

UTAH SCHOOL EXPENDITURE TRENDS

Utah School District Comparisons 2002 -2003 June 1, 2004

Year	Instructional Costs		M&O Expenditures		Capital Outlay Costs		Total Costs	
	Expenditure	Per Student	Expenditure	Per Student	Expenditure	Per Student	Expenditure	Per Student
1930	\$6,664,412	\$52	\$9,032,451	\$70	\$1,939,039	\$15	\$12,383,165	\$97
1940	\$7,027,877	\$53	\$9,754,606	\$74	\$2,272,409	\$18	\$13,271,541	\$100
1950	\$18,200,303	\$120	\$24,120,021	\$159 *	\$7,669,700	\$51	\$33,639,642	\$221
1960	\$49,388,649	\$214	\$67,132,337	\$290 *	\$25,168,964	\$109	\$99,170,074	\$429
1970	\$121,930,334	\$397	\$173,615,930	\$566 *	\$18,967,524	\$62	\$211,851,752	\$691
1980	\$306,371,670	\$917	\$497,228,189	\$1,490 *	\$156,200,483	\$468	\$695,611,459	\$2,084
1987	\$614,263,863 +	\$1,489	\$904,835,943	\$2,194 *	\$119,105,678	\$289	\$1,124,339,311 *	\$2,726
1988	\$636,262,561 +	\$1,501	\$930,719,811	\$2,195 *	\$82,462,289	\$195	\$1,140,923,330 *	\$2,691
1989	\$674,951,333 +	\$1,569	\$985,204,684	\$2,289 *	\$117,810,053	\$274	\$1,247,575,460 *	\$2,898
1990	\$732,375,419 +	\$1,678	\$1,060,526,204	\$2,430 *	\$108,218,758	\$248	\$1,283,490,444 *	\$2,941
1991	\$809,650,336 +	\$1,817	\$1,164,572,663	\$2,613 *	\$143,478,458	\$322	\$1,420,415,366 *	\$3,187
1992	\$854,115,408 +	\$1,877	\$1,222,993,854	\$2,686 *	\$156,832,663	\$345	\$1,510,687,499 *	\$3,319
1993	\$894,240,600 +	\$1,937	\$1,281,267,315	\$2,775 *	\$245,834,164	\$532	\$1,680,333,142 *	\$3,638
1994	\$1,022,596,241 +	\$2,180	\$1,432,254,947	\$3,054 *	\$309,175,889	\$660	\$1,759,359,835 *	\$3,751
1995	\$1,086,752,189 +	\$2,300	\$1,524,499,525	\$3,227 *	\$428,175,889	\$908	\$1,941,364,381 *	\$4,110
1996	\$1,181,260,051 +	\$2,489	\$1,668,830,615	\$3,517 *	\$306,095,877	\$758	\$2,184,796,500 *	\$4,393
1997	\$1,223,625,357 +	\$2,570	\$1,753,399,854	\$3,652 *	\$346,995,405	\$723	\$2,155,402,586 *	\$4,490
1998	\$1,285,624,778 +	\$2,680	\$1,823,521,772	\$3,801 *	\$393,546,366	\$820	\$2,274,680,781 *	\$4,741
1999	\$1,360,609,107 +	\$2,840	\$1,929,488,076	\$4,028 *	\$330,193,810	\$689	\$2,395,604,706 *	\$5,001
2000	\$1,400,254,102 +	\$2,932	\$2,004,316,104	\$4,196 *	\$361,921,067	\$758	\$2,431,070,179 *	\$5,090
2001	\$1,484,791,985 +	\$3,114	\$2,145,859,654	\$4,500 *	\$364,035,108	\$764	\$2,574,216,671 *	\$5,399
2002	\$1,569,342,823 +	\$3,289	\$2,270,152,756	\$4,750 *	\$449,887,406	\$943	\$2,786,994,006 *	\$5,841
2003	\$1,531,149,006 +	\$3,192	\$2,245,778,950	\$4,682 *	\$493,851,428	\$1,030	\$2,811,528,205 *	\$5,862

This report provides financial and statistical data for Utah's 40 school districts for the 2002-03 school year. This information shows how school districts compare with other districts. The columns are explained below.

October 1 Enrollment: School districts are listed according to enrollment

INSTRUCTION EXPENSE includes salaries and benefits of teachers, substitutes, and aides; teaching supplies, textbooks and materials; and other instruction-related expenses (includes Trust, Agency, Student Activities, and Enterprise Funds). This category is influenced most by class size and teacher salaries.

