



Utah School Spending Report: Fiscal Year 2013 - 2014

Public education is one of the largest recipients of taxpayer dollars in Utah. Funding public education consumed 30% of Utah’s state budget in FY 2014, second only to social services (34%). When higher education is included, education in Utah receives 42% of the state’s annual budget.

Every year the Utah Taxpayers Association compiles the Utah State Office of Education’s financial and statistical data for each of Utah's 41 school districts and 106 charter schools and uses this information to compare spending trends between LEAs (local education agencies – district and charter schools).

Utah’s school districts and charter schools received \$5,402,885,052 in revenues in FY 2014 and spent \$5,181,695,225. *So where does the money come from and where does it go?*

Which state & local taxes go towards public education?

Individual Income Tax

All of the state’s individual income tax is used for education purposes, including public education and higher education.

FY 2014 Yield = \$2,417,775,360

Corporate Franchise Tax

All of the state’s corporate franchise tax is used for education purposes, including public education and higher education.

FY 2014 Yield = \$332,953,849

Property Tax

In fiscal year 2014, 53% of all property taxes paid across the state went to public education.

State Property Tax

Statewide Basic Levy: The legislature requires all school districts to levy this tax for M&O purposes. The rate is the same across the state, but the amount of funding generated varies based on the value of property in each school district.

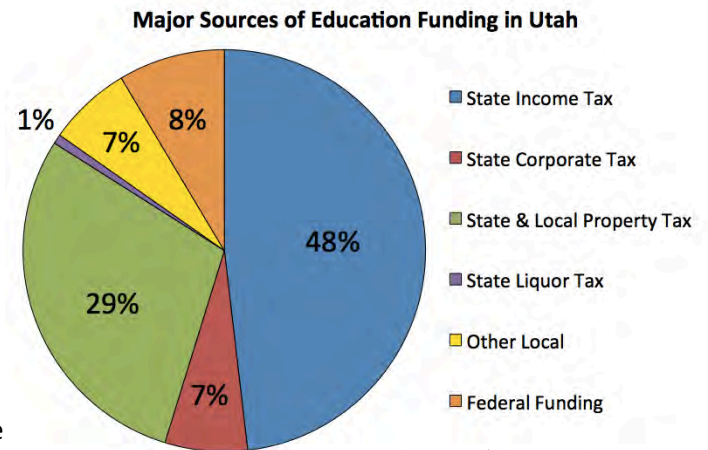
Local Property Tax

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

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. An additional Capital Local Levy rate of .0006 is imposed on Granite, Jordan, Salt Lake, Murray and Canyons school districts for temporary equalization purposes.

Voted Local Levy: Approved by the local school district electorate for M&O and supplemented by the state. All school districts except for Daggett, Garfield, Grand,



Source: Utah State Tax Commission and Utah State Office of Education

Kane, Morgan, Uintah and Wayne currently impose this levy.

Debt Service Levy: Levied to fund general obligation bonds. All school districts except for Emery, Millard, San Juan, So. Summit and Wayne currently impose this levy. An additional debt service levy is levied on Grand and Canyons school districts for temporary equalization purposes.

Judgment 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. Emery is the only school district currently levying for judgment recovery.

FY 2014 State & Local Property Tax Yield = \$1,467,284,191

Wine, Liquor, Heavy Beer Mark-Up

Wine, liquor and higher alcohol content beers are subject to a mandatory sales price markup. Ten percent of the revenues from this markup go towards the Uniform School Fund to support the school lunch program.

FY 2014 10% Yield = \$38,343,822

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A Comparison of Per-Student Spending and School Finance

