



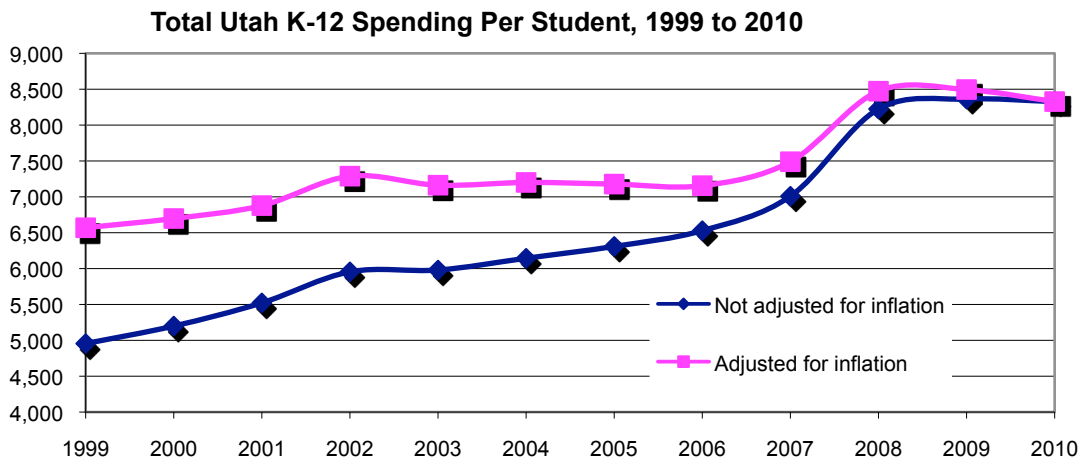
# Utah School District Comparison 2009 - 2010

Every year your Utah Taxpayers Association collects the financial and statistical data for Utah's school districts and charter schools. This information compares the spending trends between districts and outlines how school districts spend taxpayer dollars. The 2009-2010 report includes all 41 school districts (Canyons School District is included for the first time) and all charter school schools are grouped into one line item.

## Utah School District Comparison – Spending Categories

1. "October 2009 Enrollment" includes all student enrollment. School districts are listed according to enrollment.
2. "Instruction Services" includes salaries and benefits of teachers, substitutes, and aides; costs of teaching supplies, textbooks and materials.
3. "Non-Instruction Services" includes salaries and benefits for guidance personnel, health and social workers, psychologists and secretarial staff.
4. "Media Instruction" includes salaries and benefits of media (library) personnel and clerical help; costs of library books and audiovisual material.
5. "School and District Administration" includes salaries and benefits of district administration, principals, business office, and secretarial support.
6. "Plant Operation and Maintenance" includes salaries and benefits of custodial and maintenance services; costs of related materials and supplies.
7. "Transportation" includes salaries and benefits of transportation drivers, mechanics and related personnel; costs related to busing students to and from school and school activities.
8. "Total General Fund" includes the total expenses from all previous categories; instruction services, non-instruction services, media instruction, school and district administration, operation and maintenance and transportation.
9. "Nutrition" includes the salaries and benefits of food service personnel, food costs, and costs related to student food preparation and service.
10. "Interest" includes the interest paid on school district bonds. Excludes the bond principal repayment.
11. "Facility Construction" includes the acquisition and construction of buildings; and amounts paid to non-payroll vendors to operate, repair, maintain or rent district property.
12. "Total Spending" includes the total expenses from all student services, nutrition, interest, facility construction. Excludes non K-12 programs.

Over the past ten years, per pupil spending has increased at a rate of 4.8% (unadjusted for inflation) and 2.2% (adjusted for inflation).



