

June 1, 2003

UTAH SCHOOL EXPENDITURE TRENDS

Year	Instructional Costs		M&O Expenditures		Capital Outlay Costs		Total Costs	
	Expenditure	Per ADA	Expenditure	Per ADA	Expenditure	Per ADA	Expenditure	Per ADA
1930	\$6,664,412	\$55	\$9,032,451	\$75	\$1,939,039	\$16	\$12,383,165	\$103
1940	\$7,027,877	\$57	\$9,754,606	\$79	\$2,272,409	\$19	\$13,271,541	\$107
1950	\$18,200,303	\$128	\$24,120,021	\$170 *	\$7,669,700	\$54	\$33,639,642	\$236
1960	\$49,388,649	\$228	\$67,132,337	\$310 *	\$25,168,964	\$116	\$99,170,074	\$458
1970	\$121,930,334	\$424	\$173,615,930	\$604 *	\$18,967,524	\$66	\$211,851,752	\$737
1980	\$306,371,670	\$979	\$497,228,189	\$1,590 *	\$156,200,483	\$499	\$695,611,459	\$2,224
1987	\$614,263,863 +	\$1,589	\$904,835,943	\$2,341 *	\$119,105,678	\$308	\$1,124,339,311 *	\$2,909
1988	\$636,262,561 +	\$1,602	\$930,719,811	\$2,343 *	\$82,462,289	\$208	\$1,140,923,330 *	\$2,872
1989	\$674,951,333 +	\$1,674	\$985,204,684	\$2,443 *	\$117,810,053	\$292	\$1,247,575,460 *	\$3,093
1990	\$732,375,419 +	\$1,791	\$1,060,526,204	\$2,593 *	\$108,218,758	\$265	\$1,283,490,444 *	\$3,139
1991	\$809,650,336 +	\$1,939	\$1,164,572,663	\$2,789 *	\$143,478,458	\$344	\$1,420,415,366 *	\$3,401
1992	\$854,115,408 +	\$2,003	\$1,222,993,854	\$2,867 *	\$156,832,663	\$368	\$1,510,687,499 *	\$3,542
1993	\$894,240,600 +	\$2,067	\$1,281,267,315	\$2,962 *	\$245,834,164	\$568	\$1,680,333,142 *	\$3,883
1994	\$1,022,596,241 +	\$2,327	\$1,432,254,947	\$3,259 *	\$309,175,889	\$704	\$1,759,359,835 *	\$4,003
1995	\$1,086,752,189 +	\$2,455	\$1,524,499,525	\$3,444 *	\$428,175,889	\$969	\$1,941,364,381 *	\$4,386
1996	\$1,181,260,051 +	\$2,656	\$1,668,830,615	\$3,753 *	\$306,095,877	\$809	\$2,184,796,500 *	\$4,688
1997	\$1,223,625,357 +	\$2,743	\$1,753,399,854	\$3,898 *	\$346,995,405	\$772	\$2,155,402,586 *	\$4,792
1998	\$1,285,624,778 +	\$2,860	\$1,823,521,772	\$4,057 *	\$393,546,366	\$875	\$2,274,680,781 *	\$5,060
1999	\$1,360,609,107 +	\$3,031	\$1,929,488,076	\$4,299 *	\$330,193,810	\$735	\$2,395,604,706 *	\$5,337
2000	\$1,400,254,102 +	\$3,129	\$2,004,316,104	\$4,478 *	\$361,921,067	\$809	\$2,431,070,179 *	\$5,432
2001	\$1,484,791,985 +	\$3,323	\$2,145,859,654	\$4,803 *	\$364,035,108	\$815	\$2,574,216,671 *	\$5,762
2002	\$1,569,342,823 +	\$3,510	\$2,270,152,756	\$5,069 *	\$449,887,406	\$1,006	\$2,786,994,006 *	\$6,234

(+) Instructions category not strictly comparable with years prior to * Exclusive of School Lunch and Internal Service Funds.

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

This report provides financial and statistical data for Utah's 40 school districts for the 2000-01 school year. This information shows how school districts compare with other districts of comparable size. The column headings used inside are explained below:

AVERAGE DAILY ATTENDANCE: School districts are listed according to size. The average daily attendance is used rather than enrollment.

INSTRUCTION EXPENSE includes salaries and benefits of teachers, substitutes, and aides; teaching supplies, textbooks and materials; and other instruction-related expenses (includes Trust, Agency, Student Activities, and Enterprise Funds). This category is influenced most by class size and teacher salaries.