		Per-Student Spending											Teachers				Revenue			Property Tax Base						
A	B	General Fund + 10% of Basic								K	L	M	N	O	P	Q	R	S	T	U	V	W	X	Y	Z	
School Districts	October 2013 Enrollment	Instruction		Student Services				Total General Fund	Nutrition	Debt Service	Bond Interest	Capital Outlay	Facility Construction	Total Spending	Average Teacher Comp	School Admin Salary as % of Teacher Salary	Classroom Teachers as % of Staff	Student/Teacher Ratio	Local	State	Federal	Assessed Valuation per Student	FY 14 Property Tax Rate	Property Tax Rate (minus .001535 statewide basic levy)	Tax Rate minus basic levy as % of State Average	School Districts
		Instruction Expense	Instruction Expense as % of GF	Student Support Services	Media Services	Admin	O&M																			
1	Alpine	72,419	\$3,950	72%	\$169	\$220	\$521	\$461	\$187	\$5,508	\$307	\$238	\$963	\$7,015	\$72,824	190%	54%	23.0	33%	60%	7%	\$213,557	0.008699	0.007164	128%	Alpine
2	Davis	68,573	4,050	69%	214	260	595	590	174	5,883	349	260	534	7,026	74,971	159%	48%	23.9	37%	55%	8%	241,136	0.008710	0.007175	128%	Davis
3	Granite	68,106	4,391	68%	291	245	623	795	139	6,484	410	129	430	7,453	69,525	168%	49%	22.0	35%	54%	11%	304,140	0.006994	0.005459	98%	Granite
4	Jordan	52,855	3,500	65%	183	283	594	594	194	5,347	343	63	1,078	6,831	69,182	190%	54%	23.5	36%	57%	7%	255,658	0.007132	0.005597	100%	Jordan
5	Canyons	33,674	4,064	62%	282	356	901	704	223	6,531	351	333	1,146	8,361	66,058	186%	55%	22.7	50%	43%	7%	450,637	0.008111	0.006576	118%	Canyons
6	Nebo	31,230	3,484	61%	360	265	658	607	296	5,670	353	236	1,089	7,348	66,716	201%	47%	23.5	31%	61%	8%	187,994	0.009526	0.007991	143%	Nebo
7	Weber	31,028	4,120	70%	213	81	658	577	235	5,884	397	156	1,377	7,814	73,862	164%	47%	22.5	31%	60%	8%	250,596	0.006920	0.005385	96%	Weber
8	Washington	27,099	4,238	67%	299	344	614	625	206	6,327	372	316	1,079	8,093	71,616	187%	50%	20.6	44%	47%	9%	398,235	0.007544	0.006009	108%	Washington
9	Salt Lake	23,965	4,935	68%	241	492	637	717	253	7,274	525	125	518	8,442	83,979	152%	44%	20.8	53%	34%	13%	727,045	0.006651	0.005116	92%	Salt Lake
10	Cache	16,038	4,124	69%	169	250	491	530	413	5,977	366	176	453	6,972	69,692	151%	41%	23.8	31%	60%	8%	225,111	0.008614	0.007079	127%	Cache
11	Provo	14,799	4,604	72%	417	95	813	347	136	6,412	384	95	481	7,373	70,968	181%	44%	22.1	35%	51%	14%	298,446	0.007094	0.005559	99%	Provo
12	Tooele	14,107	3,857	67%	306	148	540	679	261	5,791	447	225	351	6,813	64,436	179%	53%	21.2	35%	56%	9%	271,677	0.009593	0.008058	144%	Tooele
13	Ogden	12,489	3,908	56%	381	1,132	759	674	166	7,020	624	344	414	8,402	67,302	175%	48%	20.7	32%	50%	20%	252,642	0.008754	0.007219	129%	Ogden
14	Box Elder	11,131	3,899	68%	194	130	596	582	367	5,768	373	224	797	7,162	68,544	167%	47%	22.7	42%	50%	8%	321,594	0.008614	0.007079	127%	Box Elder
15	Iron	8,685	4,171	70%	201	161	578	623	261	5,995	444	176	691	7,305	66,008	171%	47%	21.1	38%	52%	10%	330,539	0.008042	0.006507	116%	Iron
16	Uintah	7,591	3,912	65%	167	154	697	587	494	6,009	409	162	2,915	9,496	70,223	162%	46%	23.4	55%	37%	8%	701,149	0.006261	0.004726	85%	Uintah
17	Murray	6,435	4,310	68%	319	193	745	584	167	6,317	344	261	3,247	10,170	80,473	164%	50%	21.6	47%	45%	8%	443,398	0.007003	0.005468	98%	Murray
18	Logan	5,987	4,392	71%	381	266	556	402	195	6,192	486	54	776	7,508	72,632	175%	46%	21.5	38%	49%	13%	330,820	0.008108	0.006573	118%	Logan
19	Wasatch	5,786	5,168	71%	263	100	787	565	370	7,253	386	446	1,516	9,601	82,771	173%	48%	19.8	59%	35%	6%	645,753	0.007610	0.006075	109%	Wasatch
