



Utah School District Comparison 2005 -2006

This report provides financial and statistical data for Utah's 40 school districts for the 2005-06 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. This category is influenced mostly by class size and related expenses and teacher compensation

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 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.

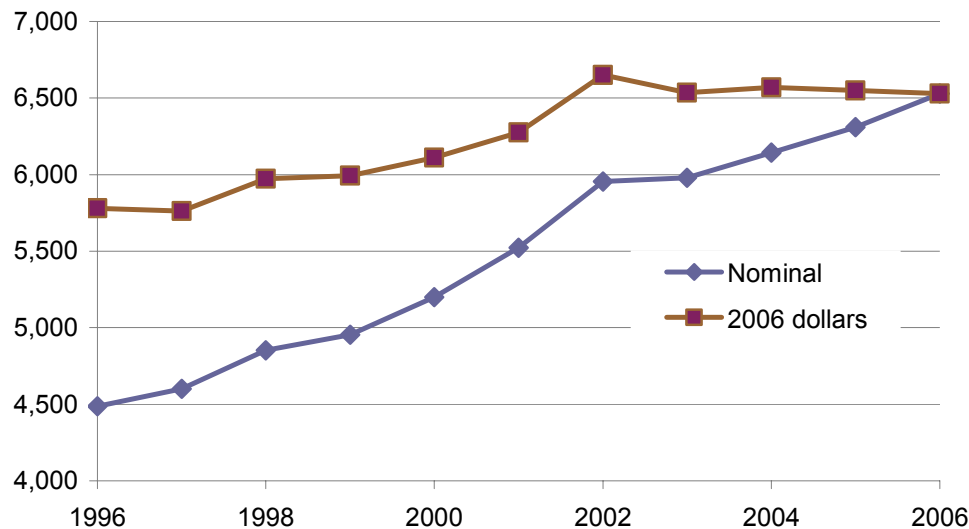
STUDENT TRANSPORTATION includes expenses related to busing students to and from school.

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

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

Utah Per Student Spending, 1996 to 2006, including capital outlay



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

Utah Taxpayers Association

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Utah School District Comparisons 2005 - 2006

