



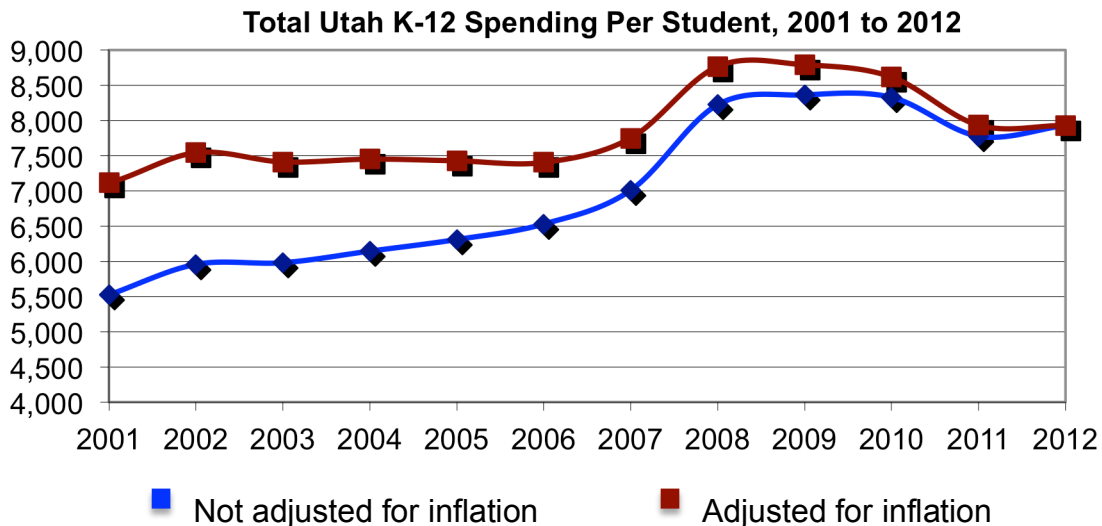
Utah School District Comparison 2012 - 2013

Every year your Utah Taxpayers Association collects the financial and statistical data for Utah's school districts and charter schools. This information compares the spending trends between districts and outlines how school districts spend taxpayer dollars. The 2012-2013 report includes all 41 school districts, and all charter schools are grouped into one line item.

Utah School District Comparison – Spending Categories

1. "October 2012 Enrollment" includes all student enrollment. School districts are listed according to enrollment.
2. "Instruction" includes salaries and benefits of teachers, substitutes, and aides; costs of teaching supplies, textbooks and materials.
3. "Student Services" includes salaries and benefits for guidance personnel, health and social workers, psychologists and secretarial staff.
4. "Media Services" includes salaries and benefits of media (library) personnel and clerical help; costs of library books and audiovisual material.
5. "School and District Administration" includes salaries and benefits of district administration, principals, business office, and secretarial support.
6. "Plant Maintenance and Operation" includes salaries and benefits of custodial and maintenance services; costs of related materials and supplies.
7. "Student Transport" includes salaries and benefits of transportation drivers, mechanics and related personnel; costs related to busing students to and from school and school activities.
8. "Total General Fund" includes the total expenses from all previous categories; instruction services, non-instruction services, media instruction, school and district administration, operation and maintenance and transportation.
9. "Nutrition" includes the salaries and benefits of food service personnel, food costs, and costs related to student food preparation and service.
10. "Interest" includes the interest paid on school district bonds. Excludes the bond principal repayment.
11. "Facility Construction" includes the acquisition and construction of buildings; and amounts paid to non-payroll vendors to operate, repair, maintain or rent district property.
12. "Total Spending" includes the total expenses from all student services, nutrition, interest, and facility construction. Excludes non K-12 programs.

Over the past ten years, per pupil spending has increased at a rate of 4.3% (unadjusted for inflation) and 1.4% (adjusted for inflation).



