



Utah School Spending Report: Fiscal Year 2015 - 2016

Public education is one of the largest recipients of taxpayer dollars in Utah. Funding public education consumed 30% of Utah’s state budget in FY 2016, second only to social services (34%). When higher education is included, education in Utah receives 42% of the state’s annual budget. In Utah, 54% of all property taxes paid went to public education.

Every year the Utah Taxpayers Association compiles the Utah State Office of Education’s financial and statistical data for each of Utah’s 41 school districts and 112 charter schools and uses this information to compare spending trends between LEAs (local education agencies – district and charter schools).

Utah’s school districts and charter schools received \$6,112,782,457 in revenues in FY 2016 and spent \$5,934,038,380. **So where does the money come from and where does it go?**

Public Education Funding

Individual Income Tax

All of the state’s individual income tax is used for education purposes, including public education and higher education.

FY 2016 Collected = \$3,370,322,037

Corporate Franchise Tax

All of the state’s corporate franchise tax is used for education purposes, including public education and higher education.

FY 2016 Collected = \$338,333,794

Property Tax

In Fiscal Year (FY) 2016, 54% of all property taxes paid across the state went to public education.

FY 2016 State, Local Property Tax Yield = \$1,595,759,460

State Property Tax

Statewide Basic Levy: The Legislature requires all school districts to levy this tax for M&O purposes. The rate is uniform statewide, but the degree to which the amount generated by an LEA falls short of the WPU, (set at \$3,092 in FY16) state income taxes fills the gap to reach the WPU.

FY 2016 State, Local Property Tax Yield = \$1,595,759,460

Local Property Tax

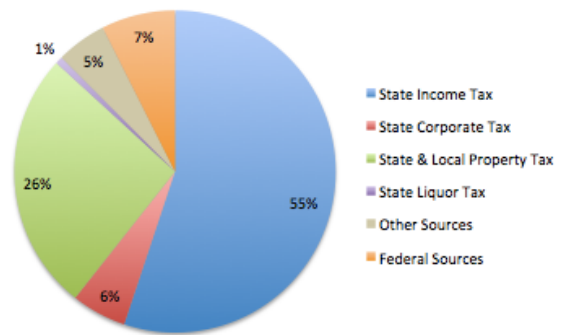
Local school districts have the authority to levy property taxes directly to fund district schools. Five different local levies are available.

Board Local Levy: Approved by the local school board for M&O and supplemented by the state. All school districts currently impose this levy.

Voted Local Levy: Approved by the local school district electorate for M&O and supplemented by the state. All school districts except for Daggett, Garfield, Grand, Kane, Morgan, Uintah and Wayne currently impose this levy.

Capital Local Levy: Approved by the local school board to fund capital projects. Some revenues may be used for M&O. All school districts currently impose this levy. An

Sources of Funding for Utah's Public Education System in Fiscal Year 2016



additional Capital Local Levy rate of .0006 is imposed on Granite, Jordan, Salt Lake, Murray and Canyons school districts for temporary equalization purposes, which will conclude in FY 2017.

Debt Service Levy: Levied to fund general obligation bonds. All school districts except for Emery, Millard, San Juan, So. Summit and Wayne currently impose this levy. An additional debt service levy is levied on Grand and Canyons school districts for temporary equalization purposes.

Judgment Recovery: Levied to fund a property tax judgment against the school district as a result of a successful appeal of over-collection of property tax.

Wine, Liquor, Heavy Beer Mark-Up

Wine, liquor and higher alcohol content beers are subject to a mandatory sales price markup. Ten percent of the revenues from this markup go towards the Uniform School Fund to support the school lunch program.

FY 2016 10% Yield = \$44,707,799

Federal Funding

Some federal money is also contributed to Utah’s LEAs by federal sources, which include funding from No Child Left Behind and special ability programs.

FY 2016 Federal Sources Yield = \$445,008,717

Utah School Spending Report - Fiscal Year 2015-2016

A Comparison of Per-Student Spending, Teacher and Staff Compensation, and School Property Taxes

