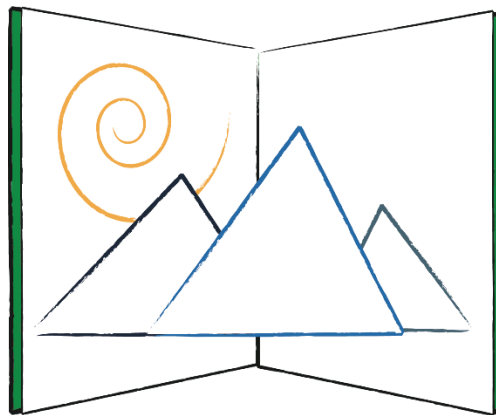


Comprehensive Annual Budget Report

July 1, 2016 - June 30, 2017



CANYONS
School District

Canyons School District

9361 South 300 East

Sandy, Utah 84070

www.canyonsdistrict.org

Superintendent of Schools
James Briscoe, Ph.D.

Business Administrator
Leon Wilcox, CPA

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Photographs provided by:
CSD Communications Office

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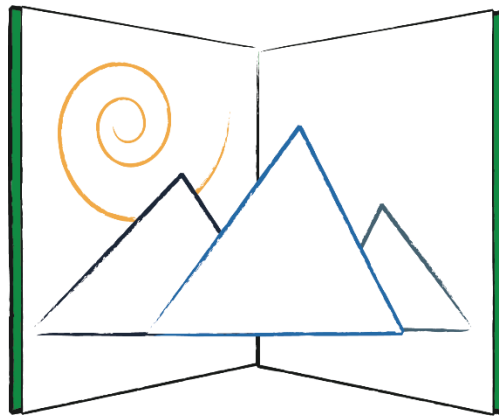
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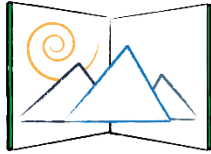
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CANYONS
School District

INTRODUCTORY SECTION



CANYONS
School District
*"Celebrating the Highest
Standards of Educational Excellence"*

Office of Superintendent

James Briscoe, Ph.D.

Phone: 801-826-5000

Fax: 801-826-5053

jim.briscoe@canyonsdistrict.org

May 27, 2016

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 2016-2017 and a revised budget for the fiscal year 2015-2016. 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: All students will graduate from Canyons School District 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 Comprehensive Annual Budget Reports have earned the Distinguished Budget Presentation Awards from the Government Finance Officers Association (GFOA) and the Meritorious Budget Award from the Association of School Business Officials (ASBO) International. This report continues to 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 \$3,184 per student, an increase of \$92 (3.0%) over the 2015-2016 support of \$3,092. Included in the budget is the Hillcrest feeder initiative which adds four elementary and middle school achievement coaches and one assistant principal at Hillcrest to promote academic achievement. Also included are the negotiated agreements with Canyons Education Association(CEA) and Canyons Education Support Professional Association which include step and lane increases, cost of living adjustments, adding a

contract day (CEA only), and insurance premium increases paid by the District. Additionally, budget increases for utilities and school supplies are included.

For the seventh consecutive year the District will not increase property taxes nor be required to hold a Truth-In-Taxation hearing. The District will operate within its certified tax rate, which as defined by state law, provides the same tax revenues from one year to the next.

The District's major emphasis during 2016-2017 moving toward the goal of having every child college-and-career ready is three-fold. First, continue implementation of the adopted curriculum model with an emphasis on supporting classroom teachers. Second, in partnership with Canyons Education Association, enhancements to the teacher evaluation model. Third the continuation of the District's \$250 million bond school building program with the completion of the Butler Elementary rebuild (to open fall 2016). Construction will continue on the rebuilds of Midvale Middle and Alta View Elementary (both to open fall 2017). The remodel of Indian Hills Middle will be designed and engineered with construction beginning in the spring of 2017, the school will re-open to students in the fall of 2018.

The District is committed to making available to the community all information necessary for understanding the funding and allocation process that drives its operation. This document, which is also available online at www.canyonsdistrict.org fulfills that commitment and it is hoped that readers will find the Comprehensive Annual Budget Report to be useful as a comprehensive 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 Sherril Taylor, 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,



James Briscoe, Ph.D.
Superintendent of Schools



Leon Wilcox, CPA
Business Administrator

BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL

Board President.....Sherril Taylor
Board First Vice President.....Steve Wrigley
Board Second Vice President..... Nancy Tingey
Board Member Clareen Arnold
Board MemberRobert Green
Board Member Amber Shill
Board Member Chad Iverson

Superintendent of Schools..... Dr. James Briscoe
Business Administrator Leon Wilcox, CPA
Assistant Superintendent for Operations and Schools..... Dr. Robert Dowdle
Assistant Superintendent for Curriculum and Instruction..... Dr. Kathryn McCarrie
Assistant Superintendent for External RelationsE. Charles Evans
Legal Counsel.....Daniel Harper, JD
Director of Accounting and BudgetingGary Warwood, CPA

Canyons School District Board of Education

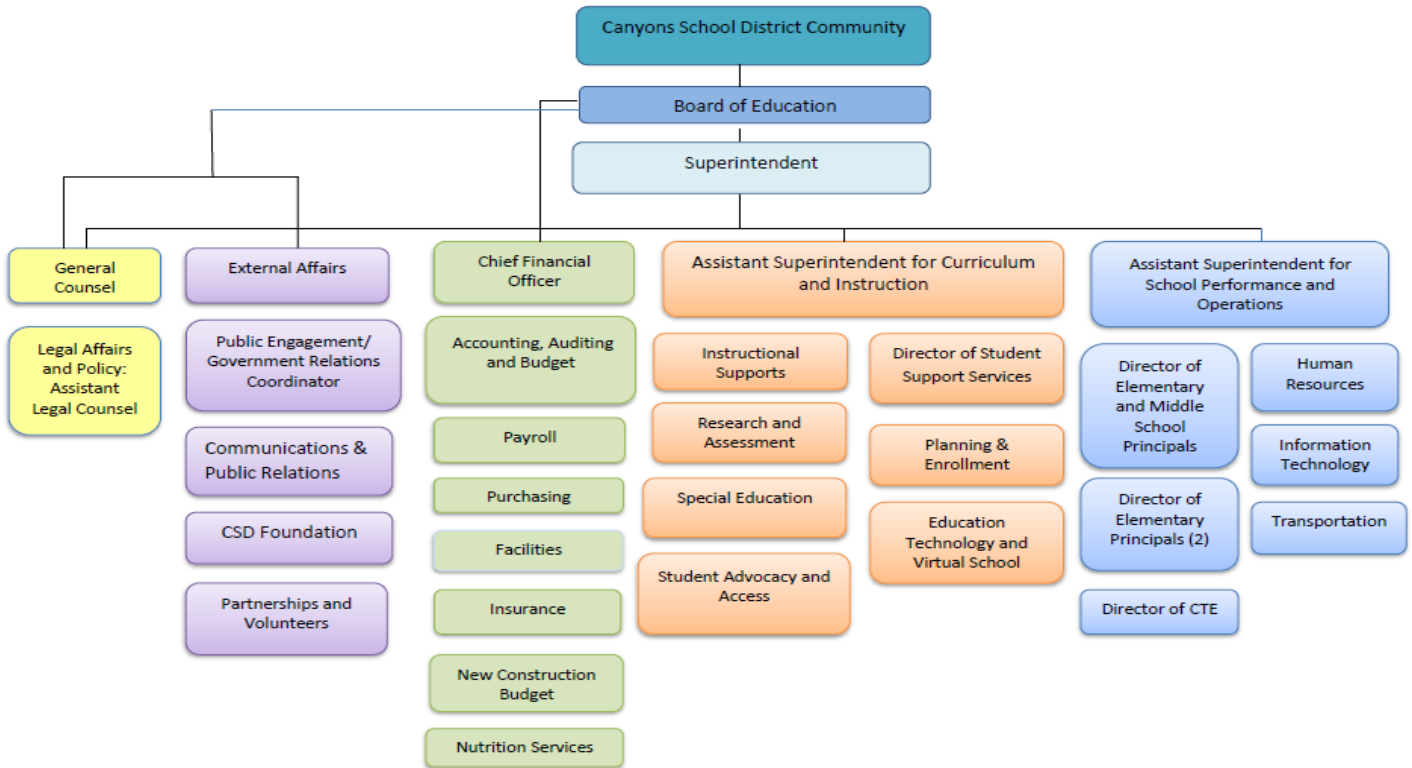


Back row: Steve Wrigley (First Vice-President), Chad Iverson, Sherril Taylor (President), Robert Green

Front row: Clareen Arnold, Nancy Tingey (Second Vice-President), Amber Shill

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.

Organizational Chart



*This organizational chart is established with a clear understanding that communication will take place both vertically and horizontally. Board members have the right and authority to contact any administrator holding a position on this chart.

EXECUTIVE SUMMARY

Budget Overview

The Canyons School District budget beginning July 1, 2016 and ending June 30, 2017 includes actual audited figures from 2012-2013, 2013-2014, 2014-2015, the final amended budget for 2015-2016 and the budget for 2016-2017. The 2016-2017 school year will be the District's eighth year of operations. The Board of Education formally adopted the final 2015-2016 budget and the 2016-2017 budget on June 14, 2016. The budgets presented in this document include all governmental funds and proprietary funds for which the Board is legally responsible. The budgets in this book are organized by fund as follows:

Governmental Fund Types

- General Fund (a major fund)
- Community Development Agency 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 of the District

This budget was designed to meet the mission of the District: All children will graduate from Canyons School District college-and career-ready.

The three major long-term goals to achieve this mission are:

- Promote school and community engagement that support students in becoming college-and career-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-and career-ready.
- Recruit, develop, support, and retain quality educators and support staff that is committed to preparing students for college and careers.

Examples of efforts made to achieve the mission and long-term goals of the District during the 2015-2016 school year are:

- During 2015-2016 the approximate number of graduates will be:
 - Alta High School - 344
 - Brighton High School - 482
 - Corner Canyon High School - 480
 - Hillcrest High School - 476
 - Jordan High School - 454
 - Diamond Ridge (Alternative High School) - 15
 - Entrada (Adult High School) - 185
 - South Park Academy (Utah State Prison) - 200
- 91 percent of high school seniors participated in the Utah College Application Week by completing at least one application. An increase over the 82 percent application rate of 2015.
- 22 students were Sterling Scholar finalists with three winning their respective categories.
- Hillcrest High senior Anthony Chen received the prestigious National Coca Cola scholar, was named a National Merit Scholar, and received a 2016 Presidential Scholar Award.
- Corner Canyon High principal Mary Bailey was named the state's top high school principal.
- Brighton High teacher Aaron Hadfield was one of 11 teaching professionals in Utah to receive the Huntsman Awards for Excellence in Education this year.



Additional 2015-2016 accomplishments include:

- Draper Park, Mount Jordan and Union Middle Schools were the only middle schools in the state to be designated as STEM schools due to their strong focus on science, technology, engineering and mathematics.
- Canyons was one of just five districts in Utah and 425 districts across the country to be named to the prestigious Advanced Placement District Honor Roll.
- The construction of Mount Jordan Middle was completed on schedule and under-budget as the school opened in August 2015. The rebuild of Butler Elementary is nearing completion as the school will open August 2016. Construction will continue on the rebuild of Midvale Middle and Alta View Elementary, both will open August 2017. Planning and engineering for the remodel of Indian Hills Middle is underway. Construction will begin in spring 2017 and be completed by August 2018.

FY2016-2017 Priorities

As part of achieving the mission and long-term goals of the District, the District's priorities for the 2016-2017 year are two-fold:

1) Academic Achievement Plan

- Continuously improve upon the Academic Achievement Plan.
- Implement a pilot program for supplemental hours of instruction for kindergarten.
- Support teacher evaluation system by offering immediate feedback and changing requirements to obtain the highly effective designation.
- Implementation of a Hillcrest High feeder initiative by adding academic coach for more teacher supports.
- Refinements in the elementary schedule. The schedule adopted for 2015-2016 was a strong success with the implementation of the Brain Boosters. However enhancements and improvements will be made in 2016-2017.

2) Capital Facilities

- Continue the rebuilding of Midvale Middle as construction is nearing the half-way mark. The new school is scheduled to open August 2017. Construction began in April 2016 on the rebuild of Alta View Elementary, which will also open August 2017.
- Continue the design work for the renovation of Indian Hills Middle. Construction is scheduled to begin in spring of 2017 and will be completed by August 2018.
- The artificial turf fields will be replaced in the stadiums at Alta High and Jordan High.

Strategic Goals and Strategies

The District has several long-term goals and objectives. The goals are grouped into two classifications 1) Academic and 2) Financial/Operations. Below are some of the main goals and long-term solutions the District is working towards.

1) Academic Goals

- Improve science and math results.

- Increase the number of students taking advanced placement classes.
- Improve offerings for gifted and talented students in non-magnet schools.
- Improve and simplify the teacher evaluation tool of CTESS.
- Improve the culture throughout the District.

Academic coaches will focus on supporting teachers in science, math and technology. Principals and teachers will review ideas to incentivize students to take advanced placement classes as well as ideas on gifted and talented programs. Teacher satisfaction surveys on CTESS and culture will be formulated.

2) Financial/Operations

- Increase community involvement
- Stabilize insurance costs
- Long range facility plans
- Long range technology plans

The District will review responses from newsletters, comments on website, school community council feedback, and other sources to enhance community involvement. Committees have been formed to review and regularly update strategies for insurance, facilities and technology.

Budget Cycle

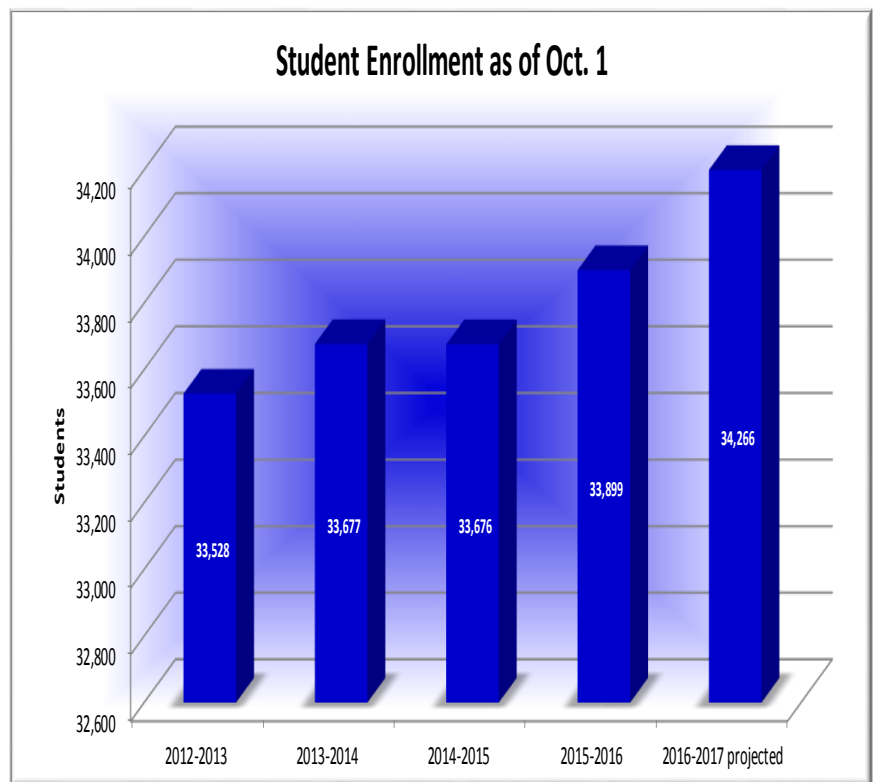
The process of budget development is a year-round process that involves schools and departments.

- September – Beginning fund balances are established once the financial audit of the Comprehensive Annual Financial Report (CAFR) 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.
- 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 22 – Budget adopted no later than June 22 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 22).
- After the fiscal year is completed and the independent audit is performed, the CAFR 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

Overall, the District is expecting a fairly large increase of 367 students. Elementary schools will increase 121 new students. The primary reason for this change is several neighborhoods are experiencing a regeneration of students. Also students are permitting into Canyons to take advantage of its dual immersion programs. High school enrollment is expected to increase by 213 students. This is primarily due to students who attend Charter Schools in middle school but attend the District's high schools. As of the printing of this budget the District is still monitoring possible enrollment



figures. As student enrollment drives the hiring process the District is being prudent not to over hire for various positions. Enrollment is expected to be relatively stable for future years.

Revenues

Canyons School District governmental fund types receive approximately 45% of their revenues from local property taxes, 40% from the State of Utah, 7% from the federal government, and 8% from other local sources, including investments. The District anticipates an increase in total revenues of \$1.2 million in 2016-2017 (see note at end of expenditure section). Revenues in the General Fund will increase by \$4.3 million due to a 3.0% increase in the value of the WPU. The statewide basic rate will decrease, meaning the District will receive more State funding in its guarantee of the Minimum School Program. Federal revenues will increase as the District plans on using more carryover funds. Revenues in the Capital Outlay fund will decrease by \$5.8 million. In 2015-2016 Canyons was a receiving District in the Salt Lake County Capital Equalization program. Therefore the District must reduce its budgeted revenues in 2016-2017 to compensate for this additional revenue. Also in 2015-2016 the District received a one-time reimbursement from Sandy City for enhancements made to the Mount Jordan auditorium. Health insurance premiums will be increased and shared equally between the District and employees which is the reason for the Employee Insurance Fund increase. For the seventh consecutive year, the District will not increase property tax revenues nor hold a tax hearing to balance the 2016-2017 budget.

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

ALL DISTRICT FUNDS-SUMMARY OF REVENUES

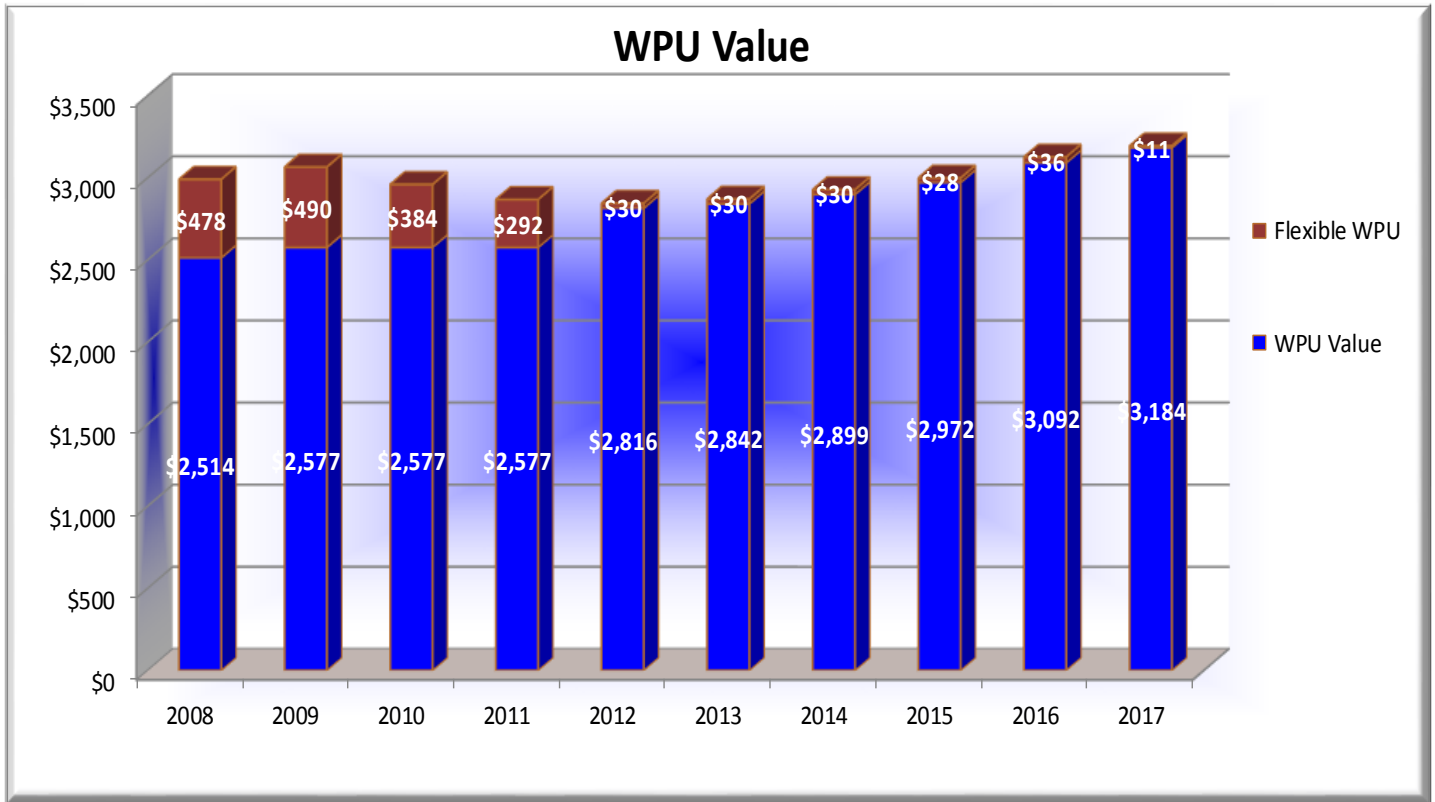
Fiscal Years 2012-2013 through 2016-2017

Funds	Actual	Actual	Actual	Final Budget	Budget	2016 vs. 2017 Change	
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Amount	Percent
General	\$218,085,371	\$220,335,982	\$223,090,753	\$238,162,482	\$242,478,308	\$4,315,826	1.81%
Capital Outlay	27,325,840	27,945,951	28,265,802	28,223,915	22,458,379	(5,765,536)	(20.43%)
Debt Service	24,172,712	25,126,294	26,635,681	28,641,765	29,593,479	951,714	3.32%
Nutrition	11,892,181	11,709,348	12,173,444	12,384,850	12,475,550	90,700	0.73%
Non K-12	6,610,813	5,680,081	5,271,674	-	-	-	0.00%
District Activity	7,644,035	10,275,511	10,022,898	12,232,177	12,476,822	244,645	2.00%
Community Development	7,755,013	8,174,385	8,764,277	10,178,478	10,687,401	508,923	5.00%
Canyons Foundation	419,264	527,961	356,188	370,000	400,000	30,000	8.11%
Employee Insurance	24,588,381	24,954,876	24,749,405	25,318,000	26,178,000	860,000	3.40%
Total	\$328,493,610	\$334,730,389	\$339,330,122	\$355,511,667	\$356,747,939	\$1,236,272	0.35%

Beginning in FY2015-2016 the Non K-12 fund will be included in the General Fund.

The Utah State Legislature increased the regular weighted pupil unit (WPU) value from \$3,092 to \$3,184. The Special Education and Career and Technical add-on WPU values

were made equal to the regular WPU values. The add-on WPU value for these programs was \$2,837 in 2015-2016. To fund the add-on WPU value the Flexible Allocation WPU was decreased from \$36 to \$11. The following chart shows a ten-year history of the regular WPU and Flexible WPU.



Expenditures

Overall, expenditures of all funds are expected to increase by \$6.4 million. Most of the increase will be in the General Fund to cover the negotiated salary increases for employees as well as half of the increase in health insurance premiums. 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 2012-2013 through 2016-2017

Funds	Actual	Actual	Actual	Final Budget	Budget	2016 vs. 2017 Change	
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Amount	Percent
General	\$212,581,992	\$219,910,019	\$222,460,564	\$242,438,184	\$247,351,621	\$4,913,437	2.03%
Capital Outlay	127,614,203	42,314,715	60,504,410	64,404,158	64,045,631	(358,527)	(0.56%)
Debt Service	29,199,947	29,029,888	27,383,716	28,923,768	28,877,255	(46,513)	(0.16%)
Nutrition	11,712,329	11,833,616	12,242,509	12,893,640	13,231,036	337,396	2.62%
Non K-12*	6,746,259	7,112,915	5,446,155	-	-	-	0.00%
District Activity	7,396,606	9,641,340	9,510,832	12,194,436	12,438,325	243,889	2.00%
Community Development	7,755,013	8,174,385	8,764,277	10,178,478	10,687,401	508,923	5.00%
Canyons Foundation	635,089	633,221	680,437	546,155	606,189	60,034	10.99%
Employee Insurance	25,049,711	26,636,724	26,951,966	26,609,099	27,346,805	737,706	2.77%
Total	\$428,691,149	\$355,286,823	\$373,944,866	\$398,187,918	\$404,584,263	\$6,396,345	1.61%

*Beginning in FY2015-2016 the Non K-12 fund will be included in the General Fund.

*Note: At the end of fiscal year 2014-2015, the District reported \$7.8 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 2015-2016. Therefore, revenues and expenditures for the final amended budget will always be overstated by the amount of deferred revenue.

Fund Balance

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

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

Nonspendable, committed and assigned fund balances for the General Fund for FY 2016-2017 are on the following 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 2016-2017 school year due to conservative

budgeting practices. Utah law allows a maximum reserve of 5% committed of the adopted budget (53A-19-103) for economic stabilization. The law stipulates that this commitment may not be used in the negotiation or settlement of contract salaries for employees. Furthermore, the law states that the reserve cannot be used until the District's Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds. In prior fiscal years, the Board has made the following commitments:

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

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

The District's overall fund balance will decrease by \$47.8 million. The Capital Outlay Fund balance will decrease \$41.6 million as bond proceeds issued in previous years as well as tax revenues received in prior years will be spent on rebuilding Midvale Middle and Alta View Elementary. The fund balance in the General Fund is budgeted to decrease by \$5.1 million, however, due to conservative budget practices the actual decrease is expected to be less.

General Fund Balance Classification	
	Amount
Non-Spendable	
Inventories	\$2,136,798
Committed	
Economic Stabilization	12,400,000
Retiree Benefits	22,988,000
Compensated Absences	1,142,763
Contractual Obligations	1,400,000
Assigned	25,428,161
Unassigned	-
Total General Fund Balance	\$65,495,722

The following chart contains a five-year comparison of fund balances:

ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2012-2013 through 2016-2017

Funds	Actual	Actual	Actual	Final Budget	Budget	2016 vs. 2017 Change	
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Amount	Percent
General	\$74,845,253	\$74,792,946	\$75,036,081	\$70,570,224	\$65,495,722	(\$5,074,502)	(7.19%)
Capital Outlay	63,688,385	109,689,785	125,271,740	93,541,497	52,204,245	(41,337,252)	(44.19%)
Debt Service	2,980,734	2,372,797	2,024,762	1,992,759	2,458,983	466,224	23.40%
Nutrition	2,950,219	2,825,951	2,756,886	2,248,096	1,492,610	(755,486)	(33.61%)
Non K-12	1,172,442	-	-	-	-	-	0.00%
Community Development	-	-	-	-	-	-	0.00%
District Activity	4,318,707	4,952,878	5,464,944	5,502,685	5,541,182	38,497	0.70%
Canyons Foundation	481,642	594,260	482,584	496,584	491,584	(5,000)	(1.01%)
Employee Insurance	8,828,453	7,146,605	4,944,044	3,652,945	2,484,140	(1,168,805)	(32.00%)
Total	\$159,265,835	\$202,375,222	\$215,981,041	\$178,004,790	\$130,168,466	(\$47,836,324)	(26.87%)

Beginning in FY2015-2016 the Non K-12 fund will be included in the General Fund.

Property Taxes

The tax rate for 2016-2017 will be 0.007227, a decrease of 0.000632 or 8.04% from the prior year rate. As previously noted Capital Outlay levy will decrease because Canyons was a receiving district in the county-wide equalization program during 2015-2016. This was the first year the District received tax revenue under this program. As the District received additional revenues in 2015-2016 it will be required to lower the 2016-2017 rate in order to receive an equal amount over a two-year period.

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. Utah tax laws provide for a certified rate that generates the same revenues from one year to the next. The District will stay within the certified rate and will not be required to hold a tax hearing. As noted earlier, the District will not increase property taxes to balance the budget for the seventh consecutive year.

ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2012-2013 through 2016-2017

Funds	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	2016 vs. 2017 Change	
						Amount	Percent
General Fund:							
Basic Program	0.001651	0.001535	0.001419	0.001736	0.001675	(0.000061)	(3.51%)
Board Local Levy	0.001881	0.001729	0.001614	0.001477	0.001249	(0.000228)	(15.44%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
Capital Projects:							
Capital Outlay	0.001067	0.001028	0.000971	0.000827	0.000538	(0.000289)	(34.95%)
Capital Equalization	0.000600	0.000600	0.000600	0.000600	0.000600	-	0.00%
Debt Service:							
General Obligation Debt	0.001619	0.001619	0.001619	0.001619	0.001565	(0.000054)	(3.34%)
Total	0.008418	0.008111	0.007823	0.007859	0.007227	(0.000632)	(8.04%)

The schedule below reflects the property tax dollar impact for every \$100,000 of home value for the past five years.

Tax Impact For Every \$100,000 of Home Value	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017
\$100,000 of Home Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Less 45% Exemption	(45,000)	(45,000)	(45,000)	(45,000)	(45,000)
Assessed Value	55,000	55,000	55,000	55,000	55,000
Tax Rate	0.008418	0.008111	0.007823	0.007859	0.007227
Property Tax Liability	462.99	446.11	430.27	432.25	397.49
Property Tax Increase (Decrease) From Prior Year	n/a	\$ (16.89)	\$ (15.84)	\$ 1.98	\$ (34.76)

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% 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 Office 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 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 as of October 1:

GENERAL FUND-EXPENDITURES PER STUDENT

Fiscal Years 2012-2013 through 2016-2017

Funds	Actual	Actual	Actual	Final Budget	Budget	2016 vs. 2017 Change	
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Amount	Percent
Instruction	\$4,010	\$4,064	\$4,110	\$4,405	\$4,423	\$18	0.41%
Student Services	266	282	300	311	343	32	10.39%
Staff Services	319	356	343	469	482	13	2.70%
District Administration	60	55	71	76	77	1	0.69%
School Administration	458	487	495	547	556	9	1.58%
Central Services	345	358	377	403	403	(0)	0.00%
Operations & Maintenance of Plant	665	704	688	695	702	7	0.98%
Student Transportation	216	223	223	234	234	(0)	0.00%
Community	-	-	-	10	10	(0)	0.00%
Expenditure per Student	\$6,340	\$6,530	\$6,606	\$7,152	\$7,220	\$78	1.09%
Percent of Increase	n/a	2.99%	1.16%	8.26%	0.95%		
October 1 Enrollment	33,528	33,677	33,676	33,899	34,266	367	1.08%

General Fund Employees/Negotiations

Education, by its nature, is a labor intensive effort. Employee salaries and benefits comprise 87% of the General Fund expenditures. The District has 67% of its budgeted FTE's (full-time equivalents) instructing students. Another 10% of the FTE's are in schools supporting our students and teachers (the student and staff support functions). The following schedule shows the number contracted FTE's for each function in the 2016-2017 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. The major financial implications for each agreement are as follows:

- | | |
|--------------|--|
| CEA | Fund step/lane increases; add one contract day as a grading compensatory day; a 0.59% cost-of-living adjustment; added two on-going longevity steps for local years of service (teachers with 20-24.9 local years will receive \$1,000 annually and those with 25+ will receive \$1,500 annually). Insurance premiums will increase 7.0% and be shared equally between the District and employees. The 2016-2017 certified salary schedule is included in the Information Section. |
| CESPA | Fund step increases and a 1.0% cost-of-living adjustment. Insurance premiums will increase 7.0% and be shared equally between the District and employees. The 2016-2017 ESP salary schedule is included in the Information Section. |
| ADMIN | Fund step increases and a 1.25% cost-of-living adjustment. Administrators on the top step will receive a one-time 1.25% stipend. Insurance premiums will increase 7.0% and be shared equally between the District and employees. The 2016-2017 administrator salary schedule is included in the Information Section. |

General Fund Full-Time Equivalents (Contract Employees Only)

Description	Budget 2016-2017	% of Total FTE	Description	Budget 2016-2017	% of Total FTE
Instruction			School Administration		
Traditional Elementary Teachers	617.5		Principals	44.5	
Traditional Middle School Teachers	319.5		Assistant Principals	46.0	
Traditional High School Teachers	379.0		Secretaries	100.3	
Special Education Teachers	224.5		Total School Administration	190.8	7.2%
CTE Teachers	21.6				
NCLB Teachers	19.5		Central Services		
Adult Ed/South Park Teachers	11.9		Asst. Superin. and Directors	16.0	
Other Certified Teachers	45.4		Accounting/Payroll Classified	9.0	
Special Education Classified Assistants	95.0		Human Resource Classified	7.0	
Other Classified Assisants	60.7		Purchasing/Warehouse Classified	25.0	
Total Instruction	1,794.6	67.3%	Information Systems Classified	40.0	
			Planning/Pub. Relations	4.0	
Student Services			Total Central Services	101.0	3.7%
Directors	3.5				
Guidance Counselors	59.5		Supervisors		
Nurses and Therapist	17.7		Supervisors	9.0	
Psychologists	43.0		Custodians	124.0	
Secretaries and Other Classified	4.0		Journeyman Laborers	46.0	
Total Student Services	127.7	4.8%	Secretaries	4.0	
			Total Operations of Plant	183.0	6.8%
Staff Services					
Directors	15.2		Student Transportation		
Specialists and Coordinators	38.5		Directors	1.0	
Achievement Coaches	55.0		Bus Drivers	92.3	
Librarians	13.0		Mechanics	8.0	
Secretaries and Other Classified	18.5		Dispatchers/Secretaries	5.0	
Total Staff Services	140.2	5.3%	Coordinators/Analysts/Trainers	8.5	
			Total Student Transportation	114.8	4.3%
District Administration					
Superintendent and Other Directors	7.0		Community		
Secretaries	5.0		Director	0.4	
Total District Administration	12.0	0.5%	Secretaries	1.9	
			Total Community	2.3	0.1%
			Total General Fund FTE's	2,666.4	100%

Capital Outlay Fund

The District has developed a long-term building program to construct new schools as well as rebuild, remodel, and relocate existing schools. The objective of this program is to provide school facilities that offer the optimum for student achievement and teacher collaboration. In June 2010, the District's citizens approved a \$250 million bond to facilitate the building program. A number of projects will be completed with the bond proceeds. The major projects for 2015-2016 was the construction for the rebuilds of Butler Elementary and Midvale Middle. The 2016-2017 budget will include the continued construction costs for Midvale Middle as well as the construction costs for Alta View Elementary. The engineering and design for the Indian Hills Middle renovation will also be included. The District has five major on-going construction projects that will occur or overlap during fiscal years 2015-2016 and 2016-2017. While it's 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	2013-2015 Actuals	2015-2016 Final Budget	2016-2017 Budget	2017-2018 Estimate	Opening Date
Mount Jordan Middle (rebuild)	Jun-2013	\$41,500,000	\$39,077,622	\$2,422,378	\$ -	\$ -	Aug 2015
Midvale Middle (rebuild)	Jun-2015	43,000,000	1,786,225	17,800,000	21,538,775	1,875,000	Aug 2017
Butler Elementary (rebuild)	Jun-2015	18,500,000	678,330	16,521,670	1,300,000	-	Aug 2016
Alta View Elementary (rebuild)	Apr-2016	19,375,000	46,790	2,750,000	16,378,210	200,000	Aug 2017
Indian Hills Middle (renovation)	Apr-2017	24,100,000	-	-	3,650,000	20,450,000	Aug 2018
Total		\$146,475,000	\$41,588,967	\$39,494,048	\$42,866,985	\$22,525,000	

Several other building and site improvements will be completed during 2016-2017 including replacing the artificial turf at the Alta High and Jordan High football fields, enlarging the parking lot and entrance at Bell View Elementary, and upgrading the mechanical system at Eastmont Middle (see below). Additionally, the District will start installing hard-wired carbon monoxide detectors at all schools. Up to six buses will be purchased and \$3.6 million will be spent on technology equipment. See the Capital Outlay financial schedules for more detail.

Capital Improvement's Impact on Operating Fund

Over the past several years the District has made multiple energy efficient upgrades in order to reduce utility costs. The District recently obtained a Utah USAVE Energy loan of \$875,000. This loan will be used to upgrade the mechanical system at Eastmont Middle. It's anticipated the energy costs per square foot will decrease from \$1.56 to approx. \$0.95. The expected payback from the utility savings will be 6.5–8.2 years.

Debt Service Fund

In February 2003, voters approved the former Jordan School District (JSD) issuing \$281 million in bonds. The former JSD issued the final \$196 million of these bonds in 2007-2008. Per state statute, Canyons School District is responsible for repayment for its share of the outstanding debt. The District refunded these bonds in April 2014 which will provide an annual savings of \$550,000 until the bonds are retired. These bonds will be retired in the 2021-2022 fiscal year. Moody's Investor Services and Fitch Ratings, based upon the Utah State Guaranty Act, rate the old Jordan School District debt "Aaa" and "AAA," respectively.

The District has issued all \$250 million of the bonds authorized from the June 2010 election. All issued bonds have received an underlying rating of "Aaa" from Moody's and an "AAA" rating from Fitch, the highest possible for each. The District is proud of this accomplishment as only 75 school districts from over 16,000 nationwide have achieved these ratings.

Due to the increase in the assessed valuation, the Debt Service tax rate for all bonds payments will decrease by 3.34% to 0.001565. For the last five consecutive years, the rate has been 0.001619. The Board promised the taxpayers it would not increase the debt rate above the rate needed to pay off the old Jordan debt at its highest peak, which occurred in the 2011-2012 fiscal year. In past years a transfer was needed from the Capital Outlay fund to the Debt Service Fund to fully service the debt. Assessed valuations have now increased sufficiently that a transfer is no longer required.

The current unused legal debt capacity is estimated to be \$817.5 million. 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 2015-2016 and 2016-2017.

Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2015	\$ 306,884,000
Less Bond Principal Payments (2015-2016)	(15,998,000)
Bonds Payable, June 30, 2016	<u>290,886,000</u>
Less Bond Principal Payments (2016-2017)	(16,896,000)
Bonds Payable, June 30, 2017	<u>\$ 273,990,000</u>

Budget Forecasts

Three-year budget forecasts for all governmental funds can be found in the informational section. With its flexible fund balances and a strong state and local economy the District believes it will experience stability for the foreseeable future. The District has not

increased tax revenues or class sizes since its 2009 creation, even during the economic recession.

The following chart is a summary of all governmental fund budget expenditure forecasts for fiscal years 2017-2020. The forecasted years are for informational purposes only, based on trend data, and are not used for planning purposes.

BUDGET FORECASTS-ALL GOVERNMENTAL FUNDS

Fiscal Years 2016-2017 through 2019-2020


Funds	Budget 2016-2017	Forecast 2017-2018	Forecast 2018-2019	Forecast 2019-2020
General	\$247,351,621	\$253,294,907	\$259,381,363	\$265,614,447
Capital Outlay	64,045,631	41,661,030	19,144,750	19,153,645
Debt Service	28,877,255	28,869,127	28,266,702	27,550,477
Nutrition	13,231,036	13,495,657	13,765,570	14,040,881
Community Development	10,687,401	10,954,586	11,228,451	11,509,162
District Activity	12,438,325	12,811,475	13,195,819	13,591,694
Canyons Foundation	606,189	624,375	643,106	662,399
Total	\$377,237,458	\$361,711,157	\$345,625,761	\$352,122,705

Academic Framework

The District has adopted a rigorous academic framework which outlines a comprehensive system to support effective instruction that aligns curriculum, instruction, and assessment to improve student achievement and promote college, career, and citizen ready outcomes. The principles and priorities are grounded in evidence-based practices and provide high quality instruction and interventions. Data guides instructional decisions made collaboratively to meet the needs of students.

The framework also guides the allocation of resources, professional learning activities, and educator evaluation practices. It outlines instructional standards, identifies instructional priorities, and emphasizes planning to sustain a culture that intentionally focuses on high standards and scheduling for instruction and interventions. On-going data and assessment identify the focus of professional learning activities.

Canyons School District Academic Framework to Support Effective Instruction

Response to Intervention (RtI)/Multi-Tiered System of Supports (MTSS) for Academics and Behavior			
RtI Multi-Tiered System of Support	(1) Providing high quality core instruction (and intervention) matched to students' needs	(2) using data over time (i.e. rate of learning, level of performance, fidelity of implementation)	(3) to make important educational decisions.
 Student Achievement Principles	<ul style="list-style-type: none"> • ALL CSD Students and educators are part of ONE proactive educational system. • Evidence-based instruction and interventions are aligned with rigorous content standards. • Ongoing, targeted, quality professional development and coaching supports effective instruction for ALL students. • Leadership at all levels is vital. 	<ul style="list-style-type: none"> • Data are used to guide instructional decisions, align curriculum horizontally and vertically, and allocate resources. • CSD educators use instructionally relevant assessments that are reliable and valid. 	<ul style="list-style-type: none"> • CSD educators problem solve collaboratively to meet student needs.

Core Expectations for ALL Teachers in the Classrooms and Common Areas					
Standards for Instruction	Evidence-Based Instructional Priorities	Time Allocation for Instruction	Teacher Learning Data	Student Performance Data	Collaborative Problem Solving for Improvement
Standards clarify what we want students to learn and do.	Techniques to increase student achievement and engagement.	Maintain a school culture in which instructional time is a highly valued resource.	Teacher learning and professional growth fostered through public practice and ongoing feedback.	Student academic and behavioral performance is assessed using a variety of reliable and valid methods.	Consistent use of Canyons' Problem-Solving Protocol: Identify, analyze, plan, and evaluate.
Course and Level Specific <ul style="list-style-type: none"> Curriculum maps with common pacing guides Instructional content aligned with the Utah Core Standards Scientific research-based programs Standards-based instruction, grading, and reporting International Society for Technology in Education Standards (ISTE) School-wide Positive Behavioral Interventions and Supports (PBIS) World-Class Instructional Design and Assessment (WIDA) Federal and state requirements (IEP, 504) 	<ul style="list-style-type: none"> Classroom Positive Behavioral Interventions and Supports (PBIS) Explicit Instruction (I, We, Ya'll, You) Instructional Hierarchy: Acquisition, Automaticity, Application (AAA) Systematic Vocabulary Development Maximizing Opportunities to Respond (OTR) Feedback Cycle Scaffolded Instruction & Grouping (SIG) Structures 	<ul style="list-style-type: none"> Classroom instructional time is maximized and aligned with the standards every day of the school year, including appropriate pacing to ensure rigor and student understanding Master schedule allocates adequate time for student learning and growth Planning time is used to intentionally increase the application of evidence-based instructional priorities and standards for instruction Scheduling is ensured for: <ul style="list-style-type: none"> • Intervention and skill-based instruction • Special Education services • English Language Development (ELD) 	<ul style="list-style-type: none"> Annual setting of goals and documentation of progress (e.g. CSIP, LANDTrust, CTESS) Progressing on the educator continuum (emerging, implementing, and leading) Formalized protocols and checklists to monitor and evaluate implementation Public practice applications: <ul style="list-style-type: none"> • Coaching cycles with peer coaches, teacher specialist, achievement coach, and/or new teacher coach • Instructional Professional Learning Communities (IPLCs) • Learning walkthroughs and targeted observations • Lesson study • Video analysis 	<ul style="list-style-type: none"> Formative assessment: <ul style="list-style-type: none"> • Universal benchmarking and screening • Common Formative Assessments (CFAs) administered on schedule • Progress monitoring • Rubrics and objective trackers • Regular checks for understanding (e.g. daily) Summative assessment: <ul style="list-style-type: none"> • College- and career-readiness assessments (e.g. ACT) • Student Assessment of Growth and Excellence (SAGE) • Rate of Improvement (ROI) • Student Learning Objectives (SLOs) 	<ul style="list-style-type: none"> Early warning system for identification of risk (academic, behavior, and attendance) Timely and consistent review of relevant data by teams (e.g. BLT, IPLC, CST): <ul style="list-style-type: none"> • Evaluate effectiveness of instruction for all groups of students using valid and reliable data (student and teacher data) • Determine needs for supplemental and intensive instruction (additional information may be needed)

July 2014 - V.6.8

Standardized Exams

The District began administering American College Testing (ACT) series of standardized tests to assess student's college- and career-readiness. All 8th grade students are given the ACT Explore test, all 10th grade students are given the ACT PLAN test, and all 11th grade students are given the ACT test. The District will use these results to assess the student's progress toward college- and career-readiness.

Students statewide take the SAGE test and 2014 was the initial implementation. The SAGE tests collect data measuring academic achievement of students based on state standards in language arts, mathematics, and science.

(The final 2015-2016 SAGE results were not available at the publication time of this document. The results will be available in August 2016. The results will be published on the District's website when they become available at <http://www.canyonsdistrict.org/index.php/assessment>).

Canyons School District

11th GRADE ACT

Percent on Track for College & Career

DISTRICT	2012	2013	2014	2015	2016
English	61%	69%	68%	69%	62%
Mathematics	39%	43%	38%	39%	36%
Reading	53%	56%	51%	51%	45%
Science	29%	31%	40%	41%	39%

Canyons School District

10th GRADE PLAN ASSESSMENT

Percent on Track for College & Career

DISTRICT	2012	2013	2014	2015	2016
English	74%	77%	79%	74%	73%
Mathematics	41%	41%	40%	39%	42%
Reading	60%	56%	49%	50%	50%
Science	34%	35%	44%	44%	45%

This is the last year for this assessment

Canyons School District

8th GRADE EXPLORE ASSESSMENT

Percent on Track for College & Career

DISTRICT	2012	2013	2014	2015	2016
English	68%	73%	69%	73%	71%
Mathematics	31%	41%	43%	44%	42%
Reading	53%	55%	43%	36%	38%
Science	19%	25%	43%	47%	45%

This is the last year for this assessment

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

All District Elementary Schools		Percent of Students Proficient			
Grades	Subject	2014	2015	2016 Preliminary	2016 State Preliminary
3-5	Language Arts	51%	54%	57%	46%
3-5	Math	48%	57%	60%	52%
4-5	Science	49%	55%	58%	49%

2016 results are preliminary, final results will be available in August 2016

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

All District Middle Schools		Percent of Students Proficient			
Grades	Subject	2014	2015	2016 Preliminary	2016 State Preliminary
6-8	Language Arts	53%	51%	54%	45%
6-8	Math	45%	46%	49%	45%
6-8	Science	53%	55%	59%	50%

2016 results are preliminary, final results will be available in August 2016

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

All District High Schools		Percent of Students Proficient			
Grades	Subject	2014	2015	2016 Preliminary	2016 State Preliminary
9-11	Language Arts	45%	48%	44%	41%
9-12	Math*	32%	41%	47%	42%
9-12	Science*	41%	44%	50%	47%

2016 results are preliminary, final results will be available in August 2016

**Some schools had high opt out rates of students which could impact overall scores.*

Budget Awards

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, 2015. This was the sixth 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, 2016, is believed to conform to all program requirements and will be submitted to GFOA for evaluation and commendation.

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, 2015. This was the sixth 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, 2016 is also believed to conform to all ASBO program requirements and will be submitted to ASBO for evaluation and commendation.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Canyons School District

Utah

For the Fiscal Year Beginning

July 1, 2015

Executive Director



ASSOCIATION OF
SCHOOL BUSINESS OFFICIALS
INTERNATIONAL

This Meritorious Budget Award is presented to

CANYONS SCHOOL DISTRICT

For excellence in the preparation and issuance of its budget
for the Fiscal Year 2015-2016.

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



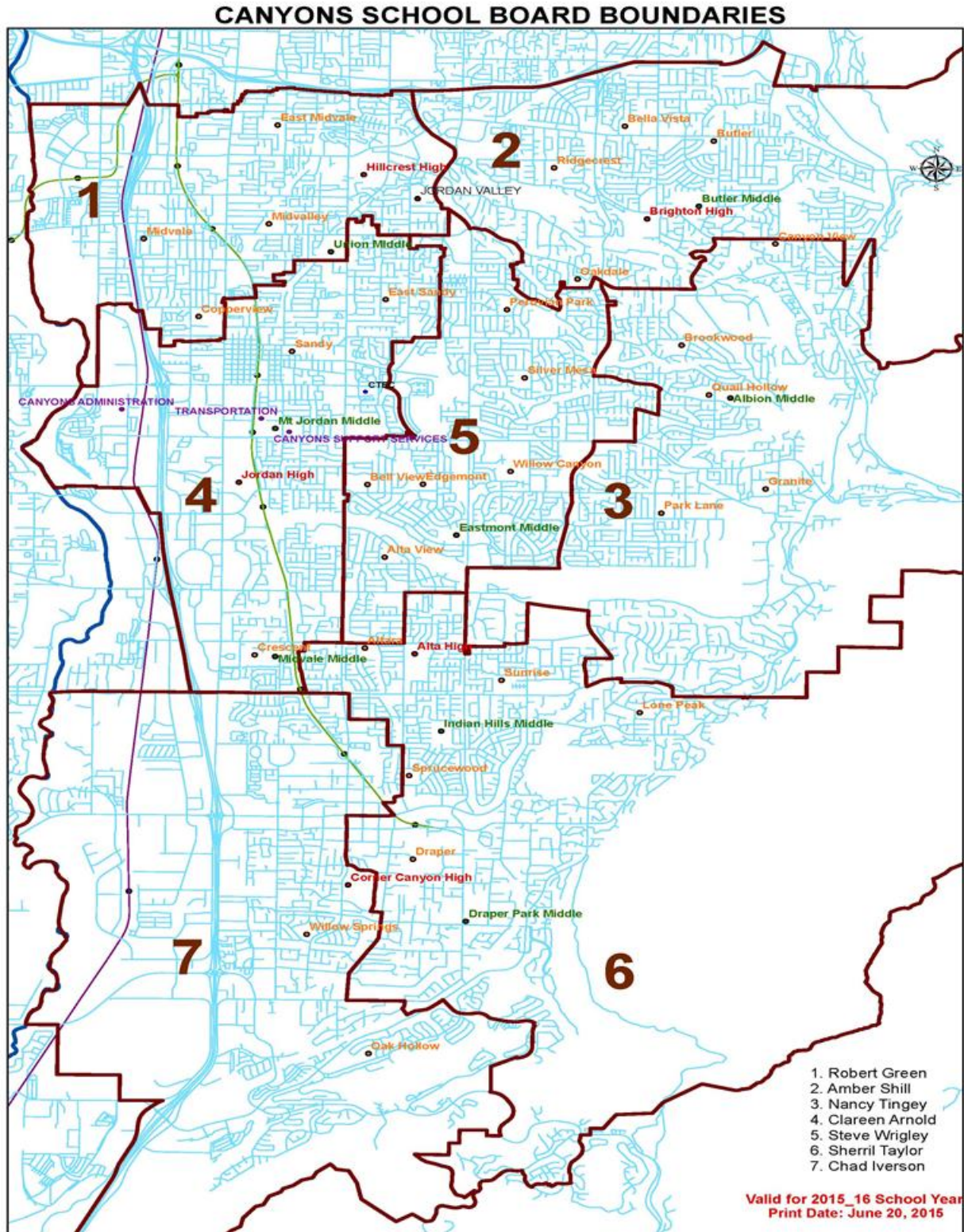
A handwritten signature in black ink, appearing to read 'M. Pepera', written over a horizontal line.

