

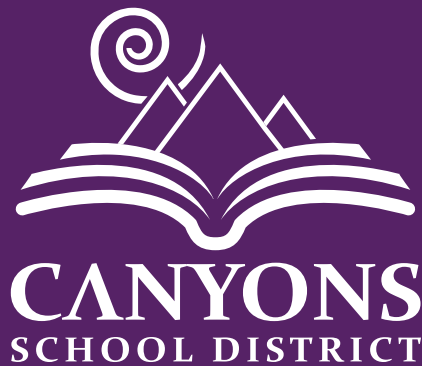
# CANYONS SCHOOL DISTRICT

## Comprehensive Annual Budget Report

July 1, 2021 - June 30, 2022



9361 South 300 East  
Sandy, UT 84070  
[canyonsdistrict.org](http://canyonsdistrict.org)

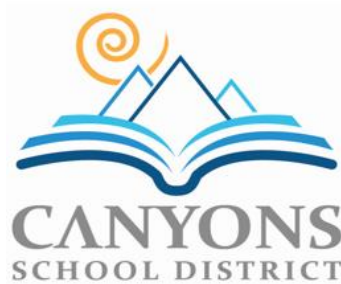


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July 1, 2021 - June 30, 2022



**Canyons School District**

**9361 South 300 East**

**Sandy, Utah 84070**

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

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Superintendent of Schools  
Rick Robins, Ph.D.

Business Administrator  
Leon Wilcox, CPA

Director of Accounting and Budgeting  
Gary Warwood, CPA

9361 South 300 East  
Sandy, UT 84070  
801.826.5000  
[www.canyonsdistrict.org](http://www.canyonsdistrict.org)

Photographs provided by:  
CSD Communications Office

**Front Cover:**

**Top Picture:** Children at Sandy Elementary show off their technology

**Middle Picture:** Bellview and Edgemont communities pose for a picture at the groundbreaking for the new Glacier Hills Elementary

**Bottom Picture:** Children at Jordan Valley School attend the annual pumpkin patch

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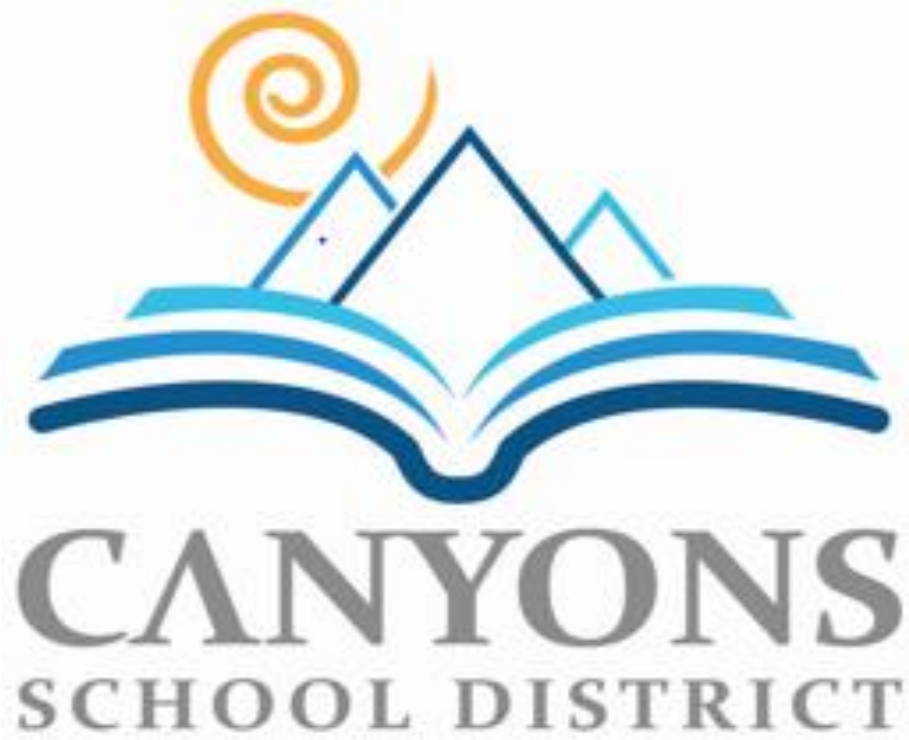
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# EXECUTIVE SUMMARY



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

*Office of Superintendent*

Rick Robins, Ph.D.

Phone: 801-826-5000

Fax: 801-826-5053

rick.robins@canyonsdistrict.org

May 21, 2021

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 2021-2022 and a revised budget for the fiscal year 2020-2021. The development of the budget was completed by reviewing every revenue and expenditure item under the control of the District.

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

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

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

This budget reflects basic state support through weighted pupil units (WPU) with a weighted value of \$3,809 per student which is a \$213 increase (6.0%) over the 2020-2021 support of \$3,596. Also included in this budget is \$9.4 million of federal funding from the Elementary and Secondary School Emergency Relief Fund (ESSER). These funds will be primarily used to support the new Canyons Online school and fund additional teaching positions to support students with learning recovery caused by the pandemic. ESSER funds will also be used to support the summer youth academy, purchase curriculum and additional technology.

The District's major emphasis during 2021-2022 is continuing moving toward the goal of having every child college-and-career ready. The major initiatives to achieve this goal are two-fold. First, ensure all students are academically achieving at their grade level. The

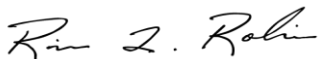
District will be holding a summer youth academy to assist students in recovering any learning loss caused by the pandemic. Approximately 1,600 students have registered to attend the academy. The District will continue its personalized learning program with providing each secondary student with a Chromebook. Also teachers will continue to receive professional development to integrate technology into the classroom as well as enhance Canvas pages.

Secondly, the continuation of the District's building program. In November 2017, the Board proposed a \$283 million bond to its citizens. The bond passed by a convincing margin with 58% voting in favor. Rebuilds of Brighton and Hillcrest high schools and a major renovation to Alta High were the primary projects on the bond. Design and construction on these three schools has been occurring for the past four years and all are scheduled to be completed by 2022. The improvements to these high schools will have a tremendous impact for each respective community and the 6,700 students who attend them. Three other major construction projects were recently started. Glacier Hills elementary school will consolidate the Bell View and Edgemont students into one new school. This school is being constructed on the Edgemont site. Construction also recently began on the rebuild of Peruvian Park Elementary. Both elementary schools will be completed in August 2022. Union Middle school is also currently being rebuilt with a scheduled opening of August 2023.

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

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

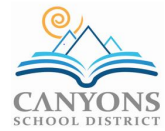
Respectfully submitted,

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

Rick Robins, Ph.D.  
Superintendent of Schools

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

Leon Wilcox, CPA  
Business Administrator



## BOARD OF EDUCATION AND ADMINISTRATIVE PERSONNEL

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

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

## Canyons School District Board of Education



President – Nancy Tingey



Vice President –  
Steve Wrigley



Vice President –  
Amanda Oaks



Amber Shill



Clareen Arnold



Mont Millerberg



Holly Neibaur

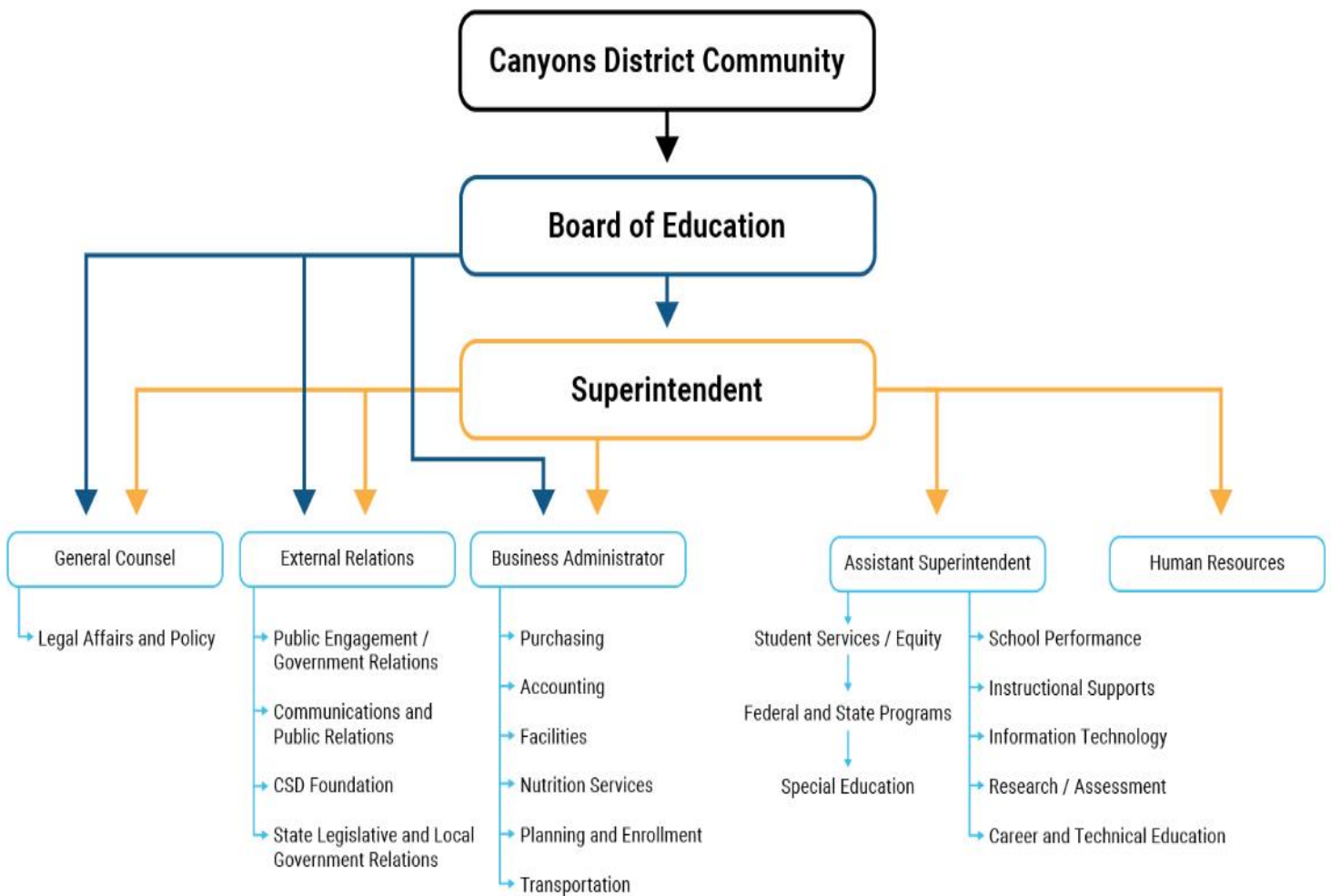
The Canyons Board of Education is a dedicated group of community leaders who are elected to overlapping four-year terms and represent specific geographic regions of Canyons School District. Although each member represents a different region, they are dedicated to ensuring the success of every student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

## Organizational Chart



# ORGANIZATION CHART

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



Effective July 1, 2021

## EXECUTIVE SUMMARY

### Budget Overview

The Canyons School District budget beginning July 1, 2021 and ending June 30, 2022 includes actual audited figures from 2017-2018, 2018-2019, 2019-2020, the final amended budget for 2020-2021 and proposed budget for 2021-2022. The 2021-2022 school year will be the District's thirteenth year of operations. The Board of Education formally adopted the final 2020-2021 budget and the proposed 2021-2022 budget on June 8, 2021. This budget will act as the instructional and financial strategic plan for the District for the upcoming school year. The budgets presented in this document include all governmental funds and proprietary funds for which the Board is legally responsible. The budgets in this document are organized by fund as follows:

#### Governmental Fund Types

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

#### Proprietary Fund Types (Internal Service Fund)

- Self-Insurance Fund



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

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



## Mission and Vision of the District

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

The Board has adopted the following vision statement:

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

Examples of efforts made to achieve the mission and long-term goals of the District during the 2020-2021 school year are:

- During 2020-2021 the approximate number of graduates will be:
  - Alta High School - 547
  - Brighton High School - 460
  - Corner Canyon High School - 580
  - Hillcrest High School - 480
  - Jordan High School - 440
  - Diamond Ridge (Alternative High School) - 60
  - Entrada (Adult High School) - 50
  - South Park Academy (Utah State Prison) – 50



- Two Canyons Educators, Corner Canyon's Milo Maughan and Hillcrest's Clief Castleton, are among the 30 nationwide instructors chosen as NASA Airborne Astronomy Ambassadors.
- Alta High Principal Brian McGill, pictured, was named Utah High School principal of the year.
- Thee Canyons students, Alta's Emily Erickson and Hillcrest's John Baird and Michael Lu, were named National Merit Scholars.
- The class of 2020 provided the District its highest graduation rate of 90.4% despite the challenges of the pandemic. The rate has increased by 9% since the District's 2009 creation



Additional 2020-2021 accomplishments include:

- Corner Canyon High won its third consecutive state football championship after an undefeated season.
- The District administered vaccines to 73% of all eligible employees including 83% of its teachers during eight different clinics from January thru March.

- Midvalley Elementary was completed and opened to students in August 2020. This was the District's fourth aging elementary school to be rebuilt following Alta View, Butler and Midvale. The school also started a dual-immersion program.
- The new Alta High auditorium as well as the commons and administration areas were completed and made available to students and staff. The Hillcrest High athletic complex was opened in August 2020. Also the athletic and arts buildings at Brighton High were completed this school year. The classroom areas for all three buildings will be completed by the start of the 2021-2022 school year, while the parking lots, playfields and other exterior site upgrades will be completed in 2022.

### **FY2021-2022 Priorities**

The Board has undertaken a strategic planning process which will guide its initiatives for the next several years. It has contracted with Education Elements, a nationally respected k-12 strategic consulting firm, to assist in this process. The process will focus on three components: innovation, portrait of a graduate and supporting the whole child. Community outreach meetings will be conducted this fall to solicit input and feedback for these components.

As the strategic plan is created, the District will prioritize the following areas for the 2021-2022.

#### **1) Canyons Online School**

During the pandemic the importance of in-person learning became more emphasized. Nevertheless, it was also determined that several students and their families are better served in a virtual environment. With this understanding the District will create a stand-alone virtual school through which high-quality online classes will be provided to 3<sup>rd</sup> through 12<sup>th</sup> grade students. Via Canyons Online elementary- and middle school-age students will be able to move through grade-level learning at their own pace and on their own time. High school students enrolled in Canyons Online can take the online classes for credit, both original and recovery, toward high school graduation.

#### **2) Technology**

In the 2020-2021 school year each secondary student was provided a chromebook which could be used both at school and home. The District will further this initiative for elementary students where a computing device will be made available to every student in their classroom. Over the next few years the District will use ESSER funds to assist in purchasing student devices, but has developed a long-term budget strategy to ensure this program continues. Most teachers began or continued Canvas course design pages to support students on quarantine. The District will continue to invest in professional development focused on technology resources to further support students.

#### **3) Capital Facilities**

The District passed a \$283 million bond in November 2017. Several projects will be funded from the bond proceeds. The District elected to focus on the high school projects first which are a major renovation at Alta High and complete rebuilds of

Brighton and Hillcrest high schools. This decision was based on the high school years being so instrumental in students progressing onto college and careers. After four years of designing and constructing these buildings, each will be completed this year. These buildings will be much more energy efficient and are equipped with the latest technology advances. Construction has begun on Union Middle, Peruvian Park, and Glacier Hills (which will combine Bell View and Edgemont into one new school). When these three schools are finished, the District will have completed 20 major projects since its creation in 2009.

## Budget Cycle

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

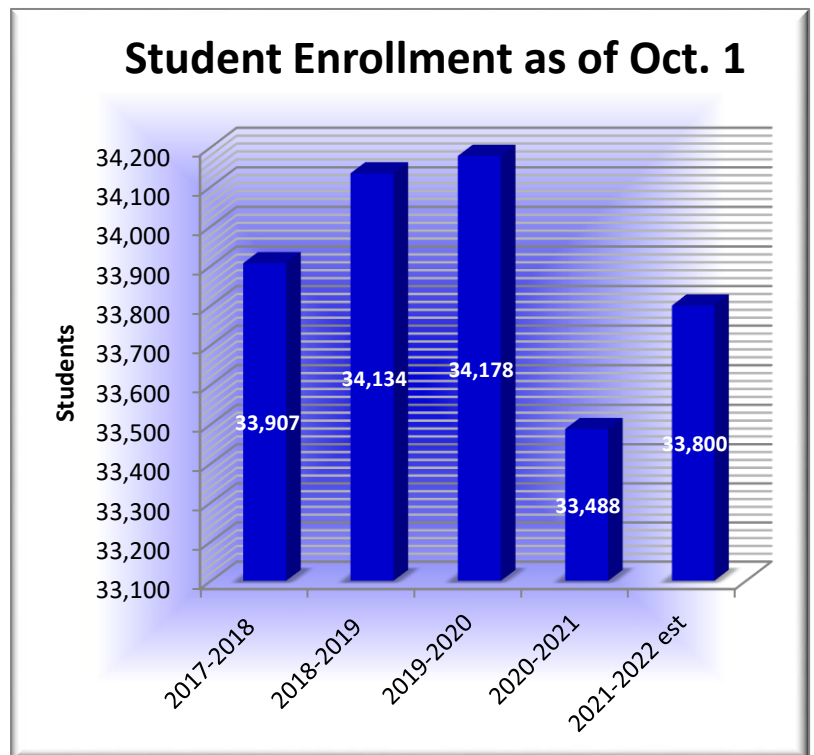
- September – Beginning fund balances are established once the financial audit of the Annual Financial Report (AFR) for the prior fiscal year is completed. This is our starting point.
- March – The Utah Legislature completes its session so state revenue funds for education can be determined. Local and federal revenue sources are also projected. Once completed, likely revenues are known for the District to carry out its mission.
- March – Enrollment projections by school and grade level are finalized to establish FTE allocations to schools. At the same time, negotiations on salary and benefits (by far the largest expenditure category in the budget) are beginning.
- March/April – Schools and departments submit their expenditure requests. Those requests are matched against the District's mission and objectives and are prioritized. The Board has ongoing discussions on the budget during its scheduled meetings. Patron feedback regarding the budget is welcomed at these meetings.
- Based on the latest information available and as legal deadlines approach, expenditures are fit within available revenues and the budgets are balanced. Expenditures are budgeted to be equal to projected available revenues, which include available fund balances. Budgets are considered balanced as long as expenditures do not exceed the total of expected revenues and available fund balances. However, the District is committed to remain fiscally sound and secure in the long-term so any use of fund balance is done so prudently.
- June 1 – Tentative budget completed, posted on website and placed on file in the Business Administration Office.
- June 8 – Assessed property valuations will be received from the County to determine the certified property tax rate and debt service rate.
- June 30 – Budget adopted no later than June 30 by the Board of Education.
- August – If the Board determines to increase the tax rate above the certified tax rate, a Truth-In-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the fiscal year, as necessary, by the Board of Education. The Board, upon recommendation of the

Superintendent, can approve reductions in appropriations. An increase in appropriations requires notice published in a newspaper of the date, time, and place of a public hearing on the proposed changes. After receiving public comment, the Board can then take action on the amendments. Because there has been a legal determination made by the State Superintendent of Public Instruction that the level for which expenditures may not exceed appropriations is the total budget of a given fund, the budget of the Canyons School District is usually amended once each year, when the Board also takes action on the new fiscal year budget (prior to June 30).

- After the fiscal year is completed and the independent audit is performed, the AFR reports the budget revenues and expenditures against actual for comparison in all governmental funds. The District strives for a close correlation between budget and actual; however, due to conservative budgeting practices an increase in the fund balance may occur. Actual fund balances are set for each fund and the budgeting process starts again.

### Student Enrollment

In 2020-2021 the District experienced a loss of nearly 700 students from 2019-2020. This was a statewide trend as 26 of Utah's 41 school districts experienced a decrease in enrollment. Most of the decrease is related to the pandemic as some parents elected to home school their children. The District does expect to have an increase of 312 students for the upcoming year. However, enrollment is still below the pre-pandemic levels. In future years enrollments could decrease due to the near build-out of property within the District boundaries and the decrease in the state and national birthrate. The District is continually monitoring its enrollments both in the short- and long-terms. As enrollments drive the hiring process the District will be cautious to not over hire for various positions.



## Revenues

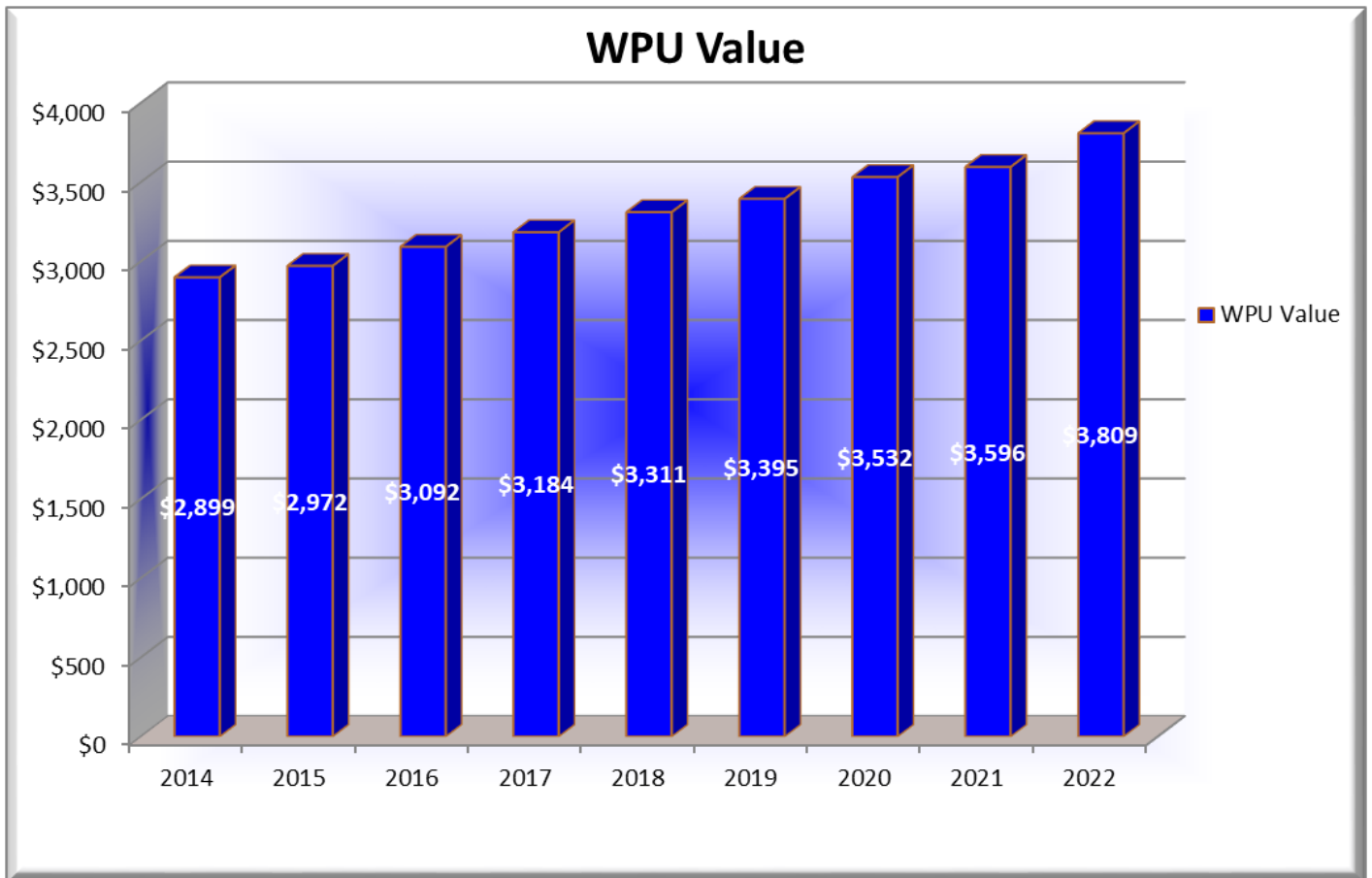
Canyons School District governmental fund types receive approximately 49.2% of their revenues from local property taxes, 37.9% from the State of Utah, 8.3% from the federal government, and 4.6% from other local sources, including investments. The District anticipates an increase in total revenues of \$3.4 million in 2021-2022 with property taxes accounting for \$2.4 million of the increase. The property tax revenues will be generated within the certified rate primarily due to new growth and increases in taxable values. State revenues will rise by \$1.9 million due to a 6.0% increase in the WPU value. Revenues in the Internal Service Fund will decrease as the insurance premiums for employees is reduced and the District will strategically spend-down a portion of the fund balance. The following chart shows a five-year comparison of revenues by fund:

### ALL DISTRICT FUNDS-SUMMARY OF REVENUES

Fiscal Years 2017-2018 through 2021-2022

Funds	Actual	Actual	Actual	Final Budget	Budget	2021 vs. 2022 Change	
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	Percent
General	\$257,862,352	\$268,286,800	\$293,198,583	\$314,538,599	\$319,138,715	\$4,600,116	1.46%
Capital Outlay	22,059,453	24,755,656	24,215,716	24,588,784	22,790,763	(1,798,021)	(7.31%)
Debt Service	29,869,863	36,659,644	39,443,666	41,853,394	43,577,038	1,723,644	4.12%
Nutrition	12,581,109	12,751,315	11,572,974	14,864,920	14,628,364	(236,556)	(1.59%)
District Activity	11,430,284	11,463,116	9,171,557	12,001,189	12,295,889	294,700	2.46%
Pass-Through Taxes	12,269,778	12,781,299	12,100,348	13,413,568	13,748,907	335,339	2.50%
Canyons Foundation	596,274	885,385	587,186	588,300	670,500	82,200	13.97%
Employee Insurance	28,048,846	29,314,319	30,117,825	31,194,500	29,558,000	(1,636,500)	(5.25%)
<b>Total</b>	<b>\$374,717,959</b>	<b>\$396,897,534</b>	<b>\$420,407,855</b>	<b>\$453,043,254</b>	<b>\$456,408,176</b>	<b>\$3,364,922</b>	<b>0.74%</b>

The State Legislature granted a 6.0% increase on the WPU, which was the largest increase over the past decade. In March 2020, the Legislature originally granted a 6.0% WPU increase for the current 2020-2021 school year. However, that amount was later decreased to 1.8% due to the pandemic. The initial proposal was to reinstate the full increase over two years, but due to the State's strong recovery from the pandemic the full increase was restored for the 2021-2022 year. The following chart shows a nine-year history of the regular WPU which has risen nearly \$1,000 since 2014.



### Expenditures

Overall, expenditures of all funds are expected to decrease by \$35.4 million. Expenditures in the Capital Outlay Fund will decrease by \$44.1 million as the major construction costs for Alta, Brighton and Hillcrest are nearing completion. The General Fund expenditures will increase by \$5.4 million as the Board granted salary increases to all employee groups. The Debt Service Fund expenditures will increase by \$0.4 million as bonds were recently issued. The General, Capital and Debt Service funds comprise 91.6% of all Governmental Fund expenditures. There are no significant changes in expenditures for the other governmental funds. Budgeted expenses in the Employee Insurance Fund will continue to increase due to inflationary increases in medical expenses and prescriptions.

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

**ALL DISTRICT FUNDS-SUMMARY OF EXPENDITURES**
**Fiscal Years 2017-2018 through 2021-2022**

Funds	Actual	Actual	Actual	Final Budget	Budget	2021 vs. 2022 Change	
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	Percent
General	\$257,752,508	\$268,129,286	\$291,589,931	\$316,624,140	\$322,045,743	\$5,421,603	1.71%
Capital Outlay	56,005,810	101,297,931	155,628,507	138,199,773	94,127,121	(44,072,652)	(31.89%)
Debt Service	31,369,561	37,997,360	38,978,155	42,370,526	42,730,234	359,708	0.85%
Nutrition	12,892,797	12,826,259	12,714,968	14,880,581	15,105,154	224,573	1.51%
District Activity	10,751,742	11,021,714	9,203,567	11,996,868	12,617,694	620,826	5.17%
Pass-Through Taxes	12,269,778	12,781,299	12,100,348	13,413,568	13,748,907	335,339	2.50%
Canyons Foundation	702,205	756,082	893,689	803,174	880,320	77,146	9.61%
Employee Insurance	26,920,369	25,046,914	24,604,449	28,271,203	29,920,648	1,649,445	5.83%
<b>Total</b>	<b>\$408,664,770</b>	<b>\$469,856,845</b>	<b>\$545,713,614</b>	<b>\$566,559,833</b>	<b>\$531,175,821</b>	<b>(\$35,384,012)</b>	<b>(6.25%)</b>

\*Note: At the end of fiscal year 2019-2020, the District reported \$3.5 million in Federal and State deferred revenues. Most of the deferred revenues are budgeted to be spent in the final revised budget; however, a similar amount of deferred revenue will likely be reported at the end of 2020-2021. 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.

**General Fund Balance Classification**

	Amount
Non-Spendable	
Inventories	\$1,512,892
Committed	
Economic Stabilization	16,102,287
Retiree Benefits	13,513,604
Compensated Absences	1,376,295
Contractual Obligations	1,400,000
Assigned	31,035,443
Unassigned	-
<b>Total General Fund Balance</b>	<b>\$64,940,521</b>

- *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 2021-2022 are shown on the previous page.

The District does not budget for an unassigned fund balance in the General Fund. This is in alignment with the concept that revenues provided to a district are intended to be used during the period for which they were generated. However, it is probable that an unassigned fund balance will occur during the 2021-2022 school year due to conservative budgeting practices. Utah law allows a maximum reserve of 5% committed of the adopted budget (53A-19-103) for economic stabilization. The law stipulates that this commitment may not be used in the negotiation or settlement of contract salaries for employees. Furthermore, the law states that the reserve cannot be used until the District's Board of Education provides the State Board of Education with an adopted, written resolution setting forth the reasons for using the funds. In prior fiscal years, the Board has made the following commitments:

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

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

The District's overall fund balance will decrease by \$32.6 million. The fund balance in the General Fund is budgeted to decrease by \$7.2 million; however, due to conservative budget practices the actual decrease is expected to be less. Historically, the District's expenditures have been 1% - 3% under-budget. The District has long planned-out to transfer funds from the General Fund to the Capital Outlay Fund to complete all committed projects. A transfer of \$4.0 million is budgeted to occur in 2021-2022 and a final transfer of that amount to happen in 2022-2023. However, neither transfer will occur until the end of each year and the financial position in the Capital Outlay Fund is analyzed as to whether the transfer is needed. The decrease in the Capital Outlay Fund is budgeted to be \$25.1 million, as bond proceeds issued in previous years as well as tax revenues received in prior years will be spent on planned projects, primarily the rebuilds of Glacier Hills and Peruvian Park elementary schools and Union Middle. Between \$35.0-\$38.0 million of Lease Revenue Bonds will be issued in 2021-2022 to complete all projects. The Employee Insurance Fund balance is budgeted to decrease by \$0.4 million as the employee share of the insurance premiums are reduced. As noted earlier, the District will strategically spend-down a portion of the fund balance.



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

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

Fiscal Years 2017-2018 through 2021-2022

Funds	Actual	Actual	Actual	Final Budget	Budget	2021 vs. 2022 Change	
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	Percent
General	\$74,962,524	\$74,929,966	\$76,330,617	\$72,091,369	\$64,940,521	(\$7,150,848)	(9.92%)
Capital Outlay	78,840,754	97,976,125	65,919,680	43,872,645	18,736,287	(25,136,358)	(57.29%)
Debt Service	3,025,359	1,987,643	2,453,154	1,471,648	2,318,452	846,804	57.54%
Nutrition	2,808,526	2,733,582	1,591,588	1,575,927	1,099,137	(476,790)	(30.25%)
Pass-Through Taxes	-	-	-	-	-	-	-
District Activity	7,289,732	7,731,134	7,699,124	7,703,445	7,381,640	(321,805)	(4.18%)
Canyons Foundation	604,085	923,460	824,958	836,758	870,758	34,000	4.06%
Employee Insurance	3,559,938	7,827,343	13,340,719	16,264,016	15,901,368	(362,648)	(2.23%)
<b>Total</b>	<b>\$171,090,918</b>	<b>\$194,109,253</b>	<b>\$168,159,840</b>	<b>\$143,815,808</b>	<b>\$111,248,163</b>	<b>(\$32,567,645)</b>	<b>(22.65%)</b>

#### Property Taxes

The tax rate for 2021-2022 is budgeted to be 0.006990, a decrease of 0.000307 or (4.21%) from the prior year rate and will be the lowest rate in the District's thirteen year history.

The State of Utah uses a certified rate system wherein as property values increase, the tax rate is decreased to generate an equal dollar amount of revenue as the previous year.

There is no inflationary adjustments within the State's certified tax rate system. As property values have climbed over the past several years, the rates have been correspondingly reduced. The chart below shows a five-year history of tax rates.

#### ALL DISTRICT FUNDS-SUMMARY OF TAX LEVIES

Fiscal Years 2017-2018 through 2021-2022

Funds	Actual	Actual	Actual	Final Budget	Budget	2021 vs. 2022 Change	
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	Percent
<b>General Fund:</b>							
Basic Program	0.001568	0.001666	0.001661	0.001628	0.001661	0.000033	2.03%
Board Local Levy	0.001480	0.001196	0.001720	0.001594	0.001342	(0.000252)	(15.81%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
<b>Capital Outlay:</b>							
Capital Local	0.000951	0.000895	0.000874	0.000838	0.000777	(0.000061)	(7.28%)
<b>Debt Service:</b>							
Canyons Debt Service	0.000737	0.001005	0.001077	0.001162	0.001176	0.000014	1.20%
Former Jordan Debt Service	0.000678	0.000560	0.000488	0.000403	0.000347	(0.000056)	(13.90%)
<b>Charter School Rate:</b>							
Utah Charter Schools	0.000103	0.000073	0.000087	0.000072	0.000087	0.000015	(20.83%)
<b>Total</b>	<b>0.007117</b>	<b>0.006995</b>	<b>0.007507</b>	<b>0.007297</b>	<b>0.006990</b>	<b>(0.000307)</b>	<b>(4.21%)</b>

The amount of new taxable property growth will impact the District’s revenue requirements. Each homeowner could see different results on their tax bill depending upon the change in the value of their home in relation to the change in the tax rate. The District will not hold a tax hearing to balance its 2021-2022 budget.

Below is a sample tax statement for a home that increased in value from \$443,000 in 2020 (the districtwide average) to \$497,000 in 2021 (also the average). This \$54,000 rise equates to a 12.2% increase. The tax increase for this home will be \$132.81 or 7.5% higher due to the increased market value of the property. It should be noted this will be the last year the “Jordan School Old Debt Service” line appears on tax statements as the District will make its final payment on these bonds in June 2022.

2021 Market Value \$ 497,000

	2021 If Tax Increase Approved		2021 If No Budget Budget Change		2021 Change if Increase Approved		Compare 2020		BE HEARD A public meeting will be held		
	Rate	Tax (\$)	Rate	Tax (\$)	Tax (\$)	%	Rate	Tax (\$)	Date	Time	Place
Canyons School District	0.004895	1,338.05	0.004895	1,338.05	-	-	0.005194	1,265.52			
State Basic School Levy	0.001661	454.03	0.001661	454.03	-	-	0.001628	396.66			
UT Charter Schools- Canyons	0.000087	23.78	0.000087	23.78	-	-	0.000072	17.54			
Jordan Sch Old Debt Service	0.000347	94.85	0.000347	94.85	-	-	0.000403	98.19			
<b>Total</b>	<b>0.006990</b>	<b>\$ 1,910.72</b>	<b>0.006990</b>	<b>1,910.72</b>	<b>-</b>	<b>-</b>	<b>0.007297</b>	<b>1,777.91</b>			

Assessment Type	Market Value 2021	Market Value 2020
Full Market Value	\$ 497,000	\$ 443,000
Residential Exemption	(223,650)	(199,350)
Total Taxable Value	\$ 273,350	\$ 243,650

12.2% or \$54k Increase in home value  
 7.5% or \$132.81 increase in taxes owed  
 Home values based on January 1, 2021

### Major Funds

The General Fund, Capital Outlay Fund and Debt Service Fund are categorized as major governmental funds because of the large dollar amounts of revenues and expenditures. These three funds account for 91.6% of all governmental fund expenditures. The following is an overview of each.

#### General Fund

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

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

- **Student Services** – Activities that are designed to assess and improve the well-being of students and to supplement the teaching process. Examples of student services are counselors, social workers, psychologists, and nurses.
- **Staff Services** – Activities associated with assisting the instructional staff with the content and process of providing learning experience for pupils. It includes activities designed to manage, direct, and supervise the instructional program and improve the quality of instruction and curriculum. The costs of acquiring and distributing library and media resources used to support instruction are included here.
- **District Administration** – Activities concerned with establishing and administering policy for the entire school system. It includes responsibilities of such areas as the Board of Education and the Office of the Superintendent.
- **School Administration** – Activities concerned with the overall administrative responsibility for a single school or a group of schools. It includes the principal, assistant principal, and other administrative and clerical staff.
- **Central Services** – Activities that support other administrative and instructional functions including business services (accounting, budgeting, and payroll) purchasing, human resources, planning and enrollment, information technology, and public relations.
- **Operational and Maintenance of Plant** – Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in an effective working condition and state of repair. Activities that maintain safety in buildings, on the grounds, and in the vicinity of schools are included.
- **Student Transportation** – Activities concerned with the transportation of students to and from school, as provided by state law.

The following five-year comparison of expenditures from the General Fund is presented by function on a per pupil bases using the October 1<sup>st</sup> enrollments:

**GENERAL FUND-EXPENDITURES PER STUDENT**

Fiscal Years 2017-2018 through 2021-2022

Funds	Actual	Actual	Actual	Final Budget	Budget	2021 vs. 2022 Change	
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	Percent
Instruction	\$4,658	\$4,760	\$5,291	\$5,789	\$5,780	(\$8)	(0.15%)
Student Services	368	407	496	598	615	18	2.93%
Staff Services	517	529	558	639	630	(9)	(1.41%)
District Administration	77	77	70	80	81	1	1.60%
School Administration	563	605	625	671	715	43	6.47%
Central Services	403	425	456	512	510	(2)	(0.41%)
Operations & Maintenance of Plant	717	747	736	847	853	6	0.72%
Student Transportation	271	296	291	310	337	27	8.65%
Community	7	10	8	10	7	(3)	(30.00%)
<b>Expenditure per Student</b>	<b>\$7,581</b>	<b>\$7,855</b>	<b>\$8,532</b>	<b>\$9,455</b>	<b>\$9,528</b>	<b>\$73</b>	<b>0.77%</b>
Percent of Increase/(Decrease)	n/a	3.62%	8.61%	10.83%	0.77%		
October 1 Enrollment	33,907	34,134	34,178	33,488	33,800	312	0.93%

**General Fund Employees/Negotiations**

Education, by its nature, is a labor intensive effort. Employee salaries and benefits comprise 87.8% of the General Fund expenditures. The District has 65.4% of its budgeted FTE's (full-time equivalents) instructing students. Another 11.5% of the FTE's are in schools supporting our students and teachers (the student and staff support functions). The schedule, located on the second page from this one, shows the number of contracted FTE's for each function in the 2020-2021 final budget and the 2021-2022 budget. FTE comparisons for previous fiscal years can be found in the Information Section.

The District has completed negotiations with the Canyons Education Association (CEA), the Canyons Education Support Professional Association (CESPA) and its administrators (ADMIN). As noted earlier the employee share of the insurance premiums will decrease with a corresponding increase to the District's share. Overall this will save all employees \$1.4 million. Employees with family coverage will save approximately \$1,000 in annual premium costs. The major financial implications for each agreement are as follows:

**CEA** Each teacher will receive a two-step increment increase plus a 1.82% cost-of-living adjustment (COLA) will be added to the salary schedule. Therefore each teacher will receive a \$3,025 salary increase (\$1,800 for the two steps and \$1,225 for the COLA). The starting teacher salary will be \$51,850. This starting wage is expected to be among the top five highest of all 41 Utah school districts.

**CESPA** Fund step increases and a 6.0% cost-of-living adjustment. The first step on lane 1 will now increase to \$12.16 per hour.

**ADMIN**

Fund step increases and a 5.5% cost-of-living adjustment. Administrators on the top step in 2020-21 will receive a one-time 1.25% stipend. The activity stipend will increase from 7.0% to 10.0% for high school principals, 7.0% to 9.0% for high school assistant principals and 1.0% to 3.0% for middle and elementary principals and assistants.



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

Description	Final Budget 2020-2021	Budget 2021-2022	2021-2022 % of Total FTE's	Description	Final Budget 2020-2021	Budget 2021-2022	2021-2022 % of Total FTE's
<b>Instruction</b>				<b>School Administration</b>			
Traditional Elementary Teachers	581.6	586.1		Principals	45.0	46.0	
Traditional Middle School Teachers	327.1	320.1		Assistant Principals	46.2	47.2	
Traditional High School Teachers	393.8	396.0		Secretaries	100.1	100.4	
Special Education Teachers	226.6	226		<b>Total School Administration</b>	191.3	193.6	7.0%
CTE Teachers	23.0	22.0		<b>Central Services</b>			
ESSA Teachers	15.1	13.4		Asst. Superin. and Directors	15.0	16.0	
Other Certified Teachers	85.3	86.1		Accounting/Payroll Classified	9.0	9.0	
Special Education Classified Assistan	104.0	100.7		Human Resource Classified	7.0	7.0	
Other Classified Assisants	58.6	61.6		Purchasing/Warehouse Class.	23.0	23.0	
<b>Total Instruction</b>	1815.1	1812.0	65.4%	Information Systems Class.	44.4	46.9	
<b>Student Services</b>				Planning/Pub. Relations	5.0	5.0	
Directors	4.0	3.0		<b>Total Central Services</b>	103.4	106.9	3.9%
Guidance Counselors	66.1	67.6		<b>Operations of Plant</b>			
Nurses and Therapist	28.2	28.2		Supervisors	14.0	14.0	
Psychologists/Social Workers	68.5	71.2		Custodians	137.0	138.0	
Secretaries and Other Classified	5.0	5.0		Journeyman Laborers	35.0	34.0	
<b>Total Student Services</b>	171.8	175.0	6.3%	Secretaries	4.0	4.0	
<b>Staff Services</b>				<b>Total Operations of Plant</b>	190.0	190.0	6.9%
Directors	13.6	13.6		<b>Student Transportation</b>			
Specialists and Coordinators	30.5	29.5		Directors	1.0	1.0	
Achievement/ Ed Tech Coaches	65.8	66.8		Bus Drivers	110.9	111.6	
Librarians	13.0	13.0		Mechanics	8.0	8.0	
Secretaries and Other Classified	19.9	20.9		Dispatchers/Secretaries	6.5	5.5	
<b>Total Staff Services</b>	142.8	143.8	5.2%	Coordinators/Analysts/Trainers	8.0	8.0	
<b>District Administration</b>				<b>Total Student Transportation</b>	134.4	134.1	4.8%
Superintendent and Other Directors	6.0	6.0		<b>Community</b>			
Secretaries	4.0	4.0		Director	0.3	0.3	
<b>Total District Administration</b>	10.0	10.0	0.4%	Secretaries	6.4	6.4	
				<b>Total Community</b>	6.7	6.7	0.2%
				<b>Total General Fund FTE's</b>	2,765.5	2,772.1	100%

## Capital Outlay Fund

The District has developed a long-term building program to construct new schools as well as renovate existing schools. The objective of this program is to provide school facilities that offer the optimum for student achievement and teacher collaboration. In November 2017, the District's citizens approved a \$283 million bond to continue the building program. Multiple projects were included in the bond with most scheduled to be completed within the next two years. The 2021-2022



budget will include the continued construction costs for the renovation of Alta High and rebuilds of Brighton High, Hillcrest High, Union Middle, Peruvian Park, and Glacier Hills Elementary schools. The District has seven major on-going construction projects that will occur or overlap during fiscal years 2020-2021 and 2021-2022. While it is difficult to determine which fiscal year the actual expenditures will occur, the schedule below projects a forecast.

### MAJOR BUILDING PROGRAM PROJECTS

#### School, Budgets and Opening Dates

Project	Projected Started	Project Budget*	Prior Year Actuals	2020-2021 Final Budget	2021-2022 Budget	2022-23/2023-24 Projections	Opening Date
Alta High (renovation)	Jun-2018	\$ 53,750,000	\$ 39,783,393	\$ 13,634,690	\$ 331,917	-	Aug 2021
Brighton High (rebuild)	Jul-2018	116,526,000	69,804,168	40,174,009	6,547,823	-	Aug 2021
Hillcrest High (rebuild)	Jul-2018	120,577,000	65,185,979	48,147,983	7,243,038	-	Aug 2021
Midvalley Elementary (rebuild)	Apr-2019	22,479,000	19,067,956	3,521,045	-	-	Aug 2020
Glacier Hills Elementary (rebuild)	Apr-2021	29,850,000	81,450	2,123,550	20,875,000	6,770,000	Aug 2022
Peruvian Park Elementary (rebuild)	Apr-2021	23,075,000	-	2,205,000	17,620,000	3,250,000	Aug 2022
Union Middle (rebuild)	Apr-2021	61,922,000	-	6,682,225	28,440,000	26,799,775	Aug 2023
<b>Total</b>		<b>\$428,179,000</b>	<b>\$193,922,946</b>	<b>\$116,488,502</b>	<b>\$81,057,778</b>	<b>\$36,819,775</b>	

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

Constructing a new elementary school in west Draper was also included on the bond; the timeline for this project is still being evaluated. Due to large spikes in construction costs, the District will be issuing \$35.0-\$38.0 million of lease revenue bonds to complete these projects. The bonds will be issued in the summer of 2021.

Other building and site improvements will be completed during 2021-2022. The largest projects are an upgrade to the Alta High softball and baseball fields, a waterline loop around Eastmont Middle wherein fire hydrants will be installed and improvements to the Jordan Valley parking lot. Four busses will be purchased and \$2.9 million is budgeted for technology equipment. As mentioned, technology improvements will be a major initiative this fiscal year. See the Capital Outlay financial schedules for more details.

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

Over the past several years, the District has made multiple energy efficient upgrades in order to reduce utility costs. The renovation of Alta High will include a substantial overhaul of the HVAC system that will result in utilities savings of approximately 25%. The current Brighton High and Hillcrest High buildings are over 50 years old. The new buildings will be much more energy efficient and will save the District significantly on utilities. In addition, the new Glacier Hills will combine two schools and it will be more energy efficient. Staffing needs will also be reduced with this consolidation. The rebuild of Peruvian Park Elementary and Union Middle schools will have another significant impact on energy costs as each building is over 50 years old.

### 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 average annual savings of \$550,000 until the bonds are retired which will be in the 2021-2022 fiscal year. Moody's Investor Services and Fitch Ratings, based upon the Utah State Guaranty Act, rated the old JSD debt "Aaa" and "AAA," respectively.

A \$250.0 million bond was passed in 2010 and the full amount has been issued. The District's patrons approved a new \$283.0 million bond authorization in November 2017 and the full amount has also been issued. All bonds issued by the District have received an underlying rating of "Aaa" from Moody's and an "AAA" rating from Fitch, the highest possible for each.

The District was able to defease bonds issued in 2011 by refunding \$33.1 million of bonds in March 2021. The annual savings to the District is \$700,000 per year until 2031 when the bonds will be paid off.

The Debt Service tax rate for all bonds payments will not exceed 0.001565. The Board promised the taxpayers it would not increase the debt rate above the rate levied in FY2017.

The current unused legal debt capacity is estimated to be \$1.2 billion. The general obligation bonded debt is limited by Utah law to 4% of the fair market value of the total taxable property. Long-term borrowing will be confined to capital facilities projects and purchases of equipment, as required by law. Below is a summary for the ending bonded debt for 2020-2021 and 2021-2022.



## Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2020	\$	411,125,000
Plus Bonds Issued (2020-2021)		79,000,000
Plus Series 2021B Refunding		33,075,000
Less Defesed Bonds for 2021B Refunding		(40,225,000)
Less Bond Principal Payments (2020-2021)		(25,210,000)
Bonds Payable, June 30, 2021		457,765,000
Less Bond Principal Payments (2021-2022)		(24,335,000)
Bonds Payable, June 30, 2022	\$	433,430,000

### Budget Forecasts

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

The following chart is a summary of all governmental fund budget expenditure forecasts for fiscal years 2022-2025. The forecasted years are for informational purposes only, based on trend data, and are not used for planning purposes. While each year presents distinct budget challenges, the District is committed to operating within its available resources.

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

Fiscal Years 2021-2022 through 2024-2025

Funds	Budget 2021-2022	Forecast 2022-2023	Forecast 2023-2024	Forecast 2024-2025
General	\$322,045,743	\$331,416,893	\$341,078,025	\$351,038,522
Capital Outlay	94,127,121	40,053,903	20,814,181	25,045,065
Debt Service	42,730,234	42,753,708	42,819,208	42,998,458
Nutrition	15,105,154	15,407,256	15,715,400	16,029,709
Pass-Through Taxes	13,748,907	14,092,630	14,444,946	14,806,070
District Activity	12,617,694	12,933,136	13,256,464	13,587,876
Canyons Foundation	880,320	906,730	933,932	961,950
Employee Insurance	29,920,648	31,223,602	32,584,276	34,005,246
<b>Total</b>	<b>\$531,175,821</b>	<b>\$488,787,858</b>	<b>\$481,646,432</b>	<b>\$498,472,896</b>

### Indicators for Student Achievement

As part of the Board's Mission and Vision statement, indicators for growth to measure student achievement were adopted. The indicators are high school graduation rates, the American College Testing (ACT) series of standardized tests, and the statewide Readiness, Improvement, Success, Empowerment (RISE). Some results are presented on the next page. The 2020 RISE assessment was cancelled due to COVID and uncertified RISE results for 2021 appear in the information section.

**Canyons School District  
Graduation Rate**

DISTRICT	2016	2017	2018	2019	2020
Canyons SD	85%	86%	89%	90%	<b>90%</b>
State of Utah	85%	86%	87%	87%	<b>88%</b>

Goal: 2020 - 90%

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

DISTRICT	2017	2018	2019	2020*	2021*	State Avg 2021
ACT Composite	20.9	20.9	20.7	20.8	20.1	not yet reported

Goal: 2020 - 21.2

\*Approximatey 85-90% of 11th Graders were tested before COVID-19

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

All District Middle Schools		Percent of Students Proficient				
Grades	Subject	2017	2018	2019	2020	State Avg 2020
6-8	Language Arts	53%	55%	<b>56%</b>	<i>Cancelled due to COVID-19</i>	
6-8	Math	49%	50%	<b>53%</b>	<i>Cancelled due to COVID-19</i>	
6-8	Science	61%	58%	<b>63%</b>	<i>Cancelled due to COVID-19</i>	

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

District Elementary Schools		Percent of Students Proficient				
Grades	Subject	2017	2018	2019	2020	State Avg 2020
3-5	Language Arts	58%	57%	<b>59%</b>	<i>Cancelled due to COVID-19</i>	
3-5	Math	62%	62%	<b>61%</b>	<i>Cancelled due to COVID-19</i>	
4-5	Science	58%	59%	<b>61%</b>	<i>Cancelled due to COVID-19</i>	

## Budget Awards

### **Association of School Business Officials International**

The Association of School Business Officials International (ASBO) has awarded a Meritorious Budget Award to Canyons School District for excellence in the preparation and issuance of a school system annual budget for the fiscal year beginning July 1, 2020. This was the eleventh 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, 2021 is also believed to conform to all ASBO program requirements and will be submitted to ASBO for evaluation and commendation.

### **Government Finance Officers Association**

The Government Finance Officers Association (GFOA) awarded a Distinguished Budget Presentation Award to Canyons School District for its annual budget for the fiscal year beginning July 1, 2020. This was the eleventh 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, 2021, is believed to conform to all program requirements and will be submitted to GFOA for evaluation and commendation.



This Meritorious Budget Award is presented to

## CANYONS SCHOOL DISTRICT

for excellence in the preparation and issuance of its budget  
for the Fiscal Year 2020–2021.

