

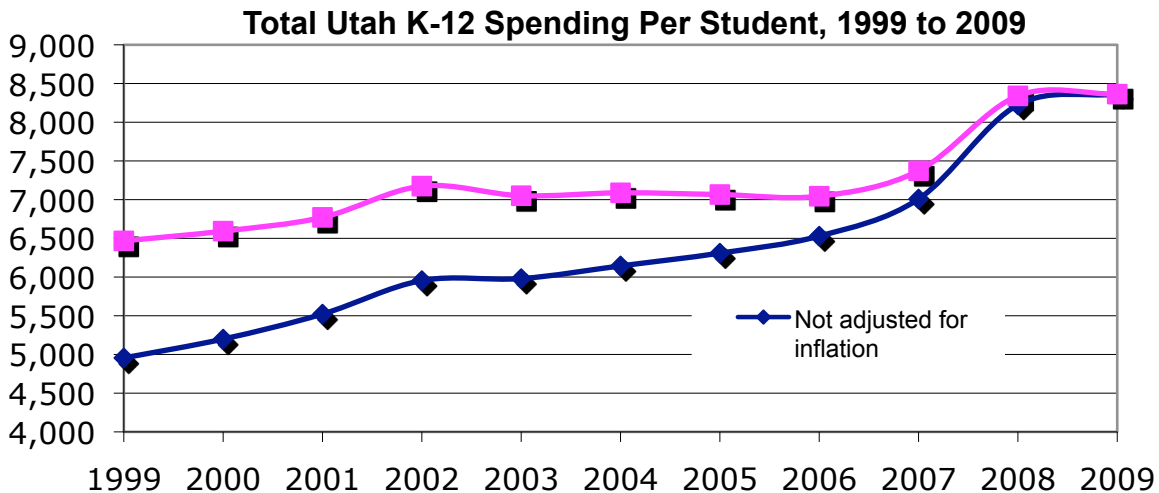


Utah School District Comparison 2008 - 2009

This report provides financial and statistical data for Utah's school districts and charter schools for the 2008-2009 school year. This information shows how school districts compare with other districts.

1. October 2008 Enrollment: School districts are listed according to enrollment.
2. Instruction Expense Per Student: Salaries and benefits of teachers, substitutes, and aides; teaching supplies, textbooks and materials. This category is influenced mostly by class size and teacher compensation.
3. Student Services: Salaries, benefits, and expenses for guidance personnel, health and social workers, psychologists and secretarial staff.
4. Supporting Media Instruction: Expenditures for salaries and benefits of media (library) personnel and clerical help for teachers. It also includes costs of library books and audiovisual material.
5. Services Per Business Administration: Salaries and benefits of district administration, principals, business office, and secretarial support.
6. Student Plant Operation and Maintenance: Expenses of custodial and maintenance services and related materials and supplies, but excludes most purchased property services.
7. Student Transportation: Expenses related to busing students to and from school.
8. Total Maintenance and Operations: Expenses are the total of the previous categories.
9. Facility Construction: Consists of acquisition and construction of buildings and interest payment on debt. Principal repayment is excluded. Most purchased property services are included in capital outlay.
10. Total Spending Per Student: Operations, capital outlay, and food service, but excludes non K-12 programs.

Over the past ten years, per student expenditures have increased at an annualized rate of 5.4% (unadjusted for inflation) or 2.6% (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 2008 - 2009