Mark C. Pepera, MBA, RSBO, SFO
President

A handwritten signature in black ink, appearing to read 'John D. Musso', written over a horizontal line.

John D. Musso, CAE, RSBA
Executive Director

ORGANIZATION SECTION



Canyons School District Board of Education

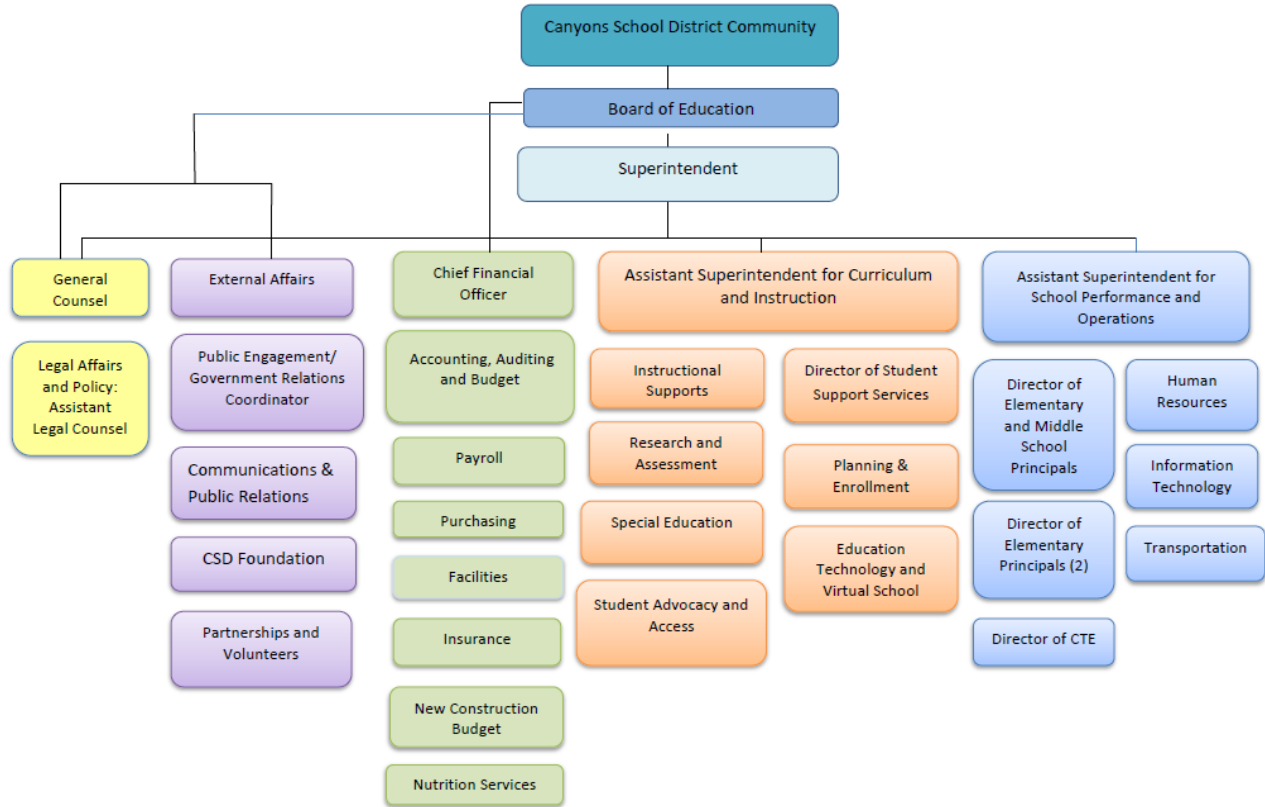


Back row: Steve Wrigley (First Vice-President), Chad Iverson, Sherril Taylor (President), Robert Green

Front row: Clareen Arnold, Nancy Tingey (Second Vice-President), Amber Shill

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.

Organizational Chart



*This organizational chart is established with a clear understanding that communication will take place both vertically and horizontally. Board members have the right and authority to contact any administrator holding a position on this chart.

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 2016-2017 school year will be the District's eighth year of operations. The District operates 42 traditional schools:

- 29 elementary schools, grades K-5
- 8 middle schools, grades 6-8
- 5 high schools, grades 9-12
- 6 special program schools
 - Jordan Valley & Transition Academy—schools for disabled ages 5-22
 - Diamond Ridge — alternative high school for grades 9-12
 - CTEC—career and technology school for grades 9-12
 - Entrada Adult High School—adults and students 16 years and older
 - South Park School—located at Utah State Prison for students with disabilities convicted as adults and incarcerated in adult prisons

Location and Demographics:

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

Other information of interest about Canyons School District

- The unemployment rate, as of December 2015, was 3.6%.
- Latest estimate for per capita income is \$42,535
- Some of the largest taxpayers within the District include:
 - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
 - South Towne Center (retail)
 - Becton Dickerson (manufacturer)
 - Rocky Mountain Power (utility)
 - Old Mill Corporate Center (property management)

- 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 202,000. Out of this population, the Oct. 1, 2016 enrollment is projected at 34,266. This is an increase of 367 students from Oct. 1, 2015, or about 1.06%. The District is projecting that student enrollment will remain level over the next several years. The student population is made up of 76% Caucasian, 13% Hispanic, 4% Asian, 3% African American, and 2% each for Indian and Pacific Islanders. The District is an equal opportunity employer and actively recruits the finest teachers throughout the nation.

Governance and Fiscal Independence:

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

The District is fiscally independent. The laws of the state of Utah give the District power to levy taxes, determine fees, and other charges, approve, and modify budgets, and issue debt without approval from any other government. There are some administrative approvals required from Salt Lake County and the State Tax Commission for the purpose of assuring that the District is following law regarding budgeting and assessing taxes, but there are no other substantive approvals required.

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

Mission of the District

The mission of the District is that all children will graduate from Canyons School District college- and career-ready.

The three major goals to achieve this mission are:

- Promote school and community engagement that supports students in becoming college- and career-ready.

- Implement a comprehensive educational system that aligns quality curriculum, instruction, and assessment resulting in students becoming college-and career-ready.
- Recruit, develop, support, and retain quality educators and support staffs that are committed to preparing students for college and careers.

The District's detailed academic plan to achieve the major goals listed above can be found in the Curriculum and Instruction section.

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.

The District utilizes the following types of funds:

Fund	Fund Classification	Basis of Budgeting & Accounting	Measurement Focus	Primary Means of Spending Control
<u>Governmental Funds</u>				
General	General	Modified Accrual	Spending	Annual Operating Budget
Community Development Fund	General	Modified Accrual	Spending	Annual Operating Budget
District Activity	General	Modified Accrual	Spending	Annual Operating Budget
Canyons Education Foundation	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 Authorizations
Debt Service	General	Modified Accrual	Spending	Bond Indentures
<u>Proprietary Fund</u>				
Self-Insurance	Internal Service	Accrual	Economic Resources	Annual Operating Budget

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.
- **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 and capital leases.
- **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 Community Development Fund reports the taxes collected and distributed for community development. 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.

Utah Laws Governing School Districts

Utah law governs the District’s budget procedures and this budget has been prepared accordingly. The following is a summary of significant provisions applicable to school district budgets in Utah:

53A-19-101.

Superintendent of school district as budget officer -- School district budget.

(1) The superintendent of each school district is the budget officer of the district.

(2) Prior to June 1 of each year, the superintendent shall prepare and file with the local school board a tentative budget. The tentative budget and supporting documents shall include the following items:

- The revenues and expenditures of the preceding fiscal year;
- The estimated revenues and expenditures of the current fiscal year;
- An estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;



(d) A detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and

(e) The estimated financial condition of the district by funds at the close of the current fiscal year.

(3) The tentative budget shall be filed with the district business administrator for public inspection at least 15 days prior to the date of its proposed adoption by the local school board.

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

(1) (a) Prior to June 22 of each year, a local school board shall adopt a budget and make appropriations for the next fiscal year.

(b) If the tax rate in the proposed budget exceeds the certified tax rate defined in Section 59-2-924, the local school board shall comply with Section 59-2-919 in adopting the budget, except as provided by Section 53A-17a-133.

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

(b) In addition to complying with Title 52, Chapter 4, Open and Public Meetings Act, in regards to the public hearing described in Subsection (2)(a), at least 10 days prior to the public hearing, a local school board shall:

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

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

(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 (2)(b)(iii) and (2)(b)(iv).

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

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

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

(2) The board may appropriate all or a part of the undistributed reserve made to any expenditure classification in the maintenance and operation budget by written resolution

adopted by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the state auditor.

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

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

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

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

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

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

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

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

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

(b) notice of the request is published:

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

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

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

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

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

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

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

liquidate an existing fund.

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

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

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

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

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

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

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

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

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



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

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

53A-19-107. Emergency expenditures.

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

53A-19-108. Monthly budget reports.

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

- (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:

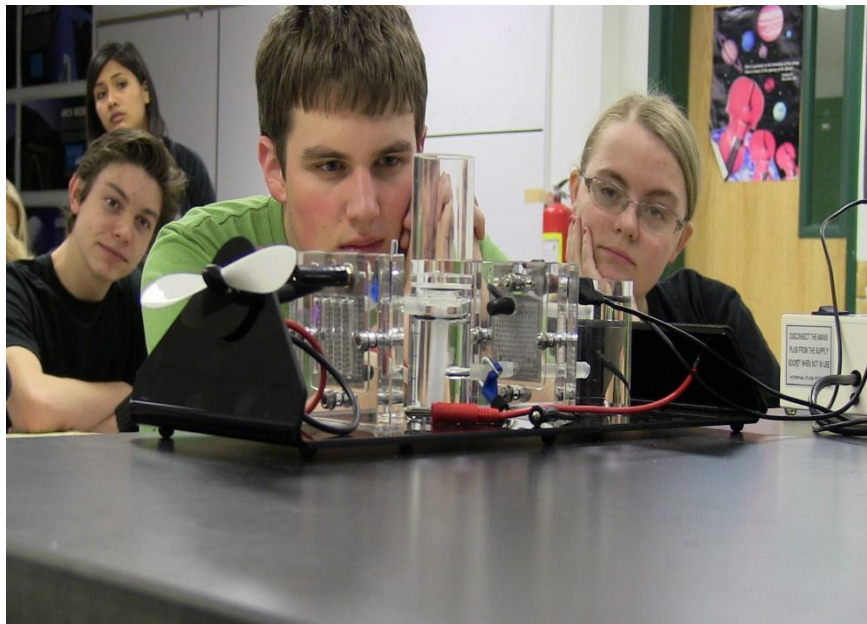
Site Improvements	40 years
School buildings and improvements	40 years
School buses/vehicles	10 years
Furniture, fixtures, and equipment	5 years

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

Operating Budget Policies

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

Capital Improvement Budget Policies

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

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.

- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The District will try to keep the average maturity of general obligation bonds at or below 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.
- 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 information and material events that may affect the District's financial strength.

Revenue Estimation Policies

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

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board (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 seek to obtain and maintain a Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers

Association. The District will also seek to obtain and maintain the Meritorious Budget Award from the Association of School Business Officials International, and the Distinguished Budget Presentation Award from the Government Finance Officers Association.

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 by 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.

- October - Capital budget request forms are issued to schools and department to prepare the capital budget requests.
- December - Capital budget requests received by Capital Committee from schools and departments.
- January - Capital committee makes recommendation on which capital projects to include in the budget.
- 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 22—Budget adopted no later than June 22 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 Office of Education (USOE).

The 2016-2017 fiscal year is funded by the State based upon the ADM from 2015-2016. A growth factor will be added to the ADM for any increase in enrollment on October 1 from one year to the next. Enrollment projections are also used to allocate school staffing, supplies, and textbooks. The 2016-2017 District funding levels for staffing have remained the same as the previous year. The District has not increased class sizes for the past eight years, including the recessionary years.

Utah State Legislature

The Utah State Legislature holds a 45-day session annually beginning on the fourth Monday in January. The legislative session is critical to the District budgeting process. An annual budget for public education is approved during the session. The USOE oversees the allocation of the budget to the State's 41 school districts. The District begins to receive state



revenue estimates towards the end of March. Much of the District's detailed budget development occurs during April and May in order to have a budget available by June 1.

Utah Code 53A-17A is known as the Minimum School Finance Act. Under the Act, each district in the state is guaranteed a dollar amount for educational programs for each weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the “Minimum Basic School Program” and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon the ADM of students enrolled in kindergarten through 12th grade. Restricted funds are provided for Special Education, Applied Technology Education, and Class Size Reduction. The WPU value for 2016-2017 increased to \$3,184, an increase of \$92 or 3% for all WPU funded items. The WPU values for the Special Education add-on and the CTE add-on are now equal to the regular student WPU.

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 0.001675 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 54% of the district’s general fund is financed by state appropriations and 36% 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.

Budget Requests

Department directors submit annual budget request for their departments and programs. School principals submit annual capital budget requests. School operating budgets are established based upon estimated enrollment. The Board of Education, Superintendent and Business Administrator prioritize all of the requests. Necessary adjustments are made and the budget is balanced with projected revenues. The complete budget is presented to the Board for final approval in June.

Amendments to the Budget

Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board of Education, 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 Comprehensive Annual Financial Report (CAFR) 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 2015-2016 budget document received awards from both the GFOA

and ASBO. This will be the seventh year the District has submitted for these awards and it is anticipated that the 2016-2017 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.

State sources – The state provides about 54% 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 Office of Education for specific programs. The major areas of support include Special Education, Nutrition, Applied Technology Education, and the Every Student Succeeds Act.

EXPENDITURES

District expenditures must be reported to the USOE in accordance with accounting classifications outlined by USOE. 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 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, 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 58.9% of the 2016-2017 total budget for all governmental funds and 86.8% 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. 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 \$27.3 million in expenditures for the 2016-2017 fiscal year. This is 2.6% increase over the previous year to

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	0.80% of Salary
Health and Life Insurance*	\$4,618 -\$13,944
Disability Insurance	\$157 per FTE

*Based on employee type and selected plan

allow for inflationary costs. The increase would have been higher but employees will pay higher co-pays, deductibles and out-of-pocket maximums for medical care.

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 cost associated with maintaining equipment in buildings, are included in the general fund.

Other objects — Principal and interest payments are the major expenditures in this category. Also included in this category are association dues, legal settlements, audit fees and training for transportation employees. Payments for development in the Community Development Fund is included here.

CAPITAL PROJECTS

On June 22, 2010 voters approved a \$250 million bond to be used to build Corner Canyon High, upgrade two existing high schools to handle moving ninth grade into the high school, replace four middle schools, major remodel, including installing air conditioning and enclosing open classrooms at two middle schools, replace three elementary schools, and perform seismic upgrade at one elementary school. The District is continuously developing and monitoring a 10- to 15-year capital facilities improvement plan that will cover the needs of the remaining District facilities. The revenues for the plan will include funding from the District's ongoing capital outlay funds and the bond proceeds.

Included in the 2016-2017 budget are the following major projects:

- **Midvale Middle School** – The original school built in 1955 will be replaced. The new school will open in August 2017 and will be built upon the footprint of the original school. The capacity of the new school will be 1,100 students. For the 2015-2016 and 2016-2017 school years, the students will be bussed to the old Crescent View Middle School. The new school will cost approximately \$43 million.



- **Butler Elementary School** – The timeline for the Butler Elementary rebuild was advanced by one year and will open in August 2016. The new school will be built on the same site as the original building. The new school will have a student capacity of 700 and will cost approximately \$18.5 million.



- **Alta View Elementary School** – The timeline for this school was advanced by one year as well and will open in August 2017.

Construction of the new building began in April 2016 and will have a 700 student capacity. The new school will be built adjacent to the original building (built in



1963). Students will attend classes in the current building for the 2016-2017 school year. The budgeted cost for the new school will be \$19.4 million.

- **Indian Hill Middle Remodel** – Planning and engineering are underway for the major remodel of this school which will include a new commons area, improved lighting, new classrooms, etc. Construction is scheduled to begin in April 2017 and be completed by August 2018. During the 2017-2018 school year the students will be housed at the Crescent View Middle Building.

The 2016-2017 Capital Budget will include other projects as well, such as adding artificial turf to the Alta High and Jordan High football fields (\$1.8 million), a mechanical upgrade and locker room remodel at Eastmont Middle (\$1.2 million), and a new parking lot entrance and carpet at Bell View Elementary (\$1.0 million).

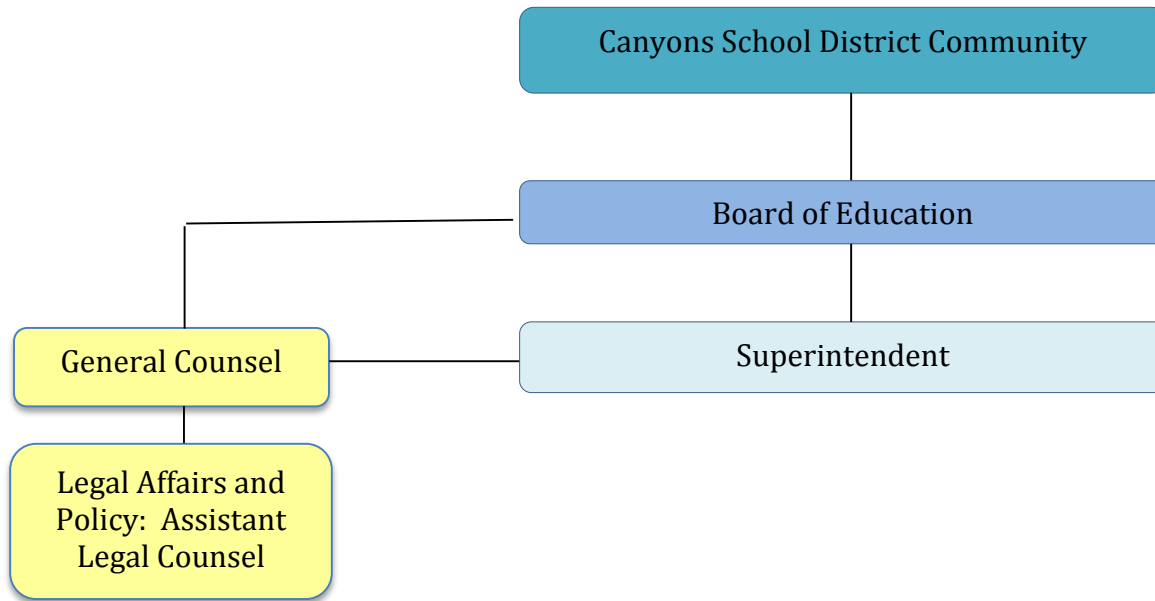
The District has a long-term facility master plan which is continually being updated. Many projects are scheduled to be completed in the coming years. Some of the projects are as follows (subject to change):

- Altara Elementary – parking lot, roof replacement and interior remodel
- Oakdale Elementary – parking lot, roof replacement and interior remodel
- Sunrise Elementary – parking lot, roof replacement and interior remodel
- Lone Peak Elementary – parking lot upgrade
- Playground equipment upgrades at 6-8 elementary schools
- Carpet replacement at 6-8 elementary schools

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 responsible 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 of all students graduating college-and career-ready.

The remainder of the Organization Section contains a summary of each department budget requests, including mission statement, services, accomplishments, 2016-2017 objectives, performance measurements, and budget summary.



The Board of Education (011)

FY 2017

Performance

Spotlight

Department Mission

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 works 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. The Board approves administrative appointments; 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; 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.



FY 2015-16 Accomplishments

- ✚ Approved new school boundaries for Corner Canyon and Alta to equalize future enrollments for both schools
- ✚ Opened Diamond Ridge High School which had 15 graduates
- ✚ Held multiple town hall meetings throughout the District
- ✚ Opened new Mount Jordan Middle School on schedule and under-budget
- ✚ Held ground-breaking ceremony for the rebuild of Alta View Elementary
- ✚ The District was named to the prestigious Advanced Placement Honor Roll
- ✚ The only Utah District to have three middle schools designated as STEM schools

FY 2016-17 Objectives

- ✚ Work with Dr. Briscoe to refine and move forward the Academic Plan and other instruction based initiatives including continued focus on math and science.
- ✚ Review middle school schedule with possible updates and refinements
- ✚ Open the new Butler Elementary on-time and within budget
- ✚ Continue to strengthen working relationships with state legislators and community officials
- ✚ Continue to update Board policy manual
- ✚ Continue enhancements to the Board's vision statement

011 Board of Education	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	7.0	7.0	7.0	7.0	7.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	-	-	-	-	-	-	0.00%
Total FTE	7.0	7.0	7.0	7.0	7.0	-	0.00%
100-Salary	\$ 89,000	\$ 90,000	\$ 90,050	\$ 91,000	\$ 91,000	\$ -	0.00%
200-Benefits	122,776	108,064	104,028	117,471	122,113	4,642	3.95%
300-Purchased Services	15,220	35,467	26,747	10,000	10,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	20,647	33,505	13,576	37,000	37,000	-	0.00%
600-Supplies	12,665	10,231	10,403	12,000	12,000	-	0.00%
700-Equipment	4,431	-	3,716	5,000	5,000	-	0.00%
800-Other	56,220	37,232	17,525	35,000	35,000	-	0.00%
Total Expenses	\$ 320,959	\$ 314,499	\$ 266,045	\$ 307,471	\$ 312,113	\$ 4,642	1.51%

Office of the Superintendent (014)

FY 2017

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 34,000-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 2015-16 Accomplishments

- ✚ Made multiple visits to all schools to inspire students and staff
- ✚ Several schools had improvements in the Utah school grading system
- ✚ Oversaw revised elementary schedule which provided increased time for teacher collaboration and “brain booster” activities for students
- ✚ 22 students were Sterling Scholar finalists
- ✚ 91 percent of seniors completed at least one application during college application week

FY 2016-17 Objectives

- ✚ Refine and improve upon academic plan
- ✚ Improve communication and coordination of departments
- ✚ Continue working with Board of Education on updating Board policy manual and communicate to all stakeholders
- ✚ Ensure needed supports for district and school administrators and teachers to make significant progress in academic achievement
- ✚ Motivate all students to strive for academic excellence

014 Superintendent	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	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	\$ 249,351	\$ 309,622	\$ 273,981	\$ 277,484	\$ 283,726	\$ 6,242	2.25%
200-Benefits	92,286	112,796	96,872	91,627	102,639	11,012	12.02%
300-Purchased Services	18,020	525	5,755	10,000	10,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	34,747	23,237	12,715	27,700	27,700	-	0.00%
600-Supplies	18,714	14,907	8,285	19,000	19,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	14,639	10,031	8,645	10,000	10,000	-	0.00%
Total Expenses	\$ 427,756	\$ 471,118	\$ 406,253	\$ 435,811	\$ 453,065	\$ 17,254	3.96%

Department of Legal Services (022) FY 2017

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 2015-16 Accomplishments

- ✚ Drafted and reviewed multiple agreements and contracts for the Board of Education.
- ✚ Drafted and reviewed Board Policy for new policy adoption: General Policies; Transportation Policies; Parent Association/Organization; Open Enrollment and School Moratoriums; and Graduation Policies
- ✚ Conducted investigations of student and employee complaints of discrimination, harassment, and other grievances.
- ✚ Prepared Federal and State Discipline and Civil Rights reports.
- ✚ Oversaw creating and renewing ADA accommodation plans for employees.

FY 2016-17 Objectives

- ✚ Continue legal review for agreements and contracts for the Board of Education
- ✚ Continue review of existing Board Policy for personnel, instruction, and student policies.
- ✚ Develop monthly discipline reporting assessments for individual schools for State Discipline reporting.
- ✚ Continue guidance to school administration regarding custody, guardianship and Title IX issues
- ✚ Continue oversight and review of ADA accommodation for employees.

022 Department of Legal Services					
	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
Description	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	-	0.00%
Licensed	-	-	-	-	0.00%
ESP	1.0	1.0	1.0	-	0.00%
Total FTE	3.0	3.0	3.0	-	0.00%
100-Salary	\$ 271,001	\$ 285,324	\$ 302,560	\$ 17,236	6.04%
200-Benefits	122,593	125,171	128,888	3,717	2.97%
300-Purchased Services	24,746	30,000	30,000	-	0.00%
400-Purchased Property Services	-	-	-	-	0.00%
500-Other Purchased Services	5,073	6,600	6,600	-	0.00%
600-Supplies	9,569	15,200	15,200	-	0.00%
700-Equipment	-	15,000	15,000	-	0.00%
800-Other	2,011	2,000	2,000	-	0.00%
Total Expenses	\$ 434,994	\$ 479,295	\$ 500,248	\$ 20,953	4.37%

The department was reorganized in 2015, comparisons to previous years are not applicable.

External
Relations

Public
Engagement &
Government
Relations

Communications
&
Public Relations

CSD Foundation

Partnerships and
Volunteers

External & Government Relations (021)

FY 2017

Performance

Spotlight

Department Mission

Support 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. Oversees all external relations within the district.







Department Overview

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

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. In addition, the Director assists with policy discussion.

External Relations maintains relationships with all elected officials on behalf of Canyons District and the Canyons Board of Education. External Relations also maintains community relations with stakeholders on behalf of the Board of Education.

Key Outcome Measures

-  Maintain relationships with national, state, county and city government entities
-  Legislative session outcomes
-  Effective Board of Education meetings, events and communications
-  Success of external communications, events and partnerships throughout the departments of Communications, Web Management, Canyons Education Foundation, and Public Engagement.
-  Successful employee negotiations
-  Positive operations and outcomes of the Canyons Education Foundation

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 direction with integrity.

Lead on policy discussions.

Serves as lead negotiator with Canyons Education Association and the Canyons Education Support Personnel Association.

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 and councils. Follow educational issues through the political process.

Public/Community Engagement

Public Engagement Coordinator assists with Government Relations for local, county and state officials. Attends legislative session and all interim meetings, committee meetings, appropriations meetings and Utah State Board of Education meetings. Serves, by assignment, on city partnership boards and committees.

Serves as team lead for the Canyons Education Foundation staff and oversees the management of Peachjar communication tool.

Assists Communications Department with parent and community dissemination of information, District events and social media.

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

Coordinates district SCC training and compliance on behalf of Board of Education. Serves as the liaison to the PTA attending all Region and Council meetings and assisting with training. Serve on Utah PTA Legislative Action Committee. Work with the Utah State LAND Trust Office for training and legislative action; serves on Utah Association of School Community Councils and the Utah Trust Advisory Council.

The coordinator assists with Board of Education support by scheduling and attending constituency meetings, coordinating additional Board community meetings, support at Board of Education monthly meetings and attendance at Chamber of Commerce and other community functions. Assists with logistics at events that involve Board of Education attendance.

Special assignments as requested by Board of Education, Superintendent and External Relations Director.

FY 2015-16 Achievements

- ✚ Successful 2016 Legislative session
 - Public Education received among the largest increases of all public entities@3%
 - Growth funded
 - Successfully worked to improve transparency by creating a separate charter school tax levy
 - Assisted in getting constitutional amendment on ballot that, if passed, will result in a larger distribution to SCCs statewide
 - Worked to assure funding for Midvale homeless shelter summer academic program
 - Worked to align HR practices with legal compliance
- ✚ Public Engagement assisted with passage of Parent Group policy and the successful implementation of policy
- ✚ Continued School Community Council training and improved LAND Trust compliance

FY 2016-17 Objectives

- ✚ Assist the Board with patron communications and relationships
- ✚ Maintain relationships with cities within the District boundaries
- ✚ Represent the school district during the 2017 Legislative session
- ✚ Continue to establish and maintain relationships with legislative delegation & other elected bodies
- ✚ Assist with logistics and communication of legislative town hall meetings
- ✚ Facilitate understanding of political climate to education departments
- ✚ Collaborate with education entities to strengthen public education and build relationships on behalf of Canyons District
- ✚ Successfully support new dual immersion teachers in their transition to Canyons District
- ✚ Support Board in additional responsibilities with Land Trust oversight

021 External Relations	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	1.0	2.0	2.0	2.0	2.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	3.1	3.0	1.0	1.0	1.0	-	0.00%
Total FTE	4.1	5.0	3.0	3.0	3.0	-	(0.00%)
100-Salary	\$ 369,178	\$ 581,452	\$ 426,511	\$ 453,226	\$ 460,992	\$ 7,766	1.71%
200-Benefits	105,237	170,428	117,427	130,014	132,435	2,421	1.86%
300-Purchased Services	16,678	19,368	26,283	20,000	20,000	-	0.00%
400-Purchased Property Services	2,150	-	-	2,500	2,500	-	0.00%
500-Other Purchased Services	2,058	9,022	5,534	7,000	7,000	-	0.00%
600-Supplies	3,746	13,816	5,894	11,500	11,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	406	419	200	200	-	0.00%
Total Expenses	\$ 499,047	\$ 794,492	\$ 582,068	\$ 624,440	\$ 634,627	\$ 10,187	1.63%

Department of External Relations FY 2017 **Performance**

Report

The Department of External Relations 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.

Legislative Financial Performance Measures	Saved the District	Gained the District
Minimal School Program increase of 3%		\$3.9 million
Defeated losing potential property taxes on prison property being diverted for redevelopment	Millions over 20 years	
Midvale shelter summer academic pilot program		Up to \$450,000
Defeated SB244 which would have taken 1/3 of WPU for equalization	\$1.3 million	
Technology Grant funding(HB277)		Up to \$636,000

Department of Communications (051)

FY 2017

Performance

Spotlight

Department Mission

Support, promote, and positively brand the District and schools by providing accurate and timely information to employees and the public and impeccable customer service.

Department Overview

The Department of Communications is an information resource for schools, employees, and the community at large. The department includes the official spokespersons for the Board of Education and District Administration, who respond to news media, public information, and government records requests. The department also is responsible for the CSD logo; content for the District website; assisting schools on website presentation; customer service assistance and training; supervision of the Front Desk, and call centers; employee and community newsletters and marketing materials; the official social media sites; the planning and execution of major District and Board events; and the development of strategic and crisis communication plans.

Key Outcome Measures

- ✚ Increase web site visitors and social media engagement
- ✚ Strictly adhere to publishing schedule for internal, external newsletters and collateral
- ✚ Enhance community and employee understanding about CSD events and activities
- ✚ Increase positive media coverage about CSD accomplishments

FY 2015-16 Achievements

- ✚ Provided and executed crisis communication plans for major incidents
- ✚ Oversaw major ribbon-cutting and groundbreaking events for four facilities.
- ✚ Planned CSD's annual employee and community-member awards ceremonies and banquets
- ✚ Secured positive, informative media coverage of the District and schools
- ✚ Increased reach and audience impact of social media sites with multi-media messages
- ✚ Enhanced CSD branding by reviewing and updating school logos

FY 2016-17 Objectives

- ✚ Increase the frequency and manner of employee and parent communication
- ✚ Review and update all communication platforms
- ✚ Use web and social media analytics to yield data-driven decisions
- ✚ Maintain a message calendar to ensure timely and accurate delivery of information through various communication channels
- ✚ Continue searching for web-based intranet tool to enhance internal communications
- ✚ Increase employee and patron engagement and understanding of district issues and accomplishments

051 Communications	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 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%
Licensed	-	-	-	-	-	-	0.00%
ESP	3.0	2.0	2.0	2.0	2.0	-	0.00%
Total FTE	5.0	4.0	4.0	4.0	4.0	-	0.00%
100-Salary	\$ 417,477	\$ 375,910	\$ 360,330	\$ 400,837	\$ 393,324	\$ (7,513)	(1.91%)
200-Benefits	162,058	142,607	146,329	152,502	151,766	(736)	(0.48%)
300-Purchased Services	11,220	7,519	2,326	12,000	12,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	42,689	42,484	30,720	38,000	38,000	-	0.00%
600-Supplies	41,672	28,151	36,336	39,500	39,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	2,435	274	1,087	700	700	-	0.00%
Total Expenses	\$ 677,552	\$ 596,945	\$ 577,129	\$ 643,539	\$ 635,290	\$ (8,249)	(1.28%)

FY 2017

Department of Communications

Performance

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

Report

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

The monthly printed newsletter, CSD2U, is mailed to parents of Canyons students to spotlight achievements and advancements of the Canyons District community. We continue to emphasize content that parents and employees in surveys and focus groups have told us they would like to see in marketing materials. We also will continue to provide annual printed updates regarding the accomplishments and vision Canyons School District to all CSD taxpayers.

The office also aims to create brand awareness, build relationships, and engage internal and external audiences through the creation of weekly newsletters to the Board of Education, Principals and Administrators; a twice-monthly newsletter, called iKnow, is written, edited, designed and distributed to employees; and quarterly newsletters to PTA presidents and members of School Community Councils.

The Communications Office also relays information about District achievements and advancements through Web and social media channels in efforts to increase engagement in these media. The result is measured by the time spent on Web pages, and by the "shares" and "likes" on Facebook and "retweets" on Twitter. Additional, strategic communication tools will be implemented to gather analytics regarding CSD online messages and information. The analytics will be used to improve content and content usability by CSD publics. This effort will focus on connectivity of information and branding across our printed, Web and social media platforms. The intended outcome will be a strengthened message, search engine optimization and improved user experiences.

Canyons Education Foundation
(075)

FY 2017

Performance

Spotlight

Department Mission

The Canyons School District Education Foundation works in tandem with community and business partners to build support for public schools and to advance the Canyons School District's mission to help every student become college-and career-ready and find a meaningful purpose in life.

Department Overview

Created to build an unparalleled support system for our students, faculty, and staff, the Foundation works 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 complement and support the overall mission of Canyons School District. To that end, the Foundation pledges to maintain a laser-like focus on providing additional financial assistance to students, faculty, and staff throughout the District.

Key Outcome Measures

- ✚ Donations (both in-kind and monetary) received into the Foundation.
- ✚ Events to gather support and raise funds for the Foundation initiatives.
- ✚ Recruit community and business leaders to serve on the Foundation Board and provide support
- ✚ Alignment of the Foundation Board's vision with the Board of Education's vision.

Fundraising and Partnership Initiatives

- Fund College Scholarships for all six CSD high schools and Entrada adult high school
- Award grants to teachers for innovation in the classroom
- Support for students with special needs
- Provide medical assistance for students with special circumstances
- Engage district employees to raise money for students living in transition or in-shelter through Gathering for Good
- Initiate, develop, and direct a comprehensive portfolio of activities to ensure meaningful partnerships between the school district, Canyons Education Foundation, and community stakeholders, including parents, senior citizens, community nonprofit organizations, religious organizations, businesses, and institutions of higher education.
- Work with school Fundraising vendors on providing appropriate documentation, per board policy.
- Manage business, non-profit and community requests for advertising opportunities, including flyer and poster distributions, in schools.

Volunteer Initiatives

- Coordinate and oversee all district volunteer programs, including development and maintenance of a user friendly program for all invested parties including district, school administrators, school secretaries and parent support associations
- Manage district-wide volunteer opportunities, including but not limited to Region Lego League tournament, partnership on city events, Foundation and District events, and community & business partnership volunteer opportunities
- Assist Sandy Chamber of Commerce with Junior Women in Business program
- Clear more than 15,000 volunteers to work in our schools.

FY 2015-16 Accomplishments

- ✚ Raised \$49K at 2015 Golf Tournament.
- ✚ Raised \$46K at Spring Gala.
- ✚ Awarded \$103K for teacher innovation grants
- ✚ Partnered with Miller Family Charities to fund \$15,000 of adaptive PE equipment at Jordan Valley School
- ✚ Hired new Development Officer
- ✚ Awarded 6 Foundation College Scholarships
- ✚ Developed 3 new Foundation housed scholarships, the Dr. Paul S. Kirby Scholarships at Brighton and Hillcrest and the CJ Sutherland Scholarship at Alta

FY 2016-17 Objectives

- ✚ Provide continued support for college scholarships and student services through fundraising events, relationship development, and grant writing.
- ✚ Fundraise for Teacher Innovation Grants and the District Foundation Endowment.
- ✚ Continue to develop and implement a strategic marketing plan to increase visibility and relationships of the Canyons Education Foundation.
- ✚ Revamp Foundation website with online application forms.
- ✚ Host State Qualifier for FIRST Lego League and Kickoff Event for FIRST Robotics.

075 Education Foundation	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	2.0	2.0	1.0	-	-	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	-	-	1.0	2.0	2.0	-	0.00%
Total FTE	2.0	2.0	2.0	2.0	2.0	-	0.00%
100-Salary	\$ 215,757	\$ 146,895	\$ 129,190	\$ 125,730	\$ 103,996	\$ (21,734)	(17.29%)
200-Benefits	72,508	54,274	59,410	53,899	47,129	(6,770)	(12.56%)
300-Purchased Services	1,183	1,003	1,809	3,000	3,000	-	0.00%
400-Purchase Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	10,664	2,649	14,834	25,150	25,150	-	0.00%
600-Supplies/Food	333,473	423,054	468,343	490,500	520,500	30,000	6.12%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	1,504	5,346	6,851	4,300	4,300	-	0.00%
Total Expenses	\$ 635,089	\$ 633,221	\$ 680,437	\$ 702,579	\$ 704,075	\$ 1,496	0.21%

Canyons Education Foundation

FY 2017

Performance*Report*

The Canyons Education Foundation 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 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017 Target
Fund Raising Events (Net Revenue)					
Annual Golf Tournament	\$ 71,000	\$ 60,000	\$ 48,000	\$ 49,000	\$ 52,000
STEAM Gala fundraiser	\$ 72,000	\$ 63,000	\$ 41,000	\$ 46,000	\$ 49,000
Foundation Scholarships	n/a	n/a	\$ 8,500	\$ 7,500	\$ 10,000
Dedicated Scholarships	n/a	n/a	n/a	n/a	\$ 16,400
Foundation Innovation Grants	\$ 70,000	\$ 92,000	\$ 90,000	\$ 103,000	\$ 107,000

Business
Administrator /CFO

Accounting,
Auditing and Budget

Payroll

Insurance

Purchasing

Facilities

New Construction
Budget

Nutrition Services

Business Administrator/CFO (015)

FY 2017

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 aspects (including purchasing), facilities, new construction and the child nutrition operations of the District. 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

- ✚ Unqualified audit opinion
- ✚ Bond rating for General Obligation Bonds
- ✚ Overall status of District facilities
- ✚ Operation of Nutrition Program
- ✚ Savings generated from Purchasing Department
- ✚ Risk Management claims

The following departments report to the CFO's office:

Accounting and Budgeting, Payroll, and Insurance Departments -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.



Facility and New Construction Department - 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.

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

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

Risk Management - Risk Management is responsible for all fire and security alarm systems. It's also responsible for safety and emergency awareness programs. Risk Management also oversees the worker's compensation program.

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

FY 2015-2016 Accomplishments

- ✚ Received the GFOA Distinguished Budget Presentation Award for FY 2016
- ✚ Received the ASBO Meritorious Budget Award for FY 2016
- ✚ Substantially completed the rebuild of Butler Elementary within budget. The school will open as scheduled in August 2016.
- ✚ Implemented a new high deductible health plan with a matching health savings account in which 38% of employees enrolled.

FY 2016-2017 Objectives

- ✚ Receive the GFOA and ASBO budget and financial reporting awards
- ✚ Complete construction of Midvale Middle and Alta View Elementary on schedule and under budget
- ✚ Improve school lunch participation rate
- ✚ Improve health insurance utilization through plan design and new technologies.
- ✚ Reduce risk management claims

015 Business Administrator	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	1.0	2.0	1.0	1.0	1.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	-	-	-	-	-	-	0.00%
Total FTE	1.0	2.0	1.0	1.0	1.0	-	0.00%
100-Salary	\$ 216,200	\$ 365,276	\$ 166,000	\$ 169,600	\$ 178,024	\$ 8,424	4.97%
200-Benefits	86,815	137,876	67,083	65,562	68,803	3,241	4.94%
300-Purchased Services	181,694	164,913	79,416	60,000	60,000	-	0.00%
400-Purchased Property Services	24,000	24,129	24,000	24,000	24,000	-	0.00%
500-Other Purchased Services	24,115	8,822	27,805	36,205	36,205	-	0.00%
600-Supplies	51,288	675	51,386	56,900	56,900	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	3,477	1,430	74	4,000	4,000	-	0.00%
Total Expenses	\$ 587,589	\$ 703,121	\$ 415,764	\$ 416,267	\$ 427,932	\$ 11,665	2.80%

Note in FY14 there was an interim business administrator and consultant serving in the department

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

FY 2017

Performance

Spotlight

Department Mission

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

Department Overview

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

Key Outcome Measures

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

Payroll

The payroll staff ensures timely and accurate payment to employees while adhering to applicable federal and state laws and District policies. The staff inputs 1,500 monthly timesheets, reviews contracts for 2,800 full-time employees, pays 5,000 employees each month, processes 6,500 annual W-2s, files monthly and quarterly tax returns, submits monthly retirement contribution to Utah Retirement Systems, and maintains deductions for employees with 401k, 403/457 plans, CEA, and other contributions. Also, the department manages a time keeping system for 2,000 hourly employees. The assistant director of accounting and four payroll secretaries supports these functions.



Insurance

The insurance staff enrolls and maintains records for all employees enrolled in District health benefits. All 2,800 contract employees are eligible for health insurance. Employees can also select from among voluntary vision, dental, disability, and life insurance plans. Currently 2,100 employees elect the District's insurance. The staff must verify the proper amounts of premiums are being deducted from the employee payroll checks. The staff also maintains the retiree (GASB) benefits for which 900 employees are eligible. A benefits coordinator and two benefits secretaries support this function.

Accounts Payable

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

Financial Reporting

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



Treasury

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

compliance with bond covenants, and coordinate continuing disclosure obligations. The Director of Accounting and a secretary support these activities.

FY 2015-2016 Accomplishments

- ✚ Further expanded the on-line time clock system which has eliminated all timesheets for hourly workers
- ✚ FY 2014-2015 Comprehensive Annual Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2015-16 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2014-2015 with no findings in management letter
- ✚ Started a Pilot program at one elementary and eliminated their checking account

FY 2016-2017 Objectives

- ✚ Receive the GFOA and ASBO award for budgeting
- ✚ Receive the GFOA and ASBO award for financial reporting
- ✚ Work with Facilities to develop a long-term capital plan corresponding budget
- ✚ Expand the pilot program to eliminate the elementary school checking accounts
- ✚ Change the payroll system from issuing payroll checks monthly to twice monthly

083 Accounting Services	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	1.0	2.0	2.0	2.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	12.0	12.0	12.0	12.0	12.0	-	0.00%
Total FTE	14.0	13.0	14.0	14.0	14.0	-	0.00%
100-Salary	\$ 761,334	\$ 667,418	\$ 788,611	\$ 865,004	\$ 885,352	\$ 20,348	2.35%
200-Benefits	328,880	260,252	310,947	347,787	360,778	12,991	3.74%
300-Purchased Services	199,515	10,736	28,102	12,000	12,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	5,867	7,874	5,503	17,900	17,900	-	0.00%
600-Supplies	17,560	26,195	19,558	29,270	29,270	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	55,079	74,085	86,020	88,600	85,000	(3,600)	0.00%
Total Expenses	\$ 1,368,235	\$ 1,046,560	\$ 1,238,741	\$ 1,360,561	\$ 1,390,300	29,739	2.19%

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

*Self- Insurance expenditures are only from location 083.

Accounting, Budgeting, and Auditing ^{FY 2017} 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.

Performance Measure	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017 Target
Bond ratings for general obligation bonds					
Fitch Ratings	AAA	AAA	AAA	AAA	AAA
Moody's Investor Services	AAA	AAA	AAA	AAA	AAA
Receive "clean" audit report from independent CPA Firm and less than two findings (number of consecutive years)	4	5	6	7	8
Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years)	4	5	6	7	8
Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)	4	5	6	7	8
Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)	3	4	5	6	7
Receive the ASBO Meritorious Budget Award (number of consecutive years)	3	4	5	6	7
Number of school audits completed annually	31	33	33	33	33
Invoices processed per FTE clerk	12,601	12,497	13,187	13,106	13,100
Percent of vendor invoices paid within 30 days	97%	98%	98%	98%	98%
Investment Income Generated	\$ 3,033,938	\$ 2,528,914	\$ 2,449,996	\$ 2,163,719	\$ 1,921,720
Participants in "Maintain Don't Gain"	330	291	350	330	350

Department of Purchasing and General Services (086, 087)

FY 2017

Performance

Spotlight

Department Mission

To provide goods and services to support student achievement consistent with the mission of the District 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 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 and maintain our support and services with the tools, staff and budget allocated.
- ✚ Improve communication with online training with our staff and those that we support to maintain compliance with required 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 2015-2016 Accomplishments

- ✚ Realized savings in excess of \$2,800,000.
- ✚ Completed bar coding of all District assets and successfully completed a physical inventory of most of our schools and departments.
- ✚ Enhanced our product offerings and service available from TRC and Copy Center.
- ✚ Assisted several schools with mailings saving time and dollars by enhancing compliance to USPS regulations.
- ✚ Streamlined copier service process.

FY 2016-2017 Objectives

- ✚ Reduce average turnaround time from requisition input to issuing the purchase order through contracting.
- ✚ Improve customer service by answering calls within 3-4 rings and by responding to emails within 4-6 work hours.
- ✚ Complete installation of furniture and equipment for Butler Elementary. Order furniture for new Alta View Elementary and Midvale Middle School.
- ✚ Provide additional training as State Code has changed regarding compliance with federal, state and District procurement laws, policies, and processes.
- ✚ Improve processes related to assets, surplus and tracking and/or disposing of such.

086, 087 Warehouse and Purchasing Description	2012-2013 Actual FTE/Amount	2013-2014 Actual FTE/Amount	2014-2015 Actual FTE/Amount	2015-2016 Final Budget FTE/Amount	2016-2017 Budget FTE/Amount	2016 vs. 2017 Change Amount Percent	
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	24.0	25.0	25.0	25.0	25.0	-	0.00%
Total FTE	25.0	26.0	26.0	26.0	26.0	-	0.00%
100-Salary	\$ 1,156,381	\$ 1,231,086	\$ 1,263,851	\$ 1,302,549	\$ 1,358,855	\$ 56,306	4.32%
200-Benefits	512,523	555,707	578,581	599,786	619,893	20,107	3.35%
300-Purchased Services	4,805	10,390	638	10,000	10,000	-	0.00%
400-Purchased Property Services	9,911	6,787	8,276	10,000	10,000	-	0.00%
500-Other Purchased Services	145,941	52,369	81,521	95,900	95,900	-	0.00%
600-Supplies	190,264	124,014	128,122	145,500	145,500	-	0.00%
700-Equipment	10,994	24,655	7,607	53,000	38,000	(15,000)	(28.30%)
800-Other	-	815	219	-	-	-	0.00%
Total Expenses	\$ 2,030,819	\$ 2,005,823	\$ 2,068,815	\$ 2,216,735	\$ 2,278,148	\$ 61,413	2.77%

Purchasing and General Services

FY 2017

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	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2015-2016 Target
Estimated savings from bid process	\$ 2,500,000	\$ 2,600,000	\$ 2,800,000	\$ 2,800,000	\$ 3,000,000
Total Spent - purchase card	\$ 3,833,808	\$ 4,446,976	\$ 4,864,966	\$ 5,076,000	\$ 4,500,000
Transactions on purchase card	26,963	26,610	27,500	32,000	30,000
Pcard rebate - revenue	\$ 49,450	\$ 52,650	\$ 62,000	\$ 90,000	\$ 75,000
Surplus/Recycling revenues	\$ 74,563	\$ 77,989	\$ 80,000	\$ 80,000	\$ 80,000
ISC vists (est)	3,150	3,200	3,100	3,000	3,200
ISC sales	\$ 31,708	\$ 30,616	\$ 29,348	\$ 30,000	\$ 30,000
Copy Center orders	941	1,438	1,502	1,675	1,700
Copy Center turnaround time in days	1.5	1.5	1.5	1.5	1.5
Copy Center sales	\$ 139,392	\$ 209,842	\$ 163,056	\$ 160,000	\$ 160,000
Estimated savings - Copy Center	\$ 60,000	\$ 64,000	\$ 63,000	\$ 60,000	\$ 63,000
Total value of warehouse orders delivered	\$ 1,502,655	\$ 1,530,401	\$ 1,565,470	\$ 1,600,342	\$ 1,600,000

Department of Facilities Services (078, 079)

FY 2017

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, 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
- 24-hour Alarm and Security
- After-hours Maintenance

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 employee morale, trust, and job satisfaction by enhancing training opportunities and continued development of employee recognition programs.
- ✚ Improve customer/school satisfaction by improving our communication and professionalism.
- ✚ Provide our students and staff with a safe, comfortable, and positive learning environment.
- ✚ Improve our long-range capital planning and the development of an ongoing capital facilities plan.

Construction Services – The Construction Services Division is responsible for new construction, capital renovation, building, and remodeling projects; 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 projects including projector installations, 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. Grounds services, under the direction of the Custodial Coordinator, are responsible for all aspects of lawn and grounds care, including snow removal.

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

Energy 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.