Calculations by Utah Taxpayers Association based on data from Utah State Office of Education and Bureau of Labor Statistics

# Utah School District Comparison 2009 – 2010

## Per Student Spending and District Finances

A School Districts (1)	B October 2009 Enrollment	C General Fund							J Total General Fund	K Nutrition	L Capital Outlay		N Total Spending Per Student	O Average Teacher Compensation (4)	P Revenues			S Teachers as % of Staff	T Assessed Valuation Per Student (5)	U 2009 Property Tax Rate	V Most Recent Data from 2010	
		Instruction		Student Services							M Facility Construct (3)	Interest			Local	State	Fed				Property Tax Rate (minus basic levy of .001303) (6)	Tax Rate as % of State Avg Excl Basic Levy
		Per Student	Instruction Expense as % of General Fund	Student Services	Media Services	School and District Admin	Plant M&O (2)	Student Transport														
1 Granite	68,131	\$4,256	71%	\$268	\$ 248	\$ 552	\$ 567	\$ 129	\$ 6,020	\$351	\$ 13	\$ 639	\$ 7023	\$66,941	33%	52%	16%	54%	\$ 326,868	0.006047	0.004744	96%
2 Davis	65,452	4,041	70%	223	253	567	540	167	5,792	329	263	1,095	7,480	72,760	34%	54%	12%	50%	259,103	0.007118	0.005815	118%
3 Alpine	64,351	4,091	74%	159	222	458	392	188	5,512	300	281	1,321	7,413	64,374	35%	55%	10%	54%	264,025	0.007541	0.006238	127%
4 Jordan	48,411	3,970	70%	167	231	569	564	189	5,692	338	106	1,741	7,877	66,584	39%	51%	10%	53%	263,515	0.007380	0.006077	123%
5 Canyons	33,184	3,767	64%	221	346	795	585	182	5,896	356	213	373	6,838	64,425	48%	44%	8%	60%	489,277	0.007180	0.005877	119%
6 Weber	30,417	4,206	71%	207	83	644	530	214	5,884	418	154	887	7,344	65,768	29%	59%	12%	53%	267,096	0.005721	0.004418	90%
7 Nebo	28,282	3,812	65%	345	258	616	563	307	5,901	328	262	620	7,111	63,125	31%	58%	11%	49%	214,588	0.008701	0.007398	150%
8 Washington	25,202	4,257	67%	363	370	580	557	201	6,327	316	405	623	7,671	68,858	44%	44%	12%	55%	476,563	0.006919	0.005616	114%
9 Salt Lake	23,850	5,056	69%	253	518	670	598	207	7,302	504	260	799	8,865	72,207	46%	35%	19%	49%	706,809	0.005976	0.004673	95%
10 Cache	14,917	4,292	70%	262	234	482	432	401	6,101	331	257	1,201	7,891	70,189	30%	59%	11%	43%	238,897	0.006213	0.004910	100%
11 Provo	13,241	4,948	75%	278	156	678	402	163	6,624	371	187	435	7,617	67,771	36%	48%	16%	52%	375,666	0.006639	0.005336	108%
12 Tooele	13,180	4,236	71%	215	151	512	639	243	5,996	407	451	1,739	8,593	63,181	33%	55%	12%	50%	215,734	0.008645	0.007342	149%
13 Ogden	12,578	3,820	55%	423	1,314	625	581	152	6,916	570	325	2,180	9,991	67,148	30%	48%	21%	48%	264,006	0.007782	0.006479	132%
14 Box Elder	11,052	4,134	70%	196	127	579	508	334	5,877	366	214	2,639	9,095	63,717	35%	55%	10%	36%	254,148	0.008201	0.006898	140%
15 Iron	8,365	4,385	71%	179	179	560	619	266	6,188	330	334	1,775	8,627	63,988	38%	48%	14%	46%	477,678	0.005658	0.004355	88%
16 Murray	6,515	4,235	69%	258	257	730	546	124	6,149	355	148	311	6,963	73,886	43%	46%	11%	51%	528,011	0.005525	0.004222	86%
17 Uintah	6,489	4,257	66%	281	74	701	546	610	6,468	430	265	2,220	9,384	73,394	53%	36%	12%	46%	441,432	0.006101	0.004798	97%
18 Logan	6,123	4,608	72%	290	263	658	398	197	6,414	406	160	546	7,526	70,212	36%	48%	16%	50%	326,957	0.007304	0.006001	122%
19 Wasatch	4,959	5,146	72%	153	89	722	666	331	7,107	364	613	1,014	9,099	75,734	59%	32%	9%	52%	907,353	0.006094	0.004791	97%
20 Park City	4,563	6,300	67%	350	300	958	1,039	397	9,343	346	210	1,455	11,355	80,606	86%	9%	5%	54%	2,735,022	0.004023	0.002720	55%
