

School Tax and Spending Report 2023

A report by the Utah Taxpayers Association





Methodology

The Utah Taxpayers Association compiles data from the Utah State Board of Education's annual reports to compare spending trends between the state's local education agencies (LEAs), comprised of 41 school districts and 114 charter schools.

Sources

Utah State Board of Education, Annual Financial Report, 2022

Utah State Board of Education, Superintendent's Annual Report, 2022

Utah State Tax Commission, 2022 Tax Rates

Facts and Figures

Public education is one of the largest recipients of taxpayer dollars in Utah.



Funding public education consumed **43%** of Utah’s state revenue sources.



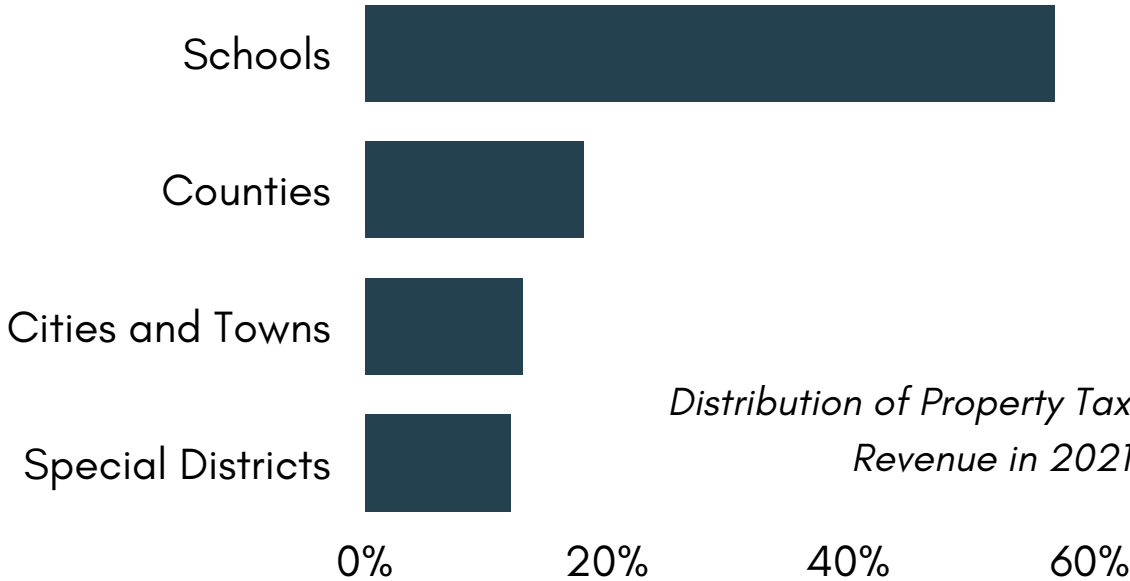
27% of all total fund sources in Utah went to public education.



In Utah, **57%** of all property taxes paid goes to public education.



Utah’s school districts and charter schools received **\$9,034,875,979** in revenues in FY 2022 and spent **\$8,371,078,002**.



Distribution of Property Tax Revenue in 2021



Primary Funding Sources:

Local Property Tax

\$2.4BN

**Local Levy
Tax Yield 2022**



Local school districts have the authority to levy property taxes directly to fund district schools.

Five major 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.

\$ 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.

\$ Debt Service Levy

Levied to fund general obligation bonds. All school districts except for Emery, Garfield, Kane, Park City, San Juan, South Summit, and Wayne currently impose this levy.

\$ Judgement 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.

Primary Funding Sources: Statewide Property Tax

\$805MM

**Statewide Levy
Revenue 2022**

The Legislature requires all school districts to implement the statewide basic levy as part of local property taxes for maintenance and operation (M&O) purposes.

The rate for 2022 is uniform statewide at 0.001661, but state income taxes fill the gap to the degree that the LEA's generated revenue falls short of the WPU.

2018 legislation froze the statewide basic levy for five years. Although this is set to expire in 2023, it has resulted in property tax increases of more than \$406 million throughout the state.

Primary Funding Sources: Income Taxes

\$7.7BN

**Total Income Tax
Revenue 2022**

\$6.7BN

Individual Income Tax

Per the Utah State Constitution which limits its use, almost 90% of the state's individual income tax revenue is used for education purposes, including public education and higher education.

FY2022 Revenue = \$6,771,925,739

\$937MM

Corporate Franchise Tax

Similarly, most of the state's corporate franchise tax is used for education purposes, including public education and higher education.