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



Claire Hertz, SFO  
President



David J. Lewis  
Executive Director



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Canyons School District  
Utah**

For the Fiscal Year Beginning

**July 01, 2020**

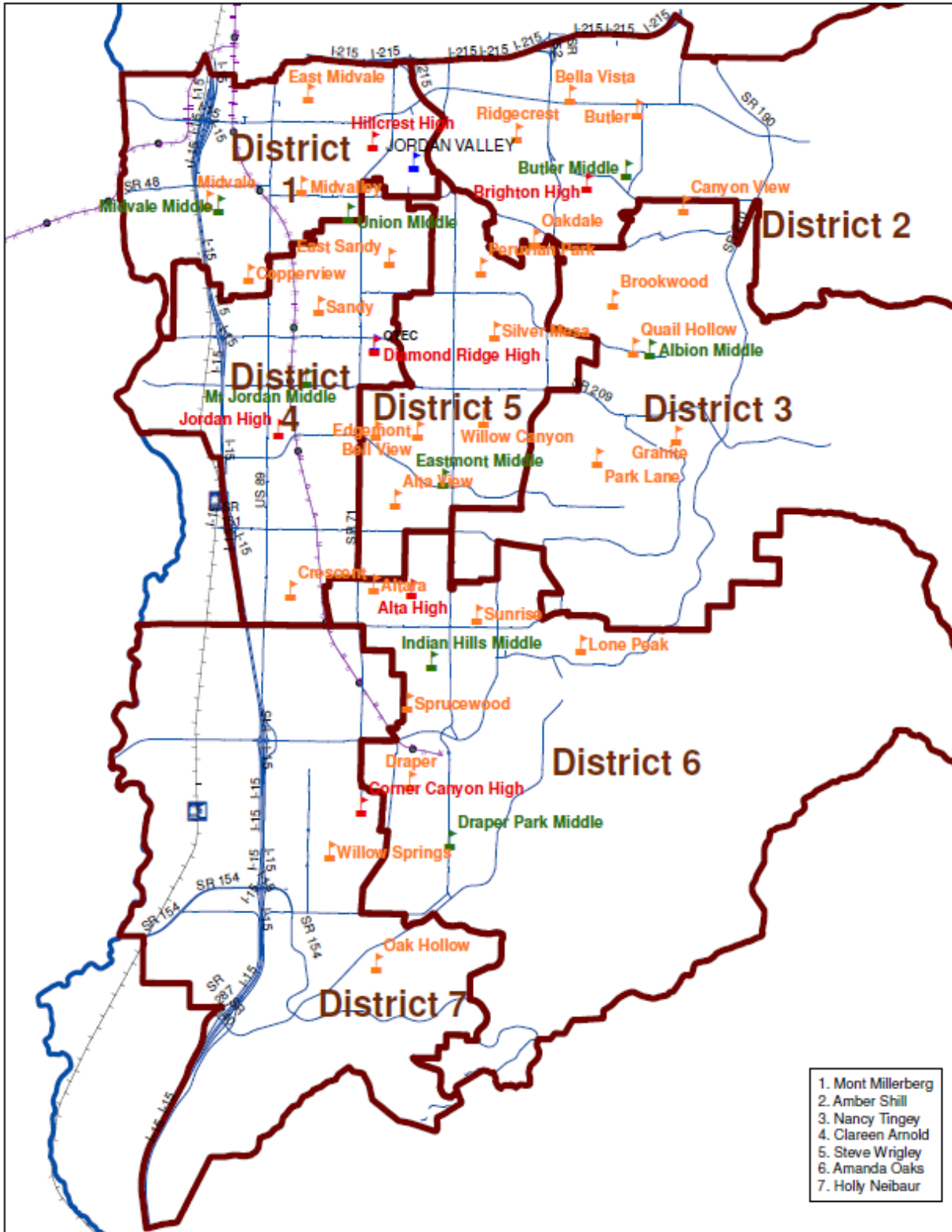
*Christopher P. Morill*

Executive Director

# ORGANIZATION SECTION

### CANYONS SCHOOL BOARD BOUNDARIES

#### CANYONS SCHOOL BOARD BOUNDARIES



- 1. Mont Millerberg
- 2. Amber Shill
- 3. Nancy Tingey
- 4. Claren Arnold
- 5. Steve Wrigley
- 6. Amanda Oaks
- 7. Holly Neibaur

Valid for the 2021-2022 School Year

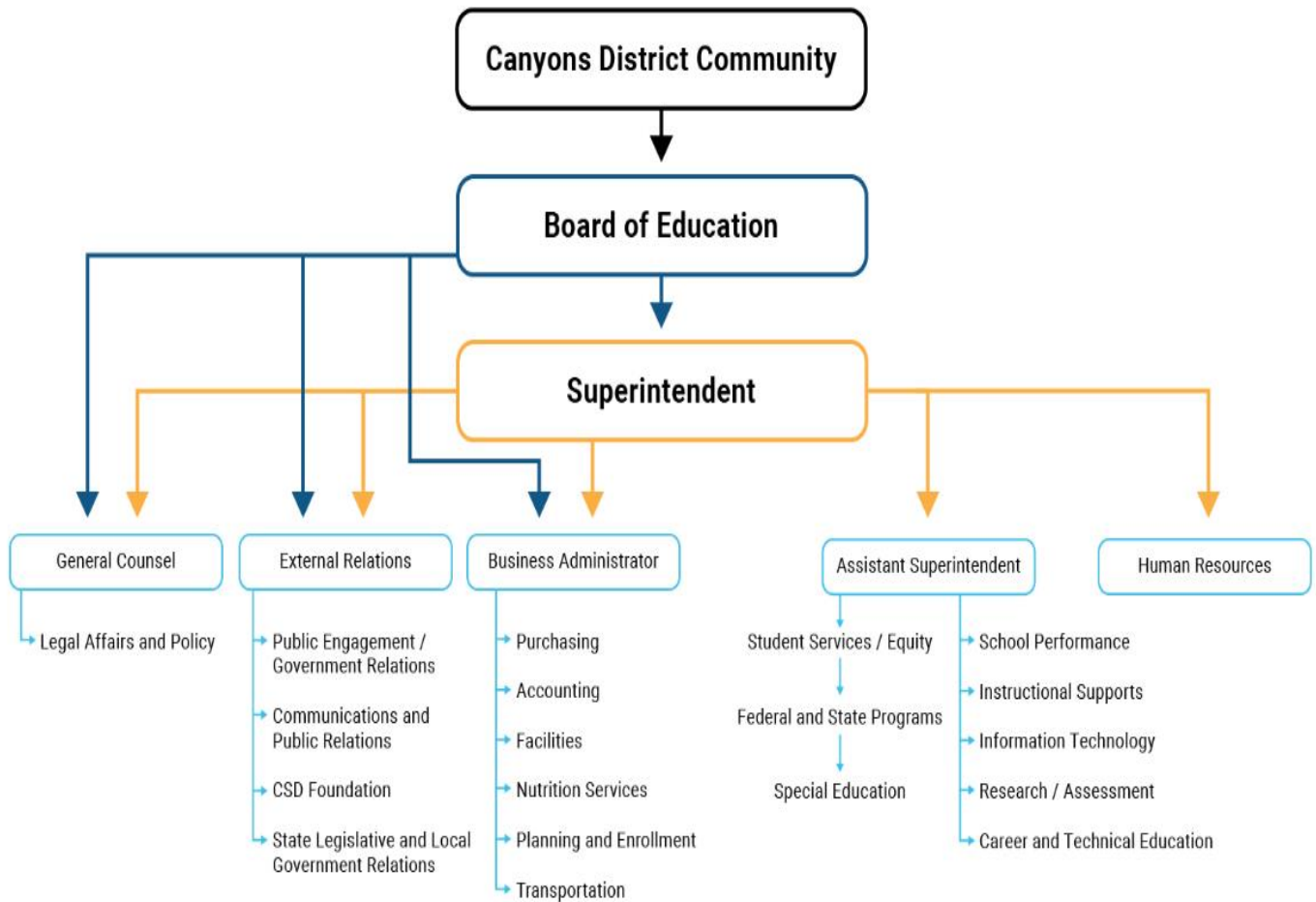
Print Date: January 12, 2021

# Organizational Chart



# ORGANIZATION CHART

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



Effective July 1, 2021



## HISTORY

On November 6, 2007, the voters residing in the cities of Alta, Cottonwood Heights, Draper, Midvale, Sandy, and unincorporated portions of Salt Lake County voted to create a new school district from a portion of the old Jordan School District. Voters approved the creation of the new school district by a margin of 53% voting in favor of the new district. The new school district was officially created when the Utah State Lieutenant Governor issued a Certificate of Entity Creation on December 18, 2007, shortly thereafter the new district was named Canyons School District. The District began official operations on July 1, 2009. The 2021-2022 school year will be the District's thirteenth 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
- 5 special program schools
  - Jordan Valley-school for severely disabled ages 5-22
  - 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
  - Diamond Ridge - alternative high school for grades 9-12

## Board of Education

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

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

### Location and Demographics:

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

Other information of interest about Canyons School District

- The unemployment rate, as of December 2020, was 3.1%.
- Latest estimate for per capita income is \$52,639
- Some of the largest taxpayers within the District include:
  - Larry H. Miller Group/Miller Family Real Estate (auto dealerships/entertainment)
  - Boyer-Gardner Company(property development)
  - Old Mill Corporate Center (property management)
  - Rocky Mountain Power (utility)
  - Becton Dickerson (manufacturer)
- Major universities and colleges within 30 miles of the District.
  - Brigham Young University
  - University of Utah
  - Utah Valley University
  - Salt Lake Community College

The school district has a population of about 219,000 (based on municipality financial statements and estimates for non-incorporated areas). Out of this population, the Oct. 1, 2021 enrollment is projected at 33,800. This is an increase of 312 students from Oct. 1,

2020. The District is projecting that student enrollment will remain level over the next several years. The student population is made up of 69% Caucasian, 17% Hispanic, 6% Asian, 4% African American, and 4% each for Indian and Pacific Islanders. The District is an equal opportunity employer and actively recruits the finest teachers throughout the nation.

### **Governance and Fiscal Independence:**

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

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

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

### **Mission and Vision of the District**

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

The Board’s vision statement is:

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



## SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETARY POLICIES

### Fund Accounting

#### Basis of Accounting and Budgeting

– The basis of accounting and the basis of budgeting are the same. The accounts of the District are organized on the basis of funds, each of which is considered to be a separate accounting entity. The operations of each fund are accounted and budgeted for by

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

Fund	Fund Classification	Basis of Budgeting &	Measurement Focus	Primary Means of Spending Control
<b>Governmental Funds</b>				
General	General	Modified Accrual	Spending	Annual Operating Budget
Pass-Through Taxes	General	Modified Accrual	Spending	Annual Operating Budget
District Activity	General	Modified Accrual	Spending	Annual Operating Budget
Canyons Education Foundat	General	Modified Accrual	Spending	Annual Operating Budget
Nutrition Services	General	Modified Accrual	Spending	Annual Operating Budget
Capital Outlay	General	Modified Accrual	Spending	Bond Indentures & Project Authorizati
Debt Service	General	Modified Accrual	Spending	Bond Indentures
<b>Proprietary Fund</b>				
Self-Insurance	Internal Service	Accrual	Economic Resource	Annual Operating Budget

The District utilizes the following types of funds:

### **Governmental Fund Types –**

Revenues and expenditures are budgeted and recognized using the modified accrual basis of accounting. Revenues are recognized in the accounting period in which they become both measurable and available. “Measurable” means that amounts can be reasonably determined within the current period. “Available” means that amounts are collectible within the current period or soon enough thereafter to be used to pay



liabilities of the current period. The District’s policy is to consider revenue available if it is expected to be collected within 60 days following the close of the fiscal year, or within 30 days of the fiscal year end in the case of property tax revenue. Revenues collected in advance are deferred and recognized in the period to which they apply. State, federal and interest revenues are accrued since these revenues are considered measurable and available. Expenditures claimed for reimbursement under a federal grant generally must be made before federal money is paid to the District; therefore, federal grant revenues are recognized based upon the qualifying expenditures being recorded. Grants received in advance of qualifying expenditures are recorded as deferred revenue until earned. Expenditures are recognized in the accounting period in which the fund liability is incurred, except for interest on long-term debt, which is recognized when due. The District uses the following governmental funds:

- **General Fund** – This is the operating fund account for all financial resources applicable to the general operations of the District which are not restricted or designated as to use by outside sources and which are not required to be accounted for in another fund.
- **Capital Outlay Fund** – The Capital Outlay Fund is used to account for the costs incurred for acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing educational programs for all students within the District.

- **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 Pass-Through Taxes Fund reports the taxes collected and distributed for community development and charter schools. The Canyons School District Education Foundation is a blended component unit; although a legally separate entity, it is in substance part of the District’s operations. The Foundation’s board is approved by the Board of Education. The Foundation exclusively services the District. The Foundation is presented as a governmental fund of the District. The District Activities Fund accounts for monies that flow through the individual school checking accounts. District Activity Fund belongs to the District and is used to support co-curricular and extra-curricular activities in schools, and is administered by the District. This fund includes club accounts, athletic programs, class fees, vending receipts, student activity fees, etc.
- **Proprietary Fund Types** – All proprietary fund types are accounted and budgeted for on a cost of services “economic resources” measurement focus. As a result, all assets and liabilities (whether current or noncurrent) are included in the related balance sheets. Proprietary fund operating statements present revenues that are recognized in the accounting period in which they are earned and expenses that are recognized in the period incurred. An internal service fund is used to account for the financing of goods or services provided by one department or agency to other departments or agencies on a cost-reimbursement basis. Internal service funds are designed to accumulate the total cost (including depreciation and overhead) of providing a particular service. The Self-Insurance Fund is the only internal service fund used by the District and is used to account for the revenues and expenses associated with the District’s self-insurance plans for medical and prescription insurance as well as industrial insurance. Premiums are charged to the District’s other funds to cover anticipated costs.

### 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:

- (a) The revenues and expenditures of the preceding fiscal year;
- (b) The estimated revenues and expenditures of the current fiscal year;
- (c) An estimate of the revenues for the succeeding fiscal year based upon the lowest tax levy that will raise the required revenue, using the current year's taxable value as the basis for this calculation;
- (d) A detailed estimate of the essential expenditures for all purposes for the next succeeding fiscal year; and
- (e) The estimated financial condition of the district by funds at the close of the current fiscal year.

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

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

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

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

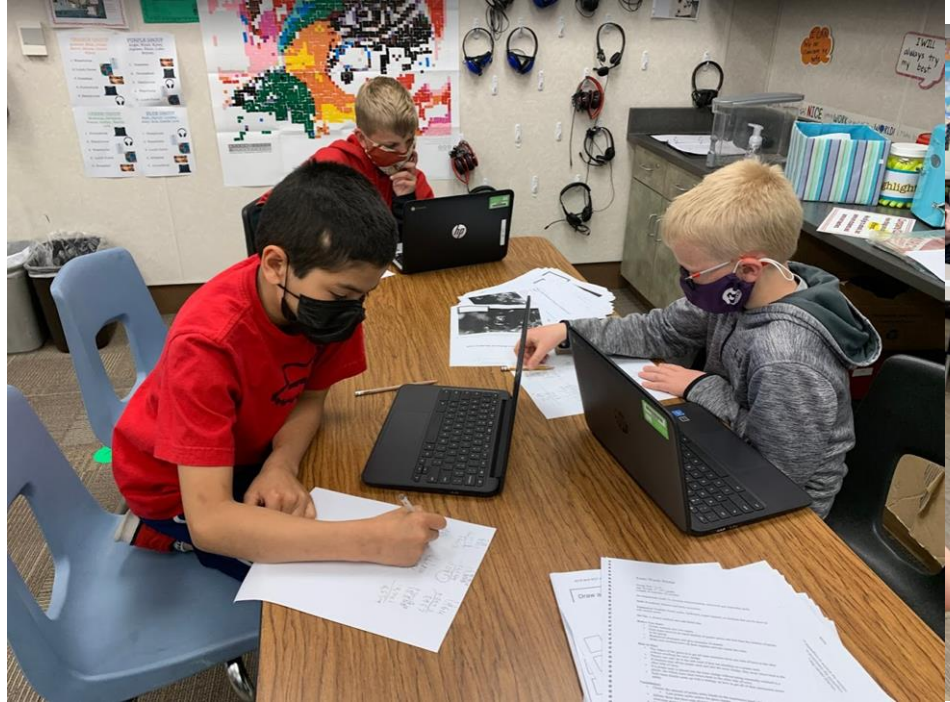
(5) The board shall develop standards for defining and aiding financially distressed school districts under this section in accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act.

(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 outlay 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**

In October 2020, the Board adopted policy 100.5 Board Budget Principles. The following eight principals guide the preparation of the budget.

### **1. Background**

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

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

Goals for student achievement and growth should guide how resources are allocated and inform how budget decisions are made to prioritize programs and strategies. These goals will be specific and measurable addressing the results the District wishes to achieve. Research suggests that high quality professional staff are a primary resource for student success. As a service organization, the majority of the District's operation budget is compensation and benefits of its employees. Therefore, the District should ensure investments in this valuable resource are directed towards maintaining quality, trained professionals to achieve its' goals.

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

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

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

The budget process should seek to allocate available dollars optimally, in a way that will create the most benefit for students given the costs – in other words, the best value. Strategies and programs that have proven to produce larger gains in student learning relative to their cost should be given priority. Budget decisions should be based on what is best for students, not adults. Programs that are chosen should be implemented fully and faithfully, even if that means fewer programs.

### **5. Critically Re-Examine Patterns of Spending**

Past patterns of spending may no longer be affordable or even relevant given changing needs of the community and student body. Hence, the budget process should encourage review of past spending decisions and critically change, where necessary. The district

should develop and adhere to a process to identify and discontinue programs that are not achieving their objectives or that are simply not as cost effective as available alternatives.

### **6. Ensure Equality of Opportunity for Every Student**

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

### **7. Take a Long-Term Perspective**

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

### **8. Be Transparent**

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

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



### Financial Budget Guidelines

Based on the Board's above policy the academic team and business office collaborate together to formulate a strategic plan to achieve the District priorities. This cooperation ensures a well-balanced current year budget and long-term stability for the District. In the Executive section the three main District priorities were detailed. Their priorities and costs are 1) Canyons Online school \$2.4 million 2) Technology advancements and professional development \$3.9 million 3) Capital Facilities – see Capital Outlay Fund section for costs.

To comply with the Board's policy, below are the financial guidelines followed when developing the budget.

### Operating Budget Guidelines

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

### Capital Improvement Guidelines

- The District will develop and administer a multi-year plan for capital improvements and update it annually.
- The District will budget for major capital projects in accordance with the priorities of the Board of Education.
- The District will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvement will be projected and included in the operating budgets.
- The District will maintain all assets at a level adequate to protect the District's capital investment and to minimize future maintenance and replacement costs.
- The District will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted to the Board for approval.
- The District will restrict any new or replacement construction to be consistent with state guidelines for school building utilization.
- The District will determine the least costly financing method for all new projects.



- The criteria for determining the order of project completion are primarily based on safety, housing, need, funding, and efficiency.

### **Debt Management Guidelines**

- The District will confine long-term borrowing to capital projects and purchases of equipment, as required by law.
- When the District finances capital projects by issuing bonds, it will pay back the bonds within a period not to exceed the expected useful life of the asset acquired.
- The District will keep the average maturity of general obligation bonds at or below 20 years.
- Total general-obligation debt will not exceed 4% of the reasonable fair market value of taxable property within the District.
- The District will not use long-term debt for current operations.
- The District will meet all debt service obligations when due.
- The District will retire tax and revenue anticipation debt annually.
- The District will maintain communication with bond rating agencies about its financial condition. The District will follow a policy of full disclosure in every financial report and official statement.
- The District will provide to the capital markets ongoing disclosure of annual financial information and material events that may affect the District's financial strength.

### **Revenue Estimation Guidelines**

- The District business administrator will estimate annual revenues by an objective, analytical process. The District will not include revenue in the budget that cannot be verified with documentation of its sources and amount.
- The District will set fees and user charges in its proprietary funds at a level that fully supports the total direct and indirect costs of the activity.

### **Accounting, Auditing, and Financial Reporting Guidelines**

- The accounting system will report financial information, on a basis consistent with Generally Accepted Accounting Principles, as established by the Governmental Accounting Standards Board (the budget basis is the same as the accounting basis).
- Regular monthly and annual financial reports will present a summary of financial activity by fund.
- An independent certified public accounting firm will be selected by the Board of Education and will perform an annual audit, and will publicly issue its opinion on the District's financial statements.
- The District will contract with a separate public accounting firm to perform an internal audit of its efficiency of operations.

### Fund Balance Guidelines

- The District will maintain the 5% economic stabilization in the General Fund as allowed per State code.
- While the District does not budget for an unassigned General Fund balance, the unassigned balance has historically been between 7% - 9% of General Fund expenditures. The District wants to continue this practice.
- Have a minimum four-month contingency for unexpected medical/prescription claims between the available Net Assets in the Self-Insurance Fund and an assignment in the General Fund. This amount is approximately \$11.0 million.
- The Capital Outlay Fund balance will be projected and monitored to be sufficient to fund all promised projects and any emergency projects that arise.
- The Debt Service Fund will be drawn down to 1/12 of the annual bond and interest expense at least once a year.

### Budget Administration and Management Process

- Every dollar of expenditure included in this budget is assigned to some person as a “location center controller” for that particular piece of the budget. This person may be a general administrator, department administrator, building level administrator, teacher, or other staff member. These location center administrators are responsible to control “their” budget, and are subject to disciplinary action for failure to properly control or manage their budget. The management information system and organization will not allow expenditures to be incurred unless they are properly classified and authorized by the location center controller and within the limits of available appropriations. An interactive online budgetary control system provides location center controller’s budget status information at the touch of computer terminal key, as well as monthly reports. Purchase orders are reported as encumbrances against available appropriations at the time they are originated.

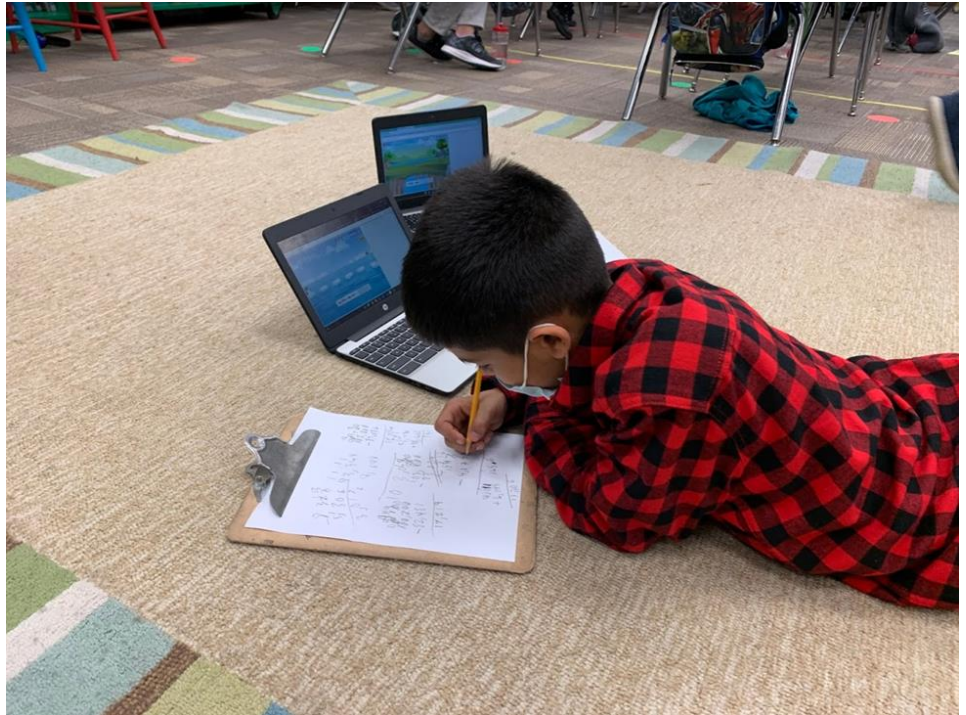


## BUDGET PROCESS

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

### Budget Calendar

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



- May - Capital budget request forms are issued to schools and department to prepare the capital budget requests.
- September - Capital budget requests received by Capital Committee from schools and departments.
- October - 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 30—Budget adopted no later than June 30 by the Board of Education.
- August—If Board determines to increase the tax rate above the certified tax rate a Truth-in-Taxation hearing is held, after which the budget is adopted.
- Once adopted, the budget can be amended throughout the year as needed by the Board.
- September—Beginning fund balances are established once the financial audit of the prior fiscal year is completed.

### Enrollment

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

The 2021-2022 fiscal year is funded by the State based upon the ADM from 2020-2021. 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 2021-2022 District funding levels for staffing have remained the same as the previous year. The District has not increased class sizes for the past thirteen 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 USBE oversees the allocation of the budget to the State's 41 school districts. The District begins to receive

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

Utah Code 53A-17A is known as the Minimum School Finance Act. Under the Act, each district in the state is guaranteed a dollar amount for educational programs for each weighted pupil unit (WPU) for kindergarten, elementary, and secondary school students. This is known as the "Minimum Basic School Program" and currently includes restricted and unrestricted funding for educational programs. The unrestricted funds are provided primarily based upon the ADM of students enrolled in kindergarten through 12<sup>th</sup> grade. Restricted funds are provided for Special Education, Applied Technology Education, and Class Size Reduction. The legislature increased the WPU value for 2021-2022 by 6.0% to a value of \$3,809. This is the largest increase the Legislature has granted in several years and is evidence of how well the Utah economy is recovering from the pandemic.

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 0.001661 per dollar of taxable value and state funds which are added to the proceeds of this tax to provide a fixed amount of money guaranteed by the



State for each student in ADM. State funds, which acquired primarily through a state income tax, are added to the proceeds of the required Basic Tax Rate to guarantee the fixed amount per student. The effect of the state funding system is that 50% of the district's general fund is financed by state appropriations and 41% is financed through property taxes. It makes no difference to the District how much the proceeds of that Basic Tax Rate are, the amount received per student in ADM will always have the amount guaranteed by

the Legislature. What changes each year is the portion that is provided by local taxes as compared to the portion provided by State funds. However, the total always will be the guaranteed amount per student.

### **Amendments to the Budget**

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

### **Budget Recognition**

The budget document and the year-end Comprehensive Annual Financial Report 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 2020-2021 budget document received awards from both the GFOA and ASBO. This will be the twelfth year the District has submitted for these awards and it is anticipated that the 2021-2022 budget document will qualify for the awards from both organizations

## **REVENUE AND EXPENDITURES**

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

### **Revenues**

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

Registered vehicles – Prior to 1992, motor vehicles were assessed a tax based on the individual entity tax rate where the vehicle was registered. Beginning in January 1992, all motor vehicles in Utah were assessed at a rate of 1.7% of market value. The revenues collected in each county from the uniform rate was distributed by the county to each taxing

entity in the same proportion in which revenue collected from other property tax is distributed. For fiscal year 1998, vehicles were assessed at 1.5% market value. Beginning 1999 vehicles are now charged a fee based not on market value but on the age of the vehicle.

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

Other local sources – The District receives tuition which sustains optional programs such as preschool, supplemental hours of kindergarten, and summer school. Other local revenue is received but is not sustainable for other programs.



State sources – The state provides about 50% of the total General Fund revenue. Most of the state revenues are allocated based on student enrollment. The Nutrition Fund receives a reimbursement from the state for each student lunch served. The state funding is provided from the State Liquor Tax revenue.

Federal sources – The Federal Government provides funding, both direct and through the Utah State Board of Education for specific programs. The major areas of support include Special Education, Nutrition, Applied Technology Education, and the Every Student Succeeds Act. The District will be budgeting \$9.4 million of federal revenues from the Elementary and Secondary School Education Recovery (ESSER) Act. ESSER funds will be available through the 2024 fiscal year.

### Expenditures

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

service or material object is acquired. The object classification describes the service or commodity obtained as a result of a specific expenditure.

## Functions

**Instruction** – Activities dealing directly with the interaction between teachers and students. Teaching may be provided to pupils in a school classroom, or other 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.

District Benefits	
Benefit	Rate
Retirement (URS Tier 1)	23.69% of Salary
Social Security	6.20 % of Salary
Medicare	1.45% of Salary
Worker's Compensation	0.60% of Salary
Health and Life Insurance*	\$5,568 -\$16,738
Disability Insurance	\$157 per FTE

\*Based on employee type and selected plan

Salaries and benefits account for 58.2% of the 2021-2022 total budget for all governmental funds and 87.8% 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 \$29.9 million in expenditures for the 2021-2022 fiscal year. This is a 5.8% increase over the previous year to allow for inflationary costs.

**Purchase services** — Purchased services include three types; professional, property, and other. Professional services include such areas as architectural and legal. Property services include such expenses as garbage collection, equipment repair, and building rentals. 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 expenditure in this category. Also included in this category are association dues, legal settlements, audit fees and training for transportation employees. Payments for community development in the Pass-Through Taxes Fund are included here.

### CAPITAL PROJECTS

In November 2017, the Board proposed a \$283 million bond which 57.8% of citizens voted in favor. The bond proceeds will be used for the following (the timeline and budgets are presented in the Financial Section):

- Rebuild Brighton and Hillcrest High Schools
- A major renovation for Alta High School
- Rebuild Union Middle School
- Rebuild Peruvian Park Elementary Schools.
- Bell View and Edgemont elementary schools will be combined into Glacier Hills Elementary which will be built on the same property as the old Edgemont school.
- A new elementary school in west Draper will be built to accommodate growth.



Rendering of new Hillcrest High

The District is continuously monitoring and updating a 10-year capital facilities improvement plan that will cover other anticipated needs. The revenues for the plan will be funded from the District's ongoing capital tax levy. The major expenses for 2021-2022 will include upgrades to Alta High baseball/softball fields, install a fire-loop around Eastmont Middle, upgrade the parking lot at Jordan Valley, improve the irrigation system at

Granite Elementary, install a curtain divider at Park Lane Elementary and replace the boiler at Sprucewood Elementary.

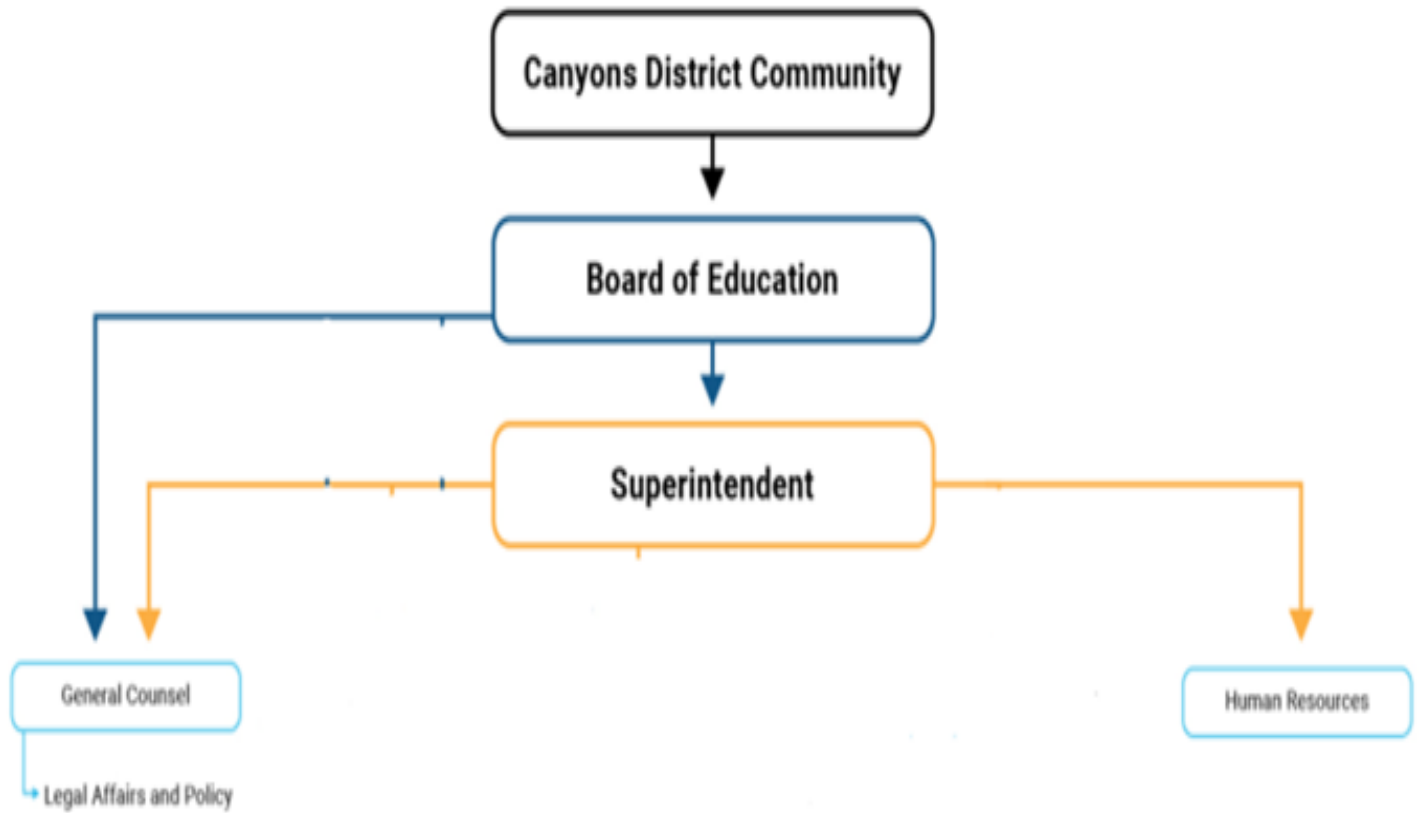


Rendering of new Brighton High

## DEPARTMENT BUDGETS

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

The remainder of the Organization Section contains a summary of each department budget requests, including mission statement, services, accomplishments, 2021-2022 objectives, performance measurements, and budget summary.



*The Board of Education (011)*

FY 2022

# Performance

## Spotlight

### Department Mission

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

### Department Overview

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

### Canyons School District Tenets

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

### FY 2020-21 Accomplishments

- ✚ Approved a state-required school opening plan that allowed for in-person instruction beginning in August 2020.
- ✚ All 29 elementary schools remained opened for in-person instruction for the entire school year. Six of the eight middle schools remained opened for the entire year, the other two were virtual only a limited time.
- ✚ Approved the Canyons Online school to support families with virtual learning.
- ✚ Opened the rebuilt Midvalley Elementary in August as scheduled and within budget.
- ✚ Began a strategic planning process and procured Education Elements as a consultant.

### FY 2021-22 Objectives

- ✚ Collaborate with Dr. Robins and with Education Elements on formulating the strategic plan. This will include the gathering of input from all stakeholders.
- ✚ Continue to work with Dr. Robins on plans to remediate any student unfinished learning caused by the pandemic.
- ✚ Implement the School Connect program at the high schools to provide additional social and emotional supports.
- ✚ Complete construction and open new buildings for Brighton and Hillcrest and renovated Alta high schools.
- ✚ Further working relationships with state legislators and community officials.

011 Board of Education	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
Description	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Board Members	7.0	7.0	7.0	7.0	7.0	-	0.00%
<b>Total FTE</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>7.0</b>	<b>-</b>	<b>0%</b>
100-Salary	\$ 90,410	\$ 90,630	\$ 90,360	\$ 91,000	\$ 91,000	\$ -	0.00%
200-Benefits	133,914	145,176	140,561	140,830	140,830	-	0.00%
300-Purchased Services	70,181	8,748	46,009	55,000	105,000	50,000	90.91%
500-Other Purchased Services	12,312	22,351	8,633	17,640	17,640	-	0.00%
600-Supplies	7,191	10,537	11,667	25,000	25,000	-	0.00%
700-Equipment	-	-	-	500	500	-	0.00%
800-Other	45,079	8,620	44,997	45,000	45,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 359,087</b>	<b>\$ 286,062</b>	<b>\$ 342,227</b>	<b>\$ 374,970</b>	<b>\$ 424,970</b>	<b>\$ 50,000</b>	<b>13.33%</b>

*Office of the Superintendent (014)*

FY 2022

# 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 2020-21 Accomplishments

- ✚ Successfully oversaw the opening and operations of schools despite the challenges of the pandemic.
- ✚ Made visits to all schools to be visible and accessible for students and staff.
- ✚ Enhanced communication with students, parents and employees on school-opening plans.
- ✚ Held weekly calls with the County Health Department on establishing and implementing safety protocols and procedures.
- ✚ Oversaw vaccination clinics wherein 73% of employees received the Covid vaccine.

### FY 2021-22 Objectives

- ✚ Continue working with the Board on developing the District's Strategic Plan.
- ✚ Oversee work with all departments to ensure concise communications to employees, students and parents.
- ✚ Focus on student social and emotional supports as schools return to pre-Covid schedules.
- ✚ Improve blended learning opportunities for all students.
- ✚ Continue key relationship building and partnerships with community stakeholders to further Board's mission statement.

014 Superintendent	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	1.0	1.0	1.0	1.0	1.0	-	0.00%
<b>Total FTE</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 302,993	\$ 309,698	\$ 327,322	\$ 349,761	\$ 315,626	\$ (34,135)	(9.76%)
200-Benefits	111,210	121,917	125,750	139,634	129,240	(10,394)	(7.44%)
300-Purchased Services	3,495	4,286	100	5,000	5,000	-	0.00%
500-Other Purchased Services	7,289	12,227	10,440	15,380	15,380	-	0.00%
600-Supplies	7,325	6,175	5,377	11,770	11,770	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	12,093	12,229	10,819	15,000	15,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 444,405</b>	<b>\$ 466,532</b>	<b>\$ 479,808</b>	<b>\$ 536,545</b>	<b>\$ 492,016</b>	<b>\$ (44,529)</b>	<b>(8.30%)</b>



## Department of Legal Services (022) FY 2022

# 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 2020-21 Accomplishments

- ✚ Drafted and reviewed multiple agreements and contracts for the Board of Education and District.
- ✚ Drafted and reviewed several Board policies for adoption, including Board Budget Principles and Employees in Public Office. Other updates were made in policies of the Student Section.
- ✚ Conducted investigations of student and employee complaints.
- ✚ Prepared Federal and State Discipline and Civil Rights reports.
- ✚ Oversaw creating and renewing ADA accommodation plans for employees.
- ✚ Training school administrators on Title IX requirements

### FY 2021-22 Objectives

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

022 Department of Legal Services	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	1.9	1.9	1.9	1.0	1.0	-	0.00%
<b>Total FTE</b>	<b>3.9</b>	<b>3.9</b>	<b>3.9</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 322,363	\$ 352,589	\$ 387,619	\$ 378,884	\$ 403,832	\$ 24,948	6.58%
200-Benefits	143,626	156,222	159,837	149,465	156,620	7,155	4.79%
300-Purchased Services	7,476	15,150	7,354	20,000	20,000	-	0.00%
500-Other Purchased Services	5,684	16,952	4,026	13,700	9,700	(4,000)	(29.20%)
600-Supplies	1,623	1,374	819	15,200	10,200	(5,000)	(32.89%)
700-Equipment	4,670	4,599	1,818	5,000	5,000	-	0.00%
800-Other	976	1,063	2,072	2,000	2,000	-	0.00%
<b>Total Expenses</b>	<b>\$ 486,418</b>	<b>\$ 547,949</b>	<b>\$ 563,545</b>	<b>\$ 584,249</b>	<b>\$ 607,352</b>	<b>\$ 23,103</b>	<b>3.95%</b>

# Department of Human Resources (045)

FY 2022

## Performance

### Spotlight






#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

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

### **Human Resources – Recruitment/Hiring Data\***

- Facilitated the hiring of 11 administrators (2 District and 9 school), 253 licensed employees, 72 contract ESP employees, 764 hourly/miscellaneous employees, and 202 new substitutes.
- Recruited virtually at 36 licensed job fairs, 4 in-state and 32 out-of-state.
- Processed 144 administrative, 1,825 licensed, 2,320 educational support professionals, and 202 new substitute applications.
- Facilitated the hiring/training and pay for 514 coaches.
- Rated 1,825 prospective licensed candidates through VidCruiter.
- Administrative candidate applicant pool – 84.
- ESP applicant candidate pool – 2,320 applicants for 556 posted positions.
- Licensed applicant candidate pool – 848.
- Sought 14,000+ reference checks on administrator, licensed, and ESP applicants.

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

- Processed 865 fingerprint/background checks.

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

- Processed 1,459 I-9 employment verifications with 21 concerns resolved.

### **USBE CACTUS – Educator Licensing\***

- Facilitating license renewal of 413 educators with the Utah State Board of Education.
- Supporting educators to become USBE-qualified: 71 LEA licenses/53 endorsements.
- Managing 35 educators in APPEL preparation program.

### **Employee/Administrative Support\***

- Processed 138 FMLA and 1,755 FFCRA requests.
- Facilitated the vaccination of 3,729 staff, 789 students, using 2,695 volunteer hours.
- Supported 52 staff whose identities were fraudulently used for unemployment.
- Evaluated 55 Licensed and 24 ESP Sick Bank requests.
- Approved 1 Military Leave request.
- Provided substitute coverage for over 23,000 absences/unfilled positions.
- Facilitated 40 Supervisory Assistance Team (SAT) meetings.
- Allocated and audited FTE budgets for 43 Schools and 10 District departments.
- Managed the Administrator, Licensed, ESP evaluation tools: CLASS, CTESS, and JCES.
- Managed the Canyon’s Alternate Pathway to Professional Educator License (APPEL).

### **Human Resources – University Presentations/Partnerships**

- Presented at Dixie, ISU, UofU, UVU, USU, SUU, BYU & Radford.

- Partnerships continued with Luther College–Iowa, Iowa State University, University of Utah, and Utah Valley University.
- Partnership created with Salt Lake Community College – Para educator transition to teaching, courses for APPEL licensure, and SpEd Mathematics endorsement.

### FY 2020-2021 Accomplishments

- ✚ Facilitated the hiring of 11 administrators (2 District and 9 school, and 1 intern).
- ✚ Facilitated the hiring of 253 contracted licensed employees.
- ✚ Facilitated the hiring of 72 contracted, 273 hourly, and 491 miscellaneous ESP employees.
- ✚ Facilitated the hiring of 202 substitutes.
- ✚ Processed and recorded 511 CTESS IQRs, 2 CLASS/D LQRs, and 322 JCES evaluations *(Evaluations suspended by USBE for career employees because of COVID-19)*
- ✚ Processed 865 fingerprint/background checks

### FY 2021-2022 Objectives

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

045 Human Resources	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	5.0	5.0	4.0	4.0	4.0	-	0.00%
ESP	7.0	7.0	7.0	8.0	7.0	(1.0)	-12.50%
<b>Total FTE</b>	<b>12.0</b>	<b>12.0</b>	<b>11.0</b>	<b>12.0</b>	<b>11.0</b>	<b>(1.0)</b>	<b>(8.33%)</b>
100-Salary	\$1,068,489	\$1,101,567	\$1,127,958	\$1,178,453	\$1,198,040	\$ 19,587	1.66%
200-Benefits	413,853	405,292	564,106	520,521	514,457	(6,064)	(1.16%)
300-Purchased Services	60,998	50,433	47,759	65,000	65,000	-	0.00%
400-Purchased Property Services	-	-	-	-	-	-	0.00%
500-Other Purchased Services	52,748	45,597	26,383	38,000	38,000	-	0.00%
600-Supplies	21,883	15,230	16,234	20,800	20,800	-	0.00%
700-Equipment	-	-	-	3,000	3,000	-	0.00%
800-Other	100	1,030	200	4,000	4,000	-	0.00%
<b>Total Expenses</b>	<b>\$1,618,071</b>	<b>\$1,619,149</b>	<b>\$1,782,640</b>	<b>\$1,829,774</b>	<b>\$1,843,297</b>	<b>\$ 13,523</b>	<b>0.74%</b>

# Human Resources

## FY 2022

# Performance

# Report

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

Performance Measure	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 Target
Facilitated hiring of:					
Administrators	13	10	12	11	10
Licensed employees	266	242	218	253	250
Contracted ESP employees	36	47	62	72	50
Hourly/Miscellaneous employees	868	882	886	764	850
Substitutes	211	208	197	202	220
Processed employee evaluations:					
CTESS	1,700	1,600	390	511	1,100
CLASS/D	55	47	6	2	50
JCES	600	800	202	322	800
FMLA request approvals	207	213	150	138	150
Licensed employee with USBE	349	347	305	413	350
HR Employee Costs to General Fund Exp.	0.6%	0.6%	0.6%	0.6%	0.5%

## External Relations

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

# External & Government Relations (021)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

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

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

#### Key Outcome Measures

- ✚ Legislative outcomes
- ✚ Maintain relationships with national, state, county and city government entities particularly those within CSD boundaries
- ✚ Effective Board of Education meetings, events and communications
- ✚ Success of external communications, events and partnerships throughout the District
- ✚ Successful employee negotiations
- ✚ Positive operations and outcomes of the Canyons Education Foundation



## **Board of Education Support**

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

Lead on policy discussions.

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

## **Government Relations**

Oversee all relations with elected officials. Assure District attendance at all legislative, interim, appropriations, committee, and USBE Board and committee meetings. Maintain constant contact with city mayors, councils and support staff. Follow educational issues through the political process. Host, coordinate and participate in events involving government entities.

## **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.

Oversee district-wide advertising and community/business communication to assure consistency via Peachjar, banner sales, Canyons Deals and additional advertising opportunities. Coordinates business partnerships on Canyons behalf.

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

Volunteer approval; oversee the clearing of volunteers to work in Canyons schools, provide reporting tools for volunteer oversight, and assist in matching volunteers with district opportunities. Work with HR and IT to maintain the volunteer system in schools so that they have the tools they need to protect students. Provide training for coaches, advisors and parent groups.

Coordinates Dual Immersion new foreign teacher support, assisting with teacher logistics and acclimation to living in Utah. Additionally, assist with living arrangements for visiting student teachers and teacher recruits.

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

### FY 2020-21 Achievements

- + Successful employee negotiations
- + 2021 Legislative session outcomes
  - o Public Education received a 6% WPU increase
  - o Increase funding in Teacher Student Success Account (TSSA), Transportation and other line items.
  - o Growth fully funded
  - o Worked with state and local officials through COVID response
- + Successfully implemented new School Safety Plan reporting
- + Successfully completed SCC training
- + City, Legislative, other school entity coordination during COVID response
- + Included community grant writing in full time communications position
- + Assisted new superintendent with transition and introductions

### FY 2021-22 Objectives

- + Return to hosting public district events; ribbon cuttings, APEX, gala, retirement
- + Assist District with successful back-to-school for fall 2021
- + Participate in district strategic planning
- + Incorporate new Student Engagement Programs Coordinator into department
- + Represent the school district during special sessions, special budget meetings and the 2022 Legislative session and interim
- + Continue to establish and maintain relationships with legislative delegation & other elected bodies, including newly elected local officials
- + Assist with logistics and communication of Board & legislative town hall meetings
- + Assist parent support groups with leadership and training

021 External Relations	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	1.0	1.0	1.0	1.0	1.0	-	0.00%
<b>Total FTE</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 451,728	\$ 425,386	\$ 469,811	\$ 490,055	\$ 516,520	\$ 26,465	5.40%
200-Benefits	135,255	138,034	146,012	152,986	160,531	7,545	4.93%
300-Purchased Services	3,500	7,500	4,187	10,000	10,000	-	0.00%
400-Purchased Property Services	-	-	4,000	2,500	2,500	-	0.00%
500-Other Purchased Services	5,683	4,374	1,192	7,700	7,700	-	0.00%
600-Supplies	9,096	6,532	5,140	11,500	11,500	-	0.00%
700-Equipment	-	-	-	-	-	-	0.00%
800-Other	195	124	-	1,500	1,500	-	0.00%
<b>Total Expenses</b>	<b>\$ 605,457</b>	<b>\$ 581,950</b>	<b>\$ 630,342</b>	<b>\$ 676,241</b>	<b>\$ 710,251</b>	<b>\$ 34,010</b>	<b>5.03%</b>

Legislative Performance Measures	Results
School funding overall increase	6% WPU and growth funding reinstated
Anti-vaping legislation	Continued to follow and advocate for keeping vape away from schools
Worked with legislature, state and cities to responsibly allocate and report CARES Act funds	Huge support to schools in the form of PPE, air quality and online educational supports
Legislature sent to interim a study of Board governance	Sent to interim study; continuing to follow issue
Legislative concern over role of Confucius in high ed; impact on K-12	Worked with state and federal leaders to understand and advise Board

# Department of Communications (051)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

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

### FY 2020-21 Accomplishments

- ✚ Planned, developed and distributed information materials related to 2020 Back-to-School Action Plan.
- ✚ Launched and maintained CSD's COVID-19 web portal and dashboard.
- ✚ Executed communication plan for CSD's COVID-19 Vaccination Clinics.
- ✚ Increased the frequency and manner of external and internal communications, including launch of a podcast.
- ✚ Oversaw crisis communications in response to the COVID-19 pandemic and other emergencies.
- ✚ Vastly increased audience on all District communications channels. Web site traffic grew by more than 50 percent.

### FY 2021-22 Objectives

- ✚ Develop communication and outreach initiatives to support strategic planning effort.
- ✚ Build and implement digital and social-media communication strategies to aid schools in their branding initiatives.
- ✚ Develop and launch a pilot of a communication platform for translation services, community outreach, and patron communication.
- ✚ Develop and implement plan for CSD-TV channel.
- ✚ Plan ribbon-cutting and groundbreaking events and the annual awards ceremonies and banquets.

051 Communications Description	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
	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	3.0	1.0	50.00%
ESP	2.0	2.0	2.9	3.4	3.9	0.5	25.00%
<b>Total FTE</b>	<b>4.0</b>	<b>4.0</b>	<b>4.9</b>	<b>5.4</b>	<b>6.9</b>	<b>1.5</b>	<b>35.00%</b>
100-Salary	\$ 373,208	\$ 393,722	\$ 457,289	\$ 499,495	\$ 682,278	\$ 182,783	26.79%
200-Benefits	146,652	164,822	182,635	213,878	271,395	57,517	21.19%
300-Purchased Services	9,505	3,913	980	12,000	12,000	-	0.00%
500-Other Purchased Services	33,845	115,698	41,712	73,000	63,000	(10,000)	(15.87%)
600-Supplies	42,505	39,119	64,049	56,000	46,000	(10,000)	(21.74%)
800-Other	1,807	100	195	700	700	-	0.00%
<b>Total Expenses</b>	<b>\$ 607,522</b>	<b>\$ 717,374</b>	<b>\$ 746,860</b>	<b>\$ 855,073</b>	<b>\$ 1,075,373</b>	<b>\$ 220,300</b>	<b>25.76%</b>

# Department of Communications FY 2022

# 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 initiatives and events, the Department of Communications provides timely information in various formats and platforms.

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

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

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

# Canyons Education Foundation (075)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

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

#### Key Outcome Measures

- ✚ Donations (both in-kind and monetary) received into the Foundation.
- ✚ Events to gather support and raise funds for Foundation initiatives.
- ✚ Recruit community and business leaders to serve on the Foundation Board to provide support and build relationships.
- ✚ Alignment of the Foundation Board's vision with the Board of Education's vision.
- ✚ Create relationships with business and community partners to the benefit of Canyons School District.
- ✚ Build private donor scholarship funding.
- ✚ Track donations and spending and provide accurate reports.

## Fundraising and Partnership Initiatives

- Fund college scholarships for selected students at all six CSD high schools.
- Pursue additional private scholarship funding for CSD students and foster donor relationships.
- Award grants to teachers for innovation in the classroom.
- Grow the DonorsChoose.Org platform for teachers to fund projects.
- Nurture current Foundation Board relationships and look for opportunities to grow board membership.
- Support students and programs with specific and unique needs.
- Board will review and vote on individual requests for funding of medical needs for students with special circumstances. (example: glasses, hearing aides, etc.) Requests must come through Canyons District administration.
- Engage district employees and community to raise money for District mental health initiatives.
- Supply provisions for students living in transition or in-shelter through Gathering-for-Good events.
- Partner with local business to stock and replenish food and clothing pantries at Canyons schools.
- 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, community nonprofit organizations, and businesses.
- Work closely with local Chambers of Commerce to remain an active part of the community and facilitate closer relationships with local businesses.
- Cultivate relationships with other school district foundations; The Canyons Education Foundation is a member of the Utah Association of Public School Foundations and participates in the National School Foundation Association's conferences and trainings.
- Be fiscally responsible for funds donated. Provide accurate reporting to CEF Board and District on financials.



### FY 2020-21 Accomplishments

- ✚ Raised \$118K at 2020 Golf Tournament.
- ✚ Connect Canyons Initiative brought in \$144K in revenue including \$80K from local city CARES funding.
- ✚ Awarded \$50K in DonorsChoose projects for classroom materials. Secured an additional \$44K in matching funds. Over \$94K spent on teacher projects.
- ✚ Awarded \$8.5K in Foundation sponsored college scholarships and coordinated \$45K in total scholarships.
- ✚ My529 Savings Account Scholarships given to five students as incentive to attend college.
- ✚ Donated to Utah College Application Week to allow all students to apply for college.
- ✚ Awarded five Teacher Recruitment Scholarships as incentive to become new teachers.
- ✚ Provided backpacks, school supplies, clothing and food items to those in need from business partner donations.
- ✚ Coordinated \$25K in donor holiday giving to CSD families in need.
- ✚ Through partnerships and donations funded teacher PD incentives, Teacher of the Year baskets and award checks – total of \$38K.
- ✚ Allotted \$7.5K to Responsive Services Department for mental health initiatives.

### FY 2021-22 Objectives

- ✚ Provide continued support for college scholarships and student services through fundraising events, relationship development, and grants.
- ✚ Fundraise for Teacher Innovation Grants, District Foundation Endowment & Scholarships.
- ✚ Initiate a quarterly email to donors.
- ✚ Use donor management system for timely tracking and acknowledgement of gifts.
- ✚ Work with grant writer to increase grant awards to Foundation.
- ✚ Continue to update the Foundation website with pertinent information.
- ✚ Increase visibility with District employees by participating in District run events for new and current employees and sharing stories via District communications.
- ✚ Create a consistent message to business partners regarding access and advertising to CSD families and employees.
- ✚ Initiate levels of donors with a tiered system. This will help with securing donations for the year and recognizing our top-level donors.
- ✚ Return to in-person events!

# Canyons Education Foundation FY 2022

## Performance

# Report

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

Performance Measure	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 Target
	Fund Raising Events (Net Revenue)				
Annual Golf Tournament	\$ 62,700	\$ 77,000	\$ 84,111	\$ 118,000	\$ 100,000
Gala fundraiser	\$ 58,100	\$ 70,000	\$0 - Covid-19	\$0 - Covid-19	\$ 70,000
Foundation Scholarships	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500	\$ 8,500
Dedicated Scholarships	\$ 14,400	\$ 28,900	\$ 30,900	\$ 36,000	\$ 37,000
Foundation Innovation Grants Given	\$ 107,000	\$ 100,000	\$ 110,000	\$ 49,800	\$ 100,000

075 Education Foundation	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	-	-	-	-	-	-	0.00%
ESP	1.8	1.0	1.0	1.0	1.0	-	0.00%
<b>Total FTE</b>	<b>1.8</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 115,322	\$ 132,099	\$ 142,188	\$ 145,524	\$ 159,758	\$ 14,234	9.78%
200-Benefits	32,770	41,934	45,203	43,250	46,162	2,912	6.73%
300-Purchased Services	-	-	-	3,000	3,000	-	0.00%
500-Other Purchased Services	11,534	18,444	9,565	26,600	26,600	-	0.00%
600-Supplies/Food	538,668	557,549	691,828	580,000	640,000	60,000	10.34%
800-Other	3,911	6,058	4,904	4,800	4,800	-	0.00%
<b>Total Expenses</b>	<b>\$ 702,205</b>	<b>\$ 756,084</b>	<b>\$ 893,688</b>	<b>\$ 803,174</b>	<b>\$ 880,320</b>	<b>\$ 77,146</b>	<b>9.61%</b>

## Business Administrator

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

*Business Administrator (015)*

FY 2022

# Performance

## Spotlight

### Department Mission

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

### Department Overview

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

### Key Outcome Measures

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

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

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



**Facilities and Maintenance:** The Facility and New Construction departments are responsible for reviewing, maintaining, and assessing all buildings in the District. This includes custodial, maintenance, new construction, building renovation and remodeling, site upgrades, roof replacements, major repairs, and relocation of portable classrooms.

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

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

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

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

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

### FY 2020-2021 Accomplishments

- ✚ Received the ASBO Meritorious Budget Award for FY 2021 for eleventh consecutive year.
- ✚ Received the GFOA Award for Best Practices in School Budgeting for FY2021 budget book for the eleventh consecutive year.
- ✚ Continued construction on several bond projects.
- ✚ AAA Bond ratings was maintained from Fitch Ratings and Moody's Investor Services. Canyons School District is one of only about 100 nationwide districts with this distinction.

### FY 2021-2022 Objectives

- ✚ Receive the GFOA and ASBO budget and financial reporting awards.
- ✚ Complete construction projects at Alta, Brighton and open all three in August 2021.
- ✚ Improve school lunch participation rate
- ✚ Assist academic team in beginning a one-to-one technology initiative for students.
- ✚ Continue to make improvements districtwide regarding student and school safety.

015 Business Administrator	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
Total FTE	1.0	1.0	1.0	1.0	1.0	-	0.00%
100-Salary	\$ 183,582	\$ 191,080	\$ 196,542	\$ 211,778	\$ 223,425	\$ 11,647	5.50%
200-Benefits	70,496	71,207	75,515	81,220	85,089	3,869	4.76%
300-Purchased Services	7,227	42,212	250	37,000	37,000	-	0.00%
400-Purchased Property Services	24,000	24,000	24,000	24,000	24,000	-	0.00%
500-Other Purchased Services	22,065	11,999	7,073	14,500	14,500	-	0.00%
600-Supplies	65,316	71,917	67,864	74,500	74,500	-	0.00%
800-Other	1,210	2,368	720	2,770	2,770	-	0.00%
Total Expenses	\$ 373,896	\$ 414,783	\$ 371,964	\$ 445,768	\$ 461,284	\$ 15,516	3.48%

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

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

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

## Payroll

The payroll staff ensures timely and accurate payment to employees while adhering to applicable federal and state laws and District policies. The staff inputs 3,000 monthly timesheets, reviews contracts for 2,800 full-time employees, pays 5,200 employees twice each month, processes 6,500 annual W-2s, files monthly and quarterly tax returns, submits semi-monthly retirement contributions to Utah Retirement Systems, and maintains semi-monthly deductions for employees with 401k/403b/457/IRA plans, CEA, and other contributions. The department also manages a time keeping system for 2,000 hourly employees. The assistant director of accounting and four payroll secretaries support 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 2,150 employees elect the District's insurance. The staff must verify the proper amounts for premiums and health savings are being deducted from the employee payroll checks. A benefits coordinator and three 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 the annual budget, the Comprehensive Annual Financial Report, and the Annual Financial Report and Annual Program Report required by the Utah State Board of Education (USBE). The staff reconciles all bank accounts monthly, verifies that balance sheet accounts are accurate at any time during the year, files timely reimbursements for Federal and State programs, regularly train secretaries at school and district locations, and reviews 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 2020-2021 Accomplishments

- ✚ FY 2019-2020 Comprehensive Annual Financial Report received the GFOA and ASBO award for financial reporting
- ✚ FY 2020-2021 Comprehensive Annual Budget Report received the GFOA and ASBO award for budgeting
- ✚ Received an unqualified opinion from the external auditor for FY 2019-2020 with no findings in management letter
- ✚ Updated the accounting manual
- ✚ Updated the fee schedule and spend plan for secondary schools that met the State's requirements

### FY 2021-2022 Objectives

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

083 Accounting Services	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	11.8	12.6	12.6	13.0	13.0	-	0.00%
<b>Total FTE</b>	<b>13.8</b>	<b>14.6</b>	<b>14.6</b>	<b>15.0</b>	<b>15.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 899,858	\$ 934,952	\$ 1,025,478	\$ 1,067,923	\$ 1,128,977	\$ 61,054	5.72%
200-Benefits	384,112	577,530	671,741	424,607	444,097	19,490	4.59%
300-Purchased Services	12,000	20,287	22,360	20,400	20,400	-	0.00%
500-Other Purchased Services	4,922	8,527	5,236	18,000	18,000	-	0.00%
600-Supplies	24,460	33,460	17,982	36,420	36,420	-	0.00%
800-Other	104,912	91,323	124,934	165,900	167,000	1,100	0.66%
<b>Total Expenses</b>	<b>\$ 1,430,264</b>	<b>\$ 1,666,079</b>	<b>\$ 1,867,731</b>	<b>\$ 1,733,250</b>	<b>\$ 1,814,894</b>	<b>81,644</b>	<b>4.71%</b>

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

# Accounting, Budgeting, and Auditing FY 2022

## 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 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 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)	9	10	11	12	13
Receive the GFOA Certificate of Achievement for Excellence in Financial Reporting (number of consecutive years)	9	10	11	12	13
Receive the ASBO Certificate of Excellence in Financial Reporting (number of consecutive years)	9	10	11	12	13
Receive the ASBO Meritorious Budget Award (number of consecutive years)	8	9	10	11	12
Receive the GFOA Distinguished Budget Presentation Award (number of consecutive years)	8	9	10	11	12
Number of school audits completed annually	23*	23*	23*	23*	23*
Invoices processed per FTE clerk	11,524	12,022	11,546	10,163	11,500
Percent of vendor invoices paid within 30 days	98%	98%	98%	98%	98%
Investment Income Generated	\$ 3,928,331	\$ 7,967,509	\$ 6,550,275	\$ 2,073,728	\$ 2,292,105
Winter Healthy Lifestyle Challenge	260	211	204	268	270
Summer Active Lifestyles Challenge	240	194	255	124	260

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

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

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

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

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

### **Purchasing**

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

### **Warehouse**

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

### **Fixed Assets**

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

### **Travel**

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

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

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

### **District Mail**

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

### FY 2020-21 Accomplishments

- ✚ Enhanced our product offerings and service available from TRC and Copy Center.
- ✚ Moved furniture and equipment from the Brighton, Hillcrest High Schools old buildings into their newly constructed ones.
- ✚ Established many district contracts streamlining the ordering process.
- ✚ Provided PPE items to help protect District employees, students and those visiting our schools.