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 2015-2016 Accomplishments

- Successful completion of the new Mt. Jordan Middle School.
- Electronic conversion of data for our long range capital facilities plan.
- Successfully developed and implemented a pilot program to centralize the management of our custodial services in all elementary schools.
- Provided additional security vestibule doors in seven (7) elementary schools.
- The replacement of the football field turf and track renovation at Brighton High.
- Twenty two (22) schools have been awarded and were nationally recognized for Energy Star for their energy efficiency.
- Addition of four (4) new classrooms at Midvale Elementary.
- Completed approved small capital projects including boiler replacements at Midvalley and Peruvian Park, interior upgrades at Jordan High, carpet replacements at East Midvale and Draper Elementary Schools, additional lockers at Butler Middle and Draper Park, a new playground at Midvalley Elementary, a fire arm system replacement and site upgrade at Peruvian Park, and a boiler replacement and security camera upgrades at Alta High.

FY 2016-2017 Objectives

- Complete construction of the new Butler Elementary with a scheduled opening of August, 2016.
- Continue construction of the new Midvale Middle School with a scheduled opening of August, 2017.
- Continue construction of the new Alta View Elementary with a scheduled opening of August, 2017.
- Continue with the programming and design of the Indian Hill Middle renovation bond project and begin construction in the spring, 2017.
- Continue the addition of security doors in six (6) remaining elementary schools.
- Complete several small capital projects including carpet replacements at Bell View and Silver Mesa, a parking lot upgrade at Bell View, mechanical upgrade and athletic locker replacements at Eastmont Middle, football field turf replacements and running track improvements at Alta and Jordan, CAB East remodel and parking lot addition and cosmetology lab upgrade at CTEC.
- Twelve (12) additional schools to be recognized by Energy Star for being in the top 25% energy efficient schools in the United States.

078/079 Facilities & Maintenance/Custodial Description	2012-2013 Actual FTE/Amount	2013-2014 Actual FTE/Amount	2014-2015 Actual FTE/Amount	2015-2016 Final Budget FTE/Amount	2016-2017 Budget FTE/Amount	2016 vs. 2017 Change Amount Percent	
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	185.0	194.0	192.0	189.0	189.0	-	0.00%
Total FTE	187.0	196.0	194.0	191.0	191.0	-	0.00%
100-Salary	\$ 7,689,701	\$ 8,230,963	\$ 8,266,159	\$ 8,347,044	\$ 8,604,971	\$ 257,927	3.09%
200-Benefits	3,095,294	3,347,760	3,479,099	3,652,647	3,801,711	149,064	4.08%
300-Purchased Services	108,477	74,892	83,273	95,000	95,000	-	0.00%
400-Purchased Property Services	647,722	694,148	673,467	947,000	895,000	(52,000)	(5.49%)
500-Other Purchased Services	98,893	114,746	44,011	47,000	47,000	-	0.00%
600-Supplies	2,269,907	2,379,438	2,060,217	2,175,565	2,175,565	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	110	25	-	-	-	0.00%
Total Expenses	\$ 13,909,994	\$ 14,842,057	\$ 14,606,251	\$ 15,264,256	\$ 15,619,247	\$ 354,991	2.33%

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 2017

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 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017 Target
Number of buildings	48	48	48	49	49
Total lawn acres	334	348	350	350	377
Total building square footage	4,904,847	5,290,622	5,285,859	5,450,232	5,435,492
Water usage per square foot	\$0.31	\$0.30	\$0.28	\$0.28	\$0.29
Gas usage per square foot	\$0.31	\$0.30	\$0.28	\$0.29	\$0.29
Electrical usage per square foot	\$1.00	\$0.98	\$0.98	\$0.93	\$0.95
Custodial salary costs per square foot	\$1.60	\$1.62	\$1.64	\$1.65	\$1.68
Custodial supplies per square foot	\$0.14	\$0.13	\$0.12	\$0.12	\$0.12
Total acreage per Grounds FTE	33.40	34.76	35.01	35.01	37.70
Total square ft per Maintenance FTE	116,782	125,967	125,854	132,932	132,573
Maintenance salary costs per square foot	\$0.56	\$0.53	\$0.54	\$0.54	\$0.59

Department of Nutrition Services (074)

FY 2017

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 well-being 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

- ✚ Increase lunch participation by 5% through nutrition education and marketing promotions.
- ✚ Implement promotions and programs for National School Breakfast Week.
- ✚ Implement promotions and programs for National School Lunch Week.
- ✚ Implement a Farm Field program for the district to procure local foods
- ✚ Comply with professional standards rule from USDA
- ✚ Maintain the \$0.06 reimbursement for meals provided at lunch.

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 (sodium targets must be reached by SY 2014-15, SY 2017-18, and SY 2022-23). 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 have been offered to students since SY 2014-15 as 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 of 2010."

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 of 2010."

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 offered 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.

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 2015-16 was "Power your day in a super way with School Meals!" Elementary students were invited to participate of this promotion at their school. The promotion included a themed lunch along with educational games and activities promoting good nutrition and physical activity.



FY 2015-2016 Accomplishments

- ✚ Increased breakfast participation by 49%.
- ✚ Implemented a breakfast in-the-classroom program at all title one schools.
- ✚ Maintained meal prices for elementary and secondary schools.
- ✚ Maintained State Certification securing additional funding of \$0.06 per lunch served due to compliance to new USDA regulations.
- ✚ Passed Administrative Review from USOE without fiscal action.
- ✚ Conducted promotions and classroom education on nutrition.
- ✚ Completed Healthy US School Challenge Award applications at the bronze level for 2 schools.

FY 2016-2017 Objectives

- ✚ Increase ADP for lunch by 5% through educating students about the new meal pattern, benefits of good nutrition and marketing promotions at each school.
- ✚ Implement promotions and activities for National School breakfast and lunch week.
- ✚ Maintain validation status for \$0.06 increase per meals served.
- ✚ Start a farm field day project highlighting local procurement.
- ✚ Recertified the Healthy US School Challenge Award for schools who meet the criteria.

074 Nutrition Services	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
Licensed	-	-	-	-	-	-	0.00%
ESP	112.7	108.2	105.1	90.4	86.9	(3.5)	(3.83%)
Total FTE	113.7	109.2	106.1	91.4	87.9	(3.5)	(3.83%)
100-Salary	\$ 4,087,418	\$ 4,240,222	\$ 4,085,647	\$ 4,306,789	\$ 4,516,040	\$ 209,251	4.86%
200-Benefits	1,495,979	1,541,881	1,523,857	1,549,951	1,616,096	66,145	4.27%
300-Purchased Services	-	-	-	-	-	-	0.00%
400-Purchase Property Services	66,149	68,923	75,762	80,000	80,000	-	0.00%
500-Other Purchased Services	15,909	13,860	14,258	19,100	19,100	-	0.00%
600-Supplies/Food	5,132,221	5,277,314	5,463,467	5,747,800	5,725,800	(22,000)	(0.38%)
700-Equipment	113,440	84,416	198,586	100,000	100,000	-	0.00%
800-Other	801,214	607,000	880,932	1,060,000	1,174,000	114,000	10.75%
Total Expenses	\$ 11,712,329	\$ 11,833,616	\$ 12,242,509	\$ 12,863,640	\$ 13,231,036	\$ 367,396	2.86%

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

Nutrition Services

FY 2017

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 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017 Target
Total cost per revenue	98.49%	101.06%	100.57%	104.11%	106.06%
Fund balance as a percent of revenue	24.8%	24.1%	22.6%	18.15%	11.96%
Average daily participation:					
Student breakfast served	1,883	1,953	2,416	3,616	3,900
Student lunch served	16,893	15,945	16,146	16,217	17,000
Breakfast participation rate	5.6%	5.8%	7.2%	10.7%	13.0%
Lunch participation rate	50.4%	47.4%	48.0%	47.8%	50.0%
Meals per labor hour	16.0	18.0	17.9	17.0	17.0
Food cost per revenue	41.6%	43.3%	43.5%	45.2%	44.7%
Labor cost per revenue	47.0%	49.1%	46.1%	47.3%	49.2%
Money allocated to fresh fruits & vegetables	\$925,694	\$932,601	\$1,225,864	\$1,293,789	\$1,000,000

Assistant Superintendent for Curriculum,
Instruction and Assessment

Instructional
Supports

Student Support
Services

Research and
Assessment

Planning and
Enrollment

Special Education

Student Advocacy
and Access

Education
Technology &
Virtual School

Office of Curriculum and Instruction FY 2017 (016) Performance

Spotlight

Department Mission

Provide leadership and supervision for evidence-based learning and instruction 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 Instruction 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

- ✚ Student test scores:
 - Student Assessment of Growth and Excellence (SAGE)
 - ACT Explore
 - ACT Plan
 - ACT
 - Honors and Advance Diplomas

The Office of Curriculum and Instruction 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:

- 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.
- Recruit, develop, support and retain quality educators who are committed to preparing students for college, careers and citizenship.



The assistant superintendent is ultimately responsible for providing leadership and supervision for all schools and instructional services in the District. She 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:

024 Student Support 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 departments also works with all schools developing a safety and evacuation plans.

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
- South Park School, located at the Utah State Prison, for students with disabilities convicted as adults and incarcerated in adult prisons

048 Education Technology - The Department of Education Technology serves as the technology arm of the Canyons District Academic Team and the training arm of IT. As such, they are tasked with supporting a very wide range of technology and teaching scenarios. This variety in expectation creates unique challenges and demands a distinctive skillset.

The Ed Tech department is currently staffed at one (1) Ed Tech per every three (3) elementary schools, and one (1) Ed Tech per every two (2) secondary schools. As a result, 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.

The Ed Tech department also supervises the Canyons Virtual High School which providing on-line classes for high school credits for students in grades nine through twelve.

049 Instructional Supports Department - 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.

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

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

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

057 Planning and Enrollment - The department is multi-faceted, dealing with enrollment and boundary issues. It assists in determining school and grade placement for incoming students and monitors kindergarten eligibility. Dual enrollment request and home school affidavits are processed here. All retention and acceleration applications and released time requests are reviewed. Membership reports and student attendance accounting is an important part of the

services that are provided. The department also engages in several boundary and enrollment studies each year as needed.

PERFORMANCE MEASURES:

Numerous tools are used to assess student progress toward achieving the District goal of having every student college- and career -ready upon graduation from Canyons School District. Some of those tools include the American College Testing (ACT) series of standardized test to assess student's college- and career -readiness. All 8th graders take the ACT Explore exam, all 10th graders take the ACT PLAN exam, and all 11th graders take the ACT college entrance exam.

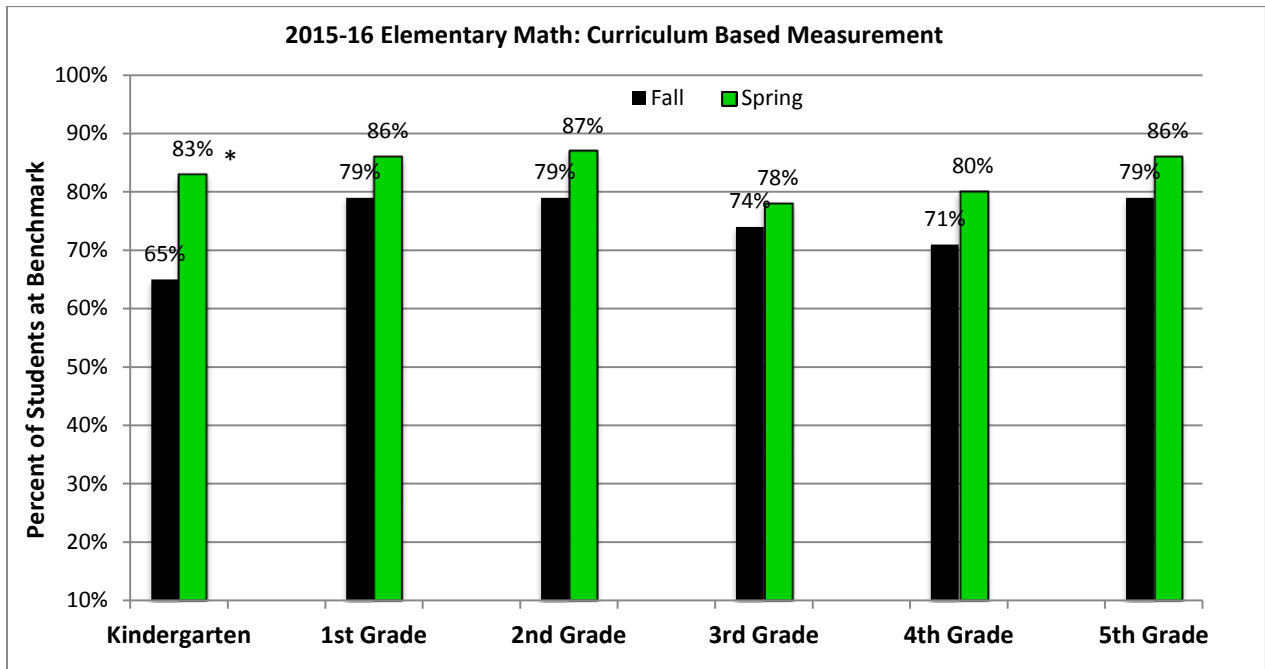
Students statewide take the SAGE test (Student Assessment and Growth Excellence) and 2014 was the initial implementation. The SAGE tests collects data measuring academic achievement of students based on state standards in language arts, mathematics, and science.

A summary of these results are found on the following pages (Note some 2016 results are not available at the time of this printing):

ELEMENTARY ACHIEVEMENT

Mathematics

Curriculum-Based Measurement (CBM) is a quick standardized measurement procedure of a student's academic performance in the area of Math Computation. CBMs are designed to help teachers monitor academic growth over time, so that instruction can be modified and learning rate accelerated. The Math Computation CBM is an appropriate screening tool to find those students who are at-risk for academic difficulties.



* The Kindergarten measure of Quantity Discrimination is administered Fall and Midyear.

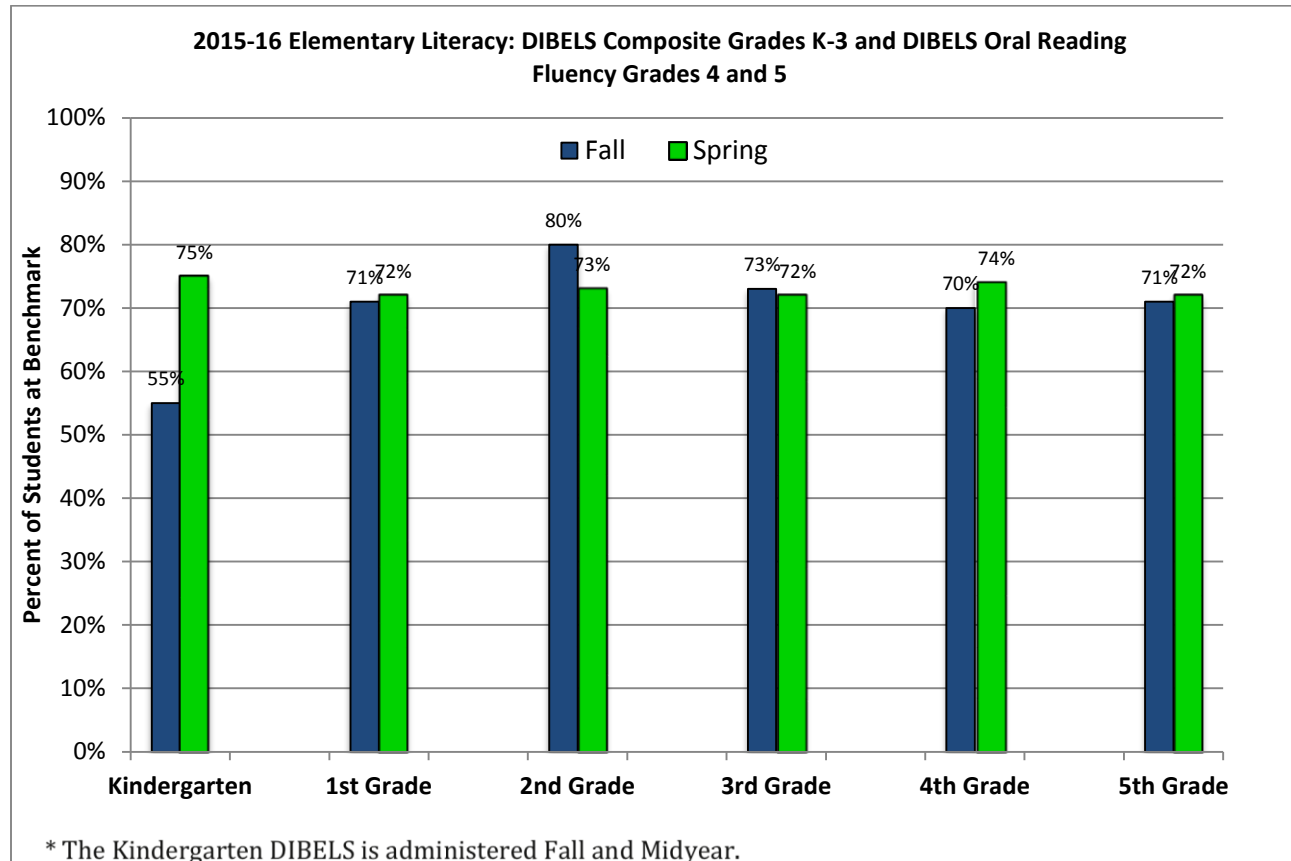
The purpose of SAGE is to measure and assess the knowledge, skills, and abilities of students in the area of Mathematics, as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.

All District Elementary Schools		Percent of Students Proficient			
Grades	Subject	2014 Final	2015 Final	2016 Preliminary*	State 2016 Preliminary
3	Math	49%	57%	62%	53%
4	Math	51%	59%	60%	52%
5	Math	45%	53%	57%	50%

* SAGE 2016 results will be finalized August 2016. Results may vary between preliminary and final.

Literacy

DIBELS is a quick standardized assessment procedure of a student's academic performance in the area of Reading Comprehension (Grades 1-5). DIBELS is designed to help teachers monitor reading growth over time, so that instruction can be modified and learning rate accelerated. DIBELS is an appropriate screening tool to find those students who are at-risk for academic difficulties.



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

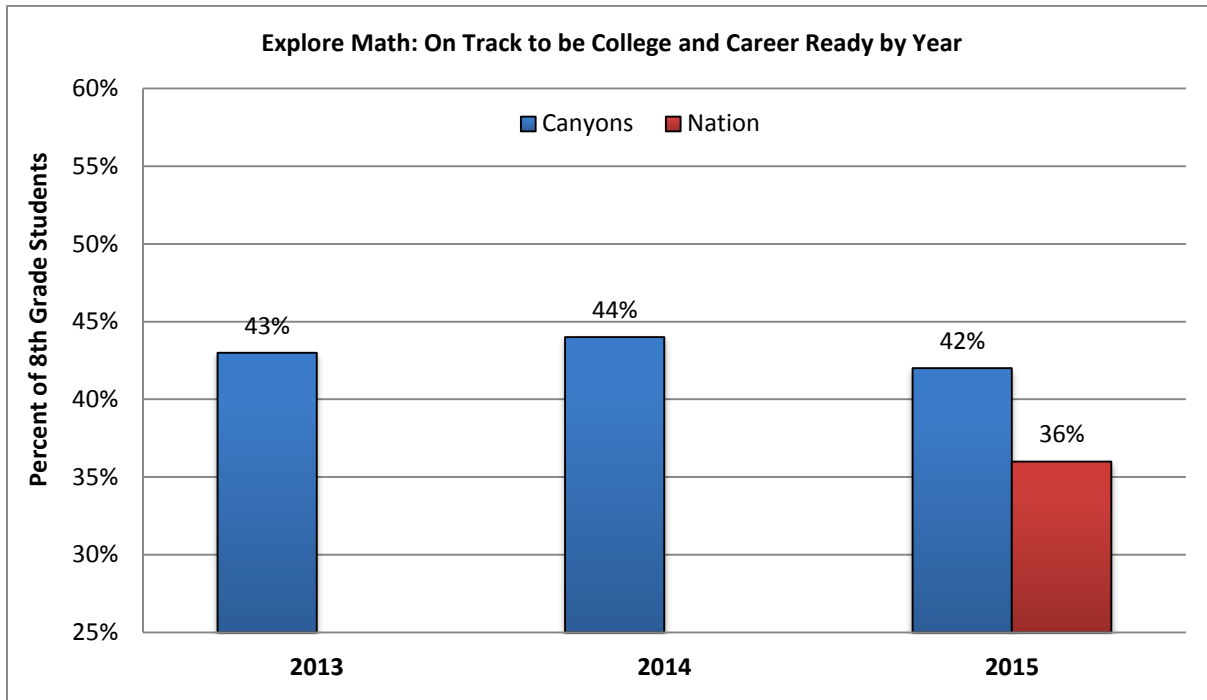
All District Elementary Schools		Percent of Students Proficient			
Grades	Subject	2014 Final	2015 Final	2016 Preliminary*	State 2016 Preliminary
3	Language Arts	53%	55%	59%	47%
4	Language Arts	50%	54%	55%	43%
5	Language Arts	50%	53%	59%	47%

* SAGE 2016 results will be finalized August 2016. Results may vary between preliminary and final.

MIDDLE SCHOOL ACHIEVEMENT

Mathematics

The EXPLORE test is administered in the fall to Canyons 8th grade students. It is a standardized test developed by American College Testing (ACT). EXPLORE provides baseline information on a student's academic preparation in Mathematics and is designed to be used for high school coursework planning and career exploration. EXPLORE math is an early indicator of students College Algebra readiness.



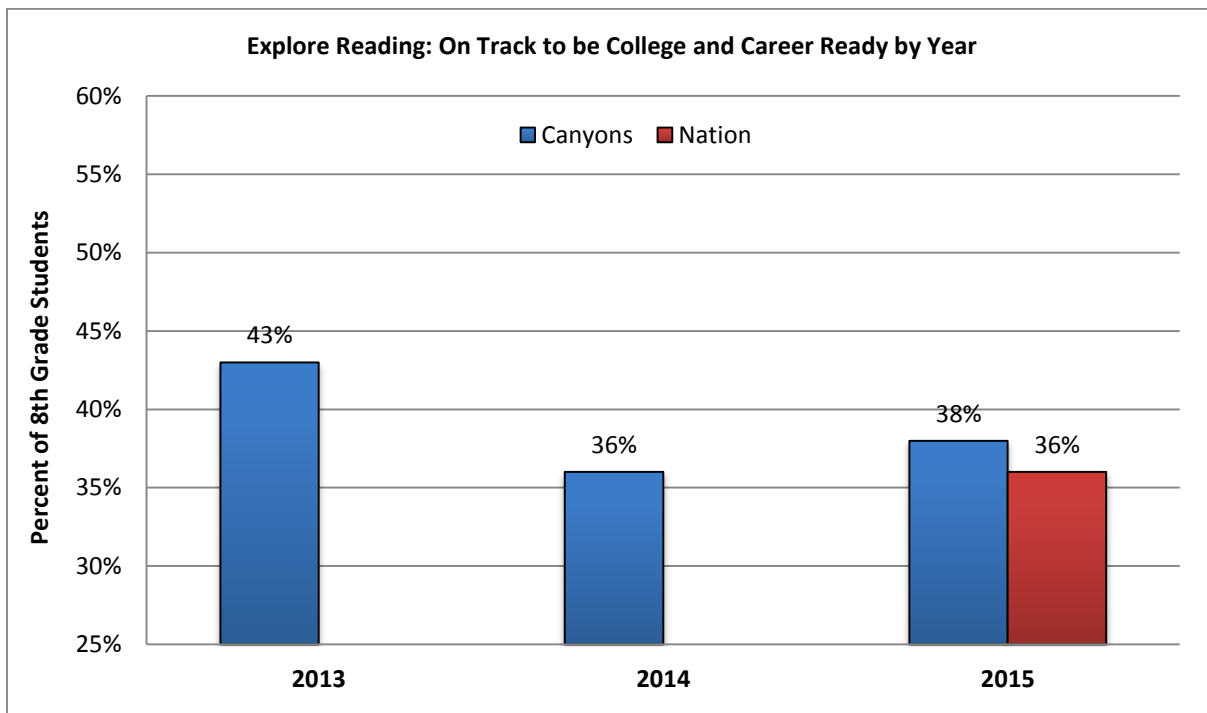
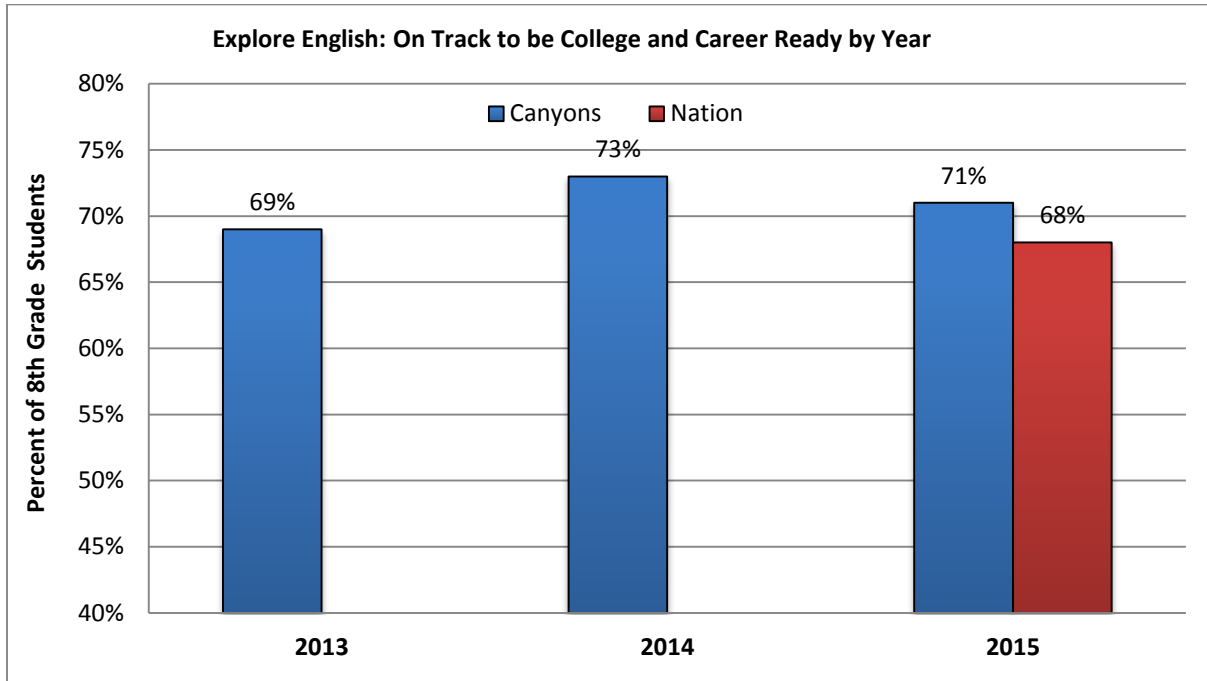
The purpose of SAGE is to measure and assess the knowledge, skills, and abilities of students in the area of Mathematics, as outlined in the Utah Core Standards. Results are reported as the percent of students reaching proficiency on the grade level content.

All District Middle Schools		Percent of Students Proficient			
Grades	Subject	2014 Final	2015 Final	2016 Preliminary *	State 2016 Preliminary
6	Math	35%	34%	40%	41%
7	Math	53%	52%	53%	48%
8	Math	46%	51%	54%	45%

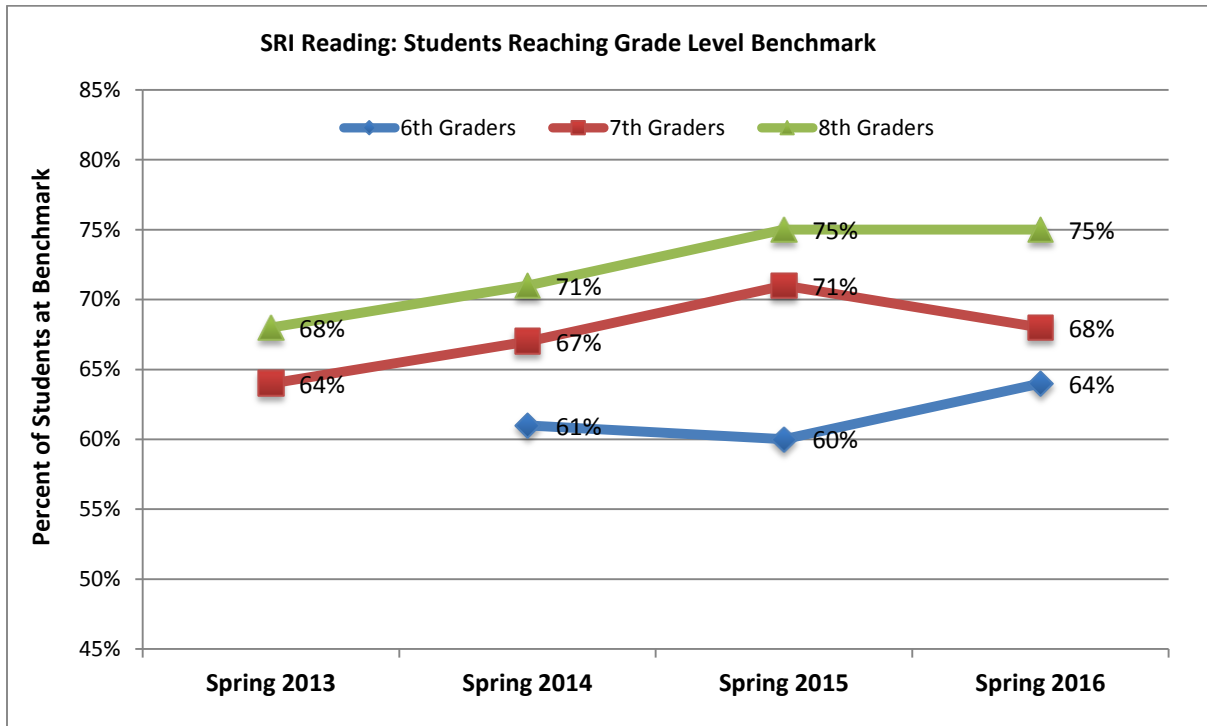
* SAGE 2016 results will be finalized August 2016. Results may vary between preliminary and final.

Literacy

The EXPLORE test is designed to measure rigorous content that is aligned to college freshman English coursework. EXPLORE provides baseline information on a student's academic preparation in Reading and English and is designed to be used for high school coursework planning. EXPLORE is an early indicator of college-readiness and a useful career exploration and planning program.

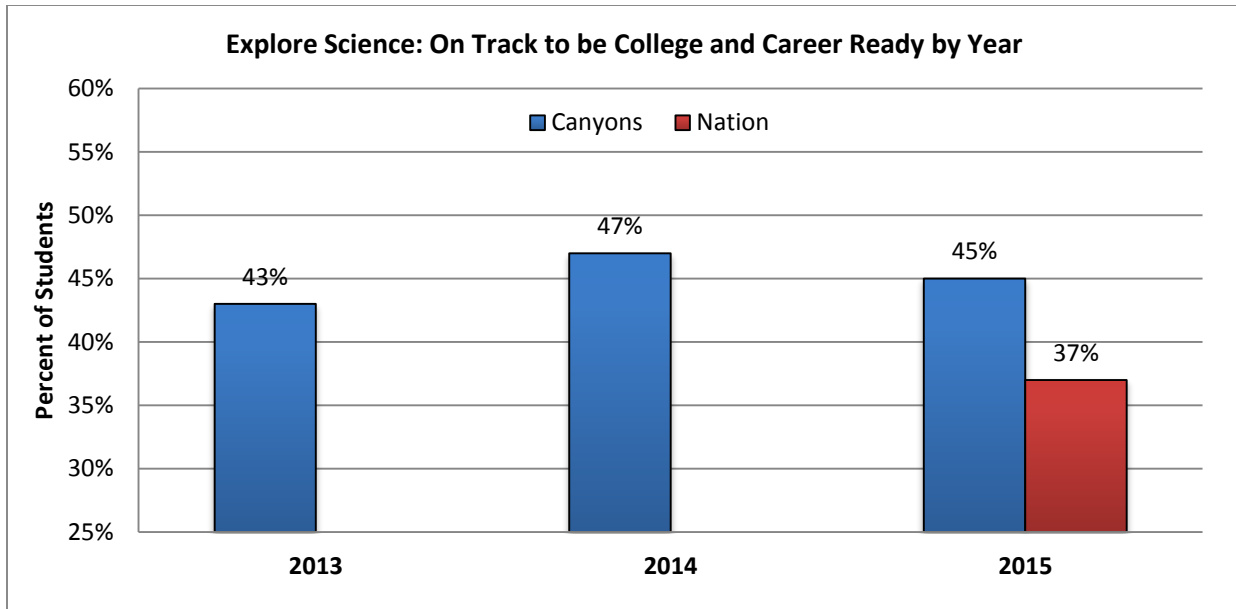


Scholastic Reading Inventory (SRI) is computer-adaptive reading assessment program that measures literal and inferential reading comprehension on the Lexile Framework for Reading. SRI was designed primarily to match students with books of an appropriate level of difficulty. The SRI serves as the middle school screening tool to find those students who are at-risk for reading difficulties. The SRI is particularly good at identifying advanced readers. (6th graders were in elementary school for 2013)



Science

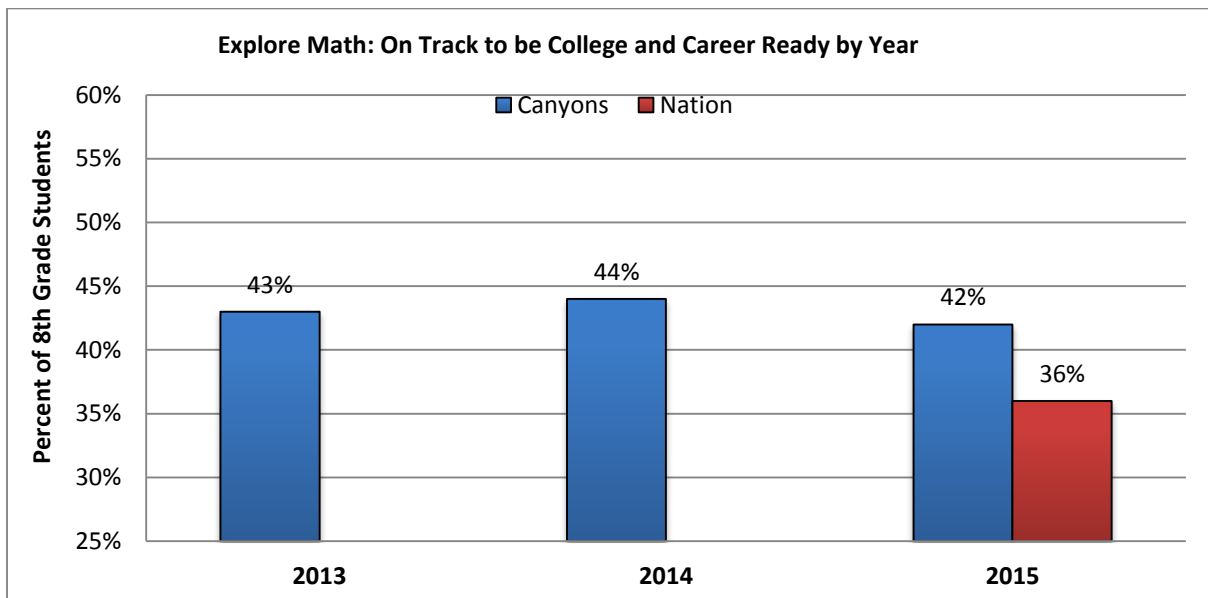
The EXPLORE test is designed to measure rigorous content that is aligned to college Biology. EXPLORE science provides baseline information on a student's academic preparation and is designed to be used for high school coursework planning. EXPLORE is an early indicator of college-readiness and a useful career exploration and planning program.



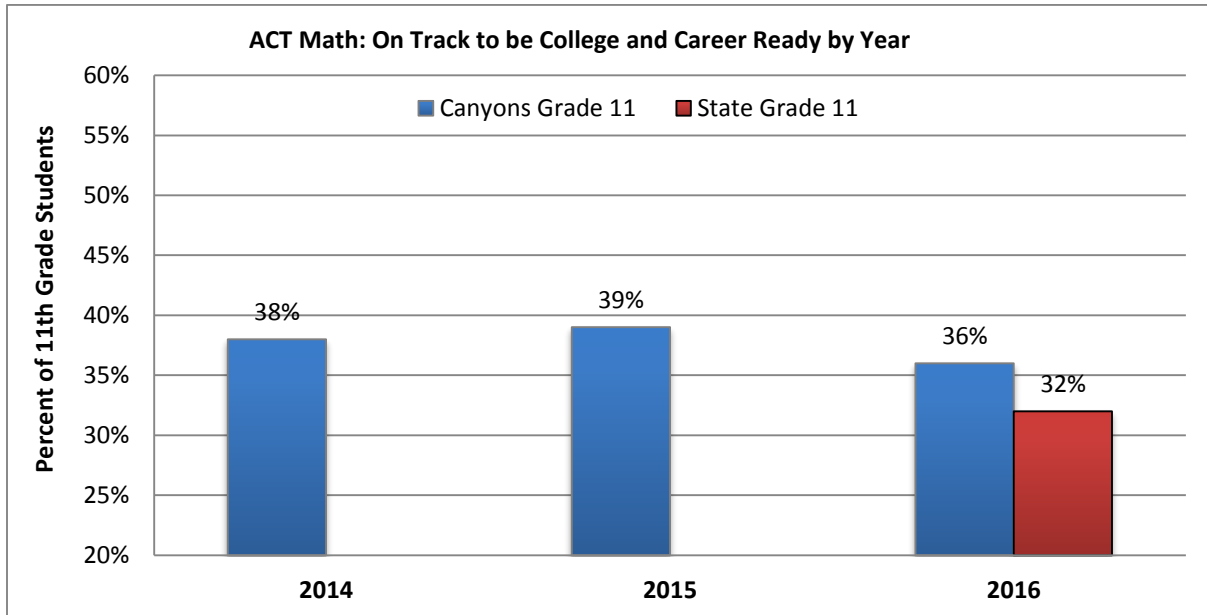
HIGH SCHOOL ACHIEVEMENT

Mathematics

The PLAN test is administered in the fall to Canyons 10th grade students. PLAN serves as the midpoint measure of academic progress in the series of longitudinal assessments that constitute the ACT College Readiness System. The longitudinal assessments also include EXPLORE® (Fall Grade 8) and the ACT® test (Spring Grade 11). All three tests share the same score scale, enabling educators to measure student progress in grades 8 through 11. PLAN is a reliable predictor of success on the ACT, an early indicator of college readiness.

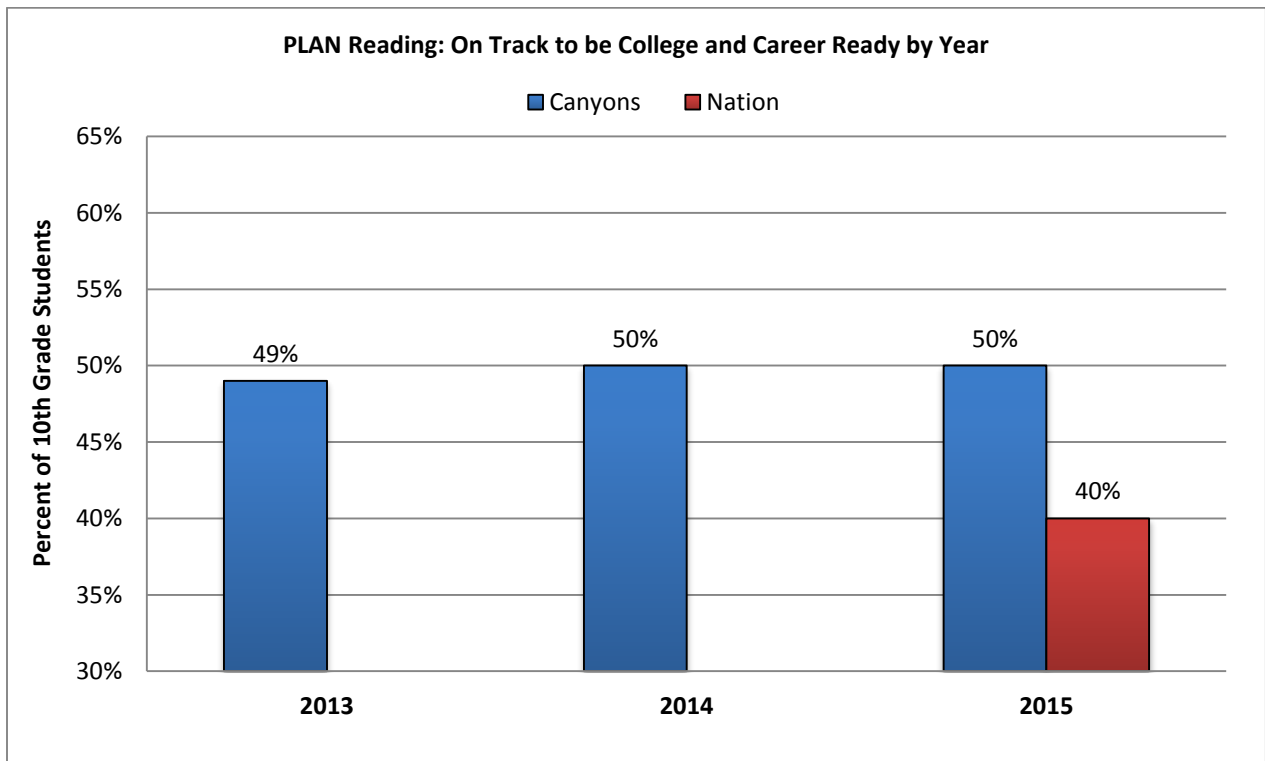
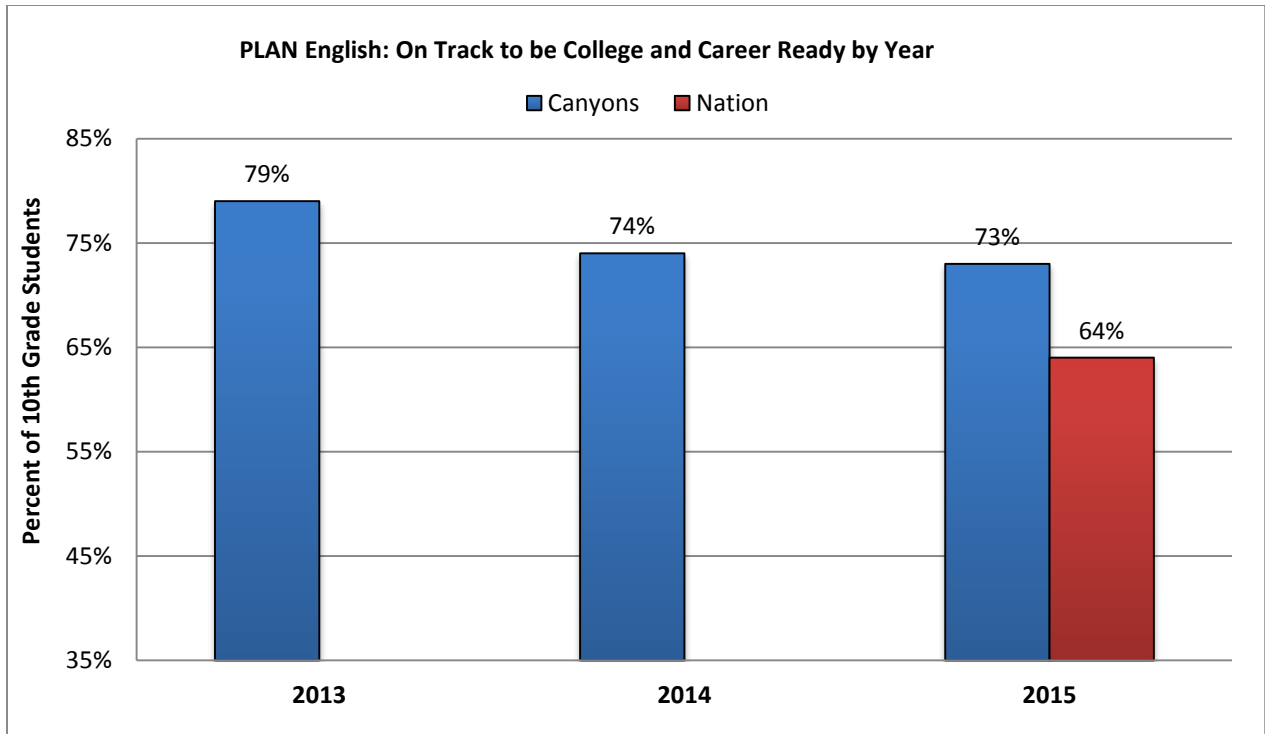


The ACT is a curriculum-based, college admission examination of college readiness and college success. ACT College Readiness Benchmarks are validated measures of freshman college success in English Composition (18), Social Sciences (21), College Algebra (22) and Biology (24). These are very rigorous standards.

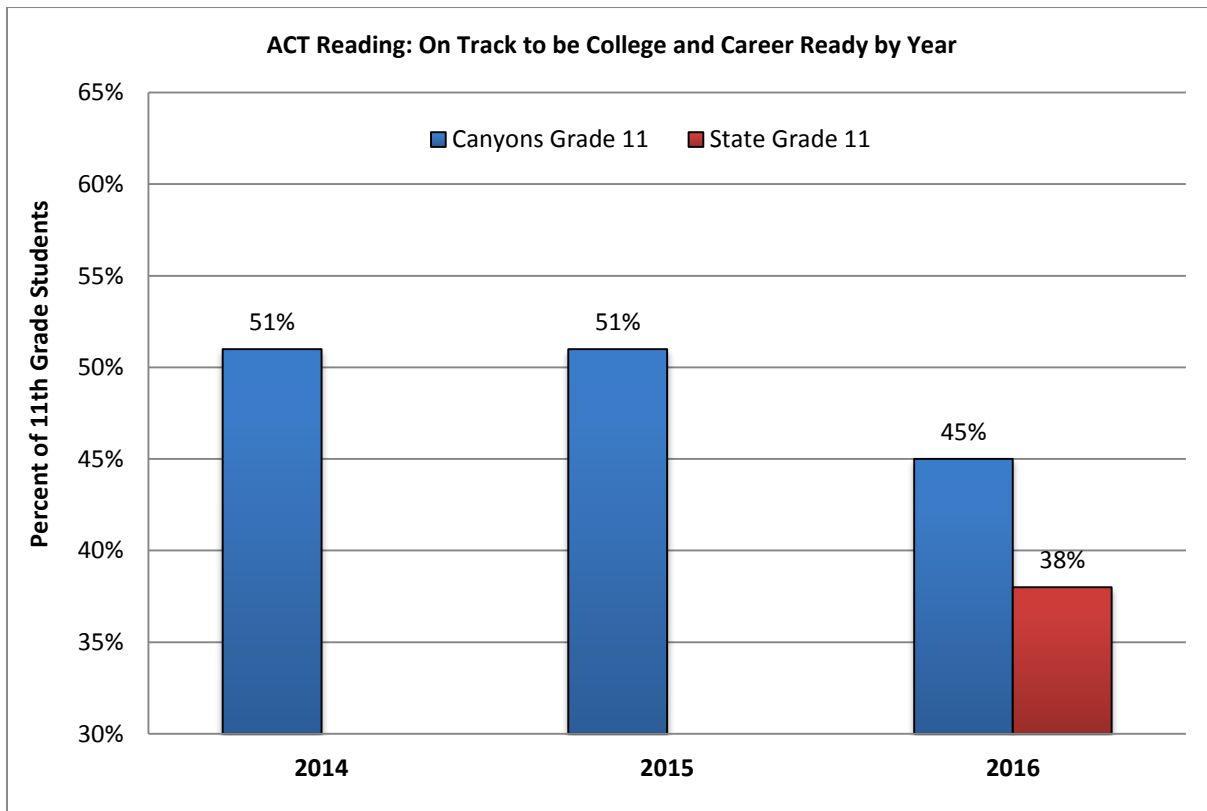
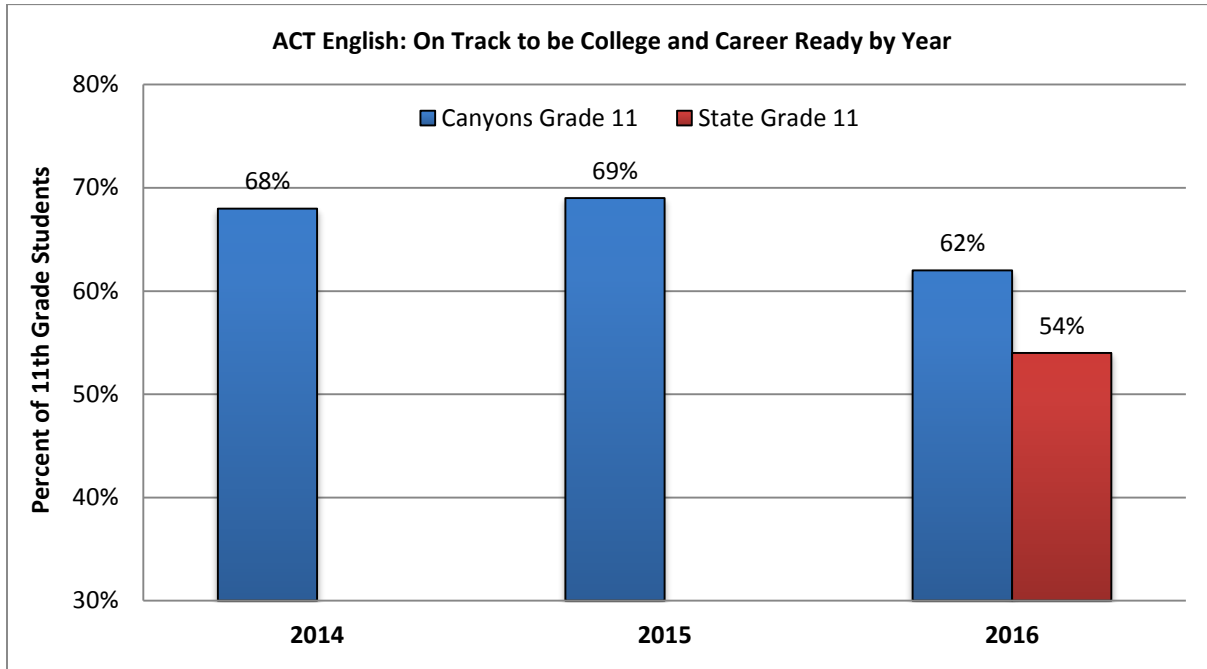


Literacy

PLAN in grade 10 serves as the midpoint measure of academic progress. The PLAN test is designed to measure rigorous content that is aligned to college freshman English coursework. The PLAN is a reliable predictor of success on the ACT.