21 Sevier	4,528	4,623	73%	132	62	604	562	342	6,325	397	147	1,370	8,239	60,026	29%	54%	17%	51%	275,988	0.006311	0.005008	102%
22 Duchesne	4,436	4,424	63%	148	276	732	888	583	7,052	394	77	685	8,208	64,315	40%	48%	12%	47%	383,765	0.007347	0.006044	123%
23 Carbon	3,462	4,726	64%	429	101	1,024	787	316	7,383	461	133	1,014	8,991	74,200	46%	40%	14%	46%	647,434	0.006132	0.004829	98%
24 So Sanpete	3,025	5,250	75%	158	251	499	595	243	6,996	416	362	7,917	15,691	74,408	23%	62%	15%	41%	175,213	0.008304	0.007001	142%
25 San Juan	2,953	6,455	58%	488	526	1,098	1,680	873	11,122	453	0	2,085	13,660	74,612	23%	44%	33%	45%	264,710	0.008091	0.006788	138%
26 Millard	2,820	5,850	69%	116	179	746	903	690	8,484	500	0	434	9,418	78,625	46%	41%	13%	47%	699,151	0.005649	0.004346	88%
27 Morgan	2,338	4,004	70%	88	100	750	504	290	5,735	325	519	239	6,819	68,529	41%	51%	8%	53%	400,997	0.005846	0.004543	92%
28 No Sanpete	2,319	4,501	67%	130	261	813	583	381	6,669	488	37	372	7,567	71,920	27%	58%	16%	50%	263,906	0.006359	0.005056	103%
29 Emery	2,316	5,890	67%	185	168	944	1,152	474	8,812	414	11	345	9,583	78,179	47%	41%	12%	47%	769,784	0.005519	0.004216	86%
30 Juab	2,244	4,343	72%	124	267	595	545	178	6,051	409	515	704	7,679	62,783	39%	50%	12%	47%	344,530	0.007728	0.006425	131%
31 Beaver	1,600	4,487	65%	442	53	892	642	415	6,931	405	305	294	7,934	74,784	37%	51%	12%	49%	431,861	0.006664	0.005361	109%
32 Grand	1,526	4,816	66%	207	338	1,000	674	301	7,335	406	1,140	13,007	21,888	62,031	51%	35%	14%	43%	808,781	0.006150	0.004847	98%
33 So Summit	1,424	4,987	67%	278	135	912	725	401	7,438	262	17	567	8,283	74,842	66%	27%	6%	49%	1,288,098	0.005747	0.004444	90%
34 Kane	1,194	6,105	65%	322	326	1,380	811	500	9,444	357	199	702	10,701	72,861	52%	39%	10%	49%	1,347,735	0.003949	0.002646	54%
35 No Summit	1,003	5,702	69%	181	269	755	699	624	8,229	454	543	313	9,539	74,145	56%	36%	8%	44%	1,267,913	0.005258	0.003955	80%
36 Garfield	931	6,950	63%	231	327	1,676	1,218	596	10,998	412	276	753	12,438	72,618	35%	51%	14%	45%	628,160	0.006165	0.004862	99%
37 Wayne	561	5,806	68%	84	243	1,187	707	549	8,576	377	2	288	9,243	67,927	0%	0%	0%	51%	481,715	0.003656	0.002353	48%
38 Rich	457	7,707	68%	240	387	1,678	519	884	11,415	664	365	1,189	13,632	81,372	52%	39%	9%	55%	1,841,688	0.003834	0.002531	51%
39 Piute	328	8,629	71%	0	71	1,355	1,309	832	12,197	637	0	4,235	17,069	71,716	16%	68%	16%	45%	257,911	0.003685	0.002382	48%
40 Tintic	233	8,810	63%	250	579	2,246	1,406	602	13,892	373	57	244	14,566	75,262	14%	78%	8%	49%	130,631	0.009132	0.007829	159%
41 Daggett	147	9,582	53%	482	990	3,170	2,307	1,596	18,128	613	22	2,551	21,314	65,843	43%	45%	13%	43%	1,780,677	0.004302	0.002999	61%
<b>DISTRICT AVERAGE (7)</b>	<b>529,107</b>	<b>\$4,267</b>	<b>69%</b>	<b>\$237</b>	<b>\$ 271</b>	<b>\$ 611</b>	<b>\$ 557</b>	<b>\$ 225</b>	<b>\$ 6,169</b>	<b>\$362</b>	<b>\$ 217</b>	<b>\$ 1,132</b>	<b>\$ 7,880</b>	<b>\$69,614</b>	<b>38%</b>	<b>49%</b>	<b>13%</b>	<b>50%</b>	<b>\$ 371,119</b>	<b>0.006356</b>	<b>0.005053</b>	<b>100%</b>
<b>CHARTER AVERAGE (7)</b>	<b>34,166</b>	<b>\$3,379</b>	<b>68%</b>	<b>\$197</b>	<b>\$ 106</b>	<b>\$ 869</b>	<b>\$ 405</b>	<b>\$ 33</b>	<b>\$ 4,988</b>	<b>\$134</b>	<b>\$ 490</b>	<b>\$ 1,575</b>	<b>\$ 7,187</b>	<b>\$47,057</b>	<b>4%</b>	<b>85%</b>	<b>11%</b>	<b>58%</b>				
<b>STATE AVERAGE (7)</b>	<b>563,273</b>	<b>\$4,213</b>	<b>69%</b>	<b>\$235</b>	<b>\$ 261</b>	<b>\$ 627</b>	<b>\$ 548</b>	<b>\$ 214</b>	<b>\$ 6,097</b>	<b>\$349</b>	<b>\$ 233</b>	<b>\$ 1,159</b>	<b>\$ 7,839</b>	<b>\$63,857</b>	<b>36%</b>	<b>51%</b>	<b>13%</b>	<b>50%</b>				