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 sabbatical leave, 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 Taxpayers Association

1578 West 1700 South, Suite 201, Salt Lake City, UT 84104, 801-972-8814

www.utahtaxpayers.org

Utah School District Comparisons 2001 - 2002

School District *	Average Daily Attend	Instruct Expense Per ADA	Inst as % of M & O	Supporting Services Per ADA						Total M & O Per ADA	Non K-12 Expend. Per ADA	Capital Outlay Per ADA		Total Expend. Per ADA	Food Service Per ADA	Average Teacher Salary	Average Teacher Benefits	Average Principal Salary	Pupil-Teacher Ratio	Tchrs as a % Pers.	Assessed Valuation Per ADA	2002-03 Tax Rate
				Student Svcs	Media/ Instru	Business & Admin	Plant O & M	Student Trans	Facility Const			Debt Service										
Jordan	68,842	3,214	70%	150	200	452	471	131	4,618	112	580	157	5,468	270	39,543	14,322	60,552	22.17	54%	\$237,551	0.8344	
Granite	66,148	3,360	70%	221	225	432	475	102	4,815	137	891	-	5,843	237	40,643	13,911	64,477	19.42	62%	\$245,731	0.6460	
Davis	55,189	3,480	70%	188	235	471	466	129	4,969	165	580	126	5,840	284	39,984	13,781	66,614	21.07	50%	\$182,642	0.7610	
Alpine	45,225	3,219	71%	133	225	402	385	151	4,514	87	872	209	5,682	238	39,151	13,800	59,352	22.01	68%	\$180,887	0.6953	
Weber	26,331	3,279	70%	152	112	522	492	149	4,706	29	582	111	5,428	306	39,977	13,928	74,520	21.45	58%	\$194,677	0.5902	
Salt Lake	23,095	4,024	69%	189	420	481	571	121	5,806	630	1,778	125	8,338	373	47,069	14,156	69,726	18.17	44%	\$612,007	0.5573	
Nebo	20,680	3,054	67%	255	229	405	424	158	4,525	90	1,071	255	5,942	240	38,787	13,229	64,976	21.77	54%	\$166,441	0.7857	
Washington	17,637	3,275	70%	176	172	418	449	221	4,711	96	1,211	284	6,302	227	39,798	14,008	66,337	20.60	54%	\$286,325	0.6732	
Provo	12,460	4,604	75%	211	193	530	468	155	6,162	174	506	184	7,026	289	40,557	12,484	69,824	18.35	59%	\$288,706	0.6037	
Cache	12,358	3,361	69%	134	286	366	392	333	4,871	57	201	220	5,349	302	39,767	15,054	69,260	21.20	51%	\$157,324	0.6626	
Ogden	12,045	3,581	63%	472	501	565	443	137	5,699	119	548	24	6,391	415	42,569	10,714	70,109	18.63	51%	\$227,281	0.7458	
Box Elder	10,166	3,352	69%	164	102	428	546	237	4,829	184	256	80	5,349	275	39,789	12,988	61,867	19.77	50%	\$200,601	0.6835	
Tooele	8,908	3,190	70%	145	116	401	544	158	4,555	107	3,883	331	8,875	290	35,077	15,747	65,989	20.53	54%	\$195,354	0.8896	
Iron	6,818	3,810	70%	169	213	490	556	222	5,460	160	542	433	6,595	245	38,946	14,247	N/A	19.94	50%	\$248,253	0.7737	
Murray	5,963	3,440	65%	250	263	638	578	89	5,258	359	2,394	214	8,224	287	40,786	13,406	63,827	19.57	59%	\$401,149	0.6473	
Uintah	5,564	4,175	67%	191	144	672	539	466	6,187	180	151	8	6,526	356	37,800	15,067	60,749	17.98	57%	\$277,819	0.5838	
Logan	5,426	3,936	78%	63	157	267	477	132	5,032	127	323	178	5,661	291	39,004	13,881	60,396	18.59	55%	\$262,465	0.6900	
Sevier	4,162	3,846	69%	131	81	574	705	266	5,603	175	646	221	6,644	300	38,669	12,185	63,219	19.20	51%	\$181,816	0.7192	