School Districts ¹	Oct 2005 Enrollment	Instruction Expense Per Student	Instruction as Pct M&O	Supporting Services Per Student					Total M&O Per Student	Cap Exp per Student		Food Svc per Student	Total Spending Per Student	Revenues - Operations			Pupil-Teacher Ratio	Teachers as % Pers.	Average Teacher Comp ³	Assessed Valuation Per Student ^b	AVPS as % State Average	2006-07 Tax Rate	Tax Rate as % State Avg excl BL ⁶
				Student Svcs	Media/Instruct	Busin Admin	Plant O & M ²	Student Trans.		Interest	Facility Construct ^{2,7}			Local	State	Federal							
Jordan	77,369	3,141	67%	144	295	472	488	159	4,697	103	783	286	5,870	26%	68%	6%	25.0	52%	57,206	267,370	97%	0.007347	117%
Granite	69,048	3,192	67%	228	335	446	487	103	4,791	2	774	269	5,836	24%	66%	9%	21.1	50%	58,392	281,266	102%	0.005827	86%
Davis	62,456	3,290	68%	181	216	485	496	175	4,843	177	669	287	5,976	19%	74%	7%	22.8	50%	61,501	188,469	68%	0.007305	116%
Alpine	54,773	3,394	72%	136	255	408	376	166	4,735	250	906	263	6,154	20%	73%	7%	24.6	53%	58,588	187,942	68%	0.006883	107%
Weber	28,774	3,449	70%	175	78	571	505	179	4,958	131	301	339	5,729	18%	75%	7%	22.7	54%	56,223	199,472	72%	0.006263	95%
Nebo	24,742	3,266	69%	241	174	460	365	236	4,743	271	2,149	285	7,448	18%	75%	8%	24.0	50%	57,547	170,696	62%	0.008696	144%
Salt Lake	23,728	4,196	69%	218	492	528	527	159	6,122	245	1,747	406	8,520	40%	49%	10%	20.2	45%	67,801	554,291	200%	0.006002	90%
Washington	23,189	3,333	70%	208	178	437	453	184	4,792	295	2,122	258	7,467	26%	66%	8%	21.4	54%	55,334	340,957	123%	0.005600	82%
Cache	13,428	3,561	70%	109	223	395	402	400	5,092	244	934	329	6,599	19%	75%	6%	23.4	46%	58,481	172,495	62%	0.006484	99%
Provo	13,273	3,969	73%	228	152	564	386	140	5,439	132	135	285	5,991	26%	63%	11%	20.5	53%	56,496	293,485	106%	0.006147	93%
Ogden	12,542	3,668	61%	434	637	664	492	128	6,024	45	296	432	6,797	21%	63%	16%	20.9	51%	62,018	219,581	79%	0.008380	137%
Tooele	11,793	3,125	68%	169	123	429	588	169	4,604	298	1,115	339	6,356	14%	80%	6%	22.4	50%	54,727	157,316	57%	0.008896	148%
Box Elder	10,625	3,344	67%	171	116	462	579	287	4,959	30	222	297	5,508	17%	76%	7%	21.6	47%	55,991	213,034	77%	0.006227	94%
Iron	8,230	3,268	67%	188	192	465	525	241	4,878	344	2,614	271	8,108	21%	69%	10%	22.4	45%	56,581	293,001	106%	0.006115	92%
Murray	6,469	3,435	65%	266	260	695	554	103	5,313	187	378	318	6,196	34%	60%	6%	21.5	52%	63,552	383,711	139%	0.006012	90%
Logan	5,737	4,057	75%	96	209	401	478	174	5,415	160	343	379	6,296	25%	63%	12%	19.9	49%	59,925	271,651	98%	0.007304	116%
Uintah	5,539	4,230	64%	252	188	799	679	494	6,643	52	727	400	7,822	24%	61%	15%	19.5	47%	62,194	415,742	150%	0.006307	96%
Park City	4,367	4,727	64%	297	170	850	985	358	7,387	414	2,578	288	10,667	78%	18%	4%	17.9	48%	68,937	1,499,354	542%	0.005212	74%
Wasatch	4,303	3,939	71%	117	80	570	541	286	5,534	213	2,387	270	8,404	39%	55%	6%	21.4	51%	59,890	479,095	173%	0.006299	96%
Sevier	4,288	3,928	71%	128	62	564	544	282	5,509	192	744	363	6,808	15%	72%	13%	20.2	51%	53,078	205,636	74%	0.006911	108%
Duchesne	3,993	3,908	62%	153	293	642	875	409	6,280	183	2,351	327	9,141	20%	69%	11%	17.6	48%	53,141	232,797	84%	0.007903	128%
Carbon	3,389	4,422	65%	198	168	910	817	282	6,797	206	629	385	8,018	36%	57%	7%	19.8	43%	58,214	524,054	189%	0.006050	91%
Millard	2,952	4,904	67%	157	148	690	971	504	7,374	63	497	439	8,373	39%	53%	8%	18.4	47%	63,876	627,429	227%	0.005956	89%
San Juan	2,908	5,873	56%	393	722	1,013	1,511	988	10,499	72	600	412	11,583	14%	52%	34%	14.8	45%	60,502	170,411	62%	0.007739	124%
South Sanpete	2,764	4,409	73%	139	275	453	557	243	6,077	50	271	362	6,760	13%	78%	9%	17.0	42%	59,876	149,261	54%	0.008104	132%
Emery	2,335	4,602	64%	169	148	864	992	384	7,158	36	269	354	7,818	39%	55%	7%	18.5	48%	63,483	611,514	221%	0.005749	85%
North Sanpete	2,321	3,996	64%	125	508	714	543	347	6,234	65	381	382	7,063	18%	67%	15%	18.5	45%	57,545	205,410	74%	0.006207	94%
Morgan	2,029	3,254	67%	126	84	559	489	340	4,852	145	66	303	5,366	22%	73%	5%	21.2	55%	55,731	289,916	105%	0.005257	75%
Juab	1,992	3,535	69%	147	239	520	521	174	5,137	239	337	368	6,082	20%	73%	8%	22.3	48%	56,406	280,975	102%	0.007547	121%
Beaver	1,536	4,004	64%	160	56	899	894	208	6,221	434	121	343	7,119	25%	68%	7%	21.0	53%	61,750	321,110	116%	0.007982	129%
Grand	1,470	4,397	64%	215	151	1,039	784	326	6,914	208	395	329	7,844	31%	59%	9%	17.2	44%	57,640	493,645	178%	0.005154	73%
South Summit	1,344	4,258	64%	250	234	838	681	427	6,689	179	388	222	7,477	48%	47%	5%	18.9	47%	57,685	818,165	296%	0.006307	96%
Kane	1,194	5,218	63%	468	280	1,150	815	382	8,314	257	506	355	9,431	30%	64%	6%	16.7	38%	60,550	649,991	235%	0.003869	47%
North Summit	982	4,929	72%	138	128	747	471	450	6,863	510	5,600	341	13,315	30%	65%	5%	17.8	47%	65,899	560,016	202%	0.006218	94%
Garfield	940	6,271	67%	158	70	1,453	951	473	9,377	363	512	387	10,640	19%	71%	10%	15.1	45%	60,046	419,798	152%	0.007863	127%
Wayne	514	5,575	64%	156	247	1,190	966	549	8,681	25	143	388	9,237	19%	73%	7%	14.2	50%	55,890	337,035	122%	0.004617	62%
Rich	416	6,535	66%	179	345	1,563	523	826	9,971	519	1,519	539	12,548	32%	63%	5%	12.7	56%	64,206	871,576	315%	0.005335	76%
Piute	302	7,069	61%	0	82	2,472	1,137	759	11,519	46	535	598	12,698	10%	77%	14%	11.7	42%	59,777	217,107	78%	0.005253	75%
Tintic	274	7,723	63%	281	600	1,642	1,462	531	12,238	81	426	451	13,196	7%	86%	7%	12.0	50%	64,709	104,854	38%	0.008784	145%
Daggett	156	8,629	55%	37	724	2,432	2,444	1,512	15,779	131	895	462	17,267	34%	62%	4%	12.2	39%	64,846	1,293,160	467%	0.004091	51%
Districts	498,484	3,481	68%	189	255	508	503	195	5,132	160	949	304	6,544	24%	67%	8%	22.1	50%	59,182	276,666	100%	0.006518	100%
Charters	11,528	3,411	70%	175	112	771	354	43	4,867	45	895	60	5,867	6%	83%	12%	21.0	56%	43,634	N/A	N/A	N/A	N/A
Grand total⁴	510,012	3,480	68%	189	252	514	500	191	5,126	158	948	298	6,529	24%	68%	8%	22.1	50%	55,941	270,412	100%	0.006518	100%
Change from 2005	2.9%	2.5%	0.3%	2.2%	-0.8%	2.0%	0.8%	6.7%	2.3%	3.9%	10.5%	3.5%	3.5%	N/A	N/A	N/A	-1.3%	N/A	2.3%	5.8%	N/A	-7.8%	N/A

