | - | - | - | - | 4,182,304 |
| Total | | \$ 36,326,013 | \$ 24,413,153 | \$ 27,727,016 | \$ 27,251,110 | \$ 22,759,085 | \$ 18,085,635 | \$ 14,782,478 | \$ 5,618,063 | \$ 535,287,759 |
| Total Principal | | \$ 31,490,000 | \$ 20,880,000 | \$ 24,810,000 | \$ 25,095,000 | \$ 21,190,000 | \$ 17,040,000 | \$ 14,185,000 | \$ 5,415,000 | \$ 422,205,000 |
| Total Interest | | 4,836,013 | 3,533,153 | 2,917,016 | 2,156,110 | 1,569,085 | 1,045,635 | 597,478 | 203,063 | 113,082,759 |
| Total | | \$ 36,326,013 | \$ 24,413,153 | \$ 27,727,016 | \$ 27,251,110 | \$ 22,759,085 | \$ 18,085,635 | \$ 14,782,478 | \$ 5,618,063 | \$ 535,287,759 |

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

| | <i>Actual</i> 2019-2020 | <i>Actual</i> 2020-2021 | <i>Actual</i> 2021-2022 | <i>Final</i> <i>Budget</i> 2022-2023 | <i>Budget</i> 2023-2024 |
|---------------------------------------|----------------------------|----------------------------|----------------------------|--|----------------------------|
| Operating Revenues: | | | | | |
| Earnings on Investments | \$ 246,597 | \$ 85,132 | \$ 94,118 | \$ 661,000 | \$ 674,220 |
| Program Insurance Premiums | 21,343,555 | 22,277,680 | 23,742,080 | 24,833,500 | 25,381,800 |
| Employee Premiums | 6,748,029 | 6,752,891 | 6,088,264 | 5,604,000 | 5,627,070 |
| Reinsurance | 260,707 | 1,178,157 | 1,448,732 | 285,000 | 175,500 |
| Worker's Comp Premiums | 1,518,937 | 1,440,306 | 1,272,524 | 1,295,500 | 1,359,750 |
| Total Operating Revenues | <u>30,117,825</u> | <u>31,734,166</u> | <u>32,645,718</u> | <u>32,679,000</u> | <u>33,218,340</u> |
| Operating Expenses: | | | | | |
| Salaries | 218,147 | 225,422 | 243,035 | 207,210 | 224,836 |
| Employee Benefits | 196,427 | 98,228 | 55,389 | 98,876 | 103,835 |
| Health and Accident Claims | 15,884,205 | 19,856,873 | 24,481,952 | 25,216,410 | 25,972,900 |
| Prescriptions | 6,609,249 | 6,587,352 | 7,129,393 | 7,343,275 | 7,763,800 |
| Worker's Comp Claims | 509,703 | 378,863 | 453,582 | 394,630 | 448,500 |
| Administration and Consultants | 1,173,469 | 1,092,055 | 1,456,652 | 1,439,210 | 1,514,495 |
| Purchased Services and Supplies | 13,249 | 6,486 | 9,820 | 27,650 | 27,650 |
| Total Operating Expenses | <u>24,604,449</u> | <u>28,245,279</u> | <u>33,829,823</u> | <u>34,727,261</u> | <u>36,056,016</u> |
| Net Income (Loss) | 5,513,376 | 3,488,887 | (1,184,105) | (2,048,261) | (2,837,676) |
| Net Assets - Beginning of Year | <u>7,827,343</u> | <u>13,340,719</u> | <u>16,829,606</u> | <u>15,645,501</u> | <u>13,597,240</u> |
| Net Assets - End of Year | <u>\$ 13,340,719</u> | <u>\$ 16,829,606</u> | <u>\$ 15,645,501</u> | <u>\$ 13,597,240</u> | <u>\$ 10,759,564</u> |

Canyons School District

Employee Benefits Self-Insurance Fund Three Year Budget Forecast

| | Budget 2023-2024 | Budget Forecast 2024-2025 | Budget Forecast 2025-2026 | Budget Forecast 2026-2027 | Projected Growth Rate |
|---------------------------------------|-----------------------------|--|--|--|--------------------------------------|
| Operating Revenues: | | | | | |
| Earnings on Investments | \$ 674,220 | \$ 687,704 | \$ 701,458 | \$ 715,487 | 2.0% |
| Program Insurance Premiums | 25,381,800 | 27,158,526 | 29,059,623 | 31,093,797 | 7.0% |
| Employee Premiums | 5,627,070 | 6,020,965 | 6,442,433 | 6,893,403 | 7.0% |
| Reinsurance | 175,500 | 155,000 | 155,000 | 155,000 | 0.0% |
| Worker's Comp Premiums | 1,359,750 | 1,454,933 | 1,556,778 | 1,665,752 | 7.0% |
| Total Operating Revenues | 33,218,340 | 35,477,128 | 37,915,292 | 40,523,439 | |
| Operating Expenses: | | | | | |
| Salaries | 224,836 | 229,333 | 233,920 | 238,598 | 2.0% |
| Employee Benefits | 103,835 | 105,912 | 108,030 | 110,191 | 2.0% |
| Health and Accident Claims | 25,972,900 | 27,141,681 | 28,363,057 | 29,639,395 | 4.5% |
| Prescriptions | 7,763,800 | 8,035,533 | 8,316,777 | 8,607,864 | 3.5% |
| Worker's Comp Claims | 448,500 | 461,955 | 475,814 | 490,088 | 3.0% |
| Administration and Consultants | 1,514,495 | 1,544,785 | 1,575,681 | 1,607,195 | 2.0% |
| Purchased Services and Supplies | 27,650 | 28,203 | 28,767 | 29,342 | 2.0% |
| Total Operating Expenses | 36,056,016 | 37,547,402 | 39,102,046 | 40,722,673 | |
| Net Income (Loss) | (2,837,676) | (2,070,274) | (1,186,754) | (199,234) | |
| Net Assets - Beginning of Year | 13,597,240 | 10,759,564 | 8,689,290 | 7,502,536 | |
| Net Assets - End of Year | \$ 10,759,564 | \$ 8,689,290 | \$ 7,502,536 | \$ 7,303,302 | |

Assumptions:

The Self-Insurance Fund is funded from premiums charged to other funds, primarily the General Fund. Healthcare and prescription expenses continually rise, a 4.5% increase is assumed for each. Through the negotiations process with the employee groups, health insurance premiums are agreed upon for both the District and employee share. In future years, the health plans can also be modified meaning the employee's can pay higher deductibles and increased out-of-pocket maximums. In 2024 a specialty drug coupon program will be implemented which is expected to produce significant savings. 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> <i>2019-2020</i> | <i>Actual</i> <i>2020-2021</i> | <i>Actual</i> <i>2021-2022</i> | <i>Final</i> <i>Budget</i> <i>2022-2023</i> | <i>Budget</i> <i>2023-2024</i> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| Revenues: | | | | | |
| Property Tax | \$ 188,796,845 | \$ 198,577,936 | \$ 206,385,075 | \$ 221,251,733 | \$ 214,382,011 |
| Registered Vehicles Fee-in-Lieu | 9,717,856 | 9,789,345 | 10,072,254 | 9,628,297 | 9,976,127 |
| Interest on Investments | 6,433,348 | 1,565,310 | 419,218 | 7,597,100 | 7,404,120 |
| State Sources | 149,866,505 | 159,330,661 | 161,466,803 | 172,371,783 | 196,051,932 |
| Federal Sources | 18,656,103 | 33,398,248 | 51,163,335 | 36,392,383 | 31,559,780 |
| Other Local Sources | 16,819,373 | 15,347,931 | 18,831,824 | 23,227,875 | 22,901,945 |
| Total Revenues | 390,290,030 | 418,009,431 | 448,338,509 | 470,469,171 | 482,275,915 |
| Expenditures: | | | | | |
| Instruction | 190,054,199 | 202,396,119 | 216,795,515 | 225,524,943 | 234,672,178 |
| Support Services: | | | | | |
| Student Services | 16,956,832 | 18,913,146 | 20,973,174 | 23,320,724 | 23,736,440 |
| Staff Services | 19,077,440 | 21,008,452 | 23,358,944 | 28,001,559 | 29,078,143 |
| District Administration | 2,387,410 | 2,470,248 | 2,780,105 | 2,952,058 | 2,937,420 |
| School Administration | 21,346,591 | 22,283,439 | 24,082,799 | 24,510,424 | 26,233,989 |
| Central Services | 15,579,362 | 16,621,721 | 16,988,268 | 17,590,097 | 18,196,701 |
| Operation of Plant | 25,162,751 | 27,367,412 | 27,616,893 | 31,955,166 | 33,303,188 |
| Student Transportation | 9,940,408 | 9,724,655 | 12,013,927 | 13,332,998 | 13,863,260 |
| Non-Instructional Services | 25,997,510 | 26,760,734 | 30,059,472 | 34,051,826 | 34,649,914 |
| Capital Outlay | 155,628,507 | 123,001,607 | 102,197,529 | 59,634,248 | 31,755,551 |
| Debt Service | 38,978,155 | 42,509,618 | 43,413,250 | 44,792,518 | 45,216,273 |
| Total Expenditures | 521,109,165 | 513,057,151 | 520,279,876 | 505,666,561 | 493,643,057 |
| Excess (Deficiency) of Revenues Over Expenditures | (130,819,135) | (95,047,720) | (71,941,367) | (35,197,390) | (11,367,142) |
| Other Financing Sources (Uses): | | | | | |
| Building Bond Proceeds & Premium | 93,220,572 | 92,042,689 | 47,778,558 | - | - |
| Sale of Property | - | - | - | - | 7,000,000 |
| Insurance Recoveries | 6,135,774 | - | - | - | - |
| Total Other Financing Sources (Uses) | 99,356,346 | 92,042,689 | 47,778,558 | - | 7,000,000 |
| Net Change in Fund Balances | (31,462,789) | (3,005,031) | (24,162,809) | (35,197,390) | (4,367,142) |
| Fund Balances - Beginning of Year | 186,281,910 | 154,819,121 | 151,814,090 | 127,651,281 | 92,453,891 |
| Fund Balances - End of Year | \$ 154,819,121 | \$ 151,814,090 | \$ 127,651,281 | \$ 92,453,891 | \$ 88,086,749 |

Canyons School District

October 1st Enrollment Comparison

| Elementary Schools | Actual Enrollment | | | | | Projected Enrollment | | | | |
|---|-------------------|---------------|---------------|---------------|---------------|----------------------|---------------|---------------|---------------|---------------|
| | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 | 2024-2025 | 2025-2026 | 2026-2027 | 2027-2028 |
| Alta View | 599 | 644 | 608 | 581 | 581 | 585 | 613 | 574 | 557 | 514 |
| Altara | 482 | 483 | 536 | 555 | 540 | 541 | 564 | 539 | 524 | 501 |
| Bell View** | 319 | 310 | 305 | 267 | - | - | - | - | - | - |
| Bella Vista | 248 | 254 | 242 | 227 | 202 | 221 | 242 | 231 | 218 | 226 |
| Brookwood | 452 | 441 | 447 | 418 | 389 | 374 | 377 | 370 | 338 | 328 |
| Butler | 622 | 641 | 615 | 592 | 605 | 587 | 573 | 560 | 523 | 490 |
| Canyon View | 430 | 462 | 478 | 479 | 501 | 489 | 483 | 458 | 446 | 429 |
| Copperview | 423 | 409 | 388 | 413 | 380 | 389 | 413 | 388 | 385 | 372 |
| Crescent | 502 | 459 | 430 | 422 | 423 | 425 | 433 | 424 | 420 | 396 |
| Draper | 708 | 705 | 693 | 686 | 677 | 683 | 703 | 695 | 703 | 675 |
| East Midvale | 568 | 552 | 493 | 510 | 491 | 489 | 493 | 498 | 500 | 498 |
| East Sandy | 449 | 447 | 407 | 389 | 377 | 385 | 395 | 399 | 399 | 414 |
| Edgemont** | 365 | 369 | 323 | 297 | - | - | - | - | - | - |
| Glacier Hills** | - | - | - | - | 586 | 582 | 580 | 578 | 551 | 529 |
| Granite | 387 | 392 | 395 | 363 | 360 | 357 | 371 | 355 | 319 | 326 |
| Lone Peak | 692 | 688 | 633 | 621 | 580 | 553 | 543 | 488 | 451 | 443 |
| Midvale | 775 | 709 | 686 | 661 | 698 | 738 | 831 | 883 | 909 | 919 |
| Midvalley | 426 | 419 | 437 | 496 | 533 | 564 | 594 | 603 | 604 | 620 |
| Oak Hollow | 681 | 662 | 644 | 557 | 570 | 540 | 523 | 488 | 445 | 408 |
| Oakdale | 417 | 389 | 371 | 396 | 397 | 402 | 409 | 417 | 414 | 409 |
| Park Lane | 378 | 394 | 364 | 344 | 344 | 334 | 329 | 301 | 267 | 251 |
| Peruvian Park | 546 | 572 | 532 | 477 | 505 | 496 | 490 | 456 | 429 | 424 |
| Quail Hollow | 526 | 484 | 478 | 479 | 452 | 432 | 417 | 400 | 372 | 343 |
| Ridgecrest | 562 | 528 | 516 | 512 | 547 | 554 | 593 | 590 | 579 | 563 |
| Sandy | 584 | 577 | 539 | 482 | 489 | 478 | 473 | 447 | 440 | 424 |
| Silver Mesa | 622 | 635 | 587 | 570 | 578 | 539 | 517 | 476 | 434 | 411 |
| Sprucewood | 401 | 387 | 355 | 324 | 319 | 318 | 315 | 306 | 286 | 281 |
| Sunrise | 679 | 692 | 669 | 638 | 602 | 584 | 577 | 497 | 457 | 445 |
| Willow Canyon | 411 | 420 | 399 | 372 | 356 | 320 | 293 | 268 | 250 | 238 |
| Willow Springs | 696 | 683 | 682 | 670 | 664 | 619 | 579 | 562 | 527 | 500 |
| Elementary Total | 14,950 | 14,807 | 14,252 | 13,798 | 13,746 | 13,578 | 13,723 | 13,251 | 12,747 | 12,377 |
| <i>Middle Schools</i> | | | | | | | | | | |
| Albion | 947 | 936 | 963 | 952 | 958 | 946 | 932 | 929 | 946 | 936 |
| Butler | 930 | 950 | 915 | 896 | 897 | 925 | 906 | 903 | 912 | 932 |
| Draper Park | 1,577 | 1,609 | 1,627 | 1,587 | 1,495 | 1,473 | 1,488 | 1,341 | 1,367 | 1,318 |
| Eastmont | 721 | 722 | 674 | 663 | 593 | 543 | 500 | 484 | 498 | 508 |
| Indian Hills | 1,203 | 1,202 | 1,150 | 1,127 | 1,115 | 1,108 | 1,095 | 1,073 | 1,083 | 1,026 |
| Midvale | 981 | 945 | 954 | 938 | 909 | 895 | 879 | 889 | 910 | 934 |
| Mount Jordan | 905 | 933 | 903 | 825 | 776 | 753 | 754 | 711 | 699 | 694 |
| Union | 812 | 822 | 838 | 835 | 862 | 866 | 847 | 840 | 838 | 800 |
| Middle School Total | 8,076 | 8,119 | 8,024 | 7,823 | 7,605 | 7,509 | 7,401 | 7,170 | 7,253 | 7,148 |
| <i>High Schools</i> | | | | | | | | | | |
| Alta | 2,308 | 2,289 | 2,323 | 2,281 | 2,293 | 2,295 | 2,313 | 2,243 | 2,211 | 2,143 |
| Brighton | 2,072 | 2,126 | 2,183 | 2,237 | 2,357 | 2,390 | 2,444 | 2,466 | 2,464 | 2,415 |
| Corner Canyon | 2,232 | 2,351 | 2,372 | 2,394 | 2,429 | 2,361 | 2,308 | 2,286 | 2,176 | 2,043 |
| Hillcrest | 2,138 | 2,194 | 2,125 | 2,186 | 2,289 | 2,370 | 2,484 | 2,552 | 2,541 | 2,482 |
| Jordan | 2,065 | 1,996 | 1,953 | 1,886 | 1,783 | 1,753 | 1,752 | 1,721 | 1,651 | 1,599 |
| High School Total | 10,815 | 10,956 | 10,956 | 10,984 | 11,151 | 11,169 | 11,301 | 11,268 | 11,043 | 10,682 |
| Total Traditional School Enrollment | 33,841 | 33,882 | 33,232 | 32,605 | 32,502 | 32,256 | 32,425 | 31,689 | 31,043 | 30,207 |
| Canyons On-line | - | - | - | 392 | 163 | *** | *** | *** | *** | *** |
| Students enrolled in non-traditional schools* | 293 | 296 | 256 | 262 | 266 | 240 | 240 | 240 | 240 | 240 |
| Total Canyons District Enrollment | 34,134 | 34,178 | 33,488 | 33,259 | 32,931 | 32,496 | 32,665 | 31,929 | 31,283 | 30,447 |