FY2022 Revenue = \$937,045,419

Utah School Spending Report Fiscal Year 2021-2022

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

Per Student Spending															Teachers				Revenue			School Property Taxes (2022)								
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	AA	AB			
School Districts	October 2022 Enrollment	General Fund							School Lunch/ B-fast	Debt		Capital	Average Teacher Salary	School Admin Salary as % of Teacher Salary	Classroom Teachers as % of Licensed Staff	Student/Teacher Ratio	Local	State	Federal	Assessed Valuation Per Student	M&O Tax Rate (Board/Voted Levy)	M&O Tax Rate as % of State Average	Debt Service Tax Rate (GOBond/ Capital)	Debt Service as % of State Average	Property Tax Rate (minus 0.001661 statewide basic levy)	Tax rate minus basic levy as % of State Average	School Districts			
		Instruction		Student Services						Total General Fund	Bond Interest	Facility Constr.																Total Spending		
		Instruction Expense	Instruction Expense as % of GF	Support Services	Media Services	Admin	O&M	Student Transport																						
1	Alpine	84,666	\$5,592	69%	\$388	\$286	\$884	\$565	\$262	\$8,049	\$354	\$352	\$217	\$8,972	\$54,995	183%	79%	24.4	38%	50%	12%	\$441,737	0.002159	80%	0.003022	134%	0.005243	104%	Alpine	1
2	Davis	71,564	6,153	68%	387	389	987	838	233	8,986	411	87	356	9,839	62,395	196%	80%	23.1	42%	46%	12%	425,498	0.003338	124%	0.002555	113%	0.005981	118%	Davis	2
3	Granite	59,121	6,210	60%	879	737	1,145	1,142	235	10,351	433	53	1,716	12,553	65,119	195%	75%	20.4	45%	41%	14%	600,820	0.002824	105%	0.002512	111%	0.005444	108%	Granite	3
4	Jordan	57,829	5,525	67%	564	403	841	689	263	8,285	415	308	584	9,593	60,860	176%	79%	21.5	43%	47%	10%	497,637	0.002076	77%	0.002290	102%	0.004507	89%	Jordan	4
7	Nebo	36,623	4,997	63%	578	513	818	704	367	7,990	373	295	1,139	9,798	39,916	150%	77%	22.9	34%	56%	11%	356,435	0.002751	102%	0.004206	187%	0.007033	139%	Nebo	7
6	Washington	36,453	5,436	69%	468	336	775	635	188	7,839	382	920	103	9,244	58,192	184%	80%	22.4	48%	39%	13%	684,089	0.001831	108%	0.002509	111%	0.004386	87%	Washington	6
5	Canyons	32,933	6,222	61%	639	709	1,332	842	365	10,118	417	382	2,718	13,634	64,693	190%	75%	20.5	56%	34%	11%	822,783	0.002942	109%	0.001795	80%	0.004982	98%	Canyons	5
8	Weber	32,557	6,211	71%	394	126	976	702	333	8,741	485	1,616	100	10,943	59,958	183%	84%	20.1	32%	54%	13%	512,223	0.001579	59%	0.002260	100%	0.003905	77%	Weber	8
11	Tooele	23,828	4,899	66%	404	490	576	785	240	7,395	401	281	1,832	9,909	58,861	144%	83%	30.9	28%	63%	9%	258,893	0.003594	133%	0.003903	173%	0.007635	151%	Tooele	11
10	Cache	19,731	5,807	67%	400	457	714	677	618	8,725	439	0	322	9,487	61,556	174%	80%	23.1	38%	53%	10%	371,907	0.002409	89%	0.002721	121%	0.005180	102%	Cache	10
9	Salt Lake	19,449	7,768	60%	588	1,147	1,389	1,316	366	13,034	677	14	975	14,700	71,599	154%	76%	17.5	65%	23%	12%	1,619,486	0.002238	83%	0.000821	36%	0.003148	62%	Salt Lake	9
12	Provo	13,612	6,336	60%	757	892	1,277	1,042	192	10,512	431	93	2,375	13,410	57,806	174%	79%	18.6	40%	45%	15%	572,288	0.002645	98%	0.002620	116%	0.005356	106%	Provo	12
15	Iron	12,421	5,017	66%	371	515	731	681	318	7,653	389	62	266	8,370	59,092	155%	83%	24.4	31%	56%	13%	465,698	0.001707	63%	0.001615	72%	0.003374	67%	Iron	15
13	Box Elder	12,338	6,178	69%	437	228	678	898	451	8,949	484	383	1,777	11,593	62,856	164%	82%	21.3	38%	51%	11%	463,308	0.002802	104%	0.002310	102%	0.005181	102%	Box Elder	13
14	Ogden	10,246	6,055	55%	864	1,350	1,357	1,003	300	11,101	857	755	3,260	15,972	57,611	180%	73%	18.6	43%	38%	19%	658,886	0.002575	96%	0.003189	141%	0.005924	117%	Ogden	14
16	Wasatch	8,793	7,615	74%	425	99	1,118	711	283	10,313	452	1,029	35	11,828	68,766	178%	78%	21.8	63%	30%	7%	958,273	0.003777	140%	0.002754	122%	0.006585	130%	Wasatch	16
