

April 2002

This report provides financial and statistical data for Utah's 40 school districts for the 2000-01 school year. This information shows how school districts compare with other districts of comparable size. THE COLUMN HEADING USED INSIDE ARE EXPLAINED HERE:

AVERAGE DAILY ATTENDANCE School districts are listed according to size. The average daily attendance is used rather than a measure of 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, and other expenses for guidance personnel, health and social workers, psychologists and their secretarial staff.

INSTRUCTIONAL STAFF SUPPORT is the account which shows 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 general administration, principals and assistants, the business office, and their 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. i.e. bus drivers, mechanics, parts, fuel, and new buses. Some districts provide additional transportation funding through a special levy fund.

TOTAL MAINTENANCE & OPERATIONS expenses are the total of the previous categories. Included in this category this year is spending through special levies including transportation and tort liability.

SPECIAL LEVY FUNDS includes expenditures from the Non K-12.

CAPITAL OUTLAY spending is divided into three categories: M & O purposes such as books, supplies, equipment and plant maintenance salaries; acquisition and construction of buildings; and retirement of bonded indebtedness.

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

UTAH SCHOOL EXPENDITURE TRENDS

Year	Instructional Costs		M&O Expenditures		Capital Outlay Costs		Total Costs	
	Expenditure	Per ADA	Expenditure	Per ADA	Expenditure	Per ADA	Expenditure	Per ADA
1930	\$6,664,412	\$55	\$9,032,451	\$75	\$1,939,039	\$16	\$12,383,165	\$103
1940	\$7,027,877	\$57	\$9,754,606	\$79	\$2,272,409	\$19	\$13,271,541	\$107
1950	\$18,200,303	\$128	\$24,120,021	\$170 *	\$7,669,700	\$54	\$33,639,642	\$236
1960	\$49,388,649	\$228	\$67,132,337	\$310 *	\$25,168,964	\$116	\$99,170,074	\$458
1970	\$121,930,334	\$424	\$173,615,930	\$604 *	\$18,967,524	\$66	\$211,851,752	\$737
1980	\$306,371,670	\$979	\$497,228,189	\$1,590 *	\$156,200,483	\$499	\$695,611,459	\$2,224
1987	\$614,263,863 +	\$1,589	\$904,835,943	\$2,341 *	\$119,105,678	\$308	\$1,124,339,311 *	\$2,909
1988	\$636,262,561 +	\$1,602	\$930,719,811	\$2,343 *	\$82,462,289	\$208	\$1,140,923,330 *	\$2,872
1989	\$674,951,333 +	\$1,674	\$985,204,684	\$2,443 *	\$117,810,053	\$292	\$1,247,575,460 *	\$3,093
1990	\$732,375,419 +	\$1,791	\$1,060,526,204	\$2,593 *	\$108,218,758	\$265	\$1,283,490,444 *	\$3,139
1991	\$809,650,336 +	\$1,939	\$1,164,572,663	\$2,789 *	\$143,478,458	\$344	\$1,420,415,366 *	\$3,401
1992	\$854,115,408 +	\$2,003	\$1,222,993,854	\$2,867 *	\$156,832,663	\$368	\$1,510,687,499 *	\$3,542
1993	\$894,240,600 +	\$2,067	\$1,281,267,315	\$2,962 *	\$245,834,164	\$568	\$1,680,333,142 *	\$3,883
1994	\$1,022,596,241 +	\$2,327	\$1,432,254,947	\$3,259 *	\$309,175,889	\$704	\$1,759,359,835 *	\$4,003
1995	\$1,086,752,189 +	\$2,455	\$1,524,499,525	\$3,444 *	\$428,175,889	\$969	\$1,941,364,381 *	\$4,386
1996	\$1,181,260,051 +	\$2,656	\$1,668,830,615	\$3,753 *	\$306,095,877	\$809	\$2,184,796,500 *	\$4,688
1997	\$1,223,625,357 +	\$2,743	\$1,753,399,854	\$3,898 *	\$346,995,405	\$772	\$2,155,402,586 *	\$4,792
1998	\$1,285,624,778 +	\$2,860	\$1,823,521,772	\$4,057 *	\$393,546,366	\$875	\$2,274,680,781 *	\$5,060
1999	\$1,360,609,107 +	\$3,031	\$1,929,488,076	\$4,299 *	\$330,193,810	\$735	\$2,395,604,706 *	\$5,337
2000	\$1,400,254,102 +	\$3,129	\$2,004,316,104	\$4,478 *	\$361,921,067	\$809	\$2,431,070,179 *	\$5,432
2001	\$1,484,791,985 +	\$3,323	\$2,145,859,654	\$4,803 *	\$364,035,108	\$815	\$2,574,216,671 *	\$5,762