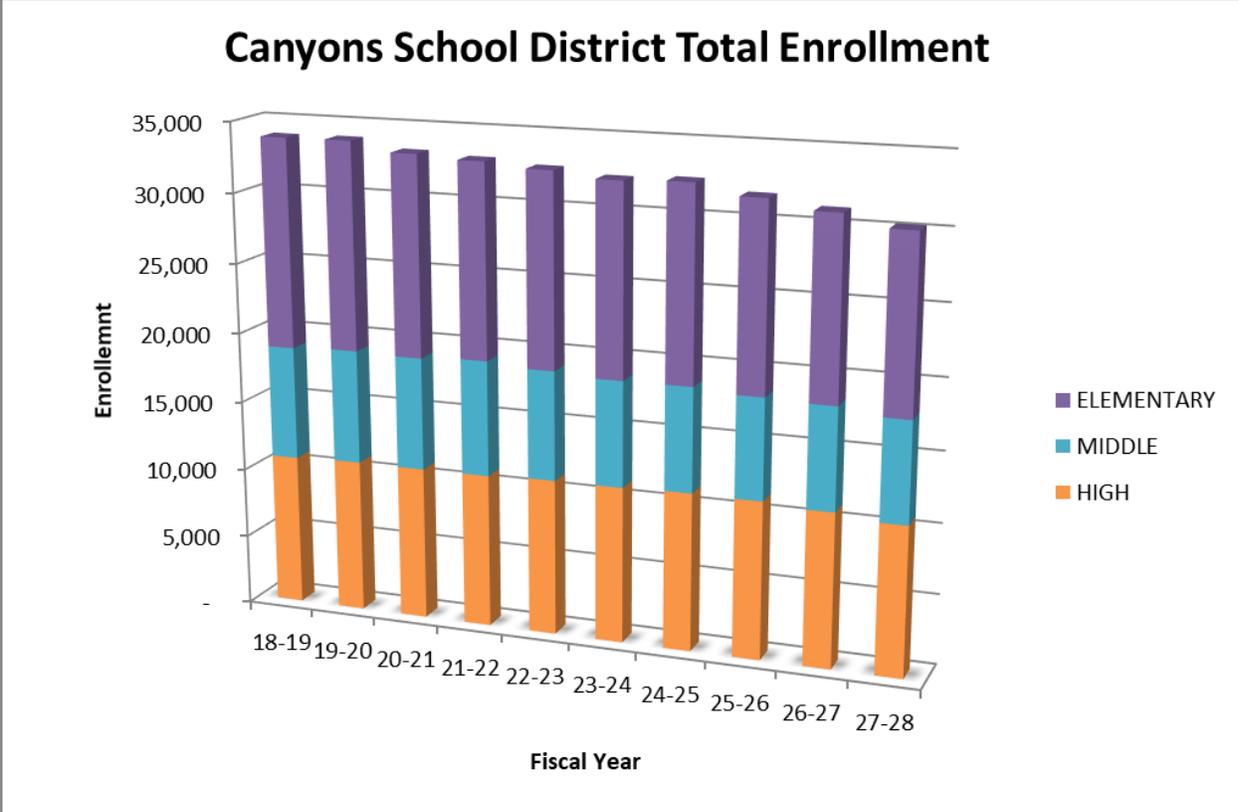
*These schools are Jordan Valley, Canyons Transition Academy, South Park, Entrada and Diamond Ridge. Their enrollments are expected to remain constant in future years.

** 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.
- 5- The number of housing starts within each geographic area and the estimated number of students per new household.



Canyons School District

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

| <i>Authorization</i> | <i>Actual</i> | <i>Actual</i> | <i>Actual</i> | <i>Final</i> | <i>Budget</i> | |
|---|-----------------------|----------------------|----------------------|----------------------|----------------------|----------|
| | <i>2019-2020</i> | <i>2020-2021</i> | <i>2021-2022</i> | <i>Budget</i> | <i>Budget</i> | |
| | <i>Tax Year 2019</i> | <i>Tax Year 2020</i> | <i>Tax Year 2021</i> | <i>Tax Year 2022</i> | <i>Tax Year 2023</i> | |
| Maintenance & Operation: | | | | | | |
| Basic State Supported Program* | 53F-2-301 | 0.001661 | 0.001628 | 0.001661 | 0.001652 | 0.001406 |
| Voted Leeway Program | 53F-2-601 & 53F-8-301 | 0.001600 | 0.001600 | 0.001600 | 0.001191 | 0.001200 |
| Board Local Levy | 53F-2-602 & 53F-8-302 | 0.001720 | 0.001594 | 0.001342 | 0.001195 | 0.001119 |
| Total Maintenance & Operation | | 0.004981 | 0.004822 | 0.004603 | 0.004038 | 0.003725 |
| Capital Outlay: | | | | | | |
| Capital Local Levy | 53F-8-303 | 0.000874 | 0.000838 | 0.000777 | 0.000620 | 0.000604 |
| Debt Service: | | | | | | |
| Canyons Debt Service | 51-5-4 & 11-14-310 | 0.001077 | 0.001162 | 0.001176 | 0.001330 | 0.001308 |
| Former Jordan District Debt Service | 51-5-4 & 11-14-310 | 0.000488 | 0.000403 | 0.000347 | 0.000000 | 0.000000 |
| Total Debt Service | | 0.001565 | 0.001565 | 0.001523 | 0.001330 | 0.001308 |
| Total Property Tax Levy | | 0.007420 | 0.007225 | 0.006903 | 0.005988 | 0.005637 |
| <i>Utah Charter Schools-Canyons</i> | | 0.000087 | 0.000072 | 0.000087 | 0.000065 | 0.000068 |
| TOTAL TAX LEVY WITH CHARTER SCHOOL LEVY | | 0.007507 | 0.007297 | 0.006990 | 0.006053 | 0.005705 |

* 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> <i>2019-2020</i> | <i>Actual</i> <i>2020-2021</i> | <i>Actual</i> <i>2021-2022</i> | <i>Final</i> <i>Budget</i> <i>2022-2023</i> | <i>Budget</i> <i>2023-2024</i> |
|--|-----------------------------------|-----------------------------------|-----------------------------------|---|-----------------------------------|
| | <i>Tax Year 2019</i> | <i>Tax Year 2020</i> | <i>Tax Year 2021</i> | <i>Tax Year 2022</i> | <i>Tax Year 2023</i> |
| 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 | 0.007420 | 0.007297 | 0.006990 | 0.006053 | 0.005705 |
| Property Tax Due | \$ 408.10 | \$ 401.34 | \$ 384.45 | \$ 332.92 | \$ 313.78 |
| Property Tax Increase (Decrease) From Prior Year for Every \$100k of Home Value | \$ - | \$ (6.76) | \$ (16.89) | \$ (51.53) | \$ (19.14) |

The calculations shown here are for every \$100,000 in home value. Prior to the 2022 calendar year, most homeowners experienced moderate increases in the value of their property. In 2022 home values spiked by 30% which increased the District's average home value to \$649,100. The average home value had a modest increase in 2023 as it rose to \$652,700 or 0.6%. As the State Legislature decreased the Statewide Basic rate from 0.001652 to 0.001406 most homeowners will see an overall decrease in the amount of taxes due.

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. The District will not be holding a tax hearing to balance its 2023-2024 budget.

Canyons School District

Property Tax Levies and Collections

Tax years ending 2013 - 2022

| 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 |
| 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% | 2,391,893 | 148,962,594 | 99.47% |
| 2018 | 2018-2019 | 162,329,518 | 158,525,684 | 97.66% | 2,865,502 | 161,391,186 | 99.42% |
| 2019 | 2019-2020 | 186,671,922 | 182,667,973 | 97.86% | 2,773,401 | 185,441,374 | 99.34% |
| 2020 | 2020-2021 | 196,307,582 | 192,172,308 | 97.89% | 2,588,729 | 194,761,037 | 99.21% |
| 2021 | 2021-2022 | 204,834,531 | 200,639,842 | 97.95% | 2,307,126 | 202,946,968 | 99.08% |
| 2022 | 2022-2023 | 220,199,900 | 216,013,806 | 98.10% | - | 216,013,806 | 98.10% |

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, 2018 - 2022

| | <u>Tax Year 2018</u> | <u>Tax Year 2019</u> | <u>Tax Year 2020</u> | <u>Tax Year 2021</u> | <u>Tax Year 2022</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> | <u>Fiscal Year 2022-2023</u> |
| Set by State Tax Commission: | | | | | |
| Centrally assessed | \$ 547,827,474 | \$ 573,252,862 | \$ 672,009,445 | \$ 702,234,668 | \$ 729,302,654 |
| Set by County Assessor: | | | | | |
| Locally assessed | | | | | |
| Real property: | | | | | |
| Residential - primary use | 14,162,704,433 | 15,155,110,194 | 16,269,300,056 | 18,287,163,056 | 24,078,197,572 |
| Residential - not primary use | 974,775,830 | 968,525,890 | 1,008,827,120 | 1,044,173,610 | 1,176,171,310 |
| Commercial and industrial | 6,793,979,480 | 7,456,637,370 | 8,033,044,610 | 8,395,322,110 | 9,355,514,070 |
| Agriculture and Farm Assessment Act (FAA) | 12,976,780 | 9,528,370 | 9,436,480 | 8,646,280 | 11,243,100 |
| Total real property | <u>21,944,436,523</u> | <u>23,589,801,824</u> | <u>25,320,608,266</u> | <u>27,735,305,056</u> | <u>34,621,126,052</u> |
| Personal property: | | | | | |
| Fee in lieu property | 583,738,971 | 633,481,107 | 591,370,847 | 658,114,392 | 684,650,509 |
| Mobile home - primary residential use | 6,543,200 | 6,344,782 | 6,129,160 | 6,006,053 | 5,943,561 |
| Mobile home - other use | 345,202 | 158,127 | 365,822 | 599,033 | 255,148 |
| Other personal property | 924,107,044 | 1,036,101,442 | 1,120,312,127 | 1,192,615,163 | 1,251,312,412 |
| Total personal property | <u>1,514,734,417</u> | <u>1,676,085,458</u> | <u>1,718,177,956</u> | <u>1,857,334,641</u> | <u>1,942,161,630</u> |
| Total locally assessed | <u>23,459,170,940</u> | <u>25,265,887,282</u> | <u>27,038,786,222</u> | <u>29,592,639,697</u> | <u>36,563,287,682</u> |
| Total taxable property | <u>\$ 24,006,998,414</u> | <u>\$ 25,839,140,144</u> | <u>\$ 27,710,795,667</u> | <u>\$ 30,294,874,365</u> | <u>\$ 37,292,590,336</u> |

