



Utah School District Comparison 2003 -2004

This report provides financial and statistical data for Utah's 40 school districts for the 2003-04 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 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 library books and audio-visual 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.

TOTAL 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 include all of the previous categories except food service and internal service funds.

UTAH SCHOOL EXPENDITURE TRENDS

Year	Instructional Costs		M&O Expenditures		Capital Outlay Costs		Total Costs	
	Expenditure	Per Student	Expenditure	Per Student	Expenditure	Per Student	Expenditure	Per Student
1930	\$6,664,412	\$52	\$9,032,451	\$70	\$1,939,039	\$15	\$12,383,165	\$97
1940	\$7,027,877	\$53	\$9,754,606	\$74	\$2,272,409	\$18	\$13,271,541	\$100
1950	\$18,200,303	\$120	\$24,120,021	\$159 *	\$7,669,700	\$51	\$33,639,642	\$221
1960	\$49,388,649	\$214	\$67,132,337	\$290 *	\$25,168,964	\$109	\$99,170,074	\$429
1970	\$121,930,334	\$397	\$173,615,930	\$566 *	\$18,967,524	\$62	\$211,851,752	\$691
1980	\$306,371,670	\$917	\$497,228,189	\$1,490 *	\$156,200,483	\$468	\$695,611,459	\$2,084
1987	\$614,263,863 +	\$1,489	\$904,835,943	\$2,194 *	\$119,105,678	\$289	\$1,124,339,311 *	\$2,726
1988	\$636,262,561 +	\$1,501	\$930,719,811	\$2,195 *	\$82,462,289	\$195	\$1,140,923,330 *	\$2,691
1989	\$674,951,333 +	\$1,569	\$985,204,684	\$2,289 *	\$117,810,053	\$274	\$1,247,575,460 *	\$2,898
1990	\$732,375,419 +	\$1,678	\$1,060,526,204	\$2,430 *	\$108,218,758	\$248	\$1,283,490,444 *	\$2,941
1991	\$809,650,336 +	\$1,817	\$1,164,572,663	\$2,613 *	\$143,478,458	\$322	\$1,420,415,366 *	\$3,187
1992	\$854,115,408 +	\$1,877	\$1,222,993,854	\$2,686 *	\$156,832,663	\$345	\$1,510,687,499 *	\$3,319
1993	\$894,240,600 +	\$1,937	\$1,281,267,315	\$2,775 *	\$245,834,164	\$532	\$1,680,333,142 *	\$3,638
1994	\$1,022,596,241 +	\$2,180	\$1,432,254,947	\$3,054 *	\$309,175,889	\$660	\$1,759,359,835 *	\$3,751
1995	\$1,086,752,189 +	\$2,300	\$1,524,499,525	\$3,227 *	\$428,175,889	\$908	\$1,941,364,381 *	\$4,110
1996	\$1,181,260,051 +	\$2,489	\$1,668,830,615	\$3,517 *	\$306,095,877	\$758	\$2,184,796,500 *	\$4,393
1997	\$1,223,625,357 +	\$2,570	\$1,753,399,854	\$3,652 *	\$346,995,405	\$723	\$2,155,402,586 *	\$4,490
1998	\$1,285,624,778 +	\$2,680	\$1,823,521,772	\$3,801 *	\$393,546,366	\$820	\$2,274,680,781 *	\$4,741
1999	\$1,360,609,107 +	\$2,840	\$1,929,488,076	\$4,028 *	\$330,193,810	\$689	\$2,395,604,706 *	\$5,001
2000	\$1,400,254,102 +	\$2,932	\$2,004,316,104	\$4,196 *	\$361,921,067	\$758	\$2,431,070,179 *	\$5,090
2001	\$1,484,791,985 +	\$3,114	\$2,145,859,654	\$4,500 *	\$364,035,108	\$764	\$2,574,216,671 *	\$5,399
2002	\$1,569,342,823 +	\$3,289	\$2,270,152,756	\$4,750 *	\$449,887,406	\$943	\$2,786,994,006 *	\$5,841
2003	\$1,531,149,006 +	\$3,192	\$2,245,778,950	\$4,682 *	\$493,851,428	\$1,030	\$2,811,528,205 *	\$5,862
2004	\$1,584,699,125 +	\$3,255	\$2,342,302,543	\$4,810 *	\$513,877,060	\$1,055	\$2,933,433,471 *	\$6,024

(+) Instructional category not strictly comparable with years prior to 1981.