Duchesne	3,799	3,677	63%	161	301	582	736	353	5,809	157	520	38	6,525	294	36,902	11,888	64,164	17.90	46%	\$182,723	0.8085	
Park City	3,676	4,179	64%	212	150	774	842	370	6,526	251	1,939	628	9,345	275	43,689	14,000	66,951	17.34	53%	\$1,431,287	0.5709	
Carbon	3,665	4,766	68%	240	231	778	746	254	7,014	251	2,585	234	10,083	374	37,664	15,383	39,629	16.63	45%	\$433,364	0.6110	
Wasatch	3,539	3,856	70%	139	70	611	565	280	5,520	138	482	289	6,428	210	37,835	16,054	66,956	18.24	44%	\$449,069	0.6287	
Millard	2,990	4,754	68%	153	238	575	889	407	7,016	94	662	156	7,927	383	43,411	16,255	60,647	17.08	45%	\$721,674	0.5923	
San Juan	2,847	5,632	57%	415	879	1,038	1,127	744	9,835	239	257	46	10,377	393	40,141	16,203	56,648	14.13	44%	\$190,075	0.8876	
So. Sanpete	2,552	4,204	71%	135	274	462	544	266	5,884	601	214	109	6,808	369	40,257	15,243	61,195	17.16	45%	\$135,703	0.8104	
Emery	2,350	4,732	68%	156	118	1,121	458	356	6,941	311	876	52	8,179	333	43,422	17,467	63,001	17.00	43%	\$576,943	0.6617	
No. Sanpete	2,297	3,712	64%	98	555	643	464	315	5,787	66	309	88	6,250	362	38,229	15,799	58,499	19.55	44%	\$181,151	0.5398	
Morgan	1,896	3,638	71%	126	107	555	414	285	5,123	102	414	87	5,727	252	37,445	14,689	59,792	19.24	54%	\$285,909	0.5422	
Juab	1,728	3,347	68%	192	214	468	572	141	4,933	165	206	245	5,550	355	37,113	14,983	64,104	21.26	48%	\$236,978	0.7312	
Grand	1,400	4,121	64%	193	162	830	810	289	6,405	310	433	236	7,383	319	37,755	15,109	57,065	15.77	45%	\$437,552	0.6147	
Beaver	1,360	3,909	64%	203	86	937	772	201	6,109	291	596	758	7,753	282	40,337	16,802	73,479	19.31	51%	\$315,277	0.7915	
Kane	1,229	4,955	67%	69	163	994	777	440	7,397	104	1,337	277	9,116	318	38,862	17,057	51,708	17.85	45%	\$410,664	0.4854	
So. Summit	1,197	4,404	67%	201	143	825	673	338	6,583	307	1,008	159	8,057	204	37,245	12,488	62,331	16.62	53%	\$823,426	0.6134	
Garfield	986	5,914	68%	171	188	1,336	809	303	8,721	260	3,761	471	13,212	349	39,809	17,335	58,816	13.57	49%	\$311,484	0.7316	
No. Summit	902	4,299	69%	136	120	710	534	403	6,202	448	224	183	7,058	305	40,219	16,829	55,642	16.76	50%	\$390,618	0.6188	
Wayne	504	5,161	65%	143	238	1,091	853	440	7,925	47	211	-	8,183	395	38,428	14,432	48,167	14.19	49%	\$281,728	0.4917	
Rich	439	5,660	64%	16	431	1,211	835	669	8,822	188	729	217	9,956	420	40,896	15,735	59,343	13.67	54%	\$594,898	0.5774	
Piute	298	7,666	69%	-	204	1,565	1,110	584	11,129	253	414	81	11,877	499	36,835	15,384	53,643	10.84	45%	\$182,322	0.5982	
Tintic	290	6,674	59%	239	685	1,699	1,419	542	11,259	202	326	166	11,953	490	43,603	16,444	50,236	12.00	46%	\$95,342	0.9495	
Dagget	138	8,345	53%	68	918	2,807	2,241	1,298	15,677	462	856	533	17,528	523	31,817	13,638	39,653	9.88	40%	\$1,016,455	0.4571	
State Total	447,099	3,510	69%	185	228	483	494	170	5,069	158	856	151	6,234	280	40,159	14,653	64,036	20.17	54%	\$261,974	0.6704	
Charter Schools	601	4,730	65%	67	123	1,323	871	186	7,301	-	-	-	7,301	-	-	-	-	14.86	52%	\$0	0.0000	

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

* School districts listed in order of average daily attendance