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 salary and benefits.

4. Grand totals are effective statewide averages.  
5. Assessed valuation is adjusted for RDA diversions.  
6. Tax comparison uses most recent 2010 data and excludes statewide basic levy of 0.001303.  
7. To avoid double counting, construction expenses and interest are included, but bond principle payment is excluded.

# FY 2009 – 2010 Utah Public Education Revenues

## Revenue Sources – Total Dollars

	Property Taxes	Other Local	State	Federal	Total
Operations	\$703,114,270	\$185,266,672	\$2,191,610,590	\$418,550,395	\$3,498,541,927
Capital	\$587,597,816	\$17,718,267	\$21,603,031	\$8,417,121	\$635,336,235
Nutrition		\$66,998,224	\$30,540,019	\$110,690,541	\$208,228,784
Non K-12	\$31,523,938	\$13,945,863	\$37,286,322	\$22,499,347	\$105,255,470
<b>Total</b>	<b>\$1,322,236,024</b>	<b>\$283,929,026</b>	<b>\$2,281,039,962</b>	<b>\$560,157,404</b>	<b>\$4,447,362,416</b>

## Revenue Distribution by Source

	Property Taxes	Other Local	State	Federal	Total
Operations	20%	5%	63%	12%	100%
Capital	92%	3%	3%	1%	100%
Nutrition	0%	32%	15%	53%	100%
Non K-12	30%	13%	35%	21%	100%
<b>Total</b>	<b>30%</b>	<b>6%</b>	<b>51%</b>	<b>13%</b>	<b>100%</b>

## Revenue per Student

	Property Taxes	Other Local	State	Federal	Total
Operations	\$1,248	\$329	\$3,891	\$743	\$6,211
Capital	\$1,043	\$31	\$38	\$15	\$1,128
Nutrition	\$0	\$119	\$54	\$197	\$370
Non K-12	\$56	\$25	\$66	\$40	\$187
<b>Total</b>	<b>\$2,291</b>	<b>\$504</b>	<b>\$4,050</b>	<b>\$994</b>	<b>\$7,840</b>

**Notes**

1. Calculations by Utah Taxpayers Association based on data from the 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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