		Per-Student Spending												Teachers				Revenue			School Property Taxes						
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z		
School Districts	October 2016 Enrollment	General Fund								School Lunch/B-fast	Debt		Capital	Total Spending	Average Teacher Comp	School Admin Salary as % of Teacher Salary	Classroom Teachers as % of Staff	Student/Teacher Ratio	Local	State	Federal	Assessed Valuation per Student	FY 16 Property Tax Rate	Property Tax Rate (minus .001736 statewide basic levy)	Tax Rate minus basic levy as % of State Average	School Districts	
		Instruction				Student Services					Total General Fund	Bond Interest	Facility Const.														
		Instruction Expense	Instruction Expense as % of GF	Student Support Services	Media Services	Admin	O&M	Student Transport																			
1	Alpine	77,343	\$4,138	71%	\$180	\$239	\$571	\$461	\$243	\$5,832	\$286	\$228	\$1,028	\$7,375	\$75,661	184%	44%	22.6	37%	57%	6%	\$257,796	0.008177	0.006441	118%	Alpine	1
2	Davis	71,021	4,254	69%	219	285	638	609	183	6,188	311	211	1,108	7,818	\$75,477	163%	46%	24.2	37%	56%	8%	269,095	0.008555	0.006819	124%	Davis	2
3	Granite	67,177	4,687	68%	311	237	714	823	166	6,937	440	124	298	7,800	\$72,407	182%	45%	21.7	36%	52%	11%	339,575	0.006978	0.005242	96%	Granite	3
4	Jordan	52,057	3,855	66%	217	254	652	625	217	5,821	378	48	643	6,890	\$74,311	190%	50%	23.5	44%	50%	6%	315,049	0.006872	0.005136	94%	Jordan	4
5	Canyons	34,017	4,300	61%	321	478	1,006	751	226	7,082	363	380	1,594	9,419	\$76,011	194%	55%	21.9	54%	40%	7%	502,573	0.007859	0.006123	112%	Canyons	5
6	Nebo	32,437	3,892	65%	218	293	694	603	285	5,986	340	213	820	7,359	\$68,900	191%	47%	22.8	32%	61%	7%	218,361	0.009326	0.007590	139%	Nebo	6
7	Weber	31,455	4,292	69%	227	114	700	606	238	6,177	401	262	893	7,733	\$72,318	162%	42%	21.9	31%	61%	8%	281,753	0.006643	0.004907	90%	Weber	7
8	Washington	29,355	4,201	68%	287	352	611	589	177	6,216	342	295	1,496	8,349	\$77,681	191%	50%	21.6	45%	47%	8%	447,044	0.007495	0.005759	105%	Washington	8
9	Salt Lake	23,047	5,408	66%	259	589	767	959	247	8,229	568	103	537	9,437	\$89,024	142%	45%	20.2	59%	30%	11%	830,721	0.006497	0.004761	87%	Salt Lake	9
11	Provo	17,840	4,268	72%	244	79	803	430	132	5,956	302	169	1,821	8,248	\$71,945	190%	44%	24.2	36%	55%	10%	306,120	0.007568	0.005832	106%	Provo	10
10	Cache	17,536	4,187	69%	181	252	564	524	398	6,107	351	364	3,034	9,856	\$73,782	187%	43%	24.1	33%	60%	7%	235,903	0.008154	0.006418	117%	Cache	11
12	Tooele	14,332	3,991	67%	307	195	534	727	246	6,000	451	203	1,185	7,838	\$67,758	178%	34%	20.8	36%	52%	12%	268,149	0.009593	0.007857	143%	Tooele	12
13	Ogden	12,192	4,438	57%	463	966	962	730	173	7,731	647	636	1,984	10,998	\$77,859	185%	47%	20.0	37%	46%	17%	278,410	0.009295	0.007559	138%	Ogden	13
14	Box Elder	11,572	4,140	69%	193	131	610	601	347	6,020	377	135	724	7,256	\$73,450	169%	49%	22.7	44%	49%	7%	334,376	0.008360	0.006624	121%	Box Elder	14
15	Iron	9,074	4,290	69%	209	167	627	651	254	6,197	377	130	603	7,307	\$73,389	171%	47%	21.3	40%	51%	9%	378,129	0.006912	0.005176	94%	Iron	15
16	Uintah	7,034	4,915	64%	167	140	975	837	590	7,623	471	172	476	8,743	\$71,463	168%	52%	22.2	56%	36%	8%	825,744	0.006301	0.004565	83%	Uintah	16
19	Wasatch	6,605	5,706	74%	201	90	861	600	302	7,760	353	394	1,985	10,492	\$89,074	176%	47%	20.5	57%	37%	6%	665,074	0.007347	0.005611	102%	Wasatch	17
17	Murray	6,494	4,261	66%	311	187	896	612	143	6,411	341	253	976	7,981	\$82,563	167%	53%	22.2	51%	41%	8%	478,910	0.007086	0.005350	98%	Murray	18
18	Logan	5,719	5,313	68%	711	316	671	562	257	7,831	541	358	3,243	11,974	\$76,797	168%	46%	20.6	45%	44%	12%	354,631	0.009939	0.008203	150%	Logan	19