17	Uintah	8,629	5,887	56%	493	392	1,436	1,455	783	10,455	528	38	80	11,101	50,650	N/A	81%	23.2	41%	45%	13%	582,964	0.002897	108%	0.002794	124%	0.005865	116%	Uintah	17
18	Murray	5,768	6,800	64%	614	608	1,208	993	227	10,584	563	194	25	11,366	67,862	172%	76%	19.8	50%	38%	12%	808,481	0.002888	107%	0.001184	53%	0.004124	81%	Murray	18
20	Duchesne	5,224	6,474	62%	330	317	1,033	1,603	719	10,474	491	1,613	114	12,692	56,211	161%	83%	19.2	39%	49%	12%	505,850	0.003200	119%	0.004249	188%	0.007505	148%	Duchesne	20
19	Logan	5,143	6,989	63%	698	500	1,172	801	359	11,095	719	478	1,584	13,877	63,265	176%	78%	19.7	43%	39%	18%	667,753	0.002920	108%	0.002676	119%	0.005775	114%	Logan	19
22	Sevier	4,563	6,113	62%	424	268	1,233	1,350	419	9,817	595	1,133	0	11,455	62,914	149%	85%	20.2	29%	53%	18%	405,538	0.002797	104%	0.002643	117%	0.005465	108%	Sevier	22
21	Park City	4,350	9,358	47%	1,411	1,174	2,230	1,511	578	19,834	481	2,146	168	22,629	64,513	114%	75%	14.6	91%	5%	4%	4,505,013	0.002182	81%	0.000270	12%	0.002483	49%	Park City	21
23	Carbon	3,334	6,934	60%	458	151	1,507	1,528	671	11,545	693	79	5,201	17,518	55,505	159%	80%	18.9	38%	47%	14%	587,618	0.003599	134%	0.003030	134%	0.006766	134%	Carbon	23
25	Morgan	3,290	5,257	66%	300	75	1,179	644	523	8,004	515	1,240	4	9,763	52,568	165%	84%	20.4	45%	50%	7%	459,988	0.002324	86%	0.005406	240%	0.007755	153%	Morgan	25
24	South Sanpete	3,189	6,924	70%	467	571	753	836	323	9,873	659	400	120	11,052	54,635	164%	81%	18.6	24%	64%	13%	267,308	0.002784	103%	0.004765	211%	0.007567	150%	S. Sanpete	24
26	Millard	3,120	7,771	65%	374	395	1,209	1,589	616	11,954	684	558	345	13,539	57,050	89%	82%	19.5	45%	41%	14%	827,741	0.003265	121%	0.001895	84%	0.005169	102%	Millard	26
27	San Juan	2,881	8,567	55%	1,496	1,760	1,938	1,386	909	15,577	790	5	664	17,036	60,500	139%	77%	16.5	16%	52%	32%	300,143	0.003741	139%	0.002183	97%	0.005936	117%	San Juan	27
28	Juab	2,705	6,402	65%	694	663	984	746	365	9,864	539	1,147	2,161	13,712	52,401	175%	83%	23.6	40%	49%	11%	510,878	0.002638	98%	0.003307	147%	0.005967	118%	Juab	28
29	North Sanpete	2,534	6,852	64%	461	604	1,413	944	507	10,781	892	236	8	11,917	53,447	150%	83%	20.5	27%	56%	17%	415,947	0.002764	103%	0.001960	87%	0.004742	94%	N. Sanpete	29
35	North Summit	2,534	3,819	68%	120	74	603	420	456	5,639	256	278	49	6,222	67,133	158%	81%	17.5	60%	30%	11%	1,965,125	0.002079	77%	0.000944	42%	0.003046	60%	N. Summit	35
30	Emery	2,085	8,386	60%	587	663	1,637	1,880	789	13,941	809	208	13,702	28,660	54,615	155%	85%	16.0	54%	36%	10%	1,019,510	0.003834	142%	0.002645	117%	0.006568	130%	Emery	30
31	South Summit	1,669	7,477	57%	727	443	1,914	1,339	414	13,065	379	15	1,720	15,179	56,998	159%	80%	17.5	69%	26%	5%	1,932,244	0.002403	89%	0.001178	52%	0.003614	71%	S. Summit	31
32	Beaver	1,507	7,112	60%	451	575	1,869	1,408	458	11,881	661	43	1,866	14,451	62,883	185%	83%	18.6	48%	41%	11%	987,931	0.002701	100%	0.001725	77%	0.004428	88%	Beaver	32
33	Grand	1,435	7,979	60%	856	862	1,497	1,238	528	13,293	548	1,696	868	16,405	56,344	134%	85%	15.8	66%	22%	12%	1,686,883	0.002973	110%	0.002580	114%	0.005624	111%	Grand	33
34	Kane	1,424	7,230	61%	536	574	1,558	1,379	475	11,759	450	934	7,759	20,903	61,014	160%	80%	20.4	45%	46%	9%	1,281,113	0.002355	87%	0.000085	4%	0.003219	64%	Kane	34
36	Garfield	1,243	6,253	54%	273	916	1,876	1,479	433	11,474	454	720	2,970	15,617	58,532	164%	85%	19.5	29%	61%	9%	597,206	0.004113	153%	0.000539	24%	0.004661	92%	Garfield	36
37	Rich	511	11,297	61%	291	715	3,218	1,387	1,335	18,421	903	216	757	20,297	66,442	192%	79%	14.8	58%	32%	10%	2,904,632	0.001739	65%	0.000631	28%	0.002378	47%	Rich	37
38	Wayne	438	8,607	59%	457	538	2,900	1,445	698	14,645	493	2	81	15,221	53,589	113%	82%	14.4	29%	59%	12%	1,018,297	0.001788	66%	0.001080	48%	0.002878	57%	Wayne	38
39	Piute	260	13,765	69%	338	3,986	2,236	1,506	22,527	1,316	1,015	0	24,857	52,198	130%	84%	11.6	15%	70%</											