(+) Instructions 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). The allocation fo 10% of basic funds for their specific purposes, i.e., instruction, student services and business admin., account for the apparent reduction in Capital Outlay Funding.

Utah Taxpayers Association

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UTAH SCHOOL DISTRICT COMPARISONS 2000-2001

School District*	Average Daily Attend.	Instruct. Expense Per ADA	Inst as a % of M&O	Total M & O Per ADA	Non K-12 Exp. Per ADA	Capital Outlay Per ADA		Total Expend. Per ADA	Food Service Per ADA	Average Teacher Salary ##	Average Teacher Benefits	Avg. Principal Salary	**Pupil-Teacher Ratio	Tchrs. as a % Prsnl.	Assessed Valuation Per ADA	***2001 Tax Rate
						Facility Const.	Debt Service									
Jordan	68,734	\$3,091	70%	\$4,422	\$107	\$468	\$161	\$5,159	\$258	\$38,163	\$15,356	\$57,130	22.50	54	205,651	.8424
Granite	65,959	3,216	70%	4,610	130	901	0	5,641	228	38,519	13,708	62,006	19.45	60	227,895	.6487
Davis	55,493	3,223	69%	4,656	144	216	136	5,153	272	38,136	14,647	63,049	20.77	52	155,775	.7600
Alpine	44,472	2,955	71%	4,179	88	568	202	5,037	213	38,174	14,847	61,562	21.70	69	154,478	.6769
Weber	26,647	3,044	69%	4,385	30	881	103	5,399	310	38,628	14,660	70,164	21.85	58	155,845	.5764
Salt Lake	23,368	3,875	68%	5,659	567	161	124	6,511	357	43,818	14,950	63,458	19.09	45	540,438	.5585
Nebo	19,937	3,221	72%	4,492	82	1,207	281	6,061	226	38,417	14,667	66,000	22.35	55	144,940	.7946
Washington	17,315	3,109	69%	4,513	85	1,117	300	6,016	220	38,116	15,051	62,845	21.12	54	254,526	.6743
Provo	12,395	4,245	74%	5,738	178	364	202	6,482	275	38,735	14,170	66,837	18.12	59	254,806	.5657
Cache	12,378	3,129	68%	4,576	54	340	228	5,198	291	38,078	14,265	66,276	21.31	52	135,058	.6452
Ogden	12,010	3,478	63%	5,564	107	363	20	6,053	402	39,560	17,295	66,282	18.24	51	196,512	.7674
Box Elder	10,301	3,134	69%	4,543	184	207	102	5,036	267	37,315	14,789	60,755	20.32	50	186,024	.6320
Tooele	8,662	2,927	69%	4,270	108	1,268	138	5,784	287	35,788	16,328	64,973	21.14	53	177,468	.9290
Iron	6,884	3,655	70%	5,232	147	831	446	6,656	231	36,416	15,038	62,688	20.29	48	223,556	.7902
Murray	6,112	3,137	66%	4,769	135	1,366	42	6,312	278	38,330	15,029	64,285	20.20	60	353,906	.5882
Uintah	5,566	3,763	69%	5,429	190	373	4	5,996	361	37,147	15,179	59,361	17.87	53	233,487	.5621
Logan	5,397	3,578	77%	4,664	130	1,174	191	6,159	295	38,666	14,510	60,009	18.45	57	233,925	.6800
Sevier	4,220	3,649	68%	5,360	123	700	223	6,406	298	37,583	13,810	59,539	19.50	51	136,269	.7312
Duchesne	3,933	3,567	64%	5,540	94	469	47	6,149	277	35,419	13,210	55,076	18.46	47	123,562	.7922