20	Duchesne	5,009	4,801	63%	155	241	833	994	556	7,580	417	1,242	3,178	12,417	\$71,278	163%	45%	19.9	53%	41%	6%	567,563	0.007689	0.005953	109%	Duchesne	20
21	Park City	4,891	6,838	63%	514	642	1,316	1,021	447	10,778	311	0	1,003	12,091	\$102,532	163%	48%	16.8	92%	6%	2%	2,651,636	0.004461	0.002725	50%	Park City	21
22	Sevier	4,513	4,844	67%	181	82	770	922	388	7,188	510	428	2,727	10,852	\$78,706	159%	49%	21.0	34%	55%	12%	326,269	0.007571	0.005835	106%	Sevier	22
23	Carbon	3,348	5,582	65%	240	113	1,193	930	485	8,543	612	53	840	10,048	\$81,976	154%	42%	19.0	49%	42%	9%	583,690	0.007257	0.005521	101%	Carbon	23
24	So. Sanpete	3,221	5,675	75%	175	295	550	640	271	7,605	507	217	225	8,553	\$78,922	164%	41%	19.4	25%	66%	9%	179,863	0.009642	0.007906	144%	So. Sanpete	24
27	Morgan	2,994	3,408	68%	95	30	645	438	386	5,002	310	406	394	6,113	\$76,931	171%	41%	23.9	44%	51%	4%	349,631	0.007596	0.005860	107%	Morgan	25
25	San Juan	2,940	6,401	55%	450	1,160	1,256	1,577	846	11,691	639	0	758	13,088	\$82,315	144%	40%	16.9	20%	50%	30%	258,674	0.008056	0.006320	115%	San Juan	26
26	Millard	2,840	6,513	68%	84	213	926	1,264	608	9,610	598	0	282	10,490	\$87,451	127%	43%	18.5	54%	37%	9%	886,726	0.006318	0.004582	84%	Millard	27
30	Juab	2,513	4,009	66%	225	350	681	589	252	6,107	472	338	814	7,730	\$71,177	174%	46%	22.9	41%	51%	8%	353,689	0.008227	0.006491	118%	Juab	28
28	No. Sanpete	2,360	5,154	66%	470	399	759	683	391	7,856	585	232	418	9,090	\$80,288	153%	44%	19.9	31%	58%	11%	279,031	0.007920	0.006184	113%	No. Sanpete	29
29	Emery	2,174	6,523	59%	273	189	1,362	2,123	515	10,985	493	0	10	11,488	\$87,920	158%	47%	17.7	54%	40%	7%	953,934	0.005952	0.004216	77%	Emery	30
32	So. Summit	1,574	5,391	67%	306	201	1,040	716	348	8,002	322	0	278	8,602	\$84,122	160%	53%	19.4	68%	29%	4%	1,125,609	0.006322	0.004586	84%	So. Summit	31
31	Beaver	1,519	5,260	61%	404	74	1,321	1,171	338	8,568	450	582	216	9,816	\$86,081	153%	45%	20.3	49%	42%	9%	784,005	0.006374	0.004638	85%	Beaver	32
33	Grand	1,483	5,149	58%	217	712	1,224	1,032	530	8,865	453	660	601	10,579	\$69,472	174%	41%	16.5	64%	28%	8%	1,113,941	0.006678	0.004942	90%	Grand	33
34	Kane	1,256	6,427	61%	594	329	1,446	1,297	473	10,566	420	0	1,811	12,797	\$85,968	160%	41%	17.4	51%	44%	6%	1,013,393	0.005540	0.003804	69%	Kane	34
35	No. Summit	1,042	5,702	68%	169	102	1,016	697	662	8,348	564	185	1,308	10,406	\$87,994	161%	43%	19.1	59%	36%	5%	1,030,101	0.006193	0.004457	81%	No. Summit	35
36	Garfield	904	6,420	61%	345	64	2,051	1,224	437	10,541	414	31	615	11,601	\$78,111	176%	35%	16.4	36%	56%	8%	688,231	0.006458	0.004722	86%	Garfield	36
38	Rich	497	8,399	62%	148	232	2,570	1,226	910	13,484	700	106	762	15,052	\$93,297	160%	49%	15.0	57%	38%	5%	1,668,373	0.004940	0.003204	58%	Rich	37
37	Wayne	450	8,226	66%	239	342	1,803	1,074	742	12,427	455	0	218	13,100	\$77,882	112%	63%	13.5	29%	61%	10%	669,392	0.004532	0.002796	51%	Wayne	38
39	Piute	280	10,477	65%	0	73	2,719	1,883	953	16,105	888	912	754	18,658	\$81,761	-	46%	10.6	29%	63%	15%	420,826	0.006287	0.004551	83%	Piute	39
40	Tintic	244	9,193	63%	408	403	2,345	1,661	504	14,515	324	299	535	15,673	\$84,314	-	39%	14.7	22%	74%	4%	259,012	0.008219	0.006483	118%	Tintic	40
41	Daggett	183	9,776	55%	24	882	3,277	2,312	1,484	17,755	658	65	1,493	19,970	\$78,448	114%	46%	10.7	46%	50%	4%	1,590,326	0.004687	0.002951	54%	Daggett	41
DISTRICT Total/Avg		572,542	\$4,419	67%	\$252	\$287	\$721	\$669	\$247	\$6,596	\$383	\$222	\$1,065	\$8,266	\$79,191	166%	46%	22.0	44%	47%	9%	\$618,081	0.007216	0.005480	100%		
CHARTER Total/Avg		67,509	\$3,646	51%	\$341	\$141	\$968	\$1,145	\$44	\$7,191	\$230	\$663	\$802	\$8,884	\$50,316	181%	57%	20.3	9%	86%	6%						
STATE Total/Avg		640,051	\$4,338	65%	\$261	\$272	\$747	\$720	\$226	\$6,659	\$367	\$268	\$1,037	\$8,331	\$76,145	167%	47%	21.8	41%	51%	8%						