(*) Exclusive of School Lunch and Internal Service Funds.

Note: Figures beginning in 1994 are not comparable with prior years (excludes other uses of funds).

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

In FY2004, total spending, including school lunch, was \$3,069,276,864, or \$6,303 per student

Utah Taxpayers Association

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Utah School District Comparisons 2003 - 2004

School District ¹	Oct 2003 Enrollment	Instruct Expense Per Student	Inst as % of M & O	Supporting Services Per Student					Total M & O per Student	Non K-12 Exp. Per Student	Cap Exp/Student		Total Expend. Per Student	Food Svc per Student	Revenues - Operations			Pupil-Teacher Ratio	Average Teacher Comp. ³	Tchrs as a % Pers.	Assessed Valuation Per Student	2004-05 Tax Rate
				Student Svcs	Media/Instru	Business & Admin	Plant O & M	Student Trans			Debt Service	Facility Const			Local	State	Federal					
Jordan	74,761	2,865	66%	142	273	445	452	140	4,316	112	116	790	5,334	268	22%	72%	5.6%	26.6	52,454	52%	235,408	0.008856
Granite	69,072	3,115	67%	219	314	427	461	99	4,636	129	3	751	5,519	247	23%	68%	9.5%	22.3	55,155	56%	236,199	0.006746
Davis	60,025	3,096	68%	170	216	458	473	135	4,549	180	139	1,040	5,908	266	19%	74%	7.1%	22.8	57,204	50%	177,471	0.007821
Alpine	51,118	3,011	71%	131	225	385	352	152	4,257	81	255	1,508	6,101	258	20%	74%	5.9%	24.8	55,563	50%	176,265	0.008119
Weber	28,196	3,324	70%	161	71	540	465	159	4,721	31	145	628	5,525	309	20%	74%	5.9%	23.5	53,678	55%	190,909	0.006245
Salt Lake	23,966	3,840	68%	189	445	481	542	140	5,638	635	212	1,725	8,210	348	41%	50%	9.0%	20.5	63,885	44%	564,931	0.006039
Nebo	23,900	3,004	68%	246	171	406	444	170	4,442	93	196	479	5,211	262	19%	72%	9.1%	25.0	51,520	51%	163,146	0.009247
Washington	20,317	3,060	69%	171	176	404	409	191	4,411	87	280	1,597	6,375	223	24%	68%	7.8%	23.4	52,926	56%	292,019	0.006675
Cache	13,315	3,219	68%	104	270	403	354	354	4,705	53	197	227	5,181	296	18%	75%	7.5%	24.1	53,472	49%	151,308	0.006995
Provo	13,103	4,127	74%	190	147	536	479	118	5,596	181	133	6	5,917	312	30%	58%	12.7%	21.1	55,272	50%	295,490	0.006234
Ogden	12,963	3,362	63%	401	494	473	486	125	5,341	101	49	209	5,700	394	18%	69%	12.8%	22.1	58,432	51%	214,162	0.007342
Box Elder	10,529	3,174	67%	176	112	443	579	247	4,731	217	51	193	5,191	270	17%	75%	7.9%	21.9	52,723	46%	197,951	0.006408
Tooele	10,508	2,966	68%	156	109	430	549	144	4,354	132	310	1,224	6,020	299	14%	78%	7.7%	22.5	51,418	53%	171,166	0.008896
Iron	7,443	3,032	65%	182	212	480	549	213	4,669	144	317	327	5,456	259	20%	69%	11.1%	22.5	53,067	46%	260,875	0.007387
Murray	6,482	3,123	64%	248	240	545	615	96	4,866	437	200	737	6,239	270	33%	61%	6.1%	22.1	60,024	54%	365,447	0.006644
Logan	5,872	3,934	78%	80	181	341	411	123	5,070	146	195	1,527	6,937	318	23%	62%	15.4%	22.4	53,780	49%	244,712	0.007304
Uintah	5,607	3,827	64%	280	148	689	605	419	5,968	210	53	1,465	7,695	400	21%	60%	18.2%	20.6	56,955	48%	304,290	0.006060
Sevier	4,316	3,634	68%	126	59	551	735	260	5,365	161	207	1,205	6,937	297	16%	71%	13.5%	20.7	52,385	50%	178,700	0.007135