	October 2008 Enrollment	Instruction Expense Per Student	Instruct as Pct. M&O	Student Services	Supporting Media Instr	Services per Business Admin	Student Plant O&M	Student Trans	Total M&O per Student	Nutrition	Interest	Facility Construct	Total Spending Per Student	Average Teacher Comp	Revenues- Operations State Federal	Local	Teachers as Pct of Total	Assessed Valuation Per Student	2008- 09 Property Tax Rate	Tax Rate as % State average excl BL	
JORDAN	81,017	3,948	67%	173	366	631	561	188	5,867	364	167	1,728	8,126	\$66,634	62%	26%	11%	49%	423,791	0.007380	121%
GRANITE	68,403	4,330	70%	288	278	549	585	140	6,170	333	0	836	7,339	66,325	61%	25%	14%	49%	378,254	0.006047	94%
DAVIS	65,014	4,222	70%	219	275	560	552	187	6,015	354	243	1,484	8,096	72,833	67%	22%	11%	46%	272,619	0.007118	115%
ALPINE	61,223	4,272	75%	168	226	468	394	195	5,723	313	287	1,821	8,143	64,703	67%	23%	11%	53%	282,184	0.007541	124%
WEBER	29,879	4,194	70%	209	117	665	559	220	5,964	410	153	1,303	7,829	68,268	71%	18%	11%	51%	288,394	0.005721	87%
NEBO	27,592	3,955	66%	327	233	631	576	296	6,017	321	299	835	7,472	65,700	71%	17%	12%	46%	234,052	0.008701	148%
WASHINGTON	25,775	4,227	67%	325	363	587	549	270	6,321	304	393	1,086	8,105	65,556	58%	31%	11%	52%	556,618	0.006919	111%
SALT LAKE	23,678	5,182	69%	266	554	614	700	231	7,547	523	248	1,355	9,673	70,817	47%	38%	14%	44%	836,642	0.005976	92%
CACHE	14,579	4,573	69%	341	253	525	460	444	6,596	369	230	699	7,895	70,364	67%	21%	12%	43%	227,164	0.006213	97%
TOOELE	13,406	4,103	70%	209	164	489	640	249	5,855	379	429	1,445	8,108	62,197	72%	16%	12%	52%	215,583	0.008645	146%
PROVO	13,288	5,028	75%	277	156	657	400	155	6,673	382	195	525	7,776	72,599	59%	27%	14%	46%	390,985	0.006639	106%
OGDEN	12,884	3,684	56%	423	1,086	666	580	144	6,583	555	369	2,930	10,437	74,537	63%	18%	19%	45%	263,222	0.007782	129%
BOX ELDER	11,132	4,269	70%	213	129	501	614	336	6,061	385	39	3,034	9,518	64,943	70%	18%	12%	43%	268,891	0.008201	137%
IRON	8,344	4,406	71%	178	190	567	625	282	6,249	334	315	1,092	7,989	61,979	63%	24%	13%	44%	527,855	0.005658	86%
MURRAY	6,458	4,393	69%	288	261	722	556	136	6,356	317	159	1,107	7,940	72,891	58%	32%	10%	48%	551,880	0.005525	83%
UINTAH	6,408	4,246	65%	179	106	777	572	646	6,525	443	308	1,513	8,790	73,528	56%	30%	14%	44%	698,451	0.006101	95%
LOGAN	5,960	5,196	75%	141	226	660	495	199	6,918	401	170	990	8,479	71,492	59%	26%	15%	43%	323,129	0.007304	119%
WASATCH	4,745	5,245	73%	147	88	803	536	337	7,157	337	687	6,257	14,437	74,706	47%	43%	9%	44%	958,450	0.006094	95%
SEVIER	4,511	4,745	73%	134	71	628	576	313	6,468	421	125	672	7,686	61,431	66%	17%	17%	49%	280,453	0.006311	99%
PARK CITY	4,477	6,295	67%	351	360	990	1038	391	9,424	354	258	1,879	11,915	76,709	10%	84%	6%	48%	2,702,742	0.004023	53%
DUCHESNE	4,355	4,420	63%	208	289	729	953	461	7,059	399	121	392	7,971	64,781	63%	23%	14%	46%	382,611	0.007347	120%
CARBON	3,502	5,141	64%	453	163	1,018	882	338	7,994	487	147	709	9,336	72,923	52%	36%	12%	41%	702,953	0.006132	95%
SO. SANPETE	2,955	5,809	75%	164	297	493	652	280	7,694	417	166	1,214	9,491	74,481	70%	16%	14%	39%	193,551	0.008304	140%
SAN JUAN	2,889	6,939	58%	499	919	1,173	1718	658	11,905	461	0	724	13,091	75,497	51%	18%	31%	39%	292,161	0.008091	135%
MILLARD	2,829	6,171	69%	163	194	830	959	608	8,924	531	12	585	10,052	78,857	51%	37%	12%	44%	677,063	0.005649	86%
NO. SANPETE	2,329	4,777	67%	137	459	791	593	407	7,164	493	44	553	8,254	70,509	65%	19%	17%	47%	269,084	0.006359	100%
MORGAN	2,276	4,325	69%	91	93	774	566	397	6,246	339	545	799	7,929	65,212	67%	24%	9%	53%	433,309	0.005846	90%
EMERY	2,256	6,068	66%	189	172	1,023	1238	446	9,136	414	19	385	9,955	79,019	50%	40%	10%	46%	786,018	0.005519	83%
JUAB	2,203	4,415	72%	163	284	551	552	175	6,140	452	530	4,295	11,416	66,642	67%	20%	13%	46%	345,064	0.007728	128%
BEAVER	1,577	4,401	64%	551	63	921	676	216	6,828	393	329	241	7,792	70,055	62%	26%	11%	48%	405,869	0.006664	106%
GRAND	1,498	5,295	66%	254	379	908	848	327	8,011	502	369	3,383	12,266	62,661	53%	32%	16%	42%	794,989	0.006150	96%
SO. SUMMIT	1,427	5,090	67%	249	157	961	755	426	7,637	258	52	5,398	13,345	71,834	43%	48%	9%	46%	1,238,450	0.005747	88%
KANE	1,202	6,690	67%	287	320	1,256	921	554	10,028	412	195	806	11,441	74,088	52%	36%	12%	45%	1,354,885	0.003949	51%
NO. SUMMIT	988	6,480	74%	193	118	898	477	636	8,802	423	423	1,955	11,603	71,932	49%	42%	9%	41%	1,365,869	0.005258	78%
GARFIELD	911	8,165	68%	224	106	1,776	1156	524	11,952	440	278	1,098	13,768	73,929	61%	21%	17%	45%	687,427	0.006165	96%
WAYNE	531	6,843	68%	145	303	1,336	778	733	10,136	487	1	597	11,221	70,260	71%	15%	14%	51%	509,194	0.003656	45%
RICH	450	7,693	67%	213	364	1,727	544	892	11,433	616	387	1,246	13,682	79,419	52%	38%	9%	51%	1,827,840	0.003834	49%
PIUTE	319	8,676	65%	0	77	2,197	1248	1229	13,427	675	12	610	14,724	70,483	72%	14%	14%	47%	280,980	0.003685	46%
TINTIC	232	11,250	66%	301	926	2,670	1348	538	17,033	456	68	1,438	18,995	82,078	75%	12%	13%	49%	139,303	0.009132	156%
DAGGETT	142	11,008	54%	470	940	3,361	2913	1603	20,295	658	60	1,878	22,891	74,155	57%	35%	7%	37%	1,724,766	0.004302	58%
DISTRICT TOTAL	523,644	4,380	69%	238	294	611	573	234	6,330	369	211	1,436	8,347	69,757	62%	25%	13%	48%	410,151	0.006356	100%
CHARTER TOTAL	27,369	3,508	67%	228	151	950	360	40	5,237	135	477	2,835	8,684	49,631	85%	4%	11%	55%			
STATE TOTAL	551,013	4,337	69%	237	287	627	563	224	6,276	357	224	1,506	8,363	63,198	63%	24%	12%	48%			