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

Canyons School District

Estimated Summaries of Future Taxable Values of Property

Tax Years Ended December 31, 2023 - 2025

| | Estimated Tax Year 2023* | Estimated Tax Year 2024** | Estimated Tax Year 2025** |
|---|------------------------------|------------------------------|------------------------------|
| | <u>Fiscal Year 2023-2024</u> | <u>Fiscal Year 2024-2025</u> | <u>Fiscal Year 2025-2026</u> |
| Set by State Tax Commission: | | | |
| Centrally assessed | \$ 758,474,760 | \$ 788,813,750 | \$ 820,366,300 |
| Set by County Assessor: | | | |
| Locally assessed | | | |
| Real property: | | | |
| Residential - primary use | 25,041,325,475 | 26,042,978,494 | 27,084,697,634 |
| Residential - not primary use | 1,223,218,162 | 1,272,146,888 | 1,323,032,764 |
| Commercial and industrial | 9,729,734,633 | 10,118,924,018 | 10,523,680,979 |
| Agriculture and Farm Assessment Act (FAA) | 11,692,824 | 12,160,537 | 12,646,958 |
| Total real property | <u>36,005,971,094</u> | <u>37,446,209,937</u> | <u>38,944,058,335</u> |
| Personal property: | | | |
| Fee in lieu property | 712,036,529 | 740,517,990 | 770,138,710 |
| Mobile home - primary residential use | 6,181,303 | 6,428,555 | 6,685,697 |
| Mobile home - other use | 265,354 | 275,968 | 287,007 |
| Other personal property | 1,301,364,908 | 1,353,419,504 | 1,407,556,284 |
| Total personal property | <u>2,019,848,094</u> | <u>2,100,642,017</u> | <u>2,184,667,698</u> |
| Total locally assessed | <u>38,025,819,188</u> | <u>39,546,851,954</u> | <u>41,128,726,033</u> |
| Total taxable property | <u>\$ 38,784,293,948</u> | <u>\$ 40,335,665,704</u> | <u>\$ 41,949,092,333</u> |

*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, 2022 and 2013

| Taxpayer | Tax Year 2022 | | | Tax Year 2013 | | |
|---|--------------------------|------|--------------------------------|--------------------------|------|--------------------------------|
| | Taxable Value * | Rank | Percent of Total Taxable Value | Taxable Value * | Rank | Percent of Total Taxable Value |
| Vista Station Properties LLC (Vista 9 Apartments) | \$ 225,575,530 | 1 | 0.62 % | \$ - | - | - % |
| Rocky Mountain Power (PacifiCorp) | 189,187,930 | 2 | 0.52 % | 138,554,156 | 2 | 0.87 % |
| Old Mill Corporate Center | 183,038,200 | 3 | 0.50 % | 112,656,800 | 5 | 0.71 % |
| Larry H. Miller Companies | 181,045,862 | 4 | 0.49 % | 142,298,705 | 1 | 0.90 % |
| Becton Dickinson | 167,724,242 | 5 | 0.46 % | 126,064,411 | 4 | 0.79 % |
| HGREIT II Cottonwood Center LLC | 152,663,200 | 6 | 0.42 % | - | - | - % |
| Mountain America Federal Credit Union | 149,748,938 | 7 | 0.41 % | - | - | - % |
| Dominion Energy (Questar) | 139,041,171 | 8 | 0.38 % | 69,689,513 | 9 | 0.44 % |
| Swire Coca-Cola USA | 130,518,633 | 9 | 0.36 % | - | - | - % |
| Staker & Parson Companies | 126,713,546 | 10 | 0.35 % | - | - | - % |
| Macerich St. Marketplace (South Towne Center) | - | - | - % | 130,202,000 | 3 | 0.82 % |
| NOP Cottonwood Holdings (Real Estate Holdings) | - | - | - % | 97,355,600 | 6 | 0.61 % |
| DDR Corp | - | - | - % | 78,180,710 | 7 | 0.49 % |
| Snowbird Ltd | - | - | - % | 75,801,431 | 8 | 0.48 % |
| Inland Diversified Draper Crossing, LLC | - | - | - % | 61,312,500 | 10 | 0.39 % |
| | <u>\$ 1,645,257,252</u> | | <u>4.51 %</u> | <u>\$ 953,737,916</u> | | <u>6.50 %</u> |
| Total taxable value | <u>\$ 36,607,939,827</u> | | | <u>\$ 15,894,477,619</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 | \$ 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 | 474,613,574 | 1,335,851,802 | 26.22% |
| 2022 | 56,997,796,717 | 2,279,911,869 | 442,763,567 | 1,837,148,302 | 19.42% |
| 2023 est | 59,847,686,553 | 2,393,907,462 | 408,438,560 | 1,985,468,902 | 17.06% |

*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 Equivalent (FTE) - Contract Employees Only

| Description | Actual | Actual | Actual | Final | Budget |
|-------------------------------------|------------------|------------------|------------------|----------------|------------------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Budget | 2023-2024 |
| Instruction | | | | | |
| Teachers | 1,640.9 | 1,652.5 | 1,668.9 | 1,647.6 | 1,629.7 |
| Teacher Aides and Paraprofessionals | 163.4 | 162.6 | 196.3 | 222.5 | 224.0 |
| Total | 1,804.3 | 1,815.1 | 1,865.2 | 1,870.1 | 1,853.7 |
| Student Support Services | | | | | |
| Directors | 4.0 | 5.0 | 5.0 | 5.0 | 5.0 |
| Guidance Personnel | 64.0 | 66.1 | 69.1 | 70.2 | 68 |
| Health Services Personnel | 20.2 | 28.2 | 32.2 | 28.4 | 27.4 |
| Psychological Personnel | 30.0 | 34.5 | 33.0 | 35.6 | 32.8 |
| Social Workers Personnel | 30.6 | 34.0 | 33.6 | 37.3 | 36.3 |
| Secretarial and Clerical | 4.0 | 5.0 | 5.0 | 4.9 | 4.9 |
| Total | 152.8 | 172.8 | 177.9 | 181.4 | 174.4 |
| Staff Support Services | | | | | |
| Directors | 13.6 | 13.6 | 12.6 | 12.6 | 13.6 |
| Coordinators/Specialists | 26.6 | 30.5 | 37.9 | 36.8 | 36.8 |
| Ed/Techs & Achievement Coaches | 67.8 | 65.8 | 63.7 | 59.2 | 58.2 |
| Media Personnel | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 |
| Secretarial and Clerical | 18.9 | 19.9 | 21.3 | 27.3 | 26.3 |
| Total | 139.9 | 142.8 | 148.5 | 148.9 | 147.9 |
| District Administration | | | | | |
| Superintendent | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Assistant Superintendents | 3.0 | 3.0 | 3.0 | 3.0 | 3.0 |
| Directors | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Secretarial and Clerical | 4.0 | 4.0 | 4.0 | 6.0 | 5.0 |
| Total | 10.0 | 10.0 | 10.0 | 12.0 | 11.0 |
| School Administration | | | | | |
| Principals and Assistants | 93.1 | 91.2 | 93.4 | 93.4 | 91.5 |
| Secretarial and Clerical | 98.6 | 100.1 | 100.9 | 100.9 | 99.8 |
| Total | 191.7 | 191.3 | 194.3 | 194.3 | 191.3 |
| Central Services | | | | | |
| Business Administrator | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Directors | 14.0 | 14.0 | 15.0 | 15.0 | 13.0 |
| Secretarial and Clerical | 28.8 | 28.0 | 29.8 | 30.0 | 30.0 |
| Other Classified Personnel | 58.0 | 60.4 | 67.1 | 64.6 | 68.6 |
| Total | 101.8 | 103.4 | 112.9 | 110.6 | 112.6 |

Canyons School District

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

| Description | Actual | Actual | Actual | Final | Budget |
|--|-----------|-----------|-----------|---------|-----------|
| | 2019-2020 | 2020-2021 | 2021-2022 | Budget | 2023-2024 |
| Operation of Plant | | | | | |
| Secretarial and Clerical | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Custodial/Maintenance Supervisors | 12.0 | 14.0 | 14.0 | 12.0 | 14.0 |
| Custodial/Maintenance Personnel | 171.0 | 172.0 | 172.0 | 173.0 | 169.0 |
| Total | 187.0 | 190.0 | 190.0 | 189.0 | 187.0 |
| Student Transportation | | | | | |
| Directors | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Secretarial and Clerical | 3.0 | 2.5 | 2.5 | 2.0 | 2.0 |
| Routing Coordinators/Analysts/Dispatchers/Trainers | 11.0 | 12.0 | 10.0 | 11.0 | 10.0 |
| Bus Drivers | 108.6 | 110.9 | 113.1 | 119.5 | 117.0 |
| Mechanics & Other Garage Employees | 8.0 | 8.0 | 8.0 | 8.0 | 7.0 |
| Total | 131.6 | 134.4 | 134.6 | 141.5 | 137.0 |
| Non-Instructional Services | | | | | |
| Principals and Assistants | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| Secretarial and Other | 6.4 | 6.4 | 6.4 | 7.2 | 7.2 |
| Total | 6.7 | 6.7 | 6.7 | 7.5 | 7.5 |
| Nutrition Services | | | | | |
| Directors | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| Coordinators/Specialists | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Secretarial and Clerical | 2.0 | 2.0 | 1.0 | 1.3 | 1.0 |
| School Foods Personnel | 65.8 | 60.0 | 53.5 | 53.4 | 53.0 |
| Total | 72.8 | 67.0 | 59.5 | 59.7 | 59.0 |
| Construction/Network Services | | | | | |
| Directors | 2.0 | 2.0 | 2.0 | 2.0 | 2.0 |
| Facilities Classified Personnel | 4.0 | 4.0 | 4.0 | 3.0 | 2.0 |
| Data Classified Personnel | 4.0 | 4.0 | 4.0 | 4.0 | 4.0 |
| Total | 10.0 | 10.0 | 10.0 | 9.0 | 8.0 |
| Total FTE | 2,808.6 | 2,843.5 | 2,909.6 | 2,924.0 | 2,889.4 |

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

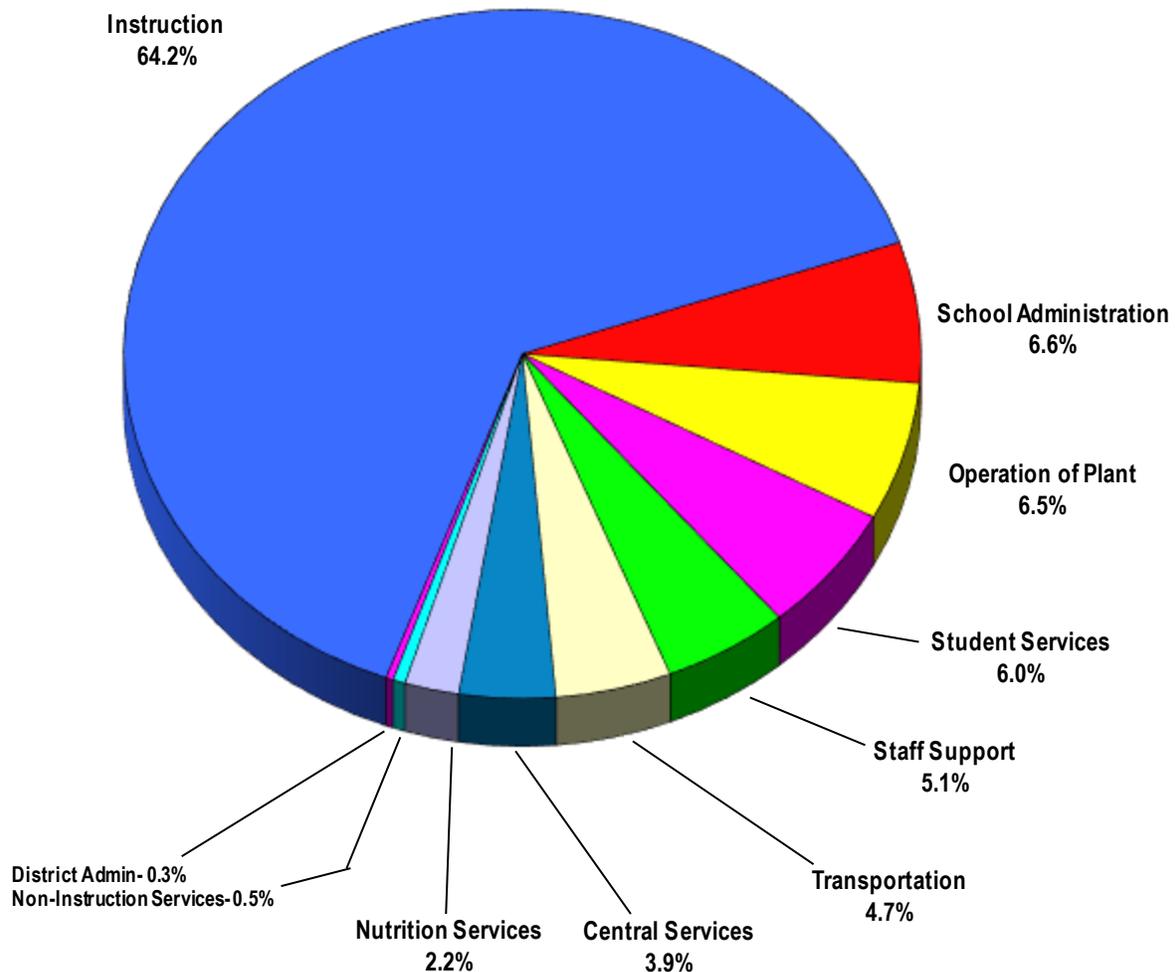
Five Year Summary - Full Time Equivalents (ETE) - Contracted Employees Only

