



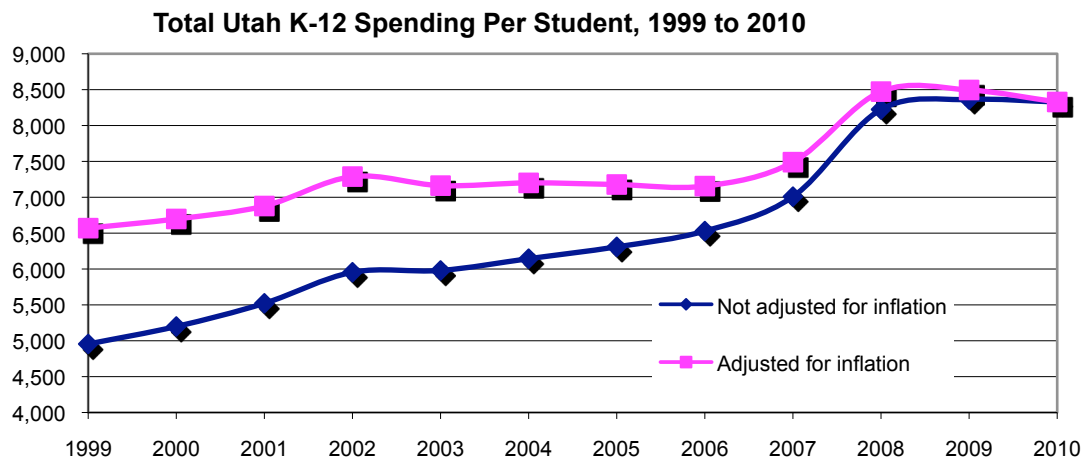
Utah School District Comparison 2010 - 2011

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 2010-2011 report includes all 41 school districts and all charter school schools are grouped into one line item.

Utah School District Comparison – Spending Categories

1. "October 2010 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 2010 – 2011