Utah School District Comparison 2012-2013

Per Student Spending and District Finances

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U	V	W	X
	School Districts (1)	October 2012 Enrollment	General Fund						Total General Fund	Nutrition	Capital Outlay			Total Spending Per Student	Average Teacher Compensation (4)	Revenues			Teachers as % of Staff	Assessed Valuation Per Student (5)	2013 Property Tax Rate	Most Recent Data from 2013		School Districts (1)
			Instruction		Student Services						Interest	Facility Construct (3)	Local			State	Fed	Property Tax Rate (minus basic levy of .001535) (6)				Tax Rate as % of State Avg Excl Basic Levy		
			Instruction Expense Per Student	Instruction Expense as % of General Fund	Student Services	Media Services	School and District Admin	Plant M&O (2)															Student Transport	
1	Alpine	70,811	\$3,988	73%	\$168	\$212	\$470	\$449	\$189	\$5,477	\$333	\$950	\$1,034	\$7,794	\$68,100	34%	58%	8%	50%	\$205,492	0.008699	0.007164	128%	Alpine
2	Davis	68,342	4,089	69%	211	238	586	585	192	5,900	336	920	580	7,736	75,519	37%	54%	9%	48%	232,944	0.008710	0.007175	128%	Davis
3	Granite	67,600	4,492	68%	285	235	574	868	152	6,606	396	372	1,928	9,302	68,795	36%	52%	12%	50%	303,051	0.006994	0.005459	98%	Granite
4	Jordan	52,043	3,511	67%	176	266	561	563	196	5,273	353	341	820	6,786	66,033	37%	56%	7%	52%	263,197	0.007132	0.005597	100%	Jordan
5	Canyons	33,528	4,231	64%	266	319	863	702	216	6,598	349	1,153	3,676	11,777	64,745	51%	42%	7%	56%	434,298	0.008111	0.006576	118%	Canyons
6	Weber	30,732	4,350	72%	213	87	655	513	237	6,055	407	486	829	7,778	64,874	33%	59%	8%	52%	246,028	0.006920	0.005385	96%	Weber
7	Nebo	30,494	3,655	62%	365	289	646	616	295	5,865	357	1,063	421	7,706	62,155	32%	60%	8%	48%	187,519	0.009526	0.007991	143%	Nebo
8	Washington	26,131	4,507	68%	311	350	601	601	210	6,580	388	1,570	1,228	9,767	70,126	46%	44%	10%	51%	387,144	0.007544	0.006009	108%	Washington
9	Salt Lake	23,759	5,143	69%	238	483	633	698	229	7,423	548	882	628	9,482	77,746	52%	33%	15%	45%	696,379	0.006651	0.005116	92%	Salt Lake
10	Cache	15,890	4,130	69%	231	204	486	514	391	5,956	358	764	129	7,208	77,130	32%	59%	9%	41%	231,056	0.006926	0.005391	96%	Cache
11	Provo	14,202	4,928	72%	249	111	954	424	152	6,818	385	571	324	8,098	66,616	36%	50%	14%	45%	302,746	0.007094	0.005559	99%	Provo
12	Tooele	14,034	4,135	68%	238	168	611	682	272	6,106	463	1,240	155	7,965	64,581	36%	55%	9%	52%	235,555	0.009593	0.008058	144%	Tooele
13	Ogden	12,570	3,874	52%	396	1,542	751	665	175	7,403	664	1,082	460	9,608	63,669	32%	49%	19%	47%	246,605	0.008754	0.007219	129%	Ogden
14	Box Elder	11,001	4,212	67%	199	128	794	572	374	6,279	395	849	753	8,276	66,568	45%	47%	8%	49%	328,273	0.008614	0.007079	127%	Box Elder
15	Iron	8,519	4,371	70%	201	147	569	658	276	6,221	459	1,443	497	8,620	67,327	40%	50%	10%	46%	337,108	0.008042	0.006507	116%	Iron
16	Uintah	7,291	4,205	65%	238	117	672	639	569	6,440	419	2,981	890	10,729	71,289	57%	34%	9%	46%	715,956	0.006261	0.004726	85%	Uintah
17	Murray	6,428	4,253	67%	318	224	790	664	130	6,379	370	642	818	8,208	76,962	47%	47%	7%	51%	427,475	0.007003	0.005468	98%	Murray
18	Logan	6,063	4,621	70%	330	276	576	494	262	6,558	524	460	233	7,775	73,130	40%	48%	13%	45%	316,844	0.008108	0.006573	118%	Logan
19	Wasatch	5,585	5,181	72%	187	94	798	606	346	7,212	385	1,592	359	9,548	79,250	59%	35%	6%	48%	658,700	0.007610	0.006075	109%	Wasatch
20	Duchesne	4,829	4,169	50%	248	206	764	2,368	524	8,279	422	360	0	9,061	67,467	48%	45%	7%	46%	470,865	0.007691	0.006156	110%	Duchesne
21	Sevier	4,629	4,569	70%	164	64	616	796	344	6,553	467	469	71	7,560	64,357	33%	54%	13%	51%	302,876	0.006527	0.004992	89%	Sevier
22	Park City	4,421	6,487	63%	492	545	1,326	1,001	483	10,333	344	972	730	12,379	73,068	91%	6%	3%	50%	2,489,842	0.004630	0.003095	55%	Park City
23	Carbon	3,435	4,930	61%	497	94	958	1,162	417	8,057	420	520	309	9,307	66,052	48%	44%	8%	43%	581,415	0.007186	0.005651	101%	Carbon
24	South Sanpete	3,189	5,647	76%	194	245	514	549	293	7,443	482	882	324	9,131	74,714	24%	66%	10%	42%	170,100	0.009325	0.007790	139%	So. Sanpete
25	San Juan	3,064	5,820	56%	394	843	1,055	1,470	806	10,388	531	0	2,122	13,041	76,135	27%	43%	30%	40%	344,129	0.007851	0.006316	113%	San Juan
26	Millard	2,782	6,091	68%	143	201	882	1,158	533	9,008	572	1	8,889	18,470	84,828	53%	38%	9%	44%	786,548	0.005984	0.004449	80%	Millard
27	Morgan	2,531	4,054	71%	98	63	725	471	332	5,742	328	1,246	270	7,587	69,767	47%	48%	4%	51%	341,464	0.007805	0.006270	112%	Morgan
28	North Sanpete	2,377	5,200	70%	157	459	656	615	369	7,456	511	270	0	8,237	75,454	23%	68%	9%	50%	269,328	0.007602	0.006067	109%	No. Sanpete
29	Emery	2,311	6,077	63%	221	165	1,159	1,613	456	9,690	476	0	467	10,633	81,140	53%	39%	7%	48%	858,800	0.005856	0.004321	77%	Emery
30	Juab	2,283	4,413	73%	145	155	572	492	234	6,011	469	1,206	601	8,287	63,917	40%	51%	9%	48%	334,562	0.008070	0.006535	117%	Juab
31	Beaver	1,544	5,116	61%	576	74	1,075	1,104	454	8,399	465	2,132	862	11,859	78,490	51%	39%	11%	49%	697,212	0.006635	0.005100	91%	Beaver
32	South Summit	1,468	5,031	66%	305	157	973	739	397	7,603	324	0	906	8,833	62,780	68%	28%	5%	44%	993,060	0.006752	0.005217	93%	So. Summit
33	Grand	1,441	5,115	56%	187	539	1,925	974	357	9,097	467	2,750	554	12,868	78,335	59%	32%	9%	51%	917,129	0.006303	0.004768	85%	Grand
34	Kane	1,209	6,439	64%	294	361	1,317	968	669	10,048	356	743	183	11,331	78,132	50%	43%	7%	42%	992,177	0.005019	0.003484	62%	Kane
35	North Summit	977	5,992	71%	146	84	931	592	711	8,456	526	1,199	948	11,129	58,909	59%	36%	5%	44%	958,614	0.006409	0.004874	87%	No. Summit
36	Garfield	948	5,919	65%	297	126	1,358	1,124	349	9,174	348	1,102	591	11,216	71,942	36%	53%	11%	48%	654,288	0.006656	0.005121	92%	Garfield
37	Wayne	525	6,756	66%	177	280	1,436	821	827	10,297	403	0	225	10,926	70,883	28%	65%	7%	50%	527,335	0.003747	0.002212	40%	Wayne
38	Rich	481	7,896	63%	211	226	2,190	1,119	944	12,587	661	1,307	707	15,262	85,767	60%	35%	6%	55%	1,727,924	0.004954	0.003419	61%	Rich
39	Piute	308	8,363	63%	0	50	2,112	1,491	1,347	13,362	764	1,651	220	15,997	71,949	27%	61%	12%	46%	333,733	0.006651	0.005116	92%	Piute
40	Tintic	228	9,258	64%	411	438	1,953	1,649	661	14,370	334	434	1,277	16,415	70,605	18%	78%	4%	53%	220,370	0.007696	0.006161	110%	Tintic
41	Daggett	181	8,540	53%	35	791	2,928	2,446	1,398	16,138	618	1,341	15,886	33,982	66,342	45%	48%	7%	39%	1,489,106	0.004443	0.002908	52%	Daggett
	DISTRICT AVERAGE (7)	550,184	4,286	67%	243	272	646	690	240	6,376	391	844	1,135	8,746	70,883	40%	50%	10%	49%	338,879	0.007124	0.005589	100%	
	CHARTER AVERAGE (7)	50,801	3,421	58%	231	126	955	1,119	43	5,896	149	427	1,022	7,494	48,227	5%	89%	6%	62%					
	STATE AVERAGE (7)	600,985	4,056	66%	242	260	672	726	223	6,179	371	809	1,125	8,484	63,500	38%	53%	9%	50%					