STUDENT SUPPORT SERVICES include salaries, benefits, expenses for guidance personnel, health and social workers, psychologists and secretarial staff

INSTRUCTIONAL STAFF SUPPORT includes expenditures for salaries and benefits of media (library) personnel and clerical help for teachers. It also includes costs of sabbatical leave, library books, and audio-visual material

ADMINISTRATION AND BUSINESS OFFICE includes salaries and benefits of district administration, principals, business office, and secretarial support

PLANT OPERATION & MAINTENANCE includes expenses of custodial and maintenance services and related materials and supplies.

STUDENT TRANSPORTATION includes expenses related to busing students to and from school.

TOTAL MAINTENANCE AND OPERATIONS expenses are the total of the previous categories

CAPITAL OUTLAY spending consists of acquisition and construction of buildings and interest payment on debt. Principal repayment is excluded

TOTAL EXPENDITURES include all of the previous categories except food service and internal service funds.

(+) Instructional category not strictly comparable with years prior to 1981.

(*) Exclusive of School Lunch and Internal Service Funds.

Note: Figures beginning in 1994 are not comparable with prior years (excludes other uses of funds).

Utah Taxpayers Association

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Utah School District Comparisons 2002 - 2003

School District *	Oct 2002 Enrollment	Instruct Expense Per Student	Inst as % of M & O	Supporting Services Per Student					Total M & O per Student	Non K-12 Exp. Per Student	Cap Exp Per Student		Total Expend. Per Student	Food Svc per Student	Average Teacher Salary	Average Teacher Benefits	Average Principal Salary	Pupil-Teacher Ratio	Tchrs as a % Pers.	Assessed Valuation Per Student	2003-04 Tax Rate
				Student Svcs	Media/ Instru	Business & Admin	Plant O & M	Student Trans			Debt Service	Facility Const									
Jordan	73,808	2,913	68%	139	239	440	442	131	4,304	104	125	693	5,226	255	38,016	14,580	58,538	24.43	53%	215,830	0.008366
Granite	69,600	3,028	68%	210	303	411	437	95	4,485	124	0	670	5,278	234	39,248	14,551	65,108	21.64	56%	214,228	0.006740
Davis	59,536	3,062	70%	167	199	438	406	124	4,396	161	151	1,065	5,773	263	39,908	15,734	66,971	22.82	50%	161,558	0.007731
Alpine	49,159	2,972	71%	127	224	375	356	143	4,196	82	215	1,601	6,094	262	37,524	15,005	64,622	23.94	67%	165,635	0.007884
Weber	28,315	2,931	68%	151	78	520	481	149	4,310	28	113	771	5,222	286	37,970	13,148	79,959	22.93	57%	168,724	0.006061
Salt Lake	24,382	3,866	69%	176	399	476	565	143	5,625	598	137	924	7,284	332	45,774	15,310	69,558	20.02	42%	513,824	0.006018
Nebo	23,078	2,810	67%	248	181	387	402	164	4,191	83	216	1,057	5,547	237	36,630	14,289	63,462	24.67	51%	150,880	0.008087
Washington	19,617	3,018	69%	163	170	386	421	204	4,363	79	269	824	5,535	223	38,055	14,216	67,744	22.24	55%	283,815	0.006680
Provo	13,177	4,102	74%	208	163	558	377	129	5,538	166	177	144	6,026	263	37,989	15,158	68,734	20.37	58%	269,742	0.006071
Ogden	13,141	3,282	65%	374	398	488	413	124	5,079	88	10	772	5,949	367	40,545	14,122	71,586	21.32	50%	191,405	0.007284
Cache	13,081	3,257	69%	106	272	394	364	333	4,724	57	198	170	5,149	291	38,292	14,156	68,711	22.57	51%	137,543	0.006477
Box Elder	10,660	3,098	68%	165	111	414	522	239	4,550	197	67	174	4,988	265	37,664	12,768	61,411	21.51	53%	177,211	0.006387
Tooele	10,034	2,816	68%	141	106	411	521	150	4,144	128	295	1,429	5,997	282	33,938	16,192	65,564	21.95	53%	160,339	0.008896
Iron	7,240	3,291	68%	163	194	477	529	207	4,860	154	382	317	5,713	240	36,197	14,377	67,503	21.53	47%	249,128	0.007521