Per Student Spending and District Finances

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W
	School Districts (1)	October 2010 Enrollment	General Fund							Total General Fund	Nutrition	Capital Outlay		Total Spending Per Student	Average Teacher Compensation (4)	Revenues			Teachers as % of Staff	Assessed Valuation Per Student (5)	2010 Property Tax Rate	Most Recent Data from 2011	
			Instruction		Student Services							Interest	Facility Construct (3)			Local	State	Fed				Property Tax Rate (minus basic levy of .001495) (6)	Tax Rate as % of State Avg Excl Basic Levy
			Instruction Expense Per Student	Instruction Expense as % of General Fund	Student Services	Media Services	School and District Admin	Plant M&O (2)	Student Transport														
1	Granite	68,573	\$4,224	71%	\$267	\$241	\$549	\$549	\$121	\$5,951	\$423	\$54	\$1,294	\$7,723	\$67,391	33%	52%	16%	55%	\$325,142	0.006434	0.004939	94%
2	Alpine	66,044	3,878	72%	164	213	465	447	184	5,351	302	258	810	6,721	67,176	35%	55%	10%	52%	233,219	0.008220	0.006725	128%
3	Davis	66,019	4,063	70%	210	246	570	556	163	5,808	332	267	922	7,329	73,786	34%	54%	12%	50%	256,822	0.007860	0.006365	121%
4	Jordan	49,729	3,716	69%	161	173	553	555	189	5,347	339	100	1,003	6,790	67,068	39%	51%	10%	55%	317,600	0.006485	0.004990	95%
5	Canyons	33,469	3,914	64%	226	378	772	623	185	6,099	342	189	725	7,355	64,238	48%	44%	8%	57%	479,149	0.008060	0.006565	125%
6	Weber	30,347	4,219	71%	206	92	621	545	225	5,907	401	145	371	6,824	65,268	29%	59%	12%	54%	342,626	0.006526	0.005031	96%
7	Nebo	29,136	3,864	65%	339	226	612	598	288	5,927	332	269	1,391	7,917	61,841	31%	58%	11%	50%	209,827	0.009173	0.007678	146%
8	Washington	25,671	4,341	68%	356	341	578	596	199	6,411	342	381	668	7,802	69,617	44%	44%	12%	53%	416,421	0.007804	0.006309	120%
9	Salt Lake	23,960	5,124	69%	243	486	683	665	218	7,419	547	1,093	934	9,993	72,462	46%	35%	19%	48%	718,437	0.006371	0.004876	93%
10	Cache	15,409	4,410	70%	254	240	487	480	401	6,273	350	237	312	7,172	71,293	30%	59%	11%	44%	232,253	0.006464	0.004969	95%
11	Tooele	13,439	4,230	70%	234	161	512	655	229	6,021	435	429	989	7,875	74,291	33%	55%	12%	53%	248,007	0.008564	0.007069	135%
12	Provo	13,376	5,123	74%	275	106	765	510	142	6,922	389	167	936	8,415	67,091	36%	48%	16%	51%	359,720	0.006706	0.005211	99%
13	Ogden	12,568	3,865	53%	433	1,460	677	645	161	7,242	590	317	1,740	9,889	63,563	30%	48%	21%	49%	246,697	0.008175	0.006680	127%
14	Box Elder	11,187	4,083	69%	185	124	571	535	380	5,879	354	184	1,695	8,112	65,308	35%	55%	10%	35%	288,739	0.007980	0.006485	124%
15	Iron	8,483	4,334	71%	189	146	543	658	265	6,135	369	293	1,283	8,080	65,337	38%	48%	14%	47%	411,053	0.006793	0.005298	101%
16	Uintah	6,683	4,080	65%	265	89	641	705	497	6,277	425	249	2,514	9,465	74,193	53%	36%	12%	51%	710,658	0.006261	0.004766	91%
17	Murray	6,500	4,206	69%	270	239	684	596	123	6,119	372	137	428	7,055	73,182	43%	46%	11%	51%	454,367	0.005929	0.004434	84%
18	Logan	6,133	4,726	72%	324	320	573	429	189	6,561	481	148	583	7,774	71,490	36%	48%	16%	50%	316,191	0.007868	0.006373	121%
19	Wasatch	5,089	5,241	72%	156	103	728	709	360	7,297	382	578	845	9,102	76,799	59%	32%	9%	52%	842,650	0.006468	0.004973	95%
20	Sevier	4,533	4,829	71%	129	67	598	889	302	6,813	427	122	1,251	8,613	59,485	29%	54%	17%	52%	308,728	0.006267	0.004772	91%
21	Duchesne	4,448	4,282	63%	145	262	757	878	475	6,800	413	114	2,524	9,851	64,300	40%	48%	12%	48%	401,972	0.007677	0.006182	118%
22	Park City	4,351	6,934	65%	472	491	1,303	1,032	491	10,723	382	0	926	12,032	81,581	86%	9%	5%	54%	2,550,299	0.004360	0.002865	55%
23	Carbon	3,458	4,707	63%	473	103	983	873	366	7,505	456	172	760	8,893	75,511	46%	40%	14%	46%	649,855	0.006300	0.004805	92%
24	So Sanpete	3,038	5,371	75%	185	240	484	610	261	7,149	441	348	452	8,390	74,405	23%	62%	15%	41%	199,158	0.008625	0.007130	136%
25	San Juan	2,912	6,587	57%	464	620	1,577	1,476	872	11,595	507	0	1,936	14,038	75,003	23%	44%	33%	45%	306,785	0.008032	0.006537	124%
26	Millard	2,826	5,951	70%	120	180	744	1,034	494	8,523	551	0	593	9,667	79,854	46%	41%	13%	46%	674,286	0.005892	0.004397	84%
27	Morgan	2,437	4,041	68%	94	84	777	544	380	5,919	343	485	376	7,122	69,479	41%	51%	8%	54%	385,417	0.006358	0.004863	93%
28	No Sanpete	2,419	4,383	66%	128	332	791	603	391	6,628	466	29	318	7,440	73,450	27%	58%	16%	49%	273,815	0.006442	0.004947	94%
29	Emery	2,359	5,593	65%	198	159	1,008	1,238	462	8,659	439	4	238	9,340	78,441	47%	41%	12%	48%	788,775	0.005609	0.004114	78%
30	Juab	2,286	4,165	71%	113	217	568	601	200	5,864	430	474	404	7,172	65,789	39%	50%	12%	49%	337,881	0.007930	0.006435	123%
31	Beaver	1,566	4,773	66%	425	67	977	711	238	7,191	420	292	1,712	9,615	73,313	37%	51%	12%	49%	673,419	0.006583	0.005088	97%
32	Grand	1,510	4,500	61%	223	364	1,032	823	422	7,364	409	1,115	4,348	13,236	63,266	51%	35%	14%	43%	841,057	0.006231	0.004736	90%
33	So Summit	1,433	5,240	68%	282	132	911	717	431	7,714	262	15	124	8,115	76,614	66%	27%	6%	50%	1,040,311	0.006883	0.005388	103%
34	Kane	1,176	6,379	63%	324	421	1,442	1,044	559	10,169	379	138	327	11,014	73,670	52%	39%	10%	46%	1,216,225	0.004606	0.003111	59%
35	No Summit	978	5,752	70%	105	118	841	696	730	8,243	517	524	436	9,720	76,054	56%	36%	8%	46%	1,029,106	0.006290	0.004795	91%
36	Garfield	925	6,661	64%	260	164	1,641	1,259	427	10,412	389	281	388	11,469	72,952	35%	51%	14%	47%	658,369	0.006109	0.004614	88%
37	Wayne	567	6,154	68%	130	251	1,201	808	490	9,035	361	0	124	9,520	65,968	0%	0%	0%	50%	495,730	0.003694	0.002199	42%
38	Rich	484	6,899	62%	187	335	1,727	1,110	791	11,049	671	327	246	12,293	79,654	52%	39%	9%	58%	1,664,592	0.004353	0.002858	54%
39	Piute	305	8,964	69%	0	83	1,511	1,435	1,032	13,024	714	790	15,283	29,811	71,518	16%	68%	16%	46%	333,226	0.006885	0.005390	103%
40	Tintic	220	9,391	64%	394	463	2,190	1,577	661	14,676	317	47	365	15,407	66,559	14%	78%	8%	51%	165,903	0.009039	0.007544	144%
41	Daggett	168	8,631	53%	391	877	2,896	2,059	1,313	16,167	575	22	6,779	23,543	66,342	43%	45%	13%	41%	1,579,745	0.004287	0.002792	53%
	DISTRICT AVERAGE (7)	536,214	4,245	69%	236	264	615	588	222	6,170	379	214	989	7,752	70,463	38%	49%	13%	51%	370,918	0.006746	0.005251	100%
	CHARTER AVERAGE (7)	40,121	3,376	64%	207	132	835	673	40	5,262	143	417	2,278	8,100	46,789	4%	85%	11%	61%				
	STATE AVERAGE (7)	576,335	4,185	69%	234	255	630	594	209	6,107	363	228	1,079	7,776	63,219	36%	51%	13%	52%				