### FY 2021-22 Objectives

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

086, 087 Warehouse and Purchasing Description	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	24.0	24.0	23.0	22.0	22.0	-	0.00%
<b>Total FTE</b>	<b>25.0</b>	<b>25.0</b>	<b>24.0</b>	<b>23.0</b>	<b>23.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$1,414,706	\$1,402,781	\$1,438,681	\$1,450,558	\$1,564,368	\$ 113,810	7.85%
200-Benefits	633,578	635,938	661,883	631,958	676,159	44,201	6.99%
300-Purchased Services	720	-	-	10,000	10,000	-	0.00%
400-Purchased Property Services	6,371	6,329	6,370	10,000	10,000	-	0.00%
500-Other Purchased Services	74,200	119,895	114,716	104,400	104,400	-	0.00%
600-Supplies	183,430	271,924	263,373	220,500	220,500	-	0.00%
700-Equipment	15,310	11,178	11,083	28,000	28,000	-	0.00%
800-Other	-	-	-	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$2,328,315</b>	<b>\$2,448,045</b>	<b>\$2,496,106</b>	<b>\$2,455,416</b>	<b>\$2,613,427</b>	<b>\$ 158,011</b>	<b>6.44%</b>

# Purchasing and General Services

**FY 2022**

# 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 2017-2018	2018-2019	2019-2020	2020-2021	FY 2021-2022 Target
Estimated savings from bid process	\$ 3,000,000	\$ 3,500,000	\$ 4,000,000	\$ 4,200,000	\$ 4,200,000
Total Spent - purchase card	\$ 5,630,538	\$ 6,044,746	\$ 5,826,395	\$ 6,100,000	\$ 6,000,000
Est Transactions on purchase card	35,428	38,905	38,055	40,000	40,000
Est Pcard rebate - revenue	\$ 72,000	\$ 98,000	\$ 99,000	\$ 95,000	\$ 100,000
Est Surplus/Recycling revenues	\$ 111,719	\$ 146,616	\$ 189,044	\$ 150,000	\$ 150,000
TRC vists (est)	2,438	2,500	1,800	2,000	2,000
TRC sales	\$ 29,753	\$ 28,432	\$ 22,770	\$ 23,900	\$ 25,100
Copy Center orders	1,610	1,555	1,603	1,650	1,650
Copy Center turnaround time in days	1.5	1.5	1.5	1.5	1.5
Copy Center sales	\$ 236,487	\$ 319,113	\$ 240,480	\$ 252,500	\$ 265,000
Est savings - Copy Center	\$ 70,000	\$ 70,000	\$ 68,000	\$ 69,000	\$ 69,000
Est value of warehouse orders delivered	\$ 3,100,000	\$ 2,750,000	\$ 2,460,000	\$ 2,500,000	\$ 2,500,000

# Department of Facilities Services

FY 2022

(078, 079)

# Performance

## Spotlight

### Department Mission

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

### Department Overview

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

The Facilities Services Department is responsible for the following services:

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

### Key Outcome Measures

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

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

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

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

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

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

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

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

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



### FY 2020-2021 Accomplishments

- ✚ Completed the phase II of the new roadway and parking lot expansion and site upgrade at Draper Elementary School.
- ✚ Completed the construction and all associated site work for the new Midvalley Elementary School.
- ✚ Completed several small capital projects including a lighting upgrade at Bella Vista, the roof replacement at Jordan High, the East Sandy kitchen upgrade, Lone Peak exterior drainage upgrade and the final three buildings needing C/O Detection Systems.
- ✚ Completed the roof and stucco replacement and upgrades at the Canyons Administration Building.
- ✚ Completed our final phase of elementary school daylighting upgrades at Altara, Bell View, Oak Hollow, Willow Springs, Sprucewood, Lone Peak, and Ridgecrest.
- ✚ Completed the design and programming of the new Union Middle, Peruvian Park Elementary and Glacier Hills Elementary Schools.
- ✚ Began the construction of Union Middle, Peruvian Park Elementary, and Glacier Hills Elementary Schools.

### FY 2021-2022 Goals & Objectives

- ✚ Continue with the construction projects at Alta, Brighton, and Hillcrest High schools.
- ✚ Continue with construction on the new Union Middle, Peruvian Park Elementary, and Glacier Hills Elementary.
- ✚ Continue with several small capital projects including the Eastmont fire loop, the Granite irrigation system upgrade, Jordan Valley sidewalk and parking lot upgrades, boiler relocations and reinstallation from Peruvian Park to Sprucewood, Oakdale kitchen upgrades, and Alta High baseball/softball field upgrades.
- ✚ Energy Star will recognize additional schools for being in the top 25% energy efficient schools in the United States. In addition, we will be re-certifying existing schools that are currently Energy Star.
- ✚ Develop a long-term master plan for the Transportation and Warehouse facilities including the entire site.
- ✚ Release bidding packages for small capital summer projects within the first two months of the year to ensure maximum bidding candidates and optimal bidding climate.

078/079 Facilities & Maintenance/Custodial Description	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
	Actual FTE/Amount	Actual FTE/Amount	Actual FTE/Amount	Final Budget FTE/Amount	Budget FTE/Amount	Amount	Percent
Administrators	2.0	2.0	2.0	2.0	2.0	-	0.00%
ESP	189.0	189.0	191.0	194.0	194.0	-	0.00%
<b>Total FTE</b>	<b>191.0</b>	<b>191.0</b>	<b>193.0</b>	<b>196.0</b>	<b>196.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 9,084,630	\$ 9,159,909	\$ 9,555,324	\$ 10,673,462	\$ 11,271,063	\$ 597,601	5.60%
200-Benefits	3,721,690	3,788,926	3,989,180	4,489,569	4,674,581	185,012	4.12%
300-Purchased Services	73,915	79,960	32,575	111,250	117,250	6,000	5.39%
400-Purchased Property Services	925,625	1,085,051	1,159,271	1,161,500	1,015,205	(146,295)	(12.60%)
500-Other Purchased Services	35,513	297,663	39,704	37,500	47,000	9,500	25.33%
600-Supplies	1,957,182	1,979,884	2,005,819	2,128,850	2,151,850	23,000	1.08%
800-Other	900	-	401	-	-	-	0.00%
<b>Total Expenses</b>	<b>\$ 15,799,455</b>	<b>\$ 16,391,393</b>	<b>\$ 16,782,274</b>	<b>\$ 18,602,131</b>	<b>\$ 19,276,949</b>	<b>\$ 674,818</b>	<b>3.63%</b>

## Facilities Services

FY 2022

## 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 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 Target
Number of buildings	49	49	49	49	47
Total lawn acres	382	382	382	382	371
Total building square footage	5,360,577	5,610,588	5,634,140	5,873,316	5,689,543
Water usage per square foot	\$0.31	\$0.28	\$0.27	\$0.29	\$0.31
Gas usage per square foot	\$0.28	\$0.27	\$0.22	\$0.27	\$0.28
Electrical usage per square foot	\$0.85	\$0.82	\$0.73	\$0.78	\$0.82
Custodial salary costs per square foot	\$1.69	\$1.77	\$1.80	\$1.96	\$2.12
Custodial supplies per square foot	\$0.09	\$0.12	\$0.11	\$0.11	\$0.11
Total acreage per Grounds FTE	42.44	42.44	42.44	42.44	41.22
Total square ft per Maintenance FTE	148,905	155,850	156,504	163,148	158,043
Maintenance salary costs per square foot	\$0.65	\$0.54	\$0.56	\$0.59	\$0.65

# Department of Nutrition Services (074)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

- ✦ Continue to apply and use national waivers to provide meals at no cost to our students.
- ✦ Provide safe school meals to students following Health Department guidelines for Food Code and Covid-19.
- ✦ Implement promotions and programs for National School Breakfast and Lunch Week.
- ✦ Track all of our local purchases to qualify for higher state reimbursement for school meals.
- ✦ Maintain CEP status for schools using the program.
- ✦ Implement breakfast programs (regular and alternate models) at schools meeting state criteria.

### **National School Lunch Program**

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

### **National School Breakfast Program**

The program provides students with nutritious food choices before their school day begins to improve their diets and encourage the learning process. School breakfasts must meet the meal pattern and nutrition standards based on the latest Dietary Guidelines for Americans. Most changes to the School Breakfast Program's meal pattern began in SY 2013-14 with more whole grains, offered zero grams of trans-fat per portion and appropriate calories for grades K-5, 6-8, and 9-12. More fruit is available to students and the breakfasts meet the first target for reduction of sodium.

### **After School Snacks for Kids Café Program**

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

### **Food Distribution Program**

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

### **Head Start Program**

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

### **Pre-K Program**

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

## **Summer Food Service Program**

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

## **Smart Snack Rule**

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

## **Professional Standards**

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

## **Catering Program**

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

## **Nutrition Education**

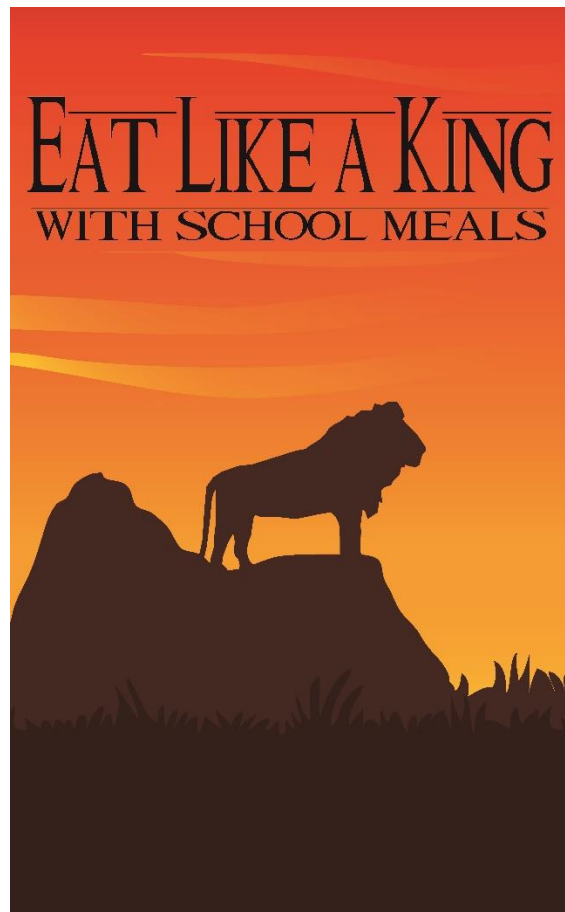
In addition, Nutrition Services provides nutrition education throughout CSD schools by having our registered dietitians teach in the classroom, planning promotions for school cafeterias, and developing tools to disseminate nutrition education to our community. This year our dietetic interns conducted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

### **Free and Reduced lunch application**

Nutrition Services also processes free and reduced lunch applications for students who qualify for these benefits. The department also processes direct certification that allows students qualifying for the direct certification criteria to receive free meals benefits for the school year. Local schools have information about eligibility and applications to receive these benefits. Through national waivers, all students in Canyons School District qualified to receive free meals from September 2020 through May 2022.

### **Marketing Promotion**

Nutrition Services has a yearly theme to promote school meal in our community. The theme for school year 2020-21 was “Eat like a King with school meals.” We invited Elementary and secondary students to participate of this promotion at their school. The promotion included a themed lunch along with educational games and activities promoting good nutrition and physical activity.



### FY 2020-21 Accomplishments

- ✚ Provided 2,115,569 free lunches and 736,279 free breakfasts from July to May.
- ✚ Maintained Community Eligibility Programs (CEP) for four schools and added Midvalley elementary to the CEP program.
- ✚ Increased sanitation practices to provide safe meals to our community.
- ✚ Operated 14 summer sites providing free meals to students 18 and under.
- ✚ Participated in the Apple crunch state events and provided local apples to all students participating in school meals that day.

### FY 2021-2022 Objectives

- ✚ Successful transition to Skyward nutrition software with the help of IT.
- ✚ Maintain ADP for lunch by educating students about the new meal pattern, benefits of good nutrition and marketing promotions at each school.
- ✚ Reduce waste levels by educating students about required components for meals.
- ✚ Work with local partners if needed to reduce food waste.
- ✚ Expand the use of local procurement.
- ✚ Conduct taste tests with students to know their preference on our menu items.

074 Nutrition Services	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	78.1	73.2	70.8	66.0	64.4	(1.6)	(2.42%)
<b>Total FTE</b>	<b>79.1</b>	<b>74.2</b>	<b>71.8</b>	<b>67.0</b>	<b>65.4</b>	<b>(1.6)</b>	<b>(2.39%)</b>
100-Salary	\$ 4,872,219	\$ 4,838,252	\$ 5,006,639	\$ 5,323,506	\$ 5,579,674	\$ 256,168	4.81%
200-Benefits	1,588,941	1,568,374	1,575,613	1,545,361	1,576,220	30,859	2.00%
300-Purchased Services	269	-	-	-	-	-	0.00%
500-Other Purchased Services	14,023	10,539	6,346	21,100	21,100	-	0.00%
600-Supplies/Food	5,204,210	5,597,992	4,925,380	6,540,558	6,591,600	51,042	0.78%
700-Equipment	46,027	34,918	34,385	64,000	68,000	4,000	6.25%
800-Other	1,167,109	776,184	1,166,605	1,293,890	1,268,560	(25,330)	(1.96%)
<b>Total Expenses</b>	<b>\$ 12,892,798</b>	<b>\$ 12,826,259</b>	<b>\$ 12,714,968</b>	<b>\$ 14,788,415</b>	<b>\$ 15,105,154</b>	<b>\$ 316,739</b>	<b>2.14%</b>

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

# Nutrition Services

## FY 2022

# 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 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 Target
Total cost per revenue	102.5%	102.7%	109.9%	100.1%	103.3%
Fund balance as a percent of revenue	22.3%	19.1%	13.8%	10.6%	7.5%
Average daily participation:					
Student breakfast served	3,613	3,070	3,622	4,320	4,400
Student lunch served	15,946	15,841	12,902	12,700	14,100
Breakfast participation rate	10.7%	9.1%	10.7%	12.9%	14.0%
Lunch participation rate	47.0%	47.0%	38.2%	37.9%	40.0%
Meals per labor hour	17.0	17.0	17.0	18.0	17.0
Food cost per revenue	39.9%	42.8%	41.0%	42.7%	44.0%
Labor cost per revenue	51.4%	51.4%	56.9%	46.8%	48.9%
Money allocated to fresh fruits & vegetables	\$774,710	\$992,469	\$876,602	\$1,093,715	\$1,104,650



# Department of Planning and Enrollment (053)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

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

### FY 2020-21 Accomplishments

- ✚ Revamped and made several upgrades to the Retention/Acceleration Online program in January of 2021.
- ✚ Continuing to work on scanning and indexing student Cumulative files for all high schools.
- ✚ Enrolled twenty J-1 and Three F-1 Foreign Exchange students.
- ✚ Upgraded the Safe Walking Routes in the Principals Handbook on Google Docs making it more accessible to school and district administrators.

### FY 2021-22 Objectives

- ✚ Continue to monitor and make upgrades to the Retention/Acceleration online program in addition to assisting schools and patrons.
- ✚ Continue to make progress toward completing the scanning and indexing of student Cumulative files for all schools and the prison.
- ✚ Audit all scanned and indexed student Cumulative files for all schools.
- ✚ Implement new software for housing development use when calculating enrollment projections

074 Planning and Enrollment	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	2.0	2.0	2.0	2.0	2.0	-	0.00%
<b>Total FTE</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>0.00%</b>
100-Salary	\$ 192,235	\$ 231,290	\$ 255,433	\$ 264,197	\$ 268,346	\$ 4,149	1.57%
200-Benefits	92,991	89,303	108,056	107,748	111,440	3,692	3.43%
300-Purchased Services	-	16,429	-	5,000	5,000	-	0.00%
500-Other Purchased Services	6,900	8,644	4,650	12,500	12,500	-	0.00%
600-Supplies/Food	10,077	14,433	37,104	79,300	79,300	-	0.00%
<b>Total Expenses</b>	<b>\$ 302,203</b>	<b>\$ 360,099</b>	<b>\$ 405,243</b>	<b>\$ 468,745</b>	<b>\$ 476,586</b>	<b>\$ 7,841</b>	<b>1.67%</b>

Department of Transportation

FY 2022

(077)

Performance

*Spotlight*

## Department Mission

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

## Department Overview

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

Transportation currently maintains and operates 185 school buses and employs 218 contracted and hourly bus drivers to transport more than 18,281 students every day.

During the 2020-2021 school year, school bus drivers safely transported students 1,096,286 miles, enough miles to have gone to the moon and back 2 1/2 times or 48 times around the world. Over 46,130 miles driven, while students participated in 1,269 activities and field trips, down 75% from previous years due to COVID-19 restrictions.

### Key Outcome Measures

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

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

Transportation has 2 bus driver instructors and 7 behind the wheel instructors that train and then ride with drivers, constantly working to keep drivers focused on self-improvement. The training department monitors driving records and DOT compliance of all drivers within transportation.

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



### FY 2020-2021 Accomplishments

- ✚ We drove Transportation to the digital age by moving our bus driver training online.
- ✚ Cleaned and sanitized busses after each run to prevent the spread of Covid.
- ✚ Implemented new field trip management software, to better meet the needs of schools
- ✚ Revamped our school bus driver-training program to align with the Federal Motor Carrier Safety Regulations (MAP-21).

### FY 2021-2022 Objectives

- ✚ Implement fleet management software, to help our district track preventative maintenance on all district vehicles.
- ✚ Increase our bus driver pool with promotional campaigns,
- ✚ Revamp our current school bus driver behind-the-wheel training program.
- ✚ Improve radio communications on all buses by implementing up to date radio equipment and programming.

077 Transportation Services	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	1.0	1.0	1.0	1.0	1.0	-	0.00%
ESP	109.4	129.5	133.9	136.6	138.3	1.7	1.24%
<b>Total FTE</b>	<b>110.4</b>	<b>130.5</b>	<b>134.9</b>	<b>137.6</b>	<b>139.3</b>	<b>1.7</b>	<b>1.24%</b>
100-Salary	\$ 5,400,421	\$ 5,994,706	\$ 6,145,619	\$ 6,193,018	\$ 7,141,747	\$ 948,729	15.32%
200-Benefits	2,171,196	2,382,850	2,480,464	2,724,547	2,902,334	177,787	6.53%
300-Purchased Services	49,484	160,463	248,326	130,000	122,000	(8,000)	(6.15%)
400-Purchased Property Services	22,490	19,262	16,775	20,000	20,000	-	0.00%
500-Other Purchased Services	91,208	73,496	35,475	52,000	89,000	37,000	71.15%
600-Supplies/Fuel	1,393,008	1,560,859	1,364,119	1,303,000	1,543,000	240,000	18.42%
700-Equipment	528	42,068	5,110	-	-	-	0.00%
800-Other	2,885	2,761	3,040	5,500	5,500	-	0.00%
<b>Total Expenses</b>	<b>\$ 9,131,220</b>	<b>\$ 10,236,465</b>	<b>\$ 10,298,928</b>	<b>\$ 10,428,065</b>	<b>\$ 11,823,581</b>	<b>\$ 1,395,516</b>	<b>13.38%</b>

# Transportation

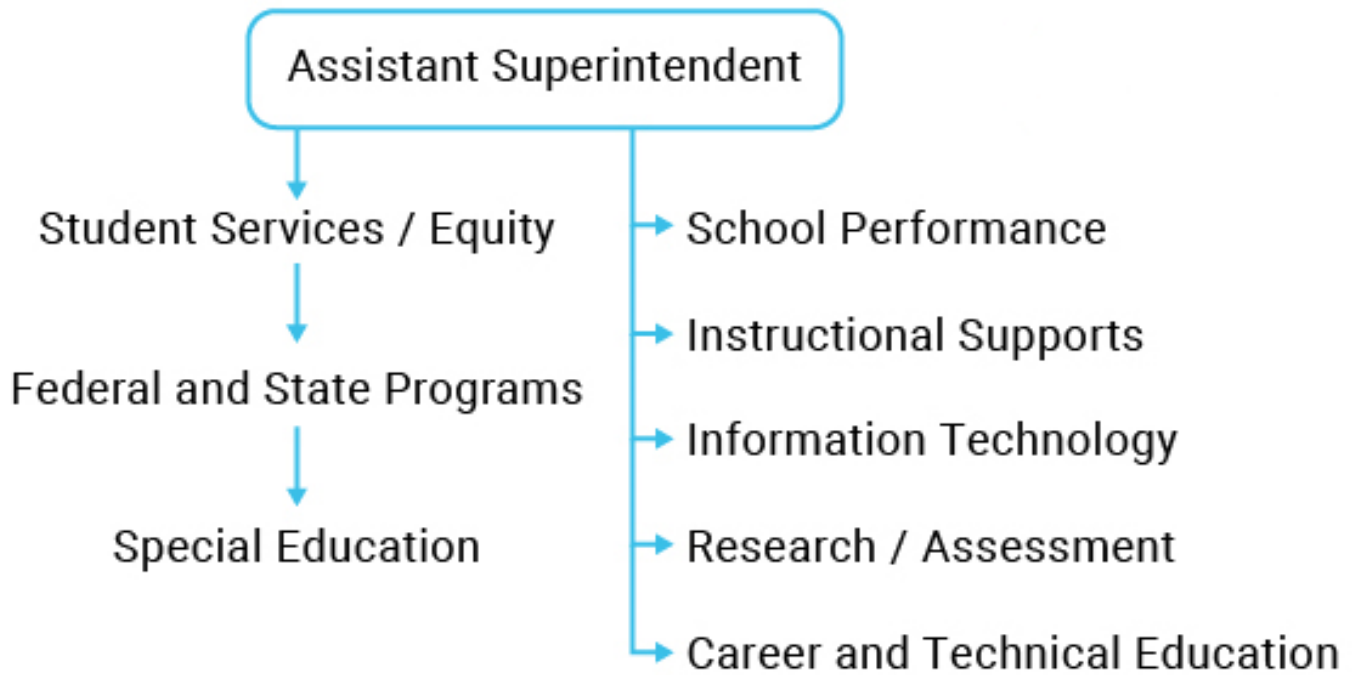
## FY 2022

# Performance

# Report

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

Performance Measure	2017-2018	2018-2019	2019-2020	2020-2021	FY 2021-2022 Target
Buses	172	174	179	185	185
Students transported daily	17,661	18,358	18,622	18,281	19,000
Bus miles driven	1,459,706	1,442,686	1,157,226	1,096,286	1,450,000
Number of bus stops	4,500	4,334	4,250	3,542	4,300
Total bus routes	161	159	159	150	160
Mechanics per bus/white fleet	26/118	27/118	28/118	28/125	28/113
Routes per planner	30	26.5	26.5	22.5	26.5
Average age of fleet	2010	2011	2011	2012	2013
Percent of buses equipped with GPS	100%	100%	100%	100%	100%
Percent of buses equipped with cameras	100%	100%	100%	100%	100%
Daily buses used as percent of total buses	87%	91%	89%	81%	90%
Runs per day	628	629	629	648	630
Average number of routes/bus	3	3	3	3	3
Ratio of students to routes	39	39	39	36	39
Cost per student	\$270.62	\$296.17	\$290.84	\$310.04	\$336.87
Cost per bus	\$127,346	\$123,551	\$133,442	\$130,892	\$130,892
Fuel cost per mile	\$0.43	\$0.49	\$0.40	\$0.50	\$0.52



# Office of Curriculum and School Performance (017)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

#### Key Outcome Measures

- ✚ Successful school operations
- ✚ High school graduation rate
- ✚ SAGE/RISE year-end assessment results
- ✚ ACT scores
- ✚ School climate and student behaviors
- ✚ Re-opening of school after COVID-19 closure.



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

The overall goals of the department are:

- Promote school and community engagement that supports students in becoming college-, career- and citizenship-ready.
- Implement a comprehensive educational system that aligns quality curriculum, instruction and assessment resulting in students becoming college-, career- and citizenship-ready.

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

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

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

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

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

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

convicted as adults and incarcerated in adult prisons

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

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

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

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

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

# Department of Information Technology (080)

FY 2022

## Performance

### Spotlight

#### Department Mission

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

#### Department Overview

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

The **Technology Support Team** serves as the “face of IT”. The Field Technicians provide technical support to every bus, classroom, school office, and department in Canyons School District. This support includes but is not

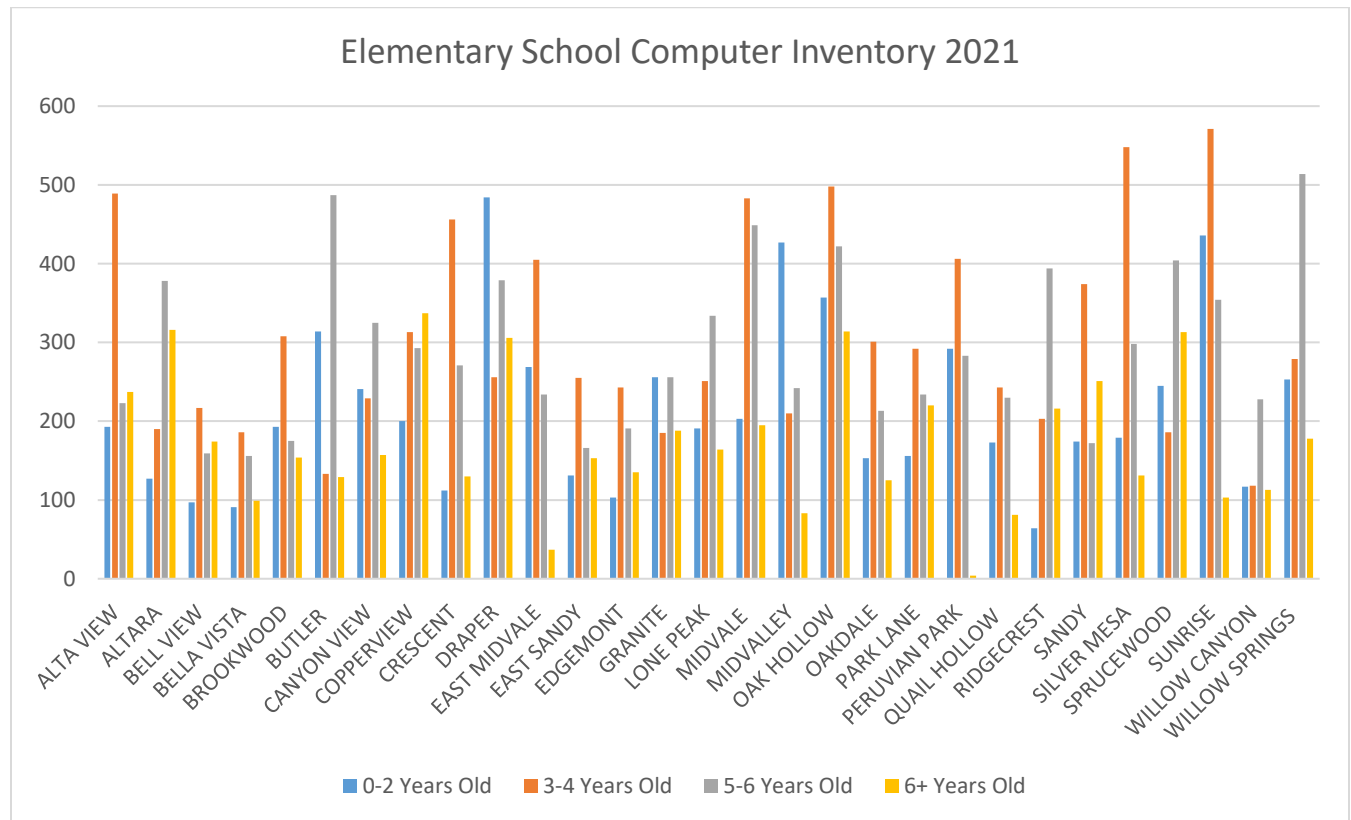
#### Key Outcome Measures

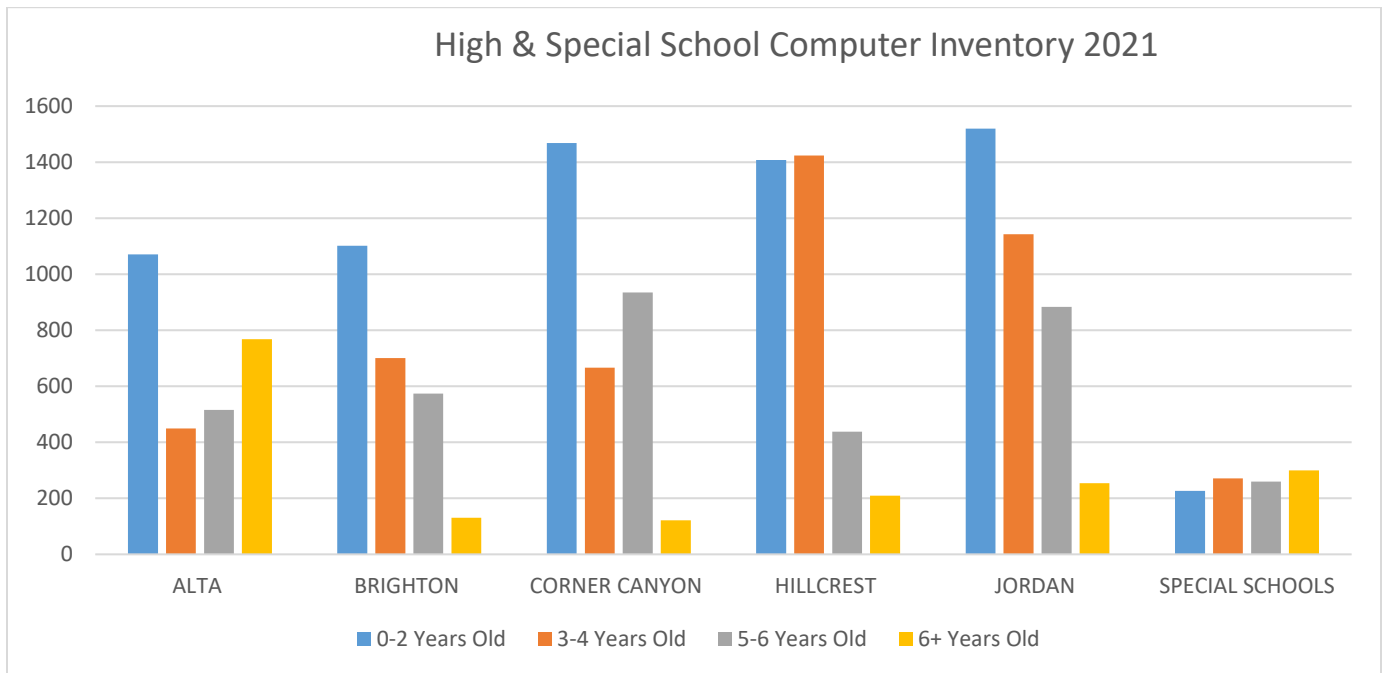
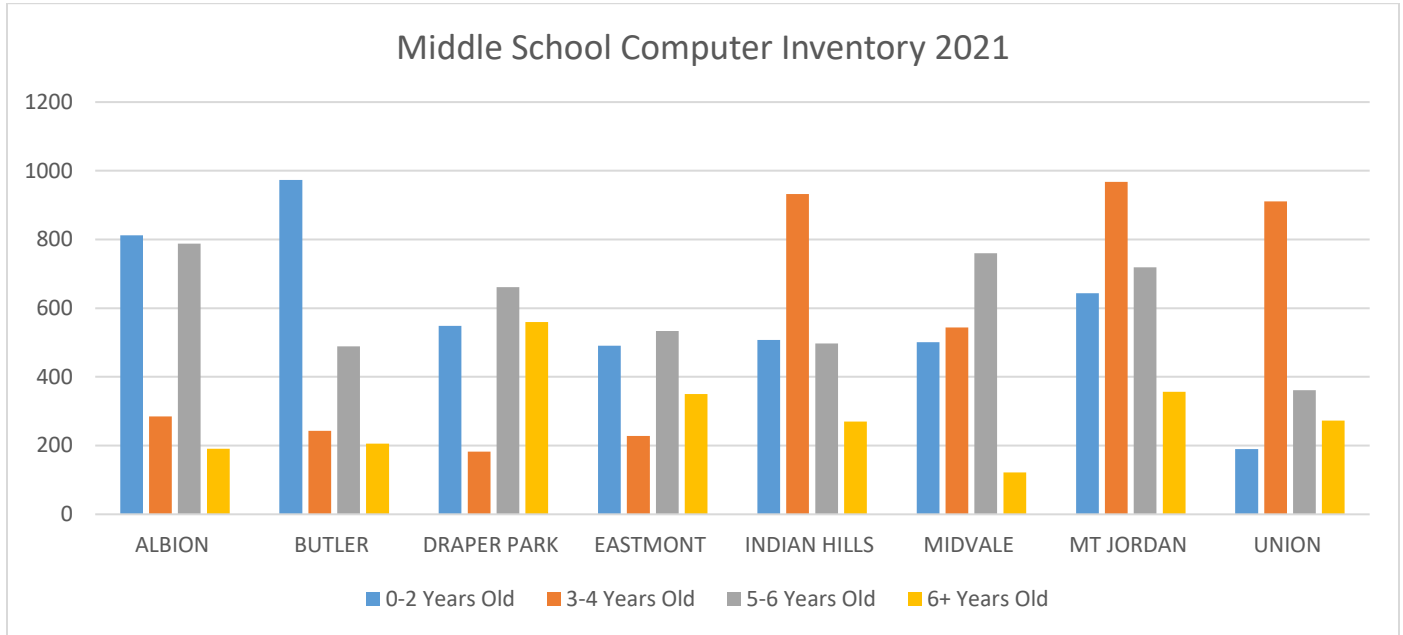
- ✦ Ready systems for start of 2021-22 year
- ✦ Online Enrollment process
- ✦ Improve cyber security measures
- ✦ Continually improve customer service and availability of technology
- ✦ Move forward with Canyons Connect, including 1-1 and digital access.
- ✦ Update Data Dashboard, CTESS and CLASS systems
- ✦ Re-design network backbone to improve reliability

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

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

In 2015-2016 CSD had a total count of 32, 562 computers, Chromebooks, and tablet devices in our schools. In May of 2021 our count was 48,509. That is a 33% increase in devices in five years. This was largely accomplished through grants and other funding mechanisms. The inventory is displayed in the following graphs:





### FY 2020-2021 Accomplishments

- ✚ Ready and support all systems for 2020-21 school year.
- ✚ Implementation of Tech-Connect, bridging the digital divide
- ✚ Increase Disaster Recovery/Business Continuity readiness.
- ✚ Improve cyber security.
- ✚ COVID-19 Response, including check-out of 10K Chromebooks and 800 hotspots and support of distance learning.
- ✚ Develop and update critical systems to support students and staff including CTES, CLAS and CTEC registration.

### FY 2021-2022 Objectives

- ✚ Ready and support all systems for 2021-22 school year, including 1-1 pilots, equal digital access initiatives.
- ✚ Continual improvement of each service and system IT provides.
- ✚ Improve District technology security including system and network authentication.
- ✚ Continue to improve network segmentation, performance and security.
- ✚ Continue to update technology school-based inventory to ensuring all schools have sufficient devices.

080 Information Technology	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2021 vs. 2022 Change	
Description	Actual	Actual	Actual	Final Budget	Budget	Amount	Percent
	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount	FTE/Amount		
Administrators	4.0	4.0	4.0	4.0	4.0	-	0.00%
ESP	46.0	46.0	43.0	45.0	45.0	-	(0.00%)
<b>Total FTE</b>	<b>50.0</b>	<b>50.0</b>	<b>47.0</b>	<b>49.0</b>	<b>49.0</b>	<b>-</b>	<b>(0.00%)</b>
100-Salary	\$3,252,515	\$3,421,562	\$3,585,531	\$3,912,929	\$4,156,637	\$ 243,708	6.23%
200-Benefits	1,401,391	1,465,555	1,549,577	1,626,423	1,677,682	51,259	3.15%
300-Purchased Services	740,584	869,558	963,079	850,000	850,000	-	0.00%
400-Purchased Property Services	75,496	47,500	43,474	60,000	60,000	-	0.00%
500-Other Purchased Services	1,036,227	963,825	1,119,042	1,193,000	1,298,582	105,582	8.85%
600-Supplies	283,907	381,367	510,664	422,000	428,000	6,000	1.57%
700-Equipment	-	-	10,171	-	-	-	0.00%
800-Other	1,110	1,110	36	2,000	2,000	-	0.00%
<b>Total Expenses</b>	<b>\$6,791,230</b>	<b>\$7,150,477</b>	<b>\$7,781,574</b>	<b>\$8,066,352</b>	<b>\$8,472,901</b>	<b>406,549</b>	<b>5.04%</b>

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

# Information Technology

## FY 2022

# 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 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022 Target
Number of computers	42,246	49,856	48,500	61,504	62,000
Average age of computers in years	2.9	3.1	4.0	3.4	3.0
IT personal operational costs per student	\$137.26	\$156.97	\$150.25	\$165.41	\$172.61
IT personal costs as a percent of general fund exp.	1.8%	1.8%	1.8%	1.7%	1.8%
Number of footprint issues created	27,816	29,760	32,225	41,070	40,000
Number of footprint issues closed	27,910	29,606	32,080	39,870	41,345
Help desk calls answered	23,893	26,575	26,526	35,815	36,000
Number of AV issues closed	1,528	1,561	1,581	1,530	1,500
Number of servers supported	362	362	335	324	330
Average server uptime	99.0%	99.6%	99.8%	99.2%	100.0%
SAN utilization	58.0%	62.0%	60.0%	36.0%	42.0%
Amount of data stored (TB)	194.4	230.0	210.0	96.1	110
Hours of bus video recorded	n/a	158,400	161,000	573,120	575,000
Unique users on wireless network daily	32,000	32,500	32,000	26,554	28,000

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

The indicators used by the committee are the DIBELS-ACADIENCE (DIBELS) Reading and Math, the American College Testing (ACT) series of standardized tests, the statewide Readiness, Improvement, Success, Empowerment (RISE) and the high school graduation rates. Student climate and behaviors are also tracked. A brief explanation of each assessment is as follows:

**DIBELS-ACADIENCE** – DIBELS is a quick standardized assessment procedure of a student’s academic performance in the area of Reading and Math 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.

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

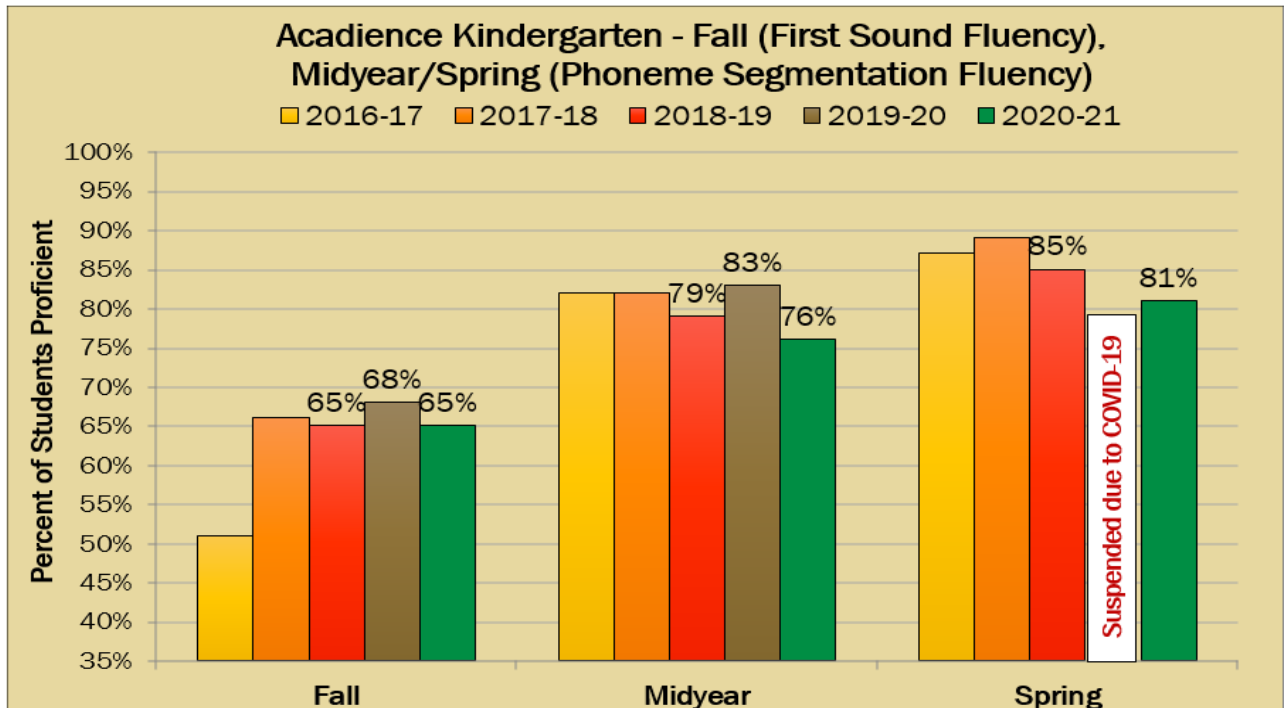
**ACT** – The ACT is a curriculum-based, college admission examination of the college readiness and college success. The ACT is designed to measure rigorous content that is aligned to college freshman coursework. Canyons administers the ACT to grade 11 students in March.

The following pages show graphs and charts for each assessment

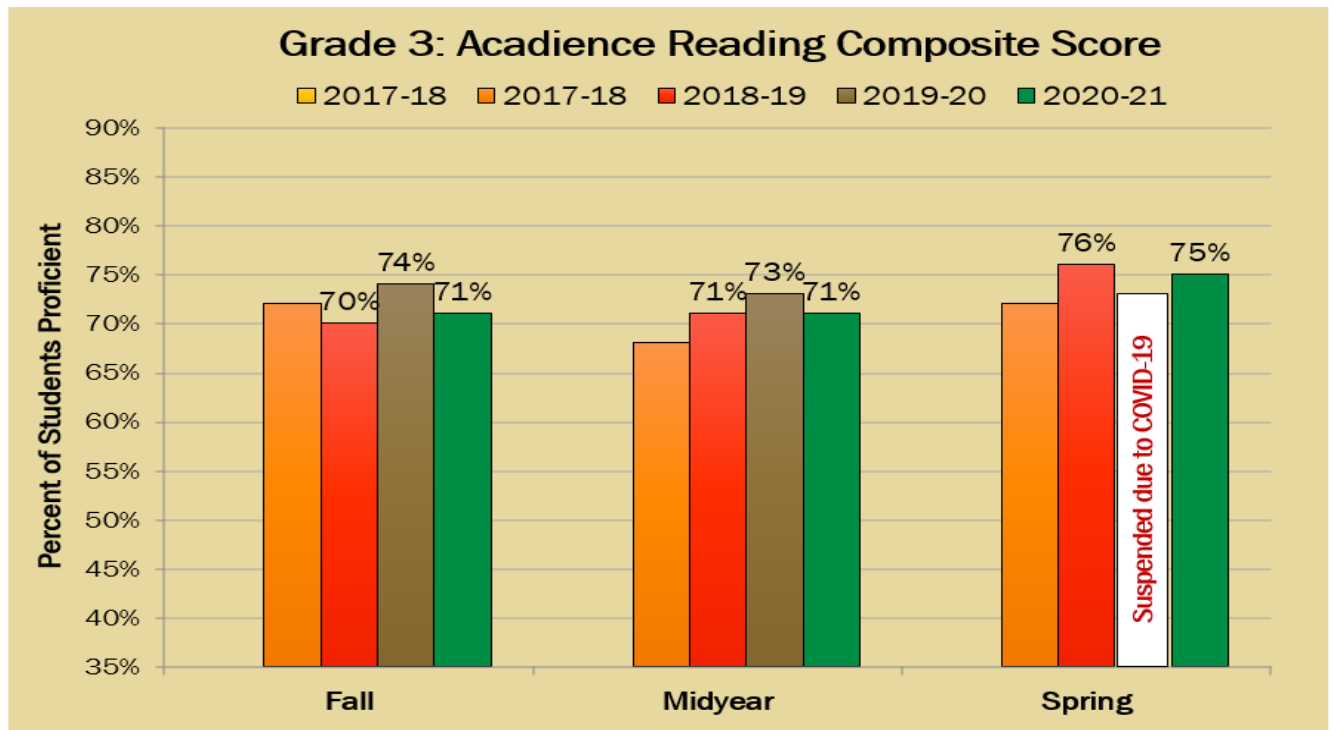
Note: Due to COVID-19, RISE was not administered in 2019-2020, uncertified RISE results for 2020-2021 are found in the Information Section. When results are certified they can be found at <https://www.canyonsdistrict.org/depts/research-and-assessment/state-testing/>.