20	Duchesne	5,021	3,914	60%	128	211	747	908	593	6,500	380	75	2,432	9,387	66,779	156%	48%	21.6	49%	44%	6%	486,787	0.007691	0.006156	110%	Duchesne
21	Park City	4,630	6,419	63%	479	564	1,315	1,022	467	10,266	323	56	1,170	11,815	97,073	163%	46%	17.9	91%	6%	3%	2,396,422	0.004630	0.003095	55%	Park City
22	Sevier	4,585	4,449	66%	172	61	676	1,056	338	6,751	453	232	1,111	8,547	72,932	156%	50%	21.4	32%	55%	13%	306,431	0.006527	0.004992	89%	Sevier
23	Carbon	3,369	5,213	66%	209	107	1,102	826	417	7,874	438	74	748	9,135	77,537	157%	43%	18.4	50%	42%	8%	603,900	0.007186	0.005651	101%	Carbon
24	So. Sanpete	3,162	5,187	74%	146	204	555	596	314	7,002	503	285	515	8,305	75,070	161%	41%	20.0	22%	68%	11%	174,966	0.009325	0.007790	139%	So. Sanpete
25	San Juan	3,020	5,733	55%	423	861	1,106	1,330	881	10,335	493	0	1,618	12,446	74,020	144%	36%	17.4	26%	45%	29%	308,823	0.007851	0.006316	113%	San Juan
26	Millard	2,841	5,532	68%	114	191	799	994	482	8,114	557	0	3,207	11,878	84,941	135%	43%	20.0	50%	41%	9%	759,512	0.005984	0.004449	80%	Millard
27	Morgan	2,632	3,447	67%	108	42	652	483	433	5,165	358	363	380	6,266	74,965	165%	49%	24.4	45%	50%	5%	333,212	0.007805	0.006270	112%	Morgan
28	No. Sanpete	2,408	-	-	-	-	-	-	-	-	-	-	-	-	75,350	154%	46%	20.9	-	-	-	268,899	0.007602	0.006067	109%	No. Sanpete
29	Emery	2,310	5,927	62%	227	165	1,370	1,410	503	9,602	478	0	696	10,775	83,355	167%	47%	17.6	53%	40%	7%	883,846	0.005856	0.004321	77%	Emery
30	Juab	2,287	3,989	69%	213	165	619	535	262	5,782	497	340	685	7,303	68,337	166%	45%	22.6	42%	50%	8%	353,648	0.008070	0.006535	117%	Juab
31	Beaver	1,579	4,917	62%	376	63	1,159	1,123	248	7,886	432	601	320	9,240	79,593	158%	45%	20.6	50%	40%	10%	694,619	0.006635	0.005100	91%	Beaver
32	So. Summit	1,495	5,472	68%	340	128	979	727	387	8,034	259	0	1,157	9,449	80,030	158%	48%	19.0	66%	30%	4%	1,002,743	0.006752	0.005217	93%	So. Summit
33	Grand	1,455	4,844	59%	180	639	1,128	1,004	463	8,258	470	853	291	9,872	65,603	170%	41%	16.9	60%	32%	8%	999,674	0.006303	0.004768	85%	Grand
34	Kane	1,212	6,145	62%	514	347	1,360	946	609	9,920	373	24	390	10,708	81,020	153%	42%	17.4	47%	46%	6%	943,144	0.005019	0.003484	62%	Kane
35	No. Summit	990	5,823	70%	155	84	972	540	687	8,262	544	241	436	9,483	79,044	167%	44%	18.4	56%	39%	5%	939,772	0.006409	0.004874	87%	No. Summit
36	Garfield	930	4,867	59%	161	63	1,554	1,150	405	8,200	337	121	987	9,645	77,023	123%	48%	16.8	36%	55%	10%	653,530	0.006656	0.005121	92%	Garfield
37	Wayne	501	6,615	63%	234	378	1,512	1,040	699	10,478	416	0	449	11,343	-	124%	52%	13.6	26%	66%	8%	559,560	0.003747	0.002212	40%	Wayne
38	Rich	479	8,197	62%	263	197	2,325	1,181	955	13,118	707	145	402	14,372	85,281	154%	52%	15.0	55%	39%	6%	1,670,040	0.004954	0.003419	61%	Rich
39	Piute	304	8,007	61%	0	33	2,380	1,670	1,064	13,153	794	840	907	15,694	75,065	138%	47%	12.3	21%	68%	15%	351,169	0.006651	0.005116	92%	Piute
40	Tintic	250	7,561	60%	395	433	2,026	1,654	510	12,578	313	181	3,655	16,727	-	-	83%	15.6	18%	78%	4%	225,408	0.007696	0.006161	110%	Tintic
41	Daggett	194	9,039	55%	8	761	2,825	2,467	1,414	16,514	697	74	5,398	22,683	76,623	-	43%	13.2	44%	50%	6%	1,409,951	0.004443	0.002908	52%	Daggett
	DISTRICT Total/Avg	557,651	\$4,138	67%	\$246	\$268	\$655	\$632	\$235	\$6,174	\$382	\$199	\$892	\$7,647	\$74,652	163%	49%	22.2	43%	49%	9%	\$565,273	0.007124	0.005589	100%	DISTRICT
	CHARTER Total/Avg	54,900	\$3,561	62%	\$244	\$149	\$951	\$776	\$0	\$5,732	\$174	\$878	\$1,103	\$7,887	\$52,051	185%	55%	21.2	5%	89%	6%					
	STATE Total/Avg	612,551	\$4,087	67%	\$246	\$258	\$681	\$645	\$214	\$6,134	\$363	\$260	\$911	\$7,669	\$63,351	174%	50%	22.1	24%	69%	8%					