| | Actual 2019-2020 | | Actual 2020-2021 | | Actual 2021-2022 | | Final Budget 2022-2023 | | Budget 2023-2024 | |
|-------------------------------|-------------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------------|-------------------|---------------------|-------------------|
| | 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 | 1,804.3 | 64.2 | 1,815.1 | 63.8 | 1,865.2 | 64.2 | 1,870.1 | 64.0 | 1,853.7 | 64.4 |
| School Administration | 191.7 | 6.8 | 191.3 | 6.7 | 194.3 | 6.7 | 194.3 | 6.6 | 191.3 | 6.7 |
| Operation of Plant | 187.0 | 6.7 | 190.0 | 6.7 | 190.0 | 6.6 | 189.0 | 6.5 | 187.0 | 6.5 |
| Student Support Services | 152.8 | 5.4 | 172.8 | 6.1 | 177.9 | 6.1 | 181.4 | 6.2 | 174.4 | 6.0 |
| Staff Support Services | 139.9 | 5.0 | 142.8 | 5.0 | 148.5 | 5.1 | 148.9 | 5.1 | 147.9 | 5.1 |
| Student Transportation | 131.6 | 4.7 | 134.4 | 4.7 | 134.6 | 4.6 | 141.5 | 4.8 | 137.0 | 4.6 |
| Central Services | 101.8 | 3.6 | 103.4 | 3.6 | 112.9 | 3.9 | 110.6 | 3.8 | 112.6 | 3.9 |
| Nutrition Services | 72.8 | 2.6 | 67.0 | 2.4 | 59.5 | 2.0 | 59.7 | 2.0 | 59.0 | 2.1 |
| Construction/Network Services | 10.0 | 0.4 | 10.0 | 0.4 | 10.0 | 0.3 | 9.0 | 0.3 | 8.0 | 0.3 |
| District Administration | 10.0 | 0.4 | 10.0 | 0.4 | 10.0 | 0.3 | 12.0 | 0.4 | 11.0 | 0.4 |
| Non-Instructional Services | 6.7 | 0.2 | 6.7 | 0.2 | 6.7 | 0.2 | 7.5 | 0.3 | 7.5 | 0.3 |
| | 2,808.6 | 100.0 | 2,843.5 | 100.0 | 2,909.6 | 100.0 | 2,924.0 | 100.0 | 2,889.4 | 100.0 |

| | Actual 2019-2020 | | Actual 2020-2021 | | Actual 2021-2022 | | Final Budget 2022-2023 | | Budget 2023-2024 | |
|---|---------------------------------|-------------------|---------------------|-------------------|---------------------|-------------------|---------------------------|-------------------|---------------------|-------------------|
| | 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 | 1,640.9 | 58.5 | 1,652.5 | 58.1 | 1,668.9 | 57.3 | 1,647.6 | 56.4 | 1,629.7 | 56.4 |
| Certificated Specialists | 252.2 | 9.0 | 272.1 | 9.6 | 282.5 | 9.7 | 280.5 | 9.6 | 272.5 | 9.4 |
| Custodians & Maintenance Personnel | 183.0 | 6.5 | 186.0 | 6.5 | 186.0 | 6.4 | 185.0 | 6.3 | 183.0 | 6.3 |
| Secretarial & Clerical | 163.3 | 5.8 | 165.5 | 5.8 | 168.5 | 5.8 | 176.4 | 6.0 | 173.0 | 6.0 |
| Teacher Aides & Paraprofessionals | 163.4 | 5.8 | 162.6 | 5.7 | 196.3 | 6.8 | 222.5 | 7.6 | 224.0 | 7.8 |
| Bus Drivers, Mechanics & Routing Coord. | 127.6 | 4.5 | 130.9 | 4.6 | 131.1 | 4.5 | 138.5 | 4.7 | 134.0 | 4.6 |
| School Foods Personnel | 69.8 | 2.5 | 64.0 | 2.3 | 57.5 | 2.0 | 57.4 | 2.0 | 57.0 | 2.0 |
| Principals & Assistants | 93.4 | 3.3 | 91.5 | 3.2 | 93.7 | 3.2 | 93.7 | 3.2 | 91.8 | 3.2 |
| Other Classified | 72.4 | 2.6 | 74.8 | 2.6 | 81.5 | 2.8 | 78.8 | 2.7 | 81.8 | 2.8 |
| Directors | 37.6 | 1.3 | 38.6 | 1.4 | 38.6 | 1.3 | 38.6 | 1.3 | 37.6 | 1.3 |
| Superintendent & Assistants | 5.0 | 0.2 | 5.0 | 0.2 | 5.0 | 0.2 | 5.0 | 0.2 | 5.0 | 0.2 |
| | 2,808.6 | 100.0 | 2,843.5 | 100.0 | 2,909.6 | 100.0 | 2,924.0 | 100.0 | 2,889.4 | 100.0 |

Canyons School District

Financial Impact of Full Time Equivalent (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, 2013 - 2022

| Year | Canyons School District Estimated Population * | Salt Lake County Estimated Population ** | Salt Lake County Total Personal Income (in thousands) ** | Salt Lake County Per Capita Income ** | Salt Lake County Unemployment Rate ** | Salt Lake County Estimated New Construction ** | Number of Students of Minority Ancestry |
|------|--|--|--|---------------------------------------|---------------------------------------|--|---|
| 2013 | 196,074 | 1,063,842 | \$ 43,658,167.00 | \$ 41,038.00 | 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 | 1,165,517 | 68,854,783 | 59,077 | 4.8% | 2,147,232,400 | 10,451 |
| 2022 | 230,857 | 1,186,421 | N/A | N/A | 1.7% | 2,322,876,300 | 10,715 |

Note: fiscal year 2023 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 2022.

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

Canyons School District

Principal Employers

June 30, 2021 and 2012

| Employer * | June 30, 2021 | | | | June 30, 2012 | | | |
|------------------------------|---------------------|------|--|---|---------------------|------|--|---|
| | 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% | 3.1% | 5,000 | 1 | 2.6% | 3.7% |
| Canyons School District | 5,000 | 2 | 2.2% | 3.1% | 5,000 | 2 | 2.6% | 3.7% |
| Wal-Mart Stores | 2,500 | 3 | 1.1% | 1.5% | 2,000 | 4 | 1.0% | 1.5% |
| Smith's Food Stores | 1,600 | 4 | 0.7% | 1.0% | 1,500 | 5 | 0.8% | 1.1% |
| Jet Blue Airways Corporation | 1,500 | 5 | 0.6% | 0.9% | 2,500 | 3 | 1.3% | 1.8% |
| Snowbird Corporation | 1,500 | 6 | 0.6% | 0.9% | 1,500 | 8 | 0.8% | 1.1% |
| Health Equity | 1,500 | 7 | 0.6% | 0.9% | - | - | 0.0% | 0.0% |
| Becton Dickinson | 1,000 | 8 | 0.4% | 0.6% | 1,000 | 10 | 0.5% | 0.7% |
| Ebay | 800 | 9 | 0.3% | 0.5% | 1,500 | 7 | 0.8% | 1.1% |
| Utah State Prison | 800 | 10 | 0.3% | 0.5% | 1,500 | 6 | 0.8% | 1.1% |
| 1-800 Contacts | - | - | - | - | 1,000 | 9 | 0.5% | 0.7% |
| Totals | 21,200 | | 9.0% | 13.0% | 22,500 | | 11.7% | 16.5% |

Note: fiscal year 2022 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.

Cottonwood Heights comprehensive annual financial reports by year.

Canyons School District

Capital Asset Information

For fiscal years ending June 30, 2019 - 2022 and estimates for June 30, 2023

| | 2019 | 2020 | 2021 | 2022 | 2023 est |
|-------------------------|-----------|-----------|-----------|-----------|-----------|
| Buildings: | | | | | |
| Elementary: | | | | | |
| Number | 29 | 29 | 28 | 27 | 28 |
| Square feet | 1,895,508 | 1,897,159 | 1,918,250 | 1,789,695 | 1,893,068 |
| Capacity | 19,265 | 19,360 | 19,360 | 19,360 | 18,860 |
| Enrollment | 14,950 | 14,807 | 14,252 | 13,798 | 13,746 |
| Middle Schools: | | | | | |
| Number | 8 | 8 | 8 | 8 | 8 |
| Square feet | 1,446,696 | 1,446,696 | 1,446,696 | 1,446,696 | 1,446,696 |
| Capacity | 9,428 | 9,428 | 9,428 | 9,428 | 9,428 |
| Enrollment | 8,076 | 8,119 | 8,024 | 8,215 | 7,605 |
| High Schools: | | | | | |
| Number | 5 | 5 | 5 | 5 | 5 |
| Square feet | 1,748,503 | 1,809,955 | 1,894,032 | 2,025,136 | 2,025,136 |
| Capacity | 10,547 | 10,547 | 10,547 | 11,239 | 11,239 |
| Enrollment | 10,815 | 10,956 | 10,956 | 10,984 | 11,151 |
| Special Schools: | | | | | |
| Number | 2 | 2 | 2 | 2 | 3 |
| Square feet | 136,757 | 136,757 | 136,757 | 136,757 | 195,321 |
| Capacity * | | | | | |
| Enrollment | 293 | 296 | 256 | 654 | 429 |
| Total School Buildings: | | | | | |
| Number | 44 | 44 | 43 | 42 | 44 |
| Square feet | 5,227,464 | 5,290,567 | 5,395,735 | 5,398,284 | 5,600,385 |
| Capacity | 39,240 | 39,335 | 39,335 | 40,027 | 39,527 |
| Enrollment | 34,134 | 34,178 | 33,488 | 33,259 | 32,931 |
| Other Buildings: | | | | | |
| Number | 5 | 5 | 5 | 5 | 5 |
| Square feet | 380,060 | 422,363 | 422,363 | 422,363 | 422,363 |
| Acres of Land | 799 | 799 | 799 | 799 | 799 |
| Number of Portables | 84 | 76 | 76 | 76 | 76 |
| Number of Vehicles | 331 | 345 | 341 | 337 | 348 |

* 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 2014 - 2022 and estimate for 2023

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 est |
|----------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Alta | 535 | 419 | 365 | 515 | 420 | 483 | 480 | 515 | 522 | 522 |
| Brighton | 562 | 546 | 483 | 573 | 483 | 456 | 436 | 452 | 483 | 500 |
| Corner Canyon* | 257 | 391 | 490 | 501 | 540 | 492 | 565 | 520 | 539 | 567 |
| Hillcrest | 480 | 423 | 429 | 426 | 473 | 426 | 473 | 397 | 443 | 450 |
| Jordan | 510 | 473 | 433 | 486 | 483 | 475 | 430 | 403 | 406 | 400 |
| Diamond Ridge** | - | - | 15 | 39 | 48 | 47 | 63 | 61 | 47 | 60 |
| Entrada | 78 | 140 | 69 | 37 | 46 | 68 | 59 | 1 | 74 | 140 |
| Total | 2,422 | 2,392 | 2,284 | 2,577 | 2,493 | 2,447 | 2,506 | 2,349 | 2,514 | 2,639 |
| Dropout Rate: | 9.0% | 12.5% | 12.3% | 11.2% | 8.9% | 8.9% | 8.3% | 8.9% | 9.6% | 9.0% |

**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 2014 - 2023

| Grade | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|--------------|------|------|------|------|------|------|------|------|------|------|
| 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, 2019 thru June 30, 2022 with estimate for June 30, 2023

| | 2019 | 2020* | 2021** | 2022** | 2023 est |
|--|------------------|------------------|------------------|------------------|------------------|
| Participating schools: | | | | | |
| Lunch | 43 | 44 | 44 | 44 | 43 |
| Breakfast | 37 | 39 | 39 | 43 | 42 |
| Student lunches served: | | | | | |
| Free | 1,028,168 | 984,477 | 2,350,846 | 3,025,907 | 787,896 |
| Reduced | 132,678 | 98,686 | 2,811 | 0 | 106,236 |
| Fully paid | 1,658,784 | 1,213,334 | 32,818 | 0 | 1,726,371 |
| Total | <u>2,819,630</u> | <u>2,296,497</u> | <u>2,386,475</u> | <u>3,025,907</u> | <u>2,620,503</u> |
| Student breakfasts served: | | | | | |
| Free | 363,167 | 507,295 | 839,185 | 840,313 | 308,632 |
| Reduced | 26,669 | 20,587 | 371 | 0 | 24,978 |
| Fully paid | 156,635 | 116,796 | 2,138 | 0 | 181,275 |
| Total | <u>546,471</u> | <u>644,678</u> | <u>841,694</u> | <u>840,313</u> | <u>514,885</u> |
| Percentage of free/reduced/fully paid lunch: | | | | | |
| Free | 36.46% | 42.87% | 98.51% | 100.00% | 30.07% |
| Reduced | 4.71% | 4.30% | 0.12% | 0.00% | 4.05% |
| Fully paid | 58.83% | 52.83% | 1.38% | 0.00% | 65.88% |
| Percentage of free/reduced fully paid breakfast | | | | | |
| Free | 66.46% | 78.69% | 99.70% | 100.00% | 59.94% |
| Reduced | 4.88% | 3.19% | 0.04% | 0.00% | 4.85% |
| Fully paid | 28.66% | 18.12% | 0.25% | 0.00% | 35.21% |
| Average daily participation: | | | | | |
| Lunch | 15,841 | 12,902 | 13,407 | 16,999 | 14,203 |
| Breakfast | 3,070 | 3,622 | 4,729 | 4,721 | 3,062 |
| October 1st count | 34,134 | 34,178 | 33,488 | 33,259 | 32,931 |
| Percentage participating in school lunch/breakfast | | | | | |
| Lunch | 46.41% | 37.75% | 40.04% | 51.11% | 43.13% |
| Breakfast | 8.99% | 10.60% | 14.12% | 14.19% | 9.30% |

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 (2023-2024)

242 Days - Full Time 8 Hours Per Day

July 1, 2023 - June 30, 2024

| | Lane 1 | Lane 2 | Lane 3 | Lane 4 | Lane 5 |
|-------|---------------|----------------|--|-----------------------------|-------------------------------|
| Steps | Base Contract | Base Contract | Base Contract | Base Contract | Base Contract |
| 1 | 82,972 | 89,888 | 108,206 | 116,879 | 130,141 |
| 2 | 84,632 | 91,685 | 109,778 | 118,579 | 132,039 |
| 3 | 86,324 | 93,520 | 111,369 | 120,303 | 133,969 |
| 4 | 88,051 | 95,388 | 112,985 | 122,054 | 135,920 |
| 5 | 89,812 | 97,297 | 114,626 | 123,829 | 137,906 |
| 6 | 91,609 | 99,244 | 116,291 | 125,635 | 139,921 |
| 7 | 93,442 | 101,231 | 117,980 | 127,460 | 141,968 |
| 8 | 95,309 | 103,254 | 119,693 | 129,316 | 144,042 |
| 9 | 97,216 | 105,317 | 121,437 | 131,206 | 146,148 |
| 10 | 99,159 | 107,423 | 123,200 | 133,119 | 148,288 |
| | 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 | 139,921 | 159,032 | 186,688 |
| 2 | 141,968 | 162,210 | 190,423 |
| 3 | 144,042 | 165,455 | 194,230 |
| 4 | 146,148 | 168,764 | 198,116 |
| 5 | 148,288 | 172,141 | 202,078 |
| | 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 2022-23 will receive a 1.25% stipend in 2023-24 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 2023.05.01



Licensed Salary Schedule-L186 (2023-2024)

August 14, 2023 - May 30, 2024

186 Days - Full Time 8 Hours Per Day

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

Salary Placement

To determine an educator's initial salary placement:

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

Education Enhancement

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

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

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

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

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

Salary Schedule Information

- ◆ An Educator Salary Adjustment (ESA) of \$8,400 and a Teacher and Student Success Act (TSSA) of \$900 are included as part of the Base Contract.