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

- Districts are listed by enrollment in descending order. Enrollment excludes youth-in-custody (YIC).
- 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.
- Teacher compensation includes salary and benefits. Statewide average is FTE-weighted median.
- Grand totals are effective statewide averages.
- Assessed valuation is adjusted for RDA diversions.
- Tax comparison excludes statewide basic levy of 0.001250.
- To avoid double counting, construction expenses and interest are included, but bond principle payment is excluded.

FY 2008 – 2009 Utah Public Education Revenues

Revenue Sources – Total Dollars

	Property Taxes	Other Local	State	Federal	Total
Operations	668,479,162	203,090,766	2,253,173,042	443,315,079	3,568,058,049
Capital	567,288,254	23,104,626	43,198,967	1,449,683	635,041,530
Nutrition	-	69,925,304	25,906,284	96,372,907	192,204,495
Non K-12	29,114,195	13,130,358	38,959,877	23,274,783	104,479,213
Total	1,264,881,611	309,251,054	2,361,238,170	564,412,452	4,499,783,287

Revenue Distribution by Source

	Property Taxes	Other Local	State	Federal	Total
Operations	19%	6%	63%	12%	100%
Capital	89%	4%	7%	0%	100%
Nutrition	0%	36%	13%	50%	100%
Non K-12	28%	13%	37%	22%	100%
Total	28%	7%	52%	13%	100%

Revenue per Student

	Property Taxes	Other Local	State	Federal	Total
Operations	1,213	369	4,089	805	6,475
Capital	1,030	42	78	3	1,152
Nutrition	-	127	47	175	349
Non K-12	53	24	71	42	190
Total	2,296	561	4,285	1,024	8,166

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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