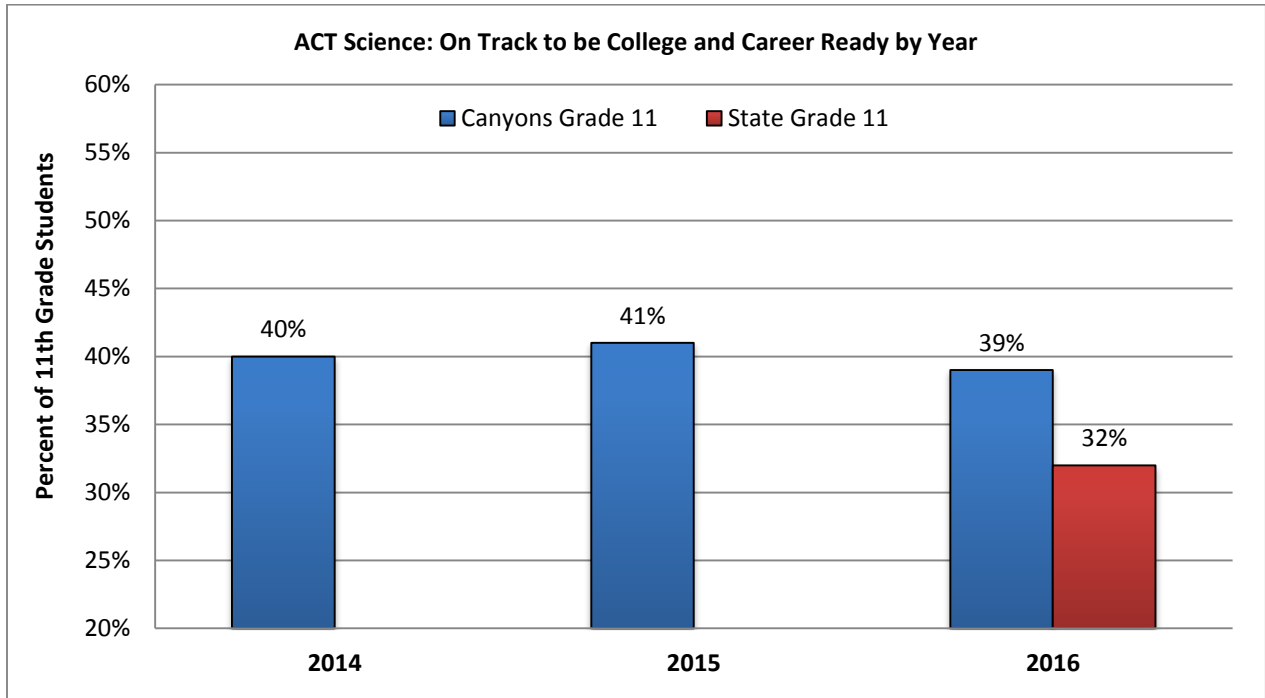


Canyons administer the ACT to grade 11 students in March. The ACT is designed to measure rigorous content that is aligned to college freshman English coursework. The ACT provides information on a student's academic preparation in Reading and English.



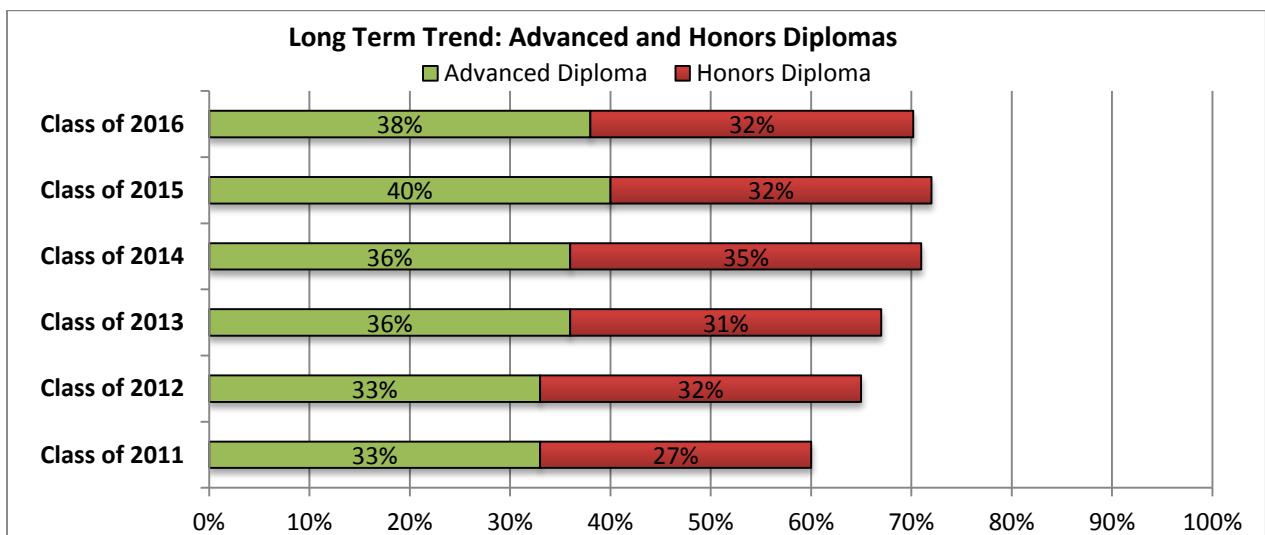
Science

The ACT is a curriculum-based, college admission examination of college readiness. ACT College Readiness Benchmark is a validated measure of freshman college success in Biology. This is a rigorous standard. In addition, the ACT is an effective measure for career exploration.



Advanced/Honors Diplomas and Graduation Rate

Research demonstrates that college- and career-readiness is strongly linked to the classes students take. The more rigorous the coursework, the better prepared the student. Canyons District in spring 2011 began offering students two advanced diploma options to indicate that they possess the skills needed to be successful in college or today's workforce.



Assistant
Superintendent for
School Performance
and Operations

Director of Middle
Schools

Director of
Elementary
Principals (2)

Career and
Technical
Education

Human Resources

Transportation

Information
Technology

*Assistant Superintendent for School
Performance and Operations (017-20)*
Performance

FY 2017

Spotlight

Department Mission

Provide high-quality support to students, schools, and employees in order to effectively educate students and produce graduates who are college and career ready

Department Overview

The assistant superintendent and the performance directors are responsible for supervising and supporting the school principals. In this capacity they work very closely with Curriculum and Instruction team to ensure achievement goals are being met.

The assistant superintendent is also responsible to supervise the following departments: Human Resources, Career and Technical Education, Information Technology Services, and Transportation Services.

Key Outcome Measures

- ✚ High school graduates
- ✚ Percentage of high school graduates receiving honors or advanced diplomas
- ✚ High school graduates receiving college scholarships
- ✚ Uptime rate of critical IT systems
- ✚ Reduce the number of bus accidents

The assistant superintendent continuously monitors the objectives and performance measures of the departments he supervises, which are found in the remainder of this section. Since this department is considered part of the District's academic team the performance measures included in the Instruction and Curriculum section are applicable to the directors of school performance and CTE.



Asst Superintendent and School Performance Directors Description	2014-2015 Actual FTE/Amount	2015-2016 Final Budget FTE/Amount	2016-2017 Budget FTE/Amount	2016 vs. 2017 Change	
				Amount	Percent
Administrators	5.0	4.0	4.0	-	0.00%
ESP	3.0	3.0	3.0	-	0.00%
Total FTE	8.0	7.0	7.0	-	0.00%
100-Salary	\$ 777,423	\$ 725,693	\$ 746,977	\$ 21,284	2.93%
200-Benefits	299,395	287,085	296,356	9,271	3.23%
300-Purchased Services	3,350	12,000	12,000	-	0.00%
400-Purchased Property Services	22,671	25,000	25,000	-	0.00%
500-Other Purchased Services	21,959	55,900	55,900	-	0.00%
600-Supplies	38,994	73,000	73,000	-	0.00%
700-Equipment	2,435	-	-	-	0.00%
800-Other	-	5,800	5,800	-	0.00%
Total Expenses	\$ 1,166,227	\$ 1,184,478	\$ 1,215,033	\$ 30,555	2.58%

As the department was reorganized in 2015, prior year comparisons are not applicable.

*Department of Human Resources
(045)*

FY 2017

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, USOE Licensure/Endorsements/ Highly Qualified Status, salary placement/lane changes, employment verification, Jordan Performance Appraisal System (JPAS), Canyons Teacher Effectiveness Support System (CTESS), Canyons Leadership Administrator Support System (CLASS), Jordan Classified Evaluation System (JCES) evaluation oversight, sick bank, Family Medical Leave Act (FMLA), military leave, substitutes, and employee/administrative support

Key Outcome Measures

- ✚ Positions filled - Posting, transferring, hiring
- ✚ Employee Background Checks
- ✚ Employee Evaluations
- ✚ USOE & NCLB Qualifications Compliance

Human Resources – Recruitment/Hiring Data*

- Facilitated the hiring of 19 administrators (2 District, 14 school, and 3 interns), 236 licensed employees, 40 contract ESP employees, 781 hourly/miscellaneous employees, and 256 new substitutes.
- Recruited at 18 job fairs and interacted with over 1,600 prospective teacher candidates.
- Recruited at 8 in state universities and 6 out of state universities.
- Processed 76 administrative, 2,283 licensed, 1,960 educational support professionals, and 256 new substitute applications.
- Interviewed 700 prospective licensed candidates.
- Administrative candidate applicant pool – 174.
- ESP applicant candidate pool – 1,873.
- Licensed applicant candidate pool – 762.
- Sought 1100+ reference checks on admin and licensed applicants

SKYWARD – Fingerprint/Background Check Data*

- Processed over 1,340 fingerprint/background checks.
- Also processed 379 license renewal background checks.

E-Verify – I-9 Verification Data*

- Processed over 1,654 I-9 employment verifications with 46 concerns resolved.

USOE CACTUS – Educator Licensing

- Relicensed 379 educators with the Utah State Office of Education.
- Continuing to work with 243 licensed employees to become USOE qualified and 92 licensed employees to become NCLB qualified.

Employee/Administrative Support*

- Approved over 184 FMLA requests.
- Approved 57 Licensed and 33 ESP Sick Bank requests.
- Approved 5 Military Leave requests.
- Provided substitute coverage for over 24,500 absences/unfilled positions.
- Facilitated monthly ESP Professional Development opportunities including 9 computer based training, 1 keynote by Matt Townsend and 2 supervisor professional development courses.
- Facilitated 102 Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budget for 43 Schools and 9 District departments.
- Assisted with the design, implementation and testing of the new Administrators and Licensed evaluation tools CTESS and CLASS.

Human Resources –Presentations

- Brigham Young University and Utah Valley University – How to Work a Teacher Fair
- Presented *How to Deal with Difficult People* for the annual conference for the National Association of School Office Professionals

FY 2015-2016 Accomplishments

- ✚ Facilitated the hiring of 19 NEW administrators (2 District, 14 school, and 3 intern)
- ✚ Facilitated the hiring of 236 contracted licensed employees
- ✚ Facilitated the hiring of 40 NEW contracted, 252 hourly, and 529 miscellaneous ESP employees
- ✚ Facilitated the hiring of 256 NEW substitutes
- ✚ Processed and recorded 1,510 CTESS IQRs, 812 CTESS SORs, 128 CLASS LQRs, and 800+ JCES evaluations
- ✚ Processed 1,340+ ESP and 379 Licensed/Administrator fingerprint/background checks

FY 2016-2017 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 USOE teacher Licensure qualifications
- ✚ Be in compliance with Federal teacher NCLB qualifications
- ✚ Be in compliance with Federal and State and employment law

045 Human Resources	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	4.0	4.0	4.0	5.0	5.0	-	0.00%
ESP	7.0	7.0	7.0	7.0	7.0	-	0.00%
Total FTE	11.0	11.0	11.0	12.0	12.0	-	0.00%
100-Salary	\$ 734,451	\$ 749,158	\$ 764,385	\$ 913,285	\$ 954,490	\$ 41,205	4.51%
200-Benefits	291,725	275,756	272,326	382,145	382,723	578	0.15%
300-Purchased Services	83,889	73,845	86,326	98,000	98,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	28,251	27,507	21,368	34,750	34,750	-	0.00%
600-Supplies	13,929	13,609	16,512	21,500	21,500	-	0.00%
700-Equipment	5,517	695	3,152	3,000	3,000	-	0.00%
800-Other	1,860	2,235	1,665	3,000	3,000	-	0.00%
Total Expenses	\$1,159,622	\$1,142,806	\$1,165,734	\$1,455,680	\$1,497,463	\$ 41,783	2.87%

Human Resources

FY 2017

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 division's overall performance.

Performance Measure	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017 Target
Facilitated hiring of:					
Administrators	10	8	13	19	10
Licensed employees	221	198	198	236	200
Contracted ESP employees	81	147	199	40	60
Hourly employees	596	592	789	781	800
Substitutes	504	760	191	256	250
Processed employee evaluations:					
CTESS Formally JPAS	NA	NA	2,050	1,510	1,800
CLASS Formally JAES	65	68	140	128	130
JCES	615	625	800	800	500
FMLA request approvals	225	227	212	184	200
Licensed employee with USOE	350	318	376	379	350

Department of Transportation

FY 2017

(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 two major functions for the District. The first function is student transportation. This involves the “yellow fleet” of school buses. The District currently operates 173 school buses and employees 197 contracted and hourly bus drivers to transport more than 15,000 students. This past school year drivers spent 7,325,838 minutes transporting students to and from school, driving a total of 1,622,412 miles. In addition to the to and from school transportation the Department transports student to 2,375 extracurricular activities including, field and activity trips, interscholastic athletic events, and other special events in support of the student full educational experience.

Key Outcome Measures

- ✚ Make sure all the routes are up to date when school starts.
- ✚ Complete all preschool stop frequencies that will “auto-generate” the correct time each day the students are to be picked up for preschool.
- ✚ Reduce the number of bus accidents because of accountability and training.

A team of routing personnel put together routes electronically and can simulate drive time. Through the use of GPS systems, actual bus location is compared with planned bus location. The routing team keeps track of student loads, contacts residents for bus stop placement, and works to develop a plan to get students delivered with minimal seat time.

Two bus driver trainers' and 8 behind the wheel trainers, train and then ride with drivers, constantly working to keep the driver focused on self-improvement. The training department monitors driving record tracks and moving violations of all Transportation employees.

The second function of the department is servicing of the "white fleet" which includes warehouse delivery vehicles, driver education cars, and maintenance vehicles. The white fleet consists of 160 vehicles. Services include light and heavy-duty maintenance and service, preparing all vehicles for annual licensing, and doing most bodywork on the vehicles.

FY 2015-2016 Accomplishments

- ✚ Received a silver award for bus safety presented by the Utah Highway Patrol. We are the only large school district to accomplish such a feat. Three out of the last four years
- ✚ EDULOG is fully operational now and is used for making the boundaries for both the walking and driving of our routes
- ✚ Will have most the buses in our facility washed and waxed this summer

FY 2016-2017 Objectives

- ✚ Have our Maintenance shop become a "Blue Label" shop and so far have four mechanics ASE certified.
- ✚ Continue to work towards a Gold award from the Highway Patrol.
- ✚ Add the Student Checkmate system to all buses as an additional control to verify all students have exited the bus.
- ✚ Continue to upgrade our security camera system to enhance both driver and student safety.

077 Transportation Services	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
Description	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	114.5	111.0	110.9	113.2	114.3	1.1	0.97%
Total FTE	115.5	112.0	111.9	114.2	115.3	1.1	0.96%
100-Salary	\$ 3,809,873	\$ 4,063,986	\$ 4,280,236	\$ 4,285,283	\$ 4,281,862	\$ (3,421)	(0.08%)
200-Benefits	1,487,894	1,601,953	1,758,128	2,057,353	2,049,181	(8,172)	(0.40%)
300-Purchased Services	31,231	6,172	7,190	22,000	22,000	-	0.00%
400-Purchased Property Services	13,719	8,483	31,225	20,000	20,000	-	0.00%
500-Other Purchased Services	72,883	73,866	79,714	83,000	83,000	-	0.00%
600-Supplies/Fuel	1,618,172	1,605,099	1,357,089	1,475,000	1,545,000	70,000	4.75%
700-Equipment	3,003	3,498	3,550	-	-	-	0.00%
800-Other	2,750	3,050	3,180	5,500	5,500	-	0.00%
Total Expenses	\$ 7,039,525	\$ 7,366,107	\$ 7,520,312	\$ 7,948,136	\$ 8,006,543	\$ 58,407	0.73%

Transportation

FY 2017

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 division's overall performance.

Performance Measure	FY 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	FY 2016-2017 Target
Buses	169	180	173	177	177
Students transported daily	15,161	17,875	13,971	13,892	14,000
Bus miles driven	1,576,802	1,474,471	1,470,060	1,622,412	1,500,000
Number of bus stops	1,829	4,102	4,604	4,652	4,740
Total bus routes	123	129	128	130	130
Mechanics per bus/white fleet	23/55	27/57	23/57	24/57	24/57
Routes per planner	21	32	32	32	32
Average age of fleet	2004	2006	2007	2009	2009
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	69%	72%	75%	78%	80%
Runs per day	581	589	585	586	594
Average number of routes/bus	3	3	3	3	3
Ratio of students to routes	33	39	39	39	39
Cost per student	\$216.06	\$222.90	\$223.31	\$234.47	\$233.66
Cost per bus	\$128,000	\$119,000	\$ 126,000	\$ 127,000	\$ 120,000
Fuel cost per mile	\$0.57	\$0.62	\$0.47	\$0.46	\$0.57

Department of Information Technology (080)

FY 2017

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 Information Technology Department's main responsibilities include the District's central information systems (e.g. payroll, student management, and human resources), implementing and maintaining local and wide area networks, integration of technology into the classroom, and maintaining computer equipment throughout the District.

The Department is organized into the following teams:

- Technology Engineering
- Technology Services
- Technology Support

Key Outcome Measures

- ✚ Ready systems for start of 2016-17 year
- ✚ Online Enrollment process
- ✚ Improve student security measures
- ✚ Continually improve customer service and availability of technology
- ✚ Convert all elementary historical paper folders to electronic document imaging system
- ✚ Successful E-Rate filings for Category 2 requests
- ✚ Update Data Dashboard, CTESS and CLASS systems

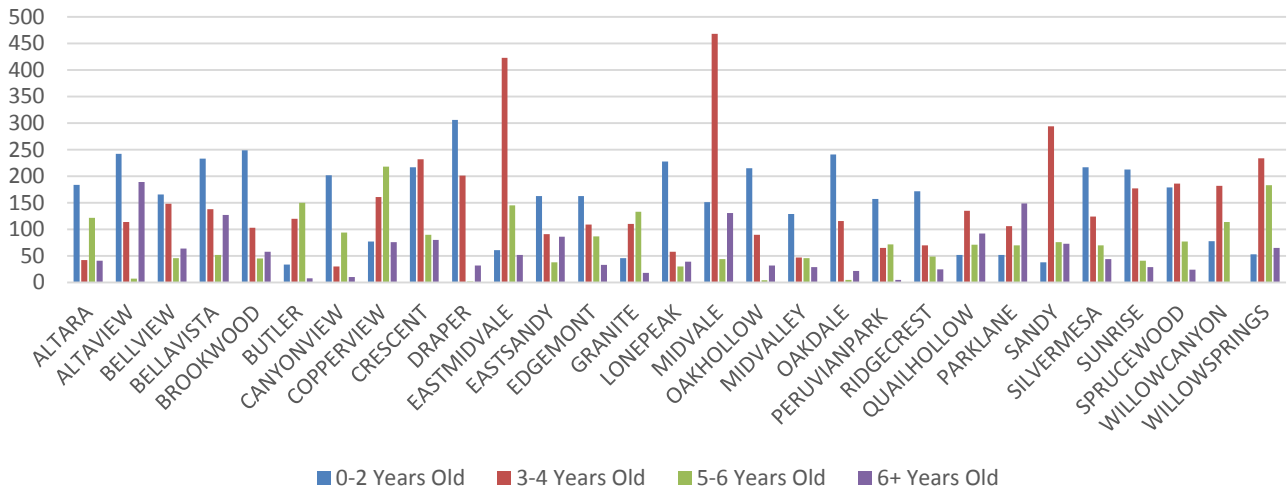
The **Technology Engineering Team** is responsible for the engineering and management of the technology infrastructure within CSD. This team is broken down into the following sub-categories of core technology: network, Microsoft engineering, UNIX and Macintosh engineering, telecommunications support, and computer repair. 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 Services Team** serves as the “face of IT”. The Field Technicians provide technical support to every bus, classroom, school office, and department in Canyons School District. This support includes but is not limited to the troubleshooting and maintenance of hardware and software, as well as training. The model is: one Field Technician to every high school, one Field Technician to every two middle schools, and one Field Technician to every three elementary schools within the District.

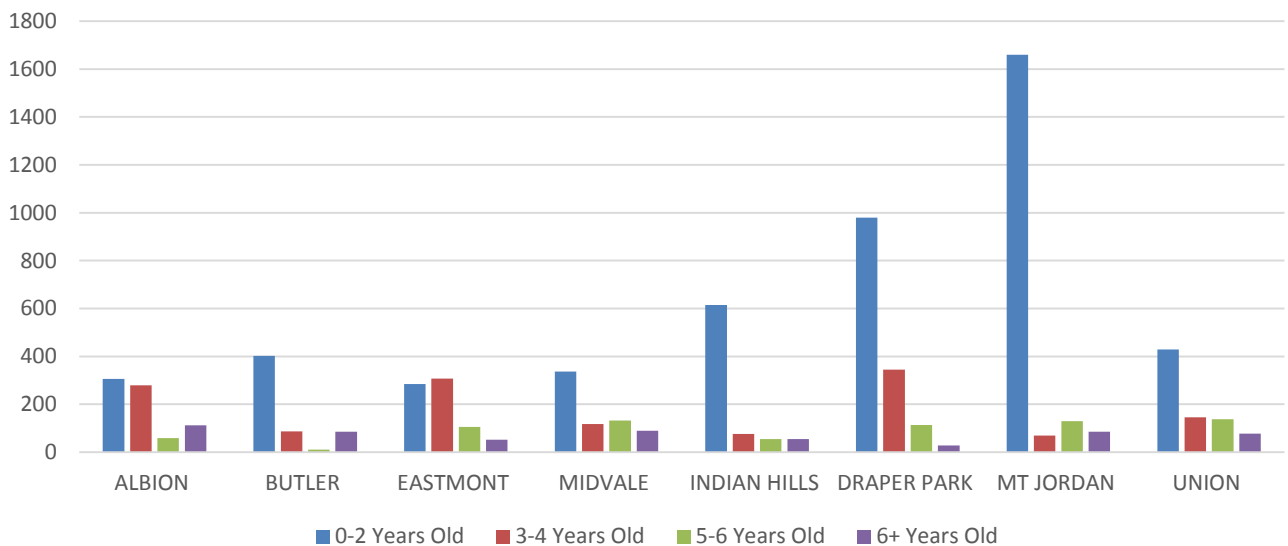
The **Technology Support Team** includes system development and the help desk. These teams compile internal and external reports for schools and District departments, as well as compiling and preparing Federal and State reports. They are responsible for the development of key application interfaces used 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.

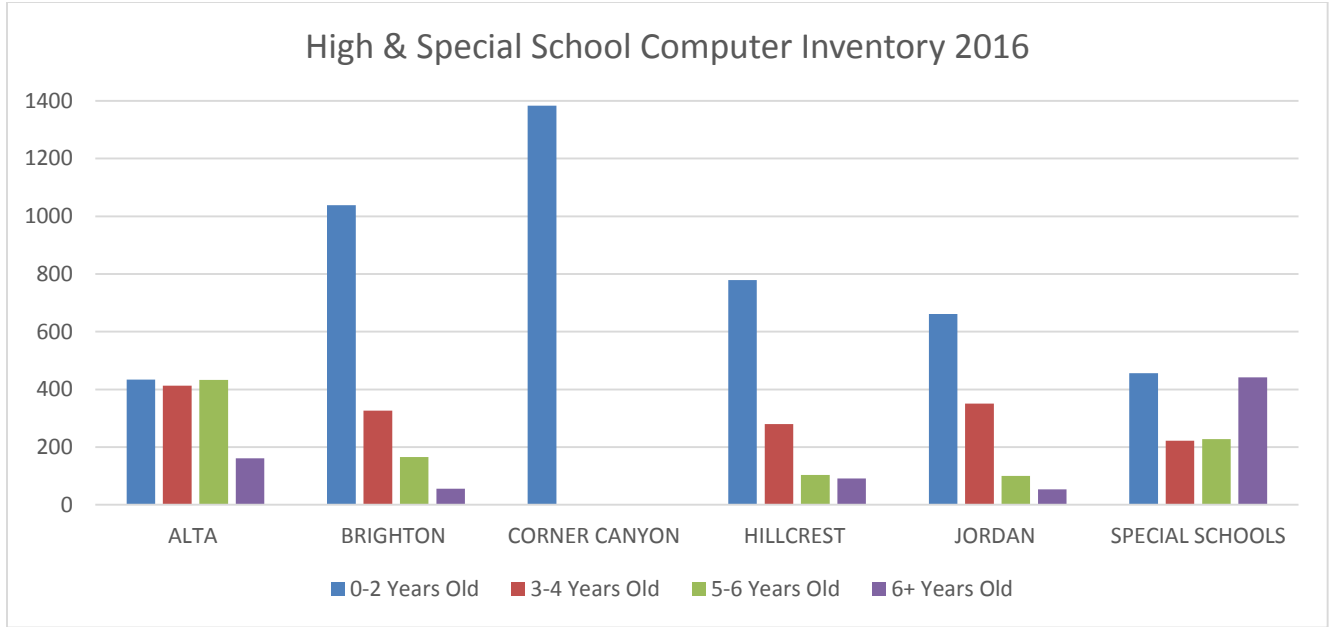
In 2014-15 CSD added an additional 5,229 computing devices putting the count at 29,492. This is nearly an 18% growth from the previous year. With continued growth will have nearly 35,000 computers and tablets in our schools and offices at the end of the 2015-2016 school year. The inventory is displayed in the following graphs:

Elementary School Computer Inventory 2016



Middle School Computer Inventory 2016





FY 2015-2016 Accomplishments

- ✚ Ready all systems for start of 2015-2016 school year.
- ✚ Improve network infrastructure including network remodel of Alta High School.
- ✚ Improve student reporting systems including Federal and State reporting as well as discipline.
- ✚ Increase accountability through improving measurements and monitoring.
- ✚ Five-year Technology Plan
- ✚ Improve critical system availability.

FY 2016-2017 Objectives

- ✚ Ready and support all systems for 2016-17 school year.
- ✚ Continual improvement of each service and system IT provides.
- ✚ Increase network capacity for existing and future data requirements.
- ✚ Increase Disaster Recovery/Business Continuity readiness.
- ✚ Improve student security.
- ✚ Develop and update critical systems to support students and staff including Data Dashboard, CTESS and CLASS systems.

080 Information Technology	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2016 vs. 2017 Change	
	Actual	Actual	Actual	Final Budget	Budget		
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	Amount	Percent
Administrators	3.0	3.0	4.0	4.0	4.0	-	0.00%
ESP	42.0	43.0	44.0	44.0	44.0	-	0.00%
Total FTE	45.0	46.0	48.0	48.0	48.0	-	0.00%
100-Salary	\$ 2,362,570	\$ 2,555,812	\$ 2,743,564	\$ 2,945,697	\$ 3,092,472	\$ 146,775	4.98%
200-Benefits	973,979	1,073,004	1,204,430	1,274,925	1,316,042	41,117	3.23%
300-Purchased Services	596,563	765,658	734,479	800,000	1,000,000	200,000	25.00%
400-Purchased Property Services	8,444	25,912	51,604	40,000	80,000	40,000	100.00%
500-Other Purchased Services	1,102,453	1,053,314	1,301,604	1,158,000	778,000	(380,000)	(32.82%)
600-Supplies	267,149	296,967	418,167	421,000	421,000	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	-	-	-	2,000	2,000	-	0.00%
Total Expenses	\$ 5,311,158	\$ 5,770,667	\$ 6,453,848	\$ 6,641,622	\$ 6,689,514	\$ 47,892	0.72%

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

Expenditures are General Fund only.

Information Technology

FY 2017

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 2012-2013	FY 2013-2014	FY 2014-2015	FY 2015-2016	Target FY 2016-2017
Number of computers	16,063	24,278	29,492	35,956	35,000
Average age of computers in years	3.4	3.1	3.1	3.1	3.0
IT personal operational costs per student	\$99.52	\$98.67	\$117.23	\$124.51	\$128.66
IT personal costs as a percent of general fund exp.	1.57%	1.65%	1.77%	1.74%	1.78%
Number of footprint issues created	19,670	29,978	33,329	27,931	29,000
Number of footprint issues closed	19,172	27,634	33,176	26,475	29,300
Help desk calls answered	24,446	27,475	29,835	20,864	25,000
Number of AV issues closed	n/a	n/a	1,443	1,473	1,500
Number of servers supported	283	312	383	390	400
Average server uptime	99.4%	99.3%	99.0%	100.0%	100.0%
SAN utilization	72.0%	62.0%	46.0%	38.5%	50.0%
Amount of data stored (TB)	130.0	118.0	170.0	173.0	177.0
Amount of bus video stored (TB)	88	92	165	250	300
Unique users on wireless network daily	n/a	n/a	27,000	28,500	30,000

FINANCIAL SECTION

FUND STRUCTURE

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

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

- General Fund (major)
- Capital Outlay Fund (major)
- Debt Service Fund (major)
- Community Development Agency Fund (special revenue fund)
- Nutrition Fund (special revenue fund)
- District Activity Fund (special revenue fund)
- Canyons Education Foundation Fund (special revenue fund)

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

- Self-Insurance Fund

A review of each fund is included herein. Each review describes the operational changes and summarizes information on revenue, expenditures, and fund balances. Statements of revenue, expenditures, and changes in fund balances provide actual amounts for 2012-2013, 2013-2014, 2014-2015, the final budget for 2015-2016 and the budget for 2016-2017.

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 44% from local property taxes, 41% of their revenues from the State of Utah, 7% from the federal government, and 8% from other local sources, including investments. The District anticipates a slight increase in total revenues of \$1.2 million in 2016-2017. Property taxes will decrease by \$2.2 million in the Capital Outlay Fund due to the District being a receiving district in the county-wide equalization program during 2015-2016. This was the first year the District received tax revenue under this program. As the District received additional

revenues in 2015-2016, it will be required to lower the 2016-2017 rate in order to receive an equal amount over a two-year period.

State revenue will increase by \$1.8 million because the Utah State Legislature increased the regular weighted pupil unit (WPU) value from \$3,092 to \$3,184.

Federal revenues will increase by \$ 2.3 million due to increases in Title I and Special Education funding and carryover funds being used. Other local revenue will decrease because in the prior year Sandy City paid for a special addition to the auditorium at Mount Jordan Middle, with no similar event occurring in 2016-2017.

EXPENDITURES

Overall expenditures of all funds are expected to increase by \$6.4 million. Most of the increase will be in the General Fund to cover the negotiated salary increases for employees as well as half of the increase in health insurance premiums. 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 increase in the General Fund expenditures is about \$5.0 million which is due to increases in salaries and increases for utilities and school supplies. The Board awarded steps and lanes and cost-of-living adjustments to all employee groups.

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 2016-2017

	General	Capital	Debt	Special	Proprietary	Budget	Totals (Memorandum Only)			
	Fund	Outlay	Service	Revenue Funds	Fund	2016-2017	Final Budget 2015-2016	Actual 2014-2015	Actual 2013-2014	Actual 2012-2013
Revenues:										
Property Tax	\$ 80,850,253	\$ 20,994,242	\$ 27,679,912	10,687,401	\$ -	\$ 140,211,808	\$ 142,491,782	\$ 132,542,737	\$ 128,908,972	\$ 129,006,049
Registered Vehicles Fee-in-Lieu	5,300,748	630,372	1,863,567	-	-	7,794,687	7,678,865	7,301,064	7,308,964	7,455,594
Interest on Investments	1,150,000	610,000	50,000	48,500	50,000	1,908,500	1,960,960	2,449,996	2,528,912	3,033,937
State Sources	131,609,846	123,765	-	2,068,500	-	133,802,111	131,964,563	130,272,185	127,912,802	122,906,323
Federal Sources	16,382,136	100,000	-	6,193,550	-	22,675,686	20,386,802	21,664,475	21,027,436	21,932,537
Other Local	7,185,325	-	-	17,041,822	26,128,000	50,355,147	51,028,695	45,099,665	47,043,303	44,159,171
Total Revenues	242,478,308	22,458,379	29,593,479	36,039,773	26,178,000	356,747,939	355,511,667	339,330,122	334,730,389	328,493,611
Expenditures:										
Instruction	151,149,579	-	-	12,438,325	-	163,587,904	161,523,399	147,908,963	146,505,129	141,853,383
Support Services:										
Student Services	11,760,172	-	-	-	-	11,760,172	10,532,596	10,099,532	9,510,956	8,925,364
Staff Services	16,529,037	-	-	-	-	16,529,037	15,909,954	11,536,564	11,977,361	10,710,532
District Administration	2,641,178	-	-	-	-	2,641,178	2,592,446	2,377,553	1,862,037	2,013,204
School Administration	19,052,172	-	-	-	-	19,052,172	18,553,926	16,654,114	16,408,467	15,361,908
Central Support Services	13,815,546	-	-	-	-	13,815,546	13,665,719	12,693,640	12,069,592	11,564,451
Operation & Maintenance of Plant	24,050,342	-	-	-	-	24,050,342	23,567,010	23,180,718	23,711,132	22,305,810
Student Transportation	8,006,543	-	-	-	-	8,006,543	7,948,136	7,520,312	7,506,685	7,243,946
Non-Instructional and Other	347,052	-	-	24,524,626	27,346,805	52,218,483	50,566,806	54,085,344	54,390,861	51,898,401
Capital Outlay	-	64,045,631	-	-	-	64,045,631	64,404,158	60,504,410	42,314,715	127,614,203
Debt Service	-	-	28,877,255	-	-	28,877,255	28,923,768	27,383,716	29,029,888	29,199,947
Total Expenditures	247,351,621	64,045,631	28,877,255	36,962,951	27,346,805	404,584,263	398,187,918	373,944,866	355,286,823	428,691,149
Excess (Deficiency) of Revenues										
Over Expenditures	(4,873,313)	(41,587,252)	716,224	(923,178)	(1,168,805)	(47,836,324)	(42,676,251)	(34,614,744)	(20,556,434)	(100,197,538)
Other Financing Sources (Uses):										
Bond Proceeds and Bond Premium	-	-	-	-	-	-	-	48,220,563	63,370,164	84,325,856
Bond Refunding	-	-	-	-	-	-	-	-	295,657	-
Sale of Property	-	-	-	-	-	-	4,700,000	-	-	-
Transfers In/(Out)	(201,189)	-	-	201,189	-	-	-	-	-	-
Total Other Financing Sources (Uses)	(201,189)	-	-	201,189	-	-	4,700,000	48,220,563	63,665,821	84,325,856
Net Change in Fund Balances	(5,074,502)	(41,587,252)	716,224	(721,989)	(1,168,805)	(47,836,324)	(37,976,251)	13,605,819	43,109,387	(15,871,682)
Fund Balances - Beginning of Year	70,570,224	93,791,497	1,742,759	8,247,365	3,652,945	178,004,790	215,981,041	202,375,222	159,265,835	175,137,517
Fund Balances - End of Year	\$ 65,495,722	\$ 52,204,245	\$ 2,458,983	\$ 7,525,376	\$ 2,484,140	\$ 130,168,466	\$ 178,004,790	\$ 215,981,041	\$ 202,375,222	\$ 159,265,835

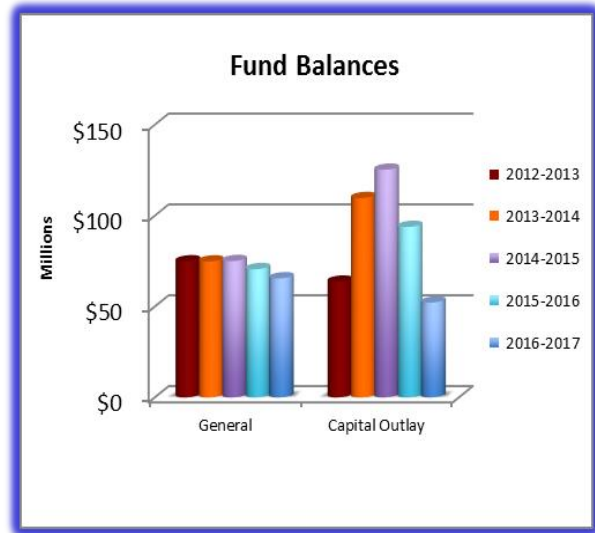
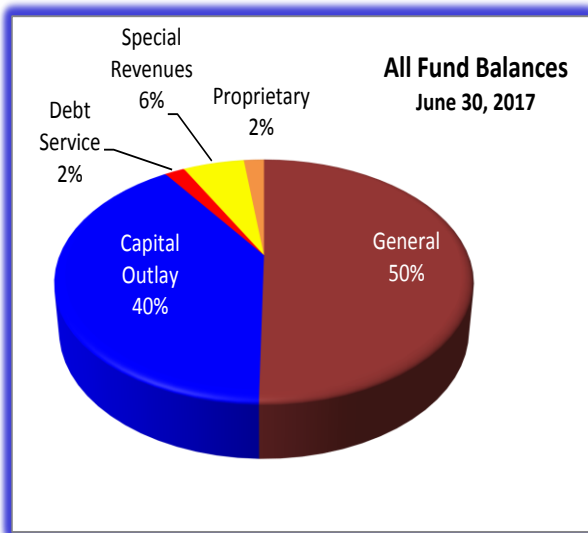
FUND BALANCE

The District's fund balance will decrease by \$47.8 million. The Capital Outlay Fund balance will decrease by \$41.6 million as bonds issued in previous years will be used to fund the construction costs for the Midvale Middle, Butler Elementary and Alta View Elementary rebuilds. The fund balance in the General Fund is budgeted to decrease by \$5.1 million. The District intentionally plans to slightly spend down its balance as it compensates employees for their service. However, due to conservative budget practices, the actual decrease is expected to be less than that amount. The charts and graphs below show a five-year history of fund balance by fund type, a breakdown of the 2016-2017 fund balance by fund type and a five year fund balance comparison of the General Fund and Capital Outlay since those two funds comprise most of the fund balance.

ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2012-2013 through 2016-2017

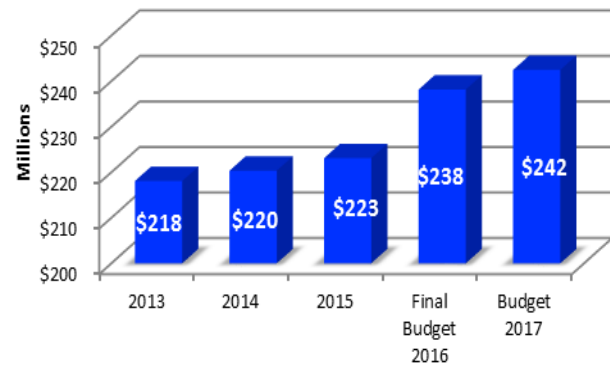
Funds	Actual	Actual	Actual	Final Budget	Budget	2016 vs. 2017 Change	
	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	Amount	Percent
General	\$74,845,253	\$74,792,946	\$75,036,081	\$70,570,224	\$65,495,722	(\$5,074,502)	(7.19%)
Capital Outlay	63,688,385	109,689,785	125,271,740	93,791,497	52,204,245	(41,587,252)	(44.34%)
Debt Service	2,980,734	2,372,797	2,024,762	1,742,759	2,458,983	716,224	41.10%
Special Revenues	8,923,010	8,373,089	8,704,414	8,247,365	7,525,376	(721,989)	(8.75%)
Proprietary	8,828,453	7,146,605	4,944,044	3,652,945	2,484,140	(1,168,805)	(32.00%)
Total	\$159,265,835	\$202,375,222	\$215,981,041	\$178,004,790	\$130,168,466	(47,836,324)	(26.87%)



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 insure that the District's primary goal of providing a quality education for all students is achieved. The District obtains its revenues from state sources, local property taxes, federal aid, and miscellaneous revenues.

General Fund Revenue



REVENUES

State Aid

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

Minimum School Program Guarantee		
	Enrollment	WPU
Kindergarten Enrollment (October 1) X 0.55	2,414,291	1,327,860
Grades 1-12 Enrollment (October 1) X 1.00	30,759,588	30,759,588
Total WPU	33,173,878	32,087,448
WPU Value		\$3,184
State Guarantee Revenue		\$102,166,434
Local Revenue Generated by Uniformed Basic Rate (0.001675)		(\$31,897,198)
K-12 Revenue From State Funds		<u>\$70,269,236</u>

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

The Legislature provides funding to local school districts through the Minimum School Program Act. The Minimum School Program Act "recognizes that all children of the state are entitled to reasonably equal educational opportunities regardless of their place of residence in the state and of the economic situation of their respective school districts..." It also "recognizes that although the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature

Other State Revenue	
Program	Amount
Special Education	\$16,635,736
Flexible Allocation	397,312
Educators Salary Adjustment	9,488,366
Professional Staff	8,802,182
Class Size Reduction	6,526,960
Applied Technology Education	4,672,186
Pupil Transportation	3,983,529
School Trust Lands	2,313,184
At-Risk Youth-in-Custody	473,354
At-Risk Enhancement	1,384,793
Adult Ed/Corrections	2,200,667
Other State Programs	4,462,341
Total	\$61,340,610

“also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged.” (53A-17a-102)

Through the Minimum School Program Act the legislature guarantees a certain basic level of equalized revenue per student regardless of the local school district 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 Utah State Legislature increased the weighted pupil unit (WPU) value from \$3,092 to \$3,184. The Special Education and Career and Technical add-on values were made equal to the regular WPU values. The add-on WPU value for these programs was \$2,837 in 2015-2016. To fund the add-on WPU value the Flexible Allocation WPU decreased from \$36 to \$11. In 2016-2017 the District will receive 54.3% of its revenue from state aid which approximates the 54.5% received during FY 2015-2016.

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. For the fourth consecutive year the District had an increase in assessed valuation from the previous year and the Basic Program decreased from 0.001736 to

0.001675. The continued increase in assessed valuation and new growth is good news for the District as it provides stability for the 2016-2017 budget. We anticipate that assessed valuation will moderately increase in the next few years which will help assist in balancing future budgets.

For 2016-2017 it is estimated that the property tax levies will generate \$86.2 million in the General Fund. The charts below shows 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 2012-2013 through 2016-2017

Levies	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Actual 2015-2016	Budget 2016-2017	2016 vs. 2017 Change	
						Amount	Percent
General Fund:							
Basic Program	0.001651	0.001535	0.001419	0.001736	0.001675	(0.000061)	(3.51%)
Board Local Levy	0.001881	0.001729	0.001614	0.001477	0.001249	(0.000228)	(15.44%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
Total	0.005132	0.004864	0.004633	0.004813	0.004524	(0.000289)	(6.00%)

Certified Tax Rate Assessed Value of Property within the Canyons School District					
	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015	Tax Year 2016
Assessed Value (Less RDA's)	\$14,250,182,689	\$14,930,718,508	\$15,823,796,630	\$16,602,767,851	\$18,091,279,929
Board of Equalization Adjustment	(88,852,249)	(98,103,434)	(104,461,539)	(101,427,236)	(90,105,824)
Net Value	14,161,330,440	14,832,615,074	15,719,335,091	16,501,340,615	18,001,174,105
Collection Rate	94.90%	95.48%	95.74%	96.53%	96.97%
Proposed Rate Valuation	\$13,439,102,588	\$14,162,180,873	\$15,049,691,416	\$15,928,744,096	\$17,455,738,530
Percent Change From Previous Yea	(2.03%)	5.38%	6.27%	5.84%	9.59%

Federal Aid

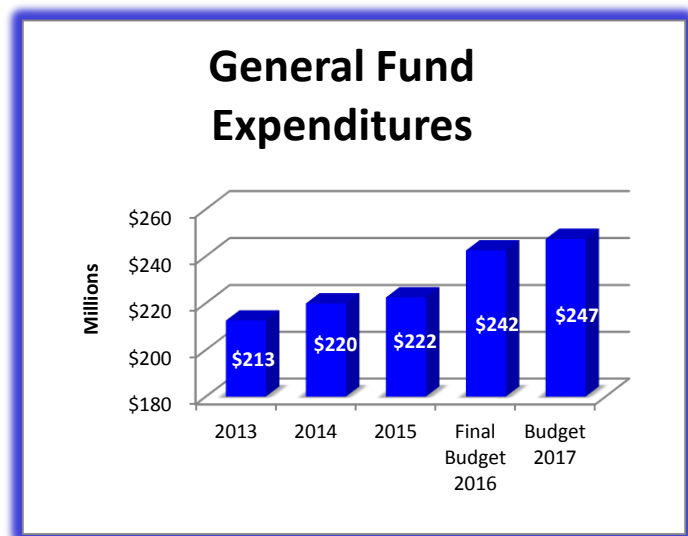
Federal aid accounts for approximately 7% of the District's General Fund revenues. Federal funds are earmarked for specific purposes such as special education and the economically disadvantaged. CSD anticipates receiving \$16.4 million in federal funding, an increase of \$2.1 million from the prior year. The largest portion of federal funding is for special education under the Individuals with Disabilities Education Act (IDEA) which is estimated to increase by \$1.6 million.

Federal Aid	
Category	Amount
Special Education	\$7,430,626
NCLB Title IA- Poverty	4,401,253
NCLB Title IIA- Teacher Quality	725,347
Medicaid Reimbursement	2,427,577
Applied Technology	346,587
Other NCLB Programs	208,578
After School Programs	364,844
Other Federal Revenues	477,324
Total	\$16,382,136

Under No Child Left Behind (NCLB) Title I, Part A provides additional educational services for economically disadvantaged students. This program is estimated to increase by \$0.7 million. The Title II, Part A/Quality Teaching budget represents CSD's primary vehicle for providing content-focused staff development training and materials. The majority of the other NCLB programs provide funding for interventions for English language learners and other at-risk students. Medicaid reimbursements will increase from \$2.0 million in the prior year to \$2.4 million for 2016-2017. The District received \$0.5 million in E-Rate funding during 2015-2016, but this funding will be eliminated in future years.

EXPENDITURES

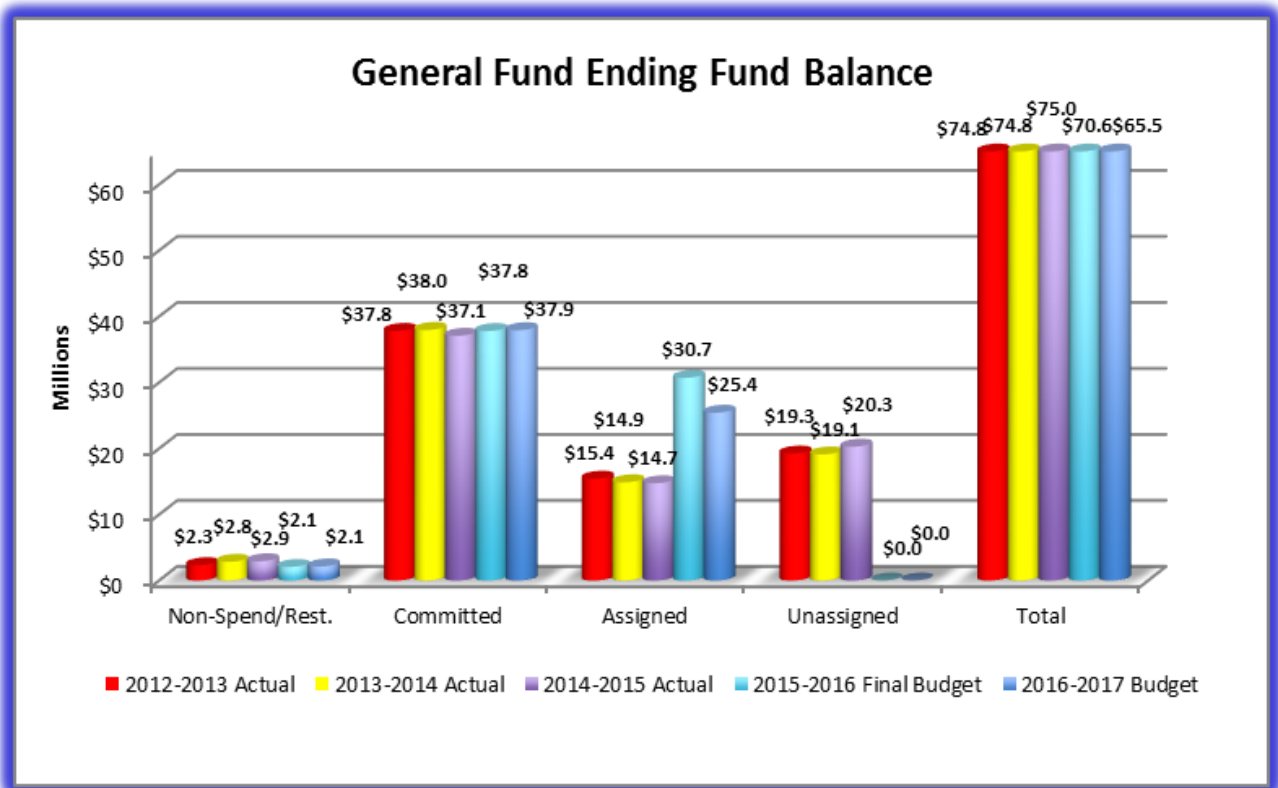
General Fund expenditures are expected to increase by \$5.0 million between 2015-2016 and 2016-2017. The main reason for this increase is the Board granted all employee groups steps and lanes and a cost of living allowance increase. The District's portion of the health insurance premiums will increase. The contribution rate for the Utah Retirement Systems will remain unchanged. This is the third consecutive year without an increase.