Thirty-two (32) additional hours of pay are available to CACTUS licensed employees for personal professional development at the in-service rate of \$39.89, i.e., \$1,276.48. All are dependent upon continued legislative funding.
- ◆ Cost of Living Adjustment (COLA) is calculated on the mid-point of the salary schedule, Increment Level 20, minus ESA and TSSA funds. The dollar difference between Increment Levels is \$950.
- ◆ The Base Contract is prorated based upon the number of days remaining in the contract.
- ◆ Educators with current National Board Certification for teaching will be paid a stipend of \$2,000 in addition to their Base Contract. Other approved National Board Certifications will be paid a stipend of \$1,000.

| Increment Levels | Base Contract |
|------------------|---------------|
| 1 | \$59,350 |
| 2 | \$60,300 |
| 3 | \$61,250 |
| 4 | \$62,200 |
| 5 | \$63,150 |
| 6 | \$64,100 |
| 7 | \$65,050 |
| 8 | \$66,000 |
| 9 | \$66,950 |
| 10 | \$67,900 |
| 11 | \$68,850 |
| 12 | \$69,800 |
| 13 | \$70,750 |
| 14 | \$71,700 |
| 15 | \$72,650 |
| 16 | \$73,600 |
| 17 | \$74,550 |
| 18 | \$75,500 |
| 19 | \$76,450 |
| 20 | \$77,400 |
| 21 | \$78,350 |
| 22 | \$79,300 |
| 23 | \$80,250 |
| 24 | \$81,200 |
| 25 | \$82,150 |
| 26 | \$83,100 |
| 27 | \$84,050 |
| 28 | \$85,000 |
| 29 | \$85,950 |
| 30 | \$86,900 |
| 31 | \$87,850 |
| 32 | \$88,800 |
| 33 | \$89,750 |
| 34 | \$90,700 |
| 35 | \$91,650 |
| 36 | \$92,600 |
| 37 | \$93,550 |
| 38 | \$94,500 |
| 39 | \$95,450 |
| 40 | \$96,400 |

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

Revised 2023.04.26



Education Support Professional Salary Schedule (2023-2024)

July 1, 2023 - June 30, 2024

| STEP | LANE 1 | LANE 2 | LANE 3 | LANE 4 | LANE 5 | LANE 6 | LANE 7 | LANE 8 | LANE 9 | LANE 10 |
|------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|
| 1 | 13.53 | 15.25 | 17.24 | 19.17 | 20.64 | 21.89 | 22.99 | 24.38 | 26.00 | 28.60 |
| 2 | 13.87 | 15.63 | 17.67 | 19.65 | 21.16 | 22.44 | 23.56 | 24.99 | 26.65 | 29.32 |
| 3 | 14.29 | 16.10 | 18.20 | 20.24 | 21.79 | 23.11 | 24.27 | 25.74 | 27.45 | 30.20 |
| 4 | 15.00 | 16.91 | 19.11 | 21.25 | 22.88 | 24.27 | 25.48 | 27.03 | 28.82 | 31.71 |
| 5 | 15.79 | 17.80 | 20.11 | 22.37 | 24.08 | 25.54 | 26.82 | 28.45 | 30.33 | 33.37 |
| 6 | 16.66 | 18.78 | 21.22 | 23.60 | 25.40 | 26.94 | 28.30 | 30.01 | 32.00 | 35.21 |
| 7 | 17.62 | 19.86 | 22.44 | 24.96 | 26.86 | 28.49 | 29.93 | 31.74 | 33.84 | 37.23 |
| 8 | 17.97 | 20.26 | 22.89 | 25.46 | 27.40 | 29.06 | 30.53 | 32.37 | 34.52 | 37.97 |
| 9 | 18.33 | 20.67 | 23.35 | 25.97 | 27.95 | 29.64 | 31.14 | 33.02 | 35.21 | 38.73 |
| 10 | 18.70 | 21.08 | 23.82 | 26.49 | 28.51 | 30.23 | 31.76 | 33.68 | 35.91 | 39.50 |

| STEP | LANE 11 | LANE 12 | LANE 13 | LANE 14 | LANE 15 | LANE 16 | LANE 17 | LANE 18 | LANE 19 | LANE 20 |
|------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| 1 | 29.57 | 31.20 | 34.33 | 36.30 | 38.41 | 40.62 | 43.00 | 45.49 | 48.10 | 50.92 |
| 2 | 30.31 | 31.98 | 35.19 | 37.21 | 39.37 | 41.64 | 44.08 | 46.63 | 49.30 | 52.19 |
| 3 | 31.22 | 32.94 | 36.25 | 38.33 | 40.55 | 42.89 | 45.40 | 48.03 | 50.78 | 53.76 |
| 4 | 32.78 | 34.59 | 38.06 | 40.25 | 42.58 | 45.03 | 47.67 | 50.43 | 53.32 | 56.45 |
| 5 | 34.50 | 36.41 | 40.06 | 42.36 | 44.82 | 47.39 | 50.17 | 53.08 | 56.12 | 59.41 |
| 6 | 36.40 | 38.41 | 42.26 | 44.69 | 47.29 | 50.00 | 52.93 | 56.00 | 59.21 | 62.68 |
| 7 | 38.49 | 40.62 | 44.69 | 47.26 | 50.01 | 52.88 | 55.97 | 59.22 | 62.61 | 66.28 |
| 8 | 39.26 | 41.43 | 45.58 | 48.21 | 51.01 | 53.94 | 57.09 | 60.40 | 63.86 | 67.61 |
| 9 | 40.05 | 42.26 | 46.49 | 49.17 | 52.03 | 55.02 | 58.23 | 61.61 | 65.14 | 68.96 |
| 10 | 40.85 | 43.11 | 47.42 | 50.15 | 53.07 | 56.12 | 59.39 | 62.84 | 66.44 | 70.34 |

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 2023.04.13

**Canyons School District
 Graduation Rate**

| DISTRICT | 2017 | 2018 | 2019 | 2020 | 2021* | 2022 |
|------------|------|------|------|------|-------|------|
| Canyons SD | 86% | 89% | 90% | 90% | 89% | 89% |
| State | 86% | 87% | 87% | 88% | 88% | 88% |

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

| DISTRICT | 2019 | 2020* | 2021* | 2022 | State Avg 2022 | 2023 |
|---------------|------|-------|-------|------|----------------|------|
| ACT Composite | 20.7 | 20.8 | 20.1 | 20.6 | 19.7 | 21.1 |

**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 | 2018-2019 | 2019-2020* | State Avg 2019-20 | 2020-2021* | 2021-2022 | 2022-2023 |
|-------------|-----------|------------|-------------------|------------|-----------|-----------|
| English | 58% | 60% | 57% | 53% | 57% | 64% |
| Mathematics | 35% | 38% | 36% | 33% | 37% | 42% |
| Reading | 49% | 48% | 43% | 45% | 51% | 52% |
| Science | 41% | 41% | 35% | 37% | 41% | 42% |

**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 | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 56% | Cancelled due to COVID-19 | 52% | 46% | 51% | 53% |
| 4 | Math | 61% | | 55% | 49% | 59% | 57% |
| 5 | Science | 63% | | 53% | 48% | 57% | 60% |

***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 | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 58% | Cancelled due to COVID-19 | 54% | 46% | 56% | 53% |
| 7 | Math | 59% | | 60% | 45% | 52% | 53% |
| 8 | Science | 66% | | 61% | 48% | 62% | 62% |

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

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

| DISTRICT | 2018-2019 | 2019-2020* | State Avg 2019-20 | 2020-2021* | 2021-2022 | 2022-2023 |
|-------------|-----------|------------|----------------------|------------|-----------|-----------|
| English | 58% | 60% | 57% | 53% | 57% | 64% |
| Mathematics | 35% | 38% | 36% | 33% | 37% | 42% |
| Reading | 49% | 48% | 43% | 45% | 51% | 52% |
| Science | 41% | 41% | 35% | 37% | 41% | 42% |

*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.

| Alta High School | 2018-2019 | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 |
|------------------|-----------|------------|------------|-----------|-----------|
| English | 64% | 65% | 52% | 60% | 69% |
| Mathematics | 38% | 43% | 33% | 37% | 47% |
| Reading | 55% | 50% | 48% | 52% | 57% |
| Science | 40% | 44% | 33% | 40% | 43% |

| Brighton High School | 2018-2019 | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 |
|----------------------|-----------|------------|------------|-----------|-----------|
| English | 61% | 61% | 63% | 60% | 67% |
| Mathematics | 39% | 40% | 35% | 40% | 46% |
| Reading | 51% | 50% | 48% | 58% | 54% |
| Science | 45% | 46% | 37% | 44% | 46% |

| Hillcrest High School | 2018-2019 | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 |
|-----------------------|-----------|------------|------------|-----------|-----------|
| English | 56% | 52% | 48% | 51% | 56% |
| Mathematics | 32% | 33% | 33% | 31% | 35% |
| Reading | 47% | 42% | 38% | 44% | 49% |
| Science | 39% | 35% | 33% | 36% | 37% |

| Jordan High School | 2018-2019 | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 |
|--------------------|-----------|------------|------------|-----------|-----------|
| English | 46% | 49% | 49% | 51% | 53% |
| Mathematics | 24% | 23% | 22% | 22% | 27% |
| Reading | 41% | 42% | 39% | 46% | 41% |
| Science | 31% | 31% | 27% | 29% | 29% |

| Corner Canyon High | 2018-2019 | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 |
|--------------------|-----------|------------|------------|-----------|-----------|
| English | 66% | 71% | 57% | 63% | 72% |
| Mathematics | 43% | 48% | 41% | 50% | 54% |
| Reading | 54% | 53% | 51% | 57% | 58% |
| Science | 52% | 50% | 51% | 52% | 54% |

| Diamond Ridge High | 2018-2019 | 2019-2020* | 2020-2021* | 2021-2022 | 2022-2023 |
|--------------------|-----------|------------|------------|-----------|-----------|
| English | 30% | 23% | 18% | 17% | 36% |
| Mathematics | 8% | 6% | 10% < | 3% | 5% |
| Reading | 23% | 19% | 14% | 23% | 28% |
| Science | 13% | 13% | 7% | 9% | 10% |

*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

| All District Middle Schools | | Percent of Students Proficient | | | | | |
|-----------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 58% | Cancelled due to COVID-19 | 54% | 46% | 56% | 53% |
| 7 | Math | 59% | | 60% | 45% | 52% | 53% |
| 8 | Science | 66% | | 61% | 48% | 62% | 62% |

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

| Albion Middle School | | Percent of Students Proficient | | | | | |
|----------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 65% | Cancelled due to COVID-19 | 66% | 46% | 74% | 73% |
| 7 | Math | 79% | | 79% | 45% | 70% | 71% |
| 8 | Science | 78% | | 79% | 48% | 77% | 76% |

| Butler Middle School | | Percent of Students Proficient | | | | | |
|----------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 64% | Cancelled due to COVID-19 | 63% | 46% | 66% | 69% |
| 7 | Math | 60% | | 70% | 45% | 65% | 66% |
| 8 | Science | 71% | | 70% | 48% | 82% | 75% |

| Draper Park Middle | | Percent of Students Proficient | | | | | |
|--------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 75% | Cancelled due to COVID-19 | 63% | 46% | 63% | 55% |
| 7 | Math | 78% | | 78% | 45% | 72% | 69% |
| 8 | Science | 82% | | 74% | 48% | 74% | 74% |

| Eastmont Middle School | | Percent of Students Proficient | | | | | |
|------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 62% | Cancelled due to COVID-19 | 50% | 46% | 52% | 70% |
| 7 | Math | 55% | | 61% | 45% | 43% | 46% |
| 8 | Science | 64% | | 66% | 48% | 63% | 64% |

| Indian Hills Middle School | | Percent of Students Proficient | | | | | |
|----------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 68% | Cancelled due to COVID-19 | 63% | 46% | 53% | 60% |
| 7 | Math | 65% | | 59% | 45% | 55% | 46% |
| 8 | Science | 68% | | 60% | 48% | 59% | 61% |