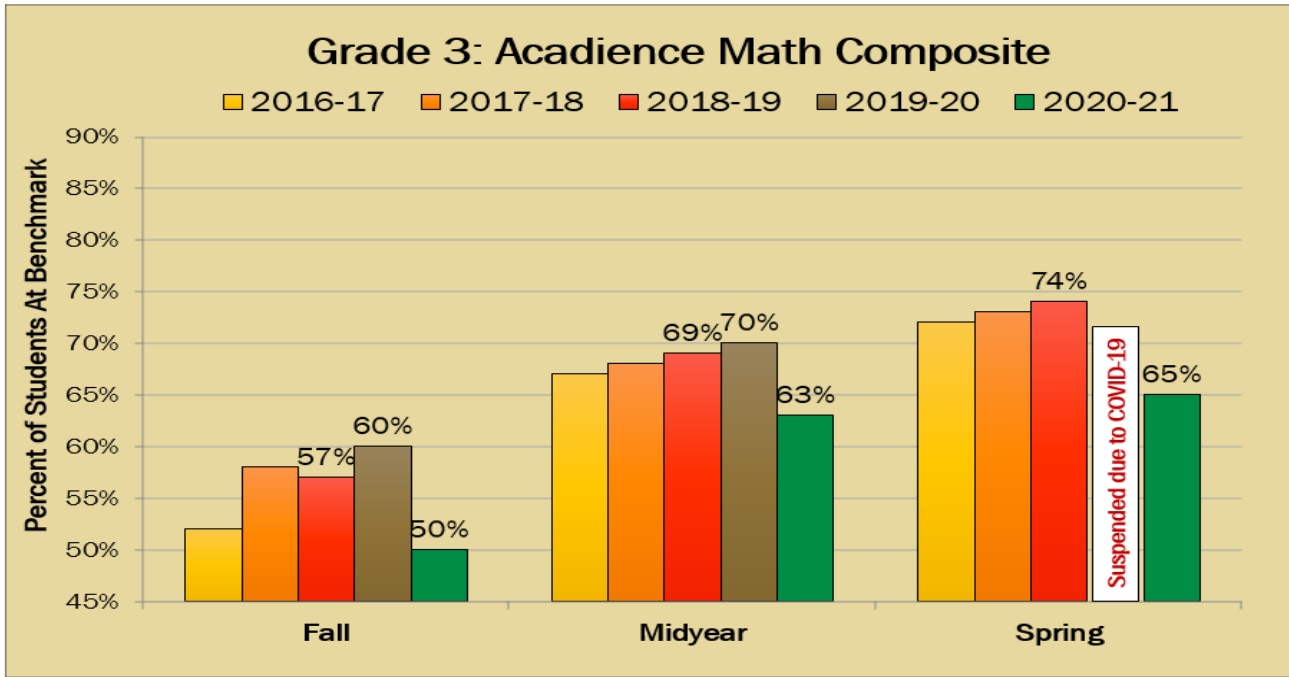
# KINDERGARTEN



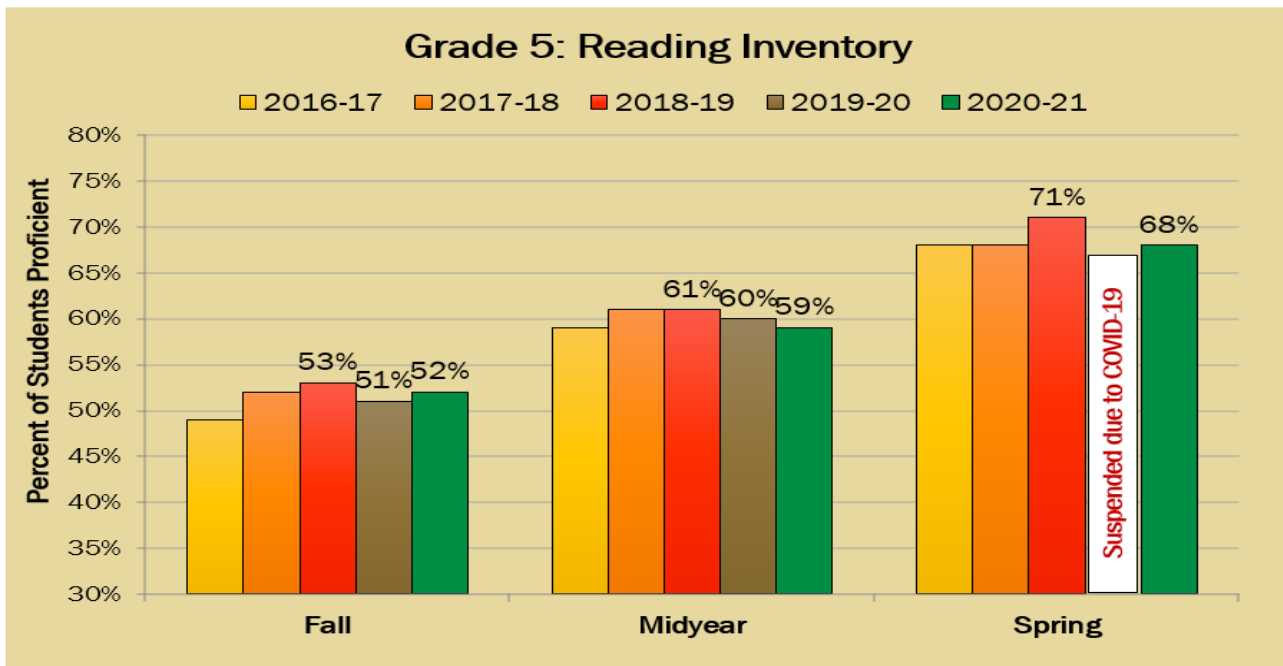
# GRADE 3 Acadience



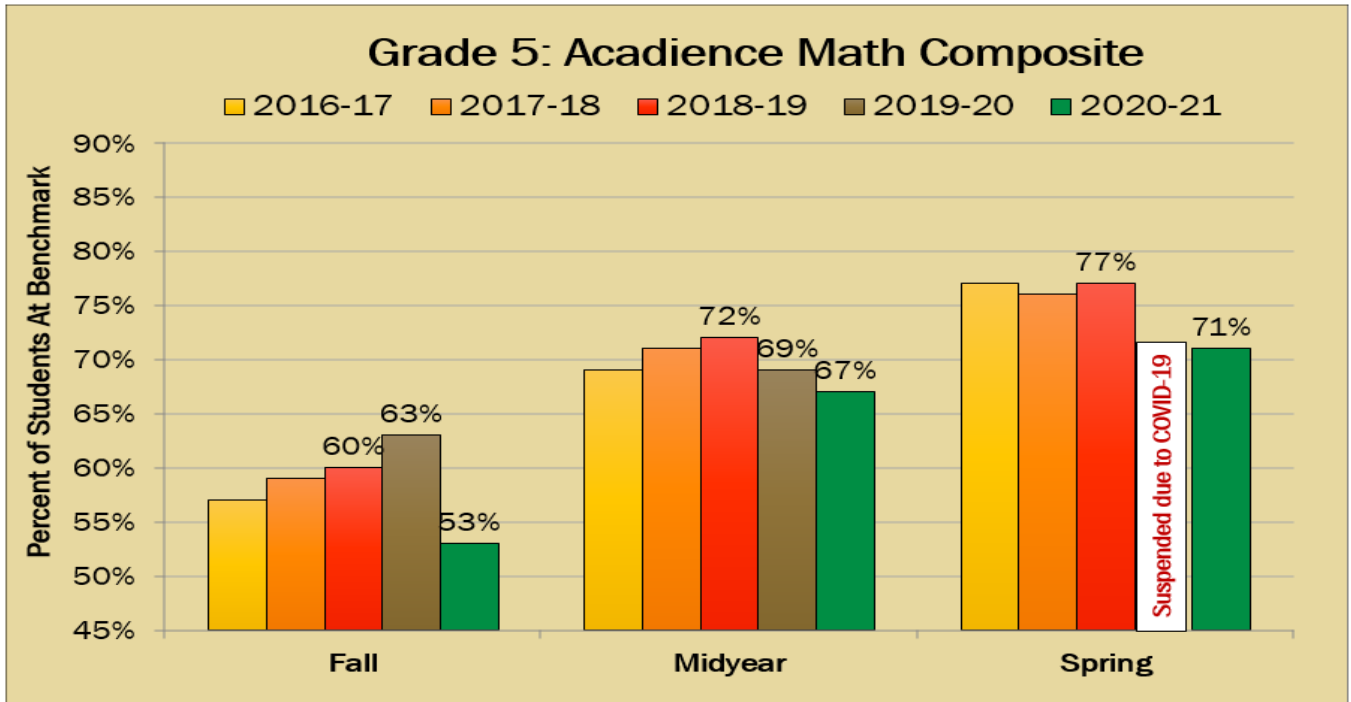
# GRADE 3 DIBELS-Acadience



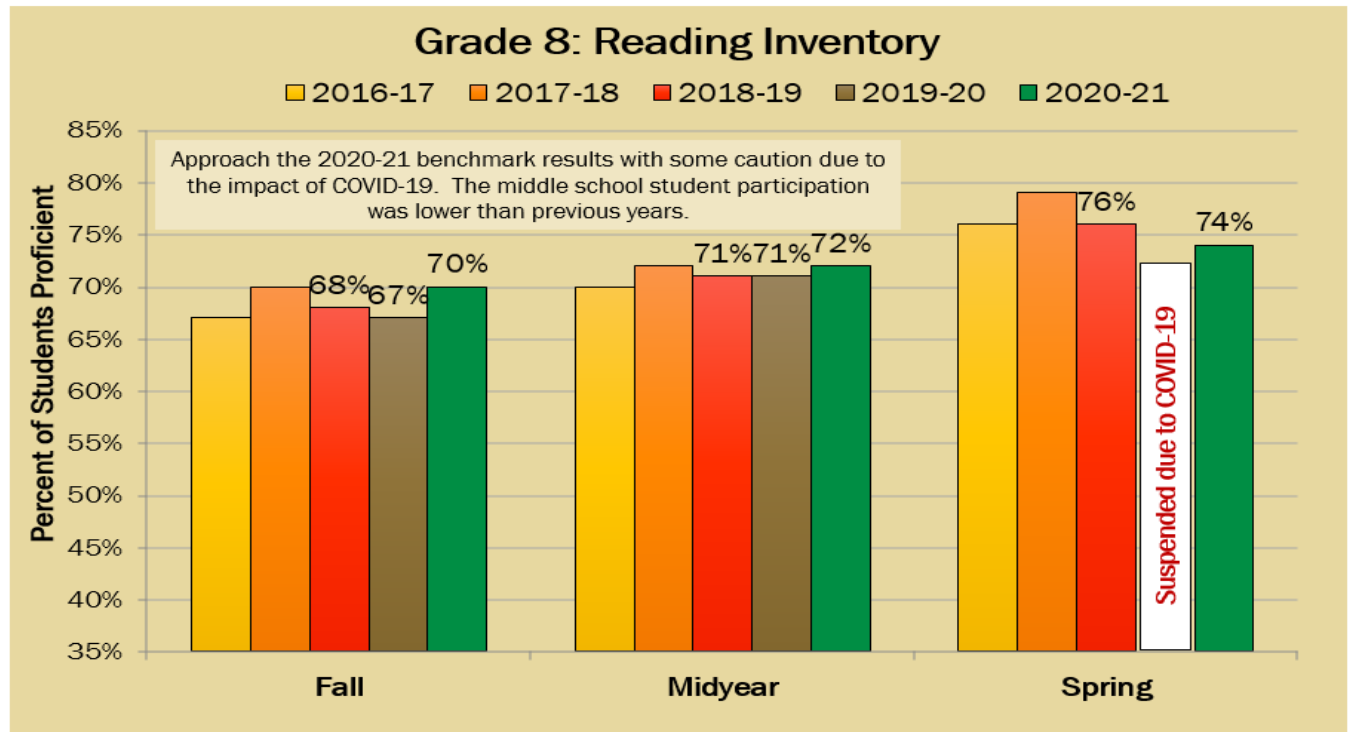
# GRADE 5 Reading Inventory



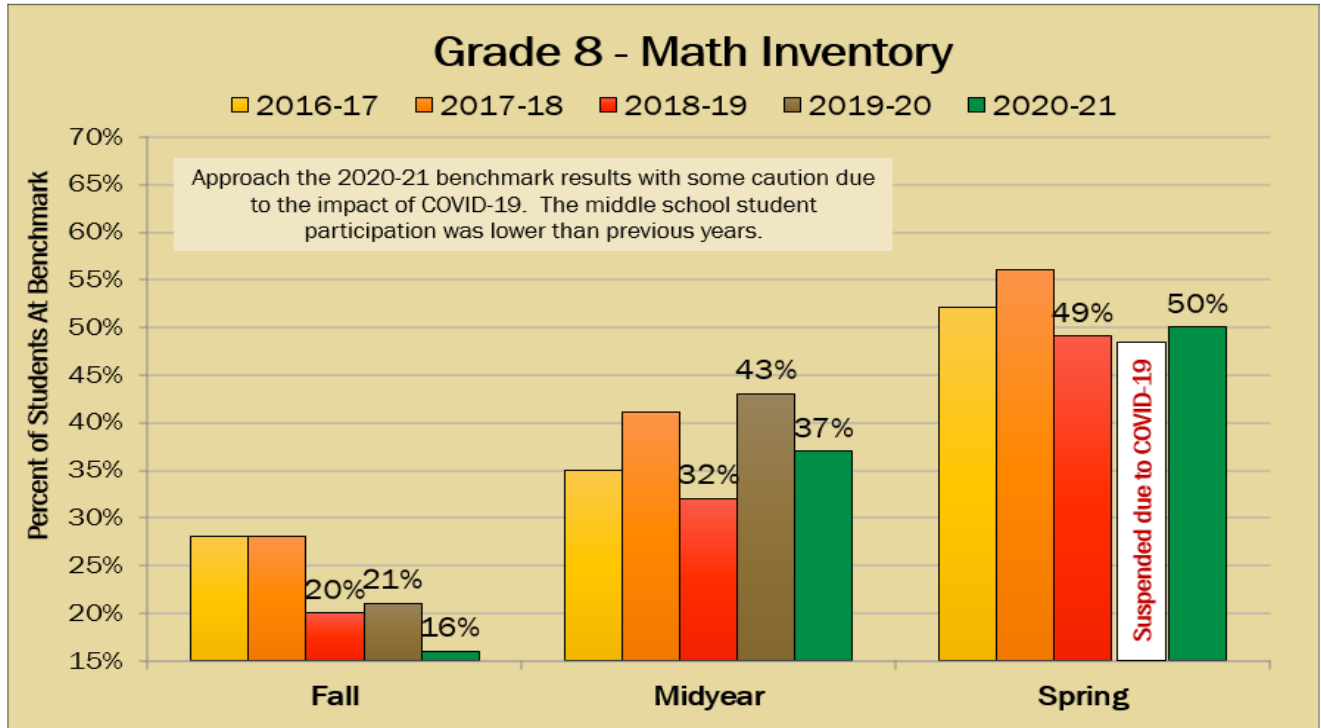
# GRADE 5 DIBELS-Acadience



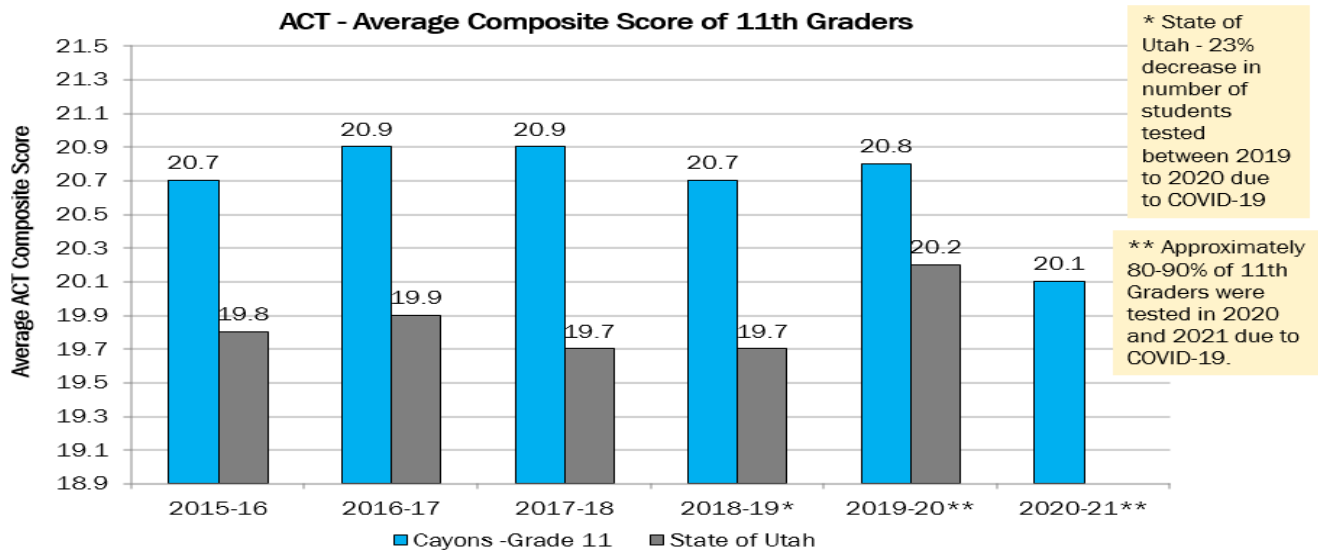
# GRADE 8 Reading Inventory



# GRADE 8 Math Inventory



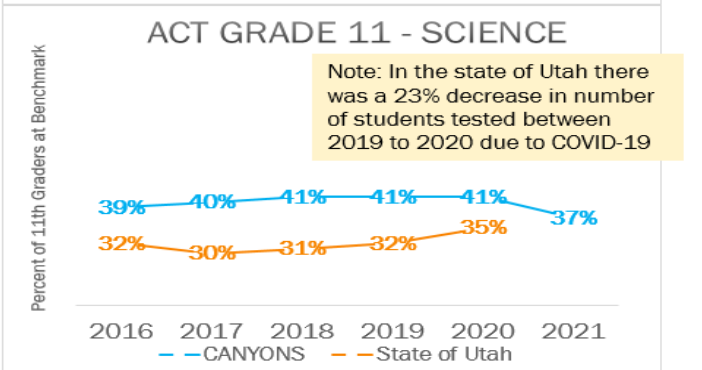
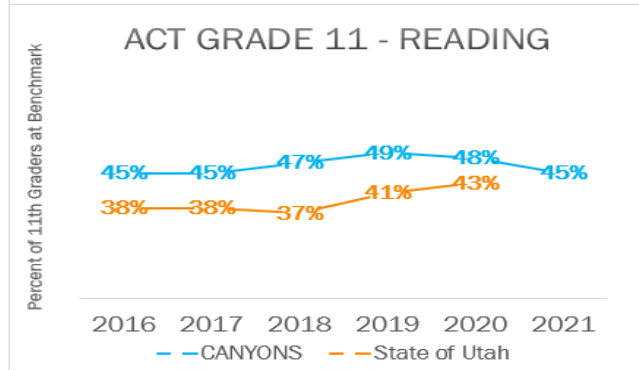
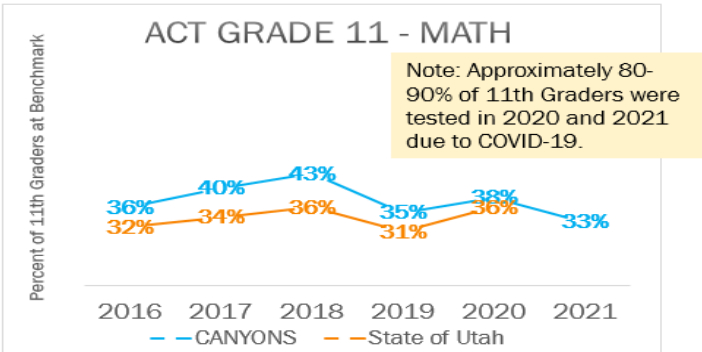
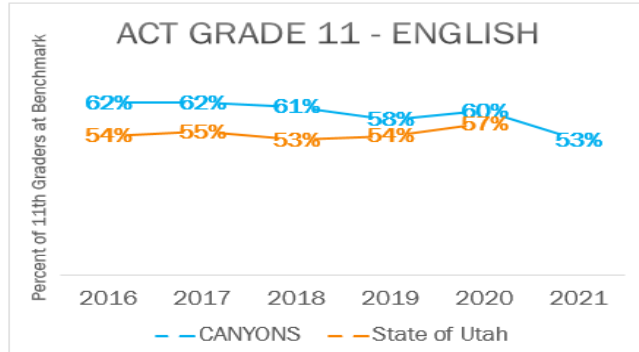
# GRADE 11 ACT



**COVID19 has affected ACT Grade 11 testing for the last two years. Use caution in interpreting ACT results.**

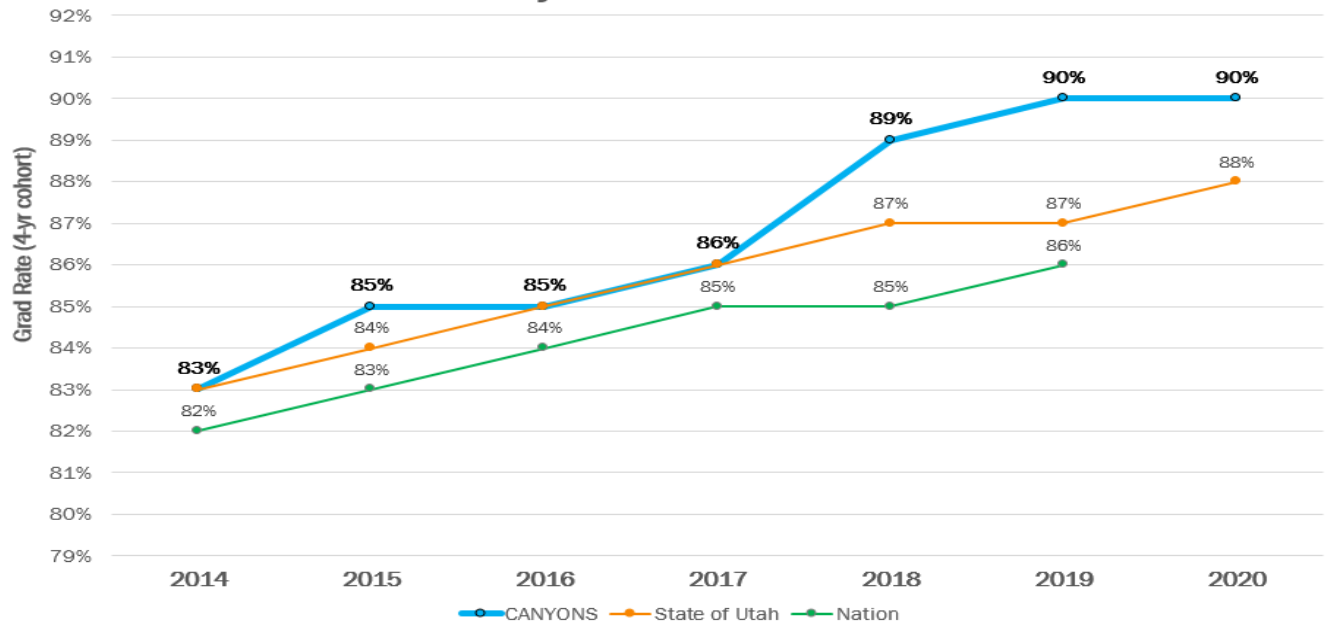
COVID19 has affected ACT Grade 11 testing for the last two years. Use caution in interpreting ACT results.

# GRADE 11 ACT - Comparison



# High School Indicator

## Canyons Graduation Rate



# FINANCIAL SECTION

## FUND STRUCTURE

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

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

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

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

- Self-Insurance Fund

A review of each fund is included herein. Each review describes the operational changes and summarizes information on revenue, expenditures, and fund balances. Statements of revenue, expenditures, and changes in fund balances provide actual amounts for 2017-2018, 2018-2019, 2019-2020, the final budget for 2020-2021 and the budget for 2021-2022.

## ALL FUNDS

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

## Revenues

Canyons School District governmental fund types receive approximately 49% from local property taxes, 38% of their revenues from the State of Utah, 8% from the federal government, and 5% from other local sources, including investments. The District anticipates an increase in total governmental revenues of \$6.7 million in 2021-2022. The general fund accounts for the majority of this increase. Due to the increase in property values, property taxes will increase by \$2.7 million. State revenue will increase by \$2.2 million and the Federal revenue will increase by \$0.9 million.

The Debt Service Fund is budgeted to increase by \$2.2 million to pay for the increase in bond service charges. The Capital Outlay Fund is budgeted to decrease by \$1.5 million. This is due to not receiving EPA funds for bus purchases and a decrease in the amount of investment revenue that will be earned.

In March, the Legislature closed out its session, with the State budget including an increase to the weighted pupil unit (WPU) of 6%. The WPU is the main funding source for districts from the State. This was the largest increase in the WPU for over a decade. This will increase the WPU from \$3,596 for 2020-2021 to \$3,809 for 2021-2022. The District has budgeted to receive \$161.6 million of its revenue from State sources.

Federal revenues increased during 2020-2021, due to the Federal Government providing relief for the pandemic. Congress passed the Coronavirus Aid, Relief, and Economic Security (CARES) Act, The Elementary & Secondary School Emergency Relief (ESSER) Fund and The American Rescue Plan (ARP ESSER) Act. Because these funds can be spent over several years, the District has decided to spend about the same amount in 2021-2022 as the prior year. This will give the District time to evaluate how the students most effected by the pandemic are progressing and be able to adapt programs to ensure that their learning gaps are remediated.

There is no significant change in other local revenue.

## **Expenditures**

Overall expenditures of all funds are expected to decrease by \$35.4 million. The General Fund expenditures have increased by \$5.4 million, due to the increases in compensation that the District has provided to its employees. This was made possible due to the 6.0% increase in the WPU that the State Legislature gave to the districts. The Capital Outlay Fund will decrease by \$44.1 million as the construction on the major renovation of Alta High and the rebuilds of Brighton and Hillcrest high schools come to their final stages. These schools will be completed at the end of fiscal year 2022. In addition, construction has begun on Union Middle, Peruvian Park elementary and Glacier Hills elementary schools. There are no significant changes in expenditures for the other governmental funds. Budgeted expenses in the Employee Insurance Fund will continue to increase due to inflationary increases in medical expenses and prescriptions.

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



## ALL DISTRICT FUNDS--SUMMARY

Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances  
 Fiscal Year 2021-2022

	General Fund	Capital Outlay	Debt Service	Special			Totals (Memorandum Only)			
				Revenue Funds	Proprietary Fund	Budget 2021-2022	Final Budget 2020-2021	Actual 2019-2020	Actual 2018-2019	Actual 2017-2018
<b>Revenues:</b>										
Property Tax	\$ 124,097,888	\$ 21,235,694	\$ 41,253,689	13,748,907	\$ -	\$ 200,336,178	\$ 195,165,656	\$ 198,514,699	\$ 164,070,123	\$ 151,255,238
Registered Vehicles Fee-in-Lieu	6,490,580	1,104,569	2,178,349	-	-	9,773,498	9,635,143		9,491,793	8,853,280
Interest on Investments	1,540,000	375,000	145,000	98,105	134,000	2,292,105	2,073,728	6,679,949	7,967,504	3,928,330
State Sources	158,887,269	33,000	-	2,729,237	-	161,649,506	159,712,483	149,866,505	145,765,948	140,554,445
Federal Sources	23,608,718	-	-	11,727,077	-	35,335,795	35,128,636	18,656,103	19,623,627	20,971,287
Other Local	4,514,260	42,500	-	13,040,334	29,424,000	47,021,094	48,601,308	46,690,599	49,978,539	49,155,379
<b>Total Revenues</b>	<b>319,138,715</b>	<b>22,790,763</b>	<b>43,577,038</b>	<b>41,343,660</b>	<b>29,558,000</b>	<b>456,408,176</b>	<b>450,316,954</b>	<b>420,407,855</b>	<b>396,897,534</b>	<b>374,717,959</b>
<b>Expenditures:</b>										
Instruction	195,349,056	-	-	12,617,694	-	207,966,750	205,809,721	190,947,888	173,507,523	168,699,501
Support Services:										
Student Services	20,802,330	-	-	-	-	20,802,330	20,023,782	16,956,832	13,892,080	12,473,227
Staff Services	21,305,118	-	-	-	-	21,305,118	21,404,021	19,077,440	18,060,447	17,522,701
District Administration	2,740,101	-	-	-	-	2,740,101	2,671,906	2,387,410	2,635,478	2,607,371
School Administration	24,150,655	-	-	-	-	24,150,655	22,473,772	21,346,591	20,636,820	19,806,239
Central Support Services	17,223,126	-	-	-	-	17,223,126	17,134,710	15,579,362	14,497,872	13,672,160
Operation & Maintenance of Plant	28,839,312	-	-	-	-	28,839,312	28,369,915	25,162,751	25,481,423	24,298,193
Student Transportation	11,386,372	-	-	-	-	11,386,372	10,382,726	9,940,408	10,109,310	9,175,842
Non-Instructional and Other	249,673	-	-	29,734,381	29,920,648	59,904,702	57,718,981	49,708,270	51,740,601	53,034,165
Capital Outlay	-	94,127,121	-	-	-	94,127,121	138,199,773	155,307,886	101,297,931	56,005,810
Debt Service	-	-	42,730,234	-	-	42,730,234	42,370,526	39,298,776	37,997,360	31,369,561
<b>Total Expenditures</b>	<b>322,045,743</b>	<b>94,127,121</b>	<b>42,730,234</b>	<b>42,352,075</b>	<b>29,920,648</b>	<b>531,175,821</b>	<b>566,559,833</b>	<b>545,713,614</b>	<b>469,856,845</b>	<b>408,664,770</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,907,028)</b>	<b>(71,336,358)</b>	<b>846,804</b>	<b>(1,008,415)</b>	<b>(362,648)</b>	<b>(74,767,645)</b>	<b>(116,242,879)</b>	<b>(125,305,759)</b>	<b>(72,959,311)</b>	<b>(33,946,811)</b>
<b>Other Financing Sources (Uses):</b>										
Bond Proceeds	-	35,000,000	-	-	-	35,000,000	79,000,000	80,005,000	74,995,000	49,000,000
Bond Premiums	-	2,500,000	-	-	-	2,500,000	12,898,847	13,215,572	4,826,455	3,173,234
Sale of Property	-	4,700,000	-	-	-	4,700,000	-	-	16,156,191	-
Insurance Proceeds	-	-	-	-	-	-	-	6,135,774	-	-
Transfers In/(Out)	(4,243,820)	4,000,000	-	243,820	-	-	-	-	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>(4,243,820)</b>	<b>46,200,000</b>	<b>-</b>	<b>243,820</b>	<b>-</b>	<b>42,200,000</b>	<b>91,898,847</b>	<b>99,356,346</b>	<b>95,977,646</b>	<b>52,173,234</b>
<b>Net Change in Fund Balances</b>	<b>(7,150,848)</b>	<b>(25,136,358)</b>	<b>846,804</b>	<b>(764,595)</b>	<b>(362,648)</b>	<b>(32,567,645)</b>	<b>(24,344,032)</b>	<b>(25,949,413)</b>	<b>23,018,335</b>	<b>18,226,423</b>
<b>Fund Balances - Beginning of Year</b>	<b>72,091,369</b>	<b>43,872,645</b>	<b>1,471,648</b>	<b>10,116,130</b>	<b>16,264,016</b>	<b>143,815,808</b>	<b>168,159,840</b>	<b>194,109,253</b>	<b>171,090,918</b>	<b>152,864,495</b>
<b>Fund Balances - End of Year</b>	<b>\$ 64,940,521</b>	<b>\$ 18,736,287</b>	<b>\$ 2,318,452</b>	<b>\$ 9,351,535</b>	<b>\$ 15,901,368</b>	<b>\$ 111,248,163</b>	<b>\$ 143,815,808</b>	<b>\$ 168,159,840</b>	<b>\$ 194,109,253</b>	<b>\$ 171,090,918</b>

## Fund Balance

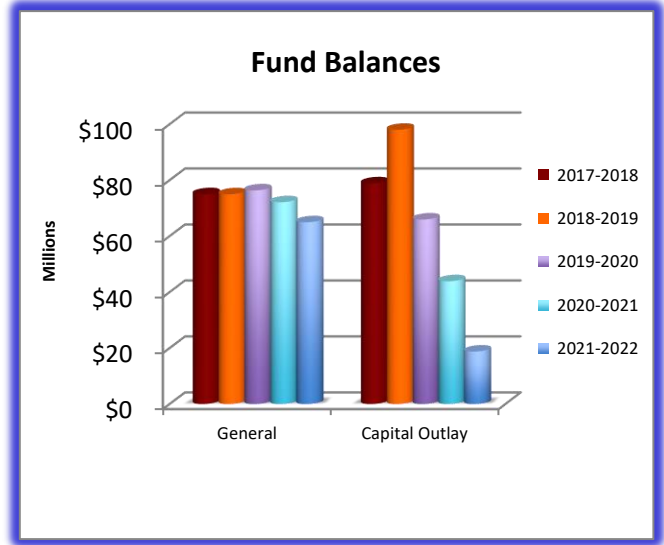
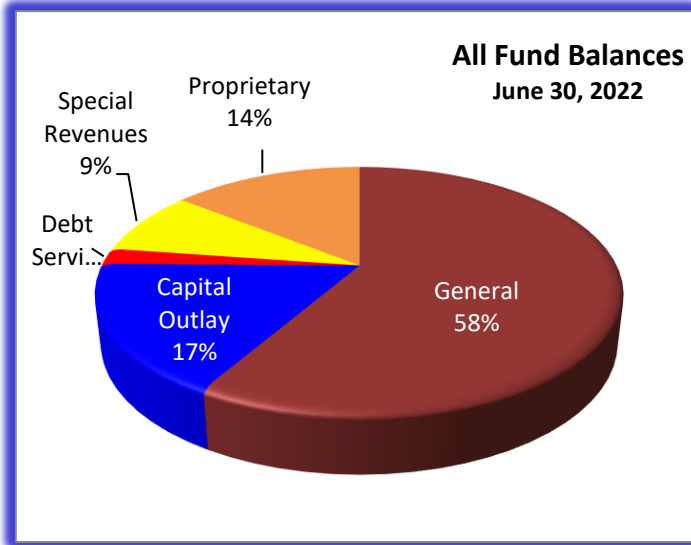
The District's fund balance will decrease by \$32.6 million. The Capital Outlay Fund balance will decrease by \$25.1 million as bonds issued in previous years will be used to fund the construction projects noted in the expenditure section. In 2022, the District will issue between \$35.0 - \$38.0 million of revenue lease bonds. This money will be used to fund the construction on Peruvian Park and Glacier Hills elementary schools. In addition, a transfer of \$4.0 million from the General Fund to the Capital Outlay Fund is budgeted; however, the transfer will not occur until the year is closed-out and the fund balance is analyzed. This fund balance will continue to decrease for the next couple of years as the construction projects are completed and the last bond proceeds are spent. The fund balance should be more stable in the following years. The fund balance in the General Fund is budgeted to decrease by \$7.2 million. Historically, the District budgets using conservative practices and the actual decrease is expected to be less than that amount, especially if the above noted transfer is not required. An increase in the Debt Service fund balance of \$0.8 million is budgeted for 2021-2022, and is budgeted to increase over the next three years due to the projected increases in property values. The Nutrition fund balance is budgeted to decrease by \$0.5 million, and continue to decrease during the following years due to the higher increases in food and labor costs than the increases in revenue. Because the Self-Insurance Fund has added to its fund balance for the last several years, it was decided to reduce the amount the employee's insurance premiums. This will cause the District to pay a larger share of the premium and the amount of the fund balance will decrease over the next several years. As medical and prescriptions costs continue upward, the amount paid by the employees will be reviewed annually. The chart below shows a five-year history of fund balance by fund type and a breakdown of the 2021-2022 fund balance.

### ALL DISTRICT FUNDS-SUMMARY OF FUND BALANCES

Fiscal Years 2017-2018 through 2021-2022

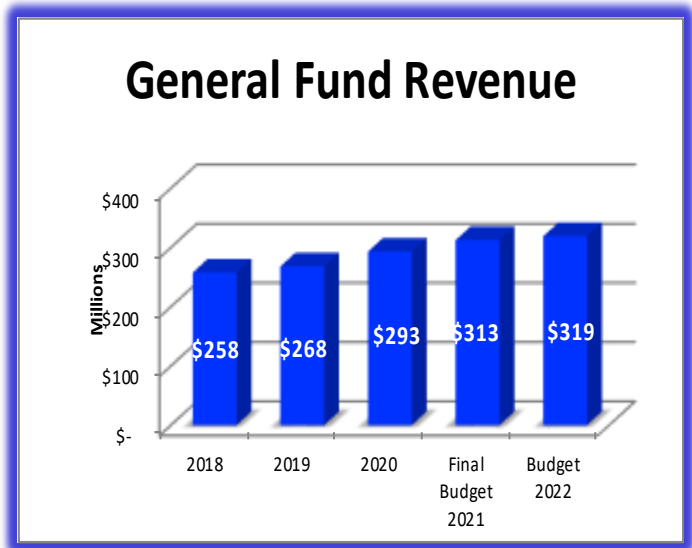
Funds	Actual	Actual	Actual	Final Budget	Budget	2021 vs. 2022 Change	
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	Amount	Percent
General	\$74,962,524	\$74,929,966	\$76,330,617	\$72,091,369	\$64,940,521	(\$7,150,848)	(9.92%)
Capital Outlay	78,840,754	97,976,125	65,919,680	43,872,645	18,736,287	(25,136,358)	(57.29%)
Debt Service	3,025,359	1,987,643	2,453,154	1,471,648	2,318,452	846,804	57.54%
Nutrition	2,808,526	2,733,582	1,591,588	1,575,927	1,099,137	(476,790)	(30.25%)
Pass-Through Taxes	-	-	-	-	-	-	-
District Activity	7,289,732	7,731,134	7,699,124	7,703,445	7,381,640	(321,805)	(4.18%)
Canyons Foundation	604,085	923,460	824,958	836,758	870,758	34,000	4.06%
Employee Insurance	3,559,938	7,827,343	13,340,719	16,264,016	15,901,368	(362,648)	(2.23%)
<b>Total</b>	<b>\$171,090,918</b>	<b>\$194,109,253</b>	<b>\$168,159,840</b>	<b>\$143,815,808</b>	<b>\$111,248,163</b>	<b>(\$32,567,645)</b>	<b>(22.65%)</b>

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



**GENERAL FUND (MAJOR FUND)**

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



## REVENUES

### State Aid

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

and occupational skills, character development, literacy, and basic knowledge through a responsive educational system that guarantees local school communities autonomy, flexibility, and client choice, while holding them accountable for results.” (UCA 53A-1a-103).

		Minimum School Program Guarantee	
		Enrollment	WPU
Kindergarten Enrollment (October 1) X 0.55		2,182.322	1,200.277
Grades 1-12 Enrollment (October 1) X 1.00		29,959.443	29,959.443
Total WPU		32,141.765	31,159.720
WPU Value			\$3,809
State Guarantee Revenue			\$118,687,373
Local Revenue Generated by Uniformed Basic Rate (0.001628)			(\$42,487,063)
K-12 Revenue From State Funds			\$76,200,310

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

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

Other State Revenue	
Program	Amount
Special Education	\$19,385,989
Teacher Student Success Act	6,236,684
Educators Salary Adjustment	10,232,199
Professional Staff	10,213,167
Class Size Reduction	7,315,441
Applied Technology Education	4,880,146
Pupil Transportation	5,890,345
School Trust Lands	4,395,216
At-Risk Youth-in-Custody	692,146
At-Risk Enhancement	2,175,285
Adult Ed/Corrections	1,680,234
Other State Programs	9,590,107
<b>Total</b>	<b>\$82,686,959</b>

the establishment of an educational system is primarily a state function, school districts should be required to participate on a partnership basis in the payment of a reasonable portion of the cost of a minimum program. The Legislature “also recognizes that each locality should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged.” (53A-17a-102)

Through the Minimum School Program Act the Legislature guarantees a certain basic level of equalized revenue per student regardless of the local school district’s wealth.

Each local school district is required to levy a minimum uniform basic property tax rate. If the basic tax rate does not generate the minimum revenue guaranteed by the state, then the state will provide aid to the local district to cover the difference. The minimum school program guarantees each district in the state an equal amount of revenue per weighted pupil unit (WPU). Each year the Legislature sets the value of the WPU. The Legislature increased the weighted pupil unit by 6%, during the regular session, which ended on March 11, 2021. Therefore, the WPU will increase by \$213, from \$3,596 to \$3,809. Overall, in 2021-2022 the District is anticipated to receive 49.8% of its revenue from state aid.

## Local Property Taxes

As part of the Legislature’s recognition that local school districts “should be empowered to provide educational facilities and opportunities beyond the minimum program and accordingly provide a method whereby that latitude of action is permitted and encouraged” school districts are allowed to set certain tax rate levies to raise additional funds for their local schools. Each year the District receives a certified tax rate from the Utah Tax Commission. The certified tax rate is set so the District can raise the same amount of property tax revenue as it did the year before allowing for new growth. The certified tax rate is adjusted each year based upon the change of the assessed value of property within the boundaries of the District. If the assessed value of the property decreases from one year to the next, the certified tax rate is correspondingly increased. If the assessed value of the property increases from one year to the next, the certified tax rate is correspondingly decreased. There is no inflationary factor for the certified rate. For the eighth consecutive year the District had an increase in assessed valuation from the previous year. The continued increase in assessed valuation and new growth is good news for the District as it provides stability for the 2021-2022 budget. Despite the negative economic impact from COVID-19, we still anticipate that assessed valuations will moderately increase in the next few years. This increase will help assist in balancing future budgets.

For 2021-2022 it is estimated that the property tax levies will generate \$130.6 million in the General Fund. The following charts show a five year history of the General Fund tax levies and the assessed valuation on which the certified tax rate is calculated.

### GENERAL FUND TAX LEVIES

Fiscal Years 2017-2018 through 2021-2022

Funds	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Final Budget 2020-2021	Budget 2021-2022	2021 vs. 2022 Change Amount	Percent
<b>General Fund:</b>							
Basic Program	0.001568	0.001666	0.001661	0.001628	0.001661	0.000033	(2.03%)
Board Local Levy	0.001480	0.001196	0.001720	0.001594	0.001342	(0.000252)	(15.81%)
Voted Leeway	0.001600	0.001600	0.001600	0.001600	0.001600	-	0.00%
<b>Total</b>	<b>0.004648</b>	<b>0.004462</b>	<b>0.004981</b>	<b>0.004822</b>	<b>0.004603</b>	<b>(0.000219)</b>	<b>(4.54%)</b>

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

	Tax Year 2017	Tax Year 2018	Tax Year 2019	Tax Year 2020	Tax Year 2021
Assessed Value (Less RDA's)	\$19,449,510,212	\$21,862,100,676	\$23,386,398,233	\$25,100,293,136	\$27,359,051,533
Board of Equalization Adjustment	(88,374,995)	(119,256,659)	(150,727,100)	(153,731,777)	(145,205,975)
Net Value	19,361,135,217	21,742,844,017	23,235,671,133	24,946,561,359	27,213,845,558
Collection Rate	97.32%	97.45%	97.64%	97.71%	97.78%
Proposed Rate Valuation	\$18,842,256,793	\$21,188,401,495	\$22,687,309,294	\$24,375,285,104	\$26,609,698,187
Percent Change From Previous Year	n/a	12.45%	7.07%	7.44%	9.17%

### Federal Aid

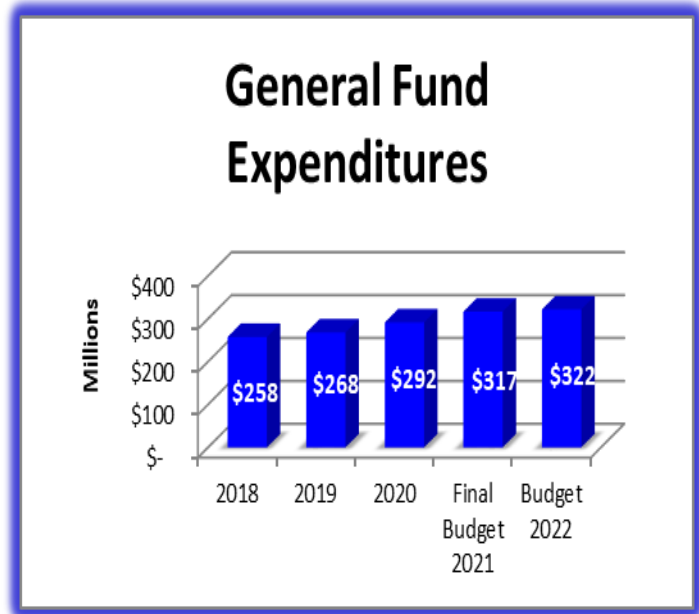
Federal aid accounts for approximately 7.4% of the District's General Fund revenues. Federal funds are earmarked for specific purposes such as special education and the economically disadvantaged. Based upon preliminary 2021-2022 data, CSD anticipates receiving \$23.6 million in federal funding, which is an increase of \$0.9 million from the amount received in the prior year. The largest portion of federal funding is the Elementary and Secondary School Emergency Relief Fund (ESSER) to assist the District in evaluating

and designing learning programs for those students that have been impacted the most by the pandemic. This money can be used over several years and the District is committed in helping students with their learning recovery. Special education under the Individuals with Disabilities Education Act (IDEA) is another area that receives a large amount of federal funding. Under No Child Left Behind (NCLB) Title I, Part A provides additional educational services for economically disadvantaged students. The Title II, Part A/Quality Teaching budget represents CSD's primary vehicle for providing content-focused staff development training and materials. The majority of the other NCLB programs provide funding for interventions for English language learners and other at-risk students.

Federal Aid	
Category	Amount
ESSER Funds	\$ 9,397,906
Special Education	6,176,064
NCLB Title IA- Poverty	3,175,535
Medicaid Reimbursement	2,231,238
NCLB Title IIA- Teacher Quality	971,396
Applied Technology	403,430
Other NCLB Programs	337,475
Other Federal Revenues	915,674
<b>Total</b>	<b>\$23,608,718</b>

## EXPENDITURES

General Fund expenditures are expected to increase by \$5.4 million between 2020-2021 and 2021-2022. This is mainly due to the Board approving the compensation packages that were negotiated by the different employee groups. In addition, the District will reduce the employee insurance premium with a corresponding increase to the District's share. This reduction in the insurance premium will save an employee on family coverage approximately \$1,000 per year. The contribution rate for the Utah Retirement Systems will remain unchanged. This is the eighth consecutive year without an increase.



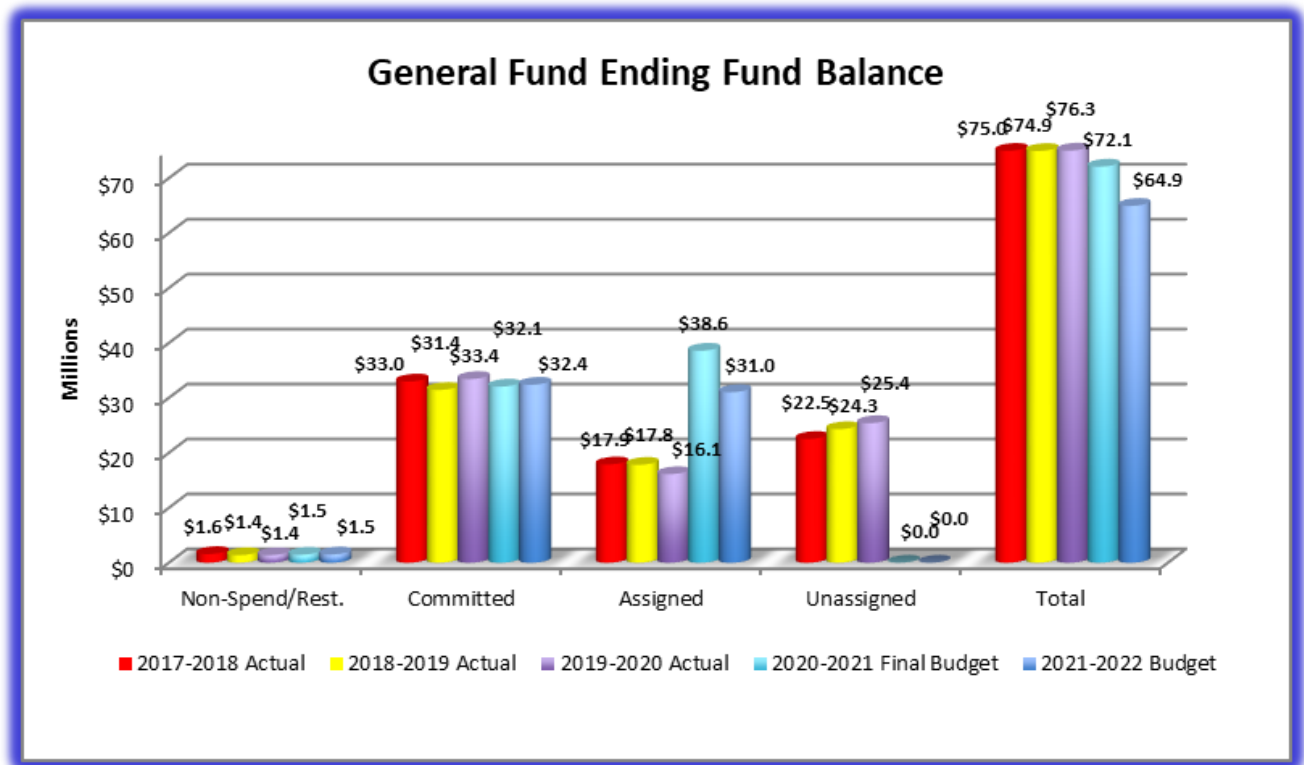
## OTHER POST-EMPLOYMENT BENEFITS (OPEB)

The District froze its OPEB plan on June 30, 2006. Employees hired before that date are eligible, with benefits calculated on salary and tenure as of that date. The benefits provided are a) cash to purchase supplemental health insurance b) early retirement incentive c) unused sick leave bonus d) years of service award. Every two years the District has an actuarial study performed for its OPEB plans. The latest study was July 1, 2020. As of that date, approximately 436 active employees were eligible for OPEB and the total liability was \$14,530,768. The Board has committed fund balance of this amount, plus an additional 5%, to ensure the OPEB plans are fully funded. As the plan is frozen the liability will rapidly decrease in future years.

## ENDING FUND BALANCE

Each year, the unused portion of the District's operating budget reverts into the ending fund balance. This balance is then available as a resource in the subsequent year. The purpose of projecting an ending fund balance is to provide a margin against the effects of economic fluctuations, revenue collections, and to enable a smooth continuation of essential programs, even though unforeseen financial circumstances may occur. The Organization section details the fund balance policies. The ending fund balance for 2021-2022 is estimated to be \$64.9 million, of which \$1.5 million is restricted for inventories;

\$32.4 million is committed for economic stabilization, compensated absences, and post-retirement benefits; and \$31.0 million is assigned for school carryovers, potential health cost increases, funds to complete all construction projects, potential revenue shortfalls and a starting point for 2022-2023 employee negotiations. Overall, the ending fund balance for 2021-2022 is expected to decrease by \$7.2 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 2021-2022 due to conservative budgeting practices and various unfilled positions. The chart below is a five-year history of the fund balance in the General Fund.



## CAPITAL OUTLAY FUND (MAJOR FUND)

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



## REVENUES

### Local Property Taxes

UCA 53A-16-113 gives the Board of Education authorization to impose a property tax levy not to exceed 0.003000 per dollar of taxable value to be used for capital outlay projects. The property tax levy for 2020-2021 was 0.000838 but will decrease to 0.00777 in 2021-2022, a decrease of 7.3%. This rate decrease is the result of the increase in assessed valuation.

### 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 November 7, 2017, the registered voters of the District approved a bond measure authorizing the District to issue \$283.0 million in bonds for the construction of new schools and remodeling of existing schools. In January 2018, the District issued the first \$49.0 million of bonds. In November 2018 \$75.0 million of bonds were issued. The third issuance of bonds was in February 2020 for \$80.0 million. The final \$79.0 million of bonds was issued in January 2021. The proceeds from these bonds will be used to fund the voter-approved projects. The major projects that are nearing completion are the rebuilds of Brighton High, Hillcrest High, and the renovation of Alta High. In addition, the rebuilds of Union Middle, Peruvian Park and Glacier Hills elementary schools are under way. The two elementary schools will be completed by August 2022 and Union Middle by August 2023. In order to complete these projects, the District will issue between \$35.0-\$38.0 of lease revenue bonds during 2021-2022.

## EXPENDITURES

Expenditures for 2021-2022 are budgeted to be \$94.1 million, which is a decrease of \$44.1 million from the prior year. This decrease is the result of the more expensive phases of the construction projects being completed in the prior years and the beginning of construction on Union Middle and Peruvian Park and Glacier Hills elementary schools. All three high schools are scheduled to be completed by 2022.

The chart on the next page shows the budget and timeline of expenditures for the current bond projects. The District is fully committed to completing all projects by the scheduled opening date.

In the future, a new elementary school in west Draper will be built, but no timeline has been determined. 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.

## MAJOR BUILDING PROGRAM PROJECTS

### School, Budgets and Opening Dates

Project	Projected Started	Project Budget*	Prior Year Actuals	2020-2021 Final Budget	2021-2022 Budget	2022-23/2023-24 Projections	Opening Date
Alta High (renovation)	Jun-2018	\$ 53,750,000	\$ 39,783,393	\$ 13,634,690	\$ 331,917	-	Aug 2021
Brighton High (rebuild)	Jul-2018	116,526,000	69,804,168	40,174,009	6,547,823	-	Aug 2021
Hillcrest High (rebuild)	Jul-2018	120,577,000	65,185,979	48,147,983	7,243,038	-	Aug 2021
Midvalley Elementary (rebuild)	Apr-2019	22,479,000	19,067,956	3,521,045	-	-	Aug 2020
Glacier Hills Elementary (rebuild)	Apr-2021	29,850,000	81,450	2,123,550	20,875,000	6,770,000	Aug 2022
Peruvian Park Elementary (rebuild)	Apr-2021	23,075,000	-	2,205,000	17,620,000	3,250,000	Aug 2022
Union Middle (rebuild)	Apr-2021	61,922,000	-	6,682,225	28,440,000	26,799,775	Aug 2023
<b>Total</b>		<b>\$428,179,000</b>	<b>\$193,922,946</b>	<b>\$116,488,502</b>	<b>\$81,057,778</b>	<b>\$36,819,775</b>	

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

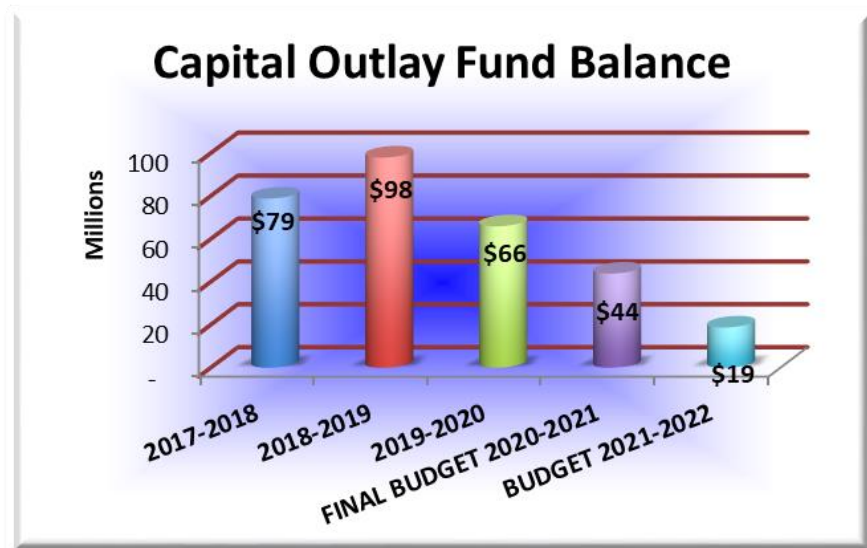
## ENDING FUND BALANCE

The Capital fund balance is expected to decrease by \$22.0 million as the year draws to a close. This is the result of construction costs increasing due to the bond projects that are well under way and these expenses have been off set by the District issuing the remaining \$79.0 million of bonds. The fund balance is expected to decrease by \$25.1 million during 2021-2022 as the District spends down the bond proceeds for the continued construction of the noted projects. Due to the nature of capital expenditures being one-time, the balance in the Capital Outlay Fund will experience large swings year-over-year. The reduction of fund balance has been long planned out and costs will be budgeted with available revenues. As the fund balance continues to decline, if needed the District has budgeted a \$4.0 million transfer from the General Fund to the Capital Fund to help cover costs associated with the building projects.

This 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 (JSD) 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 bonds issued by the former JSD will be retired in 2021-2022.

In November 2017, the voters approved a \$283 million bond authorization. The District has issued the full authorization. The proceeds from these issuances will go into the Capital Outlay fund for the District building program. The chart below shows the anticipated outstanding debt as of June 30, 2022.

OUTSTANDING DEBT				
	Year Ending	Principal	Interest	Total
<i>CSD Debt**</i>	6/30/2022	\$ 433,430,000	\$ 116,711,506	\$ 550,141,506

## 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 \$283.0 million authorization in November 2017, the debt rate would not exceed 0.001565, which was the rate for 2016-2017. If necessary, a transfer from the Capital Outlay fund will be made to service the full debt but for 2021-2022 the combined rate is 0.001523 and well-below that mark

## EXPENDITURES

Expenditures are broken down into three categories: bond principal, bond interest, and banking fees. Principal due in 2021-2022 is estimated at \$24.3 million with interest estimated at \$18.4 million for a total of principal and interest payment of \$42.7 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**

Due to the pandemic, the U.S. Department of Agriculture provided free meals, both breakfast and lunch, to all students nationwide starting in September 2020 and continued until the end of last school year. In 2021-2022 the USDA will continue this program. Therefore, no local revenue for student meals has been budgeted. Any the local revenue for 2021-2022 will come from the sale of meals to adults, catering revenues, and interest on investments.

#### **State Sources**

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

#### **Federal Sources**

The National School Lunch and Breakfast Programs provide reimbursement to the District based on the number of free and reduced meals served. As noted above the USDA provided free meals to all students for 2020-2021; therefore, the amount of federal revenue increased by over \$5.1 million from the prior year. This program will continue for the 2021-2022 school year with the amount of revenue projected to about the same as 2020-2021.

### **EXPENDITURES**

Ninety percent of the expenditures in the Nutrition Fund are for salaries, benefits, and food costs. Approximately 42.5% is spent on food and 47.4% 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 2021-2022.

## PASS-THROUGH TAXES FUND

This fund accounts for the property taxes that are transferred to the community and redevelopment agencies and to charter schools. The agencies 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.

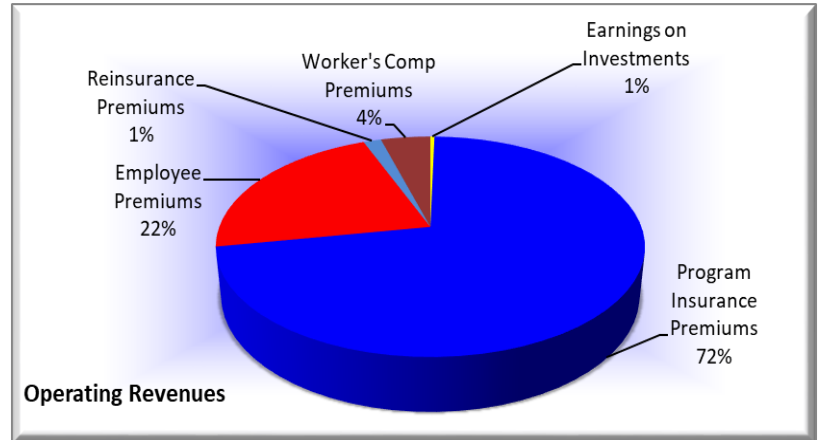
### REVENUES

Revenue comes from premiums charged to the fund where employee salaries are expensed and from premiums charged to employees. The chart on the following page shows, by type, the anticipated revenues that will be transferred to the fund. Premiums for employees will be decreased by 15% and correspondingly the District's share of the premium will increase. The District maintains both a high deductible and traditional plan. As shown by the adjacent chart, the District funds the majority of the premium expenses for employees and their families.

Percentage of Premium Paid by District	
Employee Group	Amount
<i>Traditional Plan</i>	
Certificated/Administrators	74.6%
Classified	78.5%
<i>High Deductible Plan</i>	
Certificated/Administrators	88.6%
Classified	90.0%

## 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 estimated to increase by 5.8% or about \$1.6 million between 2020-2021 and 2021-2022.



## NET ASSETS

The District budgeted for a 2021-2022 net asset balance of \$15.9 million. This represents approximately 53.1% of the District's expected operating expenses for the fiscal year. Being self-insured, a healthy net asset balance is required in case several high cost claims are incurred. If necessary, the District's administration will assign a portion of the fund balance from the General Fund to this fund.

## BOND RATINGS REPORTS

During December 2020, Fitch Ratings and Moody's Investor Services reviewed the District's \$79.0 million general obligation (GO) bonds issuance. On December 22, 2020, Fitch Ratings assigned a 'AAA' rating to the GO bonds. On December 30, 2020, Moody's Investor Services, also assigned a 'Aaa' rating to the bonds. These are the highest ratings possible. Fewer than 100 school districts nationwide (from over 15,000) have achieved an AAA rating from both Moody's and Fitch. As a reference, the rating reports from Moody's and Fitch are on the following pages. After the reports are the financial statements.



## CREDIT OPINION

30 December 2020

✓ Rate this Research

### Contacts

Sam Feldman- +1.415.274.1706  
 Crough  
 AVP-Analyst  
 samuel.feldman@moodys.com

Gera M. McGuire +1.214.979.6850  
 Senior Vice President/Manager  
 gera.mcguire@moodys.com

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Americas 1-212-553-1653  
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## Canyons School District, UT

### Update to credit analysis

#### Summary

Canyons School District, UT (Aaa stable) is supported by a very large tax base and above-average wealth and income located in the growing Salt Lake metro area. Finances are solid and remarkably stable with reserves that are consistent to similarly rated peers nationally and in Utah. Year-to-date enrollment in fiscal 2021 is about 2% lower than the prior year, which is similar to peers statewide and is driven by the coronavirus pandemic reducing kindergarten enrollment as well as other student attrition. Fortunately, state funding is based on prior year enrollment plus new growth, so the district will not see any reduction in state funding from the enrollment loss until fiscal 2022. Leverage from pensions and debt is slightly elevated compared to peers but will stabilize or decline over the next few years.

#### Credit strengths

- » Large and wealthy tax base in the Salt Lake City metropolitan area
- » Strong finances, including solid reserves and liquidity

#### Credit challenges

- » Leverage is slightly elevated compared to peers, but is not expected to continue growth
- » Enrollment declined in current fiscal year, though this is expected to reverse as pandemic-related risks recede

#### Rating outlook

The stable outlook on the underlying ratings reflects our view that fund balance and cash will be stable despite the small drop in fiscal 2021 enrollment. We expect economic growth to continue, driven in part by continued housing demand and new commercial development opportunities over the next few years. Leverage is expected to stabilize after a few years of growth due to the completion of major capital plans.

#### Factors that could lead to an upgrade

- » Not applicable

#### Factors that could lead to a downgrade

- » Substantial contraction in the district's tax base
- » Material weakening of the district's finances
- » Substantial increase in leverage

## Key indicators

### Exhibit 1

Canyons School District, UT	2016	2017	2018	2019	2020
<b>Economy/Tax Base</b>					
Total Full Value (\$000)	\$26,864,127	\$29,401,331	\$31,800,571	\$35,016,280	\$37,610,486
Population	214,583	216,359	218,404	—	—
Full Value Per Capita	\$125,192	\$135,891	\$145,604	\$160,328	\$172,206
Median Family Income (% of US Median)	130.8%	131.3%	132.6%	—	—
<b>Finances</b>					
Operating Revenue (\$000)	\$268,116	\$272,930	\$288,971	\$305,056	\$332,642
Fund Balance (\$000)	\$75,195	\$76,535	\$76,404	\$75,546	\$77,398
Cash Balance (\$000)	\$101,221	\$100,270	\$105,118	\$102,638	\$109,997
Fund Balance as a % of Revenues	28.0%	28.0%	26.4%	24.8%	23.3%
Cash Balance as a % of Revenues	37.8%	36.7%	36.4%	33.6%	33.1%
<b>Debt/Pensions</b>					
Net Direct Debt (\$000)	\$290,886	\$273,990	\$303,635	\$354,710	\$411,125
3-Year Average of Moody's ANPL (\$000)	\$483,453	\$496,395	\$516,559	\$531,828	\$582,575
Net Direct Debt / Full Value (%)	1.1%	0.9%	1.0%	1.0%	1.1%
Net Direct Debt / Operating Revenues (x)	1.1x	1.0x	1.1x	1.2x	1.2x
Moody's - adjusted Net Pension Liability (3-yr average) to Full Value (%)	1.8%	1.7%	1.6%	1.5%	1.5%
Moody's - adjusted Net Pension Liability (3-yr average) to Revenues (x)	1.8x	1.8x	1.8x	1.7x	1.8x

2018 is most recent available data for population and median family income from the American Community Survey. Sources: District's audited financials, US Census Bureau and Moody's Investors Service

## Profile

The district, located approximately 15 miles south of [Salt Lake City](#) (Aaa stable), provides K-12 education to a population of about 218,000 (as of the 2018 American Community Survey) in southeastern [Salt Lake County](#) (Aaa stable). The district serves about 33,500 students (as of fiscal 2021) across 29 elementary schools, 8 middle schools, 5 high schools and 5 special program schools. The district split from the [Jordan School District](#) (Aaa stable) as voted in 2007 and it has operated independently since July 1, 2009.