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 ending fund balance for 2016-2017 is estimated to be \$65.5 million, of which \$2.2 million is restricted for inventories; \$37.9 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$25.4 million is assigned for school carryovers, potential health cost increases, potential revenue shortfalls and a starting point for 2017-2018 employee negotiations. Overall, the ending fund balance for 2016-2017 is expected to decrease by \$5.1 million. 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 2016-2017 due to conservative budgeting practices and various unfilled positions. The chart below is a five-year history of the fund balance in the General Fund.



CAPITAL OUTLAY FUND (MAJOR FUND)

The Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53A-16-107 and by bond financing.

REVENUES

Local Property Taxes

UCA 53A-16-113 gives the Board of Education authorization to impose a property tax levy not to exceed 0.003000 per dollar of taxable value to be used for capital outlay projects. All school districts in Salt Lake County are required to levy a rate of at least 0.000600. The revenue collected by this portion of the capital outlay levy is distributed by the county treasurer to the five districts in Salt Lake County based on the following formula:

- 25% of revenues collected in proportion to a district's percentage of total enrollment growth in all of the districts within the county; and
- 75% of the revenues shall be distributed in proportion to the district's percentage of the total current year enrollment in all districts within the county.

For 2015-2016, the District, for the first time, was a receiving district of this County-wide capital outlay tax levy. It received approximately \$959,000 from this program. The property tax levy for 2015-2016 was 0.001427 but will decrease to 0.001138 in 2016-2017, a decrease of 20.3%. This rate decrease is the result of the increase in assessed valuation and adjustments made for the County-wide capital equalization program.

General Obligation Bonds

Revenue from the issuance of bonds is accounted for in the Capital Outlay fund and is used for major construction projects. On June 22, 2010, the registered voters of the District approved a bond measure authorizing the District to issue \$250.0 million in bonds for the construction of new schools and remodeling of existing schools. In April 2011 the District issued the first \$68 million, issued \$80 million in August 2012, issued \$60 million in October 2013 and issued the remaining \$42 million in April 2015. The proceeds from these bonds will be used to fund all thirteen voter-approved projects. At the end of 2015-2016, nine of the projects are finished, one will be completed during 2016-2017 and three other projects are under construction or in the design phase.

EXPENDITURES

Expenditures for 2016-2017 are budgeted to be \$64 million which is only a decrease of \$0.4 million from the prior year. Due to all the construction projects that are in the process of being completed expenses are anticipated to be high again this year. The rebuilds of Midvale Middle School (open August 2017) and Butler Elementary (open August 2016) were started in 2014-2015. The rebuild of Alta View Elementary was started in 2015-2016. The chart on the next page shows the budget and timeline of expenditures for all the bond projects. The District will supplement about \$72 million from its Capital Outlay fund balance and tax revenues from its Capital Outlay levies to cover all projected

costs. The District is fully committed to completing all projects by the scheduled opening date and is on task to do so.

13 MAJOR BOND BUILDING PROGRAM PROJECTS

School, Budgets and Opening Dates

Project	Projected Started	Project Budget	2010-2015 Actuals	2015-2016 Final Budget	2016-2017 Budget	2017-2018 Estimate	Opening Date
Corner Canyon High (new school)	May-2011	\$71,400,000	\$71,448,849	\$ -	\$ -	\$ -	Aug 2013
Albion Middle School (remodel)	Jun-2011	16,000,000	15,602,529	-	-	-	Aug 2012
Butler Middle School (rebuild)	Jun-2011	31,000,000	30,492,495	-	-	-	Aug 2013
Midvale Elementary (rebuild)	Aug-2011	16,500,000	16,350,003	-	-	-	Aug 2012
Draper Park Middle (new school)	Apr-2012	38,200,000	38,153,200	-	-	-	Aug 2013
Brighton High (new addition)	Apr-2012	5,150,000	5,088,147	-	-	-	Aug 2013
Hillcrest High (new addition)	Apr-2012	6,800,000	6,602,802	-	-	-	Aug 2013
Mount Jordan Middle (rebuild)	Jun-2013	41,500,000	39,077,622	2,422,378	-	-	Aug 2015
Midvale Middle (rebuild)	Jun-2015	43,000,000	1,786,225	17,800,000	21,538,775	1,875,000	Aug 2017
Butler Elementary (rebuild)	Jun-2015	18,500,000	678,330	16,521,670	1,300,000	-	Aug 2016
Alta View Elementary (rebuild)	Apr-2016	19,375,000	46,790	2,750,000	16,378,210	200,000	Aug 2017
Indian Hills Middle (remodel)*	Apr-2017	24,100,000	-	-	3,650,000	20,450,000	Aug 2018
Sandy Elementary seismic upgrade	Jan-2011	1,800,000	1,224,880	-	-	-	Oct 2011
Two Middle School HVAC upgrades**	Mar-2012	3,800,000	3,054,643	-	-	-	Feb 2013
Total		\$337,125,000	\$229,606,515	\$39,494,048	\$42,866,985	\$22,525,000	

* The budget for the Indian Hills remodel has not been formally established, the amount shown is a projection based on past similar projects adjusted for inflation.

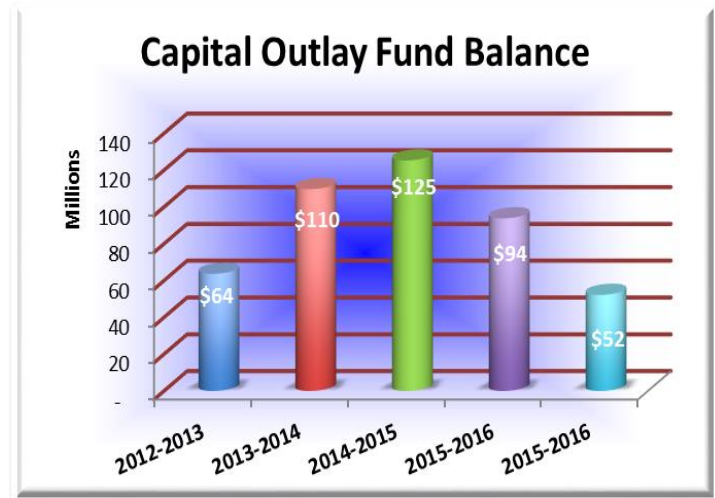
** The two middle schools are Indian Hills and the former Crescent View and Indian Hills. The Board elected to upgrade the HVAC since both will be housing students before major remodels will occur.

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 by \$31.5 million as the 2015-2016 year draws to a close because of all the construction projects going on throughout the District. The fund balance is expected to decrease by another \$41.6 million during 2016-2017 as the District spends down the bond proceeds on the Midvale Middle, Butler and Alta View Elementary rebuilds. The reduction of fund balance has been long planned out. When all bond projects are completed in 2017-2018 it's projected the fund balance will be \$32 million which should be sufficient to fund future requirements.

The Board has promised the taxpayers the Debt Service levy will not exceed 0.001619. This was the levy needed in 2011-2012 to finance the former Jordan District debt at its highest peak. In past years a transfer was made from the Capital Outlay Fund to the Debt Service Fund to fully service the debt. Starting 2015-2016 a transfer is no longer required as the debt levies generate sufficient funds to cover the debt. The graph to the right shows a five-year history of the Capital Outlay Fund Balance.



DEBT SERVICE FUND (MAJOR FUND)

The Debt Service Fund provides revenues to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. The former Jordan School District issued bonds prior to its division. The property owners of CSD as required by statute are responsible for repayment of 58% of the outstanding bonds as of the time of the vote to divide the old Jordan School District. The percentage was determined by the portion of assessed value within the boundaries of CSD, at the time of the vote, to the assessed value of the property within the old Jordan School District boundaries.

The voters approved a \$250 authorization in June 2010 and has issued all the debt as noted above. The proceeds from the issuance go into the Capital Outlay fund for the District building program. The chart below shows the anticipated outstanding debt as of June 30, 2017.

OUTSTANDING DEBT				
	Year Ending	Principal	Interest	Total
Old JSD Debt (58%)	6/30/2017	\$51,570,000	\$7,489,250	\$59,059,250
New CSD Debt	6/30/2017	222,420,000	84,742,241	307,162,241
Total CSD Debt	6/30/2017	\$273,990,000	\$92,231,491	\$366,221,491

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 \$250.0 million authorization in June 2010, the debt rate would not exceed the rate needed to pay the Old Jordan Debt at its highest peak. Due to the increase in assessed value, the debt rate will decrease for the 2016-2017 fiscal year to 0.001565. This is a decrease of 3.34% from the prior year.

EXPENDITURES

Expenditures are broken down into three categories: Bond principal, Bond interest, and banking fees. Principal due this year is \$16.9 million with interest of \$12.0 million for a total of principal and interest payment of \$28.9 million.

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**

Local revenues come from the sale of meals to students and adults, catering revenues, and interest on investments. With District enrollment expected to remain relatively the same as 2015-2016, and with no increases in lunch fees, local revenues are expected to remain fairly constant. For the seventh straight year there will be no price increase for school lunch for students, see the above chart.

State Sources

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

SCHOOL BREAKFAST/LUNCH PRICES					
	2012	2013	2014	2015	2016
Lunch:					
Elementary	\$1.75	\$1.75	\$1.75	\$1.75	\$1.75
Secondary	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00
Reduced Price	\$0.40	\$0.40	\$0.40	\$0.40	\$0.40
Adult	\$3.00	\$3.00	\$3.00	\$3.00	\$3.50
Breakfast:					
Elementary	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90
Secondary	\$1.10	\$1.10	\$1.10	\$1.10	\$1.10
Reduced Price	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30
Adult	\$2.00	\$2.00	\$2.00	\$2.00	\$2.00

Federal Sources

The National School Lunch and Breakfast Programs provide reimbursement to the District based on the number of free and reduced meals served. The amount of reimbursement is expected to remain the same as the prior year. The District will spend down some of its fund balance in order to not increase lunch prices.

EXPENDITURES

Eighty Eight percent of the expenditures in the Nutrition Fund are for salaries, benefits, and food costs. Approximately 42% is spent on food and 46% on salary and benefits.

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 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 2016-2017.

COMMUNITY DEVELOPMENT AGENCY FUND

This fund was created in 2014-2015, to account for the property taxes that are transferred to the community and redevelopment agencies. The agencies are to use these funds to stimulate growth in the areas that have been selected by these agencies which in turn will increase the District's tax base in future years. The balance in this fund will always be zero as the District does not possess these funds. Salt Lake County distributes the taxes directly to the agencies.

PROPRIETARY FUND
INTERNAL SERVICE FUND
EMPLOYEE BENEFITS SELF-INSURANCE FUND

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

REVENUES

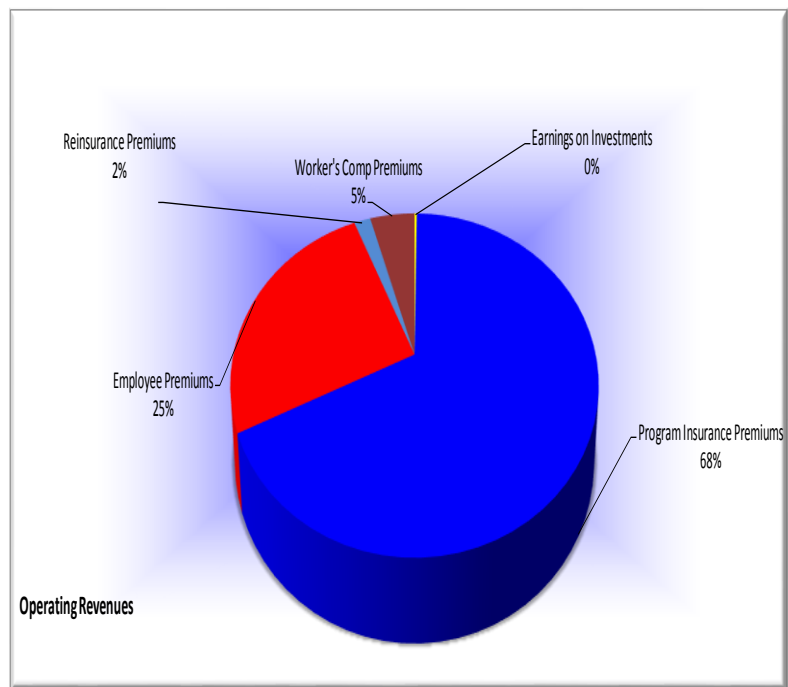
Revenue comes from premiums charged to the fund where employee salaries are charged and from premiums charged to employees. The chart below shows, by type, the anticipated revenues that will be transferred to the fund. Premiums for all employees will be increased for 2016-2017. Due to the high increase in medical costs, the District increased the premiums by 7%. The total increase was divided evenly between the District and the employees. 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
Certificated	70.0%
Classified	74.0%
Administrators	70.0%

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 expected to increase by 3% or about \$0.7 million between 2015-2016 and 2016-2017. Expenditures would have increased by an even greater amount; however, the plan has been modified and employees will now pay more for co-pays, deductibles and other out-of-pocket expenses.



NET ASSETS

The District budgeted for a 2016-2017 net asset balance of \$2.4 million. This represents approximately 9% of the District 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

In April 2016, Moody's Investor Services reviewed the District's credit rating and confirmed its AAA rating. This is the highest rating possible. The rating report from Moody's agency is on the following pages. After the report is the financial statements.



ISSUER COMMENT

28 April 2016

RATING

General Obligation (or GO Related)

Aaa

Stable

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Canyons School District, UT

Annual Comment on Canyons SD

Issuer Profile

Canyons School District is located in Salt Lake County in north central Utah, approximately 10 miles south of Salt Lake City. The district serves the municipalities of Cottonwood Heights, Sandy, Draper, Midvale, the town of Alta, and certain unincorporated areas of the county. Salt Lake County has a population of 1,091,742 and a population density of 1,471 people per square mile. The county's per capita personal income is \$42,535 (2nd quartile) and the November 2015 unemployment rate was 2.9% (1st quartile).² Salt Lake County is the business and financial center of Utah. Government employment is considerable, with the State of Utah, University of Utah, and Salt Lake County among the county's top employers. Intermountain Health Care and local school districts also rank among the top employers.

Credit Overview

The credit position for Canyons SD is outstanding, and its Aaa rating is well above the US school district median of Aa3. The rating reflects a robust financial position, and an extensive tax base with a strong socioeconomic profile. It also incorporates a moderate pension liability with a manageable debt burden.

Finances: The district has a very healthy financial position, which is aligned with the assigned rating of Aaa. The fund balance as a percent of operating revenues (29.7%) is above the US median and rose slightly between 2012 and 2015. Furthermore, Canyons SD's cash balance as a percent of revenues (41.3%) is much stronger than the US median.

Economy and Tax Base: The economy and tax base of the district are very healthy. Yet, they are slightly weak when compared with its Aaa rating. The total full value (\$25.7 billion) is significantly above the US median and grew materially from 2012 to 2015. Additionally, the full value per capita (\$127,576) is much stronger than other Moody's-rated school districts nationwide. Lastly, the median family income equals a healthy 125.4% of the US level.

Debt and Pensions: The debt and pension burdens of Canyons SD are small but are slightly elevated compared to other Aaa school districts across the US. The net direct debt to full value (1.2%) is lower than the US median. However, the Moody's-adjusted net pension liability to operating revenues (1.7x) slightly exceeds the US median after it increased modestly from 2012 to 2014.

Management and Governance: Positive operating margins demonstrate strong financial management. Advantageously, on average, Canyons SD's operations were positive while the tax base generally expanded.

Utah school districts have an institutional framework score ³ of "Aa," or strong. Revenue predictability is high with support from both voter and board-approved property taxes, so districts have a moderate ability to raise revenues because they are primarily funded by the state based on enrollment. Expenses, which primarily consist personnel, are highly predictable. Districts have a moderate ability to reduce expenditures in response to a decline in revenue because collective bargaining groups are limited and fixed costs are manageable.

Sector Trends - Utah School Districts

Utah's expanding economy continues to benefit tax bases and increase state sales and income taxes, which are used to fund education. State funding is improving over years past. The 2015 legislative session ended with an increase in per-pupil spending of about 4%, a 2% restoration of previous cuts, and nearly \$50 million for new student growth. Additionally, the state passed SB97, which is expected to raise \$75 million, which will help property-tax-poor districts raise money. Charter school enrollment continues to grow, but is not a pressure on local districts given rapid population growth. Pensions are manageable as liabilities are low.

Exhibit 1

Key Indicators^{4,5}

Canyons SD, UT

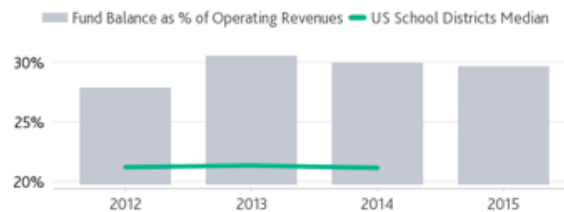
	2012	2013	2014	2015	US Median	Credit Trend
Economy / Tax Base						
Total Full Value	\$22,984M	\$22,982M	\$24,190M	\$25,670M	\$1,872M	Improved
Full Value Per Capita	\$119,025	\$117,208	\$121,557	\$127,576	\$80,896	Improved
Median Family Income (% of US Median)	125.4%	125.4%	125.4%	125.4%	103.1%	Stable
Finances						
Fund Balance as % of Operating Revenues	27.9%	30.6%	30.0%	29.7%	21.1%	Stable
Cash Balance as % of Operating Revenues	42.9%	44.3%	42.1%	41.3%	25.1%	Stable
Debt / Pensions						
Net Direct Debt / Full Value	0.80%	1.1%	1.2%	1.2%	1.5%	Stable
Net Direct Debt / Operating Revenues	0.77x	0.99x	1.13x	1.23x	0.75x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	1.6%	1.8%	1.7%	N / A	3.1%	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	1.56x	1.68x	1.70x	N / A	1.58x	Stable

Source: Moody's

Exhibit 2

Fund balance as a percent of operating revenues increased between 2012 and 2015

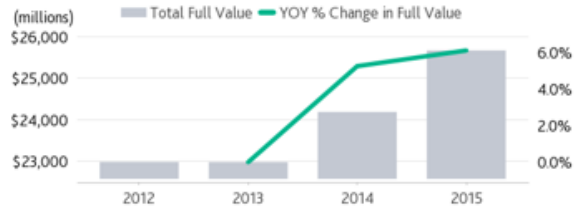
Fund Balance as a Percent of Operating Revenues



Source: Issuer financial statements; Moody's

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

Exhibit 3
Total full value grew from 2012 to 2015
Total Full Value



Source: Issuer financial statements; Government data sources; Offering statements; Moody's

Exhibit 4
Moody's-adjusted net pension liability to operating revenues increased from 2012 to 2014
Net Direct Debt and Adjusted Net Pension Liability / Operating Revenues



*Debt is represented as Net Direct Debt / Operating Revenues. Net Direct Debt is defined as gross debt minus self-supporting debt. Pensions are represented as ANPL / Operating Revenues. ANPL is defined as the average of Moody's-adjusted Net Pension Liability in each of the past three years.

Source: Issuer financial statements; Government data sources; Offering statements; Moody's

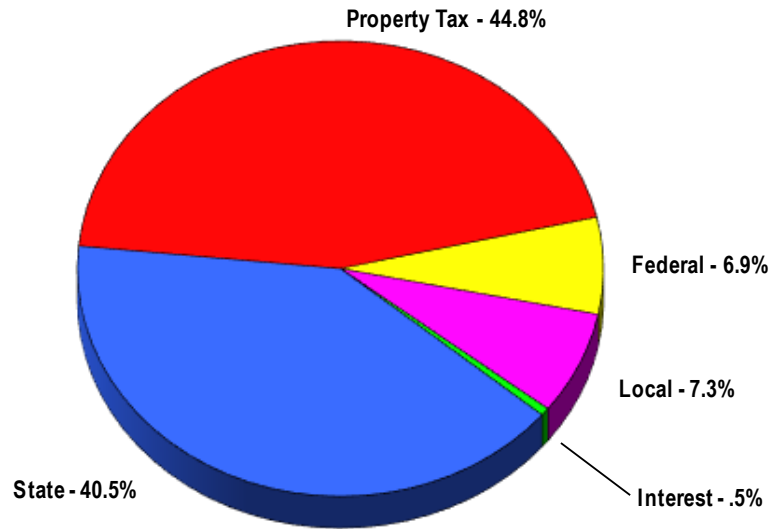
FINANCIAL STATEMENTS

CANYONS SCHOOL DISTRICT**Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances***All Governmental and Proprietary Funds - Fiscal Year 2016-2017*

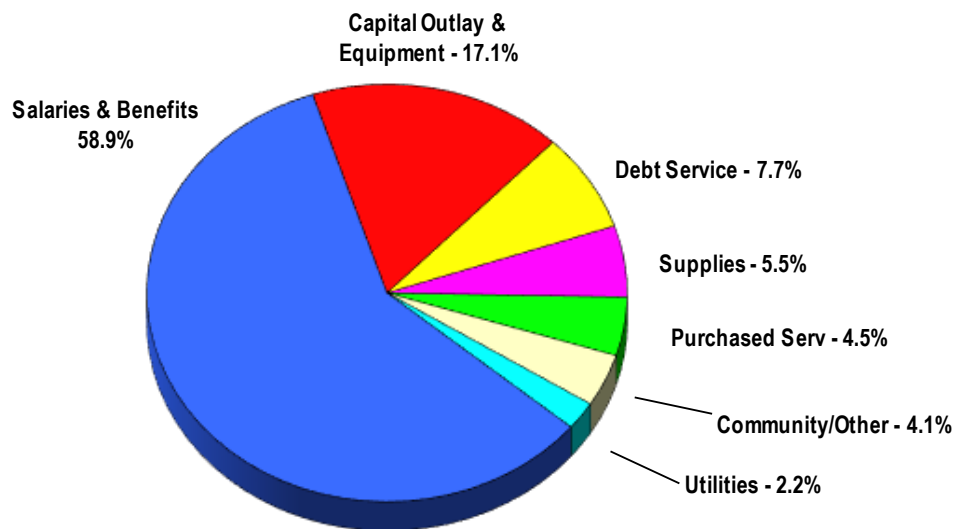
	General Fund	Community Development Agency	District Activity	Canyons Education Foundation	Nutrition Fund
Revenues:					
Property Tax	\$ 80,850,253	\$ 10,687,401	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	5,300,748	-	-	-	-
Interest on Investments	1,150,000	-	13,220	25,000	23,500
State Sources	131,609,846	-	-	-	2,068,500
Federal Sources	16,382,136	-	-	-	6,193,550
Other Local	7,185,325	-	12,463,602	375,000	4,190,000
Total Revenues	242,478,308	10,687,401	12,476,822	400,000	12,475,550
Expenditures:					
Instruction	151,149,579	-	12,438,325	-	-
Support Services:					
Student Services	11,760,172	-	-	-	-
Staff Services	16,529,037	-	-	-	-
District Administration	2,641,178	-	-	-	-
School Administration	19,052,172	-	-	-	-
Central Support Services	13,815,546	-	-	-	-
Operation & Maintenance of Plant	24,050,342	-	-	-	-
Student Transportation	8,006,543	-	-	-	-
Non-Instructional and Other	347,052	10,687,401	-	606,189	13,231,036
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	247,351,621	10,687,401	12,438,325	606,189	13,231,036
Excess (Deficiency) of Revenues Over Expenditures	(4,873,313)	-	38,497	(206,189)	(755,486)
Other Financing Sources (Uses):					
Bond Proceeds and Bond Premium	-	-	-	-	-
Bond Refunding	-	-	-	-	-
Sale of Property	-	-	-	-	-
Transfers In/(Out)	(201,189)	-	-	201,189	-
Total Other Financing Sources (Uses)	(201,189)	-	-	201,189	-
Net Change in Fund Balances	(5,074,502)	-	38,497	(5,000)	(755,486)
Fund Balances - Beginning of Year	70,570,224	-	5,502,685	496,584	2,248,096
Fund Balances - End of Year	\$ 65,495,722	\$ -	\$ 5,541,182	\$ 491,584	\$ 1,492,610

Proprietary Fund							
Capital Outlay	Debt Service	Internal Service Fund	Totals (Memorandum Only)				
			Budget 2016-2017	Final Budget 2015-2016	Actual 2014-2015	Actual 2013-2014	Actual 2012-2013
\$ 20,994,242	\$ 27,679,912	\$ -	\$ 140,211,808	\$ 142,491,782	\$ 132,542,737	\$ 128,908,972	\$ 129,006,049
630,372	1,863,567	-	7,794,687	7,678,865	7,301,064	7,308,964	7,455,594
610,000	50,000	50,000	1,921,720	1,960,960	2,449,996	2,528,912	3,033,937
123,765	-	-	133,802,111	131,964,563	130,272,185	127,912,802	122,906,323
100,000	-	-	22,675,686	20,386,802	21,664,475	21,027,436	21,932,537
-	-	26,128,000	50,341,927	51,028,695	45,099,665	47,043,303	44,159,171
22,458,379	29,593,479	26,178,000	356,747,939	355,511,667	339,330,122	334,730,389	328,493,611
-	-	-	163,587,904	161,523,399	147,908,963	146,505,129	141,853,383
-	-	-	11,760,172	10,532,596	10,099,532	9,510,956	8,925,364
-	-	-	16,529,037	15,909,954	11,536,564	11,977,361	10,710,532
-	-	-	2,641,178	2,592,446	2,377,553	1,862,037	2,013,204
-	-	-	19,052,172	18,553,926	16,654,114	16,408,467	15,361,908
-	-	-	13,815,546	13,665,719	12,693,640	12,069,592	11,564,451
-	-	-	24,050,342	23,567,010	23,180,718	23,711,132	22,305,810
-	-	-	8,006,543	7,948,136	7,520,312	7,506,685	7,243,946
-	-	27,346,805	52,218,483	50,566,806	54,085,344	54,390,861	51,898,401
64,045,631	-	-	64,045,631	64,404,158	60,504,410	42,314,715	127,614,203
-	28,877,255	-	28,877,255	28,923,768	27,383,716	29,029,888	29,199,947
64,045,631	28,877,255	27,346,805	404,584,263	398,187,918	373,944,866	355,286,823	428,691,149
(41,587,252)	716,224	(1,168,805)	(47,836,324)	(42,676,251)	(34,614,744)	(20,556,434)	(100,197,538)
-	-	-	-	-	48,220,563	63,370,164	84,325,856
-	-	-	-	-	-	295,657	-
-	-	-	-	4,700,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	4,700,000	48,220,563	63,665,821	84,325,856
(41,587,252)	716,224	(1,168,805)	(47,836,324)	(37,976,251)	13,605,819	43,109,387	(15,871,682)
93,791,497	1,742,759	3,652,945	178,004,790	215,981,041	202,375,222	159,265,835	175,137,517
\$ 52,204,245	\$ 2,458,983	\$ 2,484,140	\$ 130,168,466	\$ 178,004,790	\$ 215,981,041	\$ 202,375,222	\$ 159,265,835

All Governmental Funds Combined Revenue Sources

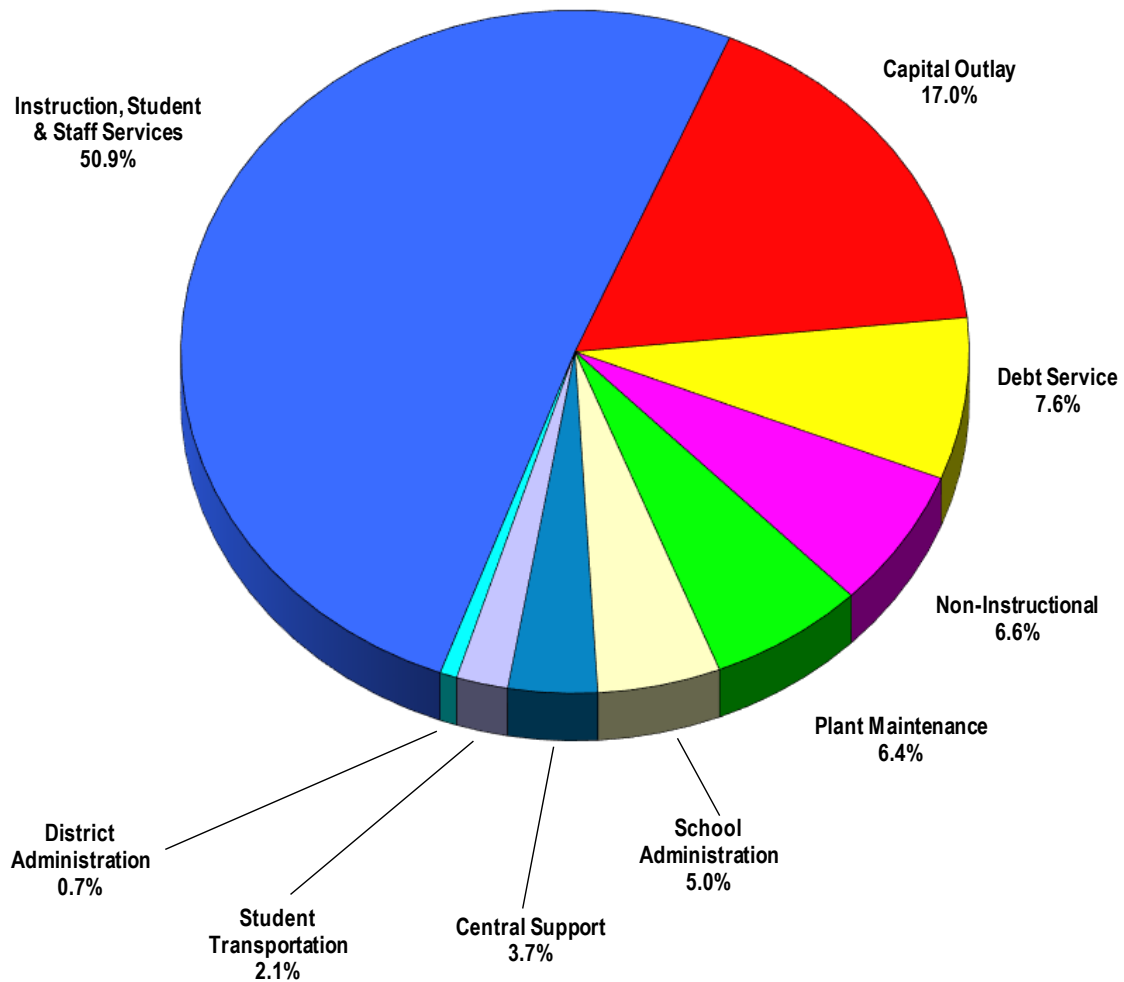


Budgeted Expenditures



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

All Governmental Funds Combined Budgeted Expenditures by Function

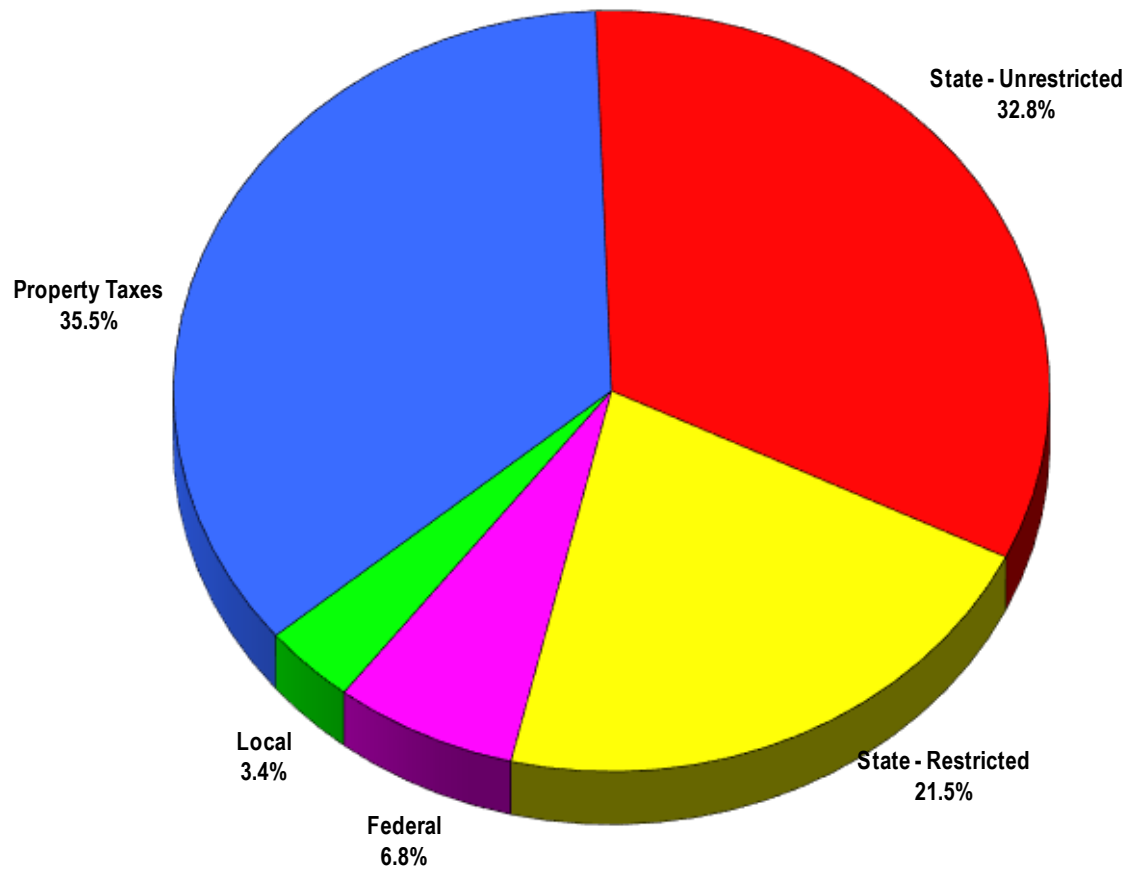


Budget for the Internal Service Fund is excluded from graph.

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> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Revenues:					
Local Sources	\$ 86,319,746	\$ 84,693,901	\$ 84,404,148	\$ 94,061,147	\$ 94,486,326
State Sources	116,576,679	121,490,503	124,341,340	129,854,883	131,609,846
Federal Sources	15,188,946	14,151,578	14,345,265	14,246,452	16,382,136
Total Revenues	218,085,371	220,335,982	223,090,753	238,162,482	242,478,308
Expenditures:					
Instruction	134,456,777	136,863,789	138,398,131	149,328,963	151,149,579
Support Services:					
Student Services	8,925,364	9,510,956	10,099,532	10,532,596	11,760,172
Staff Services	10,710,532	11,977,361	11,536,564	15,909,954	16,529,037
District Administration	2,013,204	1,862,037	2,377,553	2,592,446	2,641,178
School Administration	15,361,908	16,408,467	16,654,114	18,553,926	19,052,172
Central Support Services	11,564,451	12,069,592	12,693,640	13,665,719	13,815,546
Operation & Maintenance of Plant	22,305,810	23,711,132	23,180,718	23,567,010	24,050,342
Student Transportation	7,243,946	7,506,685	7,520,312	7,948,136	8,006,543
Community	-	-	-	339,434	347,052
Total Expenditures	212,581,992	219,910,019	222,460,564	242,438,184	247,351,621
Excess (Deficiency) of Revenues Over Expenditures	5,503,379	425,963	630,189	(4,275,702)	(4,873,313)
Other Financing Sources (Uses):					
Transfers In (Out)	(305,918)	(478,270)	(387,054)	(190,155)	(201,189)
Total Other Financing Sources (Uses)	(305,918)	(478,270)	(387,054)	(190,155)	(201,189)
Net Change in Fund Balances	5,197,461	(52,307)	243,135	(4,465,857)	(5,074,502)
Fund Balances - Beginning of Year	69,647,792	74,845,253	74,792,946	75,036,081	70,570,224
Fund Balances - End of Year	\$ 74,845,253	\$ 74,792,946	\$ 75,036,081	\$ 70,570,224	\$ 65,495,722
Fund Balances:					
Non-Spendable	1,139,299	1,611,467	1,956,774	2,054,613	2,136,798
Restricted	1,190,375	1,225,228	970,026	-	-
Committed	37,824,301	37,962,608	37,089,388	37,805,185	37,930,763
Assigned	15,440,756	14,888,194	14,739,542	30,710,426	25,428,161
Unassigned	19,250,522	19,105,449	20,280,351	-	-
Total Fund Balances	\$ 74,845,253	\$ 74,792,946	\$ 75,036,081	\$ 70,570,224	\$ 65,495,722

Canyons School District

General Fund

Revenues

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Final Budget 2015-2016	Budget 2016-2017
Local Sources:					
Property Taxes	\$ 73,109,917	\$ 72,338,619	\$ 72,672,869	\$ 80,356,903	\$ 80,850,253
Registered Vehicles Fee-in-Lieu	4,962,835	4,713,111	4,723,390	5,067,266	5,300,748
Tuitions	335,974	408,383	371,811	663,000	730,000
Earnings on Investments	1,360,881	1,339,529	1,319,006	1,100,000	1,150,000
Other Local Revenue	3,162,643	2,413,073	1,459,368	2,955,758	2,365,825
CDA Mitigation Payments	2,255,955	2,502,878	2,636,427	2,858,220	2,915,500
Indirect Costs-Other Funds	1,131,541	978,308	1,221,277	1,060,000	1,174,000
Total Local Sources	86,319,746	84,693,901	84,404,148	94,061,147	94,486,326
State Sources:					
Unrestricted Basic School Programs:					
Regular School Programs - K-12	64,710,769	68,011,083	70,947,816	68,139,110	70,269,236
Flexible Allocation	1,245,460	1,233,306	1,100,066	1,196,756	397,312
Professional Staff	8,040,194	8,192,878	8,012,210	8,550,845	8,802,182
Total Unrestricted Basic Program	73,996,423	77,437,267	80,060,092	77,886,711	79,468,730
Restricted Basic School Programs:					
Special Education	13,500,901	13,154,249	13,267,283	16,416,936	16,635,736
Applied Technology Education	3,822,479	4,258,216	4,228,932	4,689,712	4,672,186
Class Size Reduction	5,827,913	5,983,132	6,090,408	6,336,318	6,526,960
Total Restricted Basic Program	23,151,293	23,395,597	23,586,623	27,442,966	27,834,882
Other State Revenues:					
Gifted and Talented	116,515	207,180	166,411	253,587	191,865
Advanced Placement	183,527	154,757	184,742	196,479	219,682
Concurrent Enrollment	240,424	248,346	284,546	375,888	314,343
At-Risk - Regular Program	937,133	1,256,507	1,068,049	1,227,160	1,384,793
At-Risk - Youth-in-Custody	784,139	835,276	694,950	475,845	473,354
Adult Education South Park	-	-	-	1,854,678	1,776,291
Adult Education Entrada	-	-	-	391,594	424,376
Pupil Transportation	3,453,622	3,731,958	3,732,909	3,910,876	3,983,529
School Nurses	49,109	44,920	44,125	44,125	44,125
School Trust Lands	1,590,572	1,803,525	2,108,302	2,455,265	2,313,184
Extended Day Kindergarten	303,488	206,182	302,132	301,613	298,387
Driver Education	238,310	322,632	208,135	447,455	267,038
Reading Achievement	470,756	546,517	539,004	503,088	456,057
Library Books & Supplies	26,132	40,166	25,132	105,993	44,623
Teacher Supplies and Materials	304,918	294,039	276,497	304,810	352,930
Educator Salary Adjustments	8,901,081	9,199,137	9,032,054	9,374,116	9,488,366
UPASS	78,743	71,803	98,111	86,957	88,432
USTAR Centers	375,199	225,000	225,000	270,000	225,333
Beverly Taylor Sorenson	66,000	55,884	186,660	511,200	516,430
Dual Immersion	240,974	286,521	364,509	508,966	512,985
Other Sources	1,068,321	1,127,289	1,153,357	925,511	930,111
Total Other State Revenues	19,428,963	20,657,639	20,694,625	24,525,206	24,306,234
Total State Sources	116,576,679	121,490,503	124,341,340	129,854,883	131,609,846

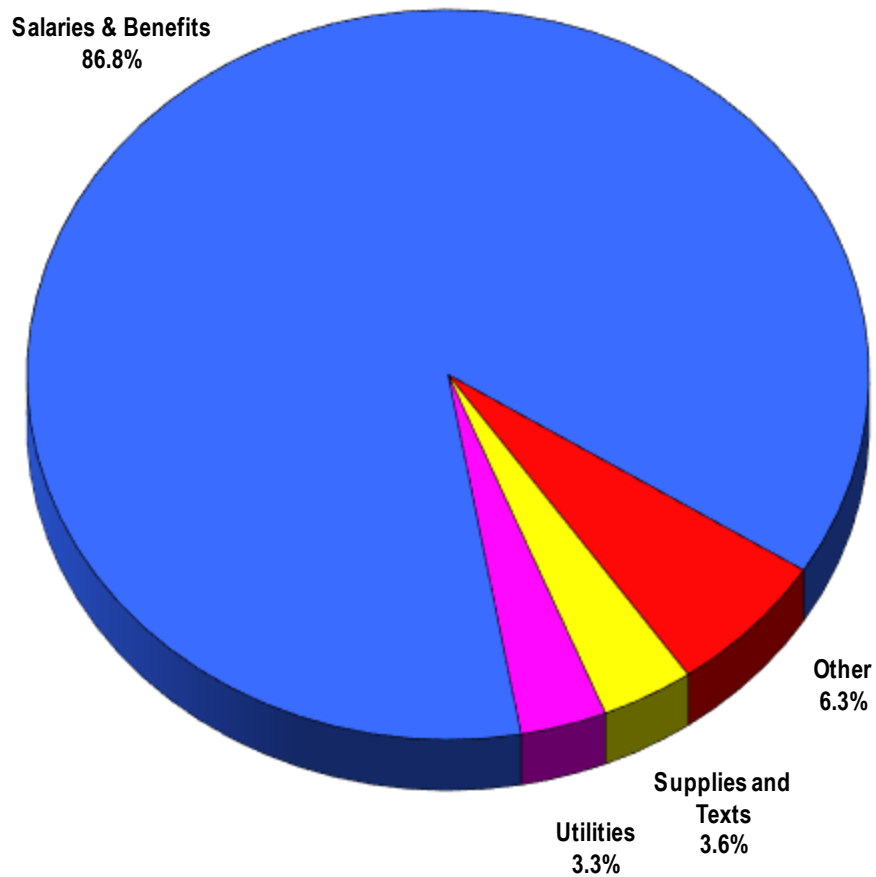
Canyons School District

General Fund

Revenues

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Federal Sources:					
Special Education	5,594,355	5,224,778	5,139,389	5,904,785	7,430,626
Medicaid	2,247,061	2,183,785	2,959,290	1,973,050	2,427,577
Applied Technology	395,898	351,064	347,243	346,587	346,587
Other Restricted Grants through State	235,593	254,963	211,586	491,044	477,324
NCLBA Title IA - Poverty	4,842,212	4,051,862	4,069,044	3,662,564	4,401,253
NCLBA Title IIA - Teacher Quality	995,953	958,504	636,583	800,177	725,347
NCLBA Title IIIA - English Language	188,995	177,266	172,002	168,025	158,298
NCLBA Title X- McKinley Vento	55,083	52,505	39,733	48,430	50,280
Community After School	420,293	398,619	289,478	358,247	364,844
E-Rate	213,503	498,232	480,917	493,543	-
Total Federal Sources	15,188,946	14,151,578	14,345,265	14,246,452	16,382,136
 Total Revenues	 \$218,085,371	 \$220,335,982	 \$223,090,753	 \$238,162,482	 \$242,478,308

General Fund Expenditures by Object



Canyons School District

General Fund

Expenditures

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Instruction:					
Salaries:					
Teachers - Certificated	\$ 77,845,337	\$ 78,299,334	\$ 77,344,677	\$ 79,202,833	\$ 82,581,175
Substitute Teachers	1,867,614	1,812,103	1,937,655	1,877,452	1,842,136
Teacher Aides & Paraprofessionals	7,703,914	8,134,508	8,693,678	11,309,044	11,940,869
Total Salaries	87,416,865	88,245,945	87,976,010	92,389,329	96,364,180
Employee Benefits:					
State Retirement	15,687,536	16,961,650	18,043,021	18,797,839	19,699,259
Social Security	6,391,819	6,507,857	6,543,888	7,277,344	7,586,613
Group Insurance	10,000,488	10,464,333	10,730,022	11,099,461	12,237,691
Disability Insurance	222,177	226,873	221,263	307,357	303,819
Worker's Compensation	700,187	711,625	714,341	738,752	770,792
Local Retirement	2,165,637	2,425,360	2,877,759	2,915,000	2,760,000
Unemployment	31,534	19,390	9,522	50,000	40,000
Total Employee Benefits	35,199,378	37,317,088	39,139,816	41,185,753	43,398,174
Contracted Services					
Purchased Services	2,017,043	2,047,822	1,650,228	1,753,137	1,443,652
Field Trips	96,726	120,838	92,832	95,600	95,600
Total Purchased Services	4,048,005	3,698,860	3,456,084	4,384,112	3,648,816
Supplies					
Textbooks	3,100,027	2,872,882	2,928,553	4,245,672	3,596,779
Software	1,732,840	1,683,130	2,424,569	4,334,669	1,998,164
Total Supplies and Materials	609,537	215,207	166,786	189,773	169,773
Instructional Equipment					
Computer Equipment	5,442,404	4,771,219	5,519,908	8,770,114	5,764,716
Other	485,282	716,224	526,692	1,930,998	1,309,085
Total Equipment and Other	1,620,603	2,037,438	1,767,407	638,848	634,799
Total Instruction	244,240	77,015	12,214	29,809	29,809
	2,350,125	2,830,677	2,306,313	2,599,655	1,973,693
	\$ 134,456,777	\$ 136,863,789	\$ 138,398,131	\$ 149,328,963	\$ 151,149,579

Canyons School District

General Fund

Expenditures

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> Budget 2015-2016	<i>Budget</i> 2016-2017
Student Services:					
Salaries:					
Director's and Coordinators	\$ 365,209	\$ 304,027	\$ 217,434	\$ 281,625	\$ 394,587
Guidance Personnel	2,468,922	2,691,487	2,680,783	2,783,869	3,145,567
Health Services Personnel	1,063,853	1,050,832	1,051,690	1,081,727	1,077,098
Psychological Personnel	1,944,773	2,040,910	2,029,682	2,077,812	2,439,934
Secretarial and Other	337,670	388,581	298,739	329,366	387,474
Total Salaries	6,180,427	6,475,837	6,278,328	6,554,399	7,444,660
Employee Benefits	2,201,234	2,451,358	2,534,129	2,759,197	3,138,512
Purchased Services	468,687	476,462	1,152,396	993,500	993,500
Supplies and Other	75,016	107,299	134,679	225,500	183,500
Total Student Support	8,925,364	9,510,956	10,099,532	10,532,596	11,760,172
Staff Services:					
Salaries:					
Director's and Coordinators	3,623,334	3,912,818	3,401,202	4,054,903	4,293,638
Teachers - Certified	1,031,742	1,497,529	1,589,035	3,535,627	3,941,061
Media Personnel	611,474	626,112	695,611	717,060	757,562
Secretarial and Clerical	698,252	796,675	758,858	802,365	843,926
Aides and Paraprofessionals	640,485	658,185	655,613	711,583	722,730
Total Salaries	6,605,287	7,491,319	7,100,319	9,821,538	10,558,917
Employee Benefits	2,246,778	2,589,510	2,604,631	3,785,649	4,082,206
Purchased Services	816,630	740,555	761,881	806,560	736,976
Supplies and Other	647,354	681,442	659,725	750,106	668,000
Library Books	394,483	474,535	410,008	746,101	482,938
Total Instructional Staff Support	10,710,532	11,977,361	11,536,564	15,909,954	16,529,037
District Administration:					
Salaries:					
Board of Education	89,000	90,000	90,050	91,000	91,000
Superintendent and Assistants	640,557	506,263	983,863	1,005,969	1,025,061
Secretarial and Clerical	338,469	419,216	380,441	430,702	442,774
Total Salaries	1,068,026	1,015,479	1,454,354	1,527,671	1,558,835
Employee Benefits	455,023	408,319	571,181	626,425	647,593
Purchased Services	294,228	260,713	209,975	205,850	205,850
Supplies and Other	195,927	177,526	142,043	232,500	228,900
Total District Admin Support	\$ 2,013,204	\$ 1,862,037	\$ 2,377,553	\$ 2,592,446	\$ 2,641,178

Canyons School District

General Fund

Expenditures

School Administration:

Salaries:

Principals and Assistants	\$ 7,771,443	\$ 8,105,141	\$ 8,088,833	\$ 8,663,121	\$ 8,703,895
Secretarial and Clerical	3,237,844	3,438,178	3,489,972	4,007,793	4,513,726
Total Salaries	11,009,287	11,543,319	11,578,805	12,670,914	13,217,621

Employee Benefits	4,130,114	4,677,016	4,878,952	5,376,347	5,522,052
Purchased Services and Other	222,507	188,132	196,357	506,665	312,499
Total School Admin Support	15,361,908	16,408,467	16,654,114	18,553,926	19,052,172

Central Support Services:

Salaries:

Business Administrator and Directors	1,597,797	1,682,301	1,750,445	1,930,771	1,968,998
Secretarial and Clerical	1,407,098	1,485,424	1,528,106	1,537,633	1,621,757
Other Classified Personnel	2,769,257	2,933,830	2,824,451	3,110,347	3,248,244
Total Salaries	5,774,152	6,101,555	6,103,002	6,578,751	6,838,999

Employee Benefits	2,338,339	2,499,163	2,578,864	2,792,743	2,878,322
Purchased Services	2,842,211	2,960,358	3,277,103	3,500,455	3,321,955
Supplies and Other	609,749	508,516	734,671	793,770	776,270
Total Central Support	11,564,451	12,069,592	12,693,640	13,665,719	13,815,546

Operation & Maintenance of Plant:

Salaries:

Secretarial and Clerical	184,147	193,195	174,069	181,829	188,855
Custodial/Maintenance Supervisors	617,334	629,323	575,884	541,602	570,416
Custodial/Maintenance Personnel	5,576,153	5,979,046	5,986,507	6,065,556	6,315,225
Custodial/Maintenance - Hourly	1,377,966	1,498,259	1,538,657	1,558,057	1,530,475
Total Salaries	7,755,600	8,299,823	8,275,117	8,347,044	8,604,971

Employee Benefits	3,115,934	3,369,681	3,479,889	3,652,647	3,801,711
Purchased Services	859,898	884,070	757,378	1,089,000	1,037,000
Repairs and Parts	1,527,463	1,687,326	1,628,134	1,372,000	1,435,000
Supplies and Other	1,069,072	1,132,221	913,973	953,564	953,565
Water and Sewer	1,537,879	1,541,548	1,463,747	1,504,053	1,505,853
Natural Gas	1,527,088	1,593,007	1,484,253	1,554,442	1,570,762
Electricity	4,912,876	5,203,456	5,178,227	5,094,260	5,141,480
Total Operation & Maintenance	22,305,810	23,711,132	23,180,718	23,567,010	24,050,342

Canyons School District

General Fund

Expenditures

Student Transportation:

Salaries:

Secretarial and Clerical	110,048	117,563	74,739	94,973	97,993
Transportation Supervisors	126,908	130,171	92,028	95,470	97,972
Bus Drivers	2,950,355	3,079,193	3,254,822	3,201,561	3,168,145
Mechanics, Analysts and Others	768,421	839,758	858,647	893,279	917,752
Total Salaries	3,955,732	4,166,685	4,280,236	4,285,283	4,281,862

Employee Benefits	1,546,456	1,639,830	1,758,128	2,057,353	2,049,181
Purchased Services	117,833	88,521	118,130	125,000	125,000
Supplies and Other	280,260	207,554	270,566	265,500	235,500
Motor Fuel	902,640	919,764	688,049	750,000	850,000
Tires and Lubricants	112,716	123,033	61,648	90,000	90,000
Repair Parts	328,309	361,298	343,555	375,000	375,000
Total Transportation	7,243,946	7,506,685	7,520,312	7,948,136	8,006,543

Community Service:

Salaries	-	-	-	166,750	171,478
Benefits	-	-	-	83,584	86,474
Purchased Services and Other	-	-	-	89,100	89,100
Total School Admin Support	-	-	-	339,434	347,052

Total Expenditures	\$212,581,992	\$219,910,019	\$222,460,564	\$242,438,184	\$247,351,621
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Non K-12 Programs Fund

2014-2015 was the last fiscal year this fund was used. Starting in 2015-2016 all programs previously recorded in this fund are now included in the General Fund. This fund is still included for the roll-up to the combined statements for fiscal years 2012-2013, 2013-2014 and 2014-2015.