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

| Midvale Middle School | | Percent of Students Proficient | | | | | |
|-----------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 36% | Cancelled due to COVID-19 | 32% | 46% | 32% | 22% |
| 7 | Math | 32% | | 35% | 45% | 33% | 31% |
| 8 | Science | 39% | | 31% | 48% | 36% | 35% |

| Mt. Jordan Middle School | | Percent of Students Proficient | | | | | |
|--------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 36% | Cancelled due to COVID-19 | 31% | 46% | 41% | 30% |
| 7 | Math | 33% | | 36% | 45% | 31% | 34% |
| 8 | Science | 55% | | 45% | 48% | 48% | 39% |

| Union Middle School | | Percent of Students Proficient | | | | | |
|---------------------|---------------|--------------------------------|------------------------------|----------------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | State Avg 2021 | 2022 State | 2022 | 2023 Uncertified |
| 6 | Language Arts | 53% | Cancelled due to COVID-19 | 44% | 46% | 56% | 43% |
| 7 | Math | 50% | | 42% | 45% | 51% | 49% |
| 8 | Science | 57% | | 48% | 48% | 53% | 65% |

*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 | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 56% | Cancelled due to COVID-19 | 52% | 46% | 51% | 53% |
| 4 | Math | 61% | | 55% | 49% | 59% | 57% |
| 5 | Science | 63% | | 53% | 48% | 57% | 60% |

*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 | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 51% | Cancelled due to COVID-19 | 48% | 46% | 47% | 57% |
| 4 | Math | 78% | | 51% | 49% | 65% | 57% |
| 5 | Science | 73% | | 54% | 48% | 55% | 68% |

| Altara Elementary School | | Percent of Students Proficient | | | | | |
|--------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 57% | Cancelled due to COVID-19 | 53% | 46% | 60% | 62% |
| 4 | Math | 73% | | 54% | 49% | 65% | 50% |
| 5 | Science | 64% | | 45% | 48% | 61% | 60% |

| Bella Vista Elementary School | | Percent of Students Proficient | | | | | |
|-------------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 53% | Cancelled due to COVID-19 | 42% | 46% | 64% | 54% |
| 4 | Math | 39% | | 52% | 49% | 38% | 62% |
| 5 | Science | 64% | | 30% | 48% | 74% | 54% |

| Brookwood Elementary School | | Percent of Students Proficient | | | | | |
|-----------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 58% | Cancelled due to COVID-19 | 57% | 46% | 57% | 56% |
| 4 | Math | 85% | | 78% | 49% | 82% | 85% |
| 5 | Science | 82% | | 59% | 48% | 67% | 71% |

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

| Butler Elementary School | | Percent of Students Proficient | | | | | |
|--------------------------|---------------|--------------------------------|---------------------------|------|------------|------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 64% | Cancelled due to COVID-19 | 68% | 46% | 53% | 57% |
| 4 | Math | 69% | | 70% | 49% | 65% | 56% |
| 5 | Science | 76% | | 67% | 48% | 74% | 75% |

| Copperview Elementary School | | Percent of Students Proficient | | | | | |
|------------------------------|---------------|--------------------------------|---------------------------|------|------------|------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 23% | Cancelled due to COVID-19 | 13% | 46% | 23% | 12% |
| 4 | Math | 21% | | 10% | 49% | 8% | 10% |
| 5 | Science | 16% | | 20% | 48% | 17% | 10% |

| Canyon View Elementary School | | Percent of Students Proficient | | | | | |
|-------------------------------|---------------|--------------------------------|---------------------------|------|------------|------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 75% | Cancelled due to COVID-19 | 44% | 46% | 67% | 59% |
| 4 | Math | 76% | | 77% | 49% | 61% | 78% |
| 5 | Science | 84% | | 70% | 48% | 83% | 74% |

| Crescent Elementary School | | Percent of Students Proficient | | | | | |
|----------------------------|---------------|--------------------------------|---------------------------|------|------------|------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 48% | Cancelled due to COVID-19 | 46% | 46% | 50% | 54% |
| 4 | Math | 44% | | 28% | 49% | 51% | 41% |
| 5 | Science | 44% | | 47% | 48% | 45% | 49% |

| Draper Elementary School | | Percent of Students Proficient | | | | | |
|--------------------------|---------------|--------------------------------|---------------------------|------|------------|------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 71% | Cancelled due to COVID-19 | 70% | 46% | 58% | 67% |
| 4 | Math | 60% | | 56% | 49% | 57% | 73% |
| 5 | Science | 70% | | 59% | 48% | 47% | 59% |

| East Midvale Elementary School | | Percent of Students Proficient | | | | | |
|--------------------------------|---------------|--------------------------------|---------------------------|------|------------|------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 35% | Cancelled due to COVID-19 | 27% | 46% | 23% | 23% |
| 4 | Math | 23% | | 24% | 49% | 21% | 35% |
| 5 | Science | 27% | | 27% | 48% | 31% | 26% |

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

| East Sandy Elementary School | | Percent of Students Proficient | | | | | |
|------------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 49% | Cancelled due to COVID-19 | 56% | 46% | 42% | 49% |
| 4 | Math | 52% | | 54% | 49% | 63% | 45% |
| 5 | Science | 67% | | 45% | 48% | 41% | 44% |

| Glacier Hills Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------------|---------------|--------------------------------|------|------|-------|-------------------------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | State | 2022 | 2023 Uncertified |
| 3 | Language Arts | | | | | New School in Fall 2022 | 38% |
| 4 | Math | | | | | | 40% |
| 5 | Science | | | | | | 45% |

| Granite Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 68% | Cancelled due to COVID-19 | 57% | 46% | 64% | 67% |
| 4 | Math | 80% | | 73% | 49% | 67% | 77% |
| 5 | Science | 73% | | 51% | 48% | 85% | 79% |

| Lone Peak Elementary School | | Percent of Students Proficient | | | | | |
|-----------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 78% | Cancelled due to COVID-19 | 72% | 46% | 56% | 72% |
| 4 | Math | 74% | | 64% | 49% | 81% | 83% |
| 5 | Science | 75% | | 64% | 48% | 78% | 71% |

| Midvale Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 19% | Cancelled due to COVID-19 | 23% | 46% | 13% | 23% |
| 4 | Math | 22% | | 14% | 49% | 27% | 10% |
| 5 | Science | 28% | | 23% | 48% | 10% | 29% |

| Midvalley Elementary School | | Percent of Students Proficient | | | | | |
|-----------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 28% | Cancelled due to COVID-19 | 35% | 46% | 49% | 45% |
| 4 | Math | 43% | | 58% | 49% | 50% | 41% |
| 5 | Science | 17% | | 43% | 48% | 48% | 56% |

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

| Oak Hollow Elementary School | | Percent of Students Proficient | | | | | |
|------------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 54% | Cancelled due to COVID-19 | 44% | 46% | 50% | 60% |
| 4 | Math | 72% | | 52% | 49% | 69% | 65% |
| 5 | Science | 65% | | 55% | 48% | 50% | 63% |

| Oakdale Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 64% | Cancelled due to COVID-19 | 69% | 46% | 68% | 63% |
| 4 | Math | 56% | | 50% | 49% | 62% | 55% |
| 5 | Science | 78% | | 66% | 48% | 70% | 0% |

| Park Lane Elementary School | | Percent of Students Proficient | | | | | |
|-----------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 71% | Cancelled due to COVID-19 | 74% | 46% | 79% | 68% |
| 4 | Math | 64% | | 71% | 49% | 89% | 81% |
| 5 | Science | 49% | | 55% | 48% | 67% | 78% |

| Peruvian Park Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 78% | Cancelled due to COVID-19 | 72% | 46% | 84% | 68% |
| 4 | Math | 84% | | 82% | 49% | 75% | 80% |
| 5 | Science | 83% | | 78% | 48% | 80% | 75% |

| Quail Hollow Elementary School | | Percent of Students Proficient | | | | | |
|--------------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 64% | Cancelled due to COVID-19 | 68% | 46% | 57% | 48% |
| 4 | Math | 64% | | 63% | 49% | 75% | 73% |
| 5 | Science | 78% | | 66% | 48% | 83% | 77% |

| Ridgecrest Elementary School | | Percent of Students Proficient | | | | | |
|------------------------------|---------------|--------------------------------|---------------------------|------|------------|------|------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 52% | Cancelled due to COVID-19 | 43% | 46% | 35% | 44% |
| 4 | Math | 66% | | 57% | 49% | 62% | 42% |
| 5 | Science | 65% | | 61% | 48% | 55% | 71% |

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

| Sandy Elementary School | | Percent of Students Proficient | | | | | |
|-------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 32% | Cancelled due to COVID-19 | 30% | 46% | 20% | 32% |
| 4 | Math | 40% | | 33% | 49% | 44% | 36% |
| 5 | Science | 53% | | 30% | 48% | 25% | 35% |

| Silver Mesa Elementary School | | Percent of Students Proficient | | | | | |
|-------------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 68% | Cancelled due to COVID-19 | 45% | 46% | 51% | 44% |
| 4 | Math | 56% | | 62% | 49% | 61% | 55% |
| 5 | Science | 71% | | 63% | 48% | 74% | 65% |

| Sprucewood Elementary School | | Percent of Students Proficient | | | | | |
|------------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 49% | Cancelled due to COVID-19 | 36% | 46% | 55% | 45% |
| 4 | Math | 72% | | 49% | 49% | 46% | 62% |
| 5 | Science | 63% | | 53% | 48% | 37% | 52% |

| Sunrise Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 80% | Cancelled due to COVID-19 | 81% | 46% | 84% | 81% |
| 4 | Math | 94% | | 86% | 49% | 81% | 79% |
| 5 | Science | 86% | | 82% | 48% | 76% | 83% |

| Willow Canyon Elementary School | | Percent of Students Proficient | | | | | |
|---------------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 78% | Cancelled due to COVID-19 | 66% | 46% | 74% | 70% |
| 4 | Math | 81% | | 77% | 49% | 75% | 71% |
| 5 | Science | 90% | | 67% | 48% | 79% | 72% |

| Willow Springs Elementary School | | Percent of Students Proficient | | | | | |
|----------------------------------|---------------|--------------------------------|------------------------------|------|------------|------|---------------------|
| Grade | Subject | 2019 | 2020 | 2021 | 2022 State | 2022 | 2023 Uncertified |
| 3 | Language Arts | 62% | Cancelled due to COVID-19 | 55% | 46% | 51% | 54% |
| 4 | Math | 70% | | 49% | 49% | 56% | 59% |
| 5 | Science | 60% | | 48% | 48% | 56% | 61% |

*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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



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



MIDDLE SCHOOLS

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



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



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



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



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



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



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



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



HIGH SCHOOLS

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



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



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



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



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



SPECIALTY SCHOOLS

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



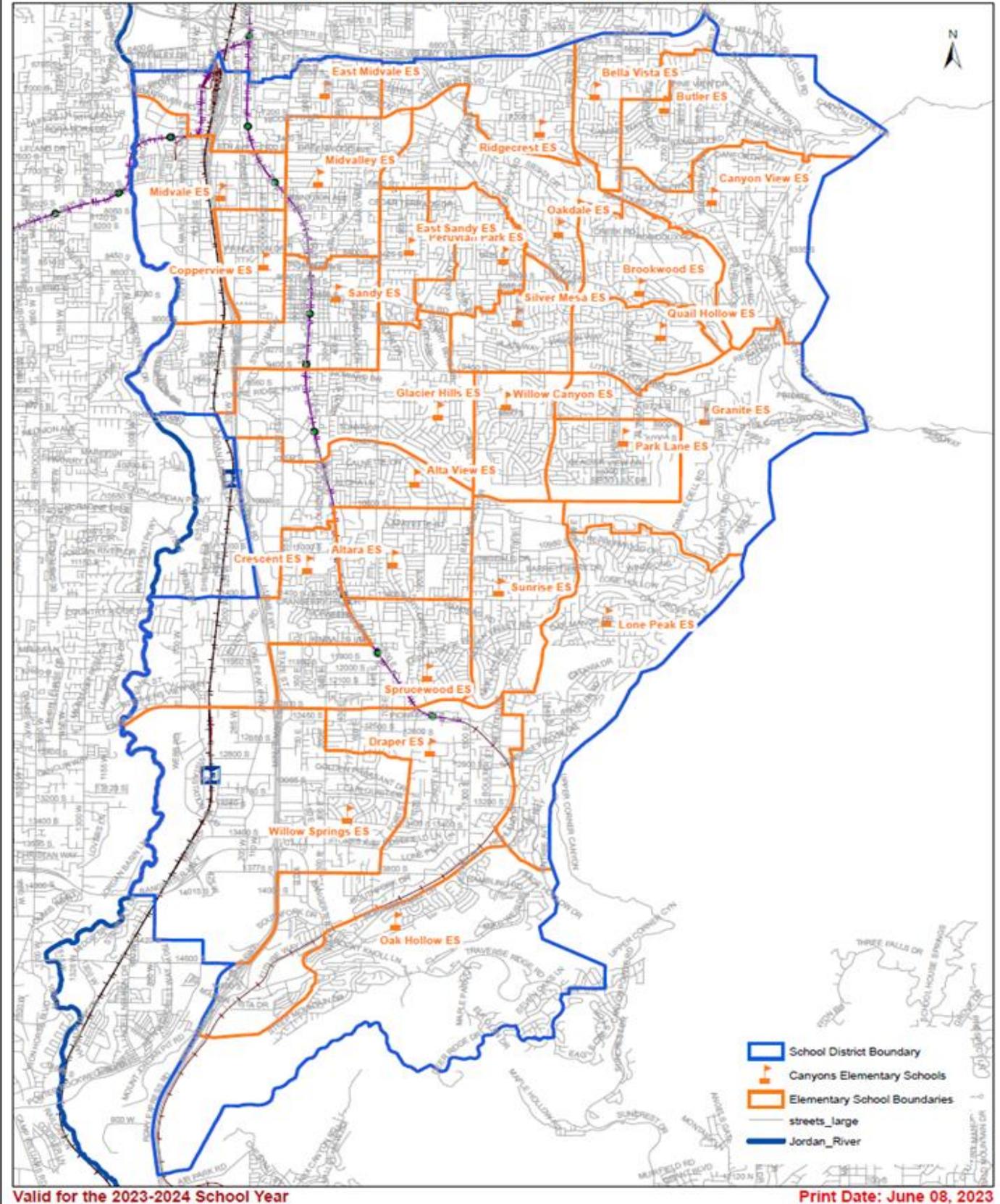
Entrada (981)
825 E. 9085 S.
Sandy 84094