Park City	4,059	4,221	64%	228	143	784	935	311	6,622	288	450	3,336	10,697	277	81%	15%	3.8%	18.3	62,358	51%	1,418,472	0.005885
Wasatch	4,022	3,511	70%	131	74	536	525	249	5,026	143	200	606	5,974	205	38%	56%	6.1%	21.9	54,138	46%	459,508	0.006194
Duchesne	3,900	4,002	65%	148	289	608	750	366	6,163	173	81	1,090	7,507	306	14%	73%	13.0%	18.3	49,843	46%	176,065	0.008117
Carbon	3,622	3,958	64%	243	195	800	785	250	6,231	301	215	529	7,276	336	31%	60%	8.8%	18.4	53,206	45%	412,184	0.006595
Millard	3,083	4,566	66%	155	168	623	920	437	6,869	101	112	809	7,891	398	38%	53%	8.9%	18.9	59,270	43%	646,812	0.006058
San Juan	2,979	5,767	59%	484	736	838	1,164	814	9,803	233	81	364	10,480	399	12%	53%	35.0%	15.7	55,610	44%	156,813	0.008610
So. Sanpete	2,772	4,157	72%	141	206	428	593	212	5,737	605	84	257	6,683	359	17%	73%	9.7%	18.3	56,927	43%	133,272	0.008104
Emery	2,434	4,500	70%	178	133	848	405	361	6,426	372	35	1,021	7,854	351	37%	56%	7.0%	19.2	61,006	44%	553,081	0.006070
No. Sanpete	2,370	3,612	62%	119	576	650	522	302	5,781	62	78	337	6,258	336	17%	68%	14.9%	20.9	55,759	43%	189,123	0.006546
Morgan	1,955	3,267	68%	113	99	573	415	329	4,794	102	211	220	5,328	269	24%	70%	6.0%	20.7	52,907	53%	284,003	0.005815
Juab	1,939	3,089	67%	112	155	501	589	138	4,583	148	250	331	5,312	320	17%	74%	8.9%	24.3	54,099	49%	230,365	0.007299
Grand	1,474	3,824	65%	177	194	766	666	267	5,892	170	238	564	6,864	306	33%	59%	7.9%	18.7	53,790	42%	428,341	0.005871
Beaver	1,472	3,895	62%	213	150	797	993	278	6,326	113	390	47	6,877	279	29%	64%	6.4%	20.9	57,423	43%	322,344	0.008098
So. Summit	1,312	3,993	64%	192	147	773	817	363	6,285	651	114	2,660	9,710	201	N/A ⁴	94%	6.2%	18.8	53,852	49%	802,944	0.006089
Kane	1,200	4,367	60%	377	243	1,070	766	446	7,270	123	299	591	8,282	314	26%	66%	7.4%	16.4	55,303	41%	530,501	0.004640
Garfield	969	5,479	65%	190	107	1,325	929	460	8,490	287	405	192	9,374	340	21%	70%	9.1%	14.9	55,776	47%	364,714	0.008053
No. Summit	969	4,348	70%	155	122	720	525	366	6,235	423	131	553	7,343	297	32%	63%	4.8%	18.0	58,379	48%	535,324	0.007142
Wayne	518	5,322	67%	122	186	994	807	489	7,921	76	-	17	8,014	374	14%	76%	9.5%	14.9	53,321	50%	280,065	0.004846
Rich	454	5,459	63%	18	337	1,247	875	666	8,601	222	191	1,136	10,149	456	28%	68%	4.2%	14.0	61,560	54%	693,205	0.006056
Piute	307	7,406	66%	-	106	1,320	1,627	748	11,207	294	63	149	11,713	516	17%	74%	9.6%	14.0	56,664	43%	192,765	0.005804
Tintic	250	8,411	63%	252	787	1,860	1,505	506	13,320	243	121	725	14,409	466	7%	85%	7.7%	11.4	61,138	45%	113,371	0.009212
Daggett	132	8,824	54%	70	809	2,528	2,674	1,370	16,275	724	596	2,031	19,626	614	34%	59%	7.4%	11.0	53,713	38%	1,341,703	0.004415
Districts	483,685	3,256	68%	181	241	472	486	171	4,806	160	150	913	6,028	281	23%	68%	8.5%	22.9	55,214	51%	254,104	0.007172
Charters ²	3,253	3,117	58%	158	154	1,053	829	80	5,392	26	17	-	5,434	32	10%	73%	16.6%	20.1	39,364	58%	N/A	N/A
Grand Total ⁵	486,938	3,255	68%	180	240	476	488	170	4,810	159	149	906	6,024	279	23%	68%	8.6%	22.9	53,396	51%	252,406	0.007172