Canyons School District

Non K-12 Programs Fund

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

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> <i>Budget</i> 2015-2016	<i>Budget</i> 2016-2017
Revenues:					
Local Sources	\$ 1,425,940	\$ 371,960	\$ 234,768	\$ -	\$ -
State Sources	4,180,648	4,129,416	3,925,626	-	-
Federal Sources	1,004,225	1,178,705	1,111,280	-	-
Total Revenues	6,610,813	5,680,081	5,271,674	-	-
Expenditures:					
Non-Instructional Services	6,746,259	7,112,915	5,446,155	-	-
Total Expenditures	6,746,259	7,112,915	5,446,155	-	-
Excess (Deficiency) of Revenues Over Expenditures	(135,446)	(1,432,834)	(174,481)	-	-
Other Financing Sources (Uses):					
Transfers In (Out)	-	260,392	174,481	-	-
Net Change in Fund Balances	(135,446)	(1,172,442)	-	-	-
Fund Balances - Beginning of Year	1,307,888	1,172,442	-	-	-
Fund Balances - End of Year	\$ 1,172,442	\$ -	\$ -	\$ -	\$ -
Fund Balances:					
Restricted	1,172,442	-	-	-	-
Total Fund Balances	\$ 1,172,442	\$ -	\$ -	\$ -	\$ -

Canyons School District

Non K-12 Programs Fund

Revenues

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> <i>Budget</i> 2015-2016	<i>Budget</i> 2016-2017
Local Sources:					
Property Taxes	\$ 967,101	\$ -	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	65,649	-	-	-	-
Tuitions	297,988	308,310	234,768	-	-
Earnings on Investments	36,053	6,382	-	-	-
Other Local Revenue	59,149	57,268	-	-	-
Total Local Sources	1,425,940	371,960	234,768	-	-
State Sources:					
Special Education - Pre-School	1,040,317	1,117,005	1,231,955	-	-
Adult High School	398,856	372,901	20,000	-	-
South Park Academy	2,503,368	2,408,550	2,331,290	-	-
Flexible Allocation	22,955	14,610	117,611	-	-
Educator Salary Adjustments	215,152	216,350	224,770	-	-
Other State Revenue	-	-	-	-	-
Total State Sources	4,180,648	4,129,416	3,925,626	-	-
Federal Sources:					
NCLBA Title IA - Poverty	277,394	445,557	386,258	-	-
Special Education - IDEA	433,861	423,960	375,024	-	-
Special Education - Pre-School	148,893	136,534	135,537	-	-
Adult Basic Education	108,657	103,583	138,000	-	-
Other Federal	35,420	69,071	76,461	-	-
Total Federal Sources	1,004,225	1,178,705	1,111,280	-	-
Total Revenues	\$ 6,610,813	\$ 5,680,081	\$ 5,271,674	\$ -	\$ -

Canyons School District

Non K-12 Programs Fund

Expenditures

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Non-Instructional Services					
Salaries	\$ 4,334,485	\$ 4,442,613	\$ 3,517,057	\$ -	\$ -
Employee Benefits	1,435,844	1,501,362	1,346,457	-	-
Purchased Services	485,500	558,962	113,578	-	-
Supplies	146,148	206,578	106,028	-	-
Equipment	13,955	31,024	20,915	-	-
Indirect Costs to M & O Fund	330,327	372,376	342,120	-	-
Total Expenditures	\$ 6,746,259	\$ 7,112,915	\$ 5,446,155	\$ -	\$ -

District Activity Fund

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

Canyons School District

District Activity Fund

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

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> <i>Budget</i> 2015-2016	<i>Budget</i> 2016-2017
Local Revenues:					
Student Fees	\$ 2,485,541	\$ 3,539,744	\$ 3,637,640	\$ 4,243,444	\$ 4,328,313
Vending Commissions	135,947	138,793	91,967	151,983	155,023
Fundraising and Admissions	4,992,449	6,585,678	6,270,455	7,823,790	7,980,266
Interest	30,098	11,296	22,836	12,960	13,220
Total Operating Revenues	7,644,035	10,275,511	10,022,898	12,232,177	12,476,822
Expenditures:					
Instruction:					
Purchased Services	3,846,479	4,434,338	3,687,465	6,491,549	6,621,380
Supplies and Materials	3,026,120	4,265,110	4,532,514	5,429,077	5,537,659
Equipment	251,063	226,364	364,515	273,810	279,286
Other	272,944	715,528	926,338	-	-
Total Operating Expenses	7,396,606	9,641,340	9,510,832	12,194,436	12,438,325
Excess (Deficiency) of Revenues Over Expenditures	247,429	634,171	512,066	37,741	38,497
Fund Balances - Beginning of Year	4,071,278	4,318,707	4,952,878	5,464,944	5,502,685
Fund Balances - End of Year	\$ 4,318,707	\$ 4,952,878	\$ 5,464,944	\$ 5,502,685	\$ 5,541,182
Fund Balances:					
Committed	4,318,707	4,952,878	5,464,944	5,502,685	5,541,182
Total Fund Balances	\$ 4,318,707	\$ 4,952,878	\$ 5,464,944	\$ 5,502,685	\$ 5,541,182

Community Development Agency 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. The fund balance will always be zero as the District does not possess these funds.

Canyons School District

Community Development Agency Fund

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

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> <i>Budget</i> 2015-2016	<i>Budget</i> 2016-2017
Local Sources:					
Property Taxes	\$ 7,755,013	\$ 8,174,385	\$ 8,764,277	\$ 10,178,478	\$ 10,687,401
Total Revenues	7,755,013	8,174,385	8,764,277	10,178,478	10,687,401
Expenditures:					
Community:					
Payments to Community Development Agencies	7,755,013	8,174,385	8,764,277	10,178,478	10,687,401
Total Expenditures	7,755,013	8,174,385	8,764,277	10,178,478	10,687,401
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	-
Fund Balances - Beginning of Year	-	-	-	-	-
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -	\$ -

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

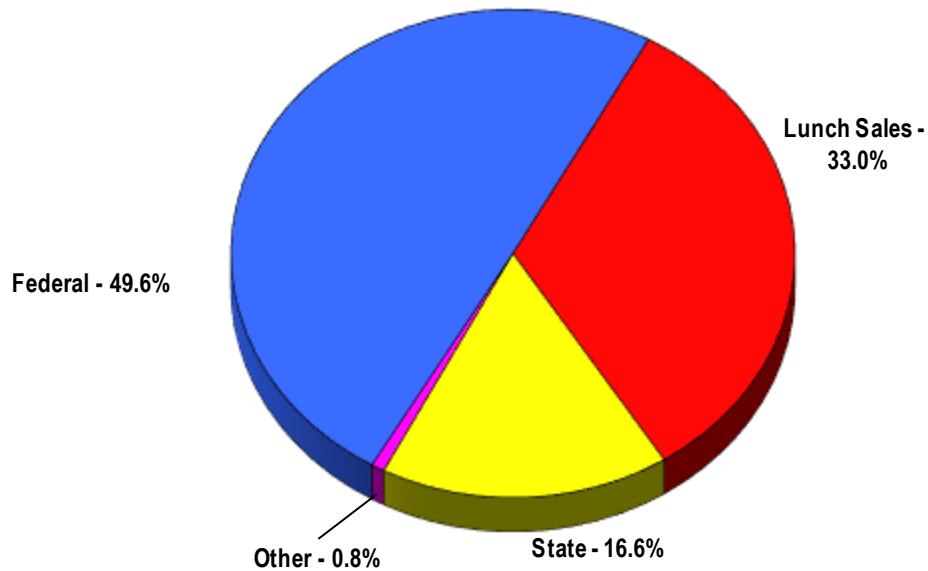
Summary Statement of Revenues, Expenditures, and Changes in Fund Balances

	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Final Budget 2015-2016	Budget 2016-2017
Revenues:					
Local Contributions	\$ 393,175	\$ 488,260	\$ 358,914	\$ 345,000	\$ 375,000
Interest Income	26,089	39,701	(2,726)	25,000	25,000
Total Revenues	419,264	527,961	356,188	370,000	400,000
Expenditures:					
Salaries	215,757	146,895	129,191	113,621	121,863
Benefits	72,508	54,274	59,410	40,584	43,376
Purchased Services	11,847	3,473	1,809	28,150	28,150
Supplies	25,073	81,744	48,225	24,800	24,800
Awards	309,904	346,835	441,802	339,000	388,000
Total Expenditures	635,089	633,221	680,437	546,155	606,189
Excess (Deficiency) of Revenues Over Expenditures	(215,825)	(105,260)	(324,249)	(176,155)	(206,189)
Other Financing Sources:					
Transfer In	305,918	217,878	212,573	190,155	201,189
Net Change in Fund Balances	90,093	112,618	(111,676)	14,000	(5,000)
Fund Balances - Beginning of Year	391,549	481,642	594,260	482,584	496,584
Fund Balances - End of Year	\$ 481,642	\$ 594,260	\$ 482,584	\$ 496,584	\$ 491,584
Fund Balances:					
Committed	481,642	594,260	482,584	496,584	491,584
Total Fund Balances	\$ 481,642	\$ 594,260	\$ 482,584	\$ 496,584	\$ 491,584

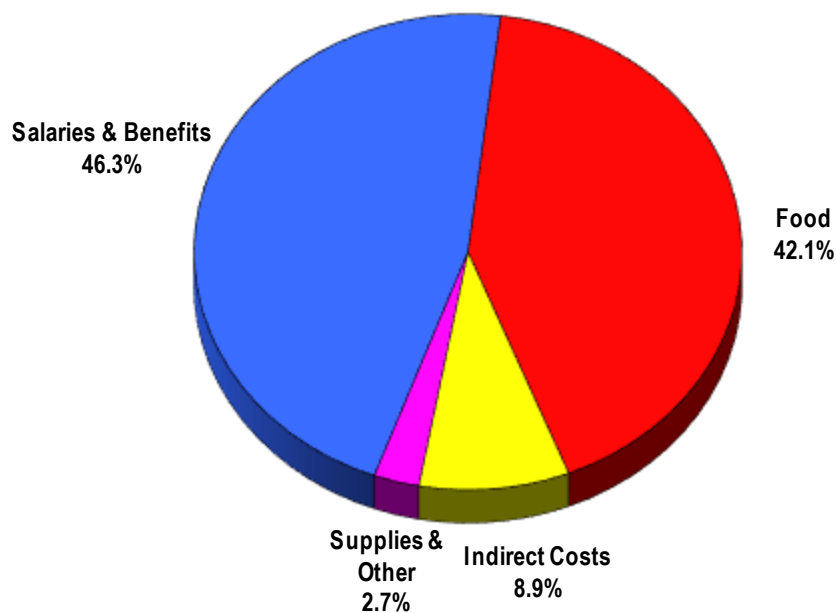
Nutrition Fund

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> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Revenues:					
Local Sources	\$ 4,239,506	\$ 4,199,869	\$ 4,103,644	\$ 4,194,500	\$ 4,213,500
State Sources	1,913,309	1,812,326	1,986,870	2,050,000	2,068,500
Federal Sources	5,739,366	5,697,153	6,082,930	6,140,350	6,193,550
Total Revenues	11,892,181	11,709,348	12,173,444	12,384,850	12,475,550
Expenditures:					
Food Services	11,712,329	11,833,616	12,242,509	12,893,640	13,231,036
Total Expenditures	11,712,329	11,833,616	12,242,509	12,893,640	13,231,036
Excess (Deficiency) of Revenues Over Expenditures	179,852	(124,268)	(69,065)	(508,790)	(755,486)
Fund Balances - Beginning of Year	2,770,367	2,950,219	2,825,951	2,756,886	2,248,096
Fund Balances - End of Year	\$ 2,950,219	\$ 2,825,951	\$ 2,756,886	\$ 2,248,096	\$ 1,492,610
Fund Balances:					
Non-Spendable	345,310	293,334	246,344	241,417	253,488
Restricted	2,604,909	2,532,617	2,510,542	2,006,679	1,239,122
Total Fund Balances	\$ 2,950,219	\$ 2,825,951	\$ 2,756,886	\$ 2,248,096	\$ 1,492,610

Canyons School District

Nutrition Fund

Revenues

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> <i>Budget</i> 2015-2016	<i>Budget</i> 2016-2017
Local Sources:					
Sales to Pupils	\$ 3,950,451	\$ 4,000,125	\$ 3,878,889	\$ 3,963,500	\$ 3,983,500
Sales to Adults	142,280	114,293	142,688	135,000	135,000
Interest on Investments	77,739	21,282	20,439	25,000	23,500
Other Local Revenue	69,036	64,169	61,628	71,000	71,500
Total Local Sources	4,239,506	4,199,869	4,103,644	4,194,500	4,213,500
State Sources:					
School Lunch	1,913,309	1,812,326	1,986,870	2,050,000	2,068,500
Total State Sources	1,913,309	1,812,326	1,986,870	2,050,000	2,068,500
Federal Sources:					
Lunch Reimbursement	5,739,366	5,697,153	6,082,930	6,140,350	6,193,550
Total Federal Sources	5,739,366	5,697,153	6,082,930	6,140,350	6,193,550
 Total Revenues	 \$ 11,892,181	 \$ 11,709,348	 \$ 12,173,444	 \$ 12,384,850	 \$ 12,475,550

Canyons School District

Nutrition Fund

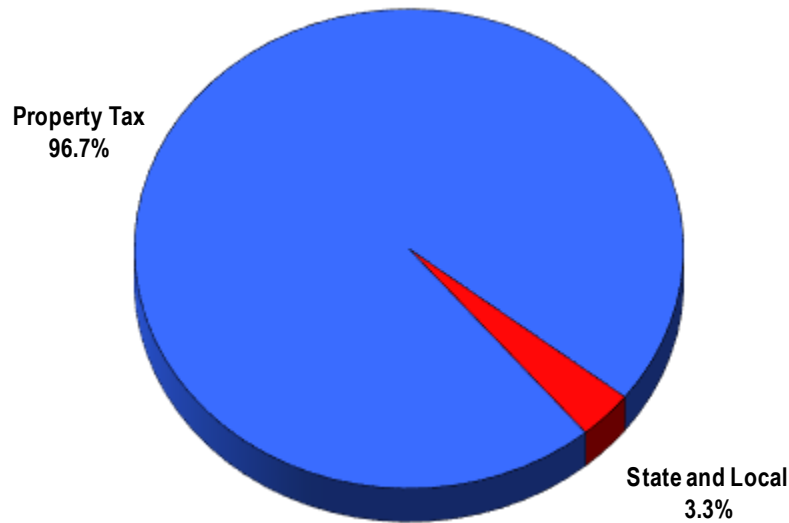
Expenditures

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Food Services:					
Salaries	\$ 4,087,418	\$ 4,240,222	\$ 4,085,647	\$ 4,306,789	\$ 4,516,040
Employee Benefits	1,495,979	1,541,881	1,523,857	1,549,951	1,616,096
Purchased Services	82,057	82,380	87,559	99,100	99,100
Supplies	187,094	205,116	173,271	177,800	155,800
Food	4,945,127	5,072,198	5,290,196	5,600,000	5,570,000
Equipment	113,440	84,416	198,586	100,000	100,000
Indirect Costs	801,214	607,403	883,393	1,060,000	1,174,000
Total Expenditures	\$ 11,712,329	\$ 11,833,616	\$ 12,242,509	\$ 12,893,640	\$ 13,231,036

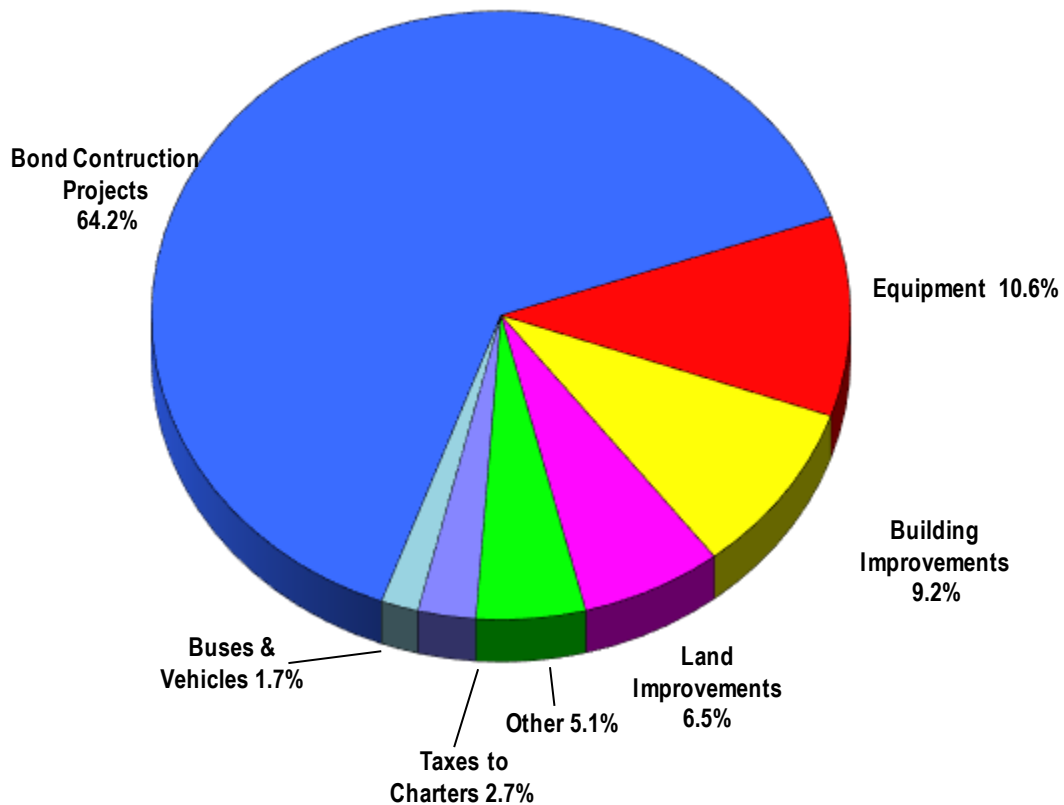
Capital Outlay Fund

The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within the District. Financing is provided by a property tax levy as authorized by 53A-16-113.

Capital Outlay Fund Revenue Sources



Budgeted Expenditures



Canyons School District

Capital Outlay Fund

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

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Revenues:					
Local Sources	\$ 27,090,153	\$ 27,465,394	\$ 28,122,453	\$ 28,164,235	\$ 22,234,614
State Sources	235,687	480,557	18,349	59,680	123,765
Federal Sources	-	-	125,000	-	100,000
Total Revenues	27,325,840	27,945,951	28,265,802	28,223,915	22,458,379
Expenditures:					
Capital Outlay	127,614,203	42,314,715	60,504,410	64,404,158	64,045,631
Total Expenditures	127,614,203	42,314,715	60,504,410	64,404,158	64,045,631
Excess (Deficiency) of Revenues Over Expenditures	(100,288,363)	(14,368,764)	(32,238,608)	(36,180,243)	(41,587,252)
Other Financing Sources (Uses):					
Transfers In (Out)	(5,000,000)	(3,000,000)	(400,000)	-	-
Sale of Property	-	-	-	4,700,000	-
Building Bond Proceeds	80,000,000	60,000,000	42,000,000	-	-
Bond Premium	4,325,856	3,370,164	6,220,563	-	-
Total Other Financing Sources	79,325,856	60,370,164	47,820,563	4,700,000	-
Net Change in Fund Balances	(20,962,507)	46,001,400	15,581,955	(31,480,243)	(41,587,252)
Fund Balances - Beginning of Year	84,650,892	63,688,385	109,689,785	125,271,740	93,791,497
Fund Balances - End of Year	\$ 63,688,385	\$ 109,689,785	\$ 125,271,740	\$ 93,791,497	\$ 52,204,245
Fund Balances:					
Restricted	63,688,385	109,689,785	125,271,740	93,791,497	52,204,245
Total Fund Balances	\$ 63,688,385	\$ 109,689,785	\$ 125,271,740	\$ 93,791,497	\$ 52,204,245

Canyons School District

Capital Outlay Fund

Revenues

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Local Sources:					
Property Taxes	\$ 24,432,484	\$ 24,913,925	\$ 26,110,104	\$ 25,143,545	\$ 20,994,242
Registered Vehicles Fee-in-Lieu	1,045,478	996,110	989,944	870,690	630,372
Earnings on Investments	1,389,478	1,036,367	1,002,405	650,000	610,000
Other Local Revenue	222,713	518,992	20,000	1,500,000	-
Total Local Sources	27,090,153	27,465,394	28,122,453	28,164,235	22,234,614
State Sources:					
State Energy Grant	235,687	450,234	-	-	-
Enrollment Growth	-	30,323	18,349	59,680	123,765
Total State Sources	235,687	480,557	18,349	59,680	123,765
Federal Sources:					
Federal Energy Bus Grant	-	-	125,000	-	100,000
Total Federal Sources	-	-	125,000	-	100,000
 Total Revenues	 \$ 27,325,840	 \$ 27,945,951	 \$ 28,265,802	 \$ 28,223,915	 \$ 22,458,379

Canyons School District

Capital Outlay Fund

Expenditures

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Capital Outlay:					
Salaries	\$ 835,915	\$ 980,463	\$ 927,201	\$ 963,497	\$ 992,710
Employee Benefits	327,038	389,733	388,354	421,290	435,775
Purchased Services & Supplies	240,666	213,056	71,359	441,370	220,000
New School Supplies & Textbooks	39,467	491,776	9,621	-	-
Architectural & Engineering Fees	2,134,414	2,598,399	3,710,933	1,671,670	1,586,985
Bond Issuance Costs	662,822	381,264	326,832	-	-
Bond Construction Projects	74,947,964	13,531,219	30,856,944	37,482,689	41,105,000
Land and Improvements	15,444,532	3,463,261	4,686,118	2,253,190	4,186,175
Buildings and Improvements	19,669,011	5,995,130	9,042,641	10,542,174	5,879,845
Data Processing Equipment	3,389,157	3,702,498	3,401,957	3,367,000	3,707,000
Equipment	5,027,390	4,504,668	2,166,179	4,910,173	3,108,199
Buses	1,708,225	1,907,025	1,428,037	511,916	688,975
Vehicles	133,159	419,573	581,633	327,500	420,000
Taxes to Charter Schools	657,545	752,780	825,924	1,511,689	1,714,967
Taxes to County-Wide Equalization	2,396,898	2,983,870	2,080,677	-	-
Total Expenditures	\$ 127,614,203	\$ 42,314,715	\$ 60,504,410	\$ 64,404,158	\$ 64,045,631

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2016-2017	
School Based Expenditures		
<i>Bond Funded Projects</i>		
Midval Middle rebuild	\$ 21,538,775	
Alta View Elementary rebuild	16,378,210	
Indian Hills remodel	3,650,000	
Butler Elementary rebuild	1,300,000	
<i>Small Capital Improvements</i>		
All schools- carbon monoxide detectors	300,000	
9 Elementary schools - playground upgrades	530,000	
5 Secondary schools - security camera upgrades	318,000	
Bell View - parking lot and sprinklers	826,910	
Bell View - new carpet	149,900	
East Midvale- walk in freezer	264,640	
Silver Mesa - new carpet	138,500	
Eastmont Middle- mechanical upgrade	925,000	
Eastmont Middle- locker room and restrooms	250,000	
Alta High- football stadium artificial turf	973,040	
Alta High- boiler replacement	431,305	
Hillcrest High - concession stand and restrooms	400,000	
Jordan High- football stadium artificial turf	831,225	
CTEC- cosmology lab remodel	243,500	
School equipment all schools	1,698,198	
Total School Based Expenditures		51,147,203
Facility Support Services:		
Salaries and benefits	1,001,006	
Purchased services and supplies	95,000	
Architects	600,000	
Total Facility Admin	1,696,006	
<i>District--Wide Site Repairs</i>		
Asphalt repairs	400,000	
Sidewalks	50,000	
Other site upgrades	100,000	
Total District-Wide Site Repairs	550,000	

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2016-2017	
<i>District--Wide Building Improvements</i>		
Carpeting	110,000	
Paint	100,000	
Roof repairs	50,000	
Air quality	10,000	
HVAC	100,000	
Asbestos removal	559,000	
Security	125,000	
Classroom audio improvements	100,000	
Gym floors	75,000	
Plumbing	45,000	
Remodeling	400,000	
Kitchen upgrades/grease traps	60,000	
Auditorium upgrade	50,000	
Electrical	50,000	
Risk management	125,000	
ADA compliance	50,000	
Moving expenses	75,000	
Portables and set-up	300,000	
Energy upgrades	325,000	
Total District-Wide Building Repairs	2,709,000	
Custodial equipment	250,000	
Equipment and tools	35,000	
Maintenance and service vehicles	300,000	
Total Facility Other Expenses	585,000	
Total Facility Support Services		5,540,006
Information Technology Support Services		
Salaries and benefits	427,480	
Network improvements	850,000	
Computer equipment	375,000	
IT projects	850,000	
Data center	100,000	
Audio and video rotation	150,000	
Bus technology rotation	200,000	
Bell and paging rotation	300,000	
Wireless networks	300,000	
Computer labs and furniture	432,000	
Total Information Technology Support Services		3,984,480

Canyons School District

Capital Outlay Fund

Detailed Budget by Location

Description	Budget 2016-2017	
Transportation Support Services		
School buses		688,975
Central Support Services		
Central office equipment	250,000	
Copy machine replacement district-wide	300,000	
Driver's ed cars	120,000	
CAB East remodel and additional parking	300,000	
Payments to charter schools	1,714,967	
Total Central Support Services		2,684,967
Total Capital Outlay Fund Expenditures		\$ 64,045,631

Canyons School District

Capital Outlay Fund

Summarized Expenditures by Location

Description	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Final Budget 2015-2016	Budget 2016-2017
Alta View Elementary	\$ 181,818	\$ 67,804	\$ 72,331	\$ 2,789,741	\$ 16,625,892
Altara Elementary	39,058	26,109	17,686	354,677	21,020
Bell View Elementary	40,454	111,535	303,092	62,234	991,416
Bella Vista Elementary	85,800	38,441	16,000	79,525	13,563
Brookwood Elementary	118,405	14,011	77,309	44,005	18,199
Butler Elementary	62,996	31,797	689,855	16,594,937	1,545,982
Canyon View Elementary	78,495	52,144	87,633	84,625	16,808
Copperview Elementary	66,646	43,592	36,168	35,640	17,697
Cottonwood Heights Elementary	1,931,070	834,630	-	-	-
Crescent Elementary	259,500	56,434	17,719	113,802	24,227
Draper Elementary	1,904,368	164,713	608,387	111,615	30,139
East Midvale Elementary	95,002	53,409	182,984	92,687	286,897
East Sandy Elementary	34,567	32,570	41,435	140,429	17,233
Edgemont Elementary	379,579	135,267	38,500	65,729	17,774
Granite Elementary	81,752	161,930	84,564	24,535	15,920
Lone Peak Elementary	97,302	119,842	446,706	401,013	28,478
Midvale Elementary	3,143,807	203,367	248,894	993,757	28,323
Midvalley Elementary	240,066	35,376	236,289	469,630	18,586
Oak Hollow Elementary	45,004	144,926	112,879	40,136	28,671
Oakdale Elementary	550,606	69,352	172,417	34,444	15,263
Park Lane Elementary	39,494	53,631	17,862	26,684	17,929
Peruvian Park Elementary	401,469	83,569	366,288	545,150	22,798
Quail Hollow Elementary	57,159	37,618	26,893	94,834	19,822
Ridgecrest Elementary	46,293	610,104	1,200,359	586,842	25,731
Sandy Elementary	48,976	201,303	160,996	37,624	22,682
Silver Mesa Elementary	152,820	51,987	191,451	42,319	163,036
Sprucewood Elementary	76,942	152,090	441,827	426,179	17,658
Sunrise Elementary	74,062	33,799	76,709	20,038	25,425
Willow Canyon Elementary	416,993	13,934	7,462	84,705	15,611
Willow Springs Elementary	51,913	65,881	34,119	103,738	29,366
Albion Middle	1,786,769	131,003	115,271	114,373	40,941
Butler Middle	12,924,072	2,337,829	40,698	214,290	85,116
Draper Park Middle	33,950,698	4,778,109	140,245	249,610	110,704
Eastmont Middle	53,980	163,770	505,353	82,918	1,209,292
Indian Hills Middle	1,369,123	102,275	59,297	91,731	3,697,808
Midvale Middle	351,736	93,339	1,905,865	18,206,755	21,567,337
Mount Jordan Middle	470,238	7,953,601	31,352,972	2,579,122	38,491
Union Middle	564,012	90,562	109,093	196,080	39,585
Alta High	555,439	1,540,372	3,679,751	484,206	1,519,132
Brighton High	5,838,206	1,308,395	1,992,711	1,991,138	193,159
Corner Canyon High	30,255,235	3,816,237	489,873	199,125	162,902
Hillcrest High	6,967,202	1,263,029	422,929	358,036	602,755
Jordan High	1,197,641	1,594,436	905,931	1,080,699	934,335
Canyons Tech Center	141,867	24,006	-	195,000	243,500
Jordan Valley	85,102	196,489	393,810	1,400,000	-
Jordan Resource Center	79,956	-	(9,510)	-	-
Old Valley High	-	24,606	57,902	-	29,000
Facility Support Services	2,483,163	2,399,124	2,861,173	5,398,864	5,891,006
Information Technology Support Services	2,215,258	3,095,115	3,394,063	3,755,962	3,984,480
Transportation Support Services	1,722,154	1,949,640	1,445,058	811,916	688,975
Central Support Services	10,745,493	2,014,963	1,720,510	981,370	1,170,000
Taxes to Charter Schools	657,545	752,780	825,924	1,511,689	1,714,967
Taxes to County-Wide Equalization	2,396,898	2,983,870	2,080,677	-	-
Total Expenditures	\$ 127,614,203	\$ 42,314,715	\$ 60,504,410	\$ 64,404,158	\$ 64,045,631

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. General obligations bonds were issued before the Jordan School District was divided. However, property owners in the Canyons School District are still responsible for its share of the debt. Canyons School District has issued all \$250 million from the June 2010 bond election. As a promise to voters the District's debt levy will not exceed 0.001619; if required to service the full debt, a portion of the fund balance will be transferred from the Capital Outlay Fund.

Canyons School District

Debt Service Fund

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

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> <i>Budget</i> 2015-2016	<i>Budget</i> 2016-2017
Local Revenues:					
Property Tax	\$ 22,741,534	\$ 23,482,043	\$ 24,995,487	\$ 26,812,856	\$ 27,679,912
Registered Vehicles Fee-in-Lieu	1,381,632	1,599,743	1,587,730	1,740,909	1,863,567
Interest Income	49,546	44,508	52,464	88,000	50,000
Total Operating Revenues	24,172,712	25,126,294	26,635,681	28,641,765	29,593,479
Expenditures:					
Bond Principal	19,745,300	17,802,100	15,727,300	15,998,000	16,896,000
Bond Interest	9,450,613	10,928,180	11,652,834	12,916,768	11,972,255
Refunds	-	-	-	-	-
Issuance Costs on Refunding	-	295,657	-	-	-
Bank Fees	4,034	3,951	3,582	9,000	9,000
Total Operating Expenses	29,199,947	29,029,888	27,383,716	28,923,768	28,877,255
Excess (Deficiency) of Revenues Over Expenditures	(5,027,235)	(3,903,594)	(748,035)	(282,003)	716,224
Other Financing Sources:					
Transfer In	5,000,000	3,000,000	400,000	-	-
Bond Premium on Refunding	-	11,143,182	-	-	-
Par on Refunding	-	59,970,000	-	-	-
Payment to Escrow Agent on Refunding	-	(70,817,525)	-	-	-
Total Other Financing Sources	5,000,000	3,295,657	400,000	-	-
Fund Balances - Beginning of Year	3,007,969	2,980,734	2,372,797	2,024,762	1,742,759
Fund Balances - End of Year	\$ 2,980,734	\$ 2,372,797	\$ 2,024,762	\$ 1,742,759	\$ 2,458,983
Fund Balances:					
Restricted	\$ 2,980,734	\$ 2,372,797	\$ 2,024,762	\$ 1,742,759	\$ 2,458,983
Total Fund Balances	\$ 2,980,734	\$ 2,372,797	\$ 2,024,762	\$ 1,742,759	\$ 2,458,983

Canyons School District

Debt Service Schedule of Outstanding General Obligation Bonds

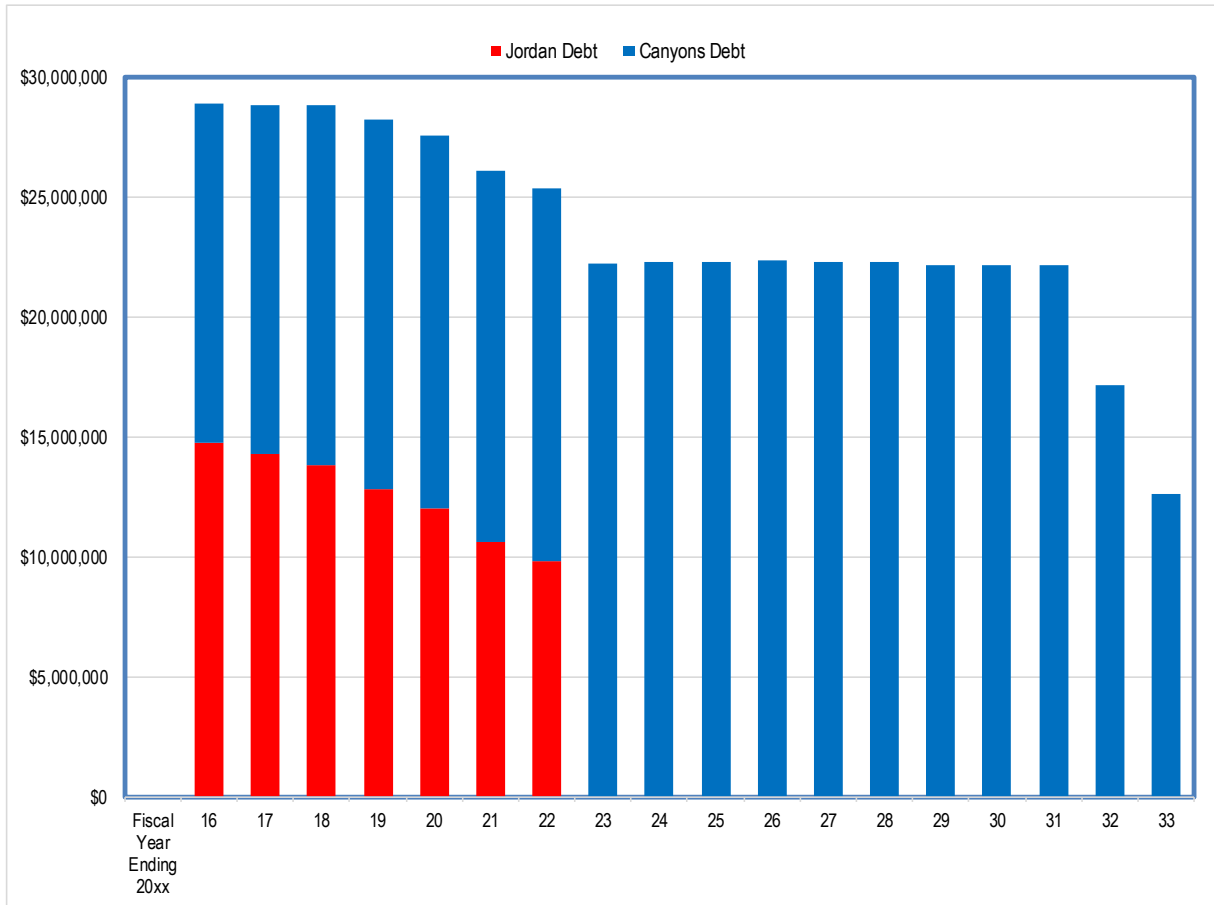
Annual Principal and Interest owed 2016-2033

Fiscal Year Ending June 30	Former Jordan School District Issued Bonds		Canyons School District Issued Bonds		Total
	Principal	Interest	Principal	Interest	Debt Service
2016	\$ 11,183,000	\$ 3,556,825	\$ 4,815,000	\$ 9,359,943	\$ 28,914,768
2017	11,211,000	3,079,455	5,685,000	8,892,802	28,868,257
2018	11,255,000	2,578,500	6,310,000	8,725,627	28,869,127
2019	10,775,000	2,015,750	6,945,000	8,530,952	28,266,702
2020	10,535,000	1,477,000	7,230,000	8,308,477	27,550,477
2021	9,650,000	950,250	7,510,000	7,993,077	26,103,327
2022	9,355,000	467,750	7,885,000	7,665,277	25,373,027
2023	-	-	14,885,000	7,321,027	22,206,027
2024	-	-	15,560,000	6,718,627	22,278,627
2025	-	-	16,240,000	6,033,077	22,273,077
2026	-	-	16,940,000	5,450,227	22,390,227
2027	-	-	17,550,000	4,778,377	22,328,377
2028	-	-	18,225,000	4,050,627	22,275,627
2029	-	-	18,905,000	3,289,827	22,194,827
2030	-	-	19,605,000	2,591,127	22,196,127
2031	-	-	20,355,000	1,783,977	22,138,977
2032	-	-	16,150,000	1,033,500	17,183,500
2033	-	-	12,125,000	468,438	12,593,438
Totals	<u>\$ 73,964,000</u>	<u>\$ 14,125,530</u>	<u>\$ 232,920,000</u>	<u>\$ 102,994,986</u>	<u>\$ 424,004,516</u>

Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2015	\$ 306,884,000
Less Bond Principal Payments (2015-2016)	(15,998,000)
Bonds Payable, June 30, 2016	290,886,000
Less Bond Principal Payments (2016-2017)	(16,896,000)
Bonds Payable, June 30, 2017	<u>\$ 273,990,000</u>

Debt Service Fund
Principal and Interest Payments Due 2015-2016 thru 2032-2033



Canyons School District**Debt Service Fund***Schedule of outstanding general obligation bonds shared with the Jordan School District*

		2016	2017	2018	2019
Series 2006	Principal	\$ 1,050,000	\$ -	\$ -	\$ -
\$ 15,000,000	Interest	42,000	-	-	-
Series 2007	Principal	13,050,000	13,700,000	-	-
\$ 196,000,000	Interest	1,104,250	582,250	-	-
Series 2014 Refunding	Principal	8,580,000	9,520,000	23,820,000	23,970,000
\$ 104,665,000	Interest	4,914,000	4,485,000	4,009,000	2,818,000
Total		<u>\$ 28,740,250</u>	<u>\$ 28,287,250</u>	<u>\$ 27,829,000</u>	<u>\$ 26,788,000</u>
Total Principal		\$ 22,680,000	\$ 23,220,000	\$ 23,820,000	\$ 23,970,000
Total Interest		6,060,250	5,067,250	4,009,000	2,818,000
Total		<u>\$ 28,740,250</u>	<u>\$ 28,287,250</u>	<u>\$ 27,829,000</u>	<u>\$ 26,788,000</u>
Canyons SD Principal		\$ 11,183,000	\$ 11,211,000	\$ 11,255,000	\$ 10,775,000
Canyons SD Interest		3,556,825	3,079,455	2,578,500	2,015,750
Jordan SD Principal		11,497,000	12,009,000	12,565,000	13,195,000
Jordan SD Interest		2,503,425	1,987,795	1,430,500	802,250
		<u>\$ 28,740,250</u>	<u>\$ 28,287,250</u>	<u>\$ 27,829,000</u>	<u>\$ 26,788,000</u>

These bonds payable are obligations of the former Jordan School District prior to its division on July 1, 2009. According to the statute governing the division, Canyons School District (CSD) is responsible for 58% of the outstanding debt and Jordan School District (JSD) is responsible for the remaining 42%. In April 2014, the Districts agreed to refund all eligible bonds. This refunding will annually save CSD \$550,000 in principal and interest expense. At the time of the refunding the CSD elected to accelerate its building program and still remain committed to its taxpayers the debt tax levy would not exceed 0.001619. The District choose to reduce its annual payment until the bonds are retired in June 2022. For the next few fiscal years CSD will transfer a lesser amount from its Capital Outlay Fund to service the debt, if such a transfer is needed. JSD opted to increase their debt tax levy for the fiscal years 2014-2015 through 2019-2020 to payoff their portion earlier. Therefore, the Series 2014 is not a straight 58% for CSD and 42% for JSD.