## Detailed credit considerations

### Economy and tax base: growing tax base with high resident wealth and income

The large tax base will continue to grow, supported by some new housing and commercial development and continued appreciation of existing properties. Year-to-date housing permits across Salt Lake County have increased compared to annual averages, indicating past trends of strong growth will continue. At \$40.4 billion in fiscal 2021, preliminary estimated fair market values grew for the eighth consecutive year with an accumulated total growth of 79% since fiscal 2013.

The strong regional economic is driven by solid population growth and historically very low unemployment, demonstrating the strong job market. The coronavirus pandemic has increased the unemployment rate to a still strong 4.1% as of October 2020, though this is an increase from the remarkably low 1.8% county unemployment rate as of October 2019 (per the Bureau of Labor Statistics). This compares favorably to a US unemployment rate of 6.6% in October 2020 on the same survey.

Income and wealth will continue to be solid compared to similarly rated peers. Residents benefit from proximity to a diverse job market in the Salt Lake metro area, including high wage jobs in finance and technology that are increasingly locating in the region. Median family income is 133% as of the 2018 American Community Survey, and increase of about seven percentage points compared to the median from the 2011 figures (of 126%). Full value per capita, a proxy measure of wealth, meanwhile has grown substantially to about \$185,000 using preliminary fiscal 2021 values and 2018 population.

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.com](http://www.moody.com) for the most updated credit rating action information and rating history.



#### Financial operations and reserves: solid balances and largely stable long-term enrollment trends

Strong fund balances will persist, driven by the capable management team and a solid target of maintaining about \$75 million in general fund reserves. As a percent of revenue, fund balances are declining as revenue growth has been relatively strong. The relative decline is not material, however, as general fund available reserves in fiscal 2020 still exceeded 25% of revenue, which compares well to similarly rated school districts in the state and nationally. Across the operating funds, which also includes the debt service fund, reserves are a similarly solid \$77.4 million, or 23% of operating funds revenue.

Fund balance will continue to be stable despite a 2% decline in enrollment year-to-date. Fiscal 2021 is budgeted to see a small deficit of about \$2.5 million in the general fund, though this is in line with past district practices and we expect at least stability in fund balance. Enrollment is down about 700 students, to 33,500, so far in the year, though positively the district's state funding is based on prior-year enrollment plus new growth, which provides a "hold-harmless" protection for single-year declines. Partnering with Salt Lake County using county pandemic-related funding, the district will be working to reengage students lost this year to ensure strong educational attainment continues.

Finances are strengthened by additional taxing capacity in the district's board-controlled local levy for general operations, which could provide about \$25 million in additional revenue with just board votes in Truth in Taxation hearings. The levy can be as much as \$2.50 / \$1000 of assessed value, and favorably the district levied just \$1.59 / \$1000 in tax year 2020, leaving about 36% of the capacity untapped. Property taxes are sourced from several separate levies, including a dedicated debt service levy, a statewide "basic program" levy and a voter-approved local levy, all of which are essentially not discretionary. Additional capital levies, not included in our view of operating funds, also retain substantial capacity to pay for ongoing capital needs. Operating fund revenue will continue to be split nearly evenly between local property taxes and enrollment-based state funding. Across the operating funds, property taxes provide 49% of total revenue, with state revenues comprising 44%, followed by small amounts from federal and other local funds.

#### Liquidity

Net cash is typically stronger than fund balance due to received property taxes which are deferred for use until the next fiscal year, but remain available to support cash-flow. In the general fund, net cash was \$107.3 million, or a very strong 37% of revenue in fiscal 2020; across the operating funds, net cash was \$110 million, or a strong 33% of revenue.

#### Debt and pensions: slightly elevated combined liabilities will stabilize after recent growth

The upcoming issuance of \$79 million in general obligation unlimited tax (GOULT) bonds are the final issuance in \$283 million in bonds authorized by voters in November 2017. To finish the capital renewal projects in the district's ambitious capital renewal plan, the district may issue a small amount (less than \$50 million) of lease revenue bonds in calendar year 2021. After this, the district does not expect significant new debt for the next few years, unless enrollment growth substantially outperforms expectations and requires new schools. With the upcoming issuance, total debt will be \$490.1 million, or 1.2% of 2021 full value and 1.5x operating revenue.

Total leverage is somewhat elevated at about 322% of revenue as of fiscal 2020, with nearly two-thirds from Moody's adjusted net pension liability (Exhibit 2). This is due in part to a lower adjusted discount rate for fiscal 2020 ANPL. Favorably, other indicators of pension system stability are relative moderate, including an average pension asset shock indicator (Exhibit 3).

Total fixed costs will increase slightly but remain manageable, if slightly elevated, at about 23% of revenue in fiscal 2020 (Exhibit 2). Though Moody's tread water indicator is not available for fiscal 2020, the district has typically contributed above our calculation of their tread water indicator<sup>1</sup>.

## Exhibit 2

## Fixed costs slightly elevated

2020	\$\$\$ (000)	% of Operating Revenues	Discount Rate
Operating Revenue	332,642	n/a	n/a
Reported Unfunded Pension Liability	105,411	32%	6.89%
Moody's Adjusted Net Pension Liability	658,875	198%	3.22%
Reported Net OPEB Liability	2,159	1%	2.21%
Moody's Adjusted Net OPEB Liability	2,123	1%	2.70%
Net Direct Debt	411,125	124%	n/a
Debt & unfunded retirement benefits (Moody's adjusted)	1,072,123	322.31%	
Pension Contribution	35,585	10.70%	n/a
OPEB Contribution	346	0.10%	n/a
Debt Service	38,978	11.72%	n/a
Total Fixed Costs	74,909	22.52%	n/a

Sources: District audits and Moody's Investors Service

**Legal security**

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

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

**Debt structure**

All of the district's debt is fixed rate and the structure includes sufficient room for future debt issuance if growth continues. Debt service grows very slightly from \$42.8 million in fiscal 2021 to about \$44.5 million in fiscal years 2029 to 2031, before it declines to final maturity in fiscal 2038.

**Debt-related derivatives**

The district is not a party to any debt-related derivatives.

**Pensions and OPEB**

As reported above, the district has typically contributed above its tread water indicator, a positive sign for the maintenance of largely stable or even declining liabilities over the long-term, if plan assumptions are met. Adjusted fixed costs (including the pension tread water payment) are typically 1-3% of revenue lower than actual fixed costs using pension contributions (Exhibit 4).

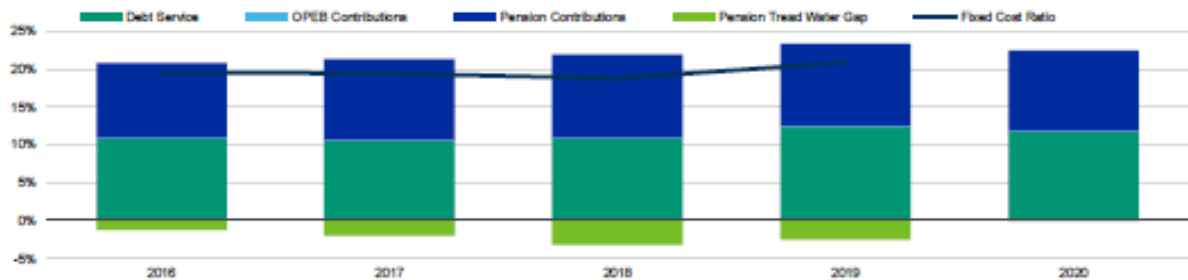
## Exhibit 3

## Adjusted pension and OPEB liabilities grew in 2020

\$ thousands	2018	2019	2020
Net direct debt	\$303,635	\$354,710	\$411,125
Net pension liability, reported basis	\$107,542	\$157,339	\$105,411
Discount rate	6.91%	6.91%	6.89%
Net OPEB liability, reported basis	\$1,191	\$1,427	\$2,159
Adj. net pension liability	\$560,455	\$528,396	\$658,875
Discount rate	3.61%	4.21%	3.22%
Adj. net OPEB liability	\$1,182	\$1,451	\$2,123
Pension asset shock indicator	12%	8%	8%
Pension assets, % of revenue	272%	255%	259%
Shock return level	-9%	-10%	-10%
Expected investment return volatility	14%	12%	12%

Sources: District audits and Moody's Investors Service

**Exhibit 4**  
**Pension contributions have typically exceeded Moody's tread water Indicator**  
**Fixed costs as a percent of operating revenue**



Source: District audits and Moody's Investors Service

### ESG considerations

#### Environmental

The environmental risk from drought is elevated in Utah in the near-term and long-term, especially if drought reduces water available for new development and growing populations. Nearly all of Salt Lake County is in "exceptional drought" (the highest category) according to information as of December 22 in the U.S. Drought Monitor produced by the USDA, NOAA and University of Nebraska-Lincoln. In exceptional drought conditions, fire danger is elevated, native vegetation is stressed and there may be increased water restrictions. Favorably, the district is served by multiple water systems who source their water largely from surface water managed by the [Central Utah Water Conservancy District](#) (Aa1 stable), which is well resourced to provide water for the growing region.

Other environmental risks are relatively moderate compared to peers, though the area is somewhat prone to earthquake hazards.

#### Social

We regard the coronavirus pandemic as a social consideration under our ESG framework. The district resumed classes in August and is following statewide public health mandates include requirements to wear masks and to test students that participate in extracurricular activities, a relatively new requirement. The district continues to capably manage expenses for testing, masking, personal protective equipment and cleaning supplies.

#### Governance

Canyons School District is run by a capable management team that practices effective budgetary management. The board maintains an informal policy to retain a \$75 million general fund balance which through strong fiscal management the district has been able to satisfy.

Utah School Districts have an Institutional Framework score of "Aa", which is strong. Revenue is highly stable and predictable with major revenue sources consisting of per pupil state aid and property taxes. Districts have a strong ability to raise revenue as districts have the ability to raise tax rates through a "truth in taxation" hearing and a simple board vote. Expenditures tend to be highly stable and predictable, and districts have a moderate ability to cut expenditures with fixed costs driven by debt service and pension contributions.

## Rating methodology and scorecard factors

The US Local Government General Obligation Debt methodology includes a scorecard, a tool providing a composite score of a local government's credit profile based on the weighted factors we consider most important, universal and measurable, as well as possible notching adjustments dependent on individual credit strengths and weaknesses. Its purpose is not to determine the final rating, but rather to provide a standard platform from which to analyze and compare local government credits.

### Exhibit 5

Canyons School District, UT

Scorecard Factors	Measure	Score
<b>Economy/Tax Base (30%)<sup>[1]</sup></b>		
Tax Base Size: Full Value (in 000s)	\$40,369,449	Aaa
Full Value Per Capita	\$184,838	Aaa
Median Family Income (% of US Median)	132.6%	Aa
<b>Finances (30%)</b>		
Fund Balance as a % of Revenues	23.3%	Aa
5-Year Dollar Change In Fund Balance as % of Revenues	1.0%	A
Cash Balance as a % of Revenues	33.1%	Aaa
5-Year Dollar Change In Cash Balance as % of Revenues	2.1%	A
<b>Management (20%)</b>		
Institutional Framework	Aa	Aa
Operating History: 5-Year Average of Operating Revenues / Operating Expenditures (x)	1.0x	A
<b>Debt and Pensions (20%)</b>		
Net Direct Debt / Full Value (%)	1.2%	Aa
Net Direct Debt / Operating Revenues (x)	1.5x	A
3-Year Average of Moody's Adjusted Net Pension Liability / Full Value (%)	1.4%	Aa
3-Year Average of Moody's Adjusted Net Pension Liability / Operating Revenues (x)	1.8x	A
<b>Notching Adjustments:<sup>[2]</sup></b>		
Standardized Adjustments <sup>[3]</sup> : Secured by statute		Up
	Scorecard-Indicated Outcome	Aa1
	Assigned Rating	Aaa

[1] Economy measures are based on data from the most recent year available.

[2] Notching Factors are specifically defined in the [US Local Government General Obligation Debt methodology](#).

[3] Standardized adjustments are outlined in the [CO Methodology Scorecard Inputs publication](#).

Sources: District audits, US Census Bureau and Moody's Investors Service

## Endnotes

- 1 Our tread water indicator measures the annual government contribution required to prevent reported net pension liabilities from growing, given the entity's actuarial assumptions. An annual government contribution that treads water equals the sum of employer service cost and interest on the reported net pension liability at the start of the fiscal year. A pension plan that receives an employer contribution equal to the tread water indicator will end the year with an unchanged net pension liability relative to the beginning of the year if all plan assumptions hold. Net liabilities may decrease or increase in a given year due to factors other than the contribution amount, such as investment performance that exceeds or falls short of a plan's assumed rate of return. Still, higher contributions will always reduce unfunded liabilities faster, or will allow unfunded liabilities to grow more slowly than lower contributions.

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## Fitch Ratings

### RATING ACTION COMMENTARY

# Fitch Rates Canyons School District BOE, UT's \$79MM GOs 'AAA'; Outlook Stable

Tue 22 Dec, 2020 5:37 PM ET

Fitch Ratings - San Francisco - 22 Dec 2020: Fitch Ratings has assigned a 'AA+' rating to the following Canyons School District Board of Education, Utah general obligation (GO) bonds:

\$79 million GO bonds (Utah School Bond Guaranty Program), series 2021A.

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

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

Issuer Default Rating (IDR) at 'AA+';

\$292 million outstanding GO bonds at 'AA+'.

The Rating Outlook is Stable.

The IDR, underlying bond ratings, and Rating Outlook reflect the district's credit quality without consideration of the guaranty provided by the Utah School Bond Default Avoidance Program.

The series 2021A GO bonds are scheduled to sell competitively on Jan. 12, 2021.

## SECURITY

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

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

## ANALYTICAL CONCLUSION

The 'AAA' IDR and underlying rating on the outstanding GO bonds reflect the district's solid financial operations, flexible labor environment, and low debt and pension burden. The district's high inherent budget flexibility has resulted in superior gap-closing capacity. The GO bonds are supported by a growing tax base, with significant new mixed use development expected from 2023 onwards on a 700 acre portion of the Utah state prison site due to be vacated in 2022.

## ECONOMIC RESOURCE BASE

Canyons School District covers about 192 square miles of southeastern Salt Lake County. The district is the seventh largest in the state. It has approximately 33,500 students attending 47 schools and an adult and community education program.

The district's taxable assessed valuation (TAV) rebounded strongly after a 7% recessionary decline. Between fiscal years 2013 and 2021, TAV grew by 78%, with a further 6% growth



expected for fiscal 2022.

## KEY RATING DRIVERS

### REVENUE FRAMEWORK:

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

### EXPENDITURE FRAMEWORK:

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

### LONG-TERM LIABILITY BURDEN:

The district's combined debt and unfunded pension liability is low relative to its resource base. Fitch expects this burden to remain low and the direct debt amortization rate to remain average, after the issuance of anticipated additional debt. Pension liabilities are manageable, and the liability related to the closed other post-employment benefit (OPEB) plan is winding down.

### OPERATING PERFORMANCE:

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

## RATING SENSITIVITIES

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

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

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

--Challenges in effectively responding to a return to economic contraction, consistent with Fitch's coronavirus downside scenario, triggering greater than anticipated, sustained and deep revenue declines and materially eroding the district's gap-closing capacity to a degree where financial resilience is not consistent with the current rating.

## BEST/WORST CASE RATING SCENARIO

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

## CURRENT DEVELOPMENTS

The outbreak of coronavirus and related government containment measures worldwide has created an uncertain global environment for U.S. state and local governments and related entities. Fitch's ratings are forward-looking in nature, and Fitch will monitor the severity and duration of the budgetary impact on state and local governments and incorporate revised expectations for future performance and assessment of key risks.

While the initial phase of economic recovery has been faster than expected, GDP in the U.S. is projected to remain below its 4Q19 level until at least 3Q21. In its baseline scenario, Fitch anticipates a slower recovery in early 2021 with vaccine rollout to vulnerable, key workers and older individuals in 1H21 but limited for most of the population until late 2021.

Additional details, including key assumptions and implications of the baseline scenario and a downside scenario, are described in the report "Fitch Ratings Coronavirus Scenarios:

Baseline and Downside Cases - Update", published on Dec. 7, 2020, and "Fitch Ratings Updates Coronavirus Scenarios for U.S. State and Local Government", published on Dec. 16, 2020 on [www.fitchratings.com](http://www.fitchratings.com).

### Coronavirus Impact on District

Following the state governor's March 13 executive order to cease in-person schooling, the district completed the 2019-2020 school year on-line. It reopened schools for the 2020-2021 school year, supplemented by an online learning option. Subsequently, some schools have had to temporarily close to slow community transmission, while others have experimented with a hybrid model whereby 50% of students attended alternate days. Nevertheless, the district continues to favor in-person learning on the grounds that it promotes better educational outcomes and fosters higher student engagement with the district.

While the district's student enrollment is typically stable over time, it declined 690 students or 2% in fiscal 2021 due to the pandemic. This appears to be largely the result of increased utilization of home-schooling or on-line charter school alternatives, plus fewer new entrants at the optional kindergarten level. In the meantime, state funding's hold harmless provision meant in fiscal 2021 the state continued to fund the district at its fiscal 2020 student enrollment level.

The district expects to revert to prior student levels post-pandemic but notes the potential challenges created by the area's largely built-out nature and rising house prices, and Utah's declining birthrate. In early 2021, Salt Lake County will make unused CARES Act funding available to the five local school districts (including Canyons School District) to re-engage students with their schools. The district is also focusing on how to enhance its personalized and distance learning offerings.

Federal and state pandemic-related aid has been used for technology purchases, student assistance initiatives, and school site safety measures. The district received \$6.1 million in CARES Act funding, of which the district will have spent \$2.4 million by the mandatory Dec. 30 deadline. The district expects to spend most of the remaining \$3.7 million in fiscal 2021, ahead of a September 2022 deadline. The next state legislative session, starting in January 2021, will consider additional pandemic assistance for school districts.

## CREDIT PROFILE

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

In October 2020, Salt Lake County's unemployment rate was 4.1%, slightly higher than the state (3.7%) but noticeably lower than the nation (6.6%).

## REVENUE FRAMEWORK

The district's funding comes from a combination of property taxes imposed by the school board, state-imposed personal income and corporate franchise taxes, and federal sources. In fiscal 2020, local revenues accounted for 45% of general fund revenues and state sources 50%, with the balance coming largely from federal sources. The weighted pupil unit (WPU) is the statutory allocation methodology for equalized school funding across the state. It increased between 2.0% and 4.0% in each of fiscal years 2016 to 2020.

Due to revenue pressures caused by pandemic mitigation efforts, the Utah legislature was unable to implement the 6.0% WPU increase originally passed for fiscal 2021. However, it was still able to provide a 1.8% WPU increase (1.5% net of various other program reductions). Early indications from the state are that state finances will permit a significant WPU increase in fiscal 2022, along with funding for one-time bonuses for teachers and support staff. If enacted, increased state funding should offset any negative impact from the district's student enrollment declines if they persist into fiscal 2022.

Fitch expects the district's general fund revenue growth will be in line with national economic performance, given the district's typical performance historically (calculated in part on its proportionate share of the pre-fiscal 2010 Jordan School District's total general fund revenues), increased state funding, tax base growth, and expectation of stable student enrollment.

The district has substantial independent legal ability to raise revenues. It could raise over \$22 million more per year (more than 7% of budgeted fiscal 2021 general fund revenues of nearly \$298 million), subject to the advisory truth-in-taxation public hearing process, under the board local tax levy set by the district's school board. Such an increase would not result in a reduction of state funding.

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

In August 2019, the district undertook its first truth-in-taxation hearing process to increase its property tax rate, in order to fund increased teacher salary costs. There was no truth-in-taxation hearing in 2020. District officials anticipate that the next truth-in-taxation hearing will be within one to three years. The primary driver for a tax increase would be to ensure the district remains competitive on salaries and benefits.

## EXPENDITURE FRAMEWORK

The majority of spending is on instruction and instructional staff support service costs (69% of fiscal 2020 general fund spending and transfers out), with a further 9% spent on facilities operating costs and 8% on district and school administration.

The district's fiscal 2021 general fund budget absorbed almost \$8 million in increased employee remuneration costs (less than 3% of budgeted general fund spending of almost \$300 million), largely spurred by Utah's competitive teacher labor market and difficulty in hiring into certain positions. This increase is funded from additional state funding, property tax revenue growth, and savings from expected employee attrition.

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

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

The district's carrying costs related to debt repayment and pension contributions are a moderate 14% of fiscal 2020 governmental spending, leaving solid expenditure flexibility.

### **LONG-TERM LIABILITY BURDEN**

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

Although the typically stable student enrollment and sufficient school facility capacity mean the district does not face pressure to construct new schools, it has identified significant school facility upgrade and modernization needs. In November 2017, district voters approved up to \$283 million in GO bonds (with 58% support). The series 2021A bonds are the fourth and final tranche of debt issued against this voter authorization. The pace of district debt amortization is moderate.

The district plans to issue \$35 million of lease revenue bonds in the summer of 2021 to complete its building program, along with using \$8 million of available general funds. Management expects to complete the building program in 2024, by which time all secondary schools will be updated and all schools will meet seismic code requirements. Thereafter, the district might need to replace some older elementary schools in the medium-to-longer term, which could be funded through a mixture of pay-as-you-go, lease revenue bonds, and GO bond funding for future capital improvement projects.

District officials advise that the earliest they would anticipate a new GO bond ballot measure would be in the mid-to-late 2020s, probably in the amount of \$150 million to \$200 million, which would likely be accommodated by growth in the resource base.

In the spring of 2021, the district also expects to issue up to \$35 million in GO refunding bonds to refund its outstanding series 2011 GO bonds for economic savings.

The district participates in the state retirement pension system and makes its annual actuarially-determined contributions. Using Fitch's standard 6% return assumption, the district's ratio of pension assets to liabilities is approximately 81%. The closed OPEB plan's remaining liability is declining as the program winds down.

## OPERATING PERFORMANCE

The Fitch Analytical Sensitivity Tool (FAST), which relates the district's historical general fund revenue volatility to GDP to support the assessment of operating performance under Fitch's criteria, has now been adjusted to reflect GDP parameters consistent with Fitch's global coronavirus forecast assumptions. The current coronavirus baseline and downside scenarios result in a first-year decline in the district's revenues of 5.3% and 5.9%, respectively.

The FAST is not a forecast (actual revenue declines will vary from the FAST), but it provides a relative sense of revenue risk exposure across Fitch's local government portfolio. The district's FAST revenue volatility is low relative to Fitch's U.S. local government sector, which is indicative of the district's stable revenue structure.

The district ended fiscal 2020, its 11th full year of operations, with a strong unrestricted general fund balance, and ample liquidity and borrowable resources. The unrestricted general fund balance ended at almost \$75 million (nearly 26% of spending). District officials expect the unrestricted general fund balance to remain relatively unchanged at June 30, 2021.

Within its general fund balance, the district continues to roll forward its economic stabilization reserve at the maximum amount allowed by state statute: 5% of fiscal 2021 general fund budgeted expenditures, or around \$15 million. Additionally, the district continues to include 105% of its accrued actuarial OPEB liability within the committed general fund balance.

The school board also plans to maintain a \$10 million balance in the capital projects fund to preserve financial flexibility. While the state legislature is allowing school districts to

transfer their capital funds to the general fund in fiscal years 2021 and 2022 to assist in pandemic-related costs, the district does not anticipate using this option given the strength of its unrestricted general fund balance.

Apart from an anticipated \$8 million general fund drawdown to assist with completing the district's building program, the district expects its general fund operations and balances in fiscal years 2022 to 2024 to remain consistent with fiscal years 2020 and 2021. In an unexpected general fund emergency, the district could permanently transfer funds from its capital fund (thereby delaying some capital projects) or up to \$13 million from its self-insurance fund. To date, the district has not experienced any liquidity issues and does not foresee any.

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

#### REFERENCES FOR SUBSTANTIALLY MATERIAL SOURCE CITED AS KEY DRIVER OF RATING

The principal sources of information used in the analysis are described in the Applicable Criteria.

#### ESG CONSIDERATIONS

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

#### RATING ACTIONS

ENTITY/DEBT	RATING	PRIOR



ENTITY/DEBT	RATING			PRIOR
Canyons School District (UT)	LT IDR	AAA Rating Outlook Stable	Affirmed	AAA Rating Outlook Stable
<ul style="list-style-type: none"> <li>Canyons School District (UT) /General Obligation - Unlimited Tax/1 LT</li> </ul>	LT	AAA Rating Outlook Stable	Affirmed	AAA Rating Outlook Stable

[VIEW ADDITIONAL RATING DETAILS](#)

**FITCH RATINGS ANALYSTS**

**Alan Gibson**  
 Director  
 Primary Rating Analyst  
 +1 415 732 7577  
 Fitch Ratings, Inc.  
 One Post Street, Suite 900 San Francisco, CA 94104

**Lianne Gonsalves**  
 Analyst  
 Secondary Rating Analyst  
 +1 415 732 5613

**Steve Murray**  
 Senior Director  
 Committee Chairperson  
 +1 512 215 3729

**MEDIA CONTACTS**

**Sandro Scenga**  
 New York

+1 212 908 0278

[sandro.scenga@thefitchgroup.com](mailto:sandro.scenga@thefitchgroup.com)

Additional information is available on [www.fitchratings.com](http://www.fitchratings.com)

## APPLICABLE CRITERIA

[U.S. Public Finance Tax-Supported Rating Criteria \(pub. 27 Mar 2020\) \(including rating assumption sensitivity\)](#)

## APPLICABLE MODELS

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

[FAST States & Locals - Fitch Analytical Stress Test Model, v2.4.0 \(1\)](#)

## ADDITIONAL DISCLOSURES

[Dodd-Frank Rating Information Disclosure Form](#)

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## ENDORSEMENT STATUS

Canyons School District Board of Education (UT)

EU Endorsed

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# FINANCIAL STATEMENTS

## CANYONS SCHOOL DISTRICT

### Budgeted Combined Statement of Revenues, Expenditures and Changes in Fund Balances All Governmental and Proprietary Funds - Fiscal Year 2021-2022

	General Fund	Pass-Through Taxes	District Activity	Canyons Education Foundation	Nutrition Fund
<b>Revenues:</b>					
Property Tax	\$ 124,097,888	\$ 13,748,907	\$ -	\$ -	\$ -
Registered Vehicles Fee-in-Lieu	6,490,580	-	-	-	-
Interest on Investments	1,540,000	-	32,155	55,500	10,450
State Sources	158,887,269	-	-	-	2,729,237
Federal Sources	23,608,718	-	-	-	11,727,077
Other Local	4,514,260	-	12,263,734	615,000	161,600
Total Revenues	319,138,715	13,748,907	12,295,889	670,500	14,628,364
<b>Expenditures:</b>					
Instruction	195,349,056	-	12,617,694	-	-
Support Services:					
Student Services	20,802,330	-	-	-	-
Staff Services	21,305,118	-	-	-	-
District Administration	2,740,101	-	-	-	-
School Administration	24,150,655	-	-	-	-
Central Support Services	17,223,126	-	-	-	-
Operation & Maintenance of Plant	28,839,312	-	-	-	-
Student Transportation	11,386,372	-	-	-	-
Non-Instructional and Other	249,673	13,748,907	-	880,320	15,105,154
Capital Outlay	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	322,045,743	13,748,907	12,617,694	880,320	15,105,154
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(2,907,028)	-	(321,805)	(209,820)	(476,790)
<b>Other Financing Sources (Uses):</b>					
Bond Proceeds	-	-	-	-	-
Bond Premiums	-	-	-	-	-
Sale of Property	-	-	-	-	-
Insurance Recoveries	-	-	-	-	-
Transfers In/(Out)	(4,243,820)	-	-	243,820	-
Total Other Financing Sources (Uses)	(4,243,820)	-	-	243,820	-
<b>Net Change in Fund Balances</b>	(7,150,848)	-	(321,805)	34,000	(476,790)
<b>Fund Balances - Beginning of Year</b>	72,091,369	-	7,703,445	836,758	1,575,927
<b>Fund Balances - End of Year</b>	\$ 64,940,521	\$ -	\$ 7,381,640	\$ 870,758	\$ 1,099,137

Proprietary  
Fund

Capital Outlay	Debt Service	Internal Service Fund	Totals (Memorandum Only)				
			Budget 2021-2022	Final Budget 2020-2021	Actual 2019-2020	Actual 2018-2019	Actual 2017-2018
\$ 21,235,694	\$ 41,253,689	\$ -	\$ 200,336,178	\$ 195,165,656	\$ 188,796,845	\$ 164,070,123	\$ 151,255,238
1,104,569	2,178,349	-	9,773,498	9,635,143	9,717,856	9,491,793	8,853,280
375,000	145,000	134,000	2,292,105	2,073,728	6,679,945	7,967,504	3,928,330
33,000	-	-	161,649,506	159,712,483	149,866,505	145,765,948	140,554,445
-	-	-	35,335,795	35,128,636	18,656,103	19,623,627	20,971,287
42,500	-	29,424,000	47,021,094	48,601,308	46,690,601	49,978,539	49,155,379
22,790,763	43,577,038	29,558,000	456,408,176	450,316,954	420,407,855	396,897,534	374,717,959
-	-	-	207,966,750	205,809,721	190,054,199	173,507,523	168,699,501
-	-	-	20,802,330	20,023,782	16,956,832	13,892,080	12,473,227
-	-	-	21,305,118	21,404,021	19,077,440	18,060,447	17,522,701
-	-	-	2,740,101	2,671,906	2,387,410	2,635,478	2,607,371
-	-	-	24,150,655	22,473,772	21,346,591	20,636,820	19,806,239
-	-	-	17,223,126	17,134,710	15,579,362	14,497,872	13,672,160
-	-	-	28,839,312	28,369,915	25,162,751	25,481,423	24,298,193
-	-	-	11,386,372	10,382,726	9,940,408	10,109,310	9,175,842
-	-	29,920,648	59,904,702	57,718,981	50,601,959	51,740,601	53,034,165
94,127,121	-	-	94,127,121	138,199,773	155,628,507	101,297,931	56,005,810
-	42,730,234	-	42,730,234	42,370,526	38,978,155	37,997,360	31,369,561
94,127,121	42,730,234	29,920,648	531,175,821	566,559,833	545,713,614	469,856,845	408,664,770
(71,336,358)	846,804	(362,648)	(74,767,645)	(116,242,879)	(125,305,759)	(72,959,311)	(33,946,811)
35,000,000	-	-	35,000,000	79,000,000	80,005,000	79,821,455	49,000,000
2,500,000	-	-	2,500,000	12,898,847	13,215,572	-	3,173,234
4,700,000	-	-	4,700,000	-	-	16,156,191	-
-	-	-	-	-	6,135,774	-	-
4,000,000	-	-	-	-	-	-	-
46,200,000	-	-	42,200,000	91,898,847	99,356,346	95,977,646	52,173,234
(25,136,358)	846,804	(362,648)	(32,567,645)	(24,344,032)	(25,949,413)	23,018,335	18,226,423
43,872,645	1,471,648	16,264,016	143,815,808	168,159,840	194,109,253	171,090,918	152,864,495
\$ 18,736,287	\$ 2,318,452	\$ 15,901,368	\$ 111,248,163	\$ 143,815,808	\$ 168,159,840	\$ 194,109,253	\$ 171,090,918



## CANYONS SCHOOL DISTRICT

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

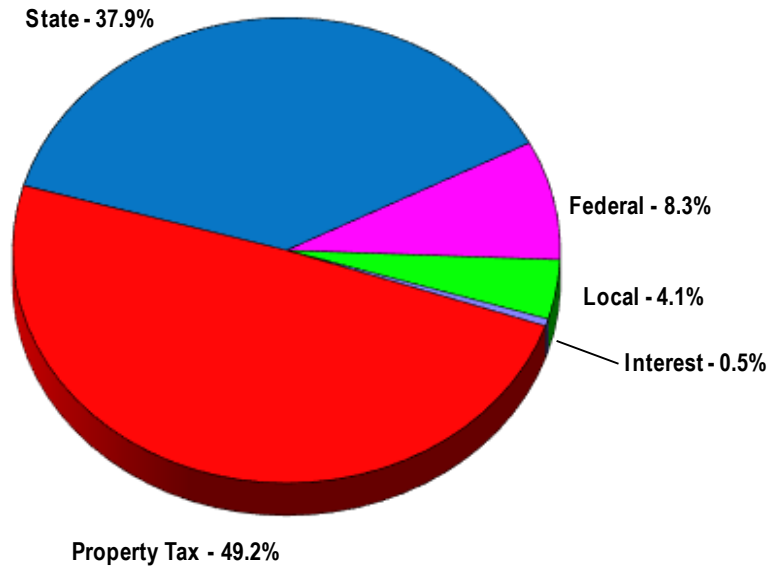
All Governmental and Proprietary Funds - Actuals 2018-2020, Final Budget 2020-2021, Budget 2021-2022 and Budget Forecasts 2023-2025

	Actual 2017-2018	Actual 2018-2019	Actual 2019-2020	Final Budget 2020-2021	Budget 2021-2022
<b>Revenues:</b>					
Property Tax	\$ 151,255,238	\$ 164,070,123	\$ 188,796,845	\$ 195,165,656	\$ 200,336,178
Registered Vehicles Fee-in-Lieu	8,853,280	9,491,793	9,717,856	9,635,143	9,773,498
Interest on Investments	3,928,330	7,967,504	6,679,945	2,073,728	2,292,105
State Sources	140,554,445	145,765,948	149,866,505	159,712,483	161,649,506
Federal Sources	20,971,287	19,623,627	18,656,103	35,128,636	35,335,795
Other Local	49,155,379	49,978,539	46,690,601	48,601,308	47,021,094
Total Revenues	374,717,959	396,897,534	420,407,855	450,316,954	456,408,176
<b>Expenditures:</b>					
Salaries	165,160,452	172,343,841	189,219,778	201,508,260	207,269,922
Employee Benefits	68,997,764	71,252,386	77,531,308	83,553,380	84,832,264
Contracted/Purchased Services	16,843,807	16,965,520	21,215,288	17,067,224	17,185,361
Supplies/Textbooks/Media/Other	18,032,793	18,745,996	19,942,822	25,201,510	25,022,963
School Lunch Food	5,015,367	5,440,733	4,745,045	6,351,058	6,430,100
Utilities	7,716,116	7,462,604	6,897,850	7,844,173	8,029,089
Equipment/Data Processing Equipment	7,041,308	6,569,701	7,113,949	16,004,249	10,547,803
Land/Buildings/Busses/Vehicles	19,368,892	11,529,037	14,131,192	10,733,162	5,513,000
Bond Architect/Construction Projects	30,119,964	83,933,128	129,532,853	114,477,423	80,207,778
Bond Principal	19,355,000	23,920,000	23,590,000	25,210,000	24,335,000
Bond Interest	12,014,561	14,077,360	15,388,155	17,160,526	18,395,234
Health Claims/Prescriptions/Administration	26,578,636	24,686,367	24,176,626	27,907,700	29,530,800
Community	12,420,110	12,930,172	12,228,748	13,541,168	13,876,507
Total Expenditures	408,664,770	469,856,845	545,713,614	566,559,833	531,175,821
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(33,946,811)	(72,959,311)	(125,305,759)	(116,242,879)	(74,767,645)
<b>Other Financing Sources (Uses):</b>					
Bond Proceeds	49,000,000	79,821,455	80,005,000	79,000,000	35,000,000
Bond Premiums	3,173,234	-	13,215,572	12,898,847	2,500,000
Sale of Property	-	16,156,191	-	-	4,700,000
Insurance Recoveries	-	-	6,135,774	-	-
Transfers In/(Out)	-	-	-	-	-
Total Other Financing Sources (Uses)	52,173,234	95,977,646	99,356,346	91,898,847	42,200,000
<b>Net Change in Fund Balances</b>	18,226,423	23,018,335	(25,949,413)	(24,344,032)	(32,567,645)
<b>Fund Balances - Beginning of Year</b>	152,864,495	171,090,918	194,109,253	168,159,840	143,815,808
<b>Fund Balances - End of Year</b>	\$ 171,090,918	\$ 194,109,253	\$ 168,159,840	\$ 143,815,808	\$ 111,248,163

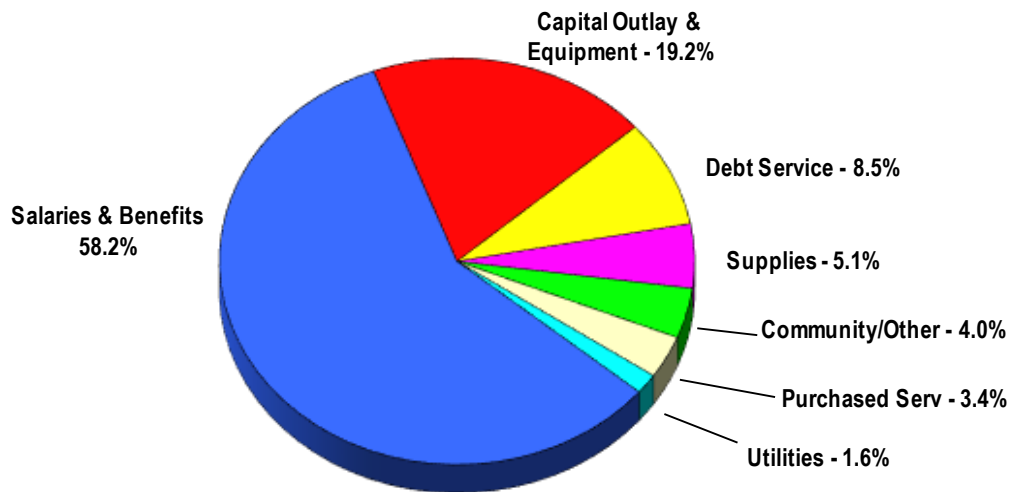
<i>Budget Forecast</i> 2022-2023	<i>Budget Forecast</i> 2023-2024	<i>Budget Forecast</i> 2024-2025
\$ 204,313,240	\$ 208,389,729	\$ 212,568,131
9,963,377	10,158,003	10,357,494
2,281,498	2,327,293	2,374,007
171,265,279	181,455,515	192,254,609
32,959,781	33,707,766	25,473,374
51,400,419	52,644,161	53,918,304
472,183,594	488,682,467	496,945,919
213,304,036	219,524,919	225,938,626
87,319,834	89,884,837	92,529,788
17,610,485	18,052,055	18,505,395
27,828,731	28,529,033	29,249,454
6,558,702	6,689,876	6,823,674
8,189,671	8,353,465	8,520,534
8,484,104	8,619,415	8,759,360
4,620,000	4,620,000	4,620,000
27,200,000	7,930,000	12,130,000
25,915,000	27,140,000	28,620,000
16,838,708	15,679,208	14,378,458
30,825,957	32,178,678	33,591,537
14,092,630	14,444,946	14,806,070
488,787,858	481,646,432	498,472,896
(16,604,264)	7,036,035	(1,526,977)
-	-	-
-	-	-
-	-	-
-	-	-
(16,604,264)	7,036,035	(1,526,977)
111,248,163	94,643,899	101,679,934
\$ 94,643,899	\$ 101,679,934	\$ 100,152,957

Most of the fluctuation in the ending fund balance is due to one-time expenditures in the Capital Outlay Fund. This fund will experience wide swings due to the timing of projects. Overall, the District feels it's strategically positioned for the long-term due to a strong State and local economy and the ability to structure employee contracts annually.

## All Governmental Funds Combined Revenue Sources

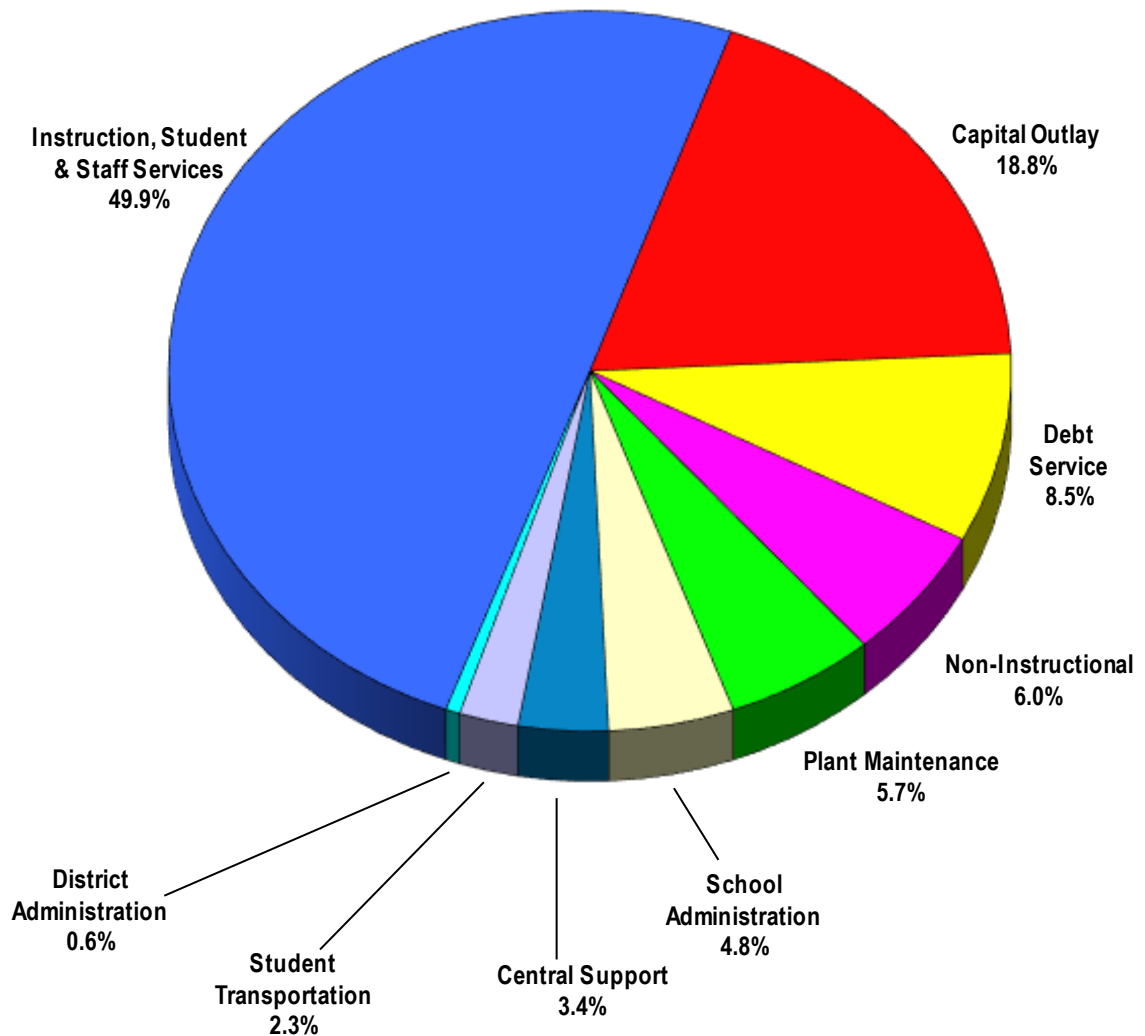


## Budgeted Expenditures by Object



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

## All Governmental Funds Combined Budgeted Expenditures by Function



Budget for the Internal Service Fund is excluded from graph.

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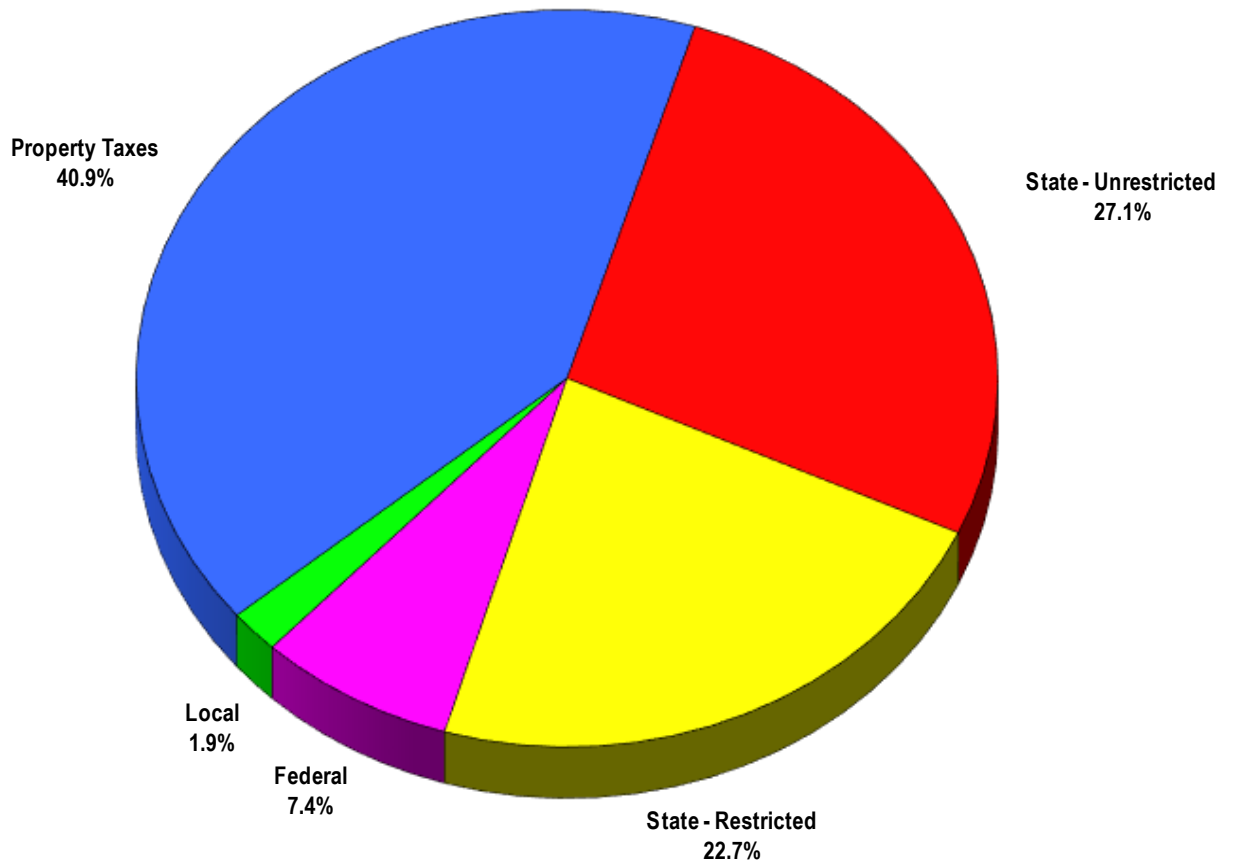
## **General Fund**

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

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# General Fund Revenue Sources



# Canyons School District

## General Fund

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Revenues:</b>					
Local Sources	\$ 105,251,112	\$ 111,780,815	\$ 133,383,919	\$ 133,193,237	\$ 136,642,728
State Sources	138,259,733	143,249,225	147,639,646	156,703,228	158,887,269
Federal Sources	14,351,507	13,256,760	12,175,018	22,715,101	23,608,718
<b>Total Revenues</b>	<b>257,862,352</b>	<b>268,286,800</b>	<b>293,198,583</b>	<b>312,611,566</b>	<b>319,138,715</b>
<b>Expenditures:</b>					
Instruction	157,947,759	162,485,809	180,850,632	193,812,853	195,349,056
Support Services:					
Student Services	12,473,227	13,892,080	16,956,832	20,023,782	20,802,330
Staff Services	17,522,701	18,060,447	19,077,440	21,404,021	21,305,118
District Administration	2,607,371	2,635,478	2,387,410	2,671,906	2,740,101
School Administration	19,806,239	20,636,820	21,346,591	22,473,772	24,150,655
Central Support Services	13,672,160	14,497,872	15,579,362	17,134,710	17,223,126
Operation & Maintenance of Plant	24,298,193	25,481,423	25,162,751	28,369,915	28,839,312
Student Transportation	9,175,842	10,109,310	9,940,408	10,382,726	11,386,372
Community	249,016	330,047	288,505	350,455	249,673
<b>Total Expenditures</b>	<b>257,752,508</b>	<b>268,129,286</b>	<b>291,589,931</b>	<b>316,624,140</b>	<b>322,045,743</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>109,844</b>	<b>157,514</b>	<b>1,608,652</b>	<b>(4,012,574)</b>	<b>(2,907,028)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	(161,357)	(190,072)	(208,001)	(226,674)	(4,243,820)
<b>Total Other Financing Sources (Uses)</b>	<b>(161,357)</b>	<b>(190,072)</b>	<b>(208,001)</b>	<b>(226,674)</b>	<b>(4,243,820)</b>
<b>Net Change in Fund Balances</b>	<b>(51,513)</b>	<b>(32,558)</b>	<b>1,400,651</b>	<b>(4,239,248)</b>	<b>(7,150,848)</b>
<b>Fund Balances - Beginning of Year</b>	<b>75,014,037</b>	<b>74,962,524</b>	<b>74,929,966</b>	<b>76,330,617</b>	<b>72,091,369</b>
<b>Fund Balances - End of Year</b>	<b>\$ 74,962,524</b>	<b>\$ 74,929,966</b>	<b>\$ 76,330,617</b>	<b>\$ 72,091,369</b>	<b>\$ 64,940,521</b>
<b>Fund Balances:</b>					
Non-Spendable	1,583,901	1,371,873	1,385,432	1,454,704	1,512,892
Committed	32,978,257	31,439,703	33,430,540	32,055,568	32,392,186
Assigned	17,890,060	17,815,062	16,116,857	38,581,097	31,035,443
Unassigned	22,510,306	24,303,328	25,397,788	-	-
<b>Total Fund Balances</b>	<b>\$ 74,962,524</b>	<b>\$ 74,929,966</b>	<b>\$ 76,330,617</b>	<b>\$ 72,091,369</b>	<b>\$ 64,940,521</b>

## Canyons School District

### The General Fund

Three Year Budget Forecast- Expenditures are by function and object

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 124,097,888	\$ 127,200,335	\$ 130,380,343	\$ 133,639,852	2.50%
Registered Vehicles Fee-in-Lieu	6,490,580	6,652,845	6,819,166	6,989,645	2.50%
Interest on Investments	1,540,000	1,570,800	1,602,216	1,634,260	2.00%
State Sources	158,887,269	168,420,505	178,525,735	189,237,279	6.00%
Federal Sources	23,608,718	24,080,892	24,562,510	16,053,760	2.00%
Other Local	4,514,260	4,604,545	4,696,636	4,790,569	2.00%
<b>Total Revenues</b>	<b>319,138,715</b>	<b>332,529,922</b>	<b>346,586,606</b>	<b>352,345,365</b>	
<b>Expenditures by Function:</b>					
Instruction	195,349,056	202,186,273	209,262,793	216,586,991	3.50%
Support Services:					
Student Services	20,802,330	21,218,377	21,642,745	22,075,600	2.00%
Staff Services	21,305,118	21,731,220	22,165,844	22,609,161	2.00%
District Administration	2,740,101	2,794,903	2,850,801	2,907,817	2.00%
School Administration	24,150,655	24,633,668	25,126,341	25,628,868	2.00%
Business Services	17,223,126	17,567,589	17,918,941	18,277,320	2.00%
Operation of Plant	28,839,312	29,416,098	30,004,420	30,604,508	2.00%
Student Transportation	11,386,372	11,614,099	11,846,381	12,083,309	2.00%
Community	249,673	254,666	259,759	264,954	2.00%
<b>Total Expenditures by Function</b>	<b>322,045,743</b>	<b>331,416,893</b>	<b>341,078,025</b>	<b>351,038,528</b>	
<b>Expenditures by Object:</b>					
Salaries	200,189,603	206,080,244	212,154,729	218,419,053	
Employee Benefits	82,645,820	85,089,177	87,609,068	90,207,990	
Contracted/Purchased Services	12,013,636	12,317,063	12,628,769	12,948,999	
Supplies and Materials	15,683,989	16,135,209	16,600,271	17,079,617	
Utilities	8,029,089	8,189,671	8,353,465	8,520,534	
Equipment	3,483,606	3,605,529	3,731,723	3,862,329	
<b>Total Expenditures by Object</b>	<b>322,045,743</b>	<b>331,416,893</b>	<b>341,078,025</b>	<b>351,038,522</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(2,907,028)</b>	<b>1,113,029</b>	<b>5,508,581</b>	<b>1,306,837</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	(4,243,820)	(4,246,258)	(225,000)	(251,208)	
<b>Total Other Financing Sources (Uses)</b>	<b>(4,243,820)</b>	<b>(4,246,258)</b>	<b>(225,000)</b>	<b>(251,208)</b>	
<b>Net Change in Fund Balances</b>	<b>(7,150,848)</b>	<b>(3,133,229)</b>	<b>5,283,581</b>	<b>1,055,629</b>	
<b>Fund Balances - Beginning of Year</b>	<b>72,091,369</b>	<b>64,940,521</b>	<b>61,807,292</b>	<b>67,090,873</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 64,940,521</b>	<b>\$ 61,807,292</b>	<b>\$ 67,090,873</b>	<b>\$ 68,146,502</b>	

### Assumptions:

Property taxes and vehicle fees have been projected using a 2.5% growth rate. A 2.0% increase will be used for interest rates. The State increased the WPU value by 6.0% for 2022 and due to a robust statewide economy a 6.0% increase is assumed for the future years. The District's budget will also be supplemented with ESSER funding through 2024, however, adjustments will need to be made in 2025 and beyond when the funding ends. District enrollment projections indicate that student enrollment will remain flat and possibly decrease in future years. The slow rate of enrollment growth will slow the growth in instructional expenditures -- a 3.5% rate of growth has been assumed. All other functional expenditures are expected to grow at a rate of 2.0% as the district evaluates future support costs. As salary and benefits comprise the largest expense percentage, the District will ensure these expenditures do not exceed available revenues in any given year. This will be accomplished through the annual negotiation process with the employee groups. To complete all committed capital projects the District will need to transfer an estimated \$8.0M to the Capital Outlay Fund in 2022 and 2023; however, these transfers will not occur until the end of each year and if it's deemed necessary. Despite the impacts of the pandemic, the District feels it's well positioned for future years due it's flexible fund balance as well as its conservative budget practices.



