

# Utah School District Comparison 2007 - 2008

This report provides financial and statistical data for Utah's school districts and charter schools for the 2007-08 school year. This information shows how school districts compare with other districts.

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. This category is influenced mostly by class size and teacher compensation.

**STUDENT SUPPORT SERVICES** include salaries, benefits, and 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 library books and audiovisual 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 but excludes most purchased property services.

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

**MAINTENANCE AND OPERATIONS** expenses are the total of the previous categories.

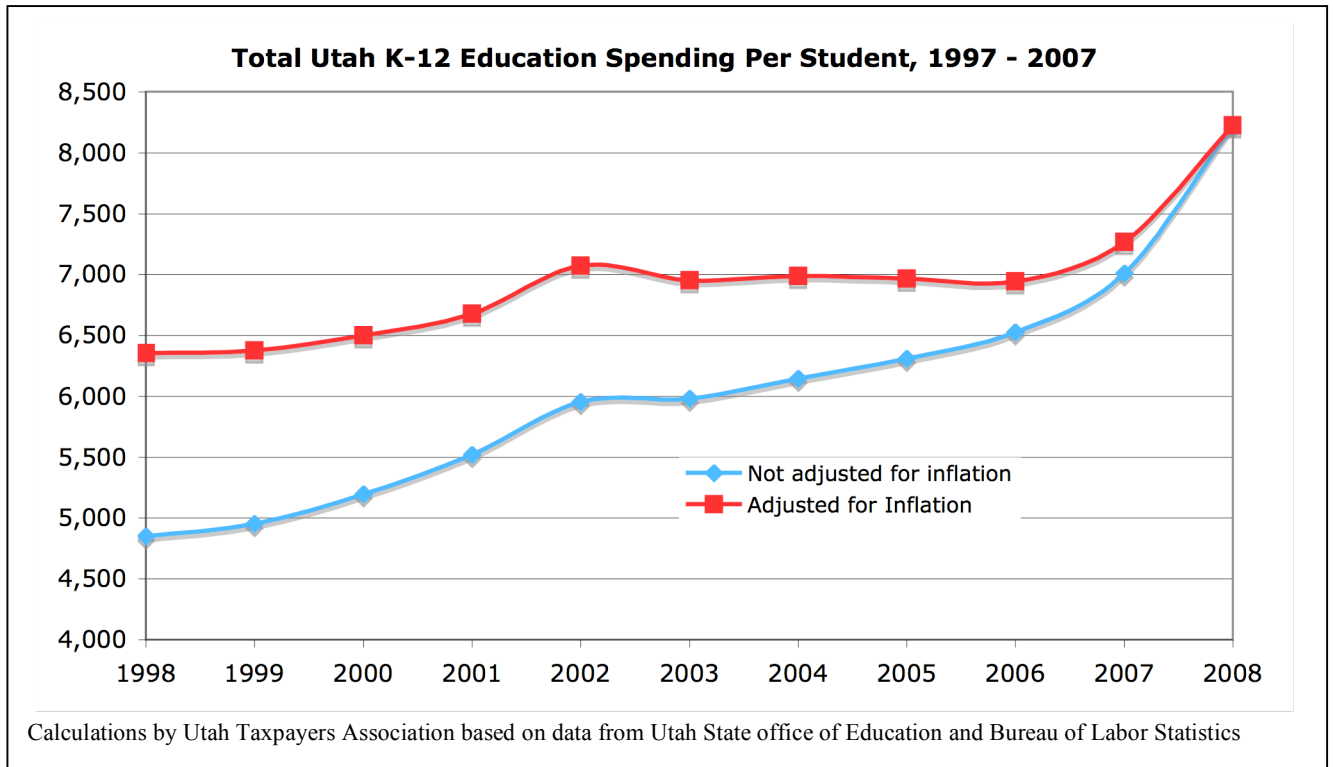
**CAPITAL OUTLAY** spending consists of acquisition and construction of buildings and interest payment on debt. Principal repayment is excluded. Most purchased property services are included in capital outlay

**TOTAL EXPENDITURES** includes operations, capital outlay, and food service but excludes non K-12 programs.

Over the past ten years, per student expenditures have increased at the following annualized rates.