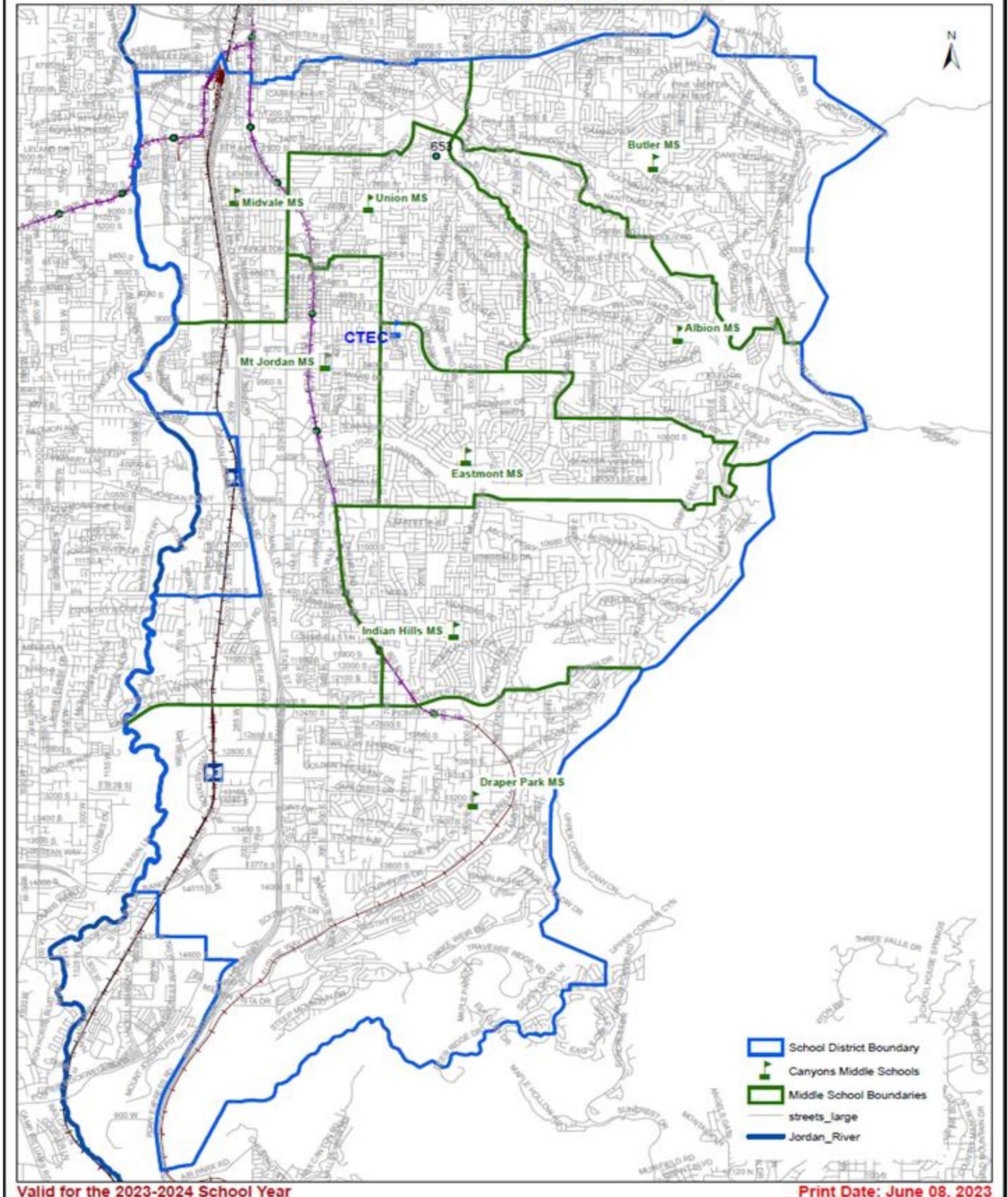
Jordan Valley (810)
7501 S. 1000 E.
Midvale 84047



CANYONS ELEMENTARY SCHOOL BOUNDARIES



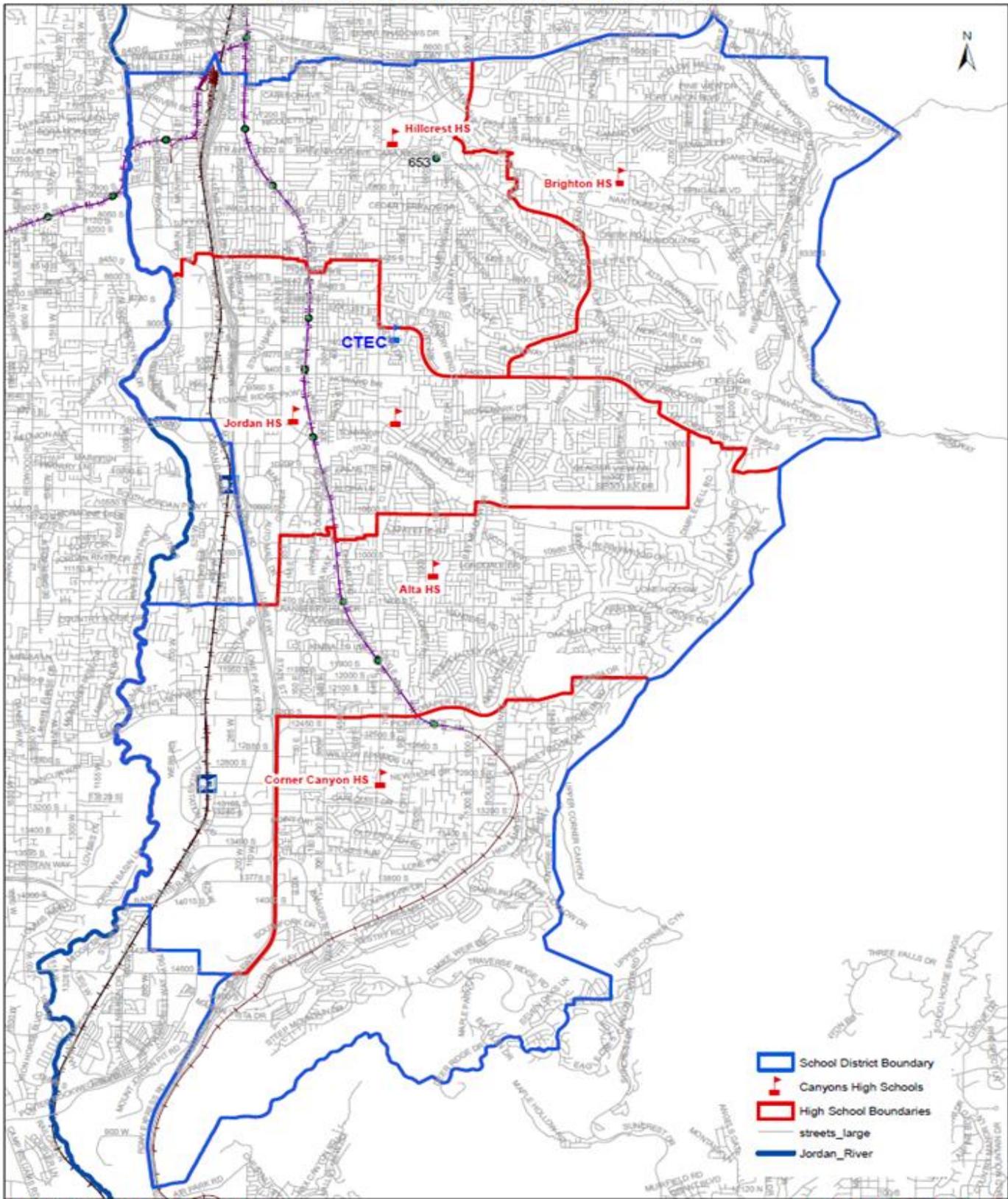
CANYONS MIDDLE SCHOOL BOUNDARIES



Valid for the 2023-2024 School Year

Print Date: June 08, 2023

CANYONS HIGH SCHOOL BOUNDARIES



Valid for the 2023-2024 School Year

Print Date: June 08, 2023

Canyons School District 2023-2024 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 |
| | | 1 | 2 | 3 | 4 | 5 | | | | | | 1 | 2 | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 27 | 28 | 29 | 30 | 31 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 29 | 30 | 31 | | | | |
| November | | | | | | | December | | | | | | | January | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | | | 1 | 2 | 3 | 4 | | | | | | 1 | 2 | | 1 | 2 | 3 | 4 | 5 | 6 |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 26 | 27 | 28 | 29 | 30 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 28 | 29 | 30 | 31 | | | |
| | | | | | | | 31 | | | | | | | | | | | | | |
| February | | | | | | | March | | | | | | | April | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S |
| | | | | 1 | 2 | 3 | | | | | | 1 | 2 | | 1 | 2 | 3 | 4 | 5 | 6 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 25 | 26 | 27 | 28 | 29 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 28 | 29 | 30 | | | | |
| | | | | | | | 31 | | | | | | | | | | | | | |
| May | | | | | | | | | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | | | | | | | | |
| | | | 1 | 2 | 3 | 4 | | | | | | | | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | | | | | | | | | | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | | | | | | | | | | | | | | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | | | | | | | | | | | | | | |
| 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | |

- Aug 14-18 Teachers at School
- Aug 21 First Day of School
- Aug 21-23 Kindergarten Assessment Days
- Aug 24 First Day of School for Kindergarten
- Sept 4 Labor Day Recess
- Sept 25, 26 Parent/Teacher Conferences High Schools
- Sept. 26, 27 Parent/Teacher Conferences Middle Schools
- Sept. 27, 28 Parent/Teacher Conferences Elementary Schools
- Sept 28 Early Out Day for all students
- Sept 29 No Student Day (Compensatory Day)
- Oct 19, 20 Fall Recess
- Oct 23 Teacher Professional Day- No Students
- Oct 27 End of 1st Quarter K-12
- Nov 22-24 Thanksgiving Recess
- Dec 20-Jan 1 Winter Recess
- Jan 11 End of 2nd Quarter Grades K-12
- Jan 12 Grading Day Grades K-12
- Jan 15 Martin Luther King Jr. Day Recess
- Feb 19 Presidents' Day Recess
- Feb 26, 27 Parent/Teacher Conferences Middle Schools
- Feb 27, 28 Parent/Teacher Conferences High Schools
- Feb 28, 29 Parent/Teacher Conferences Elementary Schools
- Feb 29 Early Out Day for all students
- Mar 1 No Student Day (Compensatory Day)
- Mar 22 End of 3rd Quarter K-12
- Mar 25 Teacher Professional Day- No Students
- Apr 1-5 Spring Recess
- May 23 Kindergarten Last Day of Instruction
- May 24, 28, 29 Kindergarten Exit Assessment Days
- May 27 Memorial Day Recess
- May 30 End of School

Teacher Professional Day-
No Students, Board
approved 1/17/23

Red A Day
Black B Day

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

-Every Friday is an Early Out Day
-This calendar is not for Brighton students

Canyons School District 2023-2024 School Calendar Brighton High School

| August | | | | | | | September | | | | | | | October | | | | | | | | | | | | | |
|----------|----|----|----|----|----|----|-----------|----|----|----|----|----|----|---------|----|----|----|----|----|----|--|--|--|--|--|--|--|
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S | | | | | | | |
| | | 1 | 2 | 3 | 4 | 5 | | | | | | 1 | 2 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | | |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | | | | | | | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | | | | | | | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | | | | | | | |
| 27 | 28 | 29 | 30 | 31 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | | | | | | | | | | | | | | |
| November | | | | | | | December | | | | | | | January | | | | | | | | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S | | | | | | | |
| | | | 1 | 2 | 3 | 4 | | | | | | 1 | 2 | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | | | | | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | | | | | | | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | | | | | | | |
| 26 | 27 | 28 | 29 | 30 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 28 | 29 | 30 | 31 | | | | | | | | | | |
| | | | | | | | 31 | | | | | | | | | | | | | | | | | | | | |
| February | | | | | | | March | | | | | | | April | | | | | | | | | | | | | |
| S | M | T | W | T | F | S | S | M | T | W | T | F | S | S | M | T | W | T | F | S | | | | | | | |
| | | | | 1 | 2 | 3 | | | | | | 1 | 2 | | 1 | 2 | 3 | 4 | 5 | 6 | | | | | | | |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | | | | | | | |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | | | | | | | |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | | | | | | | |
| 25 | 26 | 27 | 28 | 29 | | | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 28 | 29 | 30 | | | | | | | | | | | |
| | | | | | | | 31 | | | | | | | | | | | | | | | | | | | | |
| May | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| S | M | T | W | T | F | S | | | | | | | | | | | | | | | | | | | | | |
| | | | 1 | 2 | 3 | 4 | | | | | | | | | | | | | | | | | | | | | |
| 5 | 6 | 7 | 8 | 9 | 10 | 11 | | | | | | | | | | | | | | | | | | | | | |
| 12 | 13 | 14 | 15 | 16 | 17 | 18 | | | | | | | | | | | | | | | | | | | | | |
| 19 | 20 | 21 | 22 | 23 | 24 | 25 | | | | | | | | | | | | | | | | | | | | | |
| 26 | 27 | 28 | 29 | 30 | 31 | | | | | | | | | | | | | | | | | | | | | | |