Murray	6,336	3,071	65%	240	231	589	515	101	4,748	444	301	2,090	7,583	268	40,670	14,646	64,290	21.22	53%	345,704	0.006514
Logan	5,858	3,688	76%	86	175	318	468	124	4,859	141	165	494	5,660	293	37,132	14,276	63,318	19.54	55%	221,488	0.006926
Uintah	5,682	3,774	65%	145	205	640	646	439	5,849	168	18	431	6,465	332	38,254	15,891	61,230	19.33	57%	279,963	0.006211
Sevier	4,370	3,510	67%	122	61	507	749	252	5,200	129	195	514	6,038	285	37,962	12,286	65,843	19.92	52%	152,128	0.007470
Duchesne	3,993	3,568	63%	143	270	599	693	356	5,629	155	34	1,709	7,526	286	34,846	12,758	59,868	18.97	47%	151,550	0.007996
Park City	3,957	3,873	63%	213	124	783	827	294	6,113	308	539	1,257	8,218	258	42,465	15,191	71,152	18.17	52%	1,442,098	0.005672
Wasatch	3,916	3,491	71%	96	55	532	509	210	4,893	122	242	461	5,718	218	36,872	16,469	62,445	21.39	42%	450,503	0.006259
Carbon	3,827	4,149	67%	244	171	714	670	243	6,192	257	250	1,324	8,022	316	35,727	14,657	56,836	18.88	44%	364,896	0.006990
Millard	3,142	4,161	66%	144	178	588	827	392	6,291	91	162	2,342	8,887	371	39,711	16,995	60,151	18.49	44%	614,273	0.005883
San Juan	2,978	5,625	58%	463	746	969	1,212	754	9,769	218	86	475	10,549	350	38,933	15,713	60,896	15.05	43%	143,659	0.008835
So. Sanpete	2,792	3,999	72%	126	269	400	551	228	5,574	516	92	492	6,674	329	37,829	17,875	61,640	18.64	44%	119,798	0.008104
No. Sanpete	2,443	3,284	62%	101	545	599	472	307	5,308	59	81	215	5,664	331	37,195	17,337	54,894	21.34	44%	163,136	0.006425
Emery	2,442	4,534	70%	167	108	990	367	327	6,492	297	32	776	7,597	316	41,099	17,932	67,698	18.94	43%	528,229	0.006228
Morgan	1,984	3,343	69%	107	87	538	441	313	4,829	100	77	347	5,353	242	35,685	13,425	59,200	20.66	54%	255,177	0.005694
Juan	1,872	3,086	69%	141	174	441	520	131	4,492	152	253	768	5,665	327	37,324	15,375	64,104	23.32	48%	224,045	0.007312
Beaver	1,469	3,676	63%	174	156	776	631	393	5,805	344	517	425	7,092	240	36,944	18,870	60,191	20.95	46%	302,271	0.007888
Grand	1,455	3,768	63%	203	160	760	819	278	5,987	238	299	646	7,170	304	36,989	12,576	55,145	17.45	43%	410,180	0.006022
So. Summit	1,320	4,188	67%	194	140	750	607	355	6,234	262	130	6,264	12,890	189	36,302	12,079	62,455	18.25	52%	781,790	0.006107
Kane	1,235	4,373	60%	334	336	1,127	755	308	7,234	101	275	477	8,087	324	36,582	15,092	50,595	16.75	40%	465,675	0.005145
Garfield	1,040	5,141	66%	162	133	1,210	781	349	7,777	202	486	474	8,939	338	37,871	17,756	47,427	16.16	44%	312,328	0.008454
No. Summit	968	4,205	69%	180	116	670	511	383	6,066	478	171	287	7,002	283	38,638	17,563	54,935	18.00	49%	515,216	0.006096
Wayne	520	5,168	67%	104	202	964	798	462	7,699	46	0	340	8,085	369	35,464	14,683	43,502	14.90	48%	265,917	0.004958
Rich	473	4,832	61%	60	473	1,169	773	624	7,931	196	186	617	8,931	408	39,466	16,891	66,784	14.42	55%	644,877	0.005214
Piute	312	6,543	68%	-	117	1,297	1,128	583	9,667	192	70	1,369	11,298	506	37,172	16,231	n/a	12.91	48%	163,139	0.005895
Tintic	275	7,147	61%	235	643	1,783	1,403	578	11,788	238	165	910	13,101	425	43,461	18,733	50,537	11.92	46%	90,361	0.009462
Daggett	130	8,819	55%	182	686	2,531	2,432	1,396	16,047	604	517	1,291	18,459	546	33,275	14,186	39,976	9.86	40%	1,289,207	0.004542
Statewide totals/ average	479,617	3,192	68%	173	228	462	462	164	4,682	150	145	885	5,862	268	38,725	14,776	64,341	22.09	53%	235,202	0.007002

Source: Calculations by Utah Taxpayers Association based on data from individual school districts, Utah State Tax Commission, and Utah State Office of Education

Pupil-teacher ratio is based on Oct 1, 2002 enrollment, not average daily membership

Assessed valuation per student excludes RDA valuations and are for FY03-04

Statewide averages are determined by treating all 40 districts as one district instead of averaging the values for each district