Unadjusted for inflation 5.4%

Adjusted for inflation 2.6%



## Utah School District Comparison, 2007 - 2008

District	October 2007 Enrollment	Instruction Expense Per Student	Instruction as Pct. M & O	Supporting Services Per Student					Total M & O Per Student	Nutrition	Interest	Facility Constr	Total Spending Per Student	Average Teacher Compensation	Revenues - Operations			Teachers as Pct of Total	Assessed Valuation Per Student	2008-09 Property Tax Rate	Tax Rate as % State Avg excl BL
				Student Services	Media Instr	Business Admin	Plant O & M	Student Trans							State	Local	Federal				
Jordan	80,187	3,772	68%	164	352	530	519	184	5,521	322	147	1,582	7,571	62,555	67%	27%	6%	51%	390,342	0.006150	106%
Granite	67,948	4,088	69%	278	290	522	567	141	5,886	321	0	871	7,079	61,356	66%	26%	9%	52%	354,316	0.005316	88%
Davis	64,551	4,200	70%	204	260	567	547	193	5,971	321	208	1,063	7,564	69,330	72%	23%	5%	50%	236,600	0.006764	119%
Alpine	58,665	4,142	74%	160	240	448	388	191	5,570	285	260	1,567	7,682	63,511	70%	24%	6%	51%	272,934	0.007057	126%
Weber	30,097	3,984	70%	212	102	674	522	215	5,709	387	133	722	6,952	65,181	77%	18%	5%	53%	255,630	0.005458	91%
Nebo	26,588	4,002	69%	305	197	578	404	291	5,776	314	325	1,898	8,313	64,319	74%	20%	6%	48%	220,649	0.008150	149%
Washington	25,295	4,099	69%	271	278	572	503	205	5,928	289	375	2,905	9,496	61,636	63%	31%	6%	56%	524,526	0.005637	95%
Salt Lake	23,536	5,155	70%	253	569	595	618	220	7,409	488	262	1,213	9,372	69,488	50%	41%	8%	45%	802,840	0.004937	80%
Cache	14,194	4,455	71%	154	266	499	453	454	6,281	343	258	1,008	7,889	68,143	75%	20%	6%	46%	206,949	0.005982	102%
Provo	13,083	5,258	76%	252	116	738	380	183	6,927	328	212	1,749	9,217	66,033	63%	28%	9%	48%	377,139	0.006214	107%
Tooele	12,988	4,000	70%	218	153	463	627	244	5,705	355	401	2,700	9,161	58,232	79%	16%	5%	52%	195,469	0.008411	155%
Ogden	12,603	4,077	61%	417	901	601	532	144	6,672	472	243	3,840	11,227	73,560	67%	19%	14%	52%	246,061	0.007453	134%
Box Elder	10,931	4,249	71%	214	120	485	575	334	5,977	353	26	239	6,596	61,778	76%	19%	5%	50%	242,848	0.007567	137%
Iron	8,643	4,200	69%	201	207	546	612	304	6,070	312	278	489	7,149	58,255	68%	25%	8%	45%	478,020	0.005116	84%
Murray	6,426	4,167	68%	317	257	694	570	128	6,134	328	169	719	7,351	72,087	62%	33%	6%	50%	513,575	0.004794	77%
Uintah	5,952	4,459	66%	241	92	855	627	511	6,784	405	167	3,940	11,296	73,155	62%	28%	10%	46%	589,807	0.005961	102%
Logan	5,755	5,408	78%	111	220	530	448	229	6,947	413	158	860	8,377	68,974	65%	25%	10%	48%	313,502	0.007304	131%
Wasatch	4,588	5,083	74%	147	95	657	613	302	6,896	324	726	6,499	14,445	68,895	53%	42%	4%	49%	787,854	0.005732	97%
Sevier	4,475	5,017	74%	137	71	621	598	319	6,764	402	163	986	8,315	60,699	72%	18%	10%	49%	250,902	0.006210	107%
Park City	4,443	5,644	66%	323	165	1,006	1,008	349	8,495	333	307	2,592	11,728	76,926	19%	79%	3%	51%	2,338,981	0.003895	57%
Duchesne	4,224	4,375	63%	211	306	645	946	461	6,945	372	170	848	8,335	60,185	70%	22%	8%	47%	331,451	0.007256	130%
Carbon	3,562	5,346	66%	410	163	962	789	378	8,048	413	160	663	9,284	69,246	55%	37%	8%	44%	627,506	0.005633	95%
So. Sanpete	2,911	5,492	74%	171	325	504	615	276	7,383	410	47	827	8,668	67,968	76%	17%	7%	41%	164,640	0.008304	152%
Millard	2,852	6,071	69%	161	161	776	970	597	8,736	512	30	311	9,589	77,228	57%	37%	6%	47%	653,964	0.005649	95%
San Juan	2,844	7,477	60%	431	730	1,145	1,833	808	12,424	528	80	568	13,600	71,691	57%	19%	24%	44%	256,142	0.007717	140%
No. Sanpete	2,340	4,631	63%	143	617	914	593	396	7,293	446	50	289	8,079	66,778	70%	19%	11%	47%	243,913	0.005836	99%
Emery	2,262	5,970	67%	198	161	950	1,190	429	8,897	375	22	411	9,705	75,438	56%	39%	5%	48%	727,104	0.005361	89%
Morgan	2,183	4,074	72%	92	133	643	409	344	5,693	321	573	9,759	16,347	62,846	75%	21%	4%	55%	369,205	0.005252	86%
Juab	2,147	4,360	73%	130	241	534	575	170	6,009	409	447	5,951	12,817	63,981	72%	22%	6%	48%	325,423	0.007609	137%
Beaver	1,562	4,623	64%	594	33	943	724	332	7,249	341	357	240	8,186	67,290	69%	26%	5%	48%	368,105	0.006509	114%
Grand	1,486	4,581	66%	340	150	990	575	311	6,948	377	172	513	8,011	59,489	62%	31%	7%	43%	697,714	0.006163	106%
So. Summitt	1,374	5,241	66%	198	244	1,030	754	429	7,896	236	156	468	8,756	68,284	48%	48%	4%	48%	1,163,733	0.005901	101%
Kane	1,178	6,669	66%	296	292	1,250	966	601	10,075	397	368	533	11,372	69,538	59%	37%	5%	44%	1,270,873	0.003567	50%
No. Summitt	1,000	5,918	73%	178	132	823	456	633	8,140	372	465	1,073	10,051	72,596	60%	36%	4%	44%	1,116,220	0.004871	78%
Garfield	933	7,742	69%	206	97	1,605	1,193	436	11,280	456	303	771	12,811	73,517	73%	21%	6%	43%	555,332	0.005782	98%
Wayne	548	6,145	67%	181	253	1,237	811	557	9,183	433	-	457	10,073	66,201	82%	11%	6%	48%	390,128	0.003476	48%
Rich	431	8,071	69%	195	376	1,675	557	890	11,765	610	423	1,320	14,117	74,063	60%	36%	4%	55%	1,490,689	0.003273	44%
Piute	300	9,097	67%	-	101	1,949	1,244	1,110	13,502	652	24	541	14,718	65,216	82%	13%	5%	45%	271,102	0.003613	51%
Tintic	238	9,967	63%	306	1,009	2,495	1,512	517	15,805	487	77	231	16,599	75,963	88%	9%	3%	53%	133,850	0.009218	172%
Daggett	134	11,311	53%	413	1,080	3,352	3,419	1,683	21,258	637	99	2,651	24,646	70,889	67%	29%	3%	39%	1,666,311	0.004050	61%
District total	515,457	4,286	70%	223	279	581	543	229	6,142	342	196	1,512	8,191	66,397	67%	26%	7%	50%	377,119	0.005877	100%
Charter total	22,196	3,492	68%	235	161	904	344	36	5,173	115	368	3,324	8,980	47,016	88%	5%	7%	55%	N/A	N/A	N/A
State total	537,653	4,254	70%	223	275	594	535	221	6,102	332	203	1,587	8,224	63,726	68%	25%	7%	50%	N/A	N/A	N/A