## Canyons School District

### General Fund

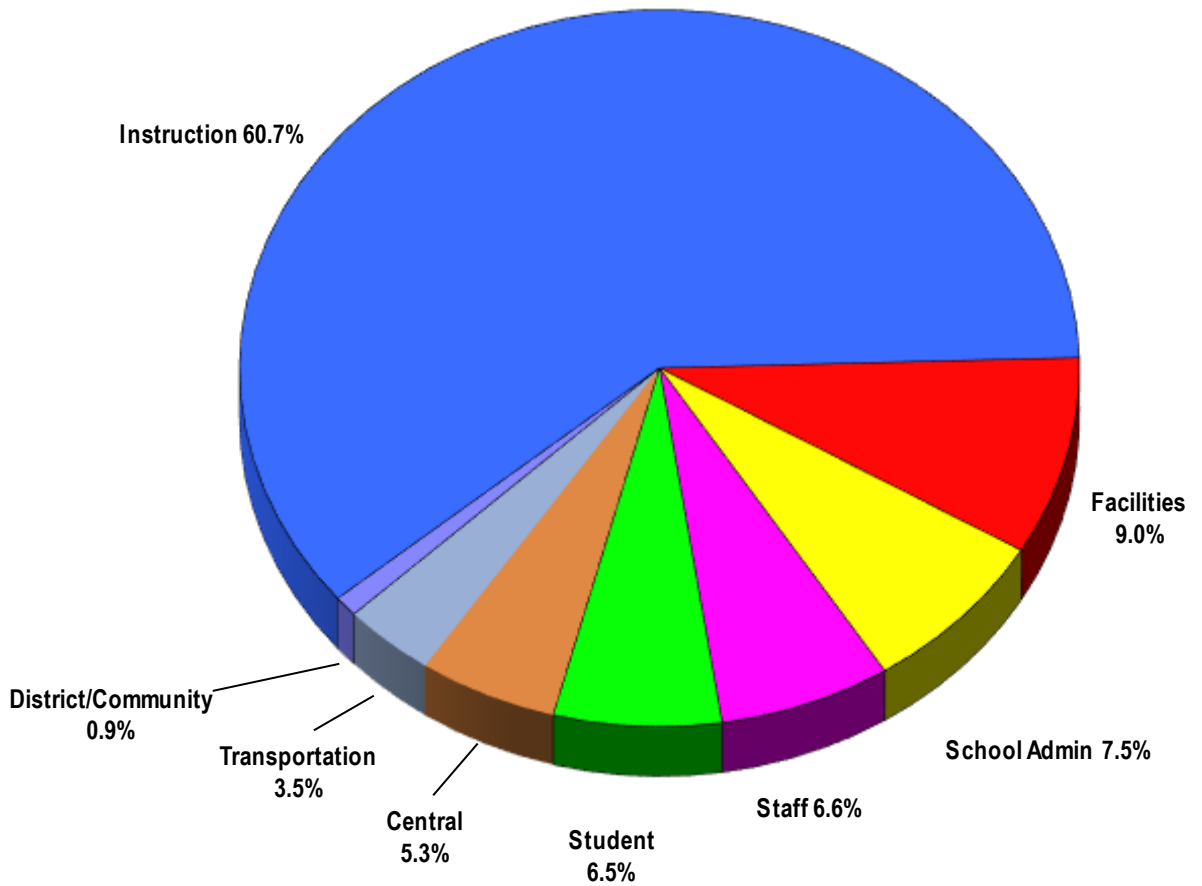
#### Revenues

	<b>Actual</b> <b>2017-2018</b>	<b>Actual</b> <b>2018-2019</b>	<b>Actual</b> <b>2019-2020</b>	<b>Final</b> <b>Budget</b> <b>2020-2021</b>	<b>Budget</b> <b>2021-2022</b>
<b>Local Sources:</b>					
Property Taxes	\$ 92,280,698	\$ 97,691,792	\$ 118,824,962	\$ 121,448,929	\$ 124,097,888
Registered Vehicles Fee-in-Lieu	5,869,197	6,111,406	6,513,045	6,426,261	6,490,580
Tuitions	1,318,741	1,563,022	1,518,843	1,301,300	1,376,400
Earnings on Investments	1,902,557	3,398,373	3,788,202	1,160,000	1,540,000
Other Local Revenue	2,713,560	2,242,750	1,574,611	1,565,857	1,872,300
Indirect Costs-Other Funds	1,166,359	773,472	1,164,256	1,290,890	1,265,560
<b>Total Local Sources</b>	<b>105,251,112</b>	<b>111,780,815</b>	<b>133,383,919</b>	<b>133,193,237</b>	<b>136,642,728</b>
<b>State Sources:</b>					
Unrestricted Basic School Programs:					
Regular School Programs - K-12	72,789,805	70,587,730	71,312,184	71,600,297	76,200,310
Flexible Allocation	390,289	3,635,863	383,210	-	-
Professional Staff	9,153,285	9,382,179	9,699,384	9,915,186	10,213,167
<b>Total Unrestricted Basic Program</b>	<b>82,333,379</b>	<b>83,605,772</b>	<b>81,394,778</b>	<b>81,515,483</b>	<b>86,413,477</b>
Restricted Basic School Programs:					
Special Education	17,513,427	18,171,189	17,624,170	18,736,718	19,385,989
Applied Technology Education	4,560,247	4,770,976	5,337,467	4,893,588	4,880,146
Class Size Reduction	6,755,927	6,967,849	7,256,810	7,315,441	7,315,441
<b>Total Restricted Basic Program</b>	<b>28,829,601</b>	<b>29,910,014</b>	<b>30,218,447</b>	<b>30,945,747</b>	<b>31,581,576</b>
Other State Revenues:					
Gifted and Talented	162,083	159,556	138,361	195,993	187,575
Advanced Placement	272,771	113,086	106,881	409,280	401,094
Concurrent Enrollment	188,638	205,195	231,410	438,265	425,117
At-Risk - Regular Program	1,246,228	1,614,210	2,038,916	2,175,285	2,175,285
At-Risk - Youth-in-Care	546,669	744,854	939,013	673,227	692,146
Adult Education South Park	1,247,467	1,304,190	1,345,032	996,286	1,064,521
Adult Education Entrada	594,192	488,262	419,712	574,976	615,713
Pupil Transportation	4,369,378	4,900,811	5,273,222	5,336,245	5,890,345
School Nurses	47,542	57,450	60,000	60,500	60,500
School Trust Lands	3,125,144	3,632,813	3,946,323	4,497,547	4,395,216
Early Interventions	285,363	302,294	292,199	728,066	1,019,153
Driver Education	274,674	196,720	387,122	231,515	221,530
Reading Achievement	343,326	323,379	343,438	326,106	318,903
Library Books & Supplies	47,566	41,571	39,769	111,360	38,458
Teacher Supplies and Materials	270,317	288,243	285,336	285,643	285,493
Educator Salary Adjustments	9,539,937	9,608,410	9,777,158	10,030,585	10,232,199
Teacher and Student Success Act	-	-	4,399,320	5,812,632	6,236,684
Teacher Salary Supplement Program	437,775	1,030,536	1,005,210	1,050,525	1,061,030
Student Health and Counseling	-	100,000	613,749	1,266,800	1,277,804
Beverly Taylor Sorenson	684,336	707,031	819,414	772,390	878,736
Dual Immersion	675,105	650,480	588,787	716,022	737,480
Digital Teaching and Learning	735,823	770,244	1,033,633	1,101,190	957,775
Inter-Generational Poverty	682,600	717,400	760,983	468,253	472,610
Educator Covid Bonus	-	-	-	4,861,721	-
Other Sources	1,319,819	1,776,704	1,181,433	1,121,586	1,246,849
<b>Total Other State Revenues</b>	<b>27,096,753</b>	<b>29,733,439</b>	<b>36,026,421</b>	<b>44,241,998</b>	<b>40,892,216</b>
<b>Total State Sources</b>	<b>138,259,733</b>	<b>143,249,225</b>	<b>147,639,646</b>	<b>156,703,228</b>	<b>158,887,269</b>

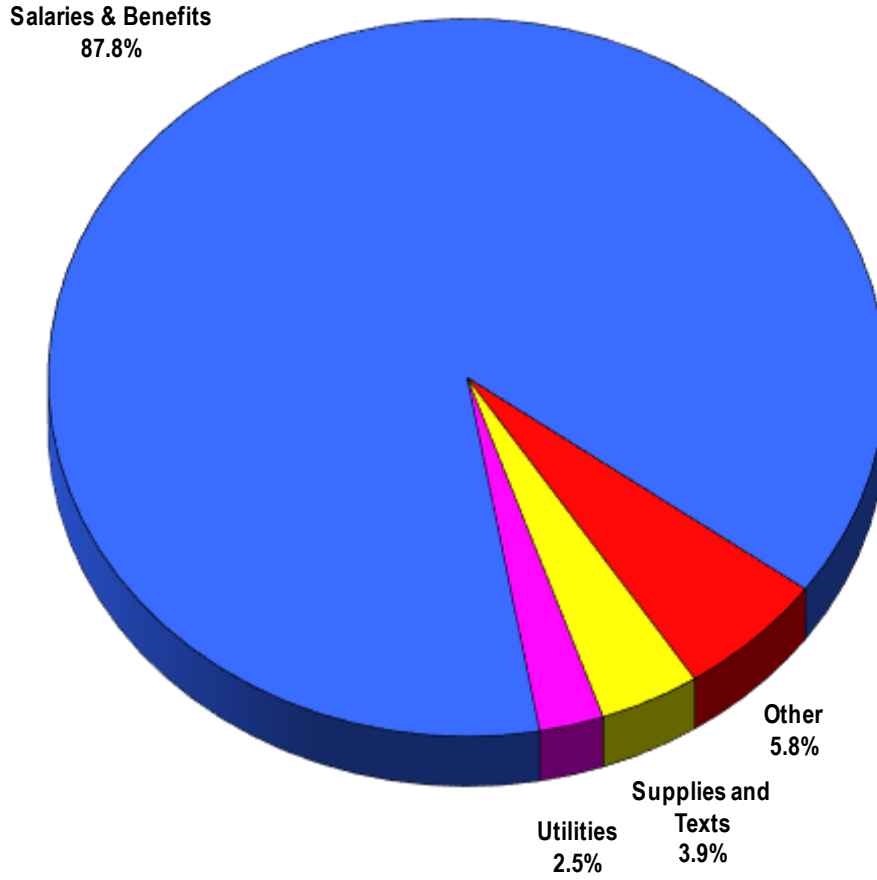
**Federal Sources:**

Special Education	6,186,704	5,671,145	5,610,385	8,114,407	6,176,064
Medicaid	2,303,934	2,388,903	1,654,900	2,253,775	2,231,238
Perkins	316,840	358,381	365,227	395,520	403,430
Other Restricted Grants through State	1,017,461	683,755	1,167,157	393,326	402,038
NCLB Title IA - Poverty	3,590,952	2,997,386	2,597,376	3,192,029	3,175,535
NCLB Title IIA - Teacher Quality	520,590	466,037	438,229	808,776	971,396
NCLB Title IIIA - English Language	198,955	218,315	219,773	274,773	280,268
NCLB Title X- McKinley Vento	78,921	43,849	34,482	75,656	57,207
Student Support Enrichment	-	189,348	-	190,488	202,417
E-Rate	137,150	239,641	87,489	-	311,219
ESSER	-	-	-	7,016,351	9,397,906
Total Federal Sources	14,351,507	13,256,760	12,175,018	22,715,101	23,608,718
Total Revenues	<u>\$ 257,862,352</u>	<u>\$ 268,286,800</u>	<u>\$ 293,198,583</u>	<u>\$ 312,611,566</u>	<u>\$ 319,138,715</u>

# General Fund Expenditures by Function



# General Fund Expenditures by Object



## Canyons School District

### General Fund

#### Expenditures

	<i>Actual</i> <b>2017-2018</b>	<i>Actual</i> <b>2018-2019</b>	<i>Actual</i> <b>2019-2020</b>	<i>Final</i> <b>Budget</b> <b>2020-2021</b>	<i>Budget</i> <b>2021-2022</b>
<b>Instruction:</b>					
Salaries:					
Teachers - Certificated	\$ 88,844,696	\$ 92,241,700	\$ 104,520,645	\$ 109,612,549	\$ 109,872,073
Substitute Teachers	2,060,571	2,270,734	1,790,122	2,071,450	2,184,748
Teacher Aides & Paraprofessionals	11,015,834	11,230,283	12,163,645	12,790,058	13,732,673
<b>Total Salaries</b>	<b>101,921,101</b>	<b>105,742,717</b>	<b>118,474,412</b>	<b>124,474,057</b>	<b>125,789,494</b>
Employee Benefits:					
State Retirement	20,365,890	20,935,123	23,498,064	25,177,250	25,203,403
Social Security	7,534,769	7,778,739	8,705,769	9,632,845	9,711,010
Group Insurance	12,321,046	13,776,464	14,633,794	15,028,962	15,010,507
Disability Insurance	239,614	271,389	290,799	314,557	308,714
Worker's Compensation	837,106	853,550	953,534	992,337	1,007,853
Local Retirement	2,395,769	1,128,877	957,359	1,447,400	1,374,650
Unemployment	59,303	42,137	150,137	80,000	80,000
<b>Total Employee Benefits</b>	<b>43,753,497</b>	<b>44,786,279</b>	<b>49,189,456</b>	<b>52,673,351</b>	<b>52,696,137</b>
Contracted Services	3,538,473	2,504,020	2,436,030	2,597,889	2,489,589
Purchased Services	1,651,944	1,685,978	1,731,768	1,724,349	1,720,738
<b>Total Purchased Services</b>	<b>5,190,417</b>	<b>4,189,998</b>	<b>4,167,798</b>	<b>4,322,238</b>	<b>4,210,327</b>
Supplies	3,378,794	3,635,523	3,133,341	4,698,225	4,758,291
Textbooks	1,118,865	1,217,242	2,179,619	2,313,427	3,546,889
Software	145,015	35,313	768,399	1,004,312	864,312
<b>Total Supplies and Materials</b>	<b>4,642,674</b>	<b>4,888,078</b>	<b>6,081,359</b>	<b>8,015,964</b>	<b>9,169,492</b>
Instructional Equipment	761,571	951,353	1,493,795	928,922	1,374,987
Computer Equipment	1,571,739	1,916,097	1,442,966	3,353,864	2,064,164
Other	106,760	11,287	846	44,457	44,455
<b>Total Equipment and Other</b>	<b>2,440,070</b>	<b>2,878,737</b>	<b>2,937,607</b>	<b>4,327,243</b>	<b>3,483,606</b>
<b>Total Instruction</b>	<b>157,947,759</b>	<b>162,485,809</b>	<b>180,850,632</b>	<b>193,812,853</b>	<b>195,349,056</b>

## Canyons School District

### General Fund

#### Expenditures

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Student Services:</b>					
Salaries:					
Directors and Coordinators	250,465	343,891	491,630	526,006	414,023
Guidance Personnel	3,220,398	4,269,980	6,064,319	4,761,976	5,001,660
Health Services Personnel	1,262,095	1,356,343	1,483,201	2,020,859	2,043,108
Psychological/Social Worker Personnel	2,991,998	2,844,937	2,913,906	5,518,894	5,929,853
Secretarial and Other	323,818	354,834	357,905	407,716	432,652
Total Salaries	8,048,774	9,169,985	11,310,961	13,235,451	13,821,296
Employee Benefits	3,312,633	3,672,734	4,563,822	5,528,164	5,746,365
Purchased Services	1,006,081	900,265	953,759	951,550	962,350
Supplies and Other	105,739	149,096	128,290	308,617	272,319
Total Student Support	12,473,227	13,892,080	16,956,832	20,023,782	20,802,330
<b>Staff Services:</b>					
Salaries:					
Directors and Coordinators	1,854,552	1,759,906	1,854,524	1,850,759	1,974,163
Teachers - Certified	7,461,726	7,331,662	8,226,693	9,063,229	9,208,292
Media Personnel	792,322	825,441	907,268	899,325	941,089
Secretarial and Clerical	859,603	1,192,005	939,682	1,046,114	1,182,451
Aides and Paraprofessionals	739,561	829,775	812,400	888,223	936,966
Total Salaries	11,707,764	11,938,789	12,740,567	13,747,650	14,242,961
Employee Benefits	4,336,386	4,447,725	4,694,690	5,162,939	5,265,945
Purchased Services	554,884	741,322	695,879	684,102	708,602
Supplies and Other	490,985	512,429	535,237	766,235	558,201
Library Books	432,682	420,182	411,067	1,043,095	529,409
Total Instructional Staff Support	17,522,701	18,060,447	19,077,440	21,404,021	21,305,118
<b>District Administration:</b>					
Salaries:					
Board of Education	90,410	90,630	90,360	91,000	91,000
Superintendent and Assistants	1,092,970	1,129,565	998,887	1,044,092	1,049,334
Secretarial and Clerical	448,047	394,578	397,868	414,318	429,370
Total Salaries	1,631,427	1,614,773	1,487,115	1,549,410	1,569,704
Employee Benefits	672,687	699,144	652,317	677,205	683,006
Purchased Services	134,877	219,305	155,912	172,920	218,912
Supplies and Other	168,380	102,256	92,066	272,371	268,479
Total District Admin Support	2,607,371	2,635,478	2,387,410	2,671,906	2,740,101

## Canyons School District

### General Fund Expenditures

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>School Administration:</b>					
Salaries:					
Principals and Assistants	9,360,676	9,816,466	10,075,652	10,442,068	11,645,950
Secretarial and Clerical	4,439,843	4,593,191	4,776,532	5,189,451	5,312,951
Total Salaries	13,800,519	14,409,657	14,852,184	15,631,519	16,958,901
Employee Benefits	5,824,050	6,051,084	6,274,609	6,503,034	6,905,346
Purchased Services and Other	181,670	176,079	219,798	339,219	286,408
Total School Admin Support	19,806,239	20,636,820	21,346,591	22,473,772	24,150,655
<b>Central Support Services:</b>					
Salaries:					
Business Administrator and Directors	2,079,912	1,996,164	2,052,355	2,062,695	2,341,791
Secretarial and Clerical	1,597,765	1,635,375	1,892,653	1,900,860	1,887,333
Other Classified Personnel	3,559,006	3,928,091	3,915,360	4,430,082	4,865,968
Total Salaries	7,236,683	7,559,630	7,860,368	8,393,637	9,095,092
Employee Benefits	3,013,548	3,093,115	3,296,371	3,405,862	3,698,312
Purchased Services	2,762,860	2,927,695	3,268,354	3,321,400	3,411,982
Supplies and Other	659,069	917,432	1,154,269	2,013,811	1,017,740
Total Central Support	13,672,160	14,497,872	15,579,362	17,134,710	17,223,126
<b>Operation &amp; Maintenance of Plant:</b>					
Salaries:					
Secretarial and Clerical	222,509	245,518	270,860	274,865	303,619
Custodial/Maintenance Supervisors	669,082	845,257	819,339	1,027,236	1,098,323
Custodial/Maintenance Personnel	6,581,598	6,859,218	7,251,722	7,806,847	8,265,268
Custodial/Maintenance - Hourly	1,612,398	1,627,555	1,625,937	2,180,934	2,065,793
Total Salaries	9,085,587	9,577,548	9,967,858	11,289,882	11,733,003
Employee Benefits	3,721,763	3,955,349	4,166,652	4,699,801	4,837,915
Purchased Services	1,591,445	2,308,726	1,924,231	2,035,250	1,919,455
Repairs and Parts	1,257,792	1,196,445	1,301,741	1,360,000	1,383,000
Supplies and Other	925,490	980,751	904,419	1,140,809	936,850
Water and Sewer	1,660,381	1,518,889	1,512,835	1,700,158	1,746,650
Natural Gas	1,487,223	1,407,623	1,259,308	1,570,736	1,602,399
Electricity	4,568,512	4,536,092	4,125,707	4,573,279	4,680,040
Total Operation & Maintenance	24,298,193	25,481,423	25,162,751	28,369,915	28,839,312

## Canyons School District

### General Fund

#### Expenditures

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Student Transportation:</b>					
Salaries:					
Secretarial and Clerical	99,341	92,478	104,822	101,697	112,436
Transportation Supervisors	114,267	114,313	111,377	118,728	127,639
Bus Drivers	4,215,946	4,604,978	4,630,202	4,840,114	5,411,164
Mechanics, Analysts and Others	1,003,429	1,150,194	1,149,190	1,120,401	1,193,712
<b>Total Salaries</b>	<b>5,432,983</b>	<b>5,961,963</b>	<b>5,995,591</b>	<b>6,180,940</b>	<b>6,844,951</b>
Employee Benefits	2,183,252	2,353,290	2,397,059	2,691,286	2,761,922
Purchased Services	163,181	199,091	186,633	202,000	231,000
Supplies and Other	275,331	365,949	399,220	261,500	261,500
Motor Fuel	622,408	703,521	463,484	550,000	750,000
Tires and Lubricants	65,445	53,270	78,964	82,000	82,000
Repair Parts	433,242	472,226	419,457	415,000	454,999
<b>Total Transportation</b>	<b>9,175,842</b>	<b>10,109,310</b>	<b>9,940,408</b>	<b>10,382,726</b>	<b>11,386,372</b>
<b>Community/Other Service:</b>					
Salaries	99,644	199,319	158,553	204,166	134,201
Employee Benefits	55,543	81,458	77,314	81,689	50,872
Purchased Services and Other	93,829	49,270	52,638	64,600	64,600
<b>Total Community Service</b>	<b>249,016</b>	<b>330,047</b>	<b>288,505</b>	<b>350,455</b>	<b>249,673</b>
<b>Total Expenditures</b>	<b>\$257,752,508</b>	<b>\$268,129,286</b>	<b>\$291,589,931</b>	<b>\$316,624,140</b>	<b>\$322,045,743</b>
	257,752,508	268,129,286	291,589,931	316,624,140	322,045,743
	\$ -	\$ -	\$ -	\$ -	\$ -



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## ***District Activity Fund***

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

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## Canyons School District

### District Activity Fund

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Local Revenues:</b>					
Student Fees	\$ 4,541,735	\$ 4,504,948	\$ 3,448,121	\$ 4,655,443	\$ 4,738,215
Vending Commissions	102,238	203,413	77,412	\$ 223,754	234,942
Fundraising and Admissions	6,743,745	6,714,785	5,509,771	\$ 7,086,264	7,290,577
Interest	42,566	39,970	136,253	35,728	32,155
Total Operating Revenues	<u>11,430,284</u>	<u>11,463,116</u>	<u>9,171,557</u>	<u>12,001,189</u>	<u>12,295,889</u>
<b>Expenditures:</b>					
Instruction:					
Salaries	29,640	54,981	50,901	46,148	53,972
Benefits	4,777	8,041	8,403	3,899	4,560
Purchased Services	4,407,400	4,211,508	2,996,769	4,755,595	4,993,375
Supplies and Materials	5,027,658	5,309,134	4,749,473	5,540,047	5,832,049
Equipment	262,429	261,189	218,365	287,308	301,673
Other	1,019,838	1,176,861	1,179,656	1,363,871	1,432,065
Total Operating Expenses	<u>10,751,742</u>	<u>11,021,714</u>	<u>9,203,567</u>	<u>11,996,868</u>	<u>12,617,694</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	678,542	441,402	(32,010)	4,321	(321,805)
<b>Fund Balances - Beginning of Year</b>	<u>6,611,190</u>	<u>7,289,732</u>	<u>7,731,134</u>	<u>7,699,124</u>	<u>7,703,445</u>
<b>Fund Balances - End of Year</b>	<u>\$ 7,289,732</u>	<u>\$ 7,731,134</u>	<u>\$ 7,699,124</u>	<u>\$ 7,703,445</u>	<u>\$ 7,381,640</u>
<b>Fund Balances:</b>					
Committed	<u>7,289,732</u>	<u>7,731,134</u>	<u>7,699,124</u>	<u>7,703,445</u>	<u>7,381,640</u>
<b>Total Fund Balances</b>	<u>\$ 7,289,732</u>	<u>\$ 7,731,134</u>	<u>\$ 7,699,124</u>	<u>\$ 7,703,445</u>	<u>\$ 7,381,640</u>

# Canyons School District

## District Activity Fund

### Three Year Budget Forecast

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Local Sources					
Student Fees	\$ 4,738,215	\$ 4,856,670	\$ 4,978,087	\$ 5,102,539	2.50%
Vending Commissions	234,942	240,816	246,836	253,007	2.50%
Fundraising and Admissions	7,290,577	7,472,841	7,659,662	7,851,154	2.50%
Interest	32,155	32,959	33,783	34,628	2.50%
Total Revenues	<u>\$ 12,295,889</u>	<u>\$ 12,603,286</u>	<u>\$ 12,918,368</u>	<u>\$ 13,241,328</u>	
<b>Expenditures:</b>					
Salaries	53,972	55,321	56,704	58,122	2.50%
Benefits	4,560	4,674	4,791	4,911	2.50%
Purchased Services	4,993,375	5,118,209	5,246,164	5,377,318	2.50%
Supplies and Materials	5,832,049	5,977,850	6,127,296	6,280,478	2.50%
Equipment	301,673	309,215	316,945	324,869	2.50%
Other	1,432,065	1,467,867	1,504,564	1,542,178	2.50%
Total Expenditures	<u>12,617,694</u>	<u>12,933,136</u>	<u>13,256,464</u>	<u>13,587,876</u>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(321,805)	(329,850)	(338,096)	(346,548)	
<b>Other Financing Uses:</b>					
Transfers In	-	-	-	-	
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Net Change in Fund Balances</b>	(321,805)	(329,850)	(338,096)	(346,548)	
<b>Fund Balances - Beginning of Year</b>	<u>7,703,445</u>	<u>7,381,640</u>	<u>7,051,790</u>	<u>6,713,694</u>	
<b>Fund Balances - End of Year</b>	<u>\$ 7,381,640</u>	<u>\$ 7,051,790</u>	<u>\$ 6,713,694</u>	<u>\$ 6,367,146</u>	

### **Assumptions:**

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

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

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

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## Canyons School District

### Pass-Through Taxes Fund

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Local Sources:</b>					
Property Taxes	\$ 12,269,778	\$ 12,781,299	\$ 12,100,348	\$ 13,413,568	\$ 13,748,907
Total Revenues	12,269,778	12,781,299	12,100,348	13,413,568	13,748,907
<b>Expenditures:</b>					
Community:					
Payments to Community Agencies/Charter Schools	12,269,778	12,781,299	12,100,348	13,413,568	13,748,907
Total Expenditures	12,269,778	12,781,299	12,100,348	13,413,568	13,748,907
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	-	-	-	-	-
<b>Fund Balances - Beginning of Year</b>	-	-	-	-	-
<b>Fund Balances - End of Year</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# Canyons School District

## Pass-Through Taxes Fund

### Three Year Budget Forecast

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 13,748,907	\$ 14,092,630	\$ 14,444,946	\$ 14,806,070	2.5%
Total Revenues	13,748,907	14,092,630	14,444,946	14,806,070	
<b>Expenditures:</b>					
Community:					
Payments to Community Agencies/Charter Schools	13,748,907	14,092,630	14,444,946	14,806,070	2.5%
Total Expenditures	13,748,907	14,092,630	14,444,946	14,806,070	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	-	-	-	-	
<b>Fund Balances - Beginning of Year</b>					
	-	-	-	-	
<b>Fund Balances - End of Year</b>					
	\$ -	\$ -	\$ -	\$ -	

### **Assumptions:**

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

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## ***Canyons Education Foundation***

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

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## Canyons School District

### Canyons Education Foundation

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Revenues:</b>					
Local Contributions	\$ 569,230	\$ 879,324	\$ 585,355	\$ 535,500	\$ 615,000
Interest Income	27,044	6,061	1,831	52,800	55,500
<b>Total Revenues</b>	<b>596,274</b>	<b>885,385</b>	<b>587,186</b>	<b>588,300</b>	<b>670,500</b>
<b>Expenditures:</b>					
Salaries	115,323	132,099	142,188	145,524	159,758
Benefits	32,770	41,933	45,204	43,250	46,162
Purchased Services	3,975	18,444	9,565	29,600	29,600
Supplies	11,469	25,796	35,647	34,800	34,800
Awards	538,668	537,810	661,085	550,000	610,000
<b>Total Expenditures</b>	<b>702,205</b>	<b>756,082</b>	<b>893,689</b>	<b>803,174</b>	<b>880,320</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(105,931)</b>	<b>129,303</b>	<b>(306,503)</b>	<b>(214,874)</b>	<b>(209,820)</b>
<b>Other Financing Sources:</b>					
Transfer In	161,357	190,072	208,001	226,674	243,820
Total Other Financing Sources (Uses)	161,357	190,072	208,001	226,674	243,820
<b>Net Change in Fund Balances</b>	<b>55,426</b>	<b>319,375</b>	<b>(98,502)</b>	<b>11,800</b>	<b>34,000</b>
<b>Fund Balances - Beginning of Year</b>	<b>548,659</b>	<b>604,085</b>	<b>923,460</b>	<b>824,958</b>	<b>836,758</b>
<b>Fund Balances - End of Year</b>	<b>\$ 604,085</b>	<b>\$ 923,460</b>	<b>\$ 824,958</b>	<b>\$ 836,758</b>	<b>\$ 870,758</b>
<b>Fund Balances:</b>					
Committed	604,085	923,460	824,958	836,758	870,758
<b>Total Fund Balances</b>	<b>\$ 604,085</b>	<b>\$ 923,460</b>	<b>\$ 824,958</b>	<b>\$ 836,758</b>	<b>\$ 870,758</b>



## Canyons School District

### Canyons Education Foundation

#### Three Year Budget Forecast

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Local Contributions	\$ 670,500	\$ 690,615	\$ 711,333	\$ 732,673	3.00%
Total Revenues	670,500	690,615	711,333	732,673	
<b>Expenditures:</b>					
Non-Instructional:					
Salaries	159,758	164,551	169,488	174,573	3.00%
Benefits	46,162	47,547	48,973	50,442	3.00%
Purchased Services	29,600	30,488	31,403	32,345	3.00%
Supplies	34,800	35,844	36,919	38,027	3.00%
Awards	610,000	628,300	647,149	666,563	3.00%
Total Expenditures	880,320	906,730	933,932	961,950	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>					
	(209,820)	(216,115)	(222,599)	(229,277)	
<b>Other Financing Uses:</b>					
Transfers In	243,820	246,258	248,721	251,208	1.00%
Total Other Financing Sources (Uses)	243,820	246,258	248,721	251,208	
<b>Net Change in Fund Balances</b>	34,000	30,143	26,122	21,931	
<b>Fund Balances - Beginning of Year</b>	836,758	870,758	900,901	927,023	
<b>Fund Balances - End of Year</b>	\$ 870,758	\$ 900,901	\$ 927,023	\$ 948,954	

#### **Assumptions:**

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

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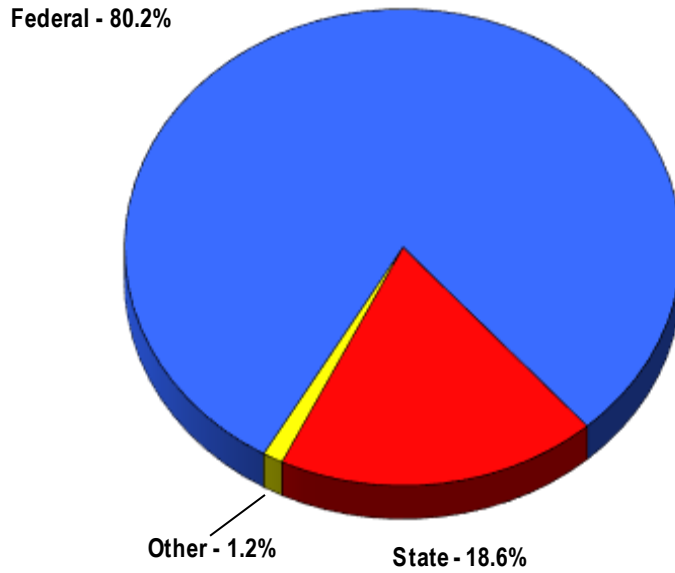
## ***Nutrition Fund***

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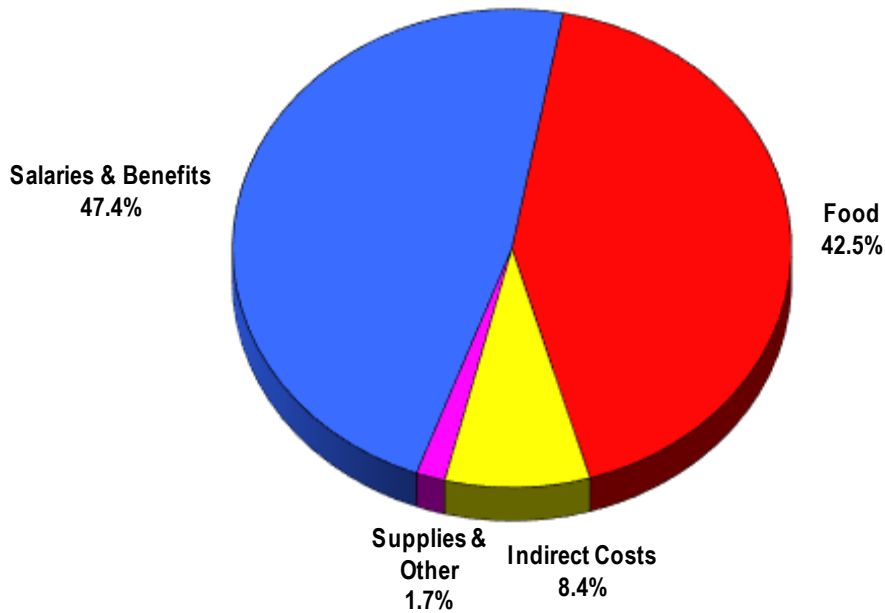
The purpose of the Nutrition Fund is to account for the food service activities of the District as required by State and Federal law. Financing is provided by local sales along with substantial subsidies from the State of Utah and the U.S. Government.

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# Nutrition Fund Revenue Sources



# Budgeted Expenditures



## Canyons School District

### Nutrition Fund

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

	<b>Actual</b> <b>2017-2018</b>	<b>Actual</b> <b>2018-2019</b>	<b>Actual</b> <b>2019-2020</b>	<b>Final</b> <b>Budget</b> <b>2020-2021</b>	<b>Budget</b> <b>2021-2022</b>
<b>Revenues:</b>					
Local Sources	\$ 4,037,859	\$ 3,929,329	\$ 2,926,727	\$ 380,000	\$ 172,050
State Sources	2,192,123	2,455,119	2,165,162	2,871,385	2,729,237
Federal Sources	6,351,127	6,366,867	6,481,085	11,613,535	11,727,077
<b>Total Revenues</b>	<b>12,581,109</b>	<b>12,751,315</b>	<b>11,572,974</b>	<b>14,864,920</b>	<b>14,628,364</b>
<b>Expenditures:</b>					
Food Services	12,892,797	12,826,259	12,714,968	14,880,581	15,105,154
<b>Total Expenditures</b>	<b>12,892,797</b>	<b>12,826,259</b>	<b>12,714,968</b>	<b>14,880,581</b>	<b>15,105,154</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(311,688)</b>	<b>(74,944)</b>	<b>(1,141,994)</b>	<b>(15,661)</b>	<b>(476,790)</b>
<b>Fund Balances - Beginning of Year</b>	<b>3,120,214</b>	<b>2,808,526</b>	<b>2,733,582</b>	<b>1,591,588</b>	<b>1,575,927</b>
<b>Fund Balances - End of Year</b>	<b>\$ 2,808,526</b>	<b>\$ 2,733,582</b>	<b>\$ 1,591,588</b>	<b>\$ 1,575,927</b>	<b>\$ 1,099,137</b>
<b>Fund Balances:</b>					
Non-Spendable	475,300	470,325	641,492	628,662	660,095
Restricted	2,333,226	2,263,257	950,096	947,265	439,042
<b>Total Fund Balances</b>	<b>\$ 2,808,526</b>	<b>\$ 2,733,582</b>	<b>\$ 1,591,588</b>	<b>\$ 1,575,927</b>	<b>\$ 1,099,137</b>

# Canyons School District

## Nutrition Fund

### Three Year Budget Forecast

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Interest on Investments	\$ 10,450	\$ 10,659	\$ 10,872	\$ 11,089	2.0%
Sales	161,600	3,364,832	3,432,129	3,500,772	2.0%
State Sources	2,729,237	2,811,114	2,895,447	2,982,310	3.0%
Federal Sources	11,727,077	8,878,889	9,145,256	9,419,614	3.0%
<b>Total Revenues</b>	<b>14,628,364</b>	<b>15,065,494</b>	<b>15,483,704</b>	<b>15,913,785</b>	
<b>Expenditures:</b>					
Non-Instructional Services:					
Salaries	5,579,674	5,691,267	5,805,092	5,921,194	2.0%
Employee Benefits	1,576,220	1,607,744	1,639,899	1,672,697	2.0%
Purchased Services	21,100	21,522	21,952	22,391	2.0%
Supplies	164,500	167,790	171,146	174,569	2.0%
Food	6,430,100	6,558,702	6,689,876	6,823,674	2.0%
Equipment	68,000	69,360	70,747	72,162	2.0%
Indirect Costs	1,265,560	1,290,871	1,316,688	1,343,022	2.0%
<b>Total Expenditures</b>	<b>15,105,154</b>	<b>15,407,256</b>	<b>15,715,400</b>	<b>16,029,709</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(476,790)</b>	<b>(341,762)</b>	<b>(231,696)</b>	<b>(115,924)</b>	
<b>Fund Balances - Beginning of Year</b>	<b>1,575,927</b>	<b>1,099,137</b>	<b>757,375</b>	<b>525,679</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 1,099,137</b>	<b>\$ 757,375</b>	<b>\$ 525,679</b>	<b>\$ 409,755</b>	

### Assumptions:

The USDA provided free lunch to all students nationwide during the 2020-2021 school year and this program will continue for 2021-2022. Assuming this program is not continued for the 2022-2023 school year and beyond the District will again have to charge for lunch services. The above assumptions are for student lunch sales to be re-instated in 2022-2023 with a corresponding decrease to the federal reimbursement. For the years ending in 2024 and 2025 sales are projected to increase by 2.0% with the state and federal reimbursement to increase by 3.0%. All expense categories are projected to increase by 2.0%. If the fund approaches a negative balance, a transfer from the General Fund will need to occur.

## Canyons School District

### Nutrition Fund

#### Revenues

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Local Sources:</b>					
Sales to Pupils	\$ 3,786,386	\$ 3,722,288	\$ 2,738,831	\$ 210,100	\$ -
Sales to Adults	107,997	49,959	43,222	23,200	25,100
Interest on Investments	44,156	57,310	49,528	10,200	10,450
Other Local Revenue	99,320	99,772	95,146	136,500	136,500
Total Local Sources	4,037,859	3,929,329	2,926,727	380,000	172,050
<b>State Sources:</b>					
School Lunch	2,192,123	2,455,119	2,165,162	2,871,385	2,729,237
Total State Sources	2,192,123	2,455,119	2,165,162	2,871,385	2,729,237
<b>Federal Sources:</b>					
Lunch Reimbursement	6,351,127	6,366,867	6,481,085	11,613,535	11,727,077
Total Federal Sources	6,351,127	6,366,867	6,481,085	11,613,535	11,727,077
Total Revenues	\$ 12,581,109	\$ 12,751,315	\$ 11,572,974	\$ 14,864,920	\$ 14,628,364

## Canyons School District

### Nutrition Fund Expenditures

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Food Services:</b>					
Salaries	\$ 4,872,233	\$ 4,838,252	\$ 5,006,639	\$ 5,410,868	\$ 5,579,674
Employee Benefits	1,588,953	1,568,374	1,575,612	1,550,165	1,576,220
Purchased Services	14,295	9,222	5,899	21,100	21,100
Supplies	189,564	157,258	183,132	192,500	164,500
Food	5,015,367	5,440,733	4,745,045	6,351,058	6,430,100
Equipment	46,026	34,918	34,385	64,000	68,000
Indirect Costs	1,166,359	777,502	1,164,256	1,290,890	1,265,560
<b>Total Expenditures</b>	<b>\$ 12,892,797</b>	<b>\$ 12,826,259</b>	<b>\$ 12,714,968</b>	<b>\$ 14,880,581</b>	<b>\$ 15,105,154</b>

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## ***Capital Outlay Fund***

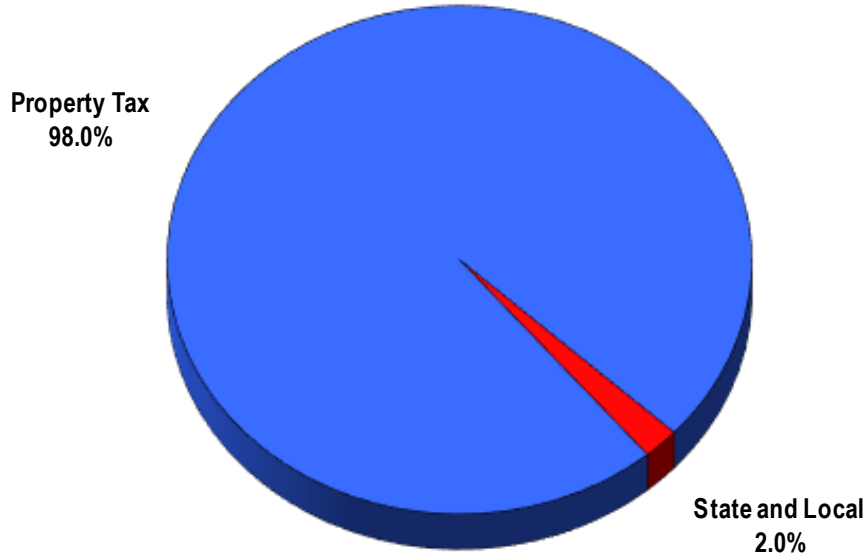
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The purpose of the Capital Outlay Fund is to account for the costs incurred in acquiring and improving sites, constructing and remodeling facilities, and procuring equipment necessary for providing quality educational programs for all students within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

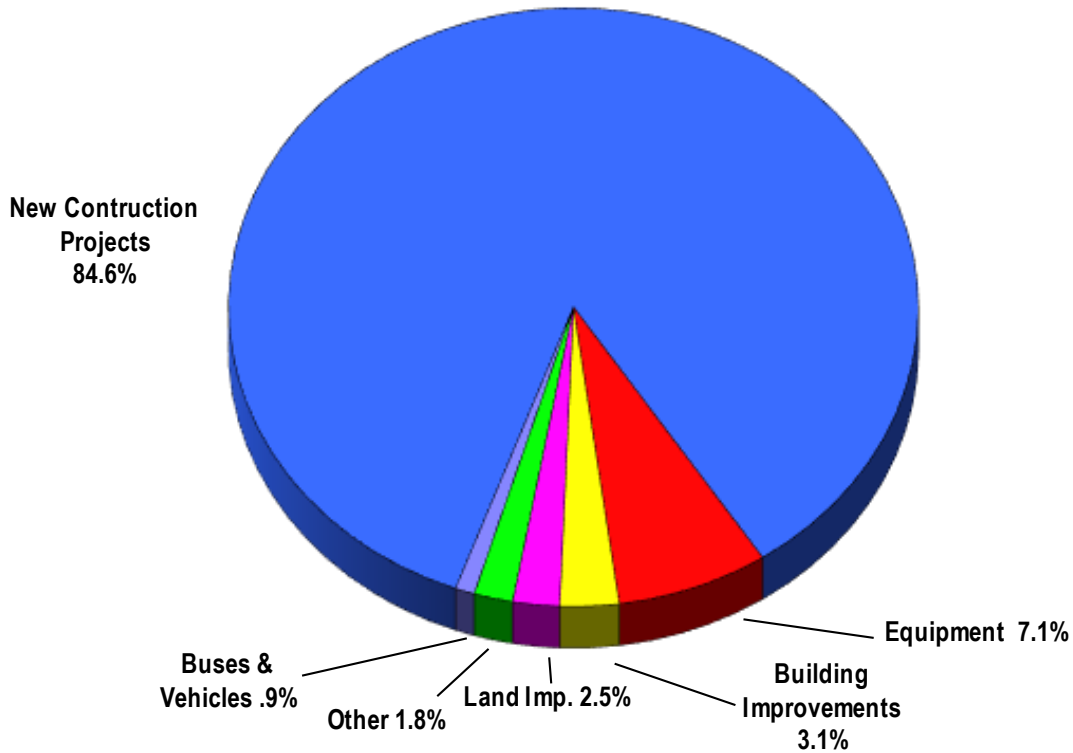
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# Capital Outlay Fund Revenue Sources



# Budgeted Expenditures



## Canyons School District

### Capital Outlay Fund

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

	<b>Actual 2017-2018</b>	<b>Actual 2018-2019</b>	<b>Actual 2019-2020</b>	<b>Final Budget 2020-2021</b>	<b>Budget 2021-2022</b>
<b>Revenues:</b>					
Local Sources	\$ 21,688,211	\$ 24,694,052	\$ 24,154,019	\$ 23,316,021	\$ 22,757,763
State Sources	102,589	61,604	61,697	137,870	33,000
Federal Sources	268,653	-	-	800,000	-
<b>Total Revenues</b>	<b>22,059,453</b>	<b>24,755,656</b>	<b>24,215,716</b>	<b>24,253,891</b>	<b>22,790,763</b>
<b>Expenditures:</b>					
Capital Outlay	56,005,810	101,297,931	155,628,507	138,199,773	94,127,121
<b>Total Expenditures</b>	<b>56,005,810</b>	<b>101,297,931</b>	<b>155,628,507</b>	<b>138,199,773</b>	<b>94,127,121</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(33,946,357)</b>	<b>(76,542,275)</b>	<b>(131,412,791)</b>	<b>(113,945,882)</b>	<b>(71,336,358)</b>
<b>Other Financing Sources (Uses):</b>					
Transfers In (Out)	(1,400,000)	(300,000)	-	-	4,000,000
Sale of Property	-	16,156,191	-	-	4,700,000
Building Bond Proceeds	49,000,000	74,995,000	80,005,000	79,000,000	35,000,000
Bond Premium	3,173,234	4,826,455	13,215,572	12,898,847	2,500,000
Insurance Proceeds	-	-	6,135,774	-	-
<b>Total Other Financing Sources</b>	<b>50,773,234</b>	<b>95,677,646</b>	<b>99,356,346</b>	<b>91,898,847</b>	<b>46,200,000</b>
<b>Net Change in Fund Balances</b>	<b>16,826,877</b>	<b>19,135,371</b>	<b>(32,056,445)</b>	<b>(22,047,035)</b>	<b>(25,136,358)</b>
<b>Fund Balances - Beginning of Year</b>	<b>62,013,877</b>	<b>78,840,754</b>	<b>97,976,125</b>	<b>65,919,680</b>	<b>43,872,645</b>
<b>Fund Balances - End of Year</b>	<b>\$ 78,840,754</b>	<b>\$ 97,976,125</b>	<b>\$ 65,919,680</b>	<b>\$ 43,872,645</b>	<b>\$ 18,736,287</b>
<b>Fund Balances:</b>					
Restricted	78,840,754	97,976,125	65,919,680	43,872,645	18,736,287
<b>Total Fund Balances</b>	<b>\$ 78,840,754</b>	<b>\$ 97,976,125</b>	<b>\$ 65,919,680</b>	<b>\$ 43,872,645</b>	<b>\$ 18,736,287</b>

## Canyons School District

### Capital Outlay Fund

#### Three Year Budget Forecast

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Revenues:</b>					
Property Tax	\$ 21,235,694	\$ 21,766,586	\$ 22,310,751	\$ 22,868,520	2.5%
Registered Vehicles Fee-in-Lieu	1,104,569	1,132,183	1,160,488	1,189,500	2.5%
Interest on Investments	375,000	382,500	390,150	397,953	2.0%
State Sources	33,000	33,660	34,333	35,020	2.0%
Federal Sources	-	-	-	-	
Other Local	42,500	40,000	40,000	40,000	0.0%
<b>Total Revenues</b>	<b>22,790,763</b>	<b>23,354,929</b>	<b>23,935,722</b>	<b>24,530,993</b>	
<b>Expenditures:</b>					
Capital Outlay					
Salaries	1,040,266	1,061,071	1,082,292	1,103,938	2.0%
Employee Benefits	443,953	452,832	461,889	471,127	2.0%
Purchased Services & Supplies	100,000	95,000	95,000	95,000	
Architectural & Engineering Fees	1,370,000	500,000	500,000	500,000	
Bond Construction Projects	78,837,778	26,700,000	7,430,000	11,630,000	
Land and Improvements	2,057,000	700,000	700,000	700,000	
Buildings and Improvements	2,598,000	2,850,000	2,850,000	2,850,000	
Data Processing Equipment	2,900,000	2,500,000	2,500,000	2,500,000	
Equipment	3,794,524	2,000,000	2,000,000	2,000,000	
Buses	528,000	750,000	750,000	750,000	
Vehicles	330,000	320,000	320,000	320,000	
Lease Revenue Bond Repayment	127,600	2,125,000	2,125,000	2,125,000	
<b>Total Expenditures</b>	<b>94,127,121</b>	<b>40,053,903</b>	<b>20,814,181</b>	<b>25,045,065</b>	
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(71,336,358)</b>	<b>(16,698,974)</b>	<b>3,121,541</b>	<b>(514,072)</b>	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	4,000,000	4,000,000	-	-	
Sale of Property	4,700,000	-	-	-	
Building Bond/Lease Bond Proceeds	35,000,000	-	-	-	
Bond Premium	2,500,000	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>46,200,000</b>	<b>4,000,000</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	<b>(25,136,358)</b>	<b>(12,698,974)</b>	<b>3,121,541</b>	<b>(514,072)</b>	
<b>Fund Balances - Beginning of Year</b>	<b>43,872,645</b>	<b>18,736,287</b>	<b>6,037,313</b>	<b>9,158,854</b>	
<b>Fund Balances - End of Year</b>	<b>\$ 18,736,287</b>	<b>\$ 6,037,313</b>	<b>\$ 9,158,854</b>	<b>\$ 8,644,782</b>	

#### Assumptions:

Property tax and fee-in-lieu revenues are expected to grow at 2.5% each year. Interest is also expected to grow at 2.00% each year. In November 2017, the voting electorate authorized the District to issue \$283 million in bonds. The proceeds will be used to fund several projects. In fiscal years 2021 and 2022, Alta High will be remodeled while Brighton High and Hillcrest High will be rebuilt. Also during these two years construction will begin on Union Middle, Glacier Hills Elementary and Peruvian Park Elementary. A new elementary in west Draper was included on the bond, the timing of this project has yet to be determined. The District will need to issue at least \$35M in lease revenue bonds to complete all projects and the repayment of the bonds will come from this fund. A transfer from the General Fund balance will also be required and \$4M is initially planned for both 2022 and 2023. However, the transfers will not occur until each of these two years are completed and the fund balance and future capital needs are examined. The District continually assess its capital facilities needs, other minor projects are expected to occur, nonetheless capital expenditures will be budgeted to balance with available revenues.

# Canyons School District

## Capital Outlay Fund

### Revenues

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Local Sources:</b>					
Property Taxes	\$ 18,912,828	\$ 19,657,060	\$ 20,885,507	\$ 21,106,222	\$ 21,235,694
Registered Vehicles Fee-in-Lieu	1,200,863	1,225,842	1,142,823	1,116,799	1,104,569
Earnings on Investments	1,555,528	3,726,100	2,061,884	600,000	375,000
Other Local Revenue	18,992	85,050	63,805	493,000	42,500
Total Local Sources	21,688,211	24,694,052	24,154,019	23,316,021	22,757,763
<b>State Sources:</b>					
Drivers Education	-	-	-	105,700	-
Enrollment Growth	102,589	61,604	61,697	32,170	33,000
Total State Sources	102,589	61,604	61,697	137,870	33,000
<b>Federal Sources:</b>					
Federal Energy Bus Grant	268,653	-	-	800,000	-
Total Federal Sources	268,653	-	-	800,000	-
Total Revenues	\$ 22,059,453	\$ 24,755,656	\$ 24,215,716	\$ 24,253,891	\$ 22,790,763

## Canyons School District

### Capital Outlay Fund

#### Expenditures

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Capital Outlay:</b>					
Salaries	\$ 975,332	\$ 931,681	\$ 954,294	\$ 972,555	\$ 1,040,266
Employee Benefits	388,006	371,899	393,372	423,335	443,953
Purchased Services & Supplies	710,501	988,456	6,564,804	140,000	100,000
Architectural & Engineering Fees	6,945,126	6,377,204	1,970,752	5,159,728	1,370,000
Bond Issuance Costs	220,250	315,569	320,621	261,771	-
New Construction Projects	22,954,588	77,240,355	127,241,480	109,055,924	78,837,778
Land and Improvements	8,821,703	2,345,800	3,479,321	3,204,536	2,057,000
Buildings and Improvements	8,083,726	9,027,567	9,611,926	4,737,376	2,598,000
Data Processing Equipment	2,029,504	1,096,276	1,448,936	3,800,000	2,900,000
Equipment	2,263,279	2,298,581	2,474,656	7,525,698	3,794,524
Buses	2,180,250	-	745,337	2,496,250	528,000
Vehicles	283,213	155,670	294,608	295,000	330,000
Loan Repayment	150,332	148,873	128,400	127,600	127,600
<b>Total Expenditures</b>	<b>\$ 56,005,810</b>	<b>\$ 101,297,931</b>	<b>\$ 155,628,507</b>	<b>\$ 138,199,773</b>	<b>\$ 94,127,121</b>

# Canyons School District

## Capital Outlay Fund

### Detailed Budget by Location

Description	Budget 2021-2022
<b>School Based Expenditures</b>	
<i>Bond Funded Projects</i>	
Union Middle rebuild	\$ 28,440,000
Glacier Hills Elementary (Edgemont rebuild)	20,875,000
Peruvian Park Elementary rebuild	17,620,000
Hillcrest High rebuild	7,243,038
Brighton High rebuild	6,547,823
Alta High renovation	331,917
 <i>Small Capital Improvements</i>	
Alta High baseball/softball upgrades	450,000
Eastmont Middle fire loop	393,000
Jordan Valley parking lot	253,000
Granite Elementary irrigation upgrade	161,000
Park Lane Elementary curtain divider	140,000
Sprucewood Elementary boiler replacement	128,000
School equipment all schools	1,844,524
Total School Based Expenditures	84,427,302
 <b>Facility Support Services:</b>	
Salaries and benefits	998,665
Purchased services and supplies	100,000
Architects	350,000
Total Facility Admin	1,448,665
 <i>District--Wide Site Repairs</i>	
Asphalt repairs	400,000
Sidewalks	50,000
Playgrounds and other upgrades	350,000
Total District-Wide Site Repairs	800,000

# Canyons School District

## Capital Outlay Fund

### Detailed Budget by Location

Description	Budget 2021-2022
<i>District--Wide Building Improvements</i>	
Carpeting	100,000
Paint	125,000
Roof repairs	75,000
Air quality	20,000
HVAC	50,000
Asbestos removal	100,000
Security	50,000
Classroom audio improvements	50,000
Gym floors	150,000
Plumbing	50,000
Remodeling	450,000
Kitchen upgrades/grease traps	165,000
Auditorium upgrades	80,000
Electrical	90,000
Risk management	100,000
ADA compliance	50,000
Portables and set-up	250,000
Energy upgrades	250,000
Special projects	125,000
Total District-Wide Building Repairs	<u>2,330,000</u>
Custodial equipment	250,000
Equipment and tools	50,000
Maintenance and service vehicles	330,000
Total Facility Other Expenses	<u>630,000</u>
Total Facility Support Services	<u>5,208,665</u>

# Canyons School District

## Capital Outlay Fund

### Detailed Budget by Location

Description	Budget 2021-2022
<b>Information Technology Support Services:</b>	
Salaries and benefits	485,554
Network improvements	500,000
Computer equipment	1,200,000
IT projects	500,000
Data center	100,000
Audio and video rotation	150,000
Bus technology rotation	50,000
Bell and paging rotation	200,000
Wireless networks	200,000
Total Information Technology Support Services	3,385,554
<b>Transportation Support Services:</b>	
School buses	528,000
<b>Central Support Services:</b>	
Central office equipment	250,000
Copy machine replacement district-wide	200,000
Energy loan payment	127,600
Total Central Support Services	577,600
Total Capital Outlay Fund Expenditures	\$ 94,127,121



## Canyons School District

### Capital Outlay Fund

#### Summarized Expenditures by Location

Description	Actual	Actual	Actual	Final	Budget
	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
Alta View Elementary	\$ 3,251,755	\$ 25,368	\$ 24,442	\$ 56,282	\$ 26,292
Altara Elementary	378,984	1,301,532	657,149	40,266	23,847
Bell View Elementary	249,868	4,255	231,893	60,403	13,167
Bella Vista Elementary	130,075	22,026	8,498	161,767	10,165
Brookwood Elementary	352,089	905,550	16,564	41,235	19,086
Butler Elementary	132,522	17,823	56,182	85,617	26,163
Canyon View Elementary	73,530	271,994	50,098	58,092	20,373
Copperview Elementary	32,332	55,258	48,142	16,852	17,541
Crescent Elementary	251,244	392,722	204,643	27,794	18,743
Draper Elementary	22,833	152,366	2,055,569	1,474,596	29,937
East Midvale Elementary	351,467	544,757	199,083	166,710	23,075
East Sandy Elementary	13,708	222,379	202,014	65,733	16,942
Glacier Hills Elementary (Edgemont)	24,501	21,596	109,387	2,291,836	20,887,610
Granite Elementary	238,099	669,156	646,198	47,120	177,942
Lone Peak Elementary	320,178	269,023	263,443	186,365	27,235
Midvale Elementary	56,537	31,585	123,315	66,338	30,023
Midvalley Elementary	47,406	2,000,018	17,120,562	3,730,939	20,802
Oak Hollow Elementary	49,394	60,019	239,113	72,058	27,664
Oakdale Elementary	29,856	610,487	581,629	27,841	15,698
Park Lane Elementary	558,393	510,790	33,893	41,958	154,797
Peruvian Park Elementary	8,348	31,731	4,128	2,417,477	17,643,976
Quail Hollow Elementary	270,496	256,528	168,067	64,054	20,244
Ridgecrest Elementary	51,394	53,427	163,626	129,346	22,517
Sandy Elementary	27,043	70,803	99,415	23,037	23,804
Silver Mesa Elementary	332,979	837,420	108,792	51,027	23,804
Sprucewood Elementary	227,072	16,254	437,135	83,067	142,711
Sunrise Elementary	322,508	521,340	791,609	39,643	27,750
Willow Canyon Elementary	5,976	33,670	18,824	81,277	16,127
Willow Springs Elementary	14,065	115,030	206,733	120,872	29,294
Albion Middle	192,712	168,481	44,188	154,421	46,686
Butler Middle	155,232	132,567	41,808	157,160	45,133
Draper Park Middle	97,565	98,535	216,437	294,541	78,764
Eastmont Middle	1,551,375	92,361	97,942	73,225	426,631
Indian Hills Middle	19,107,589	2,709,569	69,356	271,206	55,761
Midvale Middle	1,534,343	146,008	38,532	129,028	48,384
Mount Jordan Middle	66,655	114,564	52,911	234,422	43,920
Union Middle	145,383	425,830	6,161,527	6,884,855	28,481,396
Alta High	2,278,878	17,783,253	20,308,808	13,879,668	928,452
Brighton High	1,566,830	26,460,685	42,389,822	40,850,031	6,686,969
Corner Canyon High	872,561	8,111,214	2,161,655	415,695	129,523
Hillcrest High	3,579,535	20,504,384	43,167,248	48,797,368	7,359,087
Jordan High	226,131	640,235	2,698,370	782,998	106,269
Canyons Tech Center	41,365	72,143	142,762	-	-
Jordan Valley	29,570	119,726	47,238	-	253,000
Facility Support Services	4,249,521	3,219,959	2,498,288	5,513,276	5,208,663
Information Technology Support Services	2,341,250	1,370,320	1,885,159	4,249,202	3,385,554
Transportation Support Services	3,527,724	463,281	768,148	2,496,250	528,000
Central Support Services	6,616,939	8,639,909	7,968,162	1,286,825	777,600
Total Expenditures	\$ 56,005,810	\$ 101,297,931	\$ 155,628,507	\$ 138,199,773	\$ 94,127,121

## ***Debt Service Fund***

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The Debt Service Fund provides revenue to service the debt on the bonds sold to finance new school construction, purchase property for future school sites, and make major building and school renovations. General obligations bonds were issued before the Jordan School District was divided and property owners in the Canyons School District are still responsible for its share of the debt. In November 2017, patrons of the Canyons School District approved a \$283 million bond election. As a promise to voters the District's debt levy will not exceed 0.001565; if required to service the full debt, a portion of the fund balance will be transferred from the Capital Outlay Fund.