- Aug 14-18 Teachers at School
 - Aug 21 First Day of School
 - Sept 4 Labor Day Recess
 - Oct 5 Parent/Teacher Conferences
 - Oct 6 Teacher Professional Day-No Student Day
 - Oct 19, 20 Fall Recess
 - Nov 17 End of 1st Trimester
 - Nov 22-24 Thanksgiving Recess
 - Dec 20-Jan 1 Winter Recess
 - Jan 11 Parent/Teacher Conferences
 - Jan 12 No Student Day (Compensatory Day)
 - Jan 15 Martin Luther King Jr. Day Recess
 - Feb 19 Presidents' Day Recess
 - Feb 23 End of 2nd Trimester
 - Mar 25 Teacher Professional Day-No Student Day
 - Apr 1-5 Spring Recess
 - Apr 18 Parent/Teacher Conferences
 - Apr 19 No Student Day (Compensatory Day)
 - May 27 Memorial Day Recess
 - May 30 Last Day of School/End of 3rd Trimester
-
- Teacher Professional Days
Board Approved 1/17/23

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

ABBREVIATIONS & ACRONYMS

| | |
|--------|---|
| ACFR | Annual Comprehensive Financial Report |
| ACT | American College Testing Program |
| ADA | Americans with Disabilities Act |
| ADM | Average Daily Membership |
| ALPS | Accelerated Learning Program for Students |
| AP | Advanced Placement |
| 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 |
| CMMS | Computerized Maintenance Management System |
| CNG | Compressed Natural Gas |
| COBRA | Consolidated Omnibus Budget Reconciliation Act |
| COO | Chief Operations Officer/Assistant Superintendent |
| CPA | Certified Public Accountant |
| CSD | Canyons School District |
| CSIP | Comprehensive School Improvement Plan |
| CTE | Career and Technical Education |
| CTSO | Career and Technical Student Organizations |
| DARTS | District Arts |
| DIBEL | Dynamic Indicators of Basic Early Literacy |
| EBL | Evidence-Based Learning |
| EEO/AA | Equal Employment Opportunity/Affirmative Action |
| ELA | English Language Arts |
| ELLs | English language learners |
| ESL | English as a Second Language |
| ESP | Educational Support Professional |
| EYE | Entry Years Enhancement |
| FMLA | Family Medical Leave Act |

| | |
|-------|---|
| FTE | Full Time Equivalent |
| GAAP | Generally Accepted Accounting Principles |
| GASB | Governmental Accounting Standards Board |
| GED | General Educational Development |
| GFOA | Government Finance Officers Association |
| GPA | Grade point average |
| HACCP | Hazard Analysis Critical Control Point |
| HVAC | Heating, Ventilation, and Air Conditioning |
| ID | Identification |
| IDEA | the Individuals with Disabilities Education Act |
| IMC | Instructional Media Center |
| ISC | Instructional Support Center |
| IT | Information Technology |
| JAES | Jordan Administrator Evaluation System |
| JCES | Jordan Classified Evaluation System |
| JD | Juris Doctor |
| JPAS | Jordan Performance Appraisal System |
| JSD | Jordan School District |
| LIA | Latinos in Action |
| MBA | Meritorious Budget Award |
| MESA | Math Engineering and Science Achievement |
| NEPN | National Education Policy Network |
| NCLB | No Child Left Behind |
| NSBA | National School Boards Association |
| OEK | Optional Extended Kindergarten |
| OPEB | Other Post-Employment Benefits |
| PBIS | Positive Behavior Interventions Supports |
| PEHP | Public Employers Health Plan |
| PLCs | Professional Learning Communities |
| PTA | Parent Teacher Association |
| REACH | Respecting Ethnic and Cultural Heritage |
| RISE | Readiness Improvement Success Empowerment |
| Rtl | Response to Interventions |

| | |
|--------|--|
| SAGE | Student Assessment of Growth and Excellence |
| SALTA | Supporting Advanced Learners Toward Achievement |
| SAT | Supervisory Assistance Team |
| SEOP | Student Education/Occupation Plan |
| SHRM | Society of Human Resource Management |
| SIOP | Sheltered Instruction Observation Protocol |
| SNA | School Nutrition Association |
| SRI | Scholastic Reading Inventory |
| STAMPS | Standards-based Assessment and Measurement of Proficiency test |
| STEM | Science, technology, engineering, and math centers |
| STEAM | Science, technology, engineering, arts, and math centers |
| TSSA | Teacher and Student Success Act |
| UALPA | Utah Academic Language Proficiency Assessment |
| UCARE | Utah Cooperative for Acquiring Resources Efficiently |
| URS | Utah Retirement System |
| USBE | Utah State Board of Education |
| USPS | United States Postal Services |
| UVU | Utah Valley University |
| VOIP | Voice Over Internet Protocol |
| WGPA | Weighted grade point average |
| WPU | Weighted Pupil Unit |
| YIC | Youth in Custody |

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Certified Tax Rate – The property tax rate that will provide the same tax revenue for the school district as was received in the prior year, exclusive of new growth, except that the certified tax rate for the minimum school program basic levy will be the levy set by law, and the debt service levy will be that required to meet debt service requirements. Therefore, increases in the basic and debt service levies do not cause a school district to exceed its certified tax rate.

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

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

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

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

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

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

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

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

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

Drop-out Rate – An annual rate reflecting the percentage of all students enrolled in grades 7-12 who leave school during the reporting period and are not known to transfer to other public or private schools.

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

Employee Benefits – Compensation, in addition to regular salary, provided to an employee. This includes such benefits as health insurance, life insurance, long-term disability insurance, and retirement.

Encumbrances – Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid or when the actual liability is set up.

Enrollment – The number of pupils enrolled on October 1 within the budget year.

Enterprise Funds – Funds established to account for operations financed and operated in a manner similar to private business enterprises. In this case, the governing body intends that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Equipment – An equipment item is a movable or fixed unit or furniture or furnishings meeting all of the following conditions:

- It retains its original shape and appearance with use
- It is non-expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair it rather than replace it with an entirely new unit
- It represents an investment of money that makes it feasible and advisable to capitalize the item
- It does not lose its identity through incorporation into a different or more complex unit or substance. (Example: A musical instrument, a machine, an apparatus, or a set of articles.)

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

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

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

Fiduciary Funds – Funds used to report assets held in a trustee or agency capacity for others and which, therefore, cannot be used to support the government’s own programs.

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

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

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

Full Value – Asset is valued at market value.

Function – The dimension of the accounting code designates the purpose of an expenditure. The activities of the school district are classified into broad areas or functions as follows: Instruction, support services, community services, facilities acquisition, construction, etc.

Fund – A fund is an independent fiscal accounting entity. The operations of each fund are accounted for by providing a separate set of self-balancing accounts which comprise its assets, liabilities, fund balance, revenue, and expenditures.

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

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

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

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

Governmental Funds – Funds used to account for the acquisition, use and balances of expendable financial resources and the related current liabilities, except those accounted for in proprietary funds and fiduciary funds. In essence, these funds are accounting segregation of financial resources. The general fund, special revenue funds, capital projects fund, and debt service fund are classified as Governmental Fund Types. Generally speaking, these are the funds used to account for tax-supported activities.

Increment – An enlargement in salary provided for experience. Also referred to as a step increase. The number of salary increments available varies according to job classification.

Indirect Costs – Those elements of costs necessary in the production of a good or service which are not directly traceable to the product or service (e.g. utilities, central services, property services).

Instruction – Activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as home or hospital, and in other learning situations such as those involving other medium such as television, radio, telephone, internet, and correspondence. Included in this classification are the activities of aides or assistants who assist in the instructional process.

Instructional Staff Support Services – The function classification assigned to those activities associated with assisting the instructional staff with the content and process of providing learning experiences for pupils. These activities include in-service, curriculum development, libraries and media centers. Directors of school performance, special education, student services and others are included here.

Inter-fund Transfer – Money that is taken from one fund and added to another fund. Inter-fund transfers are not receipts or expenditures of the District.

Internal Service Funds – Funds used to account for the financing of goods or services provided by one department or agencies of a government, or to other governments, on a cost-reimbursement basis.

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

Lane – A designation on the salary schedule stipulating beginning and maximum salaries according to the amount of professional training received. Canyons licensed salary schedule has only one lane while the Education Support Professional salary schedule has multiple lanes. Employees are paid from the salary lane which reflects the required job description.

Lane Change – An enlargement in salary provided for successful completion of additional professional training.

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

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

Magnet School – A magnet school is one which functions in the traditional school setting, but with an emphasis on a few target areas of instruction to best prepare students for the future.

Major Fund – An individual governmental or enterprise fund where total assets, liabilities, revenues, or expenditures are at least 10% of the corresponding total assets, liabilities, revenues or expenditures for all funds in that category (governmental funds) or of that type (enterprise funds), and the total assets, liabilities, revenues, or expenditures are at least 5% of the corresponding total for all governmental and enterprise funds combined.

Membership – Number of students officially enrolled.

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

Modified Accrual Basis – The basis of accounting under which revenues are recorded in the accounting period in which they become available and measurable and expenditures are recorded in the accounting period in which the liability is incurred. If measurable, notwithstanding that the receipt of the revenue or the payment of the expenditure may take place, in whole or in part, in another accounting period. (Note, however, that governmental fund expenditures for unmatured interest on general long-term debt should be recorded when due. The modified accrual basis of accounting is appropriate for governmental funds and expendable trust fund.)

No Child Left Behind (NCLB) – A federal law tying federal funds to schools that are labeled as “Meeting Adequate Yearly Progress” and giving financial and operational sanctions against schools labeled as “Not Meeting Adequate Yearly Progress.”

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

Nonspendable Fund Balance – The portion of fund balance that includes inventories and prepaid expenditures that are not expected to be converted to cash.

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

Object – The accounting classification assigned to expenditures to denote the type of item or service being purchased rather than to the purpose for which the expenditure was purchased (e.g. salaries, benefits, supplies, textbooks, etc.)

Operating Fund – A fund used in the day-to-day activities of the district.

Operation and Maintenance of Plant – The function classification assigned to those activities concerned with keeping the physical plant open, comfortable, and safe for use. These activities include maintenance, custodians, utilities, grounds, equipment and vehicle services and property insurance.

Organizational Unit – A group of related tasks, responsibilities or services identified by a function number and administered as a unit.

Other Post-employment Benefits – Payments or services given to retirees other than pension benefits (e.g. healthcare).

Pension Benefits – Payments to retirees provided through a Defined Benefit Pension Plan to members.

Precinct – A political division of the school district with distinct boundaries established for election purposes. Canyons District includes seven precincts. The voters in each precinct elect one representative to the Board of Education.

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

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

Proprietary Fund Types – The classification of funds used to account for a government's ongoing organizations and activities that are similar to those often found in the private sector. Enterprise funds and internal service funds are classified as Proprietary Fund Types.

Purchased Services – Amounts paid for personal services rendered by personnel who are not on the payroll of the school district and other services, which the district may purchase.

Residential Property – Any property used for residential purposes as a primary residence. It does not include property used for transient residential use or condominiums used in rental pools.

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

Retained Earnings – An equity account reflecting the accumulated earnings of proprietary fund types.

Restricted Fund Balance – The portion of fund balance that include resources that are subject to external constraints due to state or federal laws, or externally imposed by grantors or creditors.

Revenues – Increases in the net current assets of a governmental fund type from other than expenditure refunds, residual equity transfers, general long-term debt proceeds and operating transfers in.

Salary Schedule – A list setting forth the salaries to be paid in increments (years of experience) and lanes (professional training completed). Canyons District maintains separate salary schedules for teachers, classified employees, and administrators.

School – An institution where instruction is provided.

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

Self-Insurance – A term used to describe the retention by an entity of a risk of loss arising out of ownership or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy.

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

Step Increase – A salary enlargement based on years of experience. Also known as an increment on the licensed salary schedule.

Student Activities Fund – A fund used to account for the monies specifically charged or received for a particular school's student related activities and fees.

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

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

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

Supplies – A supply item is any article or material meeting any one or more of the following conditions:

- It is consumed in use
- It loses its original shape or appearance with use
- It is expendable; that is, if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to replace it with an entirely new unit rather than repair it
- It is an inexpensive item, having characteristics of equipment whose small unit cost makes it inadvisable to capitalize the item
- It loses its identity through incorporation into a different or more complex unit or substance

Supplies and Materials – Supplies and materials include textbooks, library books, and other instructional materials, office supplies, building maintenance parts, gasoline, tires, and custodial supplies. With the exception of some unique areas such as maintenance supplies and transportation-related expenses, most materials are established in relation to the student population.

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit. The term includes licenses and permits. It does not include special assessments.

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

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

Teacher/Pupil Ratio – The average number of students required to hire one teacher. Actual class sizes may vary widely according to subject, enrollment patterns, and other factors.

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

Unassigned Fund Balance – The portion of fund balance in the General fund that is available for any purpose.

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

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

Utah Core Criterion Referenced Test (CRT) – A test administered at the end of each school year to assess how well students have mastered the standards and objectives set forth in the state of Utah Core Curricula for language arts, mathematics, and science.

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

Weighted Pupil Unit (WPU) – An amount used to calculate how much state money each school district qualifies to receive in one school year. The dollar value of the WPU is established annually by the state legislature. The number of WPUs provided to each school district is based on number of students enrolled, number of handicapped students, and many other weighted factors.