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 (General Fund) function 2600 facility O&M object 400 purchased property are treated as facility capital costs.
- To avoid double counting, construction expenses and interest are included, but bond principal payment is excluded.
- Teacher compensation includes salary and benefits. Statewide average is FTE-weighted median.
- Assessed valuation is adjusted for RDA diversions.
- Tax comparison excludes statewide basic levy of 0.001535.
- Grand totals are effective statewide averages.

FY 2012 – 2013 Utah Public Education Revenues

Revenue Sources – Total Dollars

	Property Taxes	Other Local	State	Federal	Total
Operations	883,559,676	267,665,987	2,231,398,507	294,788,916	3,677,413,086
Capital	234,292,166	11,956,419	13,660,838	5,566,960	265,476,383
Nutrition		62,443,590	36,070,495	123,344,497	222,008,157
Non K-12	15,821,093	13,961,457	33,221,566	19,600,611	82,604,727

Revenue Distribution by Source

	Property Taxes	Other Local	State	Federal	Total
Operations	24%	7%	61%	8%	100%
Capital	88%	5%	5%	2%	100%
Nutrition	0%	28%	16%	55%	100%
Non K-12	19%	17%	40%	24%	100%

Revenue per Student

	Property Taxes	Other Local	State	Federal	Total
Operations	\$1,442	\$436	\$3,642	\$481	\$6,001
Capital	\$382	\$19	\$22	\$9	\$432
Nutrition		\$103	\$60	\$205	\$369
Non K-12	\$25	\$22	\$54	\$32	\$133

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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