Data from the Utah State Office of Education and the Utah State Tax Commission. All calculations done by the Utah Taxpayers Association.

10% of Basic = capital projects (fund 32) expenditures that are used for general fund purposes are counted in general fund totals where available, but are included in the capital project total.

A: Districts listed in order of highest to lowest enrollment

C: Includes teacher salaries and benefits, substitutes, aides, teaching supplies, textbooks and materials

E: Includes salaries and benefits of guidance personnel, health and social workers, psychologists and secretarial staff

F: Includes salaries and benefits of library personnel and clerical help, library books and audiovisual material

Utah's FY 2015 – 2016 Public Education Revenues

The following charts show the sources of public education revenue in Utah and where those revenues are allocated according to fund. Some revenue is restricted to a certain fund, meaning that it can only be used for certain purposes.

Beyond the taxes listed on the front page of this report, other sources of education funding include: unclaimed property returned to the state (escheats), school lands trust fund, one-time legislative appropriations, fees and donations, etc.

The first chart shows total dollar amounts of revenue to school districts and charter schools. The second chart shows the total revenues from the first chart as rounded percentages, and the last chart shows total revenue per student.

Education Revenue

Fund	Local		State	Federal	Total ⁴
	Property ³	Other			
Operations ¹	\$ 1,041,173,961	\$ 253,481,414	\$ 2,844,967,233	\$ 293,163,691	\$ 4,432,786,299
Capital ²	\$ 261,956,011	\$ 22,541,436	\$ 34,505,604	\$ 14,177,530	\$ 333,180,581
Debt	\$ 352,379,072	\$ 1,203,448	\$ 422,597	\$ 2,002,239	\$ 356,007,356
Nutrition	\$ -	\$ 64,994,376	\$ 40,085,684	\$ 137,637,745	\$ 242,717,805
Non K-12 & Other	\$ 8,688,287	\$ 82,143,171	\$ 23,389,558	\$ 8,040,404	\$ 122,261,420
Total	\$ 1,664,197,331	\$ 424,363,845	\$ 2,943,370,676	\$ 455,021,609	\$ 5,486,953,461

Revenue Distribution

Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	23%	6%	64%	7%	100%
Capital ²	79%	7%	10%	4%	100%
Debt	99%	0%	0%	1%	100%
Nutrition	0%	27%	17%	57%	100%
Non K-12 & Other	7%	67%	19%	7%	100%
Total	30%	8%	54%	8%	100%

Revenue per Student

Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	\$ 1,626.70	\$ 396	\$ 4,445	\$ 458	\$ 6,926
Capital ²	\$ 409	\$ 35	\$ 54	\$ 22	\$ 521
Debt	\$ 551	\$ 2	\$ 1	\$ 3	\$ 556
Nutrition	\$ -	\$ 102	\$ 63	\$ 215	\$ 379
Non K-12 & Other	\$ 14	\$ 128	\$ 37	\$ 13	\$ 191
Total	\$ 2,600	\$ 663	\$ 4,599	\$ 711	\$ 8,573

Notes:

1. Includes the general fund and student activities fund.
2. Includes the capital outlay fund and building reserves fund.
3. Includes statewide basic levy and all local levies.
4. This revenue total does not match the expenditure total from the front page because there is an additional revenue category for districts and charter schools, "other financing sources & uses." Additionally, revenues overall do not match expenditures because expenditures for facility construction are incurred immediately, whereas property taxes to retire construction bonds are received over several years. School districts may use revenues to increase reserves or may use existing reserves to increase expenditures.