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 earlier in 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.

Asterisks are addressed on the following page.



	Local		State	Federal	Total**
Fund	Property†	Other			
Operations*	\$1,501,487,734	\$407,592,666	\$4,011,235,217	\$672,271,205	\$6,592,586,822
Capital**	\$357,777,567	\$43,161,179	\$34,328,118	\$9,468,963	\$444,735,827
Debt Service	\$470,111,660	\$31,540,112	\$0	\$1,085,290	\$502,737,362
Nutrition	\$0	\$6,853,973	\$47,713,349	\$311,942,662	\$366,509,984
Non K-12	\$6,539,486	\$3,150,749	\$13,985,144	\$2,143,852	\$25,819,231
Total	\$2,335,916,447	\$492,298,679	\$4,107,261,828	\$996,911,972	\$7,932,389,226



Revenue Distributions and Revenue Per Student

	Local		State	Federal	Total**
Fund	Property†	Other			
Operations*	23%	6%	61%	10%	100%
Capital**	80%	10%	8%	2%	100%
Debt Service	94%	6%	0%	0%	100%
Nutrition	0%	2%	13%	85%	100%
Non K-12	25%	12%	54%	8%	100%
Total	29%	6%	52%	13%	100%

*Includes the general fund and student activities fund
 **Includes the capital outlay fund and building reserves fund
 †Includes statewide basic levy and all local levies

** This revenue total does not match the expenditure total from the facts and figures page because there is an additional revenue category for districts and charter schools, “other financing sources and 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.

	Local		State	Federal	Total**
Fund	Property†	Other			
Operations*	\$2,217	\$602	\$5,922	\$992	\$9,732
Capital**	\$528	\$64	\$51	\$14	\$657
Debt Service	\$694	\$47	-	\$2	\$742
Nutrition	-	\$10	\$70	\$461	\$541
Non K-12	\$10	\$5	\$21	\$3	\$38
Total	\$3,448	\$727	\$6,063	\$1,472	\$11,710