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

1. Districts listed by enrollment in descending order

2. Charter school operations expenditures include significant facility lease/rental payments. Refer to August 2005 association newsletter for more details

3. Teacher compensation includes salary and benefits

4. Due to large property tax refund, South Summit had negative property tax revenue in FY2004.

5. Grand total is effective statewide average 6. Excludes Basic Levy of 0.00180

Revenue Distribution by Source

	Property Tax	Other Local	State	Federal	Total
Operations	20.2%	2.8%	68.4%	8.6%	100%
Capital	87.1%	5.7%	6.7%	0.5%	100%
School Lunch	0.0%	38.4%	11.4%	50.2%	100%
Non K-12	25.8%	10.9%	33.8%	29.6%	100%
All functions	29.3%	5.1%	55.7%	9.9%	100%

Revenue Source Per Student

	Property Tax	Other Local	State	Federal	Total
Operations	\$969	\$133	\$3,274	\$412	\$4,788
Capital	\$792	\$52	\$61	\$5	\$909
School Lunch	\$0	\$109	\$32	\$143	\$285
Non K-12	\$41	\$17	\$54	\$47	\$161
Total	\$1,802	\$312	\$3,421	\$607	\$6,142

Revenue Source - Total Dollars

	Property Tax	Other Local	State	Federal	Total
Operations	\$471,739,512	\$64,896,620	\$1,594,271,224	\$200,545,316	\$2,331,452,672
Capital	\$385,432,205	\$25,393,763	\$29,472,144	\$2,357,756	\$442,655,868
School Lunch	\$0	\$53,233,714	\$15,813,044	\$69,616,679	\$138,663,437
Non K-12	\$20,132,338	\$8,507,398	\$26,397,784	\$23,128,506	\$78,166,026
Total	\$876,454,391	\$152,881,159	\$1,665,954,196	\$295,648,257	\$2,990,938,003

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 due to bonding for capital facilities (which is not included as revenues in order to avoid double counting of bond revenues and property tax revenues for principal repayment). Additionally, district 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" includes instruction, transportation, administration, facility maintenance, library, and student services
5. "Other" includes revenues dedicated for capital and bond repayment, food service, and non K-12 programs
6. State revenue consists primarily of state individual and corporate income tax
7. 10% of basic revenues in Fund 32 (capital projects) is counted as operations revenue
8. Building reserve revenues (Fund 40) of \$849,664 are not included.

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