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

1. Districts are listed by enrollment in descending order
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
4. Grand totals are effective statewide averages
5. Assessed valuation is adjusted for RDA diversions
6. Tax rate comparison excludes statewide basic levy of 0.001515
7. To avoid double counting, construction expenses and interest are included, but bond principle payment is excluded

Revenue Distribution by Source

	Property Tax	Other Local	State	Federal	Total
Operations	20.1%	3.6%	67.8%	8.5%	100.0%
Capital	87.2%	5.7%	6.8%	0.3%	100.0%
School lunch	0.0%	38.1%	12.6%	49.4%	100.0%
Non K-12	27.9%	12.1%	34.6%	25.4%	100.0%
Total	29.5%	5.7%	55.2%	9.6%	100.0%

Revenue Sources - Total Dollars

	Property Tax	Other Local	State	Federal	Total
Operations	532,061,173	94,712,783	1,791,703,693	223,577,857	2,642,055,506
Capital	446,299,753	29,117,716	34,814,854	1,568,546	511,800,869
School lunch	-	60,149,917	19,862,134	77,998,929	158,010,980
Non K-12	25,201,885	10,899,202	31,179,097	22,963,791	90,243,975
Total	1,003,562,811	194,879,618	1,877,559,778	326,109,123	3,402,111,330

Revenue Source per Student

	Property Tax	Other Local	State	Federal	Total
Operations	1,043	186	3,513	438	5,180
Capital	875	57	68	3	1,004
School lunch	-	118	39	153	310
Non K-12	49	21	61	45	177
Total	1,968	382	3,681	639	6,671

Notes

1. Calculations by Utah Taxpayers Association based on data from Utah State Office of Education
2. *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
3. Figures include district schools and charter schools.
4. Operations include instruction, transportation, administration, facility maintenance, library, and student services
5. Fund 32 (capital projects) expenditures that are used for operations are counted as operations revenues
6. To avoid double counting, bond revenues and building reserve revenues (Fund 40) are not included

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