2020	2021	2022	Total
\$ -	\$ -	\$ -	\$ 1,050,000
-	-	-	15,042,000
-	-	-	26,750,000
-	-	-	197,686,500
13,385,000	9,650,000	9,355,000	98,280,000
1,619,500	950,250	467,750	123,928,500
<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 462,737,000</u>
\$ 13,385,000	\$ 9,650,000	\$ 9,355,000	\$ 126,080,000
1,619,500	950,250	467,750	336,657,000
<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 462,737,000</u>
\$ 10,535,000	\$ 9,650,000	\$ 9,355,000	73,964,000
1,477,000	950,250	467,750	14,125,530
2,850,000	-	-	52,116,000
142,500	-	-	6,866,470
<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 147,072,000</u>

Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series April 2011 \$68,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 2,765,000	\$ 2,272,300	\$ 5,037,300
2016-17	2,845,000	2,189,350	5,034,350
2017-18	2,935,000	2,104,000	5,039,000
2018-19	3,020,000	2,015,950	5,035,950
2019-20	3,110,000	1,925,350	5,035,350
2020-21	3,220,000	1,800,950	5,020,950
2021-22	3,350,000	1,672,150	5,022,150
2022-23	3,485,000	1,538,150	5,023,150
2023-24	3,620,000	1,398,750	5,018,750
2024-25	3,765,000	1,253,950	5,018,950
2025-26	3,920,000	1,103,350	5,023,350
2026-27	4,075,000	946,550	5,021,550
2027-28	4,240,000	783,550	5,023,550
2028-29	4,400,000	608,650	5,008,650
2029-30	4,590,000	421,650	5,011,650
2030-31	4,780,000	215,100	4,995,100
Total	\$ 58,120,000	\$ 22,249,750	\$ 80,369,750

Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series August 2012 \$80,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 1,325,000	\$ 2,508,687	\$ 3,833,687
2016-17	1,325,000	2,488,813	3,813,813
2017-18	1,375,000	2,468,938	3,843,938
2018-19	1,425,000	2,448,313	3,873,313
2019-20	1,500,000	2,426,938	3,926,938
2020-21	1,550,000	2,366,937	3,916,937
2021-22	1,650,000	2,304,937	3,954,937
2022-23	5,350,000	2,238,937	7,588,937
2023-24	5,625,000	2,078,437	7,703,437
2024-25	5,900,000	1,853,437	7,753,437
2025-26	6,150,000	1,676,437	7,826,437
2026-27	6,350,000	1,461,188	7,811,188
2027-28	6,600,000	1,207,188	7,807,188
2028-29	6,850,000	943,188	7,793,188
2029-30	7,050,000	737,688	7,787,688
2030-31	7,325,000	455,688	7,780,688
2031-32	7,550,000	235,938	7,785,938
Total	\$ 74,900,000	\$ 29,901,689	\$104,801,689

Canyons School District

Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series October 2013 \$60,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 675,000	\$ 2,374,288	\$ 3,049,288
2016-17	690,000	2,354,038	3,044,038
2017-18	700,000	2,333,338	3,033,338
2018-19	725,000	2,312,338	3,037,338
2019-20	760,000	2,290,588	3,050,588
2020-21	790,000	2,252,588	3,042,588
2021-22	835,000	2,213,088	3,048,088
2022-23	3,875,000	2,171,338	6,046,338
2023-24	4,040,000	1,977,588	6,017,588
2024-25	4,200,000	1,775,588	5,975,588
2025-26	4,370,000	1,639,088	6,009,088
2026-27	4,550,000	1,464,288	6,014,288
2027-28	4,735,000	1,282,288	6,017,288
2028-29	4,930,000	1,092,888	6,022,888
2029-30	5,150,000	895,688	6,045,688
2030-31	5,375,000	689,688	6,064,688
2031-32	5,625,000	474,688	6,099,688
2032-33	5,875,000	249,688	6,124,688
Total	\$ 57,900,000	\$ 29,843,084	\$ 87,743,084

Canyons School District

Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series April 2015 \$42,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 50,000	\$ 2,204,688	\$ 2,254,688
2016-17	825,000	1,860,600	2,685,600
2017-18	1,300,000	1,819,350	3,119,350
2018-19	1,775,000	1,754,350	3,529,350
2019-20	1,860,000	1,665,600	3,525,600
2020-21	1,950,000	1,572,600	3,522,600
2021-22	2,050,000	1,475,100	3,525,100
2022-23	2,175,000	1,372,600	3,547,600
2023-24	2,275,000	1,263,850	3,538,850
2024-25	2,375,000	1,150,100	3,525,100
2025-26	2,500,000	1,031,350	3,531,350
2026-27	2,575,000	906,350	3,481,350
2027-28	2,650,000	777,600	3,427,600
2028-29	2,725,000	645,100	3,370,100
2029-30	2,815,000	536,100	3,351,100
2030-31	2,875,000	423,500	3,298,500
2031-32	2,975,000	322,875	3,297,875
2032-33	6,250,000	218,750	6,468,750
Total	\$ 42,000,000	\$ 21,000,463	\$ 63,000,463

Employee Benefits Self-Insurance Fund

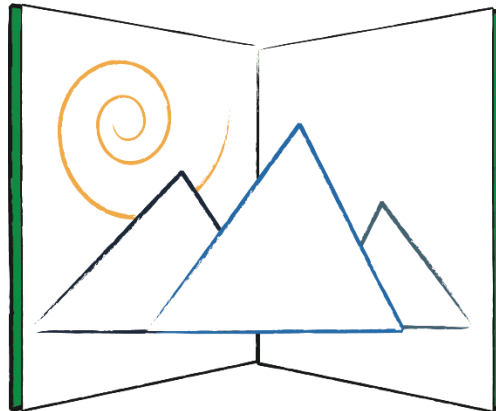
The Self-Insurance Internal Service Fund was created to account for the costs of the District's self-insured plans for medical and accident insurance and industrial insurance. Annual premiums are charged to the other funds based upon total projected expenditures. Benefit payments plus an administrative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

Canyons School District

Employee Benefits Self-Insurance Fund

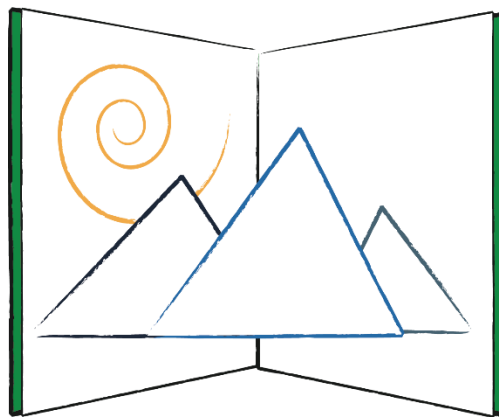
Summary Statement of Revenues, Expenses, and Changes in Net Assets

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Operating Revenues:					
Earnings on Investments	\$ 64,053	\$ 29,847	\$ 35,572	\$ 60,000	\$ 50,000
Program Insurance Premiums	16,556,039	16,922,416	17,865,681	17,635,000	18,060,000
Employee Premiums	6,813,309	6,376,330	5,696,934	6,058,000	6,483,000
Reinsurance	43,050	476,168	6,521	410,000	410,000
Worker's Comp Premiums	1,111,930	1,150,115	1,144,697	1,155,000	1,175,000
Total Operating Revenues	24,588,381	24,954,876	24,749,405	25,318,000	26,178,000
Operating Expenses:					
Salaries	145,887	149,727	157,358	176,486	187,308
Employee Benefits	82,390	43,723	47,810	67,213	73,097
Health and Accident Claims	17,773,604	18,197,083	18,805,151	18,300,000	18,849,000
Prescriptions	5,335,264	5,652,385	5,156,340	5,300,000	5,459,000
Worker's Comp Claims	618,464	562,234	357,015	520,000	533,000
Administration and Consultants	1,085,585	2,013,610	2,413,742	2,225,000	2,225,000
Purchased Services and Supplies	8,517	17,962	14,550	20,400	20,400
Total Operating Expenses	25,049,711	26,636,724	26,951,966	26,609,099	27,346,805
Net Income (Loss)	(461,330)	(1,681,848)	(2,202,561)	(1,291,099)	(1,168,805)
Net Assets - Beginning of Year	9,289,783	8,828,453	7,146,605	4,944,044	3,652,945
Net Assets - End of Year	\$ 8,828,453	\$ 7,146,605	\$ 4,944,044	\$ 3,652,945	\$ 2,484,140



CANYONS
School District

INFORMATION SECTION



CANYONS
School District

Canyons School District

All Governmental Fund Types

Five Year Summary of Revenues, Expenditures and Fund Balances

	<i>Actual</i> <i>2012-2013</i>	<i>Actual</i> <i>2013-2014</i>	<i>Actual</i> <i>2014-2015</i>	<i>Final</i> <i>Budget</i> <i>2015-2016</i>	<i>Budget</i> <i>2016-2017</i>
Revenues:					
Property Tax	\$ 129,006,049	\$ 128,908,972	\$ 132,542,737	\$ 142,491,782	\$ 140,211,808
Registered Vehicles Fee-in-Lieu	7,455,594	7,308,964	7,301,064	7,678,865	7,794,687
Interest on Investments	2,969,884	2,499,065	2,414,424	1,900,960	1,871,720
State Sources	122,906,323	127,912,802	130,272,185	131,964,563	133,802,111
Federal Sources	21,932,537	21,027,436	21,664,475	20,386,802	22,675,686
Other Local Sources	19,634,842	22,118,274	20,385,832	25,770,695	24,213,927
Total Revenues	303,905,229	309,775,513	314,580,717	330,193,667	330,569,939
Expenditures:					
Instruction	141,853,383	146,505,129	147,908,963	161,523,399	163,587,904
Support Services:					
Student Services	8,925,364	9,510,956	10,099,532	10,532,596	11,760,172
Staff Services	10,710,532	11,977,361	11,536,564	15,909,954	16,529,037
District Administration	2,013,204	1,862,037	2,377,553	2,592,446	2,641,178
School Administration	15,361,908	16,408,467	16,654,114	18,553,926	19,052,172
Central Services	11,564,451	12,069,592	12,693,640	13,665,719	13,815,546
Operation of Plant	22,305,810	23,711,132	23,180,718	23,567,010	24,050,342
Student Transportation	7,243,946	7,506,685	7,520,312	7,948,136	8,006,543
Non-Instructional Services	26,848,690	27,754,137	27,133,378	23,957,707	24,871,678
Capital Outlay	127,614,203	42,314,715	60,504,410	64,404,158	64,045,631
Debt Service	29,199,947	29,029,888	27,383,716	28,923,768	28,877,255
Total Expenditures	403,641,438	328,650,099	346,992,900	371,578,819	377,237,458
Excess (Deficiency) of Revenues Over Expenditures	(99,736,209)	(18,874,586)	(32,412,183)	(41,385,152)	(46,667,519)
Other Financing Sources (Uses):					
Building Bond Proceeds & Premium	84,325,856	63,370,164	48,220,563	-	-
Refunding of Bonds	-	295,657	-	-	-
Sale of Property	-	-	-	4,700,000	-
Total Other Financing Sources (Uses)	84,325,856	63,665,821	48,220,563	4,700,000	-
Net Change in Fund Balances	(15,410,353)	44,791,235	15,808,380	(36,685,152)	(46,667,519)
Fund Balances - Beginning of Year	165,847,735	150,437,382	195,228,617	211,036,997	174,351,845
Fund Balances - End of Year	\$ 150,437,382	\$ 195,228,617	\$ 211,036,997	\$ 174,351,845	\$ 127,684,326

Canyons School District

The General Fund

Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Property Tax	\$ 80,850,253	\$ 82,871,509	\$ 84,943,297	\$ 87,066,879	2.50%
Registered Vehicles Fee-in-Lieu	5,300,748	5,433,267	5,569,099	5,708,326	2.50%
Interest on Investments	1,150,000	1,161,500	1,173,115	1,184,846	1.00%
State Sources	131,609,846	136,874,240	142,349,210	148,043,178	4.00%
Federal Sources	16,382,136	16,627,868	16,877,286	17,130,445	1.50%
Miscellaneous	7,185,325	7,329,032	7,475,613	7,625,125	2.00%
Total Revenues	242,478,308	250,297,416	258,387,620	266,758,799	
Expenditures:					
Instruction	151,149,579	154,928,318	158,801,526	162,771,564	2.50%
Support Services:					
Student Services	11,760,172	12,024,776	12,295,333	12,571,978	2.25%
Staff Services	16,529,037	16,900,940	17,281,211	17,670,038	2.25%
District Administration	2,641,178	2,700,605	2,761,369	2,823,500	2.25%
School Administration	19,052,172	19,480,846	19,919,165	20,367,346	2.25%
Business Services	13,815,546	14,126,396	14,444,240	14,769,235	2.25%
Operation of Plant	24,050,342	24,591,475	25,144,783	25,710,541	2.25%
Student Transportation	8,006,543	8,186,690	8,370,891	8,559,236	2.25%
Community	347,052	354,861	362,845	371,009	2.25%
Total Expenditures	247,351,621	253,294,907	259,381,363	265,614,447	
Excess (Deficiency) of Revenues Over Expenditures	(4,873,313)	(2,997,491)	(993,743)	1,144,352	
Other Financing Sources (Uses):					
Transfers In/(Out)	(201,189)	(203,201)	(205,233)	(207,285)	
Total Other Financing Sources (Uses)	(201,189)	(203,201)	(205,233)	(207,285)	
Net Change in Fund Balances	(5,074,502)	(3,200,692)	(1,198,976)	937,067	
Fund Balances - Beginning of Year	70,570,224	65,495,722	62,295,030	61,096,054	
Fund Balances - End of Year	\$ 65,495,722	\$ 62,295,030	\$ 61,096,054	\$ 62,033,121	

Assumptions:

Property taxes and vehicle fees have been projected using a 2.50% growth rate. Interest rates are low -- a growth rate of 1.00% has been used for interest earnings. The Utah economy continues to grow at a higher rate than the national average. A 3.00% WPU increase was enacted for 2016-2017; however, a 4.00% increase will be assumed for future years due to the growing economy and additional State funding for special programs. District enrollment projections indicate that enrollment will remain steady for the next several years. The slow rate of enrollment growth will slow the growth in instructional expenditures -- a 2.50% rate of growth has been assumed. All other functional expenditures are expected to grow at a rate of 2.25% as the district evaluates future support costs. The District feels it's well positioned for future years due to the strong Utah economy as well as its conservative budget practices.

Canyons School District

District Activity Fund

Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Local Sources	\$ 12,476,822	\$ 12,819,935	\$ 13,172,483	\$ 13,534,726	2.75%
Total Revenues	12,476,822	12,819,935	13,172,483	13,534,726	
Expenditures:					
Instructional	12,438,325	12,811,475	13,195,819	13,591,694	3.00%
Total Expenditures	12,438,325	12,811,475	13,195,819	13,591,694	
Excess (Deficiency) of Revenues Over Expenditures	38,497	8,460	(23,336)	(56,968)	
Other Financing Uses:					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	38,497	8,460	(23,336)	(56,968)	
Fund Balances - Beginning of Year	5,502,685	5,541,182	5,549,642	5,526,306	
Fund Balances - End of Year	\$ 5,541,182	\$ 5,549,642	\$ 5,526,306	\$ 5,469,338	

Assumptions:

The fund includes all monies that flow through the individual school checking accounts including athletic programs, class fees, vending receipts, student activity fees, etc. Revenues are projected to grow by 2.75%. Expenditures have been projected to increase at 3.00%. School principals are charged with the responsibility of spending within the revenues their school generates.

Canyons School District

Community Development Agency Fund Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Property Tax	\$ 10,687,401	\$ 10,954,586	\$ 11,228,451	\$ 11,509,162	2.50%
Total Revenues	10,687,401	10,954,586	11,228,451	11,509,162	
Expenditures:					
Non-Instructional Services	10,687,401	10,954,586	11,228,451	11,509,162	2.50%
Total Expenditures	10,687,401	10,954,586	11,228,451	11,509,162	
Excess (Deficiency) of Revenues Over Expenditures	-	-	-	-	
Other Financing Sources (Uses):					
Transfers In/(Out)	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	-	-	-	-	
Fund Balances - Beginning of Year	-	-	-	-	
Fund Balances - End of Year	\$ -	\$ -	\$ -	\$ -	

Assumptions:

The Community Development Agency Fund will always have a zero fund balance. The District does not collect the property taxes. They are passed directly to the community agencies. However, a 2.5% property tax growth rate is assumed.

Canyons School District

Canyons Education Foundation

Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Local Sources	\$ 400,000	\$ 412,000	\$ 424,360	\$ 437,091	3.00%
Total Revenues	400,000	412,000	424,360	437,091	
Expenditures:					
Non-Instructional	606,189	624,375	643,106	662,399	3.00%
Total Expenditures	606,189	624,375	643,106	662,399	
Excess (Deficiency) of Revenues Over Expenditures	(206,189)	(212,375)	(218,746)	(225,308)	
Other Financing Uses:					
Transfers In	201,189	203,201	205,233	207,285	1.00%
Total Other Financing Sources (Uses)	201,189	203,201	205,233	207,285	
Net Change in Fund Balances	(5,000)	(9,174)	(13,513)	(18,023)	
Fund Balances - Beginning of Year	496,584	491,584	482,410	468,897	
Fund Balances - End of Year	\$ 491,584	\$ 482,410	\$ 468,897	\$ 450,874	

Assumptions:

Assumed that revenues and expenditures would increase by 3.00% annually.

Canyons School District

Nutrition Fund

Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Interest on Investments	\$ 23,500	\$ 23,735	\$ 23,972	\$ 24,212	1.00%
Sales	2,068,500	2,151,240	2,237,290	2,326,782	4.00%
State Sources	6,193,550	6,379,357	6,570,738	6,767,860	3.00%
Federal Sources	4,190,000	4,284,275	4,380,671	4,479,236	2.25%
Total Revenues	12,475,550	12,838,607	13,212,671	13,598,090	
Expenditures:					
Non-Instructional Services	13,231,036	13,495,657	13,765,570	14,040,881	2.00%
Total Expenditures	13,231,036	13,495,657	13,765,570	14,040,881	
Excess (Deficiency) of Revenues Over Expenditures	(755,486)	(657,050)	(552,899)	(442,791)	
Fund Balances - Beginning of Year	2,248,096	1,492,610	835,560	282,661	
Fund Balances - End of Year	\$ 1,492,610	\$ 835,560	\$ 282,661	\$ (160,130)	

Assumptions:

State and Federal revenues are projected with a growth rate of 3.00% and 2.25%, respectively. Interest rates will continue to remain low, a rate of 1.00% is assumed. Sales to student and adults is projected to increase 4.00%. In 2016-2017, for the seventh consecutive year, the District will not increase lunch prices. However, lunch price's will be increased in the near future to maintain the stability of the fund. Food and labor prices are expected to rise 2.00%. If the fund balance goes into a negative amount, the District will have to make a transfer from the General Fund.

Canyons School District

Capital Outlay Fund

Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Property Tax	\$ 20,994,242	\$ 19,804,098	\$ 20,299,200	\$ 20,806,680	2.50%
Registered Vehicles Fee-in-Lieu	630,372	646,131	662,284	678,841	2.50%
Interest on Investments	610,000	616,100	622,261	628,484	1.00%
State Sources	123,765	126,240	128,765	131,340	2.00%
Other Local	-	-	-	-	0.00%
Total Revenues	22,358,379	21,192,569	21,712,510	22,245,345	
Expenditures:					
Capital Outlay	64,045,631	41,661,030	19,144,750	19,153,645	
Total Expenditures	64,045,631	41,661,030	19,144,750	19,153,645	
Excess (Deficiency) of Revenues Over Expenditures	(41,687,252)	(20,468,461)	2,567,760	3,091,700	
Other Financing Sources (Uses):					
Transfers In/(Out)	-	-	-	-	
Sale of Property	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	(41,687,252)	(20,468,461)	2,567,760	3,091,700	
Fund Balances - Beginning of Year	93,791,497	52,104,245	31,635,784	34,203,544	
Fund Balances - End of Year	\$ 52,104,245	\$ 31,635,784	\$ 34,203,544	\$ 37,295,244	

Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2.50% each year. However, in 2018 taxes will decrease as the District will no longer directly fund Charter Schools. Interest is also expected to grow at 1.00% each year. In June 2010, the voting electorate authorized the District to issue \$250 million in bonds. The proceeds will be used to fund several projects and all projects are expected to be completed by the fall of 2018. Midvale Middle and Alta View Elementary are currently being rebuilt and will open in 2017. In fiscal year 2018 Indian Hill Middle School will be renovated. The District is continuing to assess capital facilities needs, other major construction projects are expected to occur, nonetheless capital expenditures will be budgeted to balance with available revenues.

Canyons School District

Debt Service

Three Year Budget Forecast

	Budget 2016-2017	Budget Forecast 2017-2018	Budget Forecast 2018-2019	Budget Forecast 2019-2020	Projected Growth Rate
Revenues:					
Property Tax	\$ 27,679,912	\$ 26,918,714	\$ 26,178,449	\$ 25,458,542	-2.75%
Registered Vehicles Fee-in-Lieu	1,863,567	1,882,203	1,901,025	1,920,035	1.00%
Interest on Investments	50,000	50,500	51,005	51,515	1.00%
Total Revenues	29,593,479	28,851,417	28,130,479	27,430,092	
Expenditures:					
Debt Service	28,877,255	28,869,127	28,266,702	27,550,477	
Total Expenditures	28,877,255	28,869,127	28,266,702	27,550,477	
Excess (Deficiency) of Revenues Over Expenditures	716,224	(17,710)	(136,223)	(120,385)	
Other Financing Sources (Uses):					
Transfers In/(Out)	-	-	-	-	
Total Other Financing Sources (Uses)	-	-	-	-	
Net Change in Fund Balances	716,224	(17,710)	(136,223)	(120,385)	
Fund Balances - Beginning of Year	1,742,759	2,458,983	2,441,273	2,305,050	
Fund Balances - End of Year	\$ 2,458,983	\$ 2,441,273	\$ 2,305,050	\$ 2,184,665	

Assumptions:

Interest expected to grow at 1.00% each year. Property tax revenues are not expected to grow at the same rate as the other funds as the rate will need to be lowered to ensure the fund balance at the end of each year does not exceed 1/12th of the debt service payment for that year. Thus an annual decrease of 2.75% for property tax revenues is shown. The District's debt tax rate had been 0.001619 since 2011-2012, but will decrease to 0.001565 for 2016-2017 due to increases in assessed valuation. The District does not expect to make future transfers from the Capital Outlay Fund to balance the Debt Service Fund.

Canyons School District

October 1st Enrollment Comparison

Elementary Schools	Actual Enrollment					Projected Enrollment				
	2011-2012	2012-2013	2013-2014**	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021
Alta View	479	518	577	590	594	587	555	549	531	537
Altara	736	701	580	556	546	544	559	538	488	476
Bell View	510	449	360	351	361	378	331	326	318	326
Bella Vista	541	492	338	335	322	341	349	351	356	372
Brookwood	578	566	459	456	450	471	446	440	442	453
Butler	501	521	495	505	549	543	491	495	523	523
Canyon View	599	554	443	422	439	435	417	405	402	397
Copperview	578	596	525	512	459	458	523	515	510	505
Crescent	665	723	665	675	621	627	677	681	679	665
Draper	708	727	680	719	752	760	768	804	813	806
East Midvale	726	725	531	541	553	463	579	603	600	613
East Sandy	661	646	503	457	461	446	472	475	481	476
Edgemont	530	536	415	407	422	440	395	391	387	378
Granite	543	517	403	385	385	404	378	371	373	388
Lone Peak	850	831	728	705	733	737	727	716	717	707
Midvale	734	801	697	741	712	733	769	814	811	810
Midvalley	588	545	512	481	477	481	500	491	492	488
Oak Hollow	843	850	725	696	726	742	748	740	756	782
Oakdale	502	507	419	421	392	395	431	453	442	445
Park Lane	536	535	429	415	413	429	362	354	345	349
Peruvian Park	473	525	529	541	547	569	563	565	573	565
Quail Hollow	533	555	485	487	512	513	503	506	492	493
Ridgecrest	551	580	571	595	666	666	597	599	587	580
Sandy	735	711	539	531	543	557	563	566	579	585
Silver Mesa	522	567	563	592	598	617	568	582	580	576
Sprucewood	867	867	534	492	470	457	502	520	526	530
Sunrise	712	731	610	594	630	644	568	573	582	590
Willow Canyon	509	518	394	418	381	387	359	361	360	378
Willow Springs	903	902	779	764	743	754	780	789	798	800
Elementary Total	18,213	18,296	15,488	15,384	15,457	15,578	15,480	15,573	15,543	15,593
<i>Middle Schools</i>										
Albion	808	890	925	874	909	936	938	935	913	914
Butler	883	825	870	896	925	940	936	931	928	900
Draper Park	1,417	1,420	1,430	1,504	1,522	1,525	1,490	1,506	1,514	1,510
Eastmont	906	959	917	865	779	784	804	812	820	787
Indian Hills	1,121	1,088	1,101	1,069	1,110	1,093	1,088	1,081	1,090	1,091
Midvale	799	809	876	836	753	768	965	953	966	998
Mount Jordan	635	639	730	779	894	880	874	878	894	890
Union	870	860	913	900	908	905	865	839	826	855
Middle School Total	7,439	7,490	7,762	7,723	7,800	7,831	7,960	7,935	7,951	7,945
<i>High Schools</i>										
Alta	2,512	2,415	1,823	1,724	1,802	1,869	2,028	1,993	1,942	1,861
Brighton	1,689	1,671	2,073	2,143	2,048	2,073	2,109	2,102	2,096	2,068
Corner Canyon	-	-	1,811	2,025	2,145	2,286	2,237	2,179	2,065	1,935
Hillcrest	1,593	1,695	2,291	2,260	2,280	2,303	2,268	2,366	2,399	2,437
Jordan	1,730	1,726	2,180	2,203	2,149	2,106	2,176	2,255	2,263	2,244
High School Total	7,524	7,507	10,178	10,355	10,424	10,637	10,818	10,895	10,765	10,545
Total Traditional School Enrollment	33,176	33,293	33,428	33,462	33,681	34,046	34,258	34,403	34,259	34,083
Students enrolled in non-traditional schools*	314	235	249	214	218	220	220	220	220	220
Total Canyons District Enrollment	33,490	33,528	33,677	33,676	33,899	34,266	34,478	34,623	34,479	34,303

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

**Grade configuration occurred in 2013-2014 with sixth graders moving to middle schools and ninth graders moving to high schools.

The enrollment projections are based on the following factors:

- 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>Actual</i>	<i>Actual</i>	<i>Actual</i>	<i>Final</i> <i>Budget</i>	<i>Budget</i>
	<i>Authorization</i>	<i>2012-2013</i>	<i>2013-2014</i>	<i>2014-2015</i>	<i>2015-2016</i>	<i>2016-2017</i>
Maintenance & Operation:						
Basic State Supported Program	53A-17a-135	0.001651	0.001535	0.001419	0.001736	0.001675
Voted Leeway Program	53A-17a-133	0.001600	0.001600	0.001600	0.001600	0.001600
Board Local Levy*	53A-17a-164	0.001881	0.001729	0.001614	0.001477	0.001249
Total Maintenance & Operation		0.005132	0.004864	0.004633	0.004813	0.004524
Capital Outlay:						
Capital Local Levy	53A-16-113	0.001067	0.001028	0.000971	0.000827	0.000538
Capital Outlay Equalization	53A-16-114	0.000600	0.000600	0.000600	0.000600	0.000600
Total Capital Outlay		0.001667	0.001628	0.001571	0.001427	0.001138
Debt Service:						
Debt Service	51-5-4	0.001619	0.001619	0.001619	0.001619	0.001565
Total Property Tax Levy		0.008418	0.008111	0.007823	0.007859	0.007227

Canyons School District

Impact of Budget on Taxpayers

	<i>Actual</i> 2012-2013	<i>Actual</i> 2013-2014	<i>Actual</i> 2014-2015	<i>Final</i> Budget 2015-2016	<i>Budget</i> 2016-2017
Given Appraised Value of a Home	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Primary Residential Exemption	45%	45%	45%	45%	45%
Taxable Value	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000	\$ 165,000
Total Property Tax Rate Assessed	0.008418	0.008111	0.007823	0.007859	0.007227
Property Tax Due	\$ 1,388.97	\$ 1,338.32	\$ 1,290.80	\$ 1,296.74	\$ 1,192.46
Property Tax Increase (Decrease) From Prior Year Based on a \$300,000 Home	\$ -	\$ (50.65)	\$ (47.52)	\$ 5.94	\$ (104.28)

The calculations shown here are for a constant \$300,000 in home value. Over the past few years most homeowners have seen an increase in their taxable value. Slight increases for homeowners in 2016-2017 are also expected. For the District to maintain the same revenue as the previous year the tax rate must be decreased.

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 collecting less taxes due to the decrease.

The proposed tax rate for fiscal year 2016-2017 has been certified. The District will not hold a tax hearing for 2016-2017.

Canyons School District

Property Tax Levies and Collections

Tax years ending 2009 - 2015

Tax Year	Taxes Levied	Collections			Total Collections to Date	
		In the Year of Levy	Percentage of Levy	In Subsequent Years	Amount	Percentage of Levy
2009	\$ 123,870,539	\$ 116,066,380	93.70%	\$ 4,878,293	\$ 120,944,673	97.64%
2010	128,270,889	123,657,127	96.40%	4,568,571	128,225,698	99.96%
2011	125,220,579	120,535,487	96.26%	3,591,688	124,127,175	99.13%
2012	126,809,112	122,743,569	96.79%	2,856,511	125,600,080	99.05%
2013	128,474,716	124,669,505	97.04%	2,417,615	127,087,120	98.92%
2014	131,221,676	127,676,803	97.30%	1,887,928	129,564,731	98.74%
2015	140,421,316	137,095,864	97.63%	-	137,095,864	97.63%

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, 2011 - 2015

	Tax Year 2011	Tax Year 2012	Tax Year 2013	Tax Year 2014	Tax Year 2015
Set by State Tax Commission:					
Centrally assessed	\$ 371,176,002	\$ 380,330,920	\$ 402,956,177	\$ 372,125,766	\$ 418,908,292
Set by County Assessor:					
Locally assessed					
Real property:					
Residential - primary use	9,317,687,375	9,099,657,373	9,577,975,016	10,286,562,858	10,947,227,875
Residential - not primary use	949,725,290	886,405,890	875,621,450	868,631,810	875,417,190
Commercial and industrial	4,036,937,230	4,055,443,220	4,274,741,900	4,437,987,170	4,843,000,590
Agriculture and Farm Assessment Act (FAA)	1,165,820	1,267,660	1,360,590	1,287,570	1,380,670
Unimproved non FAA - vacant	8,526,650	7,488,090	7,890,400	9,318,870	9,197,390
Total real property	14,314,042,365	14,050,262,233	14,737,589,356	15,603,788,278	16,676,223,715
Personal property:					
Fee in lieu property	426,523,415	440,977,619	448,489,267	460,258,425	493,162,625
Mobile home - primary residential use	7,993,397	7,704,279	7,401,793	7,178,846	6,926,044
Mobile home - other use	399,872	480,657	529,984	281,757	352,816
Other personal property	660,777,105	700,153,826	750,405,109	804,615,171	799,226,452
Total personal property	1,095,693,789	1,149,316,381	1,206,826,153	1,272,334,199	1,299,667,937
Total locally assessed	15,409,736,154	15,199,578,614	15,944,415,509	16,876,122,477	17,975,891,652
Total taxable property	\$ 15,780,912,156	\$ 15,579,909,534	\$ 16,347,371,686	\$ 17,248,248,243	\$ 18,394,799,944

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, 2016 - 2018

	Estimated Tax Year 2016	Estimated Tax Year 2017	Estimated Tax Year 2018
Set by State Tax Commission:			
Centrally assessed	\$ 448,944,017	\$ 481,133,303	\$ 515,630,561
Set by County Assessor:			
Locally assessed			
Real property:			
Residential - primary use	11,732,144,114	12,573,338,847	13,474,847,242
Residential - not primary use	938,184,603	1,005,452,439	1,077,543,379
Commercial and industrial	5,190,243,732	5,562,384,208	5,961,207,156
Agriculture and Farm Assessment Act (FAA)	1,479,664	1,585,756	1,699,455
Unimproved non FAA - vacant	9,856,843	10,563,579	11,320,988
Total real property	17,871,908,956	19,153,324,829	20,526,618,220
Personal property:			
Fee in lieu property	528,522,385	566,417,440	607,029,570
Mobile home - primary residential use	7,422,641	7,954,844	8,525,206
Mobile home - other use	378,113	405,224	434,279
Other personal property	856,530,989	917,944,261	983,760,865
Total personal property	1,392,854,128	1,492,721,769	1,599,749,920
Total locally assessed	19,264,763,084	20,646,046,598	22,126,368,140
Total taxable property	\$ 19,713,707,101	\$ 21,127,179,901	\$ 22,641,998,701

Based on historical values, the amounts are projected to increase 7.17% over each year.

Canyons School District

Debt Service Schedule of Outstanding General Obligation Bonds

Annual Principal and Interest owed 2016-2033

Fiscal Year Ending June 30	Former Jordan School District Issued Bonds		Canyons School District Issued Bonds		Total
	Principal	Interest	Principal	Interest	Debt Service
2016	\$ 11,183,000	\$ 3,556,825	\$ 4,815,000	\$ 9,359,943	\$ 28,914,768
2017	11,211,000	3,079,455	5,685,000	8,892,802	28,868,257
2018	11,255,000	2,578,500	6,310,000	8,725,627	28,869,127
2019	10,775,000	2,015,750	6,945,000	8,530,952	28,266,702
2020	10,535,000	1,477,000	7,230,000	8,308,477	27,550,477
2021	9,650,000	950,250	7,510,000	7,993,077	26,103,327
2022	9,355,000	467,750	7,885,000	7,665,277	25,373,027
2023	-	-	14,885,000	7,321,027	22,206,027
2024	-	-	15,560,000	6,718,627	22,278,627
2025	-	-	16,240,000	6,033,077	22,273,077
2026	-	-	16,940,000	5,450,227	22,390,227
2027	-	-	17,550,000	4,778,377	22,328,377
2028	-	-	18,225,000	4,050,627	22,275,627
2029	-	-	18,905,000	3,289,827	22,194,827
2030	-	-	19,605,000	2,591,127	22,196,127
2031	-	-	20,355,000	1,783,977	22,138,977
2032	-	-	16,150,000	1,033,500	17,183,500
2033	-	-	12,125,000	468,438	12,593,438
Totals	<u>\$ 73,964,000</u>	<u>\$ 14,125,530</u>	<u>\$ 232,920,000</u>	<u>\$ 102,994,986</u>	<u>\$ 424,004,516</u>

Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2015	\$ 306,884,000
Less Bond Principal Payments (2015-2016)	<u>(15,998,000)</u>
Bonds Payable, June 30, 2016	290,886,000
Less Bond Principal Payments (2016-2017)	<u>(16,896,000)</u>
Bonds Payable, June 30, 2017	<u>\$ 273,990,000</u>

Canyons School District**Debt Service Fund***Schedule of outstanding general obligation bonds shared with the Jordan School District*

			2016	2017	2018	2019
Series 2006	Principal	\$	1,050,000	\$ -	\$ -	\$ -
\$ 15,000,000	Interest		42,000	-	-	-
Series 2007	Principal		13,050,000	13,700,000	-	-
\$ 196,000,000	Interest		1,104,250	582,250	-	-
Series 2014 Refunding	Principal		8,580,000	9,520,000	23,820,000	23,970,000
\$ 104,665,000	Interest		4,914,000	4,485,000	4,009,000	2,818,000
Total		\$	28,740,250	\$ 28,287,250	\$ 27,829,000	\$ 26,788,000
Total Principal		\$	22,680,000	\$ 23,220,000	\$ 23,820,000	\$ 23,970,000
Total Interest			6,060,250	5,067,250	4,009,000	2,818,000
Total		\$	28,740,250	\$ 28,287,250	\$ 27,829,000	\$ 26,788,000
Canyons SD Principal		\$	11,183,000	\$ 11,211,000	\$ 11,255,000	\$ 10,775,000
Canyons SD Interest			3,556,825	3,079,455	2,578,500	2,015,750
Jordan SD Principal			11,497,000	12,009,000	12,565,000	13,195,000
Jordan SD Interest			2,503,425	1,987,795	1,430,500	802,250
		\$	28,740,250	\$ 28,287,250	\$ 27,829,000	\$ 26,788,000

These bonds payable are obligations of the former Jordan School District prior to its division on July 1, 2009. According to the statute governing the division, Canyons School District (CSD) is responsible for 58% of the outstanding debt and Jordan School District (JSD) is responsible for the remaining 42%. In April 2014, the Districts agreed to refund all eligible bonds. This refunding will annually save CSD \$550,000 in principal and interest expense. At the time of the refunding the CSD elected to accelerate its building program and still remain committed to its taxpayers the debt tax levy would not exceed 0.001619. The District choose to reduce its annual payment until the bonds are retired in June 2022. For the next few fiscal years CSD will transfer a lesser amount from its Capital Outlay Fund to service the debt, if such a transfer is needed. JSD opted to increase their debt tax levy for the fiscal years 2014-2015 through 2019-2020 to payoff their portion earlier. Therefore, the Series 2014 is not a straight 58% for CSD and 42% for JSD.

2020	2021	2022	Total
\$ -	\$ -	\$ -	\$ 1,050,000
-	-	-	15,042,000
-	-	-	26,750,000
-	-	-	197,686,500
13,385,000	9,650,000	9,355,000	98,280,000
1,619,500	950,250	467,750	123,928,500
<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 462,737,000</u>
\$ 13,385,000	\$ 9,650,000	\$ 9,355,000	\$ 126,080,000
1,619,500	950,250	467,750	336,657,000
<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 462,737,000</u>
\$ 10,535,000	\$ 9,650,000	\$ 9,355,000	73,964,000
1,477,000	950,250	467,750	14,125,530
2,850,000	-	-	52,116,000
142,500	-	-	6,866,470
<u>\$ 15,004,500</u>	<u>\$ 10,600,250</u>	<u>\$ 9,822,750</u>	<u>\$ 147,072,000</u>

Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series April 2011 \$68,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 2,765,000	\$ 2,272,300	\$ 5,037,300
2016-17	2,845,000	2,189,350	5,034,350
2017-18	2,935,000	2,104,000	5,039,000
2018-19	3,020,000	2,015,950	5,035,950
2019-20	3,110,000	1,925,350	5,035,350
2020-21	3,220,000	1,800,950	5,020,950
2021-22	3,350,000	1,672,150	5,022,150
2022-23	3,485,000	1,538,150	5,023,150
2023-24	3,620,000	1,398,750	5,018,750
2024-25	3,765,000	1,253,950	5,018,950
2025-26	3,920,000	1,103,350	5,023,350
2026-27	4,075,000	946,550	5,021,550
2027-28	4,240,000	783,550	5,023,550
2028-29	4,400,000	608,650	5,008,650
2029-30	4,590,000	421,650	5,011,650
2030-31	4,780,000	215,100	4,995,100
Total	\$ 58,120,000	\$ 22,249,750	\$ 80,369,750

Canyons School District

Debt Service Fund

Debt Service Schedule Outstanding Canyons District Own Debt - Series August 2012 \$80,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 1,325,000	\$ 2,508,687	\$ 3,833,687
2016-17	1,325,000	2,488,813	3,813,813
2017-18	1,375,000	2,468,938	3,843,938
2018-19	1,425,000	2,448,313	3,873,313
2019-20	1,500,000	2,426,938	3,926,938
2020-21	1,550,000	2,366,937	3,916,937
2021-22	1,650,000	2,304,937	3,954,937
2022-23	5,350,000	2,238,937	7,588,937
2023-24	5,625,000	2,078,437	7,703,437
2024-25	5,900,000	1,853,437	7,753,437
2025-26	6,150,000	1,676,437	7,826,437
2026-27	6,350,000	1,461,188	7,811,188
2027-28	6,600,000	1,207,188	7,807,188
2028-29	6,850,000	943,188	7,793,188
2029-30	7,050,000	737,688	7,787,688
2030-31	7,325,000	455,688	7,780,688
2031-32	7,550,000	235,938	7,785,938
Total	\$ 74,900,000	\$ 29,901,689	\$104,801,689

Canyons School District

Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series October 2013 \$60,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 675,000	\$ 2,374,288	\$ 3,049,288
2016-17	690,000	2,354,038	3,044,038
2017-18	700,000	2,333,338	3,033,338
2018-19	725,000	2,312,338	3,037,338
2019-20	760,000	2,290,588	3,050,588
2020-21	790,000	2,252,588	3,042,588
2021-22	835,000	2,213,088	3,048,088
2022-23	3,875,000	2,171,338	6,046,338
2023-24	4,040,000	1,977,588	6,017,588
2024-25	4,200,000	1,775,588	5,975,588
2025-26	4,370,000	1,639,088	6,009,088
2026-27	4,550,000	1,464,288	6,014,288
2027-28	4,735,000	1,282,288	6,017,288
2028-29	4,930,000	1,092,888	6,022,888
2029-30	5,150,000	895,688	6,045,688
2030-31	5,375,000	689,688	6,064,688
2031-32	5,625,000	474,688	6,099,688
2032-33	5,875,000	249,688	6,124,688
Total	\$ 57,900,000	\$ 29,843,084	\$ 87,743,084

Canyons School District

Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series April 2015 \$42,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2015-16	\$ 50,000	\$ 2,204,688	\$ 2,254,688
2016-17	825,000	1,860,600	2,685,600
2017-18	1,300,000	1,819,350	3,119,350
2018-19	1,775,000	1,754,350	3,529,350
2019-20	1,860,000	1,665,600	3,525,600
2020-21	1,950,000	1,572,600	3,522,600
2021-22	2,050,000	1,475,100	3,525,100
2022-23	2,175,000	1,372,600	3,547,600
2023-24	2,275,000	1,263,850	3,538,850
2024-25	2,375,000	1,150,100	3,525,100
2025-26	2,500,000	1,031,350	3,531,350
2026-27	2,575,000	906,350	3,481,350
2027-28	2,650,000	777,600	3,427,600
2028-29	2,725,000	645,100	3,370,100
2029-30	2,815,000	536,100	3,351,100
2030-31	2,875,000	423,500	3,298,500
2031-32	2,975,000	322,875	3,297,875
2032-33	6,250,000	218,750	6,468,750
Total	\$ 42,000,000	\$ 21,000,463	\$ 63,000,463

Canyons School District

Principal Property Taxpayers

Tax Years Ended December 31, 2015 and 2009

Taxpayer	Tax Year 2015			Tax Year 2009		
	Taxable Value *	Rank	Percent of Total Taxable Value	Taxable Value *	Rank	Percent of Total Taxable Value
ST Mall Owner, LLC	\$ 159,942,700	1	0.89 %	\$ 116,801,369	4	0.72 %
Old Mill Corporate Center	146,609,500	2	0.82 %	79,472,300	6	0.49 %
Rocky Mountain Power (PacifiCorp)	141,281,401	3	0.79 %	130,146,230	3	0.80 %
Larry H. Miller Companies	137,338,234	4	0.77 %	147,351,265	1	0.90 %
NOP Cottonwood Holdings (Real Estate Holdings)	116,448,400	5	0.65 %	71,558,820	8	0.44 %
Becton Dickinson	108,628,490	6	0.61 %	133,778,785	2	0.82 %
Coca Cola Bottling Corp	100,306,000	7	0.56 %	-	-	-
Qwestar Gas	85,351,910	8	0.48 %	-	-	-
Snowbird Ltd	82,670,053	9	0.46 %	76,230,539	7	0.47 %
Excel Ft. Union LLC	82,463,710	10	0.46 %	-	-	-
DDR Corp			- %	59,297,900	10	0.36 %
Redevelopment Agency of Midvale			- %	103,194,600	5	0.63 %
CenturyLink Inc. (Qwest Communications)			- %	66,673,288	9	0.41 %
	<u>\$ 1,161,040,398</u>		<u>6.49 %</u>	<u>\$ 984,505,096</u>		<u>6.04 %</u>
Total taxable value	\$ 17,901,637,319			\$ 16,310,546,035		

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, 2009 - 2015 and estimate for December 31, 2016

Calendar Year	Estimated Fair Market Value	Debt Limit*	Less General Obligation Debt	Legal Debt Margin*	Percentage of Debt to Debt Limit
2009	\$ 24,484,628,961	\$ 979,385,158	\$ 154,455,650	\$ 824,929,508	15.77%
2010	23,814,114,992	952,564,600	206,608,333	745,956,267	21.69%
2011	22,984,491,191	919,379,648	186,581,954	732,797,694	20.29%
2012	22,981,512,941	919,260,518	250,687,602	668,572,916	27.27%
2013	24,189,952,711	967,598,108	300,491,591	667,106,517	31.06%
2014	25,670,400,546	1,026,816,022	330,766,657	696,049,365	32.21%
2015	27,357,289,514	1,094,291,581	312,441,693	781,849,888	28.55%
2016 est	27,767,648,857	1,110,705,954	293,223,191	817,482,763	26.40%

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

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

Canyons School District

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

<i>Description</i>	<i>Actual 2012-2013</i>	<i>Actual 2013-2014</i>	<i>Actual 2014-2015</i>	<i>Final Budget 2015-2016</i>	<i>Budget 2016-2017</i>
Instruction					
Teachers	1,575.6	1,622.0	1,604.9	1,607.2	1,638.9
Teacher Aides and Paraprofessionals	132.6	141.2	135.5	144.8	155.7
Total	1,708.2	1,763.2	1,740.4	1,752.0	1,794.6
Student Support Services					
Directors	4.0	3.0	2.5	2.5	3.5
Guidance Personnel	47.5	55.3	53.6	56.3	59.5
Health Services Personnel	18.2	18.2	19.2	18.3	17.7
Psychological Personnel	36.2	37.2	39.0	38.4	43.0
Secretarial and Clerical	4.9	4.9	4.0	4.0	4.0
Total	110.8	118.6	118.3	119.5	127.7
Staff Support Services					
Assistant Superintendents	1.0	1.0	-	-	-
Directors	13.2	12.2	14.0	15.2	15.2
Coordinators/Specialists	35.1	39.0	39.3	38.5	38.5
Acheivement Coaches**	-	-	-	50.9	55.0
Media Personnel	12.0	13.0	13.0	13.0	13.0
Secretarial and Clerical	16.5	17.9	17.9	18.2	18.5
Total	77.8	83.1	84.2	135.8	140.2
District Administration					
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	2.0	2.0	3.0	3.0	4.0
Directors	1.0	2.0	3.0	3.0	2.0
Secretarial and Clerical	5.1	4.0	5.0	5.0	5.0
Total	9.1	9.0	12.0	12.0	12.0
School Administration					
Principals and Assistants	86.5	87.0	87.0	90.9	90.9
Secretarial and Clerical	87.8	86.9	90.7	99.3	100.3
Total	174.3	173.9	177.7	190.2	191.2
Central Services					
Business Administrator/Assistant Superintendents	1.5	1.5	1.0	1.0	1.0
Directors	13.0	13.0	13.8	15.0	15.0
Secretarial and Clerical	28.5	29.5	28.0	28.0	28.0
Other Classified Personnel	55.0	55.0	59.0	57.0	57.0
Total	98.0	99.0	101.8	101.0	101.0

Canyons School District

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

Description	Actual 2012-2013	Actual 2013-2014	Actual 2014-2015	Final Budget 2015-2016	Budget 2016-2017
Operation of Plant					
Assistant Superintendents	0.3	0.3	-	-	-
Secretarial and Clerical	4.3	4.3	4.0	4.0	4.0
Custodial/Maintenance Supervisors	11.0	11.0	10.0	10.0	10.0
Custodial/Maintenance Personnel	164.0	172.0	170.0	169.0	169.0
Total	179.6	187.6	184.0	183.0	183.0
Student Transportation					
Assistant Superintendents	0.2	0.2	-	-	-
Directors	1.0	1.0	1.0	1.0	1.0
Secretarial and Clerical	2.2	2.2	2.0	2.5	2.0
Routing Coordinators/Analysts/Dispatchers/Trainers	11.5	11.5	11.5	10.5	11.5
Bus Drivers	93.4	89.5	89.4	94.2	92.3
Mechanics & Other Garage Employees	7.6	8.0	8.0	8.0	8.0
Total	115.9	112.4	111.9	116.2	114.8
Non-Instructional Services*					
Principals and Assistants	5.8	5.6	3.3	0.4	0.4
Teachers	36.8	37.9	38.3	-	-
Counselors/Psychologists	2.3	2.3	2.3	-	-
Teacher Aides and Paraprofessionals	12.5	10.1	9.0	-	-
Secretarial and Clerical	11.5	11.4	16.7	6.7	6.7
Total	68.9	67.3	69.6	7.1	7.1
Nutrition Services					
Directors	1.0	1.0	1.0	1.0	1.0
Coordinators/Specialists	5.0	4.0	4.0	4.0	4.0
Secretarial and Clerical	2.0	2.0	2.0	2.0	2.0
School Foods Personnel	106.7	103.2	99.1	84.4	80.9
Total	114.7	110.2	106.1	91.4	87.9
Construction/Network Services					
Directors	2.0	2.0	2.0	2.0	2.0
Facilities Classified Personnel	5.0	6.0	5.0	5.0	5.0
Data Classified Personnel	4.0	4.0	4.0	4.0	4.0
Secretarial and Clerical	1.0	1.0	1.0	1.0	1.0
Total	12.0	13.0	12.0	12.0	12.0
Total FTE	2,669.3	2,737.3	2,718.0	2,720.2	2,771.5

*With the Non-K12 fund no longer being used, effective 2015-2016 most employees were shifted to the instruction or other support services functions.

**Effective 2015-2016 Achievement coaches were moved from the instruction function to the staff support function to align with their role.

Canyons School District

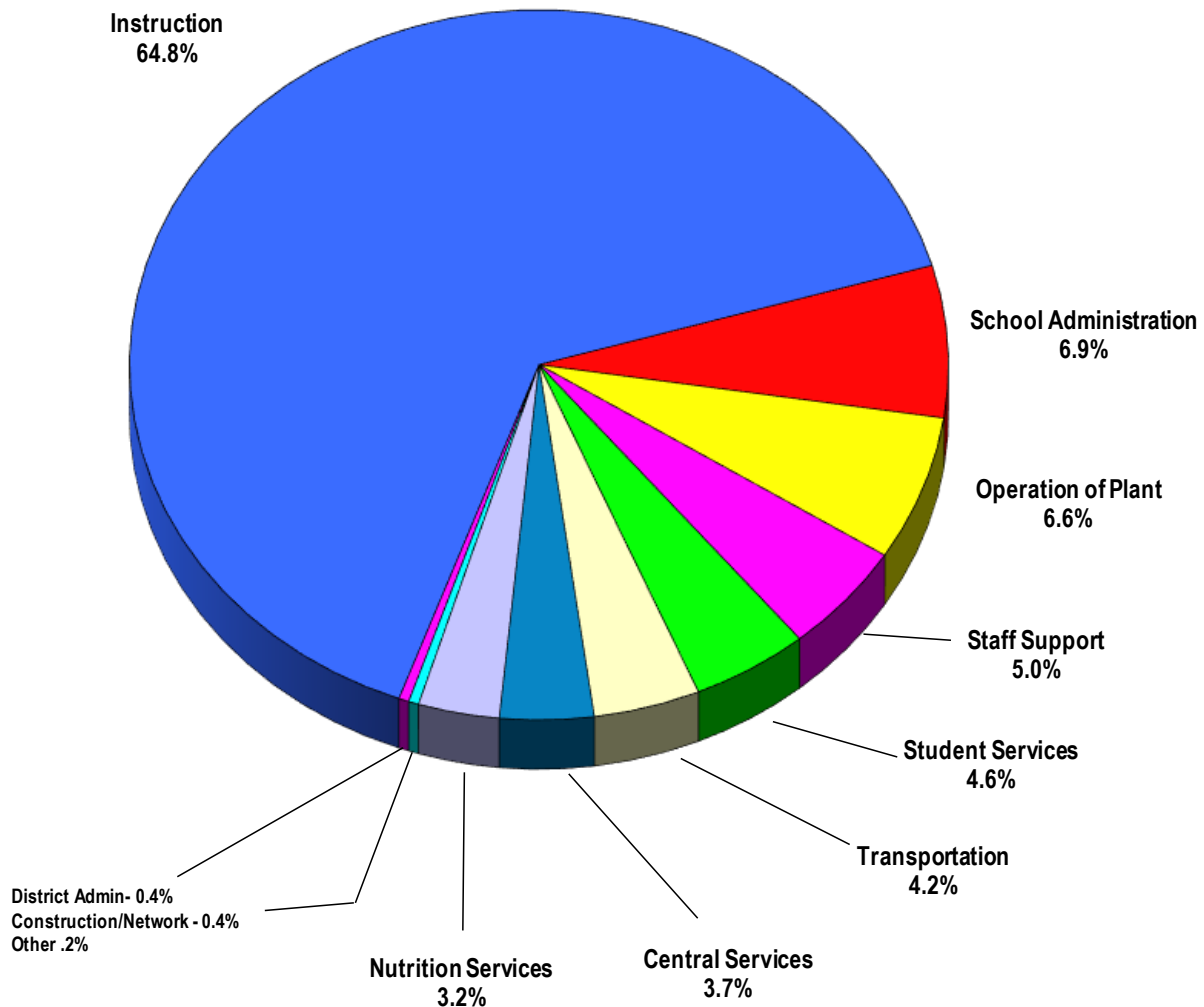
Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

	Actual 2012-2013		Actual 2013-2014		Actual 2014-2015		Final Budget 2015-2016		Budget 2016-2017	
	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	1,708.2	64.0	1,763.2	64.5	1,740.4	64.0	1,752.0	64.4	1,794.6	65.0
School Administration	174.3	6.6	173.9	6.4	177.7	6.5	190.2	7.0	191.2	6.9
Operation of Plant	179.6	6.7	187.6	6.8	184.0	6.9	183.0	6.7	183.0	6.7
Staff Support Services	77.8	2.9	83.1	3.0	84.2	3.1	135.8	5.0	140.2	5.1
Student Support Services	110.8	4.2	118.6	4.3	118.3	4.4	119.5	4.4	127.7	4.6
Student Transportation	115.9	4.3	112.4	4.1	111.9	4.1	116.2	4.3	114.8	4.1
Nutrition Services	114.7	4.3	110.2	4.0	106.1	3.9	91.4	3.4	87.9	3.2
Central Services	98.0	3.7	99.0	3.6	101.8	3.7	101.0	3.7	101.0	3.6
Construction/Network Services	12.0	0.4	13.0	0.5	12.0	0.4	12.0	0.4	12.0	0.4
District Administration	9.1	0.3	9.0	0.3	12.0	0.4	12.0	0.4	12.0	0.4
Non-Instructional Services	68.9	2.6	67.3	2.5	69.6	2.6	7.1	0.3	7.1	0.3
	2,669.3	100.0	2,737.3	100.0	2,718.0	100.0	2,720.2	100.0	2,771.5	100.0

	Actual 2012-2013		Actual 2013-2014		Actual 2014-2015		Final Budget 2015-2016		Budget 2016-2017	
	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	1,575.6	59.1	1,622.0	59.3	1,604.9	59.1	1,607.2	59.1	1,638.9	59.1
Certificated Specialists	188.1	7.0	202.9	7.4	204.7	7.5	215.4	7.9	226.7	8.2
Custodians & Maintenance Personnel	175.0	6.6	183.0	6.7	180.0	6.6	179.0	6.6	179.0	6.5
Secretarial & Clerical	163.8	6.1	164.1	6.0	171.3	6.3	170.7	6.3	171.5	6.2
Teacher Aides & Paraprofessionals	145.1	5.4	151.3	5.5	144.5	5.3	144.8	5.3	155.7	5.6
Bus Drivers, Mechanics & Routing Coord.	112.5	4.2	109.0	4.0	108.9	4.0	112.7	4.1	111.8	4.0
School Foods Personnel	111.7	4.2	107.2	3.9	103.1	3.8	88.4	3.2	84.9	3.1
Principals & Assistants	92.3	3.5	92.6	3.4	90.3	3.3	91.3	3.4	91.3	3.3
Other Classified	64.0	2.4	65.0	2.4	68.0	2.5	66.0	2.4	66.0	2.4
Directors	35.2	1.3	34.2	1.2	37.3	1.4	39.7	1.5	39.7	1.4
Superintendent & Assistants	6.0	0.2	6.0	0.2	5.0	0.2	5.0	0.2	6.0	0.2
	2,669.3	100.0	2,737.3	100.0	2,718.0	100.0	2,720.2	100.0	2,771.5	100.0

Canyons School District

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



The primary activity of any public education institution is to educate children. The delivery of services involved in educating children is a labor intensive effort. It stands to reason that the cost of hiring and employing the necessary staff to deliver the necessary services would be the primary expenditure of the District. In fact, salary and benefit expenditures represent approximately 87% 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 between new initiatives and continued efforts to meet the District's mission.