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## Canyons School District

### Debt Service Fund

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Local Revenues:</b>					
Property Tax	\$ 27,791,934	\$ 33,939,972	\$ 36,986,028	\$ 39,196,937	\$ 41,253,689
Registered Vehicles Fee-in-Lieu	1,783,220	2,154,545	2,061,988	2,092,083	2,178,349
Interest Income	294,709	565,127	395,650	100,000	145,000
Total Operating Revenues	<u>29,869,863</u>	<u>36,659,644</u>	<u>39,443,666</u>	<u>41,389,020</u>	<u>43,577,038</u>
<b>Expenditures:</b>					
Bond Principal	19,355,000	23,920,000	23,590,000	25,210,000	24,335,000
Bond Interest	12,012,029	14,074,815	15,384,478	17,151,526	18,386,234
Bank Fees	2,532	2,545	3,677	9,000	9,000
Total Operating Expenses	<u>31,369,561</u>	<u>37,997,360</u>	<u>38,978,155</u>	<u>42,370,526</u>	<u>42,730,234</u>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	(1,499,698)	(1,337,716)	465,511	(981,506)	846,804
<b>Other Financing Sources:</b>					
Transfer In	1,400,000	300,000	-	-	-
Total Other Financing Sources	<u>1,400,000</u>	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balances - Beginning of Year</b>	<u>3,125,057</u>	<u>3,025,359</u>	<u>1,987,643</u>	<u>2,453,154</u>	<u>1,471,648</u>
<b>Fund Balances - End of Year</b>	<u>\$ 3,025,359</u>	<u>\$ 1,987,643</u>	<u>\$ 2,453,154</u>	<u>\$ 1,471,648</u>	<u>\$ 2,318,452</u>
<b>Fund Balances:</b>					
Restricted	<u>\$ 3,025,359</u>	<u>\$ 1,987,643</u>	<u>\$ 2,453,154</u>	<u>\$ 1,471,648</u>	<u>\$ 2,318,452</u>
<b>Total Fund Balances</b>	<u>\$ 3,025,359</u>	<u>\$ 1,987,643</u>	<u>\$ 2,453,154</u>	<u>\$ 1,471,648</u>	<u>\$ 2,318,452</u>

# Canyons School District

## Debt Service

### Three Year Budget Forecast

	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Budget</b>	<b>Projected</b>
	<b>2021-2022</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Forecast</b>	<b>Growth</b>
		<b>2022-2023</b>	<b>2023-2024</b>	<b>2024-2025</b>	<b>Rate</b>
<b>Revenues:</b>					
Property Tax	\$41,253,689	\$ 41,253,689	\$ 41,253,689	\$ 41,253,689	
Registered Vehicles Fee-in-Lieu	2,178,349	2,178,349	2,178,349	2,178,349	
Interest on Investments	145,000	147,900	150,858	153,875	2.00%
<b>Total Revenues</b>	<b>43,577,038</b>	<b>43,579,938</b>	<b>43,582,896</b>	<b>43,585,913</b>	
<b>Expenditures:</b>					
Debt Service:					
Bond Principal	24,335,000	25,915,000	27,140,000	28,620,000	
Bond Interest	18,386,234	16,829,708	15,670,208	14,369,458	
Bank Fees	9,000	9,000	9,000	9,000	
<b>Total Expenditures</b>	<b>42,730,234</b>	<b>42,753,708</b>	<b>42,819,208</b>	<b>42,998,458</b>	
<b>Excess (Deficiency) of Revenues</b>					
<b>Over Expenditures</b>	846,804	826,230	763,688	587,455	
<b>Other Financing Sources (Uses):</b>					
Transfers In/(Out)	-	-	-	-	
<b>Total Other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Net Change in Fund Balances</b>	846,804	826,230	763,688	587,455	
<b>Fund Balances - Beginning of Year</b>	1,471,648	2,318,452	3,144,682	3,908,370	
<b>Fund Balances - End of Year</b>	<b>\$ 2,318,452</b>	<b>\$ 3,144,682</b>	<b>\$ 3,908,370</b>	<b>\$ 4,495,825</b>	

### Assumptions:

Interest is expected to grow at 2.00% each year. Property tax revenues for this fund are expected to remain flat so the fund balance doesn't exceed 1/12th of the annual debt service. The District's debt tax rate will not exceed 0.001565 as this was the rate the District promised the voting electorate that it wouldn't exceed if they authorized the District to issue \$283 million in bonds in 2017. If, as expected, property values continue to rise, the debt rate will need to decrease which will still bring in sufficient revenues to service the debt. All bonds from the 2017 election have been issued and the District is projecting future revenues to service the debt can safely be collected within the 0.001565 tax rate.

## Canyons School District

### Debt Service Schedule of Outstanding General Obligation Bonds

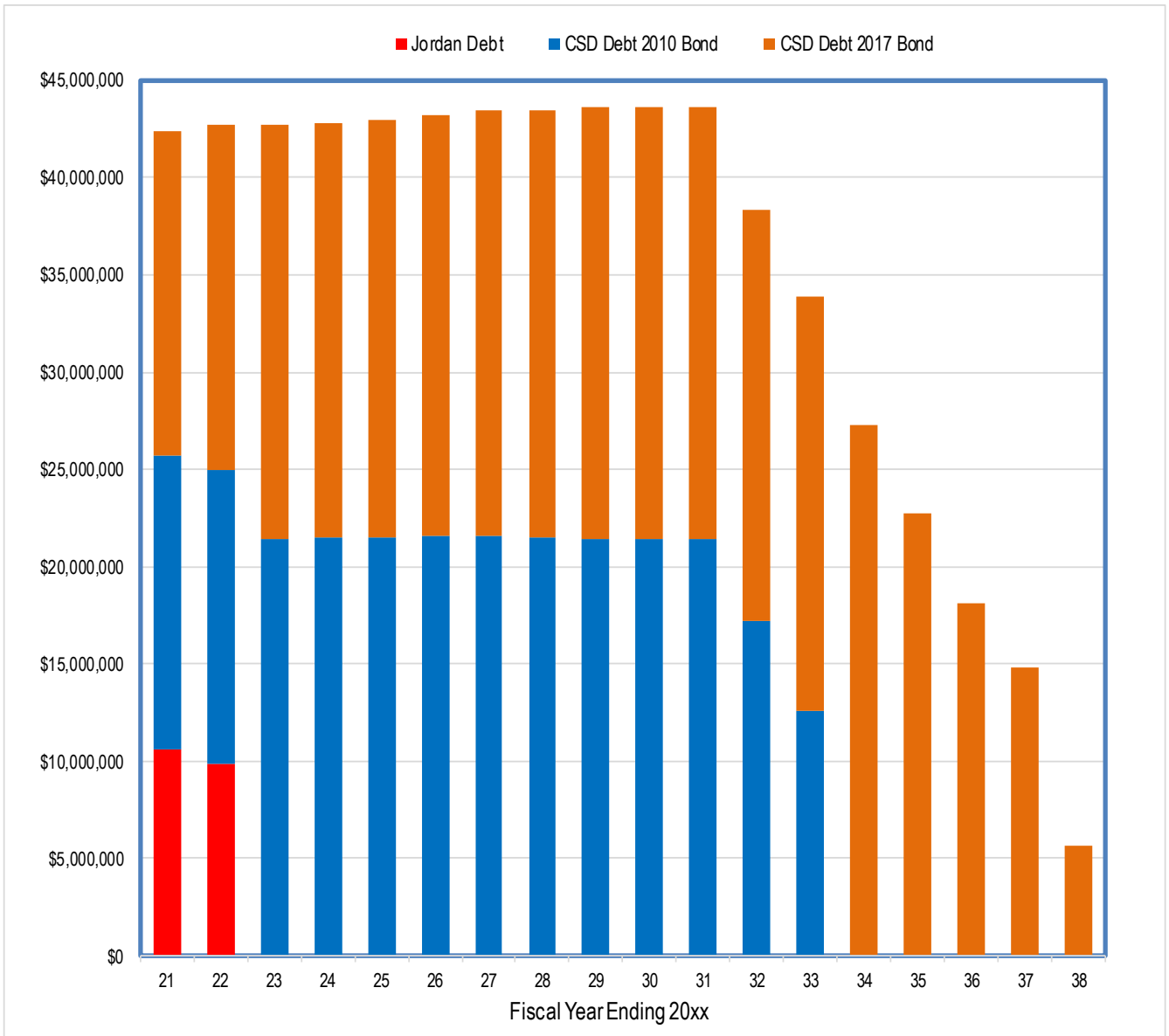
Annual Principal and Interest owed 2020-2038

Fiscal Year Ending June 30	Former Jordan School District Issued Bonds		Canyons School District Issued Bonds		Total Debt Service
	Principal	Interest	Principal	Interest	
2021	9,650,000	950,250	15,560,000	16,201,276	42,361,526
2022	9,355,000	467,750	14,980,000	17,918,484	42,721,234
2023	-	-	25,915,000	16,829,708	42,744,708
2024	-	-	27,140,000	15,670,208	42,810,208
2025	-	-	28,620,000	14,369,458	42,989,458
2026	-	-	30,115,000	13,129,958	43,244,958
2027	-	-	31,675,000	11,760,158	43,435,158
2028	-	-	33,145,000	10,285,408	43,430,408
2029	-	-	34,855,000	8,741,508	43,596,508
2030	-	-	36,375,000	7,275,113	43,650,113
2031	-	-	37,925,000	5,668,138	43,593,138
2032	-	-	34,055,000	4,243,778	38,298,778
2033	-	-	30,685,000	3,166,703	33,851,703
2034	-	-	25,095,000	2,156,109	27,251,109
2035	-	-	21,190,000	1,569,084	22,759,084
2036	-	-	17,040,000	1,045,634	18,085,634
2037	-	-	14,185,000	597,478	14,782,478
2038	-	-	5,415,000	203,063	5,618,063
<b>Totals</b>	<b>\$ 19,005,000</b>	<b>\$ 1,418,000</b>	<b>\$ 463,970,000</b>	<b>\$ 150,831,266</b>	<b>\$ 635,224,266</b>

### Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2020	\$	411,125,000
Plus Bonds Issued (2020-2021)		79,000,000
Plus Series 2021B Refunding		33,075,000
Less Defesed Bonds for 2021B Refunding		(40,225,000)
Less Bond Principal Payments (2020-2021)		(25,210,000)
Bonds Payable, June 30, 2021		<u>457,765,000</u>
Less Bond Principal Payments (2021-2022)		(24,335,000)
Bonds Payable, June 30, 2022	\$	<u><u>433,430,000</u></u>

## ***Debt Service Fund Principal and Interest Payments Due 2019-2020 thru 2037-2038***



## Canyons School District

### Debt Service Fund

Schedule of outstanding general obligation bonds shared with the Jordan School District- Series 2014 \$104,665,000

Fiscal Year	Total Principal		
	Principal	Interest	& Interest
2020-21	\$ 9,650,000	\$ 950,250	\$ 10,600,250
2021-22	9,355,000	467,750	9,822,750
<b>Total</b>	<b>\$ 19,005,000</b>	<b>\$ 1,418,000</b>	<b>\$ 20,423,000</b>

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 by not allowing the debt tax levy to exceed 0.001619. The District choose to reduce its annual payment until the bonds are retired in June 2022. 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.

# Canyons School District

## Debt Service Fund

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

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<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
2020-21	\$ 3,220,000	\$ 1,800,950	\$ 5,020,950
<b>Total</b>	<b>\$ 3,220,000</b>	<b>\$ 1,800,950</b>	<b>\$ 5,020,950</b>



# Canyons School District

## Debt Service Fund

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
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	235,937	7,785,937
<b>Total</b>	<b>\$ 67,950,000</b>	<b>\$ 17,559,999</b>	<b>\$ 85,509,999</b>

# 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
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
<b>Total</b>	<b>\$ 54,350,000</b>	<b>\$ 18,178,488</b>	<b>\$ 72,528,494</b>

# Canyons School District

## Debt Service Fund

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
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
<b>Total</b>	<b>\$ 36,190,000</b>	<b>\$ 11,695,875</b>	<b>\$ 47,885,875</b>

# Canyons School District

## Debt Service Fund

*Debt Service Schedule Canyons District Own Debt - Series January 2018 \$49,000,000*

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
2020-21	\$ 1,825,000	\$ 1,316,995	\$ 3,141,995
2021-22	-	1,225,745	1,225,745
2022-23	975,000	1,225,745	2,200,745
2023-24	1,865,000	1,206,245	3,071,245
2024-25	1,955,000	1,112,995	3,067,995
2025-26	2,050,000	1,015,245	3,065,245
2026-27	2,150,000	912,745	3,062,745
2027-28	2,260,000	805,245	3,065,245
2028-29	2,370,000	692,245	3,062,245
2029-30	2,465,000	636,550	3,101,550
2030-31	2,565,000	574,925	3,139,925
2031-32	2,650,000	506,953	3,156,953
2032-33	2,725,000	434,078	3,159,078
2033-34	2,800,000	355,053	3,155,053
2034-35	2,890,000	272,453	3,162,453
2035-36	2,975,000	185,753	3,160,753
2036-37	3,065,000	95,015	3,160,015
<b>Total</b>	<b>\$ 37,585,000</b>	<b>\$ 12,573,985</b>	<b>\$ 50,158,985</b>

# Canyons School District

## Debt Service Fund

*Debt Service Schedule Canyons District Own Debt - Series November 2019 \$74,995,000*

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ 2,975,000	\$ 3,025,219	\$ 6,000,219
2021-22	1,900,000	2,876,469	4,776,469
2022-23	3,040,000	2,819,469	5,859,469
2023-24	3,200,000	2,667,469	5,867,469
2024-25	3,350,000	2,507,469	5,857,469
2025-26	3,520,000	2,339,969	5,859,969
2026-27	3,700,000	2,163,969	5,863,969
2027-28	3,880,000	1,978,969	5,858,969
2028-29	4,075,000	1,784,969	5,859,969
2029-30	4,200,000	1,581,219	5,781,219
2030-31	4,325,000	1,371,219	5,696,219
2031-32	4,450,000	1,230,656	5,680,656
2032-33	4,600,000	1,083,806	5,683,806
2033-34	4,750,000	927,406	5,677,406
2034-35	4,900,000	761,156	5,661,156
2035-36	5,075,000	583,531	5,658,531
2036-37	5,240,000	399,563	5,639,563
2037-38	5,415,000	203,063	5,618,063
<b>Total</b>	<b>\$ 72,595,000</b>	<b>\$ 30,305,589</b>	<b>\$ 102,900,590</b>

# Canyons School District

## Debt Service Fund

*Debt Service Schedule Canyons District Own Debt - Series February 2020 \$80,005,000*

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ 3,250,000	\$ 3,188,938	\$ 6,438,938
2021-22	3,150,000	3,026,438	6,176,438
2022-23	4,220,000	2,868,938	7,088,938
2023-24	3,675,000	2,657,938	6,332,938
2024-25	3,875,000	2,474,188	6,349,188
2025-26	4,050,000	2,280,438	6,330,438
2026-27	4,260,000	2,077,938	6,337,938
2027-28	4,475,000	1,864,938	6,339,938
2028-29	4,700,000	1,641,188	6,341,188
2029-30	4,925,000	1,406,188	6,331,188
2030-31	5,175,000	1,159,938	6,334,938
2031-32	5,475,000	952,938	6,427,938
2032-33	5,800,000	733,938	6,533,938
2033-34	12,000,000	501,938	12,501,938
2034-35	7,750,000	246,938	7,996,938
2035-36	3,225,000	72,563	3,297,563
<b>Total</b>	<b>\$ 80,005,000</b>	<b>\$ 27,155,376</b>	<b>\$ 107,160,383</b>

# Canyons School District

## Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series January 2021 \$79,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ -	\$ 1,077,050	\$ 1,077,050
2021-22	2,775,000	2,789,481	5,564,481
2022-23	3,515,000	2,650,731	6,165,731
2023-24	3,560,000	2,474,981	6,034,981
2024-25	3,915,000	2,296,981	6,211,981
2025-26	4,275,000	2,101,231	6,376,231
2026-27	4,740,000	1,887,481	6,627,481
2027-28	5,020,000	1,650,481	6,670,481
2028-29	5,505,000	1,399,481	6,904,481
2029-30	5,885,000	1,124,231	7,009,231
2030-31	6,205,000	829,981	7,034,981
2031-32	5,330,000	519,731	5,849,731
2032-33	5,435,000	446,444	5,881,444
2033-34	5,545,000	371,713	5,916,713
2034-35	5,650,000	288,538	5,938,538
2035-36	5,765,000	203,788	5,968,788
2036-37	5,880,000	102,900	5,982,900
<b>Total</b>	<b>\$ 79,000,000</b>	<b>\$ 22,215,224</b>	<b>\$ 101,215,224</b>

# Canyons School District

## Debt Service Fund

*Debt Service Schedule Canyons District Own Debt - Series March 2021 Refunding \$33,100,000*

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ -	\$ 436,075	\$ 436,075
2021-22	2,620,000	2,007,227	4,627,227
2022-23	2,765,000	1,481,950	4,246,950
2023-24	2,900,000	1,343,700	4,243,700
2024-25	3,050,000	1,198,700	4,248,700
2025-26	3,200,000	1,046,200	4,246,200
2026-27	3,350,000	886,200	4,236,200
2027-28	3,525,000	718,700	4,243,700
2028-29	3,700,000	542,450	4,242,450
2029-30	3,885,000	357,450	4,242,450
2030-31	4,080,000	163,200	4,243,200
<b>Total</b>	<b>\$ 33,075,000</b>	<b>\$ 10,181,852</b>	<b>\$ 43,256,852</b>



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

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

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## Canyons School District

### Employee Benefits Self-Insurance Fund

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> Budget 2020-2021	<i>Budget</i> 2021-2022
<b>Operating Revenues:</b>					
Earnings on Investments	\$ 61,770	\$ 174,563	\$ 246,597	\$ 115,000	\$ 134,000
Program Insurance Premiums	19,188,445	20,180,898	21,343,555	22,386,900	22,461,000
Employee Premiums	6,925,347	6,802,815	6,748,029	6,814,600	5,252,000
Reinsurance	538,052	774,433	260,707	494,000	180,000
Worker's Comp Premiums	1,335,232	1,381,610	1,518,937	1,384,000	1,531,000
Total Operating Revenues	28,048,846	29,314,319	30,117,825	31,194,500	29,558,000
<b>Operating Expenses:</b>					
Salaries	203,442	212,447	218,147	226,453	246,649
Employee Benefits	109,899	121,961	196,427	109,400	115,549
Health and Accident Claims	18,338,212	17,363,398	15,884,205	19,433,900	20,595,600
Prescriptions	5,939,569	5,878,790	6,609,249	6,812,100	7,237,700
Worker's Comp Claims	507,856	323,613	509,703	425,200	435,400
Administration and Consultants	1,792,999	1,120,566	1,173,469	1,236,500	1,262,100
Purchased Services and Supplies	28,392	26,139	13,249	27,650	27,650
Total Operating Expenses	26,920,369	25,046,914	24,604,449	28,271,203	29,920,648
<b>Net Income (Loss)</b>	1,128,477	4,267,405	5,513,376	2,923,297	(362,648)
<b>Net Assets - Beginning of Year</b>	2,431,461	3,559,938	7,827,343	13,340,719	16,264,016
<b>Net Assets - End of Year</b>	\$ 3,559,938	\$ 7,827,343	\$ 13,340,719	\$ 16,264,016	\$ 15,901,368

## Canyons School District

### Employee Benefits Self-Insurance Fund Three Year Budget Forecast

	<b>Budget 2021-2022</b>	<b>Budget Forecast 2022-2023</b>	<b>Budget Forecast 2023-2024</b>	<b>Budget Forecast 2024-2025</b>	<b>Projected Growth Rate</b>
<b>Operating Revenues:</b>					
Earnings on Investments	\$ 134,000	\$ 136,680	\$ 139,414	\$ 142,202	2.0%
Program Insurance Premiums	22,461,000	23,022,525	23,598,088	24,188,040	2.5%
Employee Premiums	5,252,000	5,383,300	5,517,883	5,655,830	2.5%
Reinsurance	180,000	155,000	155,000	155,000	0.0%
Worker's Comp Premiums	1,531,000	1,569,275	1,608,507	1,648,720	2.5%
<b>Total Operating Revenues</b>	<b>29,558,000</b>	<b>30,266,780</b>	<b>31,018,892</b>	<b>31,789,792</b>	
<b>Operating Expenses:</b>					
Salaries	246,649	251,582	256,614	261,746	2.0%
Employee Benefits	115,549	117,860	120,217	122,621	2.0%
Health and Accident Claims	20,595,600	21,522,402	22,490,910	23,503,001	4.5%
Prescriptions	7,237,700	7,563,397	7,903,750	8,259,419	4.5%
Worker's Comp Claims	435,400	452,816	470,929	489,766	4.0%
Administration and Consultants	1,262,100	1,287,342	1,313,089	1,339,351	2.0%
Purchased Services and Supplies	27,650	28,203	28,767	29,342	2.0%
<b>Total Operating Expenses</b>	<b>29,920,648</b>	<b>31,223,602</b>	<b>32,584,276</b>	<b>34,005,246</b>	
<b>Net Income (Loss)</b>	<b>(362,648)</b>	<b>(956,822)</b>	<b>(1,565,384)</b>	<b>(2,215,454)</b>	
<b>Net Assets - Beginning of Year</b>	<b>16,264,016</b>	<b>15,901,368</b>	<b>14,944,546</b>	<b>13,379,162</b>	
<b>Net Assets - End of Year</b>	<b>\$ 15,901,368</b>	<b>\$ 14,944,546</b>	<b>\$ 13,379,162</b>	<b>\$ 11,163,708</b>	

#### **Assumptions:**

The Self-Insurance Fund is funded from premiums charged to other funds, primarily the General Fund. Healthcare and prescription expenses continually rise, a 4.5% increase is assumed for each. Through the negotiations process with the employee groups, health insurance premiums are agreed upon for both the District and employee share. Beginning in 2022, the District will cover a higher percentage of the total premium with the employees share being reduced by a corresponding amount. In future years, the health plans can also be modified meaning the employee's can pay higher deductibles and increased out-of-pocket maximums. The District's goal is to maintain a balance of four months worth of claims. The District obtains stop-loss insurance to ensure large claims will not impact the ending net asset balance.

# INFORMATION SECTION

# Canyons School District

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

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

	<i>Actual</i> 2017-2018	<i>Actual</i> 2018-2019	<i>Actual</i> 2019-2020	<i>Final</i> <i>Budget</i> 2020-2021	<i>Budget</i> 2021-2022
<b>Revenues:</b>					
Property Tax	\$ 151,255,238	\$ 164,070,123	\$ 188,796,845	\$ 195,165,656	\$ 200,336,178
Registered Vehicles Fee-in-Lieu	8,853,280	9,491,793	9,717,856	9,635,143	9,773,498
Interest on Investments	3,866,560	7,792,941	6,433,348	1,958,728	2,158,105
State Sources	140,554,445	145,765,948	149,866,505	159,712,483	161,649,506
Federal Sources	20,971,287	19,623,627	18,656,103	35,128,636	35,335,795
Other Local Sources	21,168,303	20,838,783	16,819,373	17,521,808	17,597,094
<b>Total Revenues</b>	<b>346,669,113</b>	<b>367,583,215</b>	<b>390,290,030</b>	<b>419,122,454</b>	<b>426,850,176</b>
<b>Expenditures:</b>					
Instruction	168,699,501	173,507,523	190,054,199	205,809,721	207,966,750
Support Services:					
Student Services	12,473,227	13,892,080	16,956,832	20,023,782	20,802,330
Staff Services	17,522,701	18,060,447	19,077,440	21,404,021	21,305,118
District Administration	2,607,371	2,635,478	2,387,410	2,671,906	2,740,101
School Administration	19,806,239	20,636,820	21,346,591	22,473,772	24,150,655
Central Services	13,672,160	14,497,872	15,579,362	17,134,710	17,223,126
Operation of Plant	24,298,193	25,481,423	25,162,751	28,369,915	28,839,312
Student Transportation	9,175,842	10,109,310	9,940,408	10,382,726	11,386,372
Non-Instructional Services	26,113,796	26,693,687	25,997,510	29,447,778	29,984,054
Capital Outlay	56,005,810	101,297,931	155,628,507	138,199,773	94,127,121
Debt Service	31,369,561	37,997,360	38,978,155	42,370,526	42,730,234
<b>Total Expenditures</b>	<b>381,744,401</b>	<b>444,809,931</b>	<b>521,109,165</b>	<b>538,288,630</b>	<b>501,255,173</b>
<b>Excess (Deficiency) of Revenues Over Expenditures</b>	<b>(35,075,288)</b>	<b>(77,226,716)</b>	<b>(130,819,135)</b>	<b>(119,166,176)</b>	<b>(74,404,997)</b>
<b>Other Financing Sources (Uses):</b>					
Building Bond Proceeds & Premium	52,173,234	79,821,455	93,220,572	91,898,847	37,500,000
Sale of Property	-	16,156,191	-	-	4,700,000
Insurance Recoveries	-	-	6,135,774	-	-
<b>Total Other Financing Sources (Uses)</b>	<b>52,173,234</b>	<b>95,977,646</b>	<b>99,356,346</b>	<b>91,898,847</b>	<b>42,200,000</b>
<b>Net Change in Fund Balances</b>	<b>17,097,946</b>	<b>18,750,930</b>	<b>(31,462,789)</b>	<b>(27,267,329)</b>	<b>(32,204,997)</b>
<b>Fund Balances - Beginning of Year</b>	<b>150,433,034</b>	<b>167,530,980</b>	<b>186,281,910</b>	<b>154,819,121</b>	<b>127,551,792</b>
<b>Fund Balances - End of Year</b>	<b>\$ 167,530,980</b>	<b>\$ 186,281,910</b>	<b>\$ 154,819,121</b>	<b>\$ 127,551,792</b>	<b>\$ 95,346,795</b>

## Canyons School District

### October 1st Enrollment Comparison

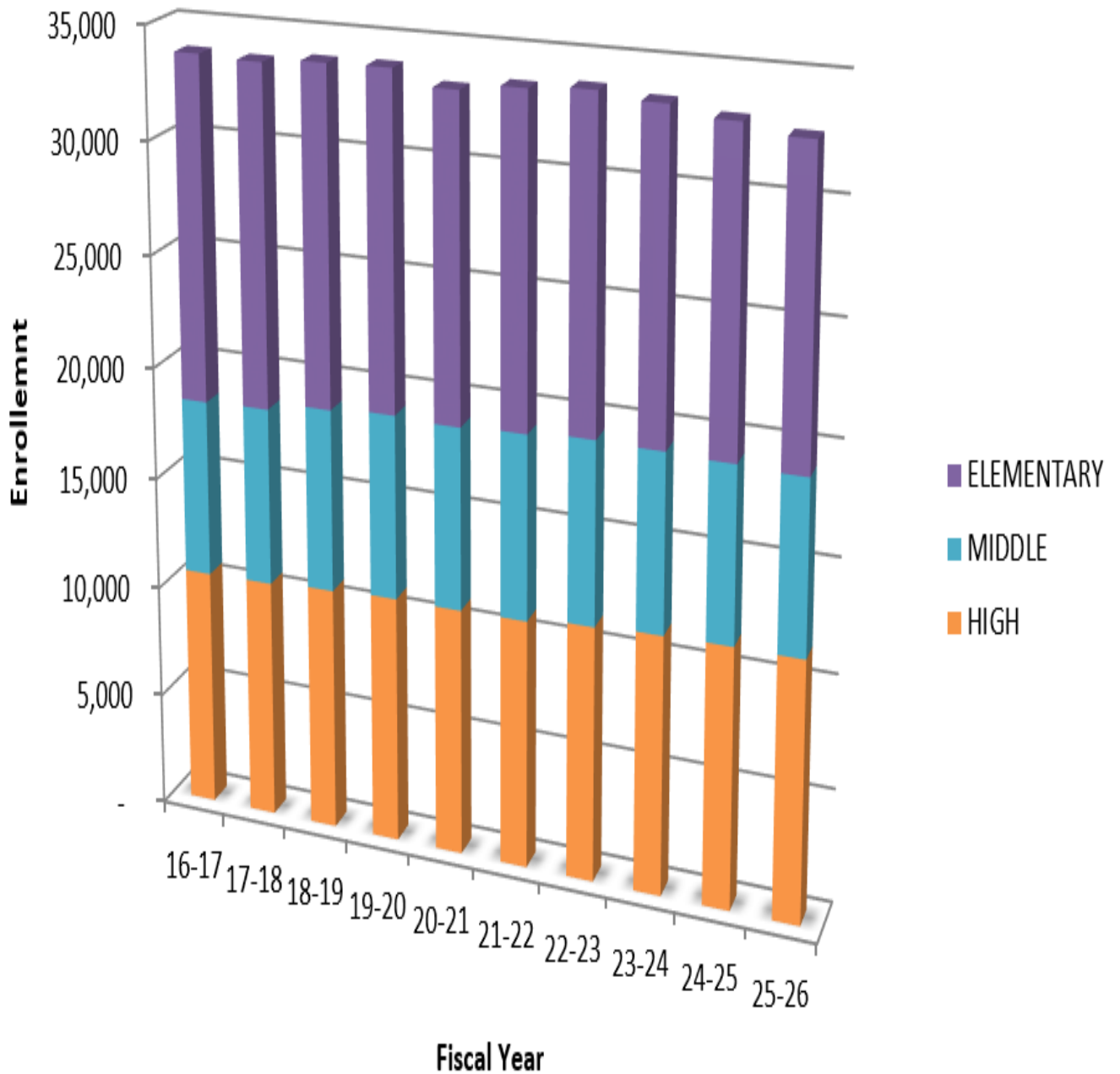
Elementary Schools	Actual Enrollment					Projected Enrollment				
	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026
Alta View	597	597	599	644	608	613	639	670	665	660
Altara	551	545	482	483	536	556	561	532	521	522
Bell View	332	319	319	310	305	307	314	312	309	305
Bella Vista	286	285	248	254	242	249	243	236	225	217
Brookwood	447	441	452	441	447	445	460	473	483	495
Butler	548	596	622	641	615	610	640	646	633	637
Canyon View	435	411	430	462	478	475	504	515	509	492
Copperview	449	429	423	409	388	409	431	414	426	408
Crescent	579	532	502	459	430	437	467	478	494	508
Draper	746	746	708	705	693	698	694	701	689	700
East Midvale	588	608	568	552	493	538	517	485	452	427
East Sandy	410	426	449	447	407	405	380	358	327	309
Edgemont	414	373	365	369	323	325	348	366	382	398
Granite	382	381	387	392	395	385	411	412	411	422
Lone Peak	710	688	692	688	633	635	624	604	559	520
Midvale	749	761	775	709	686	700	706	700	700	698
Midvalley	469	417	426	419	437	485	453	414	384	348
Oak Hollow	705	692	681	662	644	645	619	618	600	595
Oakdale	401	432	417	389	371	366	362	356	340	330
Park Lane	386	375	378	394	364	376	372	357	347	341
Peruvian Park	557	545	546	572	532	559	552	522	502	486
Quail Hollow	522	523	526	484	478	480	482	488	493	489
Ridgecrest	631	623	562	528	516	525	526	505	509	494
Sandy	577	567	584	577	539	555	537	528	503	487
Silver Mesa	627	634	622	635	587	579	557	518	481	443
Sprucewood	461	449	401	387	355	343	338	334	325	315
Sunrise	618	637	679	692	669	647	626	598	571	522
Willow Canyon	385	398	411	420	399	400	402	401	382	376
Willow Springs	745	690	696	683	682	703	688	687	657	617
<b>Elementary Total</b>	<b>15,307</b>	<b>15,120</b>	<b>14,950</b>	<b>14,807</b>	<b>14,252</b>	<b>14,450</b>	<b>14,453</b>	<b>14,228</b>	<b>13,879</b>	<b>13,561</b>
<i>Middle Schools</i>										
Albion	923	934	947	936	963	962	958	951	930	942
Butler	906	913	930	950	915	930	922	907	903	906
Draper Park	1,519	1,504	1,577	1,609	1,627	1,623	1,613	1,516	1,540	1,455
Eastmont	744	708	721	722	674	693	697	689	685	685
Indian Hills	1,084	1,116	1,203	1,202	1,150	1,149	1,131	1,129	1,111	1,113
Midvale	842	920	981	945	954	997	959	934	875	876
Mount Jordan	913	939	905	933	903	905	894	846	797	771
Union	895	824	812	822	838	853	863	865	849	846
<b>Middle School Total</b>	<b>7,826</b>	<b>7,858</b>	<b>8,076</b>	<b>8,119</b>	<b>8,024</b>	<b>8,112</b>	<b>8,037</b>	<b>7,837</b>	<b>7,690</b>	<b>7,594</b>
<i>High Schools</i>										
Alta	1,913	2,082	2,308	2,289	2,323	2,329	2,343	2,409	2,434	2,402
Brighton	2,012	2,012	2,072	2,126	2,183	2,193	2,271	2,293	2,333	2,354
Corner Canyon	2,221	2,227	2,232	2,351	2,372	2,384	2,465	2,527	2,503	2,554
Hillcrest	2,316	2,209	2,138	2,194	2,125	2,136	2,207	2,253	2,286	2,299
Jordan	2,135	2,115	2,065	1,996	1,953	1,956	1,977	1,933	1,922	1,867
<b>High School Total</b>	<b>10,597</b>	<b>10,645</b>	<b>10,815</b>	<b>10,956</b>	<b>10,956</b>	<b>10,998</b>	<b>11,263</b>	<b>11,415</b>	<b>11,478</b>	<b>11,476</b>
<b>Total Traditional School Enrollment</b>	<b>33,730</b>	<b>33,623</b>	<b>33,841</b>	<b>33,882</b>	<b>33,232</b>	<b>33,560</b>	<b>33,753</b>	<b>33,480</b>	<b>33,047</b>	<b>32,631</b>
Students enrolled in non-traditional schools*	287	284	293	296	256	240	240	240	240	240
<b>Total Canyons District Enrollment</b>	<b>34,017</b>	<b>33,907</b>	<b>34,134</b>	<b>34,178</b>	<b>33,488</b>	<b>33,800</b>	<b>33,993</b>	<b>33,720</b>	<b>33,287</b>	<b>32,871</b>

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

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

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

# Canyons School District Total Enrollment



## 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>Authorization</i>	<i>2017-2018</i>	<i>2018-2019</i>	<i>2019-2020</i>	<i>2020-2021</i>	<i>2021-2022</i>
		<i>Tax Year 2017</i>	<i>Tax Year 2018</i>	<i>Tax Year 2019</i>	<i>Tax Year 2020</i>	<i>Tax Year 2021</i>
<b>Maintenance &amp; Operation:</b>						
Basic State Supported Program*	53A-17a-135	0.001568	0.001666	0.001661	0.001628	0.001661
Voted Leeway Program	53A-17a-133	0.001600	0.001600	0.001600	0.001600	0.001600
Board Local Levy	53A-17a-164	0.001480	0.001196	0.001720	0.001594	0.001342
Total Maintenance & Operation		0.004648	0.004462	0.004981	0.004822	0.004603
<b>Capital Outlay:</b>						
Capital Local Levy	53A-16-113	0.000951	0.000895	0.000874	0.000838	0.000777
<b>Debt Service:</b>						
Canyons Debt Service	51-5-4	0.000737	0.001005	0.001077	0.001162	0.001176
Former Jordan District Debt Service	51-5-4	0.000678	0.000560	0.000488	0.000403	0.000347
Total Debt Service		0.001415	0.001565	0.001565	0.001565	0.001523
<b>Total Property Tax Levy</b>		<b>0.007014</b>	<b>0.006922</b>	<b>0.007420</b>	<b>0.007225</b>	<b>0.006903</b>
<b>Utah Charter Schools-Canyons</b>		<b>0.000103</b>	<b>0.000073</b>	<b>0.000087</b>	<b>0.000072</b>	<b>0.000087</b>
* Rate increased due to HB293 from 2018 Legislature. Revenue will be used to equalize funding for all Utah school districts.						
<b>TOTAL TAX LEVY WITH CHARTER SCHOOL LEVY</b>		<b>0.007117</b>	<b>0.006995</b>	<b>0.007507</b>	<b>0.007297</b>	<b>0.006990</b>



## Canyons School District

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

	<i>Actual</i> <b>2017-2018</b>	<i>Actual</i> <b>2018-2019</b>	<i>Actual</i> <b>2019-2020</b>	<i>Final</i> <b>Budget</b> <b>2020-2021</b>	<i>Budget</i> <b>2021-2022</b>
	<b>Tax Year 2017</b>	<b>Tax Year 2018</b>	<b>Tax Year 2019</b>	<b>Tax Year 2020</b>	<b>Tax Year 2021</b>
Every \$100k of Home Value	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Primary Residential Exemption	45%	45%	45%	45%	45%
Taxable Value	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Total Property Tax Rate Assessed	0.007014	0.006922	0.007507	0.007297	0.006990
Property Tax Due	\$ 385.77	\$ 380.71	\$ 412.89	\$ 401.34	\$ 384.45
Property Tax Increase (Decrease) From Prior Year for Every \$100k of Home Value	\$ -	\$ (5.06)	\$ 32.18	\$ (11.55)	\$ (16.89)

The calculations shown here are for every \$100,000 in home value. Over the past few years most homeowners have seen an increase in their taxable value. Increases for homeowners in 2021-2022 are expected as the average home price increased by 12%.

Changes in home values will impact the taxes owed. If a home's value increases at a percentage less than the District-wide average (or decreases in value) Canyons tax bill will probably go down. If however, a home's value increases at a higher percentage than the District-wide average, the tax bill for the home will increase. The Salt Lake County Assessor's office reappraises homes in the County on an on-going basis. Changes in the value of a home may result in a higher tax bill for individual homeowners. As taxable values increase County-wide, the District is required to reduce tax rates to offset the effect. The net result is that the District's property tax revenue should not increase because of reappraisal. The certified rate, as defined by state law, provides the same tax revenues from one year to the next.

## Canyons School District

### Property Tax Levies and Collections

Tax years ending 2011 - 2020

Tax Year	Fiscal Year	Taxes Levied	Collections			Total Collections to Date	
			In the Year of Levy	Percentage of Levy	In Subsequent Years	Amount	Percentage of Levy
2011	2011-2012	\$ 125,220,579	\$ 120,535,487	96.26%	\$ 3,663,634	\$ 124,199,121	99.18%
2012	2012-2013	126,809,112	122,743,569	96.79%	3,104,749	125,848,318	99.24%
2013	2013-2014	128,474,716	124,669,505	97.04%	2,839,107	127,508,612	99.25%
2014	2014-2015	131,221,676	127,676,803	97.30%	2,616,905	130,293,708	99.29%
2015	2015-2016	140,421,316	137,095,864	97.63%	2,415,456	139,511,320	99.35%
2016	2016-2017	142,687,429	139,459,762	97.74%	2,259,829	141,719,591	99.32%
2017	2017-2018	149,762,610	146,570,701	97.87%	2,171,044	148,741,745	99.32%
2018	2018-2019	162,329,518	158,525,684	97.66%	2,471,861	160,997,545	99.18%
2019	2019-2020	186,671,922	182,667,973	97.86%	2,008,626	184,676,599	98.93%
2020	2020-2021	196,307,582	192,172,308	97.89%	-	192,172,308	97.89%

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, 2016 - 2020

	<u>Tax Year 2016</u>	<u>Tax Year 2017</u>	<u>Tax Year 2018</u>	<u>Tax Year 2019</u>	<u>Tax Year 2020</u>
	<u>Fiscal Year 2016-2017</u>	<u>Fiscal Year 2017-2018</u>	<u>Fiscal Year 2018-2019</u>	<u>Fiscal Year 2019-2020</u>	<u>Fiscal Year 2020-2021</u>
Set by State Tax Commission:					
Centrally assessed	\$ 461,862,621	\$ 491,198,523	\$ 547,827,474	\$ 573,252,862	\$ 672,009,445
Set by County Assessor:					
Locally assessed					
Real property:					
Residential - primary use	11,874,655,612	12,814,440,888	14,162,704,433	15,155,110,194	16,269,300,056
Residential - not primary use	894,760,570	908,969,070	974,775,830	968,525,890	1,008,827,120
Commercial and industrial	5,605,579,120	6,174,235,860	6,793,979,480	7,456,637,370	8,033,044,610
Agriculture and Farm Assessment Act (FAA)	987,390	9,895,640	12,976,780	9,528,370	9,436,480
Unimproved non FAA - vacant	8,694,740	-	-	-	-
Total real property	18,384,677,432	19,907,541,458	21,944,436,523	23,589,801,824	25,320,608,266
Personal property:					
Fee in lieu property	502,753,005	531,035,244	583,738,971	633,481,107	591,370,847
Mobile home - primary residential use	6,707,398	6,608,338	6,543,200	6,344,782	6,129,160
Mobile home - other use	530,083	553,334	345,202	158,127	365,822
Other personal property	826,437,918	904,719,799	924,107,044	1,036,101,442	1,120,312,127
Total personal property	1,336,428,404	1,442,916,715	1,514,734,417	1,676,085,458	1,718,177,956
Total locally assessed	19,721,105,836	21,350,458,173	23,459,170,940	25,265,887,282	27,038,786,222
Total taxable property	\$ 20,182,968,457	\$ 21,841,656,696	\$ 24,006,998,414	\$ 25,839,140,144	\$ 27,710,795,667

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, 2021 - 2023

	Estimated Tax Year 2021*	Estimated Tax Year 2022**	Estimated Tax Year 2023**
	<u>Fiscal Year 2021-2022</u>	<u>Fiscal Year 2022-2023</u>	<u>Fiscal Year 2023-2024</u>
Set by State Tax Commission:			
Centrally assessed	\$ 719,050,106	\$ 747,812,110	\$ 777,724,594
Set by County Assessor:			
Locally assessed			
Real property:			
Residential - primary use	17,408,151,060	18,104,477,102	18,828,656,186
Residential - not primary use	1,079,445,018	1,122,622,819	1,167,527,732
Commercial and industrial	8,595,357,733	8,939,172,042	9,296,738,924
Agriculture and Farm Assessment Act (FAA)	10,097,034	10,500,915	10,920,952
Total real property	<u>27,093,050,845</u>	<u>28,176,772,878</u>	<u>29,303,843,794</u>
Personal property:			
Fee in lieu property	632,766,806	658,077,478	684,400,577
Mobile home - primary residential use	6,558,201	6,820,529	7,093,350
Mobile home - other use	391,430	407,087	423,370
Other personal property	1,198,733,976	1,246,683,335	1,296,550,668
Total personal property	<u>1,838,450,413</u>	<u>1,911,988,429</u>	<u>1,988,467,965</u>
Total locally assessed	<u>28,931,501,258</u>	<u>30,088,761,307</u>	<u>31,292,311,759</u>
Total taxable property	<u>\$ 29,650,551,364</u>	<u>\$ 30,836,573,417</u>	<u>\$ 32,070,036,353</u>

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

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

## Canyons School District

### Principal Property Taxpayers

Tax Years Ended December 31, 2020 and 2011

Taxpayer	Tax Year 2020			Tax Year 2011		
	Taxable Value *	Rank	Percent of Total Taxable Value	Taxable Value *	Rank	Percent of Total Taxable Value
Larry H. Miller Companies	\$ 209,579,358	1	0.83 %	\$ 144,946,600	1	1.01 %
Boyer-Gardner Company	208,020,000	2	0.83 %	-	-	- %
Old Mill Corporate Center	186,283,600	3	0.74 %	-	-	- %
Rocky Mountain Power (Pacifcorp)	185,004,962	4	0.73 %	120,384,076	3	0.84 %
Becton Dickinson	171,932,480	5	0.68 %	116,202,881	4	0.81
HGREIT II Cottonwood Center LLC	153,125,100	6	0.61 %	-	-	- %
Mountain America Federal Credit Union	146,196,626	7	0.58 %	-	-	- %
Excel Ft. Union LLC	131,275,510	8	0.52 %	-	-	- %
Questar Natural Gas	127,808,304	9	0.51 %	-	-	-
Boyer Corporation	121,595,600	10	0.48 %	-	-	-
Macerich St. Marketplace(South Towne Center)	-		- %	137,707,878	2	0.96 %
NOP Cottonwood Holdings(Real Estate Holdings)	-		- %	77,288,100	5	0.54 %
DDR Corp	-		- %	74,771,230	6	0.52 %
Snowbird Ltd	-		- %	64,967,406	7	0.45 %
Inland Diversified Draper Crossing, LLC	-		- %	60,311,200	8	0.42 %
Utah Soccer LLC	-		- %	60,008,054	9	0.42 %
CenturyLink Inc. (Qwest Communications)	-		- %	59,750,540	10	0.42 %
	<u>\$ 1,640,821,540</u>		<u>6.51 %</u>	<u>\$ 916,337,965</u>		<u>6.39 %</u>
Total taxable value	<u>\$ 25,205,659,037</u>			<u>\$ 14,314,042,365</u>		

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

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

## Canyons School District

### Debt Service Schedule of Outstanding General Obligation Bonds

Annual Principal and Interest owed 2020-2038

Fiscal Year Ending June 30	Former Jordan School District Issued Bonds		Canyons School District Issued Bonds		Total Debt Service
	Principal	Interest	Principal	Interest	
2021	9,650,000	950,250	15,560,000	16,201,276	42,361,526
2022	9,355,000	467,750	14,980,000	17,918,484	42,721,234
2023	-	-	25,915,000	16,829,708	42,744,708
2024	-	-	27,140,000	15,670,208	42,810,208
2025	-	-	28,620,000	14,369,458	42,989,458
2026	-	-	30,115,000	13,129,958	43,244,958
2027	-	-	31,675,000	11,760,158	43,435,158
2028	-	-	33,145,000	10,285,408	43,430,408
2029	-	-	34,855,000	8,741,508	43,596,508
2030	-	-	36,375,000	7,275,113	43,650,113
2031	-	-	37,925,000	5,668,138	43,593,138
2032	-	-	34,055,000	4,243,778	38,298,778
2033	-	-	30,685,000	3,166,703	33,851,703
2034	-	-	25,095,000	2,156,109	27,251,109
2035	-	-	21,190,000	1,569,084	22,759,084
2036	-	-	17,040,000	1,045,634	18,085,634
2037	-	-	14,185,000	597,478	14,782,478
2038	-	-	5,415,000	203,063	5,618,063
<b>Totals</b>	<b>\$ 19,005,000</b>	<b>\$ 1,418,000</b>	<b>\$ 463,970,000</b>	<b>\$ 150,831,266</b>	<b>\$ 635,224,266</b>

### Canyons School District Bonds Payable Summary

Bonds Payable, June 30, 2020	\$	411,125,000
Plus Bonds Issued (2020-2021)		79,000,000
Plus Series 2021B Refunding		33,075,000
Less Defesed Bonds for 2021B Refunding		(40,225,000)
Less Bond Principal Payments (2020-2021)		(25,210,000)
Bonds Payable, June 30, 2021		457,765,000
Less Bond Principal Payments (2021-2022)		(24,335,000)
Bonds Payable, June 30, 2022	\$	433,430,000

## Canyons School District

### Debt Service Fund

Schedule of outstanding general obligation bonds shared with the Jordan School District- Series 2014 \$104,665,000

Fiscal Year	Total Principal		
	Principal	Interest	& Interest
2020-21	\$ 9,650,000	\$ 950,250	\$ 10,600,250
2021-22	9,355,000	467,750	9,822,750
<b>Total</b>	<b>\$ 19,005,000</b>	<b>\$ 1,418,000</b>	<b>\$ 20,423,000</b>

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 by not allowing the debt tax levy to exceed 0.001619. The District choose to reduce its annual payment until the bonds are retired in June 2022. 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.

# Canyons School District

## Debt Service Fund

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

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<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
2020-21	\$ 3,220,000	\$ 1,800,950	\$ 5,020,950
<b>Total</b>	<b>\$ 3,220,000</b>	<b>\$ 1,800,950</b>	<b>\$ 5,020,950</b>



# Canyons School District

## Debt Service Fund

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
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	235,937	7,785,937
<b>Total</b>	<b>\$ 67,950,000</b>	<b>\$ 17,559,999</b>	<b>\$ 85,509,999</b>

# 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
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
<b>Total</b>	<b>\$ 54,350,000</b>	<b>\$ 18,178,488</b>	<b>\$ 72,528,494</b>

# Canyons School District

## Debt Service Fund

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

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
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
<b>Total</b>	<b>\$ 36,190,000</b>	<b>\$ 11,695,875</b>	<b>\$ 47,885,875</b>

# Canyons School District

## Debt Service Fund

*Debt Service Schedule Canyons District Own Debt - Series January 2018 \$49,000,000*

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
2020-21	\$ 1,825,000	\$ 1,316,995	\$ 3,141,995
2021-22	-	1,225,745	1,225,745
2022-23	975,000	1,225,745	2,200,745
2023-24	1,865,000	1,206,245	3,071,245
2024-25	1,955,000	1,112,995	3,067,995
2025-26	2,050,000	1,015,245	3,065,245
2026-27	2,150,000	912,745	3,062,745
2027-28	2,260,000	805,245	3,065,245
2028-29	2,370,000	692,245	3,062,245
2029-30	2,465,000	636,550	3,101,550
2030-31	2,565,000	574,925	3,139,925
2031-32	2,650,000	506,953	3,156,953
2032-33	2,725,000	434,078	3,159,078
2033-34	2,800,000	355,053	3,155,053
2034-35	2,890,000	272,453	3,162,453
2035-36	2,975,000	185,753	3,160,753
2036-37	3,065,000	95,015	3,160,015
<b>Total</b>	<b>\$ 37,585,000</b>	<b>\$ 12,573,985</b>	<b>\$ 50,158,985</b>

# Canyons School District

## Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series November 2019 \$74,995,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ 2,975,000	\$ 3,025,219	\$ 6,000,219
2021-22	1,900,000	2,876,469	4,776,469
2022-23	3,040,000	2,819,469	5,859,469
2023-24	3,200,000	2,667,469	5,867,469
2024-25	3,350,000	2,507,469	5,857,469
2025-26	3,520,000	2,339,969	5,859,969
2026-27	3,700,000	2,163,969	5,863,969
2027-28	3,880,000	1,978,969	5,858,969
2028-29	4,075,000	1,784,969	5,859,969
2029-30	4,200,000	1,581,219	5,781,219
2030-31	4,325,000	1,371,219	5,696,219
2031-32	4,450,000	1,230,656	5,680,656
2032-33	4,600,000	1,083,806	5,683,806
2033-34	4,750,000	927,406	5,677,406
2034-35	4,900,000	761,156	5,661,156
2035-36	5,075,000	583,531	5,658,531
2036-37	5,240,000	399,563	5,639,563
2037-38	5,415,000	203,063	5,618,063
<b>Total</b>	<b>\$ 72,595,000</b>	<b>\$ 30,305,589</b>	<b>\$ 102,900,590</b>

# Canyons School District

## Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series February 2020 \$80,005,000

<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Principal &amp; Interest</b>
2020-21	\$ 3,250,000	\$ 3,188,938	\$ 6,438,938
2021-22	3,150,000	3,026,438	6,176,438
2022-23	4,220,000	2,868,938	7,088,938
2023-24	3,675,000	2,657,938	6,332,938
2024-25	3,875,000	2,474,188	6,349,188
2025-26	4,050,000	2,280,438	6,330,438
2026-27	4,260,000	2,077,938	6,337,938
2027-28	4,475,000	1,864,938	6,339,938
2028-29	4,700,000	1,641,188	6,341,188
2029-30	4,925,000	1,406,188	6,331,188
2030-31	5,175,000	1,159,938	6,334,938
2031-32	5,475,000	952,938	6,427,938
2032-33	5,800,000	733,938	6,533,938
2033-34	12,000,000	501,938	12,501,938
2034-35	7,750,000	246,938	7,996,938
2035-36	3,225,000	72,563	3,297,563
<b>Total</b>	<b>\$ 80,005,000</b>	<b>\$ 27,155,376</b>	<b>\$ 107,160,383</b>

# Canyons School District

## Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series January 2021 \$79,000,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ -	\$ 1,077,050	\$ 1,077,050
2021-22	2,775,000	2,789,481	5,564,481
2022-23	3,515,000	2,650,731	6,165,731
2023-24	3,560,000	2,474,981	6,034,981
2024-25	3,915,000	2,296,981	6,211,981
2025-26	4,275,000	2,101,231	6,376,231
2026-27	4,740,000	1,887,481	6,627,481
2027-28	5,020,000	1,650,481	6,670,481
2028-29	5,505,000	1,399,481	6,904,481
2029-30	5,885,000	1,124,231	7,009,231
2030-31	6,205,000	829,981	7,034,981
2031-32	5,330,000	519,731	5,849,731
2032-33	5,435,000	446,444	5,881,444
2033-34	5,545,000	371,713	5,916,713
2034-35	5,650,000	288,538	5,938,538
2035-36	5,765,000	203,788	5,968,788
2036-37	5,880,000	102,900	5,982,900
<b>Total</b>	<b>\$ 79,000,000</b>	<b>\$ 22,215,224</b>	<b>\$ 101,215,224</b>

# Canyons School District

## Debt Service Fund

Debt Service Schedule Canyons District Own Debt - Series March 2021 Refunding \$33,100,000

Fiscal Year	Principal	Interest	Total Principal & Interest
2020-21	\$ -	\$ 436,075	\$ 436,075
2021-22	2,620,000	2,007,227	4,627,227
2022-23	2,765,000	1,481,950	4,246,950
2023-24	2,900,000	1,343,700	4,243,700
2024-25	3,050,000	1,198,700	4,248,700
2025-26	3,200,000	1,046,200	4,246,200
2026-27	3,350,000	886,200	4,236,200
2027-28	3,525,000	718,700	4,243,700
2028-29	3,700,000	542,450	4,242,450
2029-30	3,885,000	357,450	4,242,450
2030-31	4,080,000	163,200	4,243,200
<b>Total</b>	<b>\$ 33,075,000</b>	<b>\$ 10,181,852</b>	<b>\$ 43,256,852</b>



## Canyons School District

### Legal Debt Margin

December 31, 2012 - 2020 and estimate for December 31, 2021

Calendar Year	Estimated Fair Market Value	Debt Limit*	Less General Obligation Debt**	Legal Debt Margin*	Percentage of Debt to Debt Limit
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	29,904,083,647	1,196,163,346	293,223,191	902,940,155	24.51%
2017	32,331,606,063	1,293,264,243	323,765,524	969,498,719	25.03%
2018	35,600,019,205	1,424,000,768	377,063,256	1,046,937,512	26.48%
2019	38,243,966,943	1,529,758,678	443,923,089	1,085,835,589	29.02%
2020	41,027,055,935	1,641,082,237	494,300,249	1,146,781,988	30.12%
2021 est	41,303,484,298	1,652,139,372	433,430,000	1,218,709,372	26.23%

\*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

<b>Description</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Final</b>	<b>Budget</b>
	<b>2017-2018</b>	<b>2018-2019</b>	<b>2019-2020</b>	<b>Budget</b>	<b>2021-2022</b>
<b>Instruction</b>					
Teachers	1,628.6	1,631.1	1,640.9	1,652.5	1,649.7
Teacher Aides and Paraprofessionals	153.8	153.2	163.4	162.6	162.3
<b>Total</b>	<b>1,782.4</b>	<b>1,784.3</b>	<b>1,804.3</b>	<b>1,815.1</b>	<b>1,812.0</b>
<b>Student Support Services</b>					
Directors	2.0	3.0	4.0	4.0	3.0
Guidance Personnel	53.2	57.3	64.0	66.1	67.6
Health Services Personnel	18.4	19.2	20.2	28.2	28.2
Psychological/Social Personnel	46.4	57.6	60.6	68.5	71.2
Secretarial and Clerical	4.0	4.0	4.0	5.0	5.0
<b>Total</b>	<b>124.0</b>	<b>141.1</b>	<b>152.8</b>	<b>171.8</b>	<b>175.0</b>
<b>Staff Support Services</b>					
Directors	16.1	14.0	13.6	13.6	13.6
Coordinators/Specialists	28.4	28.6	26.6	30.5	29.5
Ed/Techs & Achievement Coaches	69.6	69.5	67.8	65.8	66.8
Media Personnel	13.0	13.0	13.0	13.0	13.0
Secretarial and Clerical	18.1	18.1	18.9	19.9	20.9
<b>Total</b>	<b>145.2</b>	<b>143.2</b>	<b>139.9</b>	<b>142.8</b>	<b>143.8</b>
<b>District Administration</b>					
Superintendent	1.0	1.0	1.0	1.0	1.0
Assistant Superintendents	4.0	4.0	3.0	3.0	3.0
Directors	2.0	2.0	2.0	2.0	2.0
Secretarial and Clerical	5.0	5.0	4.0	4.0	4.0
<b>Total</b>	<b>12.0</b>	<b>12.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>
<b>School Administration</b>					
Principals and Assistants	90.6	92.7	93.1	91.2	93.2
Secretarial and Clerical	98.2	99.8	98.6	100.1	100.4
<b>Total</b>	<b>188.8</b>	<b>192.5</b>	<b>191.7</b>	<b>191.3</b>	<b>193.6</b>
<b>Central Services</b>					
Business Administrator	1.0	1.0	1.0	1.0	1.0
Directors	15.0	15.0	14.0	14.0	15.0
Secretarial and Clerical	28.0	28.0	28.8	28.0	27.0
Other Classified Personnel	58.9	58.9	58.0	60.4	63.9
<b>Total</b>	<b>102.9</b>	<b>102.9</b>	<b>101.8</b>	<b>103.4</b>	<b>106.9</b>

## Canyons School District

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

Description	Actual	Actual	Actual	Final	Budget
	2017-2018	2018-2019	2019-2020	Budget	2021-2022
<b>Operation of Plant</b>					
Secretarial and Clerical	4.0	4.0	4.0	4.0	4.0
Custodial/Maintenance Supervisors	12.0	13.0	12.0	14.0	14.0
Custodial/Maintenance Personnel	167.0	168.0	171.0	172.0	172.0
<b>Total</b>	<b>183.0</b>	<b>185.0</b>	<b>187.0</b>	<b>190.0</b>	<b>190.0</b>
<b>Student Transportation</b>					
Directors	1.5	1.0	1.0	1.0	1.0
Secretarial and Clerical	3.0	3.0	3.0	2.5	2.5
Routing Coordinators/Analysts/Dispatchers/Trainers	10.5	11.5	11.0	12.0	11.0
Bus Drivers	103.6	105.3	108.6	110.9	111.6
Mechanics & Other Garage Employees	8.0	8.0	8.0	8.0	8.0
<b>Total</b>	<b>126.6</b>	<b>128.8</b>	<b>131.6</b>	<b>134.4</b>	<b>134.1</b>
<b>Non-Instructional Services</b>					
Principals and Assistants	0.3	0.3	0.3	0.3	0.3
Secretarial and Clerical	6.3	6.3	6.4	6.4	6.4
<b>Total</b>	<b>6.6</b>	<b>6.6</b>	<b>6.7</b>	<b>6.7</b>	<b>6.7</b>
<b>Nutrition Services</b>					
Directors	1.0	1.0	1.0	1.0	1.0
Coordinators/Specialists	4.0	4.0	4.0	4.0	4.0
Secretarial and Clerical	2.0	2.0	2.0	2.0	2.0
School Foods Personnel	72.1	67.2	65.8	60.0	59.4
<b>Total</b>	<b>79.1</b>	<b>74.2</b>	<b>72.8</b>	<b>67.0</b>	<b>66.4</b>
<b>Construction/Network Services</b>					
Directors	2.0	2.0	2.0	2.0	2.0
Facilities Classified Personnel	5.0	4.0	4.0	4.0	4.0
Data Classified Personnel	4.0	4.0	4.0	4.0	4.0
<b>Total</b>	<b>11.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>	<b>10.0</b>
<b>Total FTE</b>	<b>2,761.6</b>	<b>2,780.6</b>	<b>2,808.6</b>	<b>2,842.5</b>	<b>2,848.5</b>

Teachers – the number of teachers decreased because the District was over staffed during the prior year due to the reduced number of students coming back to school because of the pandemic.