Calculations by Utah Taxpayers Association based on data from Utah State Office of Education and Utah State Tax Commission

1. Districts are listed by enrollment in descending order. Enrollment excludes youth-in-custody (YIC)
2. Facility lease/rental payments (90%) that officially appear in Fund 10 (operations) function 2600 facility O&M object 400 purchased property are treated as facility capital costs
3. Teacher compensation includes salaries and benefits. Statewide average is FTE-weighted median
4. Grand totals are effective statewide averages
5. Assessed valuation is adjusted for RDA diversions
6. Tax rate comparison excludes statewide basic levy of 0.001250
7. To avoid double counting, construction expenses and interest are included, but bond principle payment is excluded

## FY 2007 - 2008 Utah Public Education Revenues

### Revenue Sources - Total Dollars

	Property Taxes	Other Local	State	Federal	Total
Operations	641,015,310	222,681,286	2,323,608,529	232,122,333	3,419,427,458
Capital	533,408,187	49,907,565	85,173,089	940,902	669,429,743
Nutrition	-	68,879,580	25,228,042	85,915,448	180,023,070
Non K-12	26,355,176	12,808,527	37,036,245	22,960,822	99,160,770
<b>Total</b>	<b>1,200,778,673</b>	<b>354,276,958</b>	<b>2,471,045,905</b>	<b>341,939,505</b>	<b>4,368,041,041</b>

### Revenue Distribution by Source

	Property Taxes	Other Local	State	Federal	Total
Operations	19%	7%	68%	7%	100%
Capital	80%	7%	13%	0%	100%
Nutrition	0%	38%	14%	48%	100%
Non K-12	27%	13%	37%	23%	100%
<b>Total</b>	<b>27%</b>	<b>8%</b>	<b>57%</b>	<b>8%</b>	<b>100%</b>

### Revenues per Student

	Property Taxes	Other Local	State	Federal	Total
Operations	1,192	414	4,322	432	6,360
Capital	992	93	158	2	1,245
Nutrition	-	128	47	160	335
Non K-12	49	24	69	43	184
<b>Total</b>	<b>2,233</b>	<b>659</b>	<b>4,596</b>	<b>636</b>	<b>8,124</b>

#### Notes

- Calculations by Utah Taxpayers Association based on data from Utah State Office of Education.
- Revenues* on this page do not match *expenditures* from other pages since expenditures due to facility construction are incurred immediately and property taxes to retire construction bonds are received over several years. Additionally, expenditures may not match revenues since districts may use revenues to increase reserves or may use existing reserves to increase expenditures.
- Figures include district schools and charter schools.
- Operations include instruction, transportation, administration, facility maintenance, library, and student services
- Fund 32 (capital projects) expenditures that are used for operations are counted as operations revenues
- To avoid double counting, bond revenues and building reserve revenues (Fund 40) are not included

### Utah Taxpayers Association

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