Canyons School District

Demographic and Economic Statistics

For fiscal years ending June 30, 2010 - 2015

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
2010	189,773	1,029,655	\$ 38,580,658	\$ 37,057	6.8%	\$ 1,545,119,400	5,049
2011	190,426	1,033,196	39,083,765	37,827	7.8%	1,042,645,900	5,755
2012	193,107	1,047,746	40,995,436	39,081	6.5%	1,560,324,400	8,442
2013	196,074	1,063,842	43,658,167	41,038	4.4%	1,581,414,900	8,450
2014	199,001	1,079,721	45,552,565	42,189	3.5%	1,568,718,500	8,486
2015	201,216	1,091,742	46,437,317	42,535	3.6%	2,059,529,200	8,486

Note: fiscal year 2016 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 2016.

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

Canyons School District

Principal Employers

June 30, 2015 and 2009

Employer *	June 30, 2015				June 30, 2009			
	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	2.6%	3.7%	5,000	1	2.6%	3.8%
Canyons School District	5,000	2	2.6%	3.7%	5,000	2	2.6%	3.8%
Jet Blue Airways Corporation	2,500	3	1.3%	1.8%	-	-	-	-
Wal-Mart Stores	2,000	4	1.0%	1.5%	2,000	3	1.1%	1.5%
Smith's Food Stores	1,500	5	0.8%	1.1%	1,500	4	0.8%	1.1%
Utah State Prison	1,500	6	0.8%	1.1%	1,500	5	0.8%	1.1%
eBay	1,500	7	0.8%	1.1%	1,500	6	0.8%	1.1%
Snowbird Corporation	1,500	8	0.8%	1.1%	-	-	-	-
General Corporation	1,500	9	0.8%	1.1%	-	-	-	-
Becton Dickinson	1,000	10	0.5%	0.7%	1,000	10	0.5%	0.8%
1-800 Contacts	-	-	-	-	1,000	9	0.5%	0.8%
ACS Business Solutions	-	-	-	-	1,500	7	0.8%	1.1%
Coca-Cola	-	-	-	-	1,000	8	0.5%	0.8%
Totals	23,000		12.0%	16.9%	21,000		11.0%	15.9%

Note: fiscal year 2016 figures are not yet available

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

Canyons School District

Capital Asset Information

For fiscal years ending June 30, 2012 - 2015 and estimates for June 30, 2016

	2012	2013	2014	2015	2016 est
Buildings:					
Elementary:					
Number	29	29	29	29	29
Square feet	1,805,833	1,844,813	1,844,777	1,844,777	1,844,777
Capacity	19,509	20,375	20,375	19,215	20,375
Enrollment	18,213	18,296	15,488	15,389	15,457
Middle Schools:					
Number	8	8	8	8	8
Square feet	1,267,103	1,290,263	1,510,950	1,304,281	1,347,426
Capacity	10,565	10,450	10,450	9,418	9,506
Enrollment	7,439	7,490	7,762	7,723	7,800
High Schools:					
Number	4	4	5	5	5
Square feet	1,372,991	1,372,991	1,748,503	1,748,503	1,748,503
Capacity	9,321	9,321	12,431	11,553	11,553
Enrollment	7,524	7,507	10,178	10,355	10,424
Special Schools:					
Number	3	4	4	4	4
Square feet	148,569	136,757	136,757	136,757	136,757
Capacity *					
Enrollment	314	235	249	209	218
Total School Buildings:	44	45	46	46	46
Square feet	4,594,496	4,594,496	4,594,496	5,034,318	4,594,496
Capacity	37,598	38,332	41,003	40,186	40,305
Enrollment	33,490	33,528	33,677	33,676	33,899
Other Buildings:					
Number	6	6	6	5	5
Square feet	336,950	340,426	340,426	340,426	251,505
Acres of Land	784	794	794	794	788
Number of Portables	88	91	81	84	84
Number of Vehicles	346	345	338	347	not available

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

Source: District records

Canyons School District

High School Graduates

Last nine school years - school years 2007 - 2015 and estimate for 2016

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016 est
Alta*	711	716	753	815	721	787	794	540	389	344
Brighton*	581	622	645	570	613	565	579	562	500	482
Corner Canyon	-	-	-	-	-	-	-	250	355	480
Hillcrest*	399	405	386	435	422	368	444	480	475	476
Jordan*	539	523	527	478	478	507	491	510	483	454
Diamond Ridge***	-	-	-	-	-	-	-	-	-	15
Entrada**	-	-	-	254	145	104	136	128	113	185
South Park**	-	-	-	331	378	338	358	351	241	104
Total	2,230	2,266	2,311	2,883	2,757	2,669	2,802	2,821	2,556	2,540

*Graduates for these traditional schools are comparable to when these schools were in the former Jordan School District (JSD), years 2007-2009.

**Entrada and South Park are adult high schools. Graduation rates prior to 2010 are not comparable when they existed under JSD.

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

Dropout Rate: The District's drop-out rate for 2013-2015 is as follows (prior years is not available):

2013	6%
2014	9%
2015	6%
2016 est	6%

Source: District records

Canyons School District

Students per Teacher

Last ten school years - school years 2008 - 2017

Grade	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
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

Note - Data from 2008-2009 is from Jordan School District. The numbers will be used for comparability purposes.

Canyons School District

Nutrition Services - Facts and Figures

Years Ended June 30, 2012 thru June 30, 2015 with estimate for June 30, 2016

	2012	2013	2014	2015	2016 est
Participating schools:					
Lunch	43	43	44	43	43
Breakfast	25	26	30	33	36
Student lunches served:					
Free	1,129,915	1,090,227	1,040,685	1,041,709	1,013,426
Reduced	219,019	204,531	183,451	183,443	192,405
Fully paid	1,990,611	1,712,160	1,614,055	1,648,908	1,680,771
Total	3,339,545	3,006,918	2,838,191	2,874,060	2,886,602
Student breakfasts served:					
Free	275,848	260,808	261,970	313,316	428,071
Reduced	26,102	19,918	22,264	31,820	55,570
Fully paid	67,336	54,474	63,393	84,961	160,015
Total	369,286	335,200	347,627	430,097	643,656
Percentage of free/reduced/fully paid lunch:					
Free	33.83%	36.26%	36.67%	36.25%	35.11%
Reduced	6.56%	6.80%	6.46%	6.38%	6.67%
Fully paid	59.61%	56.94%	56.87%	57.37%	58.23%
Percentage of free/reduced fully paid breakfast					
Free	74.70%	77.81%	75.36%	72.85%	66.51%
Reduced	7.07%	5.94%	6.40%	7.40%	8.63%
Fully paid	18.23%	16.25%	18.24%	19.75%	24.86%
Average daily participation:					
Lunch	18,761	16,893	15,945	16,146	16,217
Breakfast	2,075	1,883	1,953	2,416	3,616
October 1st count	33,490	33,528	33,677	33,676	33,899
Percentage participating in school lunch/breakfast					
Lunch	56.02%	50.38%	47.35%	47.95%	47.84%
Breakfast	6.20%	5.62%	5.80%	7.17%	10.67%

Source: District records will be updated in June 2016

**Canyons School District
11 Grade ACT**

Percent on Track for College & Career

DISTRICT	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
English	61%	68%	68%	69%	62%
Mathematics	39%	42%	38%	39%	36%
Reading	53%	55%	51%	51%	45%
Science	29%	30%	40%	41%	38%
Alta High School					
English	68%	75%	75%	69%	69%
Mathematics	46%	49%	46%	38%	39%
Reading	57%	63%	56%	52%	50%
Science	32%	34%	46%	42%	43%
Brighton High School					
English	63%	71%	74%	73%	62%
Mathematics	38%	42%	39%	39%	37%
Reading	56%	54%	54%	52%	44%
Science	33%	33%	43%	41%	39%
Hillcrest High School					
English	60%	67%	65%	61%	58%
Mathematics	43%	46%	39%	39%	37%
Reading	55%	55%	50%	46%	42%
Science	32%	32%	41%	40%	36%
Jordan High School					
English	54%	58%	63%	66%	52%
Mathematics	29%	29%	24%	27%	26%
Reading	44%	46%	43%	46%	36%
Science	22%	22%	31%	35%	31%
Corner Canyon High					
English	<i>Opened in 2013-2014</i>		66%	74%	69%
Mathematics			46%	46%	43%
Reading			53%	54%	50%
Science			41%	44%	47%
Diamond Ridge High**					
English	<i>Opened in 2015-2016</i>				52%
Mathematics					26%
Reading					36%
Science					31%

** Diamond Ridge is Canyons new alternate high school

**Canyons School District
10 Grade PLAN Assessment
Percent on Track for College & Career**

DISTRICT	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
English	74%	77%	79%	73%	73%
Mathematics	41%	41%	40%	39%	42%
Reading	60%	56%	49%	48%	50%
Science	34%	35%	44%	44%	45%
Alta High School					
English	78%	81%	77%	76%	73%
Mathematics	51%	49%	41%	43%	45%
Reading	65%	56%	45%	54%	50%
Science	40%	37%	43%	45%	45%
Brighton High School					
English	80%	83%	86%	79%	81%
Mathematics	44%	39%	41%	42%	46%
Reading	65%	66%	57%	56%	55%
Science	39%	37%	47%	47%	50%
Hillcrest High School					
English	68%	71%	72%	65%	65%
Mathematics	36%	40%	36%	35%	39%
Reading	54%	54%	40%	43%	46%
Science	31%	36%	40%	39%	40%
Jordan High School					
English	70%	72%	77%	63%	66%
Mathematics	28%	31%	31%	27%	30%
Reading	53%	49%	46%	38%	44%
Science	23%	27%	41%	37%	40%
Corner Canyon High					
English	<i>Opened in 2013-2014</i>		85%	63%	80%
Mathematics			49%	27%	48%
Reading			55%	38%	55%
Science			48%	37%	52%

Canyons School District
8th Grade Explore Assessment
Percent on Track for College & Career

DISTRICT	2011-12	2012-13	2013-2014	2014-2015	2015-2016
English	68%	73%	69%	73%	71%
Mathematics	31%	41%	43%	44%	42%
Reading	53%	55%	43%	36%	38%
Science	19%	25%	43%	48%	45%

Albion Middle School

English	84%	83%	81%	85%	84%
Mathematics	41%	49%	54%	50%	52%
Reading	65%	65%	50%	40%	44%
Science	21%	30%	51%	52%	59%

Butler Middle School

English	70%	76%	72%	82%	76%
Mathematics	27%	41%	35%	49%	37%
Reading	55%	60%	41%	40%	36%
Science	23%	26%	45%	54%	47%

Draper Park Middle School

English	72%	76%	74%	74%	75%
Mathematics	38%	44%	53%	50%	51%
Reading	55%	52%	46%	37%	44%
Science	24%	29%	46%	52%	48%

Eastmont Middle School

English	78%	72%	73%	72%	72%
Mathematics	33%	47%	42%	42%	47%
Reading	62%	65%	51%	37%	43%
Science	27%	27%	46%	53%	52%

Indian Hills Middle School

English	70%	86%	75%	85%	79%
Mathematics	36%	51%	51%	54%	46%
Reading	55%	65%	47%	41%	41%
Science	12%	29%	42%	56%	48%

Midvale Middle School

English	54%	57%	53%	52%	49%
Mathematics	31%	38%	38%	33%	33%
Reading	44%	43%	43%	33%	34%
Science	22%	26%	41%	39%	36%

Mt. Jordan Middle School

English	52%	55%	53%	60%	59%
Mathematics	12%	19%	32%	31%	27%
Reading	36%	36%	27%	31%	23%
Science	7%	15%	30%	35%	34%

Union Middle School

English	54%	65%	60%	63%	62%
Mathematics	18%	29%	30%	31%	33%
Reading	43%	45%	35%	27%	22%
Science	12%	14%	35%	34%	30%

The 2016 SAGE results were not available at the time of this printing. The results will be updated in August 2016 when available. See district website for further information.

**Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results**

All District Elementary Schools		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	51%	54%	44%
3-5	Math	48%	57%	50%
4-5	Science	49%	55%	48%

Altara Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	47%	53%	44%
3-5	Math	49%	60%	50%
4-5	Science	45%	63%	48%

Alta View Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	53%	49%	44%
3-5	Math	44%	55%	50%
4-5	Science	45%	59%	48%

Bell View Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	48%	50%	44%
3-5	Math	42%	47%	50%
4-5	Science	50%	59%	48%

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Bella Vista Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	42%	44%	44%
3-5	Math	37%	46%	50%
4-5	Science	40%	45%	48%

Brookwood Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	53%	65%	44%
3-5	Math	63%	73%	50%
4-5	Science	55%	77%	48%

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

Butler Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	53%	56%	44%
3-5	Math	46%	52%	50%
4-5	Science	45%	51%	48%

Copperview Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	19%	20%	44%
3-5	Math	16%	25%	50%
4-5	Science	8%	20%	48%

Canyon View Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	49%	62%	44%
3-5	Math	48%	61%	50%
4-5	Science	49%	66%	48%

Crescent Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	46%	52%	44%
3-5	Math	43%	51%	50%
4-5	Science	45%	51%	48%

Draper Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	62%	63%	44%
3-5	Math	59%	73%	50%
4-5	Science	54%	57%	48%

East Midvale Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	33%	40%	44%
3-5	Math	33%	42%	50%
4-5	Science	39%	45%	48%

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

East Sandy Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	47%	53%	44%
3-5	Math	50%	54%	50%
4-5	Science	52%	59%	48%

Edgemont Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	48%	36%	44%
3-5	Math	34%	36%	50%
4-5	Science	44%	35%	48%

Granite Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	71%	79%	44%
3-5	Math	68%	79%	50%
4-5	Science	79%	80%	48%

Lone Peak Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	54%	67%	44%
3-5	Math	53%	71%	50%
4-5	Science	59%	58%	48%

Midvale Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	20%	16%	44%
3-5	Math	19%	19%	50%
4-5	Science	10%	16%	48%

Midvalley Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	34%	35%	44%
3-5	Math	34%	39%	50%
4-5	Science	36%	31%	48%

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

Oak Hollow Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	57%	59%	44%
3-5	Math	51%	62%	50%
4-5	Science	57%	62%	48%

Oakdale Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	48%	50%	44%
3-5	Math	43%	56%	50%
4-5	Science	36%	43%	48%

Park Lane Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	55%	61%	44%
3-5	Math	55%	61%	50%
4-5	Science	52%	64%	48%

Peruvian Park Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	58%	68%	44%
3-5	Math	61%	69%	50%
4-5	Science	56%	66%	48%

Quail Hollow Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	72%	69%	44%
3-5	Math	66%	75%	50%
4-5	Science	67%	68%	48%

Ridgecrest Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	47%	52%	44%
3-5	Math	49%	52%	50%
4-5	Science	42%	51%	48%

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

Sandy Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	35%	35%	44%
3-5	Math	32%	44%	50%
4-5	Science	41%	47%	48%

Silver Mesa Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	61%	58%	44%
3-5	Math	51%	54%	50%
4-5	Science	62%	59%	48%

Sprucewood Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	57%	49%	44%
3-5	Math	53%	56%	50%
4-5	Science	56%	67%	48%

Sunrise Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	65%	73%	44%
3-5	Math	64%	73%	50%
4-5	Science	69%	77%	48%

Willow Canyon Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	70%	64%	44%
3-5	Math	66%	71%	50%
4-5	Science	66%	67%	48%

Willow Springs Elementary School		Percent of Students Proficient		
Grades	Subject	2014	2015	State 2015
3-5	Language Arts	70%	71%	44%
3-5	Math	57%	66%	50%
4-5	Science	60%	64%	48%

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

All District Middle Schools		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	53%	51%	44%
6-8	Math	45%	46%	42%
6-8	Science	53%	55%	46%

Albion Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	59%	59%	44%
6-8	Math	57%	58%	42%
6-8	Science	55%	60%	46%

Butler Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	57%	49%	44%
6-8	Math	40%	46%	42%
6-8	Science	52%	53%	46%

Draper Park Middle		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	66%	63%	44%
6-8	Math	54%	55%	42%
6-8	Science	62%	73%	46%

Eastmont Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	56%	53%	44%
6-8	Math	46%	51%	42%
6-8	Science	63%	59%	46%

Indian Hills Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	57%	59%	44%
6-8	Math	51%	51%	42%
6-8	Science	63%	60%	46%

Canyons School District
Student Assessment of Growth and Excellence (SAGE) Results

Midvale Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	40%	37%	44%
6-8	Math	36%	36%	42%
6-8	Science	41%	36%	46%

Mt. Jordan Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	34%	43%	44%
6-8	Math	27%	32%	42%
6-8	Science	30%	40%	46%

Union Middle School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
6-8	Language Arts	40%	37%	44%
6-8	Math	38%	32%	42%
6-8	Science	44%	46%	46%

Canyons School District

Student Assessment of Growth and Excellence (SAGE) Results

All District High Schools		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
9-11	Language Arts	45%	48%	44%
9-12	Math	32%	41%	42%
9-12	Science	41%	44%	47%

Alta High School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
9-11	Language Arts	46%	50%	44%
9-12	Math	33%	42%	42%
9-12	Science	48%	47%	47%

Brighton High School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
9-11	Language Arts	48%	55%	44%
9-12	Math	38%	46%	42%
9-12	Science	39%	45%	47%

Corner Canyon High School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
9-11	Language Arts	51%	52%	44%
9-12	Math	33%	44%	42%
9-12	Science	48%	54%	47%

Hillcrest High School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
9-11	Language Arts	43%	43%	44%
9-12	Math	31%	39%	42%
9-12	Science	41%	38%	47%

Jordan High School		Percent of Students Proficient		
Grades	Subject	2014	2015	2015 State
9-11	Language Arts	38%	41%	44%
9-12	Math	25%	34%	42%
9-12	Science	32%	39%	47%

SCHOOL LOCATION INFORMATION

ELEMENTARY SCHOOLS

Alta View Elementary (104)
1033 S. Crocus St. (865 E.)
Sandy 84094



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



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



East Sandy Elementary (123)
8295 S. 870 E.
Sandy 84094



Bell View Elementary (105)
9800 S. 800 E.
Sandy 84094



Edgemont Elementary (124)
1085 E. 9800 S.
Sandy 84094



Bella Vista Elementary (105)
2131 E. 700 S.
Cottonwood Heights 84121



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



Brookwood Elementary (107)
8630 S. Snowbird Dr. (2565 E.)
Sandy 84093



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



Butler Elementary (108)
2700 E. 700 S.
Cottonwood Heights 84121



Midvale Elementary (140)
7830 Chapel Street (7790 S.)
Midvale 84047



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



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



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



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



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



Oakdale Elementary (149)
1900 E. Creek Rd. (8011 S.)
Sandy 84093



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



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



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



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



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



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



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



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



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



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



Silver Mesa Elementary (158)
8920 S. 1700 E.
Sandy 84070



Midvale Middle (404)
11150 S. 300 E.
Sandy 84020



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



Mount Jordan Middle (408)
9360 S. 300 E.
Sandy 84070



Sunrise Elementary (159)
1520 E. 11265 S.
Sandy 84092



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



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



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



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



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



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



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 84095

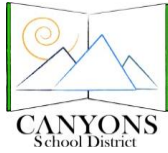


Entrada (981)
825 E. 9085 S
Sandy 84094



South Park (712)
14425 S. Pony Express Rd.
Draper 84020

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



Administrative Salary Schedule (2016-2017)

242 Days - Full Time 8 Hours Per Day

July 1, 2016- June 30, 2017

	Lane 1	Lane 2	Lane 3	Lane 4	Lane 5
Steps	Base Contract	Base Contract	Base Contract	Base Contract	Base Contract
1	63,839	69,160	83,255	89,928	100,132
2	65,117	70,543	84,464	91,235	101,592
3	66,418	71,954	85,688	92,562	103,075
4	67,747	73,393	86,932	93,909	104,578
5	69,102	74,861	88,194	95,275	106,106
6	70,485	76,359	89,475	96,663	107,656
7	71,894	77,887	90,775	98,069	109,230
8	73,331	79,444	92,093	99,498	110,826
9	74,799	81,032	93,434	100,950	112,447
10	76,295	82,652	94,792	102,422	114,093
	Coordinator I	Coordinator II	Coordinator III Assistant Principal	Director I Principal K-8	Director II Principal 9-12

	Lane 6	Lane 7	Lane 8	Lane 9
Steps	Base Contract	Base Contract	Base Contract	Base Contract
1	107,656	122,360	143,640	164,920
2	109,230	124,806	146,512	168,218
3	110,826	127,303	149,443	171,582
4	112,447	129,848	152,432	175,015
5	114,093	132,446	155,480	178,515
	Director III	Director IV	Assistant Superintendent	Deputy Superintendent

SALARY ADJUSTMENTS

A. Doctorate Degree - \$4,200

B. K-8 School Administrator - Activities Differential - 0.5% of base contract

- Includes CTEC, Jordan Valley, and South Park Academy

C. 9-12 School Administrator - Activities Differential - 6.0% of base contract

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

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

F. Administrators on top step in 2015-16 will receive a 1.25% stipend in 2016-17 on base contract

Notes:

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

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.



Licensed Salary Schedule-L188
(2016-2017)

HOURS REPRESENTED ON THE LANES ARE HOURS EARNED BEYOND AND AFTER BACHELOR'S DEGREE AND ORIGINAL TEACHING LICENSE

Bachelor's Plus 90 QTR/60 SEM = Lane D + \$500 - Doctorate = Lane G + \$4200 - National Board Cert + \$1000

August 19, 2016 - June 7, 2017

188 Days - Full Time 8 Hours Per Day

Step	A - Bachelor's			B - Bachelor's + 30 Qtr or 20 Sem		
	Base Contract			Base Contract		
	Base Pay*	Educator Salary Adjustment*	Base Contract**	Base Pay*	Educator Salary Adjustment*	Base Contract**
1	30,134	4,200	34,334	30,805	4,200	35,005
2	31,542	4,200	35,742	32,223	4,200	36,423
3	33,019	4,200	37,219	33,711	4,200	37,911
4	34,561	4,200	38,761	35,267	4,200	39,467
5	36,183	4,200	40,383	36,925	4,200	41,125
6	37,955	4,200	42,155	38,705	4,200	42,905
7	39,819	4,200	44,019	40,572	4,200	44,772
8	42,339	4,200	46,539	42,529	4,200	46,729
9	42,561	4,200	46,761	45,183	4,200	49,383
10	42,561	4,200	46,761	45,418	4,200	49,618
11	42,561	4,200	46,761	45,418	4,200	49,618
12	42,561	4,200	46,761	45,418	4,200	49,618
13	42,561	4,200	46,761	45,418	4,200	49,618
14	42,561	4,200	46,761	45,418	4,200	49,618
15-19	44,573	4,200	48,773	47,544	4,200	51,744
20-24	45,573	4,200	49,773	48,544	4,200	52,744
25+	46,073	4,200	50,273	49,044	4,200	53,244

Step	C - Bachelor's + 45 Qtr or 30 Sem			D - Bachelor's + 60 Qtr or 40 Sem		
	Base Contract			Base Contract		
	Base Pay*	Educator Salary Adjustment*	Base Contract**	Base Pay*	Educator Salary Adjustment*	Base Contract**
1	31,196	4,200	35,396	31,731	4,200	35,931
2	32,638	4,200	36,838	33,161	4,200	37,361
3	34,143	4,200	38,343	34,661	4,200	38,861
4	35,718	4,200	39,918	36,228	4,200	40,428
5	37,413	4,200	41,613	37,943	4,200	42,143
6	39,222	4,200	43,422	39,740	4,200	43,940
7	41,119	4,200	45,319	41,615	4,200	45,815
8	43,096	4,200	47,296	43,580	4,200	47,780
9	45,786	4,200	49,986	46,242	4,200	50,442
10	47,974	4,200	52,174	48,451	4,200	52,651
11	48,222	4,200	52,422	50,698	4,200	54,898
12	48,222	4,200	52,422	50,960	4,200	55,160
13	48,222	4,200	52,422	50,960	4,200	55,160
14	48,222	4,200	52,422	50,960	4,200	55,160
15-19	50,460	4,200	54,660	53,306	4,200	57,506
20-24	51,460	4,200	55,660	54,306	4,200	58,506
25+	51,960	4,200	56,160	54,806	4,200	59,006

Step	E - Master's			G - Master's + 45 Qtr or 30 Sem		
	Base Contract			Base Contract		
	Base Pay*	Educator Salary Adjustment*	Base Contract**	Base Pay*	Educator Salary Adjustment*	Base Contract**
1	33,338	4,200	37,538	34,840	4,200	39,040
2	34,802	4,200	39,002	36,381	4,200	40,581
3	36,332	4,200	40,532	38,057	4,200	42,257
4	38,014	4,200	42,214	39,814	4,200	44,014
5	39,769	4,200	43,969	41,641	4,200	45,841
6	41,598	4,200	45,798	43,553	4,200	47,753
7	43,504	4,200	47,704	45,551	4,200	49,751
8	45,503	4,200	49,703	47,635	4,200	51,835
9	47,774	4,200	51,974	49,812	4,200	54,012
10	49,755	4,200	53,955	52,078	4,200	56,278
11	52,020	4,200	56,220	54,450	4,200	58,650
12	55,132	4,200	59,332	57,699	4,200	61,899
13	55,415	4,200	59,615	57,996	4,200	62,196
14	55,415	4,200	59,615	57,996	4,200	62,196
15-19	57,942	4,200	62,142	60,623	4,200	64,823
20-24	58,942	4,200	63,142	61,623	4,200	65,823
25+	59,442	4,200	63,642	62,123	4,200	66,323

* Base Pay and Educator Salary Adjustment (ESA) is included in all hourly, daily, and extra duty rates. COLA increases only calculated on Base Pay for steps 1-19.

**Prorated based upon # of days remaining in contract)



July 1, 2015 - June 30, 2016

Education Support Professional Salary Schedule (2016-2017)

STEP	LANE 1	LANE 2	LANE 3	LANE 4	LANE 5	LANE 6	LANE 7	LANE 8	LANE 9	LANE 10
1	10.22	11.52	13.03	14.48	15.59	16.55	17.38	18.42	19.65	21.61
2	10.48	11.81	13.35	14.84	15.98	16.97	17.82	18.89	20.15	22.15
3	10.80	12.16	13.76	15.29	16.46	17.48	18.35	19.45	20.76	22.82
4	11.33	12.78	14.44	16.05	17.28	18.35	19.27	20.42	21.80	23.96
5	11.93	13.44	15.20	16.90	18.19	19.31	20.28	21.49	22.94	25.21
6	13.27	14.96	16.91	18.80	20.24	21.49	22.56	23.92	25.51	28.05
7	13.53	15.25	17.25	19.17	20.64	21.92	23.02	24.39	26.03	28.61
8	13.81	15.56	17.59	19.55	21.06	22.36	23.48	24.88	26.55	29.18
9	14.08	15.87	17.95	19.95	21.47	22.81	23.95	25.38	27.08	29.76

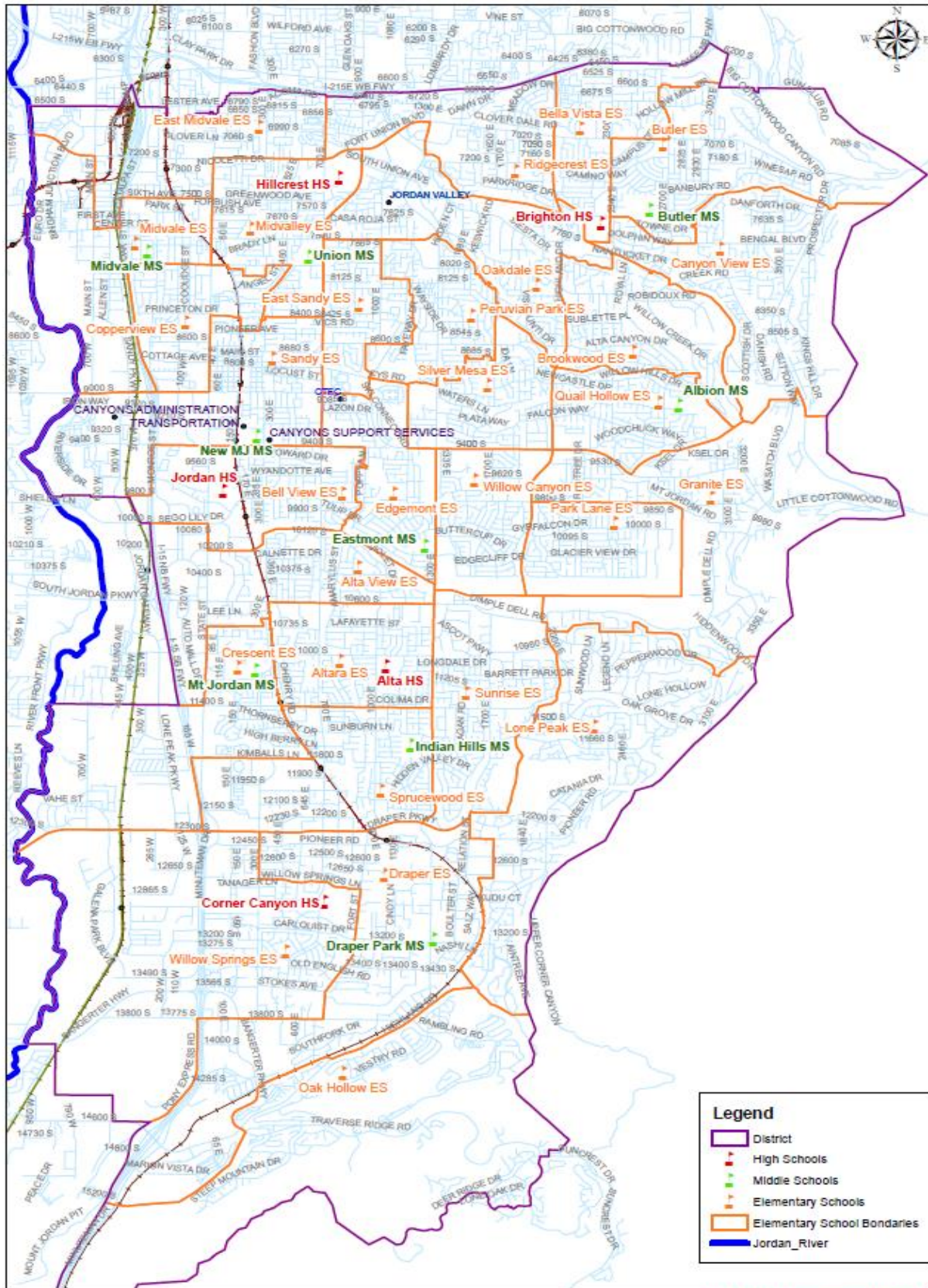
STEP	LANE 11	LANE 12	LANE 13	LANE 14	LANE 15	LANE 16	LANE 17	LANE 18	LANE 19	LANE 20
1	22.33	23.56	25.93	27.41	29.02	30.69	32.48	34.36	36.34	38.46
2	22.89	24.15	26.57	28.10	29.74	31.46	33.29	35.22	37.25	39.42
3	23.57	24.88	27.37	28.94	30.64	32.40	34.29	36.27	38.37	40.60
4	24.75	26.12	28.74	30.39	32.17	34.03	36.01	38.09	40.28	42.63
5	26.05	27.49	30.25	31.99	33.87	35.81	37.90	40.09	42.40	44.86
6	28.98	30.58	33.65	35.58	37.67	39.83	42.16	44.59	47.17	49.91
7	29.56	31.20	34.33	36.29	38.42	40.63	43.00	45.49	48.11	50.91
8	30.15	31.82	35.02	37.02	39.19	41.45	43.85	46.40	49.08	51.93
9	30.75	32.45	35.71	37.76	39.98	42.28	44.73	47.33	50.06	52.97

Percentage increase from previous step

2	2.50%
3	3.00%
4	5.00%
5	5.25%
6	11.25%
7	2.00%
8	2.00%
9	2.00%

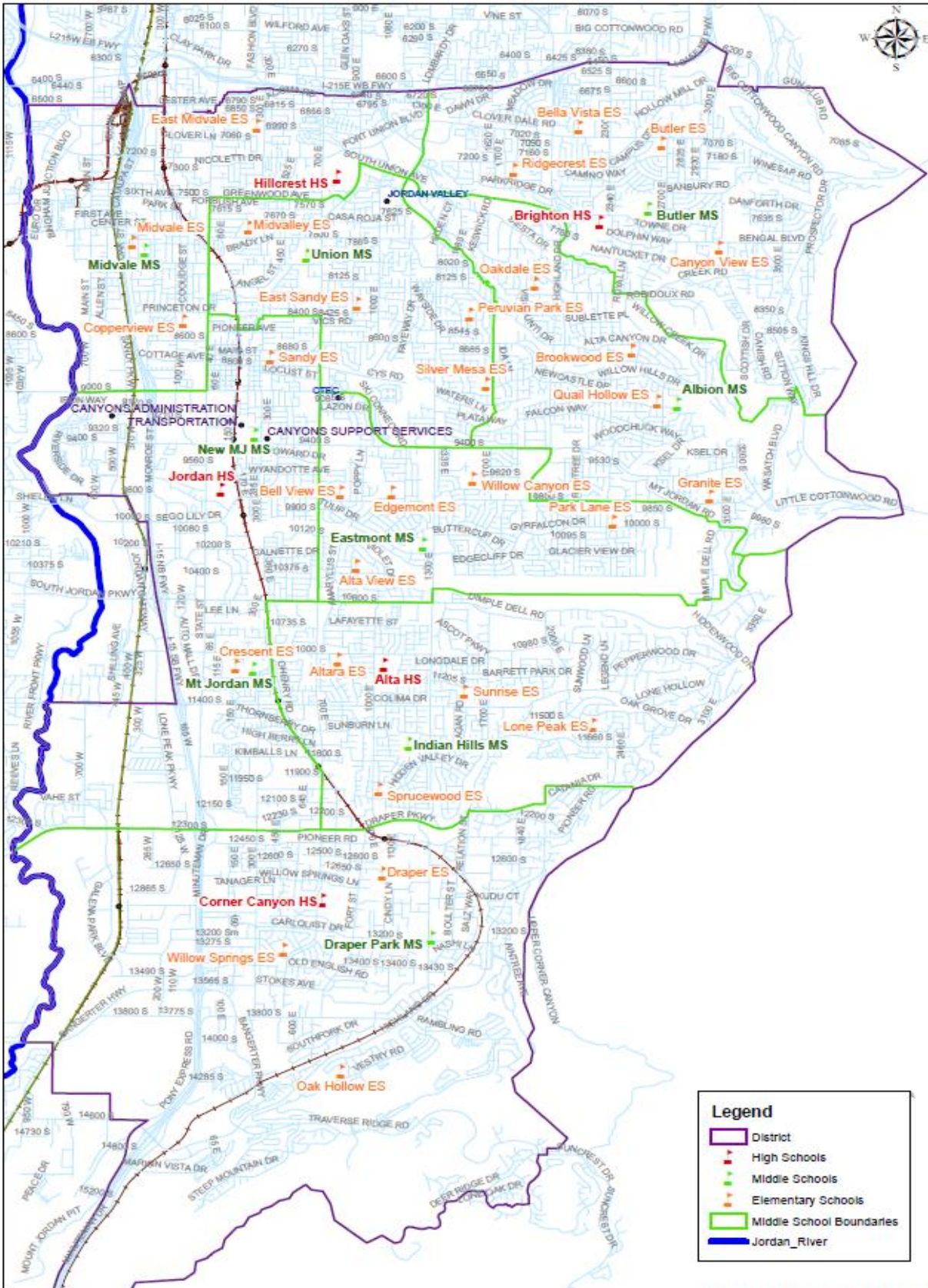
Effective for the 2020-2021 fiscal year a new step 6 will be inserted between the current step 6 and step 7 (the new step 6 will increase 5.50% from step 5 and the new step 7 will increase 5.75% from step 6). Thus resulting in a 10-step salary schedule.

CANYONS ELEMENTARY SCHOOLS



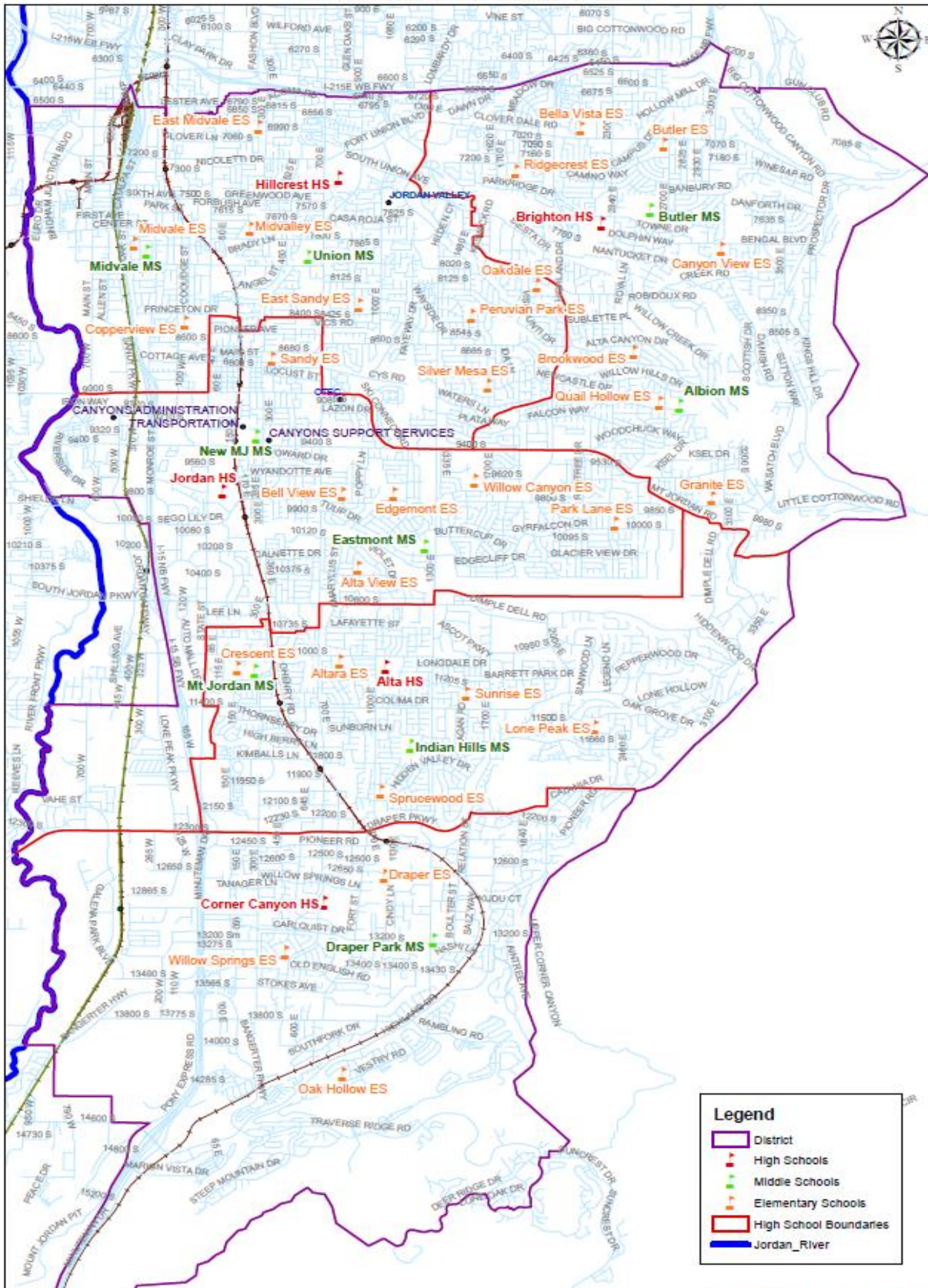
Print Date : November 11, 2014

CANYONS MIDDLE SCHOOLS



Print Date : November 11, 2014

CANYONS HIGH SCHOOLS



Print Date : November 11, 2014

2016 - 2017 School Year Calendar

K - 12

August 2016							September 2016							October 2016						
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S
	1	2	3	4	5	6		4	5	6	7	8	9	10	2	3	4	5	6	7
7	8	9	10	11	12	13		11	12	13	14	15	16	17	9	10	11	12	13	14
14	15	16	17	18	19	20		18	19	20	21	22	23	24	16	17	18	19	20	21
21	22	23	24	25	26	27		25	26	27	28	29	30		23	24	25	26	27	28
28	29	30	31												30	31				
November 2016							December 2016							January 2017						
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	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12		4	5	6	7	8	9	10	8	9	10	11	12	13
13	14	15	16	17	18	19		11	12	13	14	15	16	17	15	16	17	18	19	20
20	21	22	23	24	25	26		18	19	20	21	22	23	24	22	23	24	25	26	27
27	28	29	30					25	26	27	28	29	30	31	29	30	31			
February 2017							March 2017							April 2017						
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	3	4							1
5	6	7	8	9	10	11		5	6	7	8	9	10	11	2	3	4	5	6	7
12	13	14	15	16	17	18		12	13	14	15	16	17	18	9	10	11	12	13	14
19	20	21	22	23	24	25		19	20	21	22	23	24	25	16	17	18	19	20	21
26	27	28						26	27	28	29	30	31		23	24	25	26	27	28
															30					
May 2017							June 2017													
S	M	T	W	T	F	S	S	M	T	W	T	F	S							
	1	2	3	4	5	6					1	2	3							
7	8	9	10	11	12	13		4	5	6	7	8	9							
14	15	16	17	18	19	20		11	12	13	14	15	16							
21	22	23	24	25	26	27		18	19	20	21	22	23							
28	29	30	31					25	26	27	28	29	30							

	New Teacher Orientation
	Teachers at School (contract days)
	Start and End of School Year
	First Day of School for Kindergarten
	K-8 Trimester End
	Midterm Quarters
	Quarter Term End

	No Student Day
	No Student Day K-8
	Parent/Teacher Conferences

Red A Day
Black B Day




(Note: School emergency closure days will be made up first on Presidents Day and then during Spring Recess)



New Teacher Orientation	Aug 18
Teachers at School (Contract Days)	Aug 19, 22, 23
First Day of School	Aug 24
First Day of School for Kindergarten	Aug 29
Labor Day Recess	Sept 5
No Student Day	Sept 23
Midterm Quarter	Sept 23
Parent/Teacher Conferences High Schools	Sept 26, 27
Parent/Teacher Conferences Middle Schools	Sept 27, 28
Parent/Teacher Conferences Elementary Schools	Sept 28, 29
Early Out Elementary Schools	Sept 29
No Student Day (Compensatory Day)	Sept 30
Fall Recess	Oct 20, 21
End of 1st Quarter Term	Oct 31
No Student Day	Nov 4
Trimester End Date K-8	Nov 21
Thanksgiving Recess	Nov 23 - 25
Midterm Quarter	Dec 7
Winter Recess	Dec 22-Jan 2
Martin Luther King Jr. Day Recess	Jan 16
End of 2nd Quarter Term	Jan 18
No Student Day	Jan 20
No Student Day	Feb 10
Parent/Teacher Conferences High Schools	Feb 13, 14
Parent/Teacher Conferences Middle Schools	Feb 14, 15
Parent/Teacher Conferences Elementary Schools	Feb 15, 16
Early Out Elementary Schools	Feb 16
No Student Day (Compensatory Day)	Feb 17
Presidents' Day Recess	Feb 20
Midterm Quarter	Feb 22
Trimester End Date K-8	Mar 2
End of 3rd Quarter Term	Mar 27
Spring Recess	Apr 3 - 7
Midterm Quarter	May 5
Memorial Day Recess	May 29
No Student Day Grades K-8	Jun 2
Last Day of School	Jun 7



*Every Friday is an Elementary Student Early Out Day
 **June 2 Directed Data Day for elementary and middle schools only
 ***Elementary early out Sept 29 and Feb 16
 ****This calendar is not for Brighton students.

**Canyons School District
2016 - 2017 School Year Calendar
Brighton High School**

August 2016							September 2016							October 2016							
S	M	T	W	T	F	S	S	M	T	W	T	F	S	S	M	T	W	T	F	S	
	1	2	3	4	5	6						1	2	3						1	
7	8	9	10	11	12	13	4	5	6	7	8	9	10	2	3	4	5	6	7	8	
14	15	16	17	18	19	20	11	12	13	14	15	16	17	9	10	11	12	13	14	15	
21	22	23	24	25	26	27	18	19	20	21	22	23	24	16	17	18	19	20	21	22	
28	29	30	31				25	26	27	28	29	30		23	24	25	26	27	28	29	
														30	31						
November 2016							December 2016							January 2017							
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	3	1	2	3	4	5	6	7
6	7	8	9	10	11	12	4	5	6	7	8	9	10	8	9	10	11	12	13	14	
13	14	15	16	17	18	19	11	12	13	14	15	16	17	15	16	17	18	19	20	21	
20	21	22	23	24	25	26	18	19	20	21	22	23	24	22	23	24	25	26	27	28	
27	28	29	30				25	26	27	28	29	30	31	29	30	31					
February 2017							March 2017							April 2017							
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	3	4							1	
5	6	7	8	9	10	11	5	6	7	8	9	10	11	2	3	4	5	6	7	8	
12	13	14	15	16	17	18	12	13	14	15	16	17	18	9	10	11	12	13	14	15	
19	20	21	22	23	24	25	19	20	21	22	23	24	25	16	17	18	19	20	21	22	
26	27	28					26	27	28	29	30	31		23	24	25	26	27	28	29	
														30							
May 2017							June 2017														
S	M	T	W	T	F	S	S	M	T	W	T	F	S								
	1	2	3	4	5	6						1	2	3							
7	8	9	10	11	12	13	4	5	6	7	8	9	10								
14	15	16	17	18	19	20	11	12	13	14	15	16	17								
21	22	23	24	25	26	27	18	19	20	21	22	23	24								
28	29	30	31				25	26	27	28	29	30									

 New Teacher Orientation
 Teacher Contract Days
 Start and End of School Year

 No Student Day
 Midterm

 Parent/Teacher Conferences
 End of Trimester

New Teacher Orientation
 Teachers at School (Contract Days)
 First Day of School
 Labor Day Recess
 No Student Day
 Trimester Midterm
 Parent/Teacher Conferences
 No Student Day (Compensatory Day)
 Fall Recess
 End of 1st Trimester (60 Days)
 Thanksgiving Recess
 No Student Day
 Winter Recess
 Martin Luther King Jr. Day Recess
 Trimester Midterm
 Parent/Teacher Conferences
 No Student Day
 President's Day Recess
 End of 2nd Trimester (57 Days)
 No Student Day
 Spring Recess
 Trimester Midterm
 Parent/Teacher Conferences
 No Student Day (Compensatory Day)
 Memorial Day Recess
 Last Day of School/End of 3rd Trimester (62 Days)

Aug 18
 Aug 19, 22, 23
 Aug 24
 Sept 5
 Sept 23
 Oct 4
 Oct 13
 Oct 14
 Oct 20, 21
 Nov 22
 Nov 23 - 25
 Nov 28
 Dec 22 - Jan 2
 Jan 16
 Jan 18
 Jan 19
 Feb 3
 Feb 20
 Mar 2
 Mar 3
 Apr 3 - 7
 Apr 25
 Apr 27
 Apr 28
 May 29
 Jun 7

(Note: School emergency closure days will be
 made up first on Presidents Day and then
 during Spring Recess)

ABBREVIATIONS & ACRONYMS

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
CAFR	Comprehensive Annual Financial Report
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
COF	Chief of Staff/Office of Government Relations
CSD	Canyons School District
CSIP	Comprehensive School Improvement Plan
CTE	Career and Technical Education
CTSO	Career and Technical Student Organizations
DARTS	District Arts
EBL	Evidence-Based Learning
EEO/AA	Equal Employment Opportunity/Affirmative Action
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
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
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
PBIS	Positive Behavior Interventions Supports
PLCs	Professional Learning Communities
PTA	Parent Teacher Association
REACH	Respecting Ethnic and Cultural Heritage
RTI	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
UALPA	Utah Academic Language Proficiency Assessment
UCARE	Utah Cooperative for Acquiring Resources Efficiently
UPASS	Utah Performance Assessment System
URS	Utah Retirement System
USOE	Utah State Office of Education
USPS	United States Postal Services
USTAR	Utah Science Technology and Research
UVU	Utah Valley University
VOIP	Voice Over Internet Protocol
WGPA	Weighted Grade Point Average
WPU	Weighted Pupil Unit
YIC	Youth in Custody

GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Board Local Leeway – A school district may levy a voted leeway up to 0.002500 per dollar of taxable value. The board leeway receives state support to provide an incentive for the local districts to seek additional funds and to add to their educational programs.

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 which are commonly referred to as Central Services.

Capital Equalization Aid – The funding given to high-growth and low-revenue districts within the state of Utah.

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

Career and Technical Education – Career exploration, guidance, technical skill and related applied academics training to prepare students to enter technical jobs directly out

of high school, or to prepare them for further training in technical career fields. The six broad areas of applied technology education are: agriculture, business, health sciences and technologies, home economics, marketing, and trades and industry.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- It represents an investment of money that makes it feasible and advisable to capitalize the item
- It does not lose its identity through incorporation into a different or more complex unit or substance. (Example: A musical instrument, a machine, an apparatus, or a set of articles.)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Lane – A designation on the salary schedule stipulating beginning and maximum salaries according to the amount of professional training received. The Canyons District teacher salary schedule has six lanes. Employees are paid from the salary lane which reflects the number of university credits and district in-service credits earned.

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

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

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

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

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

Membership – Number of students officially enrolled.

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

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

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

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

Non K-12 Fund – The special revenue fund used by the district to account for the costs of programs that are not part of the basic educational program of kindergarten through grade twelve. Starting in 2015-2016 this fund is no longer used.

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).

Pedagogy – The art or science of being a teacher, generally refers to strategies or styles of instruction.

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 Purpose Optional Programs – These are part of the state-funded basic school program where the local school board can emphasize particular state approved programs over others as local needs change.

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

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

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

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

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

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

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

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

- It loses its identity through incorporation into a different or more complex unit or substance

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

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

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

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

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

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

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

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

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

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

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

Voted 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. The voted 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.