Calculations by Utah Taxpayers Association based on data from Utah State Office of Education and the 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 (General Fund) function 2600 facility O&M object 400 purchased property are treated as facility capital costs.
3. To avoid double counting, construction expenses and interest are included, but bond principle payment is excluded.
4. Teacher compensation includes salary and benefits. Statewide average is FTE-weighted median.
5. Assessed valuation is adjusted for RDA diversions.
6. Tax comparison excludes statewide basic levy of 0.001495.
7. Grand totals are effective statewide averages.

FY 2010 – 2011 Utah Public Education Revenues

Revenue Sources – Total Dollars

	Property Taxes	Other Local	State	Federal	Total
Operations	\$769,201,869	\$193,646,347	\$2,231,155,001	\$413,301,581	\$3,607,304,798
Capital	\$571,828,196	\$18,319,095	\$14,509,299	\$22,947,453	\$627,604,043
Nutrition		\$65,464,916	\$33,771,802	\$118,408,820	\$217,645,538
Non K-12	\$32,780,185	\$14,201,949	\$36,834,393	\$23,098,198	\$106,914,725
Total	\$1,373,810,250	\$291,632,307	\$2,316,270,495	\$577,756,052	\$4,559,469,104

Revenue Distribution by Source

	Property Taxes	Other Local	State	Federal	Total
Operations	21%	5%	62%	11%	100%
Capital	91%	3%	2%	4%	100%
Nutrition	0%	30%	16%	54%	100%
Non K-12	31%	13%	34%	22%	100%
Total	30%	6%	51%	13%	100%

Revenue per Student

	Property Taxes	Other Local	State	Federal	Total
Operations	\$1,335	\$336	\$3,871	\$717	\$6,259
Capital	\$992	\$32	\$25	\$40	\$1,089
Nutrition		\$114	\$59	\$205	\$378
Non K-12	\$57	\$25	\$64	\$40	\$186
Total	\$2,384	\$506	\$4,019	\$1,002	\$7,911

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.

Utah Taxpayers Association
656 East 11400 South, Suite R
Draper, Utah 84020
(801) 972-8814