Data from the Utah State Office of Education and the Utah State Tax Commission. All calculations done by the Utah Taxpayers Association.

10% of Basic = capital projects (fund 32) expenditures that are used for general fund purposes are counted in general fund totals and excluded from capital projects total

No. Sanpete School District has not yet released their spending data and are therefore not included in this report

A: Districts listed in order of highest to lowest enrollment

C: Includes teacher salaries and benefits, substitutes, aides, teaching supplies, textbooks and materials

E: Includes salaries and benefits of guidance personnel, health and social workers, psychologists and secretarial staff

F: Includes salaries and benefits of library personnel and clerical help, library books and audiovisual material

G: Includes salaries and benefits of district administration, principals, business office and secretarial support

H: Includes salaries and benefits of custodial and maintenance services, related materials and supplies

I: Includes salaries and benefits of drivers, mechanics and related personnel, travel and per diem, and costs related to busing students to and from school and school activities

K: Includes salaries and benefits of food service personnel, food costs, and costs related to food preparation and service

L: To avoid double counting, bond principal payment is excluded

M: Includes acquisition and construction of buildings and amounts paid to non-payroll vendors to operate, repair, or maintain or rent district property; supplies and equipment for new schools. Excludes bond principal payment

O: Includes salary and benefits

V: Assessed property value in the district per student. Adjusted for RDA diversions

Utah’s FY 2013 – 2014 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 on the front page of 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, etc.

The first chart shows total dollar amounts of revenue to school districts and charter schools. The second chart shows the total revenues from the first chart as rounded percentages, and the last chart shows total revenue per student.

Revenue Sources – Total Dollars

Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	\$882,132,440	\$222,462,695	\$2,555,647,747	\$282,544,370	\$3,942,787,252
Capital ²	\$238,475,062	\$12,509,487	\$14,314,847	\$5,972,670	\$271,272,066
Debt	\$325,445,404	\$736,907	\$703,643	\$4,318,137	\$331,204,091
Nutrition	\$0	\$62,527,928	\$33,872,637	\$125,945,245	\$222,345,810
Non K-12 & Other	\$9,859,927	\$37,518,799	\$28,768,302	\$11,221,067	\$87,368,095
Total	\$1,455,912,833	\$335,755,816	\$2,633,307,176	\$430,001,489	\$4,854,977,314⁴

Revenue Distribution by Source

Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	22%	6%	65%	7%	100%
Capital ²	88%	5%	5%	2%	100%
Debt	98%	0%	0%	1%	100%
Nutrition	0%	28%	15%	57%	100%
Non K-12 & Other	11%	43%	33%	13%	100%
Total	30%	7%	54%	9%	100%

Revenue per Student

Fund	Local		State	Federal	Total
	Property ³	Other			
Operations ¹	\$1,440	\$363	\$4,172	\$461	\$6,437
Capital ²	\$389	\$20	\$23	\$10	\$443
Debt	\$531	\$1	\$1	\$7	\$541
Nutrition	\$0	\$102	\$55	\$206	\$363
Non K-12 & Other	\$16	\$61	\$47	\$18	\$143
Total	\$2,377	\$548	\$4,299	\$702	\$7,926

Notes:

1. Includes the general fund and student activities fund.
2. Includes the capital outlay fund and building reserves fund.
3. Includes statewide basic levy and all local levies.
4. This revenue total does not match the expenditure total from the front page because there is an additional revenue category for districts and charter schools, "other financing sources & 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.