Carbon	3,831	4,693	69%	6,807	337	494	141	7,778	403	35,755	15,024	41,649	16.73	46	343,986	.6110
Park City	3,607	3,875	64%	6,090	201	3,073	671	10,035	246	40,606	15,147	62,496	17.08	53	1,272,611	.5555
Wasatch	3,435	3,673	70%	5,219	118	828	316	6,480	204	35,735	17,233	61,965	18.05	45	407,316	.5731
Millard	3,127	4,344	69%	6,330	102	492	168	7,092	364	38,749	16,484	57,712	18.06	45	657,435	.5355
San Juan	2,951	5,593	59%	9,494	204	529	95	10,323	376	38,573	16,250	54,247	14.64	44	158,858	.8200
So. Sanpete	2,584	4,001	72%	5,591	489	407	133	6,621	341	37,288	16,328	54,582	17.50	45	118,439	.8104
Emery	2,517	4,246	70%	6,076	288	618	84	7,067	320	40,193	17,994	61,130	17.13	44	548,424	.7676
No. Sanpete	2,336	3,456	65%	5,280	59	422	111	5,872	352	36,201	16,092	53,382	20.05	45	158,882	.5617
Morgan	1,900	3,396	70%	4,848	98	1,922	104	6,972	249	35,262	15,224	56,680	19.36	54	241,710	.4963
Juab	1,730	3,086	68%	4,523	151	167	317	5,159	310	35,957	15,566	58,677	21.94	48	211,529	.8070
Grand	1,452	3,570	65%	5,513	200	421	286	6,419	343	36,363	13,821	61,338	16.46	45	385,301	.6313
Beaver	1,341	3,598	61%	5,858	315	5,861	650	12,685	223	38,754	17,410	62,446	18.67	51	301,381	.7546
Kane	1,334	4,286	69%	6,187	62	3,738	265	10,253	298	37,443	17,648	47,763	19.15	47	351,904	.4861
So. Summit	1,201	4,282	67%	6,396	292	1,021	176	7,885	191	36,438	13,811	60,574	16.17	54	854,969	.5898
Garfield	1,045	5,073	70%	7,239	135	700	379	8,454	334	36,750	17,581	59,405	15.13	48	276,894	.7396
No. Summit	927	3,933	69%	5,730	397	1,660	214	8,002	295	37,646	16,563	54,927	17.17	52	356,529	.6023
Wayne	504	5,069	64%	7,876	49	632	0	8,557	396	34,240	16,618	45,376	13.94	49	261,266	.4839
Rich	446	4,986	64%	7,745	164	650	228	8,788	440	38,982	16,260	52,993	14.15	52	548,711	.5871
Piute	318	6,495	69%	9,398	265	731	83	10,477	524	38,226	16,037	36,266	11.57	46	155,896	.6159
Tintic	255	7,843	61%	12,817	126	735	197	13,874	532	31,178	16,641	43,231	10.28	46	97,507	.8749
Daggett	158	7,920	56%	14,102	426	1,157	500	16,186	509	33,535	15,039	37,078	10.61	42	925,338	.4715
State	446,773	\$3,323	69%	\$4,803	\$144	\$666	\$149	\$5,762	\$269	\$38,434	\$15,507	\$61,411	20.32	54%	230,805	.6640

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

*School districts listed in order of average daily attendance (ADA)

Average contract salaries for classroom teachers. Includes career ladder salaries

NOTE: Per pupil expenditures include property and equipment, non K-12, interest and fees on debt, facility construction, and community services.

** Based on ADA and Full-Time-Equivalent Classroom Teachers

***2001 Property Tax Rates for the 2001-02 School Year