Support staff – increased due to the District wanting to support students with counselors, psychologists and social workers.

School Administration – the District created an on-line school consisting of a high school and 3<sup>rd</sup> to 8<sup>th</sup> grade sections in which an additional principal was hired. In addition, a vice principal was added to Ridgecrest elementary.

Central Services – due to the District’s goal of being 1 to 1 with computer technology for every student, the IT department had to hire more individuals to help with this program.

## Canyons School District

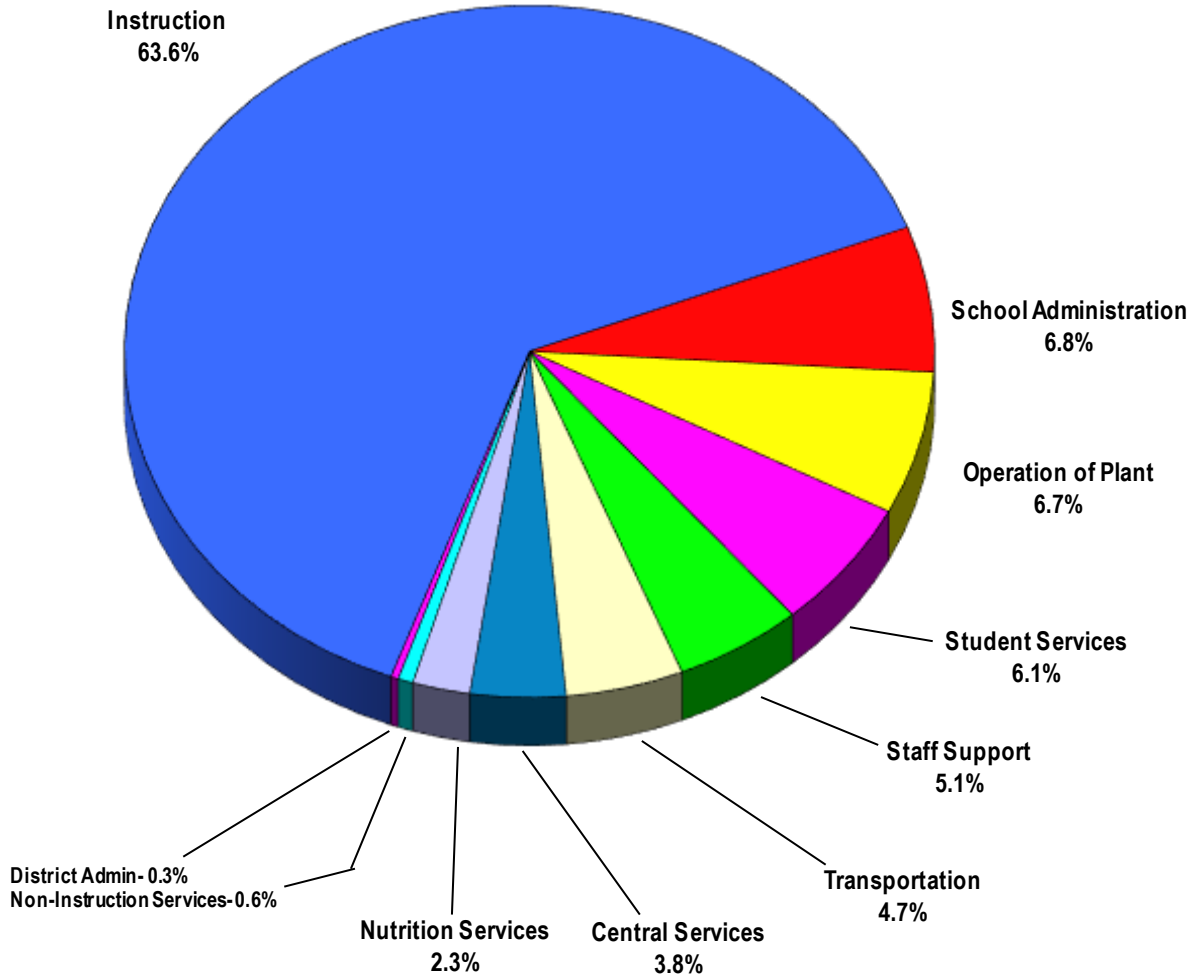
Five Year Summary - Full Time Equivalents (FTE) - Contracted Employees Only

	Actual 2017-2018		Actual 2018-2019		Actual 2019-2020		Final Budget 2020-2021		Budget 2021-2022	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
<b>By Function of FTE Allocated</b>										
Instruction	1,782.4	64.6	1,784.3	64.2	1,804.3	64.1	1,815.1	63.9	1,812.0	63.7
School Administration	188.8	6.8	192.5	6.9	191.7	6.8	191.3	6.7	193.6	6.8
Operation of Plant	183.0	6.6	185.0	6.7	187.0	6.8	190.0	6.7	190.0	6.7
Student Support Services	124.0	4.5	141.1	5.1	152.8	5.4	171.8	6.0	175.0	6.1
Staff Support Services	145.2	5.3	143.2	5.1	139.9	5.0	142.8	5.0	143.8	5.1
Student Transportation	126.6	4.6	128.8	4.6	131.6	4.7	134.4	4.7	134.1	4.6
Central Services	102.9	3.7	102.9	3.7	101.8	3.6	103.4	3.6	106.9	3.8
Nutrition Services	79.1	2.9	74.2	2.7	72.8	2.6	67.0	2.4	66.4	2.4
Construction/Network Services	11.0	0.4	10.0	0.4	10.0	0.4	10.0	0.4	10.0	0.4
District Administration	12.0	0.4	12.0	0.4	10.0	0.4	10.0	0.4	10.0	0.4
Non-Instructional Services	6.6	0.2	6.6	0.2	6.7	0.2	6.7	0.2	6.7	0.2
	2,761.6	100.0	2,780.6	100.0	2,808.6	100.0	2,842.5	100.0	2,848.5	100.0

	Actual 2017-2018		Actual 2018-2019		Actual 2019-2020		Final Budget 2020-2021		Budget 2021-2022	
	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE	FTE	% of Total FTE
<b>By Type of FTE Allocated</b>										
Teachers	1,628.6	58.9	1,631.6	58.7	1,640.9	58.5	1,652.5	58.2	1,649.7	58.0
Certificated Specialists	229.0	8.3	245.2	8.8	249.7	8.9	272.1	9.6	276.3	9.7
Custodians & Maintenance Personnel	179.0	6.5	181.0	6.5	183.0	6.5	186.0	6.5	186.0	6.5
Secretarial & Clerical	168.6	6.1	169.7	6.1	172.2	6.1	171.9	6.0	172.2	6.0
Teacher Aides & Paraprofessionals	153.8	5.6	153.2	5.5	163.4	5.8	162.6	5.7	162.3	5.7
Bus Drivers, Mechanics & Routing Coord.	122.1	4.4	124.8	4.5	127.6	4.5	130.9	4.6	130.6	4.6
School Foods Personnel	76.1	2.8	71.2	2.6	69.8	2.5	64.0	2.3	63.4	2.2
Principals & Assistants	90.9	3.3	93.0	3.3	93.4	3.3	91.5	3.2	93.5	3.3
Other Classified	67.9	2.5	66.9	2.4	66.0	2.4	68.4	2.4	71.9	2.5
Directors	39.6	1.4	38.0	1.4	37.6	1.3	37.6	1.3	37.6	1.3
Superintendent & Assistants	6.0	0.2	6.0	0.2	5.0	0.2	5.0	0.2	5.0	0.2
	2,761.6	100.0	2,780.6	100.0	2,808.6	100.0	2,842.5	100.0	2,848.5	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 88% of the General Fund expenditures. Within the salary and benefit expenditures, the District is committed to its mission statement that all students will graduate college- and career-ready. There is no basis of fact of a top heavy administration within the Canyons School District.

The Board of Education and District administration reviews, evaluates and balances FTE allocations 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, 2011 - 2020

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
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%	1,868,836,000	8,486
2016	204,086	1,107,314	49,488,031	44,692	3.3%	2,059,529,200	8,566
2017	206,674	1,121,354	52,436,840	46,762	2.9%	3,266,939,500	8,691
2018	214,113	1,135,649	56,152,594	49,445	2.9%	2,852,908,300	9,923
2019	215,225	1,152,633	60,673,924	52,639	2.9%	3,001,244,700	10,269
2020	218,686	1,160,437	N/A	N/A	2.3%	667,778,500	10,486

Note: fiscal year 2021 figures are not yet available

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

\*\* The District covers the southeast section of Salt Lake County, which encompasses several municipalities and unincorporated areas making statistics to the District impracticable to obtain. These statistics for Salt Lake County are given since those are representative of the District. These statistics were obtained from the County's year-end financial reports. The actual per capita income as provided by the Bureau of Economic Analysis lags one year behind. Therefore, it is not available for 2021.

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

## Canyons School District

### Principal Employers

June 30, 2019 and 2010

Employer *	June 30, 2019				June 30, 2010			
	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	2.4%	3.4%
Canyons School District	5,000	2	2.6%	3.7%	5,000	2	2.4%	3.4%
Wal-Mart Stores	2,500	3	1.3%	1.8%	2,000	3	1.0%	1.4%
Smith's Food Stores	2,000	4	1.0%	1.5%	1,500	4	0.7%	1.0%
Jet Blue Airways Corporation	1,500	5	0.8%	1.1%	-	-	-	-
eBay	1,500	6	0.8%	1.1%	1,500	6	0.7%	1.0%
Snowbird Corporation	1,500	7	0.8%	1.1%	-	-	-	-
Becton Dickinson	1,000	8	0.5%	0.7%	1,000	10	0.5%	0.7%
Utah State Prison	800	9	0.4%	0.6%	1,500	5	0.7%	1.0%
EMC Corporation	700	10	0.4%	0.5%	-	-	-	-
1-800 Contacts	-	-	-	-	1,000	9	0.5%	0.7%
ACS Business Solutions	-	-	-	-	1,500	7	0.7%	1.0%
Coca-Cola	-	-	-	-	1,000	8	0.5%	0.7%
<b>Totals</b>	<b>21,500</b>		<b>11.2%</b>	<b>15.8%</b>	<b>21,000</b>		<b>10.1%</b>	<b>14.3%</b>

Note: fiscal year 2019 figures are not yet available

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

## Canyons School District

### Capital Asset Information

For fiscal years ending June 30, 2017 - 2020 and estimates for June 30, 2021

	2017	2018	2019	2020	2021 est
Buildings:					
Elementary:					
Number	29	29	29	29	28
Square feet	1,872,516	1,895,508	1,895,508	1,897,159	1,918,250
Capacity	19,390	19,265	19,265	19,360	19,360
Enrollment	15,312	15,127	14,950	14,807	14,252
Middle Schools:					
Number	8	8	8	8	8
Square feet	1,351,296	1,426,463	1,446,696	1,446,696	1,446,696
Capacity	9,776	9,455	19,265	19,360	19,360
Enrollment	7,826	7,858	8,076	8,119	8,024
High Schools:					
Number	5	5	5	5	5
Square feet	1,748,503	1,748,503	1,748,503	1,809,955	1,894,032
Capacity	11,553	11,481	11,281	11,931	11,931
Enrollment	10,597	10,645	10,815	10,956	10,956
Special Schools:					
Number	2	2	2	2	2
Square feet	136,757	136,757	136,757	136,757	136,757
Capacity *					
Enrollment	282	277	293	296	256
Total School Buildings:	44	44	44	44	43
Square feet	5,109,072	5,207,231	5,227,464	5,290,567	5,395,735
Capacity	40,719	40,201	49,811	50,651	50,651
Enrollment	34,017	33,907	34,134	34,178	33,488
Other Buildings:					
Number	7	7	7	7	4
Square feet	251,505	380,060	377,105	498,168	293,808
Acres of Land	784	812	799	799	799
Number of Portables	85	84	84	76	76
Number of Vehicles	338	338	331	331	331

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

Source: District records



## Canyons School District

### High School Graduates

Last ten school years - school years 2012 - 2020 and estimate for 2021

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021 est
Alta	787	794	535	419	365	420	420	483	480	547
Brighton	565	579	562	546	483	422	483	456	436	460
Corner Canyon*	-	-	257	391	490	500	540	492	565	580
Hillcrest	368	444	480	423	429	406	473	426	473	480
Jordan	507	491	510	473	433	411	483	475	430	440
Diamond Ridge**	-	-	-	-	15	31	48	47	63	60
Entrada	104	136	78	140	69	248	46	68	59	50
South Park	338	358	276	241	107	148	101	85	59	50
<b>Total</b>	<b>2,669</b>	<b>2,802</b>	<b>2,698</b>	<b>2,633</b>	<b>2,391</b>	<b>2,586</b>	<b>2,594</b>	<b>2,532</b>	<b>2,565</b>	<b>2,667</b>
<b>Dropout Rate:</b>	<b>A</b>	<b>6.0%</b>	<b>9.0%</b>	<b>6.0%</b>	<b>10.0%</b>	<b>9.0%</b>	<b>10.0%</b>	<b>10.0%</b>	<b>8.3%</b>	<b>8.0%</b>

\*Corner Canyon High School opened in 2014.

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

A - Dropout rate is not available

Source: District records

## Canyons School District

### Students per Teacher

Last ten school years - school years 2012 - 2021

Grade	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Kindergarten	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0	44.0
1	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
2	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3	22.3
4	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
5	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
6	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3	26.3
7	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
8	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3	27.3
9	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
10	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
11	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3
12	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3	28.3

## Canyons School District

### Nutrition Services - Facts and Figures

Years Ended June 30, 2017 thru June 30, 2020 with estimate for June 30, 2021

	2017	2018	2019	2020*	2021 est**
<b>Participating schools:</b>					
Lunch	44	43	43	44	44
Breakfast	37	37	37	39	39
<b>Student lunches served:</b>					
Free	1,037,271	985,131	1,028,168	984,477	2,244,290
Reduced	158,665	151,830	132,678	98,686	2,811
Fully paid	1,644,115	1,701,341	1,658,784	1,213,334	55,877
<b>Total</b>	<b>2,840,051</b>	<b>2,838,302</b>	<b>2,819,630</b>	<b>2,296,497</b>	<b>2,302,978</b>
<b>Student breakfasts served:</b>					
Free	434,835	407,552	363,167	507,295	765,617
Reduced	45,072	46,654	26,669	20,587	371
Fully paid	166,115	188,961	156,635	116,796	2,138
<b>Total</b>	<b>646,022</b>	<b>643,167</b>	<b>546,471</b>	<b>644,678</b>	<b>768,126</b>
<b>Percentage of free/reduced/fully paid lunch:</b>					
Free	36.52%	34.71%	36.46%	42.87%	97.45%
Reduced	5.59%	5.35%	4.71%	4.30%	0.12%
Fully paid	57.89%	59.94%	58.83%	52.83%	2.43%
<b>Percentage of free/reduced fully paid breakfast</b>					
Free	67.31%	63.37%	66.46%	78.69%	99.67%
Reduced	6.98%	7.25%	4.88%	3.19%	0.05%
Fully paid	25.71%	29.38%	28.66%	18.12%	0.28%
<b>Average daily participation:</b>					
Lunch	15,955	15,946	15,841	12,902	12,700
Breakfast	3,629	3,613	3,070	3,622	4,320
October 1st count	34,017	33,907	33,729	33,792	33,488
<b>Percentage participating in school lunch/breakfast</b>					
Lunch	46.90%	47.03%	46.97%	38.18%	37.92%
Breakfast	10.67%	10.66%	9.10%	10.72%	12.90%

Source: District records.

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

\*\* - Federal Government continued free breakfasts and lunches for all students for the fiscal year 2020-2021.

**Canyons School District  
Graduation Rate**

DISTRICT	2016	2017	2018	2019	2020
Canyons SD	85%	86%	89%	90%	<b>90%</b>
State	85%	86%	87%	87%	88%

Board Goal: 2020 - 90%

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

DISTRICT	2017	2018	2019	2020*	2021*	State Avg 2021
ACT Composite	20.9	20.9	20.7	20.8	<b>20.1</b>	not yet reported

Board Goal: 2020 - 21.2

\*Approximatey 85-90% of 11th Graders were tested before COVID-19 closure and again in 2021

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

DISTRICT	2016-2017	2017-2018	2018-2019	2019-2020**	State Avg 2019-20	2020-2021**
English	62%	61%	58%	60%	57%	<b>53%</b>
Mathematics	40%	43%	35%	38%	36%	<b>33%</b>
Reading	45%	47%	49%	48%	43%	<b>45%</b>
Science	40%	41%	41%	41%	35%	<b>37%</b>

\*\*Approximatey 85-90% of 11th Graders were tested before COVID-19 and again in 2021

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

District Elementary Schools		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021*** uncertified
3	Language Arts	57%	56%	Cancelled due to COVID-19		<b>52%</b>
4	Math	64%	61%	Cancelled due to COVID-19		<b>55%</b>
5	Science	61%	63%	Cancelled due to COVID-19		Sept. 2021

\*\*\*2021 Participation Rate: 93% Grade 3, 92% Grade 4 and 5

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

All District Middle Schools		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021**** uncertified
6	Language Arts	54%	58%	Cancelled due to COVID-19		<b>54%</b>
7	Math	56%	59%	Cancelled due to COVID-19		<b>56%</b>
8	Science	58%	66%	Cancelled due to COVID-19		<b>63%</b>

\*\*\*\*2021 Participation Rate: 89% Grade 6, 88% Grade 7, and 85% Grade 8

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

DISTRICT	2016-2017	2017-2018	2018-2019	2019-2020*	State Avg 2019-20	2020-2021*
English	62%	61%	58%	60%	57%	53%
Mathematics	40%	43%	35%	38%	36%	33%
Reading	45%	47%	49%	48%	43%	45%
Science	40%	41%	41%	41%	35%	37%

\*Approximatey 85-90% of 11th Graders were tested before COVID-19 closure and again in 2021

Alta High School	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*
English	70%	66%	64%	65%	52%
Mathematics	44%	46%	38%	43%	33%
Reading	48%	50%	55%	50%	48%
Science	40%	40%	40%	44%	33%

Brighton High School	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*
English	66%	71%	61%	61%	63%
Mathematics	45%	46%	39%	40%	35%
Reading	48%	53%	51%	50%	48%
Science	43%	49%	45%	46%	37%

Hillcrest High School	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*
English	58%	55%	56%	52%	48%
Mathematics	39%	40%	32%	33%	33%
Reading	45%	43%	47%	42%	38%
Science	41%	41%	39%	35%	33%

Jordan High School	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*
English	54%	48%	46%	49%	49%
Mathematics	30%	31%	24%	23%	22%
Reading	37%	37%	41%	42%	39%
Science	30%	28%	31%	31%	27%

Corner Canyon High	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*
English	68%	68%	66%	71%	57%
Mathematics	49%	54%	43%	48%	41%
Reading	54%	50%	54%	53%	51%
Science	49%	47%	52%	50%	51%

Diamond Ridge High	2016-2017	2017-2018	2018-2019	2019-2020*	2020-2021*
English	11%	15%	30%	23%	18%
Mathematics	2%	3%	8%	6%	10% <
Reading	5%	15%	23%	19%	14%
Science	7%	6%	13%	13%	7%

\*Approximatey 85-90% of 11th Graders were tested before COVID-19 closure and again in 2021

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

All District Middle Schools		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
6	Language Arts	54%	58%	Cancelled due to COVID-19		54%
7	Math	56%	59%	Cancelled due to COVID-19		56%
8	Science	58%	66%	Cancelled due to COVID-19		63%

Albion Middle School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
6	Language Arts	61%	65%	Cancelled due to COVID-19		67%
7	Math	68%	79%	Cancelled due to COVID-19		74%
8	Science	65%	78%	Cancelled due to COVID-19		80%

Butler Middle School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
6	Language Arts	52%	64%	Cancelled due to COVID-19		63%
7	Math	57%	60%	Cancelled due to COVID-19		68%
8	Science	63%	71%	Cancelled due to COVID-19		71%

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

Eastmont Middle School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
6	Language Arts	56%	62%	Cancelled due to COVID-19		50%
7	Math	56%	55%	Cancelled due to COVID-19		53%
8	Science	63%	64%	Cancelled due to COVID-19		66%

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

<b>Indian Hills Middle School</b>		<b>Percent of Students Proficient</b>				
<b>Grade</b>	<b>Subject</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>State Avg 2020</b>	<b>2021 uncertified</b>
6	Language Arts	58%	68%	<i>Cancelled due to COVID-19</i>		<b>63%</b>
7	Math	50%	65%	<i>Cancelled due to COVID-19</i>		<b>56%</b>
8	Science	55%	68%	<i>Cancelled due to COVID-19</i>		<b>61%</b>

<b>Midvale Middle School</b>		<b>Percent of Students Proficient</b>				
<b>Grade</b>	<b>Subject</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>State Avg 2020</b>	<b>2021 uncertified</b>
6	Language Arts	26%	36%	<i>Cancelled due to COVID-19</i>		<b>31%</b>
7	Math	34%	32%	<i>Cancelled due to COVID-19</i>		<b>26%</b>
8	Science	29%	39%	<i>Cancelled due to COVID-19</i>		<b>33%</b>

<b>Mt. Jordan Middle School</b>		<b>Percent of Students Proficient</b>				
<b>Grade</b>	<b>Subject</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>State Avg 2020</b>	<b>2021 uncertified</b>
6	Language Arts	41%	36%	<i>Cancelled due to COVID-19</i>		<b>32%</b>
7	Math	35%	33%	<i>Cancelled due to COVID-19</i>		<b>32%</b>
8	Science	35%	55%	<i>Cancelled due to COVID-19</i>		<b>48%</b>

<b>Union Middle School</b>		<b>Percent of Students Proficient</b>				
<b>Grade</b>	<b>Subject</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>State Avg 2020</b>	<b>2021 uncertified</b>
6	Language Arts	58%	53%	<i>Cancelled due to COVID-19</i>		<b>55%</b>
7	Math	60%	50%	<i>Cancelled due to COVID-19</i>		<b>42%</b>
8	Science	50%	57%	<i>Cancelled due to COVID-19</i>		<b>52%</b>

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

District Elementary Schools		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	57%	56%	Cancelled due to COVID-19		52%
4	Math	64%	61%	Cancelled due to COVID-19		55%
5	Science	61%	63%	Cancelled due to COVID-19		Sept. 2021

Alta View Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	69%	51%	Cancelled due to COVID-19		48%
4	Math	72%	78%	Cancelled due to COVID-19		51%
5	Science	56%	73%	Cancelled due to COVID-19		Sept. 2021

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

Bell View Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	42%	27%	Cancelled due to COVID-19		35%
4	Math	49%	51%	Cancelled due to COVID-19		32%
5	Science	0%	65%	Cancelled due to COVID-19		Sept. 2021

Bella Vista Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	0%	53%	Cancelled due to COVID-19		42%
4	Math	0%	39%	Cancelled due to COVID-19		52%
5	Science	0%	64%	Cancelled due to COVID-19		Sept. 2021

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



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

Butler Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	70%	64%	Cancelled due to COVID-19		<b>68%</b>
4	Math	63%	69%	Cancelled due to COVID-19		<b>70%</b>
5	Science	64%	76%	Cancelled due to COVID-19		Sept. 2021

Copperview Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	37%	23%	Cancelled due to COVID-19		<b>13%</b>
4	Math	19%	21%	Cancelled due to COVID-19		<b>10%</b>
5	Science	6%	16%	Cancelled due to COVID-19		Sept. 2021

Canyon View Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	75%	75%	Cancelled due to COVID-19		<b>44%</b>
4	Math	79%	76%	Cancelled due to COVID-19		<b>77%</b>
5	Science	80%	84%	Cancelled due to COVID-19		Sept. 2021

Crescent Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	48%	48%	Cancelled due to COVID-19		<b>46%</b>
4	Math	59%	44%	Cancelled due to COVID-19		<b>28%</b>
5	Science	53%	44%	Cancelled due to COVID-19		Sept. 2021

Draper Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	62%	71%	Cancelled due to COVID-19		<b>70%</b>
4	Math	63%	60%	Cancelled due to COVID-19		<b>56%</b>
5	Science	64%	70%	Cancelled due to COVID-19		Sept. 2021

East Midvale Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	15%	35%	Cancelled due to COVID-19		<b>27%</b>
4	Math	24%	23%	Cancelled due to COVID-19		<b>24%</b>
5	Science	46%	27%	Cancelled due to COVID-19		Sept. 2021

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

East Sandy Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	52%	49%	<i>Cancelled due to COVID-19</i>		<b>56%</b>
4	Math	54%	52%	<i>Cancelled due to COVID-19</i>		<b>54%</b>
5	Science	64%	67%	<i>Cancelled due to COVID-19</i>		<i>Sept. 2021</i>

Edgemont Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	40%	40%	<i>Cancelled due to COVID-19</i>		<b>38%</b>
4	Math	63%	49%	<i>Cancelled due to COVID-19</i>		<b>45%</b>
5	Science	51%	53%	<i>Cancelled due to COVID-19</i>		<i>Sept. 2021</i>

Granite Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	77%	68%	<i>Cancelled due to COVID-19</i>		<b>57%</b>
4	Math	89%	80%	<i>Cancelled due to COVID-19</i>		<b>73%</b>
5	Science	92%	73%	<i>Cancelled due to COVID-19</i>		<i>Sept. 2021</i>

Lone Peak Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	84%	78%	<i>Cancelled due to COVID-19</i>		<b>72%</b>
4	Math	74%	74%	<i>Cancelled due to COVID-19</i>		<b>64%</b>
5	Science	78%	75%	<i>Cancelled due to COVID-19</i>		<i>Sept. 2021</i>

Midvale Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	14%	19%	<i>Cancelled due to COVID-19</i>		<b>23%</b>
4	Math	16%	22%	<i>Cancelled due to COVID-19</i>		<b>14%</b>
5	Science	9%	28%	<i>Cancelled due to COVID-19</i>		<i>Sept. 2021</i>

Midvalley Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 <i>uncertified</i>
3	Language Arts	40%	28%	<i>Cancelled due to COVID-19</i>		<b>35%</b>
4	Math	50%	43%	<i>Cancelled due to COVID-19</i>		<b>58%</b>
5	Science	24%	17%	<i>Cancelled due to COVID-19</i>		<i>Sept. 2021</i>

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

Oak Hollow Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	55%	54%	Cancelled due to COVID-19		<b>44%</b>
4	Math	74%	72%	Cancelled due to COVID-19		<b>52%</b>
5	Science	67%	65%	Cancelled due to COVID-19		Sept. 2021

Oakdale Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	58%	64%	Cancelled due to COVID-19		<b>69%</b>
4	Math	51%	56%	Cancelled due to COVID-19		<b>50%</b>
5	Science	60%	78%	Cancelled due to COVID-19		Sept. 2021

Park Lane Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	69%	71%	Cancelled due to COVID-19		<b>74%</b>
4	Math	66%	64%	Cancelled due to COVID-19		<b>71%</b>
5	Science	63%	49%	Cancelled due to COVID-19		Sept. 2021

Peruvian Park Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	77%	78%	Cancelled due to COVID-19		<b>72%</b>
4	Math	81%	84%	Cancelled due to COVID-19		<b>82%</b>
5	Science	72%	83%	Cancelled due to COVID-19		Sept. 2021

Quail Hollow Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	68%	64%	Cancelled due to COVID-19		<b>68%</b>
4	Math	83%	64%	Cancelled due to COVID-19		<b>63%</b>
5	Science	84%	78%	Cancelled due to COVID-19		Sept. 2021

Ridgecrest Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	66%	52%	Cancelled due to COVID-19		<b>43%</b>
4	Math	61%	66%	Cancelled due to COVID-19		<b>57%</b>
5	Science	56%	65%	Cancelled due to COVID-19		Sept. 2021

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

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

Silver Mesa Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	54%	68%	Cancelled due to COVID-19		45%
4	Math	60%	56%	Cancelled due to COVID-19		62%
5	Science	69%	71%	Cancelled due to COVID-19		Sept. 2021

Sprucewood Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	67%	49%	Cancelled due to COVID-19		36%
4	Math	73%	72%	Cancelled due to COVID-19		49%
5	Science	65%	63%	Cancelled due to COVID-19		Sept. 2021





















Sunrise Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	80%	80%	Cancelled due to COVID-19		81%
4	Math	90%	94%	Cancelled due to COVID-19		86%
5	Science	76%	86%	Cancelled due to COVID-19		Sept. 2021

Willow Canyon Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	64%	78%	Cancelled due to COVID-19		66%
4	Math	84%	81%	Cancelled due to COVID-19		77%
5	Science	87%	90%	Cancelled due to COVID-19		Sept. 2021

Willow Springs Elementary School		Percent of Students Proficient				
Grade	Subject	2018	2019	2020	State Avg 2020	2021 uncertified
3	Language Arts	72%	62%	Cancelled due to COVID-19		55%
4	Math	77%	70%	Cancelled due to COVID-19		49%
5	Science	75%	60%	Cancelled due to COVID-19		Sept. 2021

## SCHOOL LOCATION INFORMATION

### ELEMENTARY SCHOOLS

Alta View Elementary (104) 917 E. Larkspur Dr. (10350 S.) 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) 295 S. 870 E. Sandy 84094	
Bell View Elementary (105) 9800 S. 800 E. Sandy 84094		Edgemont Elementary (124) 11150 Vista Way Sandy 84070	
Bella Vista Elementary (105) 2131 E. 7000 S. Cottonwood Heights 84121		Granite Elementary (130) 9760 S. 3100 E. Sandy 84092	
Brookwood Elementary (107) 8640 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. 7000 S. Cottonwood Heights 84121		Midvale Elementary (140) 7830 Chapel Street (400 W.) 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. (8100 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)  
11150 Vista Way  
Sandy 84070



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 Road  
Sandy 84094



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



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



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



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



Sunrise Elementary (159)  
1542 E. 11245 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 84094



Entrada (981)  
825 E. 9085 S  
Sandy 84094



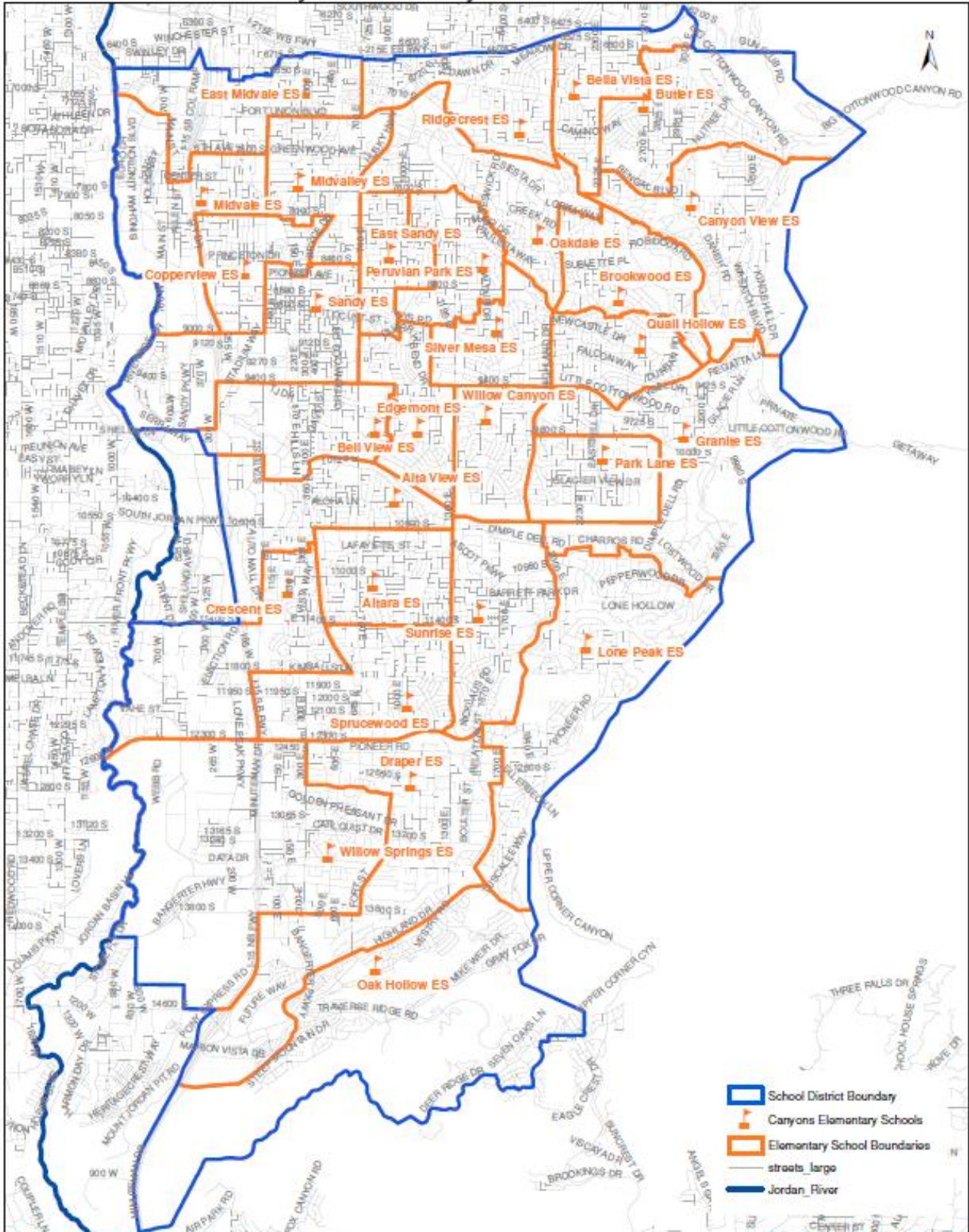
South Park (712)  
14425 S. Pony Express Rd.  
Draper 84020



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



### Canyons Elementary School Boundaries

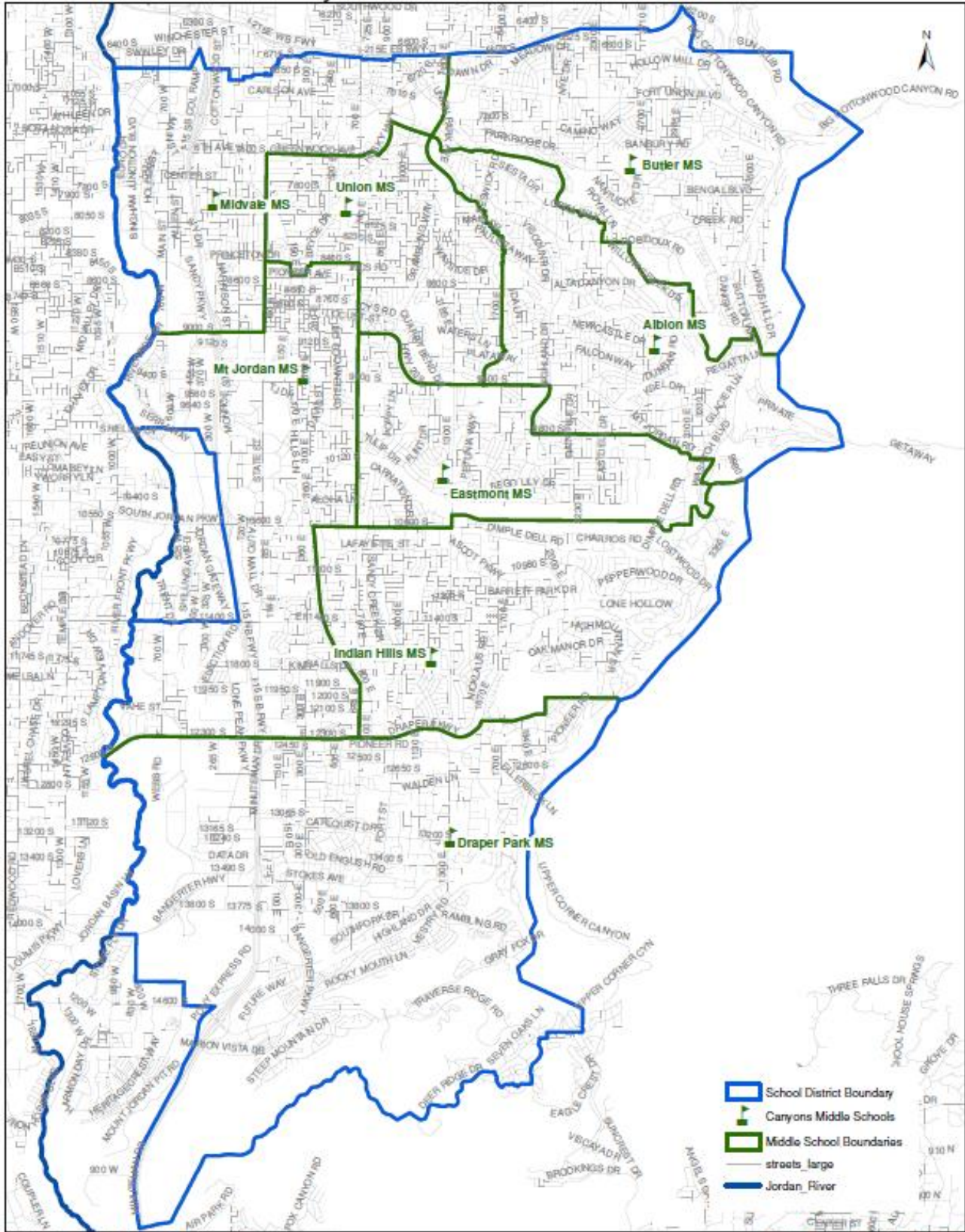


Valid for the 2021-2022 School Year

Print Date: March 29, 2021



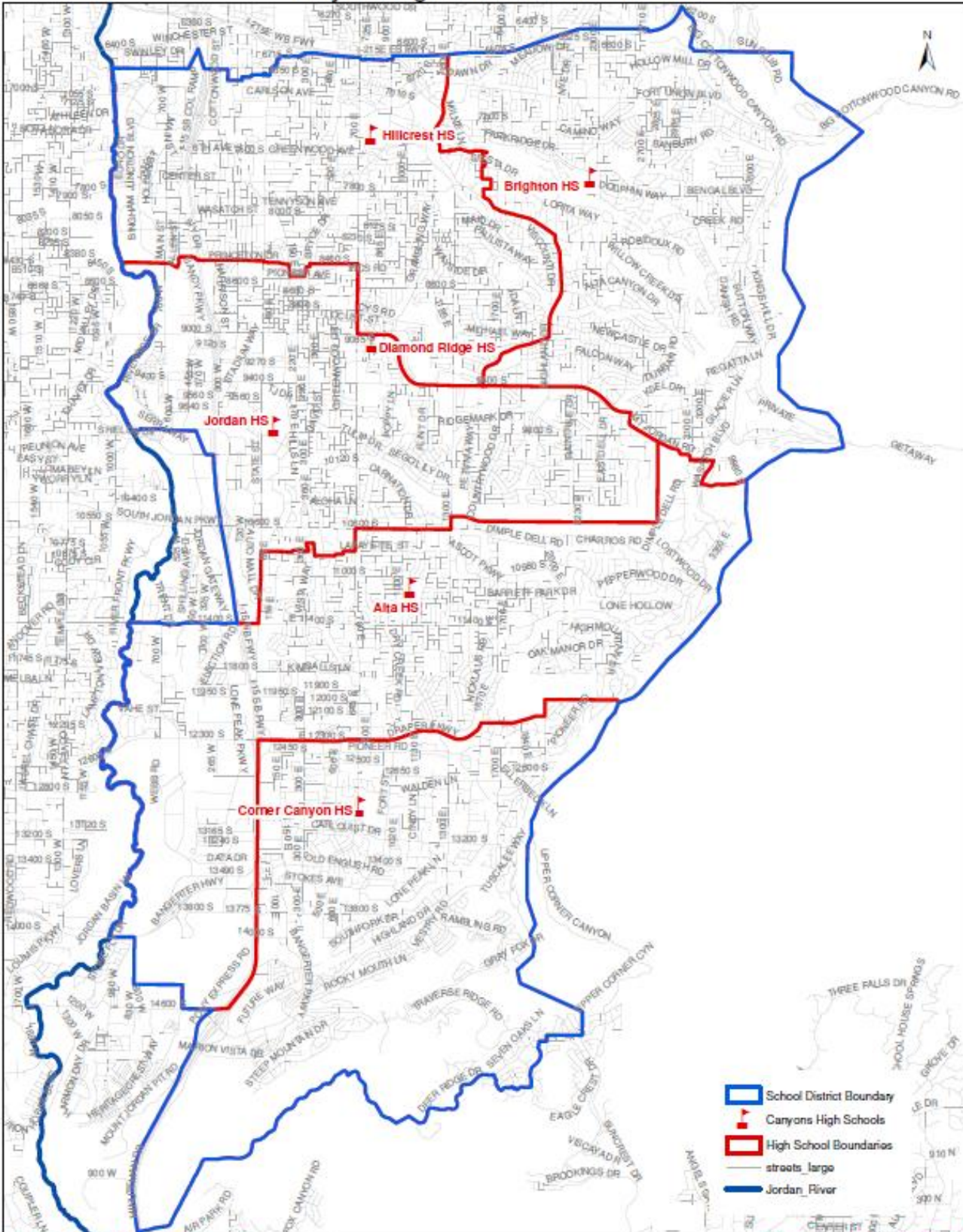
### Canyons Middle School Boundaries



Valid for the 2021-2022 School Year

Print Date: March 29, 2021

### Canyons High School Boundaries



Valid for the 2021-2022 School Year

Print Date: March 29, 2021

## Canyons School District 2021-2022 School Calendar K-12

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

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

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

May							June						
S	M	T	W	T	F	S	S	M	T	W	T	F	S
1	2	3	4	5	6	7	8	9	10	11	12	13	
8	9	10	11	12	13	14	15	16	17	18	19	20	
15	16	17	18	19	20	21	22	23	24	25	26	27	
22	23	24	25	26	27	28	29	30	31				
29	30	31											

Note: The Board may determine an alternative option, i.e., Digital Learning Day, Presidents' Day, Independent Learning Day, for instructional time lost due to emergency school closure(s)

<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 10px; background-color: red;"></td> <td>Teachers at School</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: lightgreen;"></td> <td>Start and End of School Year</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: lightblue;"></td> <td>First Day of School for Kindergarten</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: lightgrey;"></td> <td>K-5 Trimester Midterms</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: grey;"></td> <td>K-5 Trimester End</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: lightblue;"></td> <td>Midterm Quarters      Grades 6-12</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: red;"></td> <td>Quarter End              Grades 6-12</td> </tr> </table>		Teachers at School		Start and End of School Year		First Day of School for Kindergarten		K-5 Trimester Midterms		K-5 Trimester End		Midterm Quarters      Grades 6-12		Quarter End              Grades 6-12	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px; height: 10px; background-color: yellow;"></td> <td>No Student Days</td> </tr> <tr> <td style="width: 20px; height: 10px; background-color: cyan;"></td> <td>Parent/Teacher Conferences</td> </tr> </table> <div style="border: 1px solid black; padding: 2px; margin-top: 10px; text-align: center;"> <span style="color: red;">Red A Day</span>  <span style="color: black;">Black B Day</span> </div>		No Student Days		Parent/Teacher Conferences
	Teachers at School																		
	Start and End of School Year																		
	First Day of School for Kindergarten																		
	K-5 Trimester Midterms																		
	K-5 Trimester End																		
	Midterm Quarters      Grades 6-12																		
	Quarter End              Grades 6-12																		
	No Student Days																		
	Parent/Teacher Conferences																		

Teachers at School	Aug 9-13
First Day of School	Aug 16
First Day of School for Kindergarten	Aug 19
Labor Day Recess	Sept 6
Midterm Quarter Grades 6-12	Sept 15
Parent/Teacher Conferences High Schools	Sept 20, 21
Parent/Teacher Conferences Middle Schools	Sept. 21, 22
Parent/Teacher Conferences Elementary Schools	Sept. 22, 23
Early Out Elementary	Sept 23
No Student Day (Compensatory Day)	Sept 24
K-5 Trimester Midterms	Sept 28
Fall Recess	Oct 14, 15
End of 1st Quarter Grades 6-12	Oct 22
End of 1st Trimester K-5	Nov 11
Midterm Quarter Grades 6-12	Nov 23
Thanksgiving Recess	Nov 24-26
Winter Recess	Dec 20-31
K-5 Trimester Midterms	Jan 11
End of 2nd Quarter Grades 6-12	Jan 13
Grading Day Grades K-12	Jan 14
Martin Luther King Jr. Day Recess	Jan 17
Midterm Quarter Grades 6-12	Feb 16
Presidents' Day Recess	Feb 21
End of 2nd Trimester K-5	Feb 25
Parent/Teacher Conferences Middle Schools	Feb 28, Mar 1
Parent/Teacher Conferences High Schools	Mar 1, 2
Parent/Teacher Conferences Elementary Schools	Mar 2, 3
Early Out Elementary	Mar 3
No Student Day (Compensatory Day)	Mar 4
End of 3rd Quarter Grades 6-12	Mar 18
Spring Recess	Apr 4-8
K-5 Trimester Midterms	Apr 18
Midterm Quarter Grades 6-12	Apr 26
End of School	May 26

\*Every Friday is an Elementary Student Early Out Day  
 \*\*Elementary early out Sept 23 and March 3  
 \*\*\*This calendar is not for Brighton Students

## Canyons School District 2021-2022 Calendar Brighton High School

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

Teachers at School	Aug 9-13
First Day of School	Aug 16
Labor Day Recess	Sept 6
Trimester Midterm	Sept 27
Parent/Teacher Conferences	Oct 7
Fall Recess	Oct 14, 15
End of 1st Trimester	Nov 5
Thanksgiving Recess	Nov 24-26
Winter Recess	Dec 20-31
Trimester Midterm	Jan 10
Parent/Teacher Conferences	Jan 13
No Student Day (Compensatory Day)	Jan 14
Martin Luther King Jr. Day Recess	Jan 17
End of 2nd Trimester	Feb 17
No Student Day/Teacher Grading Day	Feb 18
Presidents' Day Recess	Feb 21
Spring Recess	Apr 4-8
Trimester Midterm	Apr 15
Parent/Teacher Conferences	Apr 21
No Student Day (Compensatory Day)	Apr 22
Last Day of School/End of 3rd Trimester	May 26

Note: The Board may determine an alternative option, i.e., Digital Learning Day, Presidents' Day, Independent Learning Day, for instructional time lost due to emergency school closure(s)

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

## ABBREVIATIONS & ACRONYMS

ACT	American College Testing Program
ADA	Americans with Disabilities Act
ADM	Average Daily Membership
ALPS	Accelerated Learning Program for Students
ARP	American Recovery Plan
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
CAO	Chief Academic Officer/Deputy Superintendent of Achievement
CARES	Coronavirus Aide, Relief, & Economic Security Act
CBM	Curriculum Based Measures
CBT	Computer based testing
CCGP	Comprehensive Counseling and Guidance
CCSS	Common Core State Standard
CEO	Chief Executive Officer
CFAs	Common formative assessments
CFO	Chief Financial Officer/Business Administrator
CLASS	Canyons Leadership Administrator Support System
CMMS	Computerized Maintenance Management System
CNG	Compressed Natural Gas
COBRA	Consolidated Omnibus Budget Reconciliation Act
COF	Chief of Staff/Office of Government Relations
COO	Chief Operations Officer/Assistant Superintendent
CPA	Certified Public Accountant
CSD	Canyons School District
CSIP	Comprehensive School Improvement Plan
CTE	Career and Technical Education
CTESS	Canyons Teacher Effectiveness Support System
CTSO	Career and Technical Student Organizations
DARTS	District Arts
DIBEL	Dynamic Indicators of Basic Early Literacy

EBL	Evidence-Based Learning
EEO/AA	Equal Employment Opportunity/Affirmative Action
ELA	English Language Arts
ELLs	English language learners
ESSER	Elementary and Secondary School Economic Relief Act
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
HVAC	Heating, Ventilation, and Air Conditioning
ID	Identification
IDEA	the Individuals with Disabilities Education Act
IMC	Instructional Media Center
ISC	Instructional Support Center
IT	Information Technology
JCES	Jordan Classified Evaluation System
JSD	Jordan School District
LIA	Latinos in Action
MBA	Meritorious Budget Award
MESA	Math Engineering and Science Achievement
NEPN	National Education Policy Network
NCLB	No Child Left Behind
NSBA	National School Boards Association
OEK	Optional Extended Kindergarten
OPEB	Other Post-Employment Benefits

PBIS	Positive Behavior Interventions Supports
PEHP	Public Employers Health Plan
PLCs	Professional Learning Communities
PTA	Parent Teacher Association
REACH	Respecting Ethnic and Cultural Heritage
RISE	Readiness Improvement Success Empowerment
Rtl	Response to Interventions
SAGE	Student Assessment of Growth and Excellence
SALTA	Supporting Advanced Learners Toward Achievement
SAT	Supervisory Assistance Team
SEOP	Student Education/Occupation Plan
SHRM	Society of Human Resource Management
SIOP	Sheltered Instruction Observation Protocol
SNA	School Nutrition Association
SRI	Scholastic Reading Inventory
STAMPS	Standards-based Assessment and Measurement of Proficiency test
STEM	Science, technology, engineering, and math centers
STEAM	Science, technology, engineering, arts, and math centers
TSSA	Teacher and Student Success Act
UALPA	Utah Academic Language Proficiency Assessment
UBSCT	Utah Basic Skills Competency Test
UCARE	Utah Cooperative for Acquiring Resources Efficiently
URS	Utah Retirement System
USBE	Utah State Board of Education
USPS	United States Postal Services
USTAR	Utah Science Technology and Research
UVU	Utah Valley University
VOIP	Voice Over Internet Protocol
WGPA	Weighted grade point average
WPU	Weighted Pupil Unit
YIC	Youth in Care

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**District Administration** – The function classification assigned to those activities concerned with establishing and administering policy in connection with operating the district. These include the board of education, superintendency, auditor services, legal services, K-16 Directors, and their necessary secretarial support.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Full Value** – Asset is valued at market value.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Membership** – Number of students officially enrolled.

**Minimum School Finance Act** – Utah Code 53A-17A – Under the Act, each district in the state is guaranteed a dollar amount per WPU to fund the Minimum School Program. The

purpose of the Act is to meet the constitutional mandate that all children are entitled to reasonable equal educational opportunities. The source of funds is the state income tax.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

**School